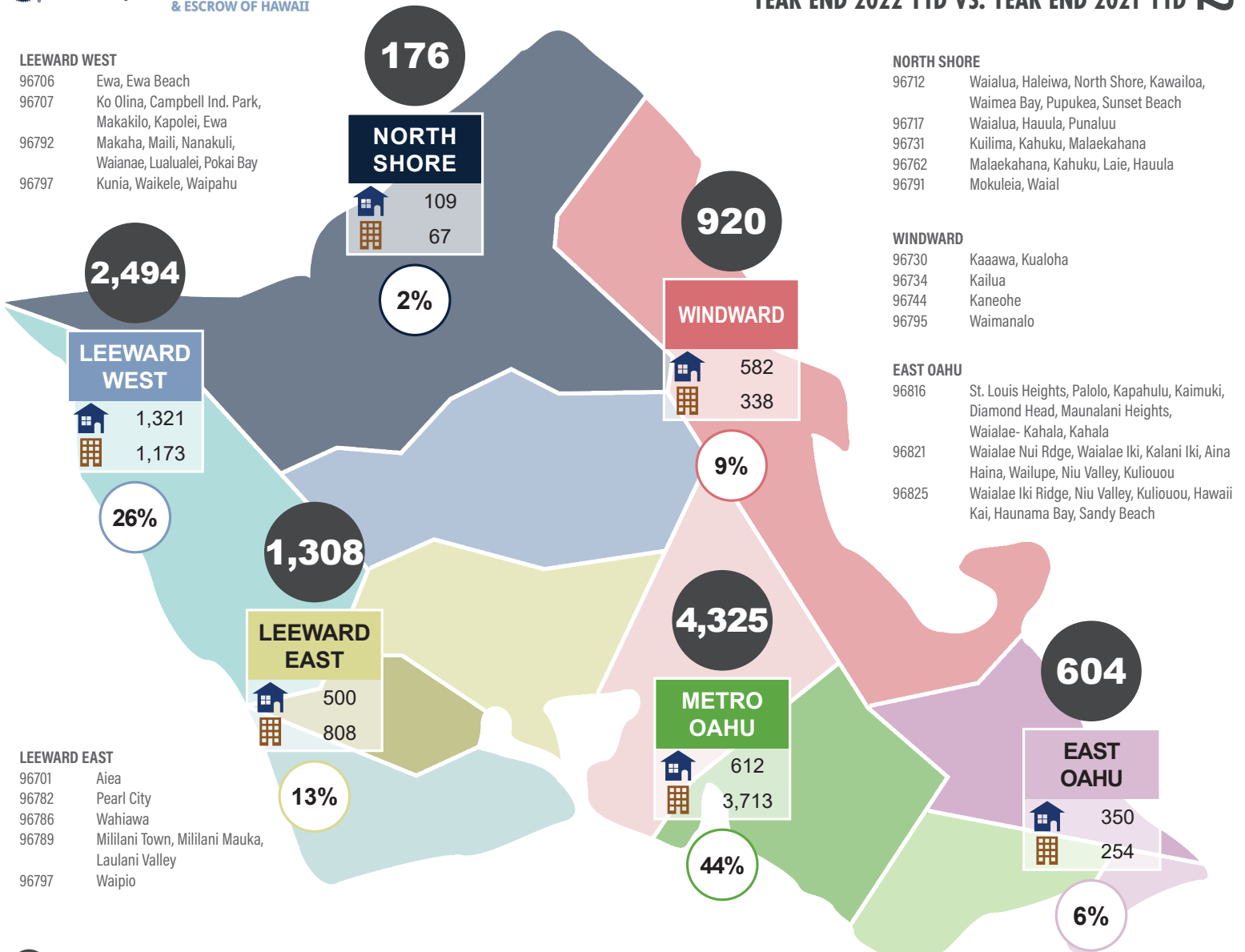


# OAHU REAL ESTATE REPORT



# OAHU | YEAR END 2022

YEAR END 2022 YTD VS. YEAR END 2021 YTD



### LEEWARD WEST

- 96706 Ewa, Ewa Beach
- 96707 Ko Olina, Campbell Ind. Park, Makakilo, Kapolei, Ewa
- 96792 Makaha, Mailli, Nanakuli, Waianae, Luualaei, Pokai Bay
- 96797 Kunia, Waikele, Waipahu

