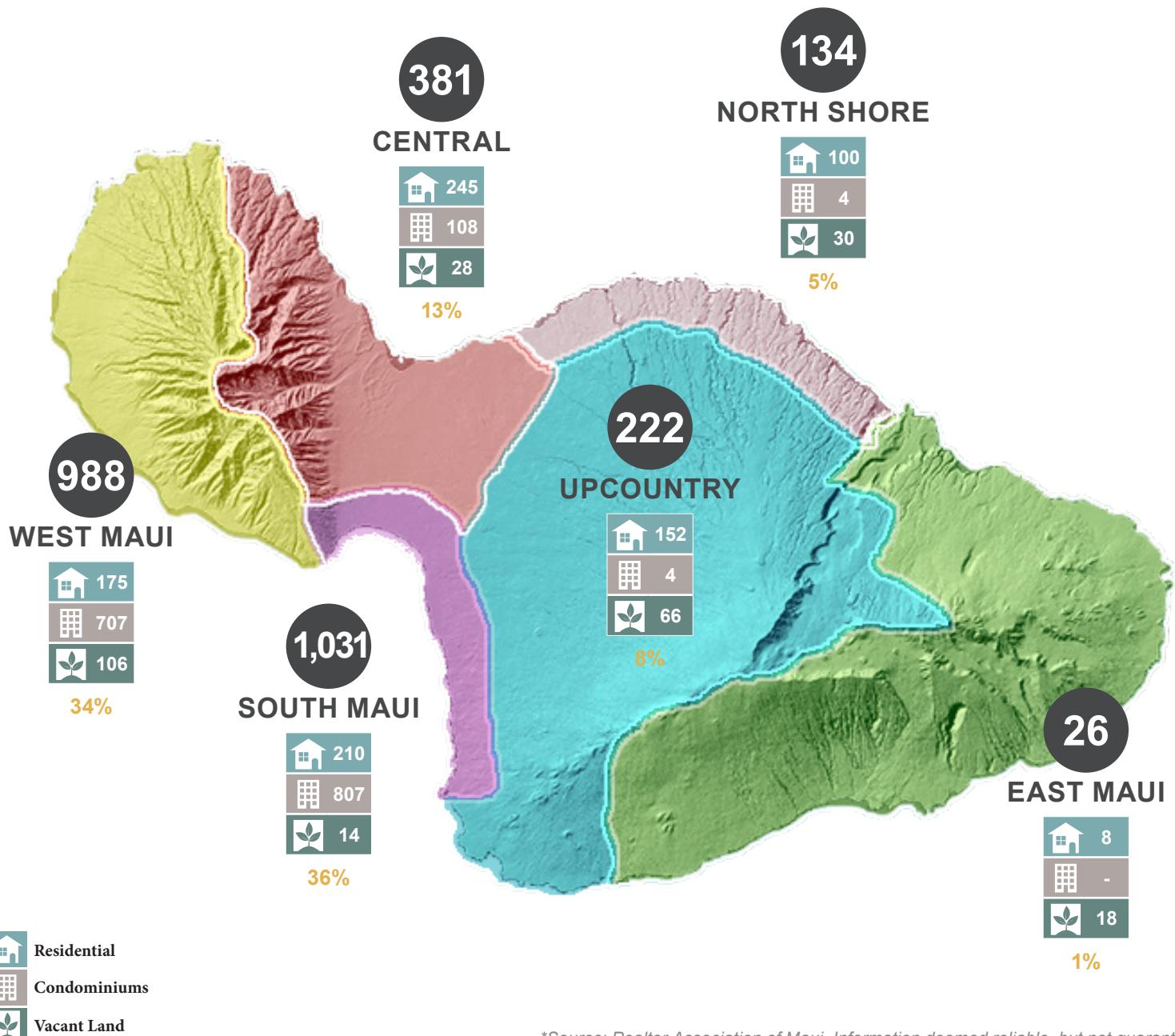


MAUI REAL ESTATE REPORT

Fidelity National Title
& ESCROW OF HAWAII

MAUI | AUGUST 2021

AUGUST 2021 YTD vs. AUGUST 2020 YTD



*Source: Realtor Association of Maui. Information deemed reliable, but not guaranteed.

