

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

		% OF CLOSINGS		# OF UNITS RECORDED		MEDIAN PRICE		MEDIAN DAYS ON MARKET	
House icon	HOMES	47%		58	▲ 2%	\$1,187,500	▼ -12%	93	▼ -6%
Apartment icon	CONDO	43%		53	▼ -43%	\$675,000	▼ -16%	123	▲ 81%
Leaf icon	LAND	10%		13	▼ -48%	\$585,000	▼ -67%	69	▼ -15%

2025 VS 2024 YTD NUMBER OF UNITS			2025 VS 2024 YTD TOTAL DOLLAR VOLUME		
DISTRICT	2025	% Change	DISTRICT	2025	% Change
SOUTH	39	-49%	SOUTH	\$58,320,000	-66%
WEST	28	-35%	WEST	\$43,329,000	-11%
CENTRAL	25	-17%	CENTRAL	\$24,836,048	-12%
UPCOUNTRY	12	9%	UPCOUNTRY	\$11,567,500	-8%
NORTH SHORE	8	-33%	NORTH SHORE	\$10,537,000	-39%
LANAI/MOLOKAI	8	700%	EAST	\$6,702,500	1736%
EAST	4	300%	LANAI/MOLOKAI	\$4,155,000	1008%
TOTAL	124	-29%	TOTAL	\$159,447,048	-43%

● % of Closed Sales by Districts through January 31, 2025

● Number of Recorded transactions from January 1, 2025 – January 31, 2025



RESIDENTIAL
YEAR-OVER-YEAR

58
TOTAL NUMBER OF SALES
2025

57
TOTAL NUMBER OF SALES
2024

2%

\$1,187,500
MEDIAN SALES PRICE
2025

\$1,342,581
MEDIAN SALES PRICE
2024

-12%

\$83,444,128
TOTAL DOLLAR VOLUME
2025

\$89,501,687
TOTAL DOLLAR VOLUME
2024


-7%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
CENTRAL									
Kahakuloa	1	-	-	\$1,100,000	-	-	\$1,100,000	-	-
Kahului	7	7	0%	\$1,040,000	\$1,100,000	-6%	\$7,959,000	\$8,120,600	-2%
Wailuku	12	11	9%	\$984,000	\$1,301,000	-24%	\$13,272,148	\$13,906,381	-5%
EAST									
Hana	3	-	-	\$997,500	-	-	\$4,827,500	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	8	8	0%	\$1,275,000	\$1,400,000	-9%	\$10,537,000	\$13,065,000	-19%
Sprecks/Paia/Kuau	-	1	-100%	-	\$1,875,000	-	-	\$1,875,000	-100%
SOUTH									
Kihei	9	11	-18%	\$1,460,000	\$1,350,000	8%	\$16,383,480	\$16,200,000	1%
Maalaea	-	1	-100%	-	\$2,933,006	-	-	\$2,933,006	-100%
Maui Meadows	2	1	100%	\$2,795,000	\$2,760,000	1%	\$5,590,000	\$2,760,000	103%
Wailea/Makena	-	1	-100%	-	\$6,977,950	-	-	\$6,977,950	-100%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	2	1	100%	\$690,000	\$3,300,000	-79%	\$1,380,000	\$3,300,000	-58%
Makawao/Olinda/Haliimaile	5	4	25%	\$1,295,000	\$947,500	37%	\$6,815,000	\$3,848,000	77%
Pukalani	1	3	-67%	\$900,000	\$905,000	-1%	\$900,000	\$3,330,000	-73%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	2	2	0%	\$4,097,500	\$2,500,000	64%	\$8,195,000	\$5,000,000	64%
Kapalua	-	-	-	-	-	-	-	-	-
Lahaina	-	1	-100%	-	\$855,750	-	-	\$855,750	-100%
Napili/Kahana/Honokowai	3	4	-25%	\$1,805,000	\$1,695,000	7%	\$5,105,000	\$6,955,000	-27%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	1	-	-	\$355,000	-	-	\$355,000	-	-
Molokai	2	1	100%	\$512,500	\$375,000	37%	\$1,025,000	\$375,000	173%
MAUI SUMMARY	58	57	2%	\$1,187,500	\$1,342,581	-12%	\$83,444,128	\$89,501,687	-7%