### NORTH SHORE

- 96712 Waialua, Haleiwa, North Shore, Kawaiiloa, Waimea Bay, Pupukea, Sunset Beach
- 96717 Waialua, Hauula, Punaluu
- 96731 Kuiliima, Kahuku, Malaekahana
- 96762 Malaekahana, Kahuku, Laie, Hauula
- 96791 Mokuleia, Waial

### WINDWARD

- 96730 Kaaawa, Kualoha
- 96734 Kailua
- 96744 Kaneohe
- 96795 Waimanalo

### EAST OAHU

- 96816 St. Louis Heights, Palolo, Kapahulu, Kaimuki, Diamond Head, Maunalani Heights, Waialae- Kahala, Kahala
- 96821 Waialae Nui Rdge, Waialae Iki, Kalani Iki, Aina Haina, Wailupe, Niu Valley, Kuliouou
- 96825 Waialae Iki Ridge, Niu Valley, Kuliouou, Hawaii Kai, Haunama Bay, Sandy Beach

### LEEWARD EAST

- 96701 Aiea
- 96782 Pearl City
- 96786 Wahiawa
- 96789 Mililani Town, Mililani Mauka, Laulani Valley
- 96797 Waipio

### METRO OAHU

- 96813 Nuuanu, Chinatown, Downtown, Punchbowl, Pauoa, Makiki, Pacific Heights, Kinau, Ward, Kakaako, Ala Moana, Kapiolani, Moiliili, Waikiki
- 96814 McCully (Ward Ave. - Kalakaua Ave.), Punchbowl, Pawaa, Makiki, Kapio, Kinau, Ward, Kakaako, Holiday Mart, Ala Moana, Waikiki
- 96815 Holiday Mart, Ala Moana, Waikiki, Kapahulu, Diamond Head
- 96817 Kalihi, Dillingham, Palama, Chinatown, Downtown, Alewa, Kapalama, Liliha, Kuakini, Makiki, Nuuanu, Kamehameha Heights, Dowsett, Old Pali, Puunui
- 96818 Halawa, Salt Lake, Aliamanu, Foster Village
- 96819 Salt Lake, Moanalua, Moanalua Gardens, Moanalua Valley, Kalihi Valley, Kapalama
- 96822 Makiki, Punchbowl, Punahou, Manoa, Ala Moana, Kapiolani, Moiliili
- 96826 Makiki, Punahou, Kapiolani, Manoa, McCully, Pawaa, Moiliili, Kapahulu, St. Louis, University, Waikiki, Waialae Nui Valley, Diamond Head

● Number of Recorded transactions from January 1, 2022 – December 31, 2022

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through December 31, 2022

\*Source: <https://www.hicentral.com/market-press-releases.php>

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	35%	3,474	▼	-23%	\$1,105,000	▲	12%
🏢 CONDOMINIUM	65%	6,353	▼	-12%	\$510,000	▲	7%
<b>OAHU TOTAL SALES</b>		<b>9,827</b>	▼	<b>-16%</b>			



Yvonne Ahsing | Henson Balais | Jasmine Bishaw | Kalia Goulette | Daniele Leong | Mandy Marumoto | David Palk | Kristina Piasecki | Daisy Su | Kai Li Woolworth | Charlene Valencia | Kerra Wong

### SINGLE FAMILY HOMES December 2022 vs. December 2021

<b>HOME SALES</b> <b>202</b> DOWN 47%	<b>MEDIAN SALES PRICE</b> <b>\$1,049,500</b> 0%	<b>MEDIAN DAY ON THE MARKET</b> <b>25</b> UP 127%
VS 2021 (378)	VS 2021 (\$1,050,000)	VS 2021 (11)

#### TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2022	2021	% Change
Ewa Plain	41	71	-42%
Makaha - Nanakuli	16	17	-6%
Pearl City - Aiea	16	22	-27%
Kaneohe	15	23	-35%
Hawaii Kai	14	24	-42%
Kailua - Waimanalo	14	28	-50%
Kalihi - Palama	10	10	0%
Waipahu	10	27	-63%
Kapahulu - Diamond Head	9	31	-71%
Makiki - Moiliili	9	15	-40%

### SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales Nov 2022 vs. Nov 2021			Median Sales Price Nov 2022 vs. Nov 2021		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	5	15	-67%	\$1,235,000	\$1,700,000	-27%
Ala Moana - Kakaako	2	2	0%	\$1,314,500	\$1,065,000	23%
Downtown - Nuuanu	4	14	-71%	\$1,026,944	\$1,262,000	-19%
Ewa Plain	41	71	-42%	\$845,000	\$874,900	-3%
Hawaii Kai	14	24	-42%	\$1,605,000	\$1,495,000	7%
Kailua - Waimanalo	14	28	-50%	\$1,724,000	\$1,662,500	4%
Kalihi - Palama	10	10	0%	\$922,500	\$958,438	-4%
Kaneohe	15	23	-35%	\$1,105,000	\$1,105,000	0%
Kapahulu - Diamond Head	9	31	-71%	\$1,345,000	\$1,218,000	10%
Makaha - Nanakuli	16	17	-6%	\$702,500	\$690,000	2%
Makakilo	4	19	-79%	\$1,010,000	\$1,000,000	1%
Makiki - Moiliili	9	15	-40%	\$1,800,000	\$1,398,000	29%
Mililani	8	15	-47%	\$1,275,000	\$950,000	34%
Moanalua - Salt Lake	2	11	-82%	\$874,500	\$1,150,000	-24%
North Shore	8	11	-27%	\$1,785,000	\$1,475,000	21%
Pearl City - Aiea	16	22	-27%	\$986,000	\$1,035,000	-5%
Wahiawa	7	6	17%	\$820,000	\$840,000	-2%
Waialae - Kahala	6	12	-50%	\$2,384,549	\$2,740,000	-13%
Waikiki	-	-	-	-	-	-
Waipahu	10	27	-63%	\$922,500	\$950,000	-3%
Windward Coast	2	5	-60%	\$1,042,000	\$810,000	29%
<b>SUMMARY</b>	<b>202</b>	<b>378</b>	<b>-47%</b>	<b>\$1,049,500</b>	<b>\$1,050,000</b>	<b>0%</b>

### CONDOMINIUM December 2022 vs. December 2021

<b>HOME SALES</b> <b>360</b> DOWN 39%	<b>MEDIAN SALES PRICE</b> <b>\$502,500</b> DOWN 4%	<b>MEDIAN DAY ON THE MARKET</b> <b>21</b> UP 62%
VS 2021 (593)	VS 2021 (\$485,000)	VS 2021 (13)

#### TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2022	2021	% Change
Waikiki	77	114	-32%
Makiki - Moiliili	44	75	-41%
Ala Moana - Kakaako	39	72	-46%
Ewa Plain	33	59	-44%
Downtown - Nuuanu	27	55	-51%
Mililani	24	27	-11%
Pearl City - Aiea	21	31	-32%
Makaha - Nanakuli	19	25	-24%
Makakilo	15	12	25%
Kaneohe	11	11	0%

### NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales Nov 2022 vs. Nov 2021			Median Sales Price Nov 2022 vs. Nov 2021		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	39	72	-46%	\$620,000	\$837,500	-26%
Downtown - Nuuanu	27	55	-51%	\$630,000	\$510,500	23%
Ewa Plain	33	59	-44%	\$590,000	\$685,000	-14%
Hawaii Kai	5	18	-72%	\$900,000	\$670,000	34%
Kailua - Waimanalo	6	13	-54%	\$718,425	\$650,000	11%
Kalihi - Palama	4	15	-73%	\$388,000	\$370,000	5%
Kaneohe	11	11	0%	\$695,000	\$755,000	-8%
Kapahulu - Diamond Head	6	9	-33%	\$1,225,000	\$553,000	122%
Makaha - Nanakuli	19	25	-24%	\$287,000	\$215,000	33%
Makakilo	15	12	25%	\$551,000	\$526,500	5%
Makiki - Moiliili	44	75	-41%	\$382,500	\$405,000	-6%
Mililani	24	27	-11%	\$533,000	\$469,000	14%
Moanalua - Salt Lake	9	26	-65%	\$425,000	\$435,000	-2%
North Shore	2	8	-75%	\$732,000	\$523,000	40%
Pearl City - Aiea	21	31	-32%	\$540,000	\$405,000	33%
Wahiawa	2	-	-	\$232,500	-	-
Waialae - Kahala	5	5	0%	\$610,000	\$650,000	-6%
Waikiki	77	114	-32%	\$440,000	\$446,500	-1%
Waipahu	6	17	-65%	\$542,500	\$475,000	14%
Windward Coast	5	1	400%	\$98,000	\$80,000	23%
<b>SUMMARY</b>	<b>360</b>	<b>593</b>	<b>-39%</b>	<b>\$502,500</b>	<b>\$485,000</b>	<b>4%</b>