	% OF CLOSINGS	# OF UNITS RECORDED	MEDIAN PRICE		MEDIAN DAYS ON MARKET
HOMES	32%	926	▲ 44%	\$999,000	▲ 29% 75
CONDO	58%	1,667	▲ 98%	\$640,000	▲ 11% 88
LAND	10%	294	▲ 175%	\$675,000	▲ 59% 165

2021 VS 2020 YTD NUMBER OF UNITS			2021 VS 2020 YTD TOTAL DOLLAR VOLUME		
DISTRICT	2021	% Change	DISTRICT	2021	% Change
SOUTH	1,031	99%	SOUTH	\$1,419,619,426	152%
WEST	988	130%	WEST	\$1,292,030,553	166%
CENTRAL	381	21%	CENTRAL	\$275,355,797	44%
UPCOUNTRY	222	35%	UPCOUNTRY	\$251,054,599	73%
NORTH SHORE	134	29%	NORTH SHORE	\$207,163,520	113%
LANAI/MOLOKAI	105	98%	LANAI/MOLOKAI	\$55,673,019	135%
EAST	26	189%	EAST	\$19,983,000	125%
TOTAL	2,887	81%	TOTAL	\$3,520,879,914	132%



% of Closed Sales by Districts through August 30, 2021



Number of Recorded transactions from January 1, 2021 – August 30, 2021

MAUI REAL ESTATE REPORT

 **Fidelity National Title**
& ESCROW OF HAWAII

MAUI | AUGUST 2021
AUGUST 2021 YTD vs. AUGUST 2020 YTD



RESIDENTIAL

YEAR-OVER-YEAR

926

TOTAL NUMBER OF SALES

2021

645

44%

TOTAL NUMBER OF SALES

2020

\$999,000

MEDIAN SALES PRICE

2021

\$772,500

29%

MEDIAN SALES PRICE

2020

\$1,661,912,509

TOTAL DOLLAR VOLUME

2021

\$701,353,607

137%

TOTAL DOLLAR VOLUME

2020

Number of Sales

Median Sales Price

Total Dollar Volume

2021 2020 %Change

2021 2020 %Change

2021 2020 %Change

CENTRAL

Kahakuloa	1	-	-	\$1,540,000	-	-	-	\$1,540,000	-	-
Kahului	90	70	29%	\$799,500	\$672,500	19%	\$73,458,600	\$48,118,870	53%	
Wailuku	154	152	1%	\$799,700	\$723,413	11%	\$132,227,608	\$110,176,863	20%	

EAST

Hana	7	3	133%	\$811,000	\$880,000	-8%	\$6,391,000	\$2,393,000	167%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	1	-	-	\$425,000	-	-	\$425,000	-	-
Nahiku	-	1	-100%	-	\$795,000	-	-	\$795,000	-100%

NORTH SHORE

Haiku	70	60	17%	\$1,249,500	\$867,000	44%	\$103,398,500	\$65,701,185	57%
Sprecks/Paia/Kuau	30	11	173%	\$1,509,000	\$810,000	86%	\$73,243,500	\$10,452,400	601%

SOUTH

Kihei	134	94	43%	\$957,000	\$818,500	17%	\$235,555,600	\$98,971,003	138%
Maalaea	1	-	-	\$2,475,000	-	-	\$2,475,000	-	-
Maui Meadows	27	12	125%	\$1,565,000	\$1,215,000	29%	\$44,491,500	\$15,519,550	187%
Wailea/Makena	48	22	118%	\$4,036,000	\$3,015,000	34%	\$291,018,217	\$78,282,777	272%

