

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE			MEDIAN DAYS ON MARKET
HOMES	36%	756	▼	-18%	\$1,150,000	▲	15%	62
CONDO	56%	1,191	▼	-29%	\$769,900	▲	20%	64
LAND	8%	162	▼	-45%	\$775,000	▲	15%	120

DISTRICT	2022 VS 2021 YTD NUMBER OF UNITS			2022 VS 2021 YTD TOTAL DOLLAR VOLUME		
	2022	% Change		DISTRICT	2022	% Change
SOUTH	709	-31%		South	\$1,108,563,332	-22%
WEST	633	-36%		West	\$945,824,502	-27%
CENTRAL	354	-8%		Central	\$284,557,384	3%
UPCOUNTRY	176	-21%		Upcountry	\$227,907,209	-9%
LANAI/MOLOKAI	107	1%		North Shore	\$189,896,098	-8%
NORTH SHORE	106	-21%		Lanai/Molokai	\$53,788,700	-4%
EAST	24	-8%		East	\$38,933,549	95%
TOTAL	2,109	-27%		TOTAL	\$2,849,470,774	-19%

● % of Closed Sales by Districts through August 31, 2022

● Number of Recorded transactions from August 1, 2022 – August 31, 2022

RESIDENTIAL
YEAR-OVER-YEAR

756
TOTAL NUMBER OF SALES
2022

927
TOTAL NUMBER OF SALES
2021

-18%

\$1,150,000
MEDIAN SALES PRICE
2022

\$999,000
MEDIAN SALES PRICE
2021

15%

\$1,344,301,465
TOTAL DOLLAR VOLUME
2022

\$1,664,212,509
TOTAL DOLLAR VOLUME
2021

-19%

Number of Sales

Median Sales Price

Total Dollar Volume

	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
CENTRAL									
Kahakuloa	-	1	-100%	-	\$1,540,000	-	-	\$1,540,000	-100%
Kahului	75	90	-17%	\$950,000	\$799,500	19%	\$72,705,000	\$73,458,600	-1%
Wailuku	153	154	-1%	\$898,575	\$799,700	12%	\$153,669,514	\$132,227,608	16%
EAST									
Hana	8	7	14%	\$1,797,500	\$811,000	122%	\$16,559,999	\$6,391,000	159%
Kaupo	1	-	-	\$2,699,500	-	-	\$2,699,500	-	-
Keanae	1	-	-	\$1,100,000	-	-	\$1,100,000	-	-
Kipahulu	-	1	-100%	-	\$425,000	-	-	\$425,000	-100%
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	70	70	0%	\$1,427,500	\$1,249,500	14%	\$120,148,100	\$103,398,500	16%
Sprecks/Paia/Kuau	17	30	-43%	\$1,095,000	\$1,509,000	-27%	\$39,624,998	\$73,243,500	-46%
SOUTH									
Kihei	103	134	-23%	\$1,350,000	\$957,000	41%	\$186,032,218	\$235,555,600	-21%
Maalaea	1	1	0%	\$2,500,000	\$2,475,000	1%	\$2,500,000	\$2,475,000	1%
Maui Meadows	17	27	-37%	\$2,070,000	\$1,565,000	32%	\$43,012,800	\$44,491,500	-3%
Wailea/Makena	27	49	-45%	\$3,550,000	\$3,875,000	-8%	\$205,662,450	\$293,318,217	-30%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	48	63	-24%	\$1,425,000	\$1,225,000	16%	\$88,475,044	\$96,202,000	-8%
Makawao/Olinda/Haliimaile	61	43	42%	\$880,000	\$799,000	10%	\$64,717,943	\$38,238,296	69%
Pukalani	33	46	-28%	\$1,060,000	\$893,500	19%	\$36,201,500	\$45,011,049	-20%
WEST									
Honokohau	1	-	-	\$792,000	-	-	\$792,000	-	-
Kaanapali	19	45	-58%	\$2,700,000	\$2,387,000	13%	\$54,861,050	\$133,511,666	-59%
Kapalua	12	24	-50%	\$5,025,000	\$4,010,000	25%	\$63,600,000	\$117,272,500	-46%
Lahaina	41	51	-20%	\$1,700,000	\$2,300,000	-26%	\$106,926,600	\$130,702,173	-18%
Napili/Kahana/Honokowai	27	52	-48%	\$1,250,000	\$1,143,250	9%	\$39,378,999	\$81,662,300	-52%
Olowalu	3	3	0%	\$4,300,000	\$7,050,000	-39%	\$13,775,000	\$20,650,000	-33%
LANAI - MOLOKAI									
Lanai	8	9	-11%	\$690,000	\$700,000	-1%	\$5,531,750	\$12,634,000	-56%
Molokai	30	27	11%	\$670,000	\$525,000	28%	\$26,327,000	\$21,804,000	21%
MAUI SUMMARY	756	927	-18%	\$1,150,000	\$999,000	15%	\$1,344,301,465	\$1,664,212,509	-19%