**SINGLE FAMILY HOMES**  
YEAR-TO-DATE

**3,474**  
HOMES SOLD  
2022

**4,526**  
HOMES SOLD  
2021

**-23%**

**\$1,105,000**  
MEDIAN SALES PRICE  
2022

**\$990,000**  
MEDIAN SALES PRICE  
2021

**12%**

**12**  
MEDIAN DAYS ON THE MARKET  
2022

**9**  
MEDIAN DAYS ON THE MARKET  
2021

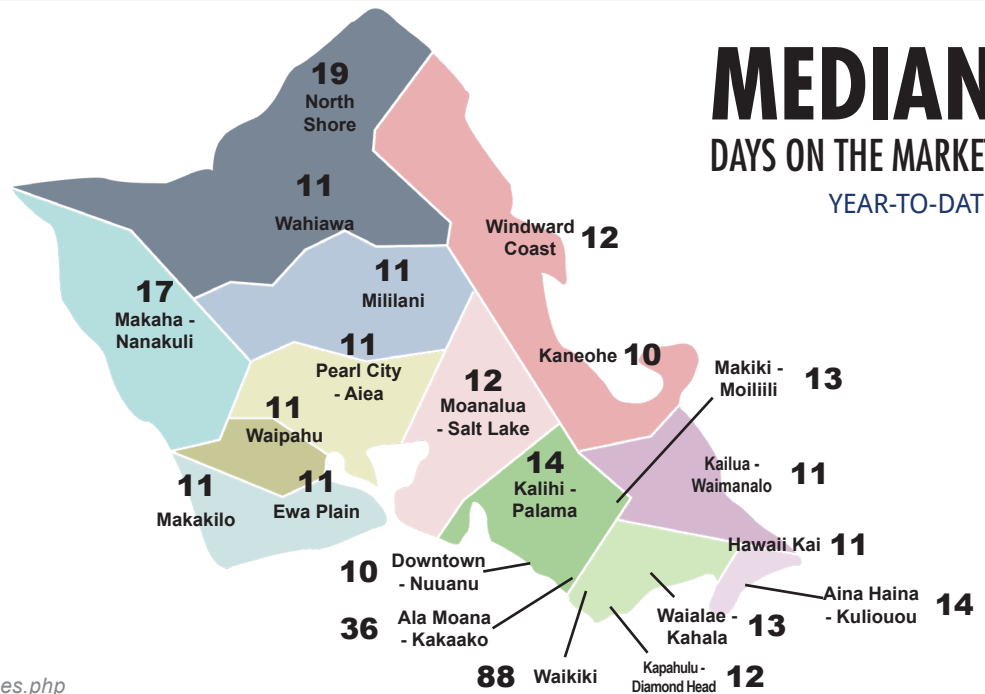
**33%**

**SINGLE FAMILY HOMES**

	Number of Sales			Median Sales Price		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	87	134	-35%	\$1,800,000	\$1,650,000	9%
Ala Moana - Kakaako	9	11	-18%	\$1,350,000	\$1,015,000	33%
Downtown - Nuuanu	78	135	-42%	\$1,300,000	\$1,151,500	13%
Ewa Plain	685	895	-23%	\$925,000	\$850,000	9%
Hawaii Kai	175	233	-25%	\$1,610,000	\$1,475,000	9%
Kailua - Waimanalo	320	398	-20%	\$1,583,500	\$1,500,000	6%
Kalihi - Palama	135	160	-16%	\$945,000	\$899,500	5%
Kaneohe	207	311	-33%	\$1,250,000	\$1,108,000	13%
Kapahulu - Diamond Head	210	290	-28%	\$1,350,000	\$1,200,000	13%
Makaha - Nanakuli	277	341	-19%	\$707,500	\$635,000	11%
Makakilo	141	176	-20%	\$989,000	\$912,000	8%
Makiki - Moiliili	122	180	-32%	\$1,600,000	\$1,415,500	13%
Mililani	191	212	-10%	\$1,090,746	\$975,000	12%
Moanalua - Salt Lake	56	69	-19%	\$1,200,500	\$1,050,000	14%
North Shore	109	136	-20%	\$1,750,000	\$1,375,000	27%
Pearl City - Aiea	223	264	-16%	\$1,050,000	\$950,000	11%
Wahiawa	86	101	-15%	\$888,000	\$780,000	14%
Waialae - Kahala	88	135	-35%	\$2,450,000	\$2,500,000	-2%
Waikiki	2	3	-33%	\$1,737,500	\$1,100,000	58%
Waipahu	218	245	-11%	\$950,000	\$860,000	10%
Windward Coast	55	97	-43%	\$1,200,000	\$986,300	22%
<b>SUMMARY</b>	<b>3,474</b>	<b>4,526</b>	<b>-23%</b>	<b>\$1,105,000</b>	<b>\$990,000</b>	<b>12%</b>