UPCOUNTRY

Kula/Ulupalakua/Kanaio	63	46	37%	\$1,225,000	\$950,000	29%	\$96,202,000	\$49,058,263	96%
Makawao/Olinda/Halimaile	43	48	-10%	\$799,000	\$686,000	17%	\$38,238,296	\$39,898,300	-4%
Pukalani	46	35	31%	\$893,500	\$775,500	15%	\$45,011,049	\$27,845,833	62%

WEST

Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	44	15	193%	\$2,380,750	\$1,900,000	25%	\$129,461,666	\$32,115,005	303%
Kapalua	24	6	300%	\$4,010,000	\$2,625,000	53%	\$117,272,500	\$19,120,000	513%
Lahaina	52	22	136%	\$2,315,000	\$1,366,375	69%	\$134,752,173	\$40,783,668	230%
Napili/Kahana/Honokowai	52	18	189%	\$1,143,250	\$1,100,000	4%	\$81,662,300	\$44,247,890	85%
Olowalu	3	1	200%	\$7,050,000	\$1,125,000	527%	\$20,650,000	\$1,125,000	1736%

LANAI - MOLOKAI

Lanai	9	14	-36%	\$700,000	\$436,000	61%	\$12,634,000	\$10,145,500	25%
Molokai	27	15	80%	\$525,000	\$475,000	11%	\$21,804,000	\$6,603,500	230%

MAUI SUMMARY	926	645	44%	\$999,000	\$772,500	29%	\$1,661,912,509	\$701,353,607	137%
---------------------	------------	------------	------------	------------------	------------------	------------	------------------------	----------------------	-------------

AUGUST 2021 YTD NUMBER OF SALES

AUGUST 2021 YTD TOTAL DOLLAR VOLUME

Source: Realtors Association of Maui – www.RAMaui.com

DISTRICT	2021	2020	% Change	DISTRICT	2021	2020	% Change
CENTRAL	245	222	10%	SOUTH	\$573,540,317	\$192,773,330	198%
SOUTH	210	128	64%	WEST	\$483,798,639	\$137,391,563	252%
WEST	175	62	182%	CENTRAL	\$207,226,208	\$158,295,733	31%
UPCOUNTRY	152	129	18%	UPCOUNTRY	\$179,451,345	\$116,802,396	54%
NORTH SHORE	100	71	41%	NORTH SHORE	\$176,642,000	\$76,153,585	132%
LANAI/MOLOKAI	36	29	24%	LANAI/MOLOKAI	\$34,438,000	\$16,749,000	106%
EAST	8	4	100%	EAST	\$6,816,000	\$3,188,000	114%
TOTAL	926	645	44%	TOTAL	\$1,661,912,509	\$701,353,607	137%