AUGUST 2022 YTD NUMBER OF SALES

AUGUST 2022 YTD TOTAL DOLLAR VOLUME

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

DISTRICT	2022	2021	% Change
CENTRAL	228	245	-7%
SOUTH	148	211	-30%
UPCOUNTRY	142	152	-7%
WEST	103	175	-41%
NORTH SHORE	87	100	-13%
LANAI/MOLOKAI	38	36	6%
EAST	10	8	25%
TOTAL	756	927	-18%

DISTRICT	2022	2021	% Change
SOUTH	\$437,207,468	\$575,840,317	-24%
WEST	\$279,333,649	\$483,798,639	-42%
CENTRAL	\$226,374,514	\$207,226,208	9%
UPCOUNTRY	\$189,394,487	\$179,451,345	6%
NORTH SHORE	\$159,773,098	\$176,642,000	-10%
LANAI/MOLOKAI	\$31,858,750	\$34,438,000	-7%
EAST	\$20,359,499	\$6,816,000	199%
TOTAL	\$1,344,301,465	\$1,664,212,509	-19%

CONDOMINIUM
YEAR-OVER-YEAR

1,191
TOTAL NUMBER OF SALES
2022

1,671
TOTAL NUMBER OF SALES
2021

-29%

\$769,900
MEDIAN SALES PRICE
2022

\$640,000
MEDIAN SALES PRICE
2021

20%

\$1,312,216,067
TOTAL DOLLAR VOLUME
2022

\$1,588,978,350
TOTAL DOLLAR VOLUME
2021

-17%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	37	17	118%	\$200,000	\$180,000	11%	\$8,158,100	\$4,169,000	96%
Wailuku	73	93	-22%	\$500,000	\$425,000	18%	\$39,806,000	\$43,071,089	-8%
EAST									
Hana	3	-	-	\$685,000	-	-	\$2,610,000	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	2	4	-50%	\$635,000	\$602,500	5%	\$1,270,000	\$5,374,000	-76%
SOUTH									
Kihei	414	533	-22%	\$727,500	\$545,000	34%	\$340,965,811	\$334,993,097	2%
Maalaea	34	44	-23%	\$639,872	\$480,000	33%	\$22,623,744	\$21,022,900	8%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	101	230	-56%	\$1,750,000	\$1,448,500	21%	\$280,638,059	\$468,843,612	-40%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	1	-	-	\$600,000	-	-	\$600,000	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	1	4	-75%	\$875,000	\$697,500	25%	\$875,000	\$2,875,000	-70%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	116	172	-33%	\$1,450,000	\$967,500	50%	\$202,673,975	\$223,130,400	-9%
Kapalua	52	105	-51%	\$1,450,000	\$1,140,000	27%	\$124,993,500	\$197,357,782	-37%
Lahaina	54	119	-55%	\$830,000	\$560,000	48%	\$68,029,799	\$90,348,545	-25%
Napili/Kahana/Honokowai	263	313	-16%	\$700,000	\$535,000	31%	\$204,236,579	\$186,100,905	10%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	2	2	0%	\$2,500,000	\$2,387,500	5%	\$5,000,000	\$4,775,000	5%
Molokai	38	35	9%	\$264,500	\$174,500	52%	\$9,735,500	\$6,917,020	41%
MAUI SUMMARY	1,191	1,671	-29%	\$769,900	\$640,000	20%	\$1,312,216,067	\$1,588,978,350	-17%

AUGUST 2022 YTD NUMBER OF SALES

DISTRICT	2022	2021	% Change
SOUTH	549	807	-32%
WEST	485	709	-32%
CENTRAL	110	110	0%
LANAI/MOLOKAI	40	37	8%
EAST	3	-	-
NORTH SHORE	2	4	-50%
UPCOUNTRY	2	4	-50%
TOTAL	1,191	1,671	-29%

