



Maui County Real Property Tax Rates - Fiscal Year July 1, 2021 to June 30, 2022

TAX RATE PER \$1,000 (NET TAXABLE BUILDING & LAND)	
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

For Info On Classifications Visit:

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

- 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)

Real Property Tax Due Dates:

- Aug 20, 2021** 1st half of fiscal year tax payment due
- Dec 31, 2021** Deadline for filing exemption claims & ownership documents
- Feb 20, 2022** 2nd half of fiscal year tax payment due