www.FidelityMaui.com

MAUI REAL ESTATE REPORT

 **Fidelity National Title**
& ESCROW OF HAWAII

MAUI | AUGUST 2021

AUGUST 2021 YTD vs. AUGUST 2020 YTD

2021

CONDOMINIUM

YEAR-OVER-YEAR

1,667

TOTAL NUMBER OF SALES

2021

842

98%

TOTAL NUMBER OF SALES

2020

\$640,000

MEDIAN SALES PRICE

2021

\$575,000

11%

MEDIAN SALES PRICE

2020

\$1,587,483,350

TOTAL DOLLAR VOLUME

2021

\$735,659,166

116%

TOTAL DOLLAR VOLUME

2020

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2021	2020	%Change	2021	2020	%Change	2021	2020	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	15	23	-35%	\$182,000	\$140,000	30%	\$3,864,000	\$3,564,200	8%
Wailuku	93	55	69%	\$425,000	\$395,000	8%	\$43,071,089	\$23,629,198	82%
EAST									
Hana	-	-	-	-	-	-	-	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	4	2	100%	\$602,500	\$461,500	31%	\$5,374,000	\$923,000	482%
SOUTH									
Kihei	533	276	93%	\$545,000	\$486,250	12%	\$334,993,097	\$163,504,405	105%
Maalaea	44	30	47%	\$480,000	\$383,750	25%	\$21,022,900	\$12,579,450	67%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	230	78	195%	\$1,448,500	\$1,432,500	1%	\$468,843,612	\$190,180,798	147%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Halimaile	-	-	-	-	-	-	-	-	-
Pukalani	4	5	-20%	\$697,500	\$675,000	3%	\$2,875,000	\$3,582,000	-20%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	172	117	47%	\$967,500	\$1,250,000	-23%	\$223,130,400	\$169,130,031	32%
Kapalua	105	18	483%	\$1,140,000	\$992,000	15%	\$197,357,782	\$29,845,000	561%
Lahaina	119	102	17%	\$560,000	\$654,445	-14%	\$90,348,545	\$70,940,787	27%
Napili/Kahana/Honokowai	311	118	164%	\$530,000	\$494,500	7%	\$184,910,905	\$61,682,797	200%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	2	3	-33%	\$2,387,500	\$850,000	181%	\$4,775,000	\$3,408,000	40%
Molokai	35	15	133%	\$174,500	\$170,000	3%	\$6,917,020	\$2,689,500	157%
MAUI SUMMARY				1,667	842	98%	\$640,000	\$575,000	11%
				\$1,587,483,350	\$735,659,166	116%			

AUGUST 2021 YTD NUMBER OF SALES

DISTRICT	2021	2020	% Change
SOUTH	807	384	110%
WEST	707	355	99%
CENTRAL	108	78	38%
LANAI/MOLOKAI	37	18	106%
NORTH SHORE	4	2	100%
UPCOUNTRY	4	5	-20%
EAST	-	-	-
TOTAL	1,476	724	104%

AUGUST 2021 YTD TOTAL DOLLAR VOLUME

DISTRICT	2021	2020	% Change
SOUTH	\$824,859,609	\$366,264,653	125%
WEST	\$695,747,632	\$331,598,615	110%
CENTRAL	\$46,935,089	\$27,193,398	73%
LANAI/MOLOKAI	\$11,692,020	\$6,097,500	92%
NORTH SHORE	\$5,374,000	\$923,000	482%
UPCOUNTRY	\$2,875,000	\$3,582,000	-20%
EAST	-	-	-
TOTAL	\$1,408,308,612	\$562,556,688	150%

Source: Realtors Association of Maui – www.RAMaui.com

www.FidelityMaui.com

MAUI REAL ESTATE REPORT

 **Fidelity National Title**
& ESCROW OF HAWAII



MAUI | AUGUST 2021
AUGUST 2021 YTD vs. AUGUST 2020 YTD

294

TOTAL NUMBER OF SALES

2021

107

175%

TOTAL NUMBER OF SALES

2020

\$675,000

MEDIAN SALES PRICE

2021

\$425,000

59%

MEDIAN SALES PRICE

2020

\$271,484,055

TOTAL DOLLAR VOLUME

2021

\$77,624,012

250%

TOTAL DOLLAR VOLUME

2020

Number of Sales

Median Sales Price

Total Dollar Volume

2021 2020 %Change

2021 2020 %Change

2021 2020 %Change

CENTRAL

Kahakuloa	2	4	-50%	\$395,000	\$433,750	-9%	\$790,000	\$1,740,000	-55%
Kahului	-	1	-100%	-	\$225,000	-	-	\$225,000	-100%
Wailuku	26	10	160%	\$645,000	\$305,000	112%	\$20,404,500	\$3,819,500	434%

EAST

Hana	14	5	180%	\$475,000	\$825,000	-42%	\$11,594,000	\$5,674,000	104%
Kaupo	2	-	-	\$462,500	-	-	\$925,000	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	2	-	-	\$324,000	-	-	\$648,000	-	-

NORTH SHORE

Haiku	29	29	0%	\$585,000	\$409,000	43%	\$23,582,520	\$15,708,087	50%
Sprecks/Paia/Kuau	1	2	-50%	\$1,565,000	\$2,275,000	-31%	\$1,565,000	\$4,550,000	-66%