**TOP 10 # OF SALES BY NEIGHBORHOOD**

Homes	2022	2021	% Change
Ewa Plain	685	895	-23%
Kailua - Waimanalo	320	398	-20%
Makaha - Nanakuli	277	341	-19%
Pearl City - Aiea	223	264	-16%
Waipahu	218	245	-11%
Kapahulu - Diamond Head	210	290	-28%
Kaneohe	207	311	-33%
Mililani	191	212	-10%
Hawaii Kai	175	233	-25%
Makakilo	141	176	-20%



\*Source: <https://www.hicentral.com/market-press-releases.php>

**CONDOMINIUM**  
YEAR-TO-DATE

**6,353**  
CONDOS SOLD  
2022

**7,203**  
CONDOS SOLD  
2021

**-12%**

**\$510,000**  
MEDIAN SALES PRICE  
2022

**\$475,000**  
MEDIAN SALES PRICE  
2021

**7%**

**12**  
MEDIAN DAYS ON THE MARKET  
2022

**12**  
MEDIAN DAYS ON THE MARKET  
2021

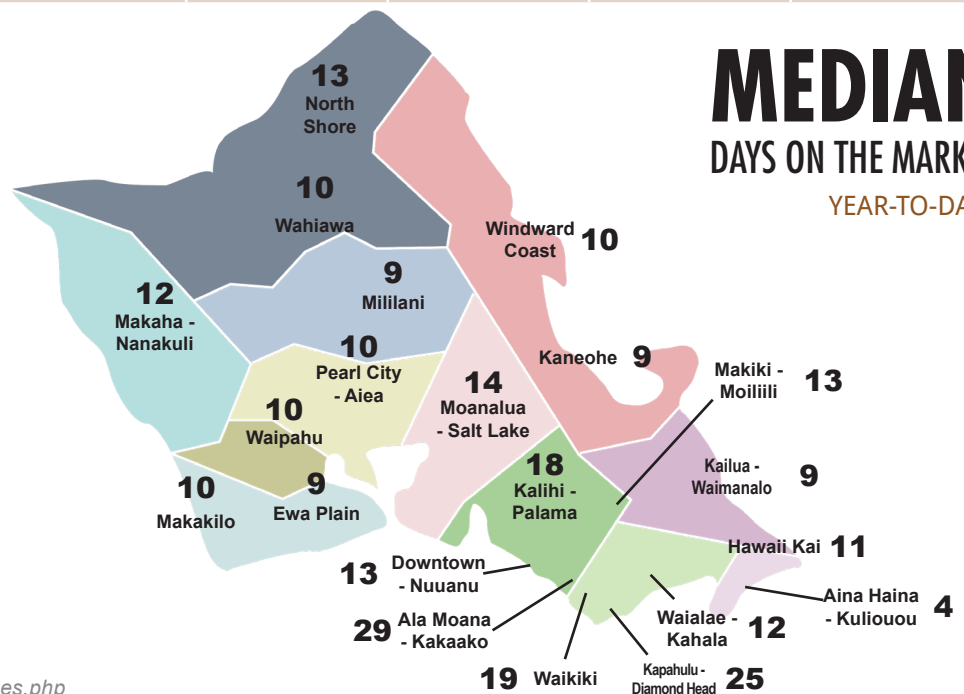
**0%**

**CONDOMINIUM**

	Number of Sales			Median Sales Price		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	3	9	-67%	\$808,000	\$657,000	23%
Ala Moana - Kakaako	746	747	0%	\$750,000	\$662,500	13%
Downtown - Nuuanu	497	610	-19%	\$542,000	\$590,000	-8%
Ewa Plain	577	719	-20%	\$685,500	\$631,000	9%
Hawaii Kai	193	235	-18%	\$835,000	\$699,500	19%
Kailua - Waimanalo	101	146	-31%	\$750,000	\$730,000	3%
Kalihi - Palama	133	141	-6%	\$410,000	\$388,000	6%
Kaneohe	206	264	-22%	\$706,500	\$640,500	10%
Kapahulu - Diamond Head	98	130	-25%	\$650,000	\$585,000	11%
Makaha - Nanakuli	231	246	-6%	\$250,000	\$210,000	19%
Makakilo	160	180	-11%	\$555,250	\$491,000	13%
Makiki - Moiliili	715	751	-5%	\$410,000	\$398,000	3%
Mililani	389	442	-12%	\$530,000	\$475,500	11%
Moanalua - Salt Lake	240	287	-16%	\$444,000	\$419,000	6%
North Shore	67	58	16%	\$840,000	\$527,500	59%
Pearl City - Aiea	385	430	-10%	\$475,000	\$435,000	9%
Wahiawa	34	42	-19%	\$260,795	\$242,500	8%
Waialae - Kahala	58	73	-21%	\$619,000	\$580,000	7%
Waikiki	1,284	1,374	-7%	\$425,000	\$405,000	5%
Waipahu	205	254	-19%	\$510,000	\$450,000	13%
Windward Coast	31	65	-52%	\$420,000	\$264,500	59%
<b>SUMMARY</b>	<b>6,353</b>	<b>7,203</b>	<b>-12%</b>	<b>\$510,000</b>	<b>\$475,000</b>	<b>7%</b>

**TOP 10 # OF SALES**  
BY NEIGHBORHOOD

Condominium	2022	2021	% Change
Waikiki	1,284	1,374	-7%
Ala Moana - Kakaako	746	747	0%
Makiki - Moiliili	715	751	-5%
Ewa Plain	577	719	-20%
Downtown - Nuuanu	497	610	-19%
Mililani	389	442	-12%
Pearl City - Aiea	385	430	-10%