JANUARY 2025 YTD NUMBER OF SALES			
DISTRICT	2025	2024	% Change
CENTRAL	20	18	11%
SOUTH	11	14	-21%
NORTH SHORE	8	9	-11%
UPCOUNTRY	8	8	0%
WEST	5	7	-29%
EAST	3	-	-
LANAI/MOLOKAI	3	1	200%
TOTAL	58	57	2%

JANUARY 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change
CENTRAL	\$22,331,148	\$22,026,981	1%
SOUTH	\$21,973,480	\$28,870,956	-24%
NORTH SHORE	\$10,537,000	\$14,940,000	-29%
UPCOUNTRY	\$9,095,000	\$10,478,000	-13%
WEST	\$4,827,500	-	-
LANAI/MOLOKAI	\$1,380,000	\$375,000	268%
TOTAL	\$83,444,128	\$89,501,687	-7%

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



CONDOMINIUM

YEAR-OVER-YEAR

53

TOTAL NUMBER OF SALES

2025

93

TOTAL NUMBER OF SALES

2024

-43%

\$675,000

MEDIAN SALES PRICE

2025

\$800,000

MEDIAN SALES PRICE

2024

-16%

\$56,140,170

TOTAL DOLLAR VOLUME

2025

\$110,440,899

TOTAL DOLLAR VOLUME

2024

-49%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	-	5	-100%	-	\$251,000	-	-	\$1,244,000	-100%
Wailuku	5	6	-17%	\$460,000	\$422,500	9%	\$2,504,900	\$3,155,000	-21%
EAST									
Hana	1	-	-	\$1,875,000	-	-	\$1,875,000	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	-	1	-100%	-	\$838,500	-	-	\$838,500	-100%
SOUTH									
Kihei	20	34	-41%	\$703,500	\$782,500	-10%	\$16,911,270	\$30,908,500	-45%
Maalaea	2	4	-50%	\$518,500	\$972,500	-47%	\$1,037,000	\$3,650,000	-72%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	5	12	-58%	\$3,600,000	\$2,669,275	35%	\$16,510,000	\$40,290,899	-59%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	-	1	-100%	-	\$926,000	-	-	\$926,000	-100%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	7	11	-36%	\$920,000	\$1,575,000	-42%	\$9,160,000	\$16,775,000	-45%
Kapalua	-	-	-	-	-	-	-	-	-
Lahaina	2	-	-	\$525,000	-	-	\$1,050,000	-	-
Napili/Kahana/Honokowai	9	19	-53%	\$650,000	\$629,000	3%	\$6,490,000	\$12,653,000	-49%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	2	-	-	\$301,000	-	-	\$602,000	-	-
MAUI SUMMARY	53	93	-43%	\$675,000	\$800,000	-16%	\$56,140,170	\$110,440,899	-49%

JANUARY 2025 YTD NUMBER OF SALES				JANUARY 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change	DISTRICT	2025	2024	% Change
SOUTH	27	50	-46%	SOUTH	\$34,458,270	\$74,849,399	-54%
WEST	18	30	-40%	WEST	\$16,700,000	\$29,428,000	-43%
CENTRAL	5	11	-55%	CENTRAL	\$2,504,900	\$4,399,000	-43%
LANAI/MOLOKAI	2	-	-	EAST	\$1,875,000	-	-
EAST	1	-	-	LANAI/MOLOKAI	\$602,000	-	-
NORTH SHORE	-	1	-100%	NORTH SHORE	-	\$838,500	-100%
UPCOUNTRY	-	1	-100%	UPCOUNTRY	-	\$926,000	-100%
TOTAL	53	93	-43%	TOTAL	\$56,140,170	\$110,440,899	-49%