SOUTH

Kihei	3	3	0%	\$657,500	\$330,000	99%	\$1,834,500	\$1,570,000	17%
Maalaea	1	-	-	\$1,100,000	-	-	\$1,100,000	-	-
Maui Meadows	1	1	0%	\$500,000	\$455,000	10%	\$500,000	\$455,000	10%
Wailea/Makena	9	2	350%	\$1,550,000	\$705,000	120%	\$17,785,000	\$1,410,000	1161%

UPCOUNTRY

Kula/Ulupalakua/Kanaio	36	24	50%	\$922,793	\$420,000	120%	\$37,083,320	\$20,806,850	78%
Makawao/Olinda/Halimaile	23	5	360%	\$500,000	\$430,000	16%	\$28,592,934	\$3,083,000	827%
Pukalani	7	2	250%	\$425,000	\$382,500	11%	\$3,052,000	\$765,000	299%

WEST

Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	44	5	780%	\$575,000	\$370,000	55%	\$29,421,007	\$2,278,575	1191%
Kapalua	41	5	720%	\$925,000	\$800,000	16%	\$45,550,000	\$11,300,000	303%
Lahaina	14	3	367%	\$1,100,000	\$1,504,500	-27%	\$18,646,000	\$3,429,500	444%
Napili/Kahana/Honokowai	2	-	-	\$433,638	-	-	\$867,275	-	-
Olowalu	5	-	-	\$3,600,000	-	-	\$18,000,000	-	-

LANAI - MOLOKAI

Lanai	4	-	-	\$1,175,000	-	-	\$4,795,000	-	-
Molokai	28	6	367%	\$130,000	\$107,500	21%	\$4,747,999	\$809,500	487%
MAUI SUMMARY	294	107	175%	\$675,000	\$425,000	59%	\$271,484,055	\$77,624,012	250%

AUGUST 2021 YTD NUMBER OF SALES

AUGUST 2021 YTD TOTAL DOLLAR VOLUME

Source: Realtors Association of Maui – www.RAMaui.com

DISTRICT	2021	2020	% Change	DISTRICT	2021	2020	% Change
WEST	106	13	715%	WEST	\$112,484,282	\$17,008,075	561%
UPCOUNTRY	66	31	113%	UPCOUNTRY	\$68,728,254	\$24,654,850	179%
LANAI/MOLOKAI	32	6	433%	NORTH SHORE	\$25,147,520	\$20,258,087	24%
NORTH SHORE	30	31	-3%	SOUTH	\$21,219,500	\$3,435,000	518%
CENTRAL	28	15	87%	CENTRAL	\$21,194,500	\$5,784,500	266%
EAST	18	5	260%	EAST	\$13,167,000	\$5,674,000	132%
SOUTH	14	6	133%	LANAI/MOLOKAI	\$9,542,999	\$809,500	1079%
TOTAL	294	107	175%	TOTAL	\$271,484,055	\$77,624,012	250%

www.FidelityMaui.com

MAUI REAL ESTATE REPORT

 **Fidelity National Title**
& ESCROW OF HAWAII

MAUI | AUGUST 2021

AUGUST 2021 YTD vs. AUGUST 2020 YTD

2021

CENTRAL		
HOMES		
Number of Sales	245	10%
Total Dollar Transactions	\$207,226,208	31%
CONDOS		
Number of Sales	108	38%
Total Dollar Transactions	\$46,935,089	73%
LAND		
Number of Sales	28	87%
Total Dollar Transactions	\$21,194,500	266%

NORTH SHORE		
HOMES		
Number of Sales	100	41%
Total Dollar Transactions	\$176,642,000	132%
CONDOS		
Number of Sales	4	100%
Total Dollar Transactions	\$5,374,000	482%
LAND		
Number of Sales	30	-3%
Total Dollar Transactions	\$25,147,520	24%

WEST		
HOMES		
Number of Sales	175	182%
Total Dollar Transactions	\$483,798,639	252%
CONDOS		
Number of Sales	707	99%
Total Dollar Transactions	\$695,747,632	110%
LAND		
Number of Sales	106	715%
Total Dollar Transactions	\$112,484,282	561%