Moanalua - Salt Lake	240	287	-16%
Makaha - Nanakuli	231	246	-6%
Kaneohe	206	264	-22%



\*Source: <https://www.hicentral.com/market-press-releases.php>

## SINGLE FAMILY HOMES

▼ HOME SALES  
VS 2021 (4,526)

**3,474**  
DOWN 23%

**\$1,105,000**  
UP 12%

▲ MEDIAN SALES PRICE  
VS 2021 (\$990,000)

▲ MEDIAN  
DAY ON THE MARKET  
VS 2021 (9)

**12**  
UP 33%

**4,168**  
DOWN 14%

▼ NEW LISTINGS  
VS 2021 (4,817)

▼ % OF ORIGINAL  
LISTING PRICE RECEIVED  
VS 2021  
(102%)

**100%**  
DOWN 2%

## CONDOMINIUM

▼ HOME SALES  
VS 2021 (7,203)

**6,353**  
DOWN 12%

**\$510,000**  
UP 7%

▲ MEDIAN SALES PRICE  
VS 2021 (\$475,000)

MEDIAN  
DAY ON THE MARKET  
VS 2021 (12)

**12**  
0%

**7,468**  
DOWN 9%

▼ NEW LISTINGS  
VS 2021 (8,176)

% OF ORIGINAL  
LISTING PRICE RECEIVED  
VS 2021  
(100%)

**100%**  
0%





# Conveyance Tax Law

## STATE OF HAWAII

The tax imposed by section 247-1 shall be based on the actual and full consideration (whether cash or otherwise, including any promise, act, forbearance, property interest, value, gain, advantage, benefit, or profit), paid or to be paid for all transfers or conveyance of realty or any interest therein, that shall include any liens or encumbrances thereon at the time of sale, lease, sublease, assignment, transfer, or conveyance, and shall be at the following rates:

<b>BASIS AND RATE OF CONVEYANCE TAX</b>			
<b>CONSIDERATION PAID</b>		<b>Scale #1:</b>	<b>Scale #2:</b>
<b>At Least</b>	<b>But Less Than</b>	Applies to all transfers or conveyance of realty or any interest therein, except for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowners' exemption.  (increments of \$100 of sale price will be added proportionately to tax)	Applies to sales of condominium or single family residence where the purchaser is not eligible for the county homeowner's exemption.  (increments of \$100 of sale price will be added proportionately to tax)
\$0	\$600,000	10¢	15¢
\$600,000	\$1 Million	20¢	25¢
\$1 Million	\$2 Million	30¢	40¢
\$2 Million	\$4 Million	50¢	60¢
\$4 Million	\$6 Million	70¢	85¢
\$6 million	\$10 million	90¢	\$1.10
\$10 Million and Above		\$1.00	\$1.25

This information is presented for informational purposes only and is deemed reliable but is not guaranteed.