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



VACANT LAND
YEAR-OVER-YEAR

13

TOTAL NUMBER OF SALES

2025

25

TOTAL NUMBER OF SALES

2024

-48%

\$585,000

MEDIAN SALES PRICE

2025

\$1,750,000

MEDIAN SALES PRICE

2024

-67%

\$19,862,750

TOTAL DOLLAR VOLUME

2025

\$78,411,001

TOTAL DOLLAR VOLUME

2024

-75%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	-	-	-	-	-	-	-	-	-
Wailuku	-	1	-100%	-	\$1,800,000	-	-	\$1,800,000	-100%
EAST									
Hana	-	1	-100%	-	\$365,000	-	-	\$365,000	-100%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	2	-100%	-	\$735,000	-	-	\$1,470,000	-100%
Sprecks/Paia/Kuau	-	-	-	-	-	-	-	-	-
SOUTH									
Kihei	-	-	-	-	-	-	-	-	-
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	1	13	-92%	\$1,888,250	\$5,000,000	-62%	\$1,888,250	\$67,075,000	-97%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	2	2	0%	\$457,500	\$562,500	-19%	\$915,000	\$1,125,000	-19%
Makawao/Olinda/Haliimaile	1	-	-	\$1,075,000	-	-	\$1,075,000	-	-
Pukalani	1	-	-	\$482,500	-	-	\$482,500	-	-
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	2	1	100%	\$6,012,500	\$690,000	771%	\$12,025,000	\$690,000	1643%
Kapalua	-	2	-100%	-	\$1,700,000	-	-	\$3,125,000	-100%
Lahaina	2	3	-33%	\$642,000	\$900,001	-29%	\$1,284,000	\$2,761,001	-54%
Napili/Kahana/Honokowai	1	-	-	\$20,000	-	-	\$20,000	-	-
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	3	-	-	\$378,000	-	-	\$2,173,000	-	-
MAUI SUMMARY	13	25	-48%	\$585,000	\$1,750,000	-67%	\$19,862,750	\$78,411,001	-75%

JANUARY 2025 YTD NUMBER OF SALES				JANUARY 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change	DISTRICT	2025	2024	% Change
WEST	5	6	-17%	WEST	\$13,329,000	\$6,576,001	103%
UPCOUNTRY	4	2	100%	UPCOUNTRY	\$2,472,500	\$1,125,000	120%
LANAI/MOLOKAI	3	-	-	LANAI/MOLOKAI	\$2,173,000	-	-
SOUTH	1	13	-92%	SOUTH	\$1,888,250	\$67,075,000	-97%
CENTRAL	-	1	-100%	CENTRAL	-	\$1,800,000	-100%
EAST	-	1	-100%	EAST	-	\$365,000	-100%
NORTH SHORE	-	2	-100%	NORTH SHORE	-	\$1,470,000	-100%
TOTAL	13	25	-48%	TOTAL	\$19,862,750	\$78,411,001	-75%