EAST		
HOMES		
Number of Sales	8	100%
Total Dollar Transactions	\$6,816,000	114%
CONDOS		
Number of Sales	-	-
Total Dollar Transactions	-	-
LAND		
Number of Sales	18	260%
Total Dollar Transactions	\$13,167,000	132%

SOUTH		
HOMES		
Number of Sales	210	64%
Total Dollar Transactions	\$573,540,317	198%
CONDOS		
Number of Sales	807	110%
Total Dollar Transactions	\$824,859,609	125%
LAND		
Number of Sales	14	133%
Total Dollar Transactions	\$21,219,500	518%

UPCOUNTRY		
HOMES		
Number of Sales	152	18%
Total Dollar Transactions	\$179,451,345	54%
CONDOS		
Number of Sales	4	-20%
Total Dollar Transactions	\$2,875,000	-20%
LAND		
Number of Sales	66	113%
Total Dollar Transactions	\$68,728,254	179%

 **CENTRAL**
Kahakuloa, Kahului, Wailuku

 **EAST**
Hana, Kaupo, Kipahulu, Nahiku

 **NORTH SHORE**
Haiku, Spreckelsville/Paia/Kuau

 **SOUTH**
Kihei, Maalaea, Maui Meadows, Wailea/Makena

 **UPCOUNTRY**
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani

 **WEST**
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai, Olowalu

Source:
Realtors Association of Maui
www.RAMaui.com

RESIDENTIAL

TOP 10 AREAS

Total Dollar Volume

Wailea/Makena	\$291,018,217
Kihei	\$235,555,600
Lahaina	\$134,752,173
Wailuku	\$132,227,608
Kaanapali	\$129,461,666
Kapalua	\$117,272,500
Haiku	\$103,398,500
Kula/Ulupalakua/Kanaio	\$96,202,000
Napili/Kahana/Honokowai	\$81,662,300
Kahului	\$73,458,600

CONDOMINIUM

TOP 10 AREAS

Total Dollar Volume

Wailea/Makena	\$468,843,612
Kihei	\$334,993,097
Kaanapali	\$223,130,400
Kapalua	\$197,357,782
Napili/Kahana/Honokowai	\$184,910,905
Lahaina	\$90,348,545
Wailuku	\$43,071,089
Maalaea	\$21,022,900
Molokai	\$6,917,020
Spreckelsville/Paia/Kuau	\$5,374,000

VACANT LAND

TOP 10 AREAS

Total Dollar Volume

Kapalua	\$45,550,000
Kula/Ulupalakua/Kanaio	\$37,083,320
Kaanapali	\$29,421,007
Makawao/Olinda/Haliimaile	\$28,592,934
Haiku	\$23,582,520
Wailuku	\$20,404,500
Lahaina	\$18,646,000
Olowalu	\$18,000,000
Wailea/Makena	\$17,785,000
Hana	\$11,594,000

RESIDENTIAL

▲ HOME SALES
VS 2020 (645)

926
UP 44%

\$999,000
UP 29%

MEDIAN SALES PRICE ▲
VS 2020 (\$772,500)

▲ TOTAL DOLLAR SALES
VS 2020 (\$701,353,607)

\$1,661,912,509
UP 137%

75
DAYS

MEDIAN DAYS ON MARKET ▼
VS 2020 (98)

CONDOMINIUM

▲ CONDO SALES
VS 2020 (842)

1,667
UP 98%

\$640,000
11%

MEDIAN SALES PRICE ▲
VS 2020 (\$575,000)

▲ TOTAL DOLLAR VOLUME
VS 2020 (\$735,659,166)

\$1,587,483,350
UP 116%

88
DAYS

MEDIAN DAYS ON MARKET ▼
VS 2020 (96)

VACANT LAND

▲ LAND SALES
VS 2020 (107)

294
UP 175%

\$675,000
UP 59%

MEDIAN SALES PRICE ▲
VS 2020 (\$425,000)

▲ TOTAL DOLLAR VOLUME
VS 2020 (\$77,624,012)

\$271,484,055
UP 250%

165
DAYS

MEDIAN DAYS ON MARKET ▲
VS 2020 (151)

Source: Realtors Association of Maui – www.RAMaui.com

State of Hawaii Conveyance Tax Law

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:

BASIS AND RATE OF CONVEYANCE TAX					
CONSIDERATION PAID		Scale #1:		Scale #2:	
At Least	But Less Than	Applies to all transfers or conveyance of realty or any interest therein, for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowner's 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	

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.