AUGUST 2022 YTD TOTAL DOLLAR VOLUME

DISTRICT	2022	2021	% Change
SOUTH	\$644,227,614	\$824,859,609	-22%
WEST	\$599,933,853	\$696,937,632	-14%
CENTRAL	\$47,964,100	\$47,240,089	2%
LANAI/MOLOKAI	\$14,735,500	\$11,692,020	26%
EAST	\$2,610,000	-	-
UPCOUNTRY	\$1,475,000	\$2,875,000	-49%
NORTH SHORE	\$1,270,000	\$5,374,000	-76%
TOTAL	\$1,312,216,067	\$1,588,978,350	-17%

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

VACANT LAND
YEAR-OVER-YEAR

162
TOTAL NUMBER OF SALES
2022

295
TOTAL NUMBER OF SALES
2021

-45%

\$775,000
MEDIAN SALES PRICE
2022

\$675,000
MEDIAN SALES PRICE
2021

15%

\$192,953,242
TOTAL DOLLAR VOLUME
2022

\$272,034,055
TOTAL DOLLAR VOLUME
2021

-29%

Number of Sales Median Sales Price Total Dollar Volume

	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
CENTRAL									
Kahakuloa	1	2	-50%	\$800,000	\$395,000	103%	\$800,000	\$790,000	1%
Kahului	2	-	-	\$914,635	-	-	\$1,829,270	-	-
Wailuku	13	26	-50%	\$625,000	\$645,000	-3%	\$7,589,500	\$20,404,500	-63%
EAST									
Hana	5	14	-64%	\$3,350,000	\$475,000	605%	\$13,288,300	\$11,594,000	15%
Kaupo	4	2	100%	\$415,000	\$462,500	-10%	\$1,830,750	\$925,000	98%
Keanae	1	-	-	\$675,000	-	-	\$675,000	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	1	2	-50%	\$170,000	\$324,000	-48%	\$170,000	\$648,000	-74%
NORTH SHORE									
Haiku	15	29	-48%	\$900,000	\$585,000	54%	\$25,168,000	\$23,582,520	7%
Sprecks/Paia/Kuau	2	1	100%	\$1,842,500	\$1,565,000	18%	\$3,685,000	\$1,565,000	136%
SOUTH									
Kihei	6	3	100%	\$1,350,000	\$657,500	105%	\$18,100,000	\$1,834,500	887%
Maalaea	-	1	-100%	-	\$1,100,000	-	-	\$1,100,000	-100%
Maui Meadows	1	1	0%	\$1,490,000	\$500,000	198%	\$1,490,000	\$500,000	198%
Wailea/Makena	5	9	-44%	\$1,608,250	\$1,550,000	4%	\$7,538,250	\$17,785,000	-58%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	21	36	-42%	\$820,000	\$922,793	-11%	\$27,684,000	\$37,083,320	-25%
Makawao/Olinda/Haliimaile	7	23	-70%	\$750,000	\$500,000	50%	\$7,274,222	\$28,592,934	-75%
Pukalani	4	7	-43%	\$514,000	\$425,000	21%	\$2,079,500	\$3,052,000	-32%
WEST									
Honokohau	1	-	-	\$408,000	-	-	\$408,000	-	-
Kaanapali	18	44	-59%	\$805,000	\$575,000	40%	\$25,937,500	\$29,421,007	-12%
Kapalua	16	41	-61%	\$1,337,500	\$925,000	45%	\$26,377,500	\$45,550,000	-42%
Lahaina	6	14	-57%	\$870,000	\$1,100,000	-21%	\$5,983,000	\$18,646,000	-68%
-	2	2	0%	\$2,709,000	\$433,638	525%	\$5,418,000	\$867,275	525%
Olowalu	2	5	-60%	\$1,216,500	\$3,600,000	-66%	\$2,433,000	\$18,000,000	-87%
LANAI - MOLOKAI									
Lanai	-	5	-100%	-	\$1,100,000	-	-	\$5,345,000	-100%
Molokai	29	28	4%	\$229,500	\$130,000	77%	\$7,194,450	\$4,747,999	52%
MAUI SUMMARY	162	295	-45%	\$775,000	\$675,000	15%	\$192,953,242	\$272,034,055	-29%

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

AUGUST 2022 YTD NUMBER OF SALES

DISTRICT	2022	2021	% Change
WEST	45	106	-58%
UPCOUNTRY	32	66	-52%
LANAI/MOLOKAI	29	33	-12%
NORTH SHORE	17	30	-43%
CENTRAL	16	28	-43%
SOUTH	12	14	-14%
EAST	11	18	-39%
TOTAL	162	295	-45%

