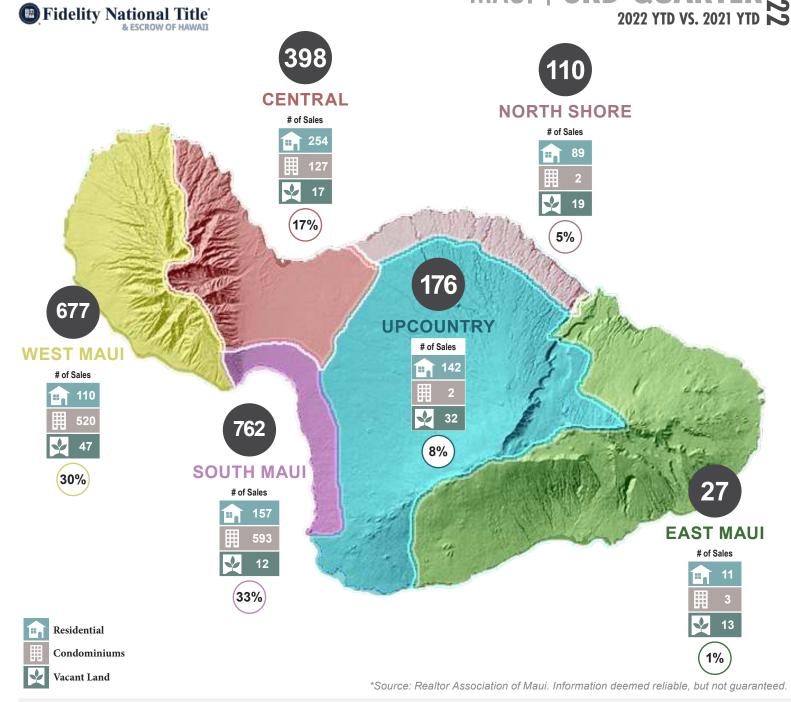
MAUI | 3RD QUARTER 2022 YTD VS. 2021 YTD 2022 YTD VS. 2021 YTD 2022 YTD VS. 2021 YTD 2021 YTD



| | | % OF CLOSINGS | # OF UNITS RECORDED | | | MEDIAN | PRICE | | MEDIAN DAYS ON MARKET |
|----------|-------|---------------|---------------------|--|------|-------------|-------|-----|-----------------------|
| | HOMES | 36% | 813 | | -22% | \$1,150,000 | | 15% | 74 |
| | CONDO | 56% | 1,289 | | -30% | \$770,000 | | 19% | 64 |
| * | LAND | 8% | 175 | | -46% | \$775,000 | | 11% | 116 |

| | | ' | | | • | | |
|---|---------------|------------|------------|------------------------------------|-----------------------|----------|--|
| | 2022 VS 2021 | YTD NUMBER | R OF UNITS | 2022 VS 2021 YTD TOTAL DOLLAR VOLU | | | |
| | DISTRICT | 2022 | % Change | DISTRICT | 2022 | % Change | |
| | SOUTH | 762 | -33% | SOUTH | \$1,169,156,832 | -25% | |
| | WEST | 677 | -39% | WEST | \$1,006,480,702 | -30% | |
| | CENTRAL | 398 | -9% | CENTRAL | \$320,310,916 | 2% | |
| % of Closed Sales by Districts | UPCOUNTRY | 189 | -25% | UPCOUNTRY | \$247,005,300 | -13% | |
| through September 30, 2022 | LANAI/MOLOKAI | 114 | -3% | NORTH SHORE | \$195,356,098 | -16% | |
| Number of Recorded transactions | NORTH SHORE | 110 | -26% | LANAI/MOLOKAI | \$57,658,700 | -12% | |
| from January 1, 2022 – September 30, 2022 | EAST | 27 | 0% | EAST | \$43,883,207 | 113% | |
| | TOTAL | 2,277 | -29% | TOTAL | \$3,039,851,755 | -22% | |
| | | _, | 2070 | . • | 40,000,001,100 | 22 70 | |