This information is presented for informational purposes only and is deemed reliable but is not guaranteed. It is not our intention to provide any legal financial or business advice. For specific information, please consult a qualified advisor.

*FNT Internal Update November, 2018

MAUI COUNTY Real Property Tax Rates

For Fiscal Year: July 1, 2021 to June 30, 2022 Per \$1,000 of net taxable assessed valuation

Owner Occupied - Tier 1	\$2.41
Owner Occupied - Tier 2	\$2.51
Owner Occupied - Tier 3	\$2.71
Non-Owner Occupied - Tier 1	\$5.45
Non-Owner Occupied - Tier 2	\$6.05
Non-Owner Occupied - Tier 3	\$8.00
Apartment	\$5.55
Commercial	\$6.29
Industrial	\$7.20
Agricultural	\$5.94
Conservation	\$6.43
Hotel & Resort	\$11.75
Timeshare	\$14.60
Short-Term Rental - Tier 1	\$11.11
Short-Term Rental - Tier 2	\$11.15
Short-Term Rental - Tier 3	\$11.20
Commercialized Residential	\$4.40

Important Dates

August 20 - First half year tax payments due

December 31 - Deadline for filing exemption claims and ownership documents which affect the tax year

February 20 - Second half year tax payments due

Tier 1 Up to \$800,000

Tier 2 \$800,001 to \$1,500,000

Tier 3 Over \$1,500,000

*****NOTE:** Depending on the classification, if assessed value is over \$800k it will trigger more than 1 Tier. Example: For a \$3M assessment. \$800K would be Tier 1, \$700K would be Tier 2, balance of \$1.5M would be Tier 3, (The total of Tier 1 + Tier 2 cannot exceed \$1.5M - Balance of assessed value goes into Tier 3)

**Go to <https://www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes>

*** HONOLULU COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Agriculture	\$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 Tax rate applied to the net taxable valuation of the property up to \$1,000,000	\$4.50
Residential A - Tier 2 Tax rate applied to the net taxable valuation of the property in excess of \$1,000,000	\$10.50
Vacant Agriculture	\$8.50

HAWAII COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Affordable Rental Housing	\$6.15
Agriculture/Native Forest	\$9.35
Apartment	\$11.70
Commercial	\$10.70
Conservation	\$11.55
Homeowner	\$6.15
Hotel/Resort	\$11.55
Industrial	\$10.70
Residential (Less than \$2M)	\$11.10
Residential (Over \$2M)	\$13.60

*** KAUAI COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Agriculture	\$6.75
Commercial	\$8.10
Commercial Home Use	\$5.05
Conservation	\$6.75
Homestead	\$3.05
Hotel/Resort	\$10.85
Industrial	\$8.10
Residential	\$6.05
Residential Investor	\$9.40
Vacation Rental	\$9.85

***Kauai and Oahu Only Important Dates

August 20 - First half year tax payments due

September 30 - Deadline for filing exemption claims and ownership documents which affect the tax year

February 20 - Second half year tax payments due



Rose Bento | Debra Cabradilla | Mary Jo Cabral | Reta Chin | Wendy Gomes | Rhonda Kanamu | Deni Kawauchi | Tori Lapolla | Kosei Nagata | Mercy Palmer | Trisha Spencer-Kitayama

8 Experienced Officers | 2 Sales Executives | 258 Years of Combined Experience

Central 808-893-0556 | Upcountry 808-573-0110 | West Maui 808-661-4960 | South Maui 808-891-2404