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

CENTRAL

HOMES

Number of Sales	20	11%
Total Dollar Transactions	\$22,331,148	1%

CONDOS

Number of Sales	5	-55%
Total Dollar Transactions	\$2,504,900	-43%

LAND

Number of Sales	-	-100%
Total Dollar Transactions	-	-100%

NORTH SHORE

HOMES

Number of Sales	8	-11%
Total Dollar Transactions	\$10,537,000	-29%

CONDOS

Number of Sales	-	-100%
Total Dollar Transactions	-	-100%

LAND

Number of Sales	-	-100%
Total Dollar Transactions	-	-100%

WEST

HOMES

Number of Sales	5	-29%
Total Dollar Transactions	\$13,300,000	4%

CONDOS

Number of Sales	18	-40%
Total Dollar Transactions	\$16,700,000	-43%

LAND

Number of Sales	5	-17%
Total Dollar Transactions	\$13,329,000	103%

EAST

HOMES

Number of Sales	3	100%
Total Dollar Transactions	\$4,827,500	100%

CONDOS

Number of Sales	1	100%
Total Dollar Transactions	\$1,875,000	100%

LAND

Number of Sales	-	-100%
Total Dollar Transactions	-	-100%

SOUTH

HOMES

Number of Sales	11	-21%
Total Dollar Transactions	\$21,973,480	-24%

CONDOS

Number of Sales	27	-46%
Total Dollar Transactions	\$34,458,270	-54%

LAND

Number of Sales	1	-92%
Total Dollar Transactions	\$1,888,250	-97%

UPCOUNTRY

HOMES

Number of Sales	8	0%
Total Dollar Transactions	\$9,095,000	-13%

CONDOS

Number of Sales	-	-100%
Total Dollar Transactions	-	-100%

LAND

Number of Sales	4	100%
Total Dollar Transactions	\$2,472,500	120%

CENTRAL
Kahakuloa, Kahului, Wailuku

EAST
Hana, Kaupo, Kipahulu, Nahiku

NORTH SHORE
Haiku, Sprecklesville/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

Kihei	\$16,383,480
Wailuku	\$13,272,148
Haiku	\$10,537,000
Kaanapali	\$8,195,000
Kahului	\$7,959,000
Makawao/Olinda/Haliimaile	\$6,815,000
Maui Meadows	\$5,590,000
Napili/Kahana/Honokowai	\$5,105,000
Hana	\$4,827,500
Kula/Ulupalakua/Kanaio	\$1,380,000

CONDOMINIUM

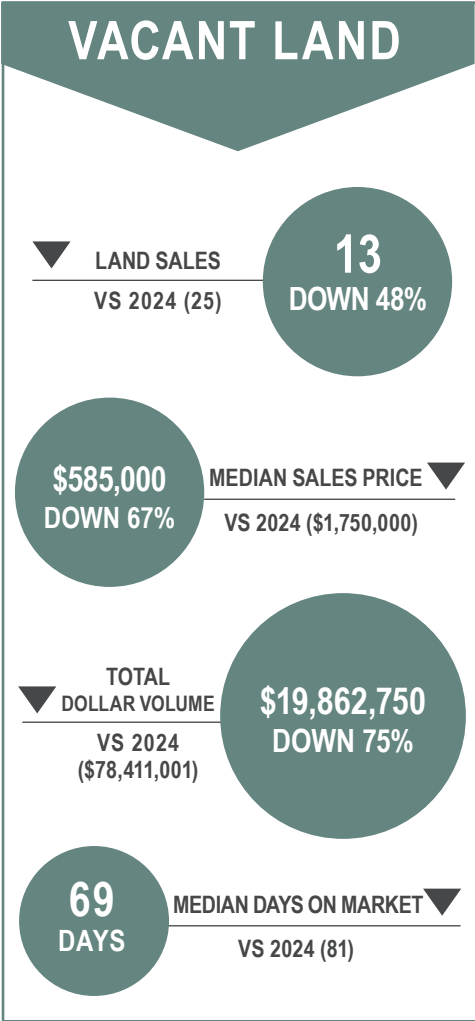
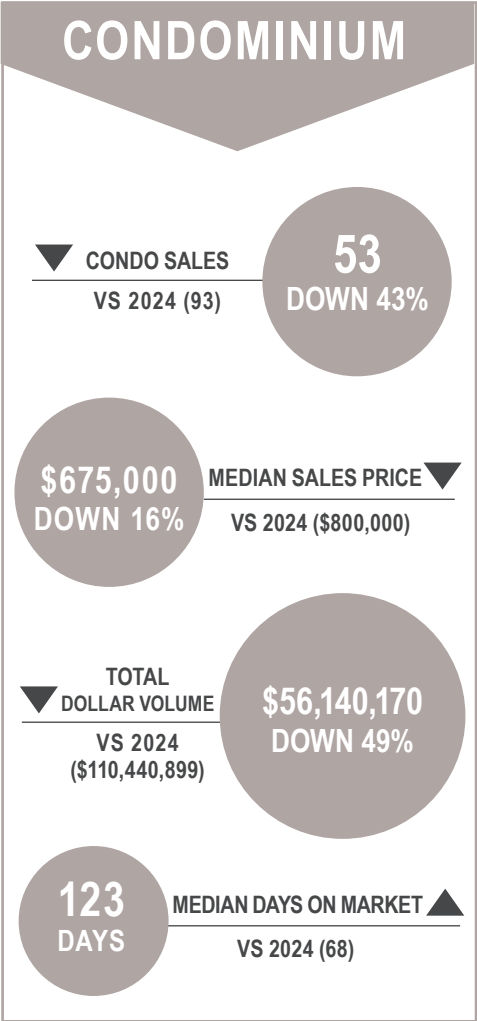
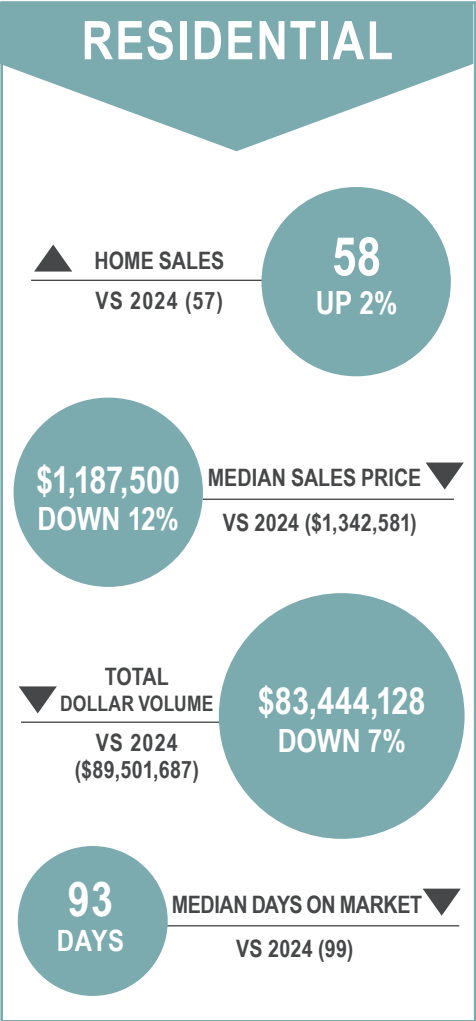
TOP 10 AREAS
Total Dollar Volume