# Buyer & Seller Portions

## of Closing Costs

The standard purchase contract in Hawaii specifies closing costs split between Buyers & Sellers. The following is a list of customary closing costs and is NOT intended to be all-inclusive.

CLOSING COSTS	BUYER	SELLER
<b>FIDELITY NATIONAL TITLE FEES:</b>		
Standard Coverage for Title Insurance Premium*	<b>40%</b>	<b>60%</b>
Additional Premium for any Extended Coverage Policy (including ALTA Homeowners Policy and/or Lender's Policy)	<b>X</b>	
Lien Report* if applicable	<b>X</b>	
Financing Statement*, if applicable	<b>X</b>	
Escrow Fees*	<b>X</b>	<b>X</b>
<b>THIRD PARTY FEES:</b>		
Cost of Drafting Mortgage and Note or Agreement of Sale	<b>X</b>	
Cost of Drafting Conveyance Documents & Bills of Sale		<b>X</b>
Cost of Obtaining Buyer's Consents	<b>X</b>	
Cost of Obtaining Seller's Consents (e.g., Lessor's Consent)		<b>X</b>
Buyers Notary Fees, if applicable	<b>X</b>	
Seller's Notary Fees, if applicable		<b>X</b>
Recording Fees except Documents to Clear Seller's Title (e.g., Deed, Encroachment Agreements)	<b>50%</b>	<b>50%</b>
Recording Fees to Clear Seller's Title (e.g. Mortgage Release)		<b>X</b>
Required Staking or Survey		<b>X</b>
Homeowner's Condominium Documents, if applicable		<b>X</b>
Condominium and Association Ownership Transfer Fees	<b>X</b>	
FHA or VA Discount Points and any Mortgage Fees	<b>X</b>	
FHA or VA Mandatory Closing Fees		<b>X</b>
Conveyance Tax		<b>X</b>
FIRPTA (Federal Withholding, if applicable)		<b>X</b>
HARPTA (State Withholding, if applicable)		<b>X</b>

NOTE: \*General excise tax (GET) will be charged on the fee

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## HARPTA - Hawaii Real Property Tax Act

**The Hawaii Real Property Tax Act (HARPTA)** requires the buyer who purchases real property from a non-resident of Hawaii to withhold **7.25%\*** of the amount realized (generally the sales price) and remit it to the Department of Taxation within 20 days of closing unless an exemption applies.

The 7.25% withholding represents an estimate of the Hawaii capital gains tax that may be owed by the non-resident when selling real property in Hawaii.

The standard Hawaii Association of Realtors Purchase Contract provides that escrow is to withhold and remit the HARPTA amount to the Department of Taxation unless the seller provides the buyer with a certificate of exemption or waiver from HARPTA.

It is the seller's burden to prove that an exemption / waiver applies and for the buyer to acknowledge and approve the seller's exemption / waiver prior to closing. Under Hawaii law, it is the buyer's responsibility to determine if the seller is a non-resident of Hawaii and that the proper withholding amount is remitted to the Department of Taxation on a timely basis.

## FIRPTA - Foreign Investment Real Property Tax Act

**The Foreign Investment in Real Property Tax Act (FIRPTA)** requires the buyer who purchases real property from a foreign seller to withhold **10% or 15%** of the amount realized (generally the sales price) and remit it to the IRS within 20 days of closing unless an exemption applies. The withholding percentage will depend upon the sales price and whether the buyer or buyer's family member intends to use the real property as a residence.\*

The withholding percentage represents an estimate of the federal capital gains tax that may be owed by the foreign seller when selling real property in the United States.

The standard Hawaii Association of REALTORS® Purchase Contract provides that escrow is to withhold and remit the FIRPTA amount to the IRS unless the seller provides the buyer with a certificate of exemption or waiver from HARPTA.

It is the seller's burden to prove that an exemption / waiver applies and for the buyer to acknowledge and approve the seller's exemption / waiver prior to closing. Under federal law, it is the buyer's responsibility to determine if the seller is a foreigner subject to FIRPTA withholding and that the proper withholding amount is remitted to the IRS on a timely basis.

\*Buyer or member of buyer's family must have definite plans to reside in the property for at least 50% of the number of days the property is used by any person during each of the first two 12-month periods following the date of transfer.