AUGUST 2022 YTD TOTAL DOLLAR VOLUME

DISTRICT	2022	2021	% Change
WEST	\$66,557,000	\$112,484,282	-41%
UPCOUNTRY	\$37,037,722	\$68,728,254	-46%
NORTH SHORE	\$28,853,000	\$25,147,520	15%
SOUTH	\$27,128,250	\$21,219,500	28%
EAST	\$15,964,050	\$13,167,000	21%
CENTRAL	\$10,218,770	\$21,194,500	-52%
LANAI/MOLOKAI	\$7,194,450	\$10,092,999	-29%
TOTAL	\$192,953,242	\$272,034,055	-29%

CENTRAL

HOMES		
Number of Sales	228	-7%
Total Dollar Transactions	\$226,374,514	9%
CONDOS		
Number of Sales	110	0%
Total Dollar Transactions	\$47,964,100	2%
LAND		
Number of Sales	16	-43%
Total Dollar Transactions	\$10,218,770	-52%

NORTH SHORE

HOMES		
Number of Sales	87	-13%
Total Dollar Transactions	\$159,773,098	-10%
CONDOS		
Number of Sales	2	-50%
Total Dollar Transactions	\$1,270,000	-76%
LAND		
Number of Sales	17	-43%
Total Dollar Transactions	\$28,853,000	15%

WEST

HOMES		
Number of Sales	103	-41%
Total Dollar Transactions	\$279,333,649	-42%
CONDOS		
Number of Sales	485	-32%
Total Dollar Transactions	\$599,933,853	-14%
LAND		
Number of Sales	45	-58%
Total Dollar Transactions	\$66,557,000	-41%

EAST

HOMES		
Number of Sales	10	25%
Total Dollar Transactions	\$20,359,499	199%
CONDOS		
Number of Sales	3	-
Total Dollar Transactions	\$2,610,000	-
LAND		
Number of Sales	11	-39%
Total Dollar Transactions	\$15,964,050	21%

SOUTH

HOMES		
Number of Sales	148	-30%
Total Dollar Transactions	\$437,207,468	-24%
CONDOS		
Number of Sales	549	-32%
Total Dollar Transactions	\$644,227,614	-22%
LAND		
Number of Sales	12	-14%
Total Dollar Transactions	\$27,128,250	28%

UPCOUNTRY

HOMES		
Number of Sales	142	-7%
Total Dollar Transactions	\$189,394,487	6%
CONDOS		
Number of Sales	2	-50%
Total Dollar Transactions	\$1,475,000	-49%
LAND		
Number of Sales	32	-52%
Total Dollar Transactions	\$37,037,722	-46%

- **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.RAMau.com

RESIDENTIAL

TOP 10 AREAS
Total Dollar Volume

Wailea/Makena	\$205,662,450
Kihei	\$186,032,218
Wailuku	\$153,669,514
Haiku	\$120,148,100
Lahaina	\$106,926,600
Kula/Ulupalakua/Kanaio	\$88,475,044
Kahului	\$72,705,000
Makawao/Olinda/Haliimaile	\$64,717,943
Kapalua	\$63,600,000
Kaanapali	\$54,861,050