Kihei	\$16,911,270
Wailea/Makena	\$16,510,000
Kaanapali	\$9,160,000
Napili/Kahana/Honokowai	\$6,490,000
Wailuku	\$2,504,900
Hana	\$1,875,000
Lahaina	\$1,050,000
Maalaea	\$1,037,000
Molokai	\$602,000
Kahakuloa	\$0

VACANT LAND

TOP 10 AREAS
Total Dollar Volume

Kaanapali	\$12,025,000
Molokai	\$2,173,000
Wailea/Makena	\$1,888,250
Lahaina	\$1,284,000
Makawao/Olinda/Haliimaile	\$1,075,000
Kula/Ulupalakua/Kanaio	\$915,000
Pukalani	\$482,500
Napili/Kahana/Honokowai	\$20,000
Kahakuloa	\$0
Kahului	\$0



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 FIRPTA.

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 July, 2018

REAL PROPERTY TAX RATES

Honolulu County

Classification	Tax Rate (Per \$1,000)	Rate
Residential		\$3.50
Hotel and Resort		\$13.90
Commercial		\$12.40
Industrial		\$12.40
Agricultural		\$5.70
Preservation		\$5.70
Public Service		\$0.00
Vacant Agricultural		\$8.50
Residential A Tier 1: Up to \$1,000,000		\$4.00
Residential A Tier 2: More than \$1,000,000		\$11.40
Bed and Breakfast Home		\$6.50
Transient VR Tier 1: Up to \$800,000		\$9.00
Transient VR Tier 2: More than \$800,000		\$11.50

REAL PROPERTY TAX DUE DATES:

Aug 20, 2024 1st half of fiscal year tax payment due

Sep 30, 2024 Deadline for filing exemption claims & ownership documents

Feb 20, 2025 2nd half of fiscal year tax payment due

For More Information Visit: www.realpropertyhonolulu.com

Hawai'i County

Classification	Tax Rate (Per \$1,000)	Rate
Affordable Rental Housing		\$5.95
Residential Tier 1: Up to \$2,000,000		\$11.10
Residential Tier 2: More than \$2,000,000		\$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		\$5.95

REAL PROPERTY TAX DUE DATES:

Aug 20, 2024 1st half of fiscal year tax payment due

Dec 31, 2024 Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year

Feb 20, 2025 2nd half of fiscal year tax payment due

June 30, 2025 Deadline for filing exemption claims & ownership documents for February 20th real prop taxes the following year

For More Information Visit: https://hawaiipropertytax.com/tax_rates.html



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

8 Experienced Officers | 1 Sales Executive | 298 Years of Combined Experience

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

Trusted everywhere, every day.

FISCAL YEAR July 1, 2024 to June 30, 2025

Maui County

Classification	Tax Rate (Per \$1,000)	Rate
Owner-Occupied Tier 1: Up to \$1 Million		\$1.80
Owner-Occupied Tier 2: \$1,000,001 to \$3 Million		\$2.00
Owner-Occupied Tier 3: More Than \$3 Million		\$3.25
Non-Owner-Occupied Tier 1: Up to \$1 Million		\$5.87
Non-Owner-Occupied Tier 2: \$1,000,001 to \$3 Million		\$8.50
Non-Owner-Occupied Tier 3: More Than \$3 Million		\$14.00
Apartment		\$3.50
Hotel And Resort		\$11.75
Time Share		\$14.60
TVR-STRH Tier 1: Up to \$1,000,000		\$12.50
TVR-STRH Tier 2: \$1,000,001 to \$3,000,000		\$13.50
TVR-STRH Tier 3: More Than \$3,000,000		\$15.00
Long-Term Rental Tier 1: Up to \$1 Million		\$3.00
Long-Term Rental Tier 2: \$1,000,001 to \$3 Million		\$5.00
Long-Term Rental Tier 3: More Than \$3 Million		\$8.00
Agricultural		\$5.74
Conservation		\$6.43
Commercial		\$6.05
Industrial		\$7.05
Commercial Residential Tier 1: Up to \$1,000,000		\$4.00
Commercial Residential Tier 2: \$1,000,001 to \$3,000,000		\$5.00
Commercial Residential Tier 3: More Than \$3,000,000		\$8.00

REAL PROPERTY TAX DUE DATES:

Aug 20, 2024 1st half of fiscal year tax payment due

Dec 31, 2024 Deadline for filing exemption claims & ownership documents

Feb 20, 2025 2nd half of fiscal year tax payment due

For Info On Classifications Visit: www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes

Kauai County

Classification	Tax Rate (Per \$1,000)	Rate
Owner Occupied		\$2.59
Non-Owner Occupied Residential Tier 1: Up to \$1.3 mil		\$5.45
Non-Owner Occupied Residential Tier 2: \$1,300,001 to \$2 mil		\$6.05
Non-Owner Occupied Residential Tier 3: More than \$2 mil		\$9.40
Vacation Rental Tier 1: Up to \$1 mil		\$11.30
Vacation Rental Tier 2: \$1,000,001 to \$2.5		\$11.75
Vacation Rental Tier 3: \$ More than \$2.5 mil		\$12.20
Hotel and Resort		\$11.75
Commercial		\$8.10
Industrial		\$8.10
Agricultural		\$6.75
Conservation		\$6.75
Owner-Occipied Mixed-Use		\$5.05

REAL PROPERTY TAX DUE DATES:

Aug 20, 2024 1st half of fiscal year tax payment due

Sep 30, 2024 Deadline for filing exemption claims & ownership documents

Feb 20, 2025 2nd half of fiscal year tax payment due

For more information visit: www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax/Assessment

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