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\*FNT Internal Update November, 2018



STATE OF HAWAII | ALL COUNTIES

# REAL PROPERTY TAX

FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023

## Honolulu, Oahu County

CLASS	Taxable Building per/\$1,000
Agricultural	\$5.70
Bed and Breakfast Home	\$6.50
Commercial	\$12.40
Hotel/Resort	\$13.90
Industrial	\$12.40
Preservation	\$5.70
Public Service	\$0.00
Residential Principal Resident	\$3.50
Residential A-Tier 1*	\$4.50
<small>Tax rate applied to the net taxable value of the property up to \$1,000,000</small>	
Residential A - Tier 2*	\$10.50
<small>Tax rate applied to the net taxable value of the property in excess of \$1,000,000</small>	
Vacant Agricultural	\$8.50

**REAL PROPERTY TAX DUE DATES:**

- Aug 20, 2022** 1st half of fiscal year tax payment due
- Sep 30, 2022** Deadline for filing exemption claims & ownership documents
- Feb 20, 2023** 2nd half of fiscal year tax payment due

For More Information, Visit:  
<https://hnlidoc.ehawaii.gov/hnlidoc/document-download?id=9995>

## Hawai'i County

CLASS	Tax Rate per/\$1,000
Affordable Rental Housing	\$6.15
Residential *Portion valued less than \$2 million	\$11.10
Residential *Portion valued at \$2 million and more	\$13.60
Apartment	\$11.70
Commercial	\$10.70
Industrial	\$10.70
Agricultural and Native Forest	\$9.35
Conservation	\$11.55
Hotel/Resort	\$11.55
Homeowner	\$6.15

**REAL PROPERTY TAX DUE DATES:**

- Aug 20, 2022** 1st half of fiscal year tax payment due
- Dec 31, 2022** Deadline for filing exemption claims & ownership documents
- Feb 20, 2023** 2nd half of fiscal year tax payment due

For More Information, Visit:  
[https://www.hawaiipropertytax.com/tax\\_rates.html](https://www.hawaiipropertytax.com/tax_rates.html)

## Maui County

CLASS	All rates are per \$1,000 of net taxable assessed valuation
Owner Occupied - Tier 1 up to \$1m	\$2.00
Owner Occupied - Tier 2 more than \$1,000,001 - \$3m	\$2.10
Owner Occupied - Tier 3 more than \$3m	\$2.71
Non-Owner Occupied - Tier 1 up to \$1m	\$5.85
Non-Owner Occupied - Tier 2 more than \$1,000,001 - \$4.5m	\$8.00
Non-Owner Occupied - Tier 3 more than \$4.5m	\$12.50
Apartment	\$3.50
Hotel/Resort	\$11.75
Time share	\$14.60
Agricultural	\$5.74
Short-Term Rental - Tier 1 up to \$1m	\$11.85
Short-Term Rental - Tier 2 more than \$1,000,001 - \$3m	\$11.85
Short-Term Rental - Tier 3 more than \$3m	\$11.85
Conservation	\$6.43
Commercial	\$6.05
Industrial	\$7.05
Commercial Residential	\$4.40
*Long-Term Rental - Tier 1 up to \$1m	\$3.00
*Long-Term Rental - Tier 2 more than \$1,000,001 - \$3m	\$5.00
*Long-Term Rental - Tier 3 more than \$3m	\$8.00

\*NEW CLASSIFICATION

**REAL PROPERTY TAX DUE DATES:**

- Aug 20, 2022** 1st half of fiscal year tax payment due
- Dec 31, 2022** Deadline for filing exemption claims & ownership documents
- Feb 20, 2023** 2nd half of fiscal year tax payment due

For More Information, Visit:  
<https://www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes>

## Kauai County

CLASS	Tax Rate per/\$1,000
Homestead	\$3.05
Residential	\$6.05
Vacation Rental	\$9.85
Hotel/Resort	\$10.85
Commercial	\$8.10
Industrial	\$8.10
Agricultural	\$6.75
Conservation	\$6.75
Residential Investor	\$9.40
Commercialized Home Use	\$5.05

**REAL PROPERTY TAX DUE DATES:**

- Aug 20, 2022** 1st half of fiscal year tax payment due
- Sep 30, 2022** Deadline for filing exemption claims & ownership documents
- Feb 20, 2023** 2nd half of fiscal year tax payment due

For More Information, Visit:  
<https://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property/Tax-Rates>

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