CONDOMINIUM

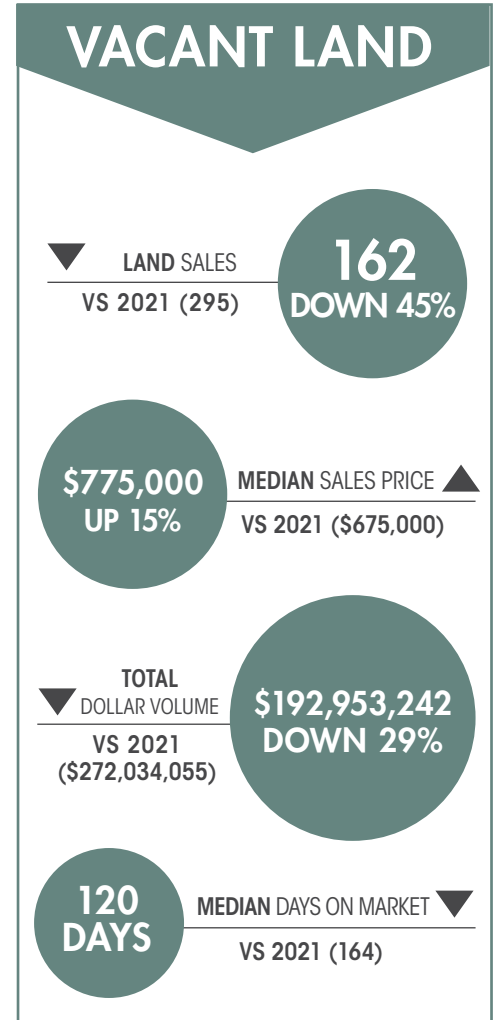
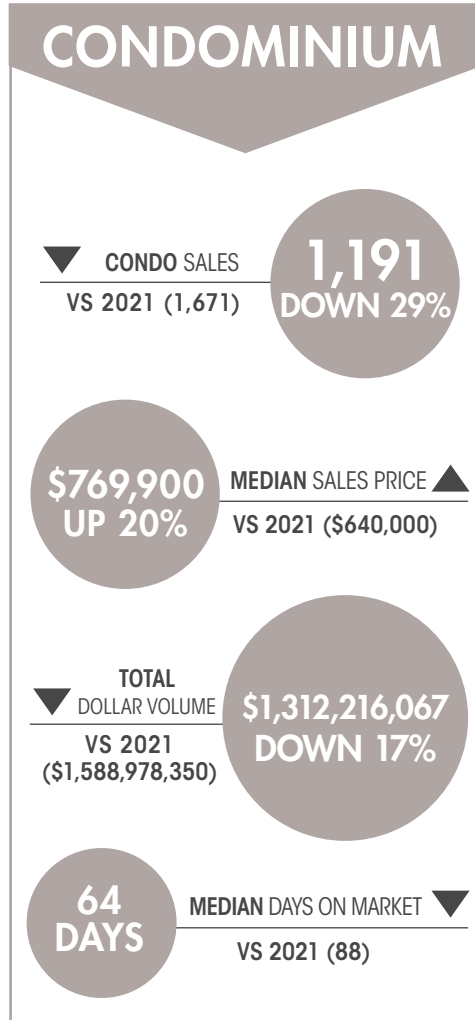
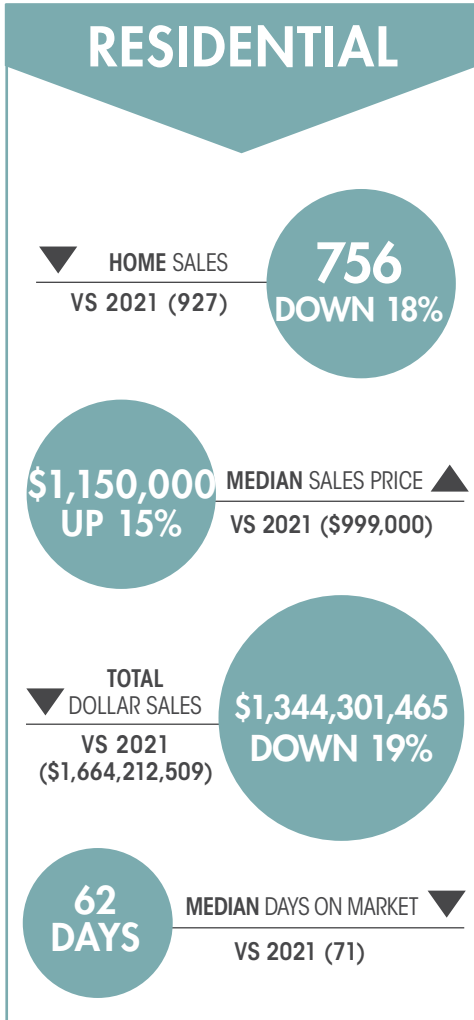
TOP 10 AREAS
Total Dollar Volume

Kihei	\$340,965,811
Wailea/Makena	\$280,638,059
Napili/Kahana/Honokowai	\$204,236,579
Kaanapali	\$202,673,975
Kapalua	\$124,993,500
Lahaina	\$68,029,799
Wailuku	\$39,806,000
Maalaea	\$22,623,744
Molokai	\$9,735,500
Kahului	\$8,158,100

VACANT LAND

TOP 10 AREAS
Total Dollar Volume

Kula/Ulupalakua/Kanaio	\$27,684,000
Kapalua	\$26,377,500
Kaanapali	\$25,937,500
Haiku	\$25,168,000
Kihei	\$18,100,000
Hana	\$13,288,300
Wailuku	\$7,589,500
Wailea/Makena	\$7,538,250
Makawao/Olinda/Haliimaile	\$7,274,222
Molokai	\$7,194,450



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.

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.hawaii.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

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

CENTRAL 808-893-0556
UPCOUNTRY 808-573-0110
WEST MAUI 808-661-4960
SOUTH MAUI 808-891-2404

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

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

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

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- 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>



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