813

TOTAL NUMBER OF SALES 2022

1,042

TOTAL NUMBER OF SALES

2021

\$1,150,000

MEDIAN SALES PRICE

2022

\$998,500

15%

MEDIAN SALES PRICE

2021

\$1,427,862,412

TOTAL DOLLAR VOLUME

2022

\$1,841,230,245

-23%

TOTAL DOLLAR VOLUME

2021

| | Number of Sales | | | Media | Median Sales Price | | | Total Dollar Volume | | |
|---------------------------|-----------------|-------|---------|-------------|--------------------|---------|-----------------|---------------------|---------|--|
| | 2022 | 2021 | %Change | 2022 | 2021 | %Change | 2022 | 2021 | %Change | |
| CENTRAL | | | | | | | | | | |
| Kahakuloa | - | 2 | -100% | - | \$1,270,000 | - | - | \$2,540,000 | -100% | |
| Kahului | 89 | 101 | -12% | \$952,000 | \$800,000 | 19% | \$86,892,125 | \$82,892,100 | 5% | |
| Wailuku | 165 | 178 | -7% | \$916,000 | \$802,500 | 14% | \$166,202,745 | \$152,265,769 | 9% | |
| EAST | | | | | | | | | | |
| Hana | 9 | 8 | 13% | \$1,950,000 | \$795,500 | 145% | \$18,659,999 | \$6,991,000 | 167% | |
| 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 | 71 | 81 | -12% | \$1,425,000 | \$1,249,000 | 14% | \$121,208,100 | \$120,842,500 | 0% | |
| Sprecks/Paia/Kuau | 18 | 31 | -42% | \$1,122,500 | \$1,525,000 | -26% | \$41,824,998 | \$77,843,500 | -46% | |
| SOUTH | | | | | | | | | | |
| Kihei | 110 | 148 | -26% | \$1,322,500 | \$957,000 | 38% | \$194,075,218 | \$254,645,167 | -24% | |
| Maalaea | 1 | 1 | 0% | \$2,500,000 | \$2,475,000 | 1% | \$2,500,000 | \$2,475,000 | 1% | |
| Maui Meadows | 19 | 29 | -35% | \$2,150,000 | \$1,565,000 | 37% | \$49,662,800 | \$47,341,500 | 5% | |
| Wailea/Makena | 27 | 53 | -49% | \$3,550,000 | \$3,800,000 | -7% | \$205,662,450 | \$306,218,217 | -33% | |
| UPCOUNTRY | | | | | | | | | | |
| Kula/Ulupalakua/Kanaio | 51 | 71 | -28% | \$1,547,000 | \$1,225,000 | 26% | \$95,783,044 | \$107,219,850 | -11% | |
| Makawao/Olinda/Haliimaile | 66 | 50 | 32% | \$900,500 | \$818,500 | 10% | \$72,275,034 | \$47,436,104 | 52% | |
| Pukalani | 34 | 54 | -37% | \$1,082,500 | \$899,000 | 20% | \$37,376,500 | \$54,034,049 | -31% | |
| WEST | | | | | | | | | | |
| Honokohau | 1 | - | - | \$792,000 | - | - | \$792,000 | - | - | |
| Kaanapali | 20 | 50 | -60% | \$2,650,000 | \$2,393,500 | 11% | \$57,111,050 | \$150,836,666 | -62% | |
| Kapalua | 14 | 25 | -44% | \$5,250,000 | \$4,025,000 | 30% | \$74,700,000 | \$121,947,500 | -39% | |
| Lahaina | 43 | 59 | -27% | \$1,680,000 | \$2,330,000 | -28% | \$108,561,600 | \$152,973,173 | -29% | |
| Napili/Kahana/Honokowai | 29 | 56 | -48% | \$1,330,000 | \$1,132,000 | 18% | \$42,593,999 | \$90,445,150 | -53% | |
| Olowalu | 3 | 3 | 0% | \$4,300,000 | \$7,050,000 | -39% | \$13,775,000 | \$20,650,000 | -33% | |
| LANAI - MOLOKAI | | | | | | | | | | |
| Lanai | 10 | 12 | -17% | \$712,500 | \$762,500 | -7% | \$7,116,750 | \$15,754,000 | -55% | |
| Molokai | 31 | 29 | 7% | \$688,000 | \$530,000 | 30% | \$27,289,500 | \$25,454,000 | 7% | |
| MAUI SUMMARY | 813 | 1,042 | -22% | \$1,150,000 | \$998,500 | 15% | \$1,427,862,412 | \$1,841,230,245 | -23% | |

| 3RD QUARTER 2022 YTD NUMBER OF SALES | | | | | | | | | |
|--------------------------------------|------|-------|----------|--|--|--|--|--|--|
| DISTRICT | 2022 | 2021 | % Change | | | | | | |
| CENTRAL | 254 | 281 | -10% | | | | | | |
| SOUTH | 157 | 231 | -32% | | | | | | |
| UPCOUNTRY | 151 | 175 | -14% | | | | | | |
| WEST | 110 | 193 | -43% | | | | | | |
| NORTH SHORE | 89 | 112 | -21% | | | | | | |
| LANAI/MOLOKAI | 41 | 41 | 0% | | | | | | |
| EAST | 11 | 9 | 22% | | | | | | |
| TOTAL | 813 | 1,042 | -22% | | | | | | |

| 3RD QUARTER 2022 YTD TOTAL DOLLAR VOLUME | | | | | | | | | | |
|--|-----------------|-----------------|----------|--|--|--|--|--|--|--|
| DISTRICT | 2022 | 2021 | % Change | | | | | | | |
| SOUTH | \$451,900,468 | \$610,679,884 | -26% | | | | | | | |
| WEST | \$297,533,649 | \$536,852,489 | -45% | | | | | | | |
| CENTRAL | \$253,094,870 | \$237,697,869 | 6% | | | | | | | |
| UPCOUNTRY | \$205,434,578 | \$208,690,003 | -2% | | | | | | | |
| NORTH SHORE | \$163,033,098 | \$198,686,000 | -18% | | | | | | | |
| LANAI/MOLOKAI | \$34,406,250 | \$41,208,000 | -17% | | | | | | | |
| EAST | \$22,459,499 | \$7,416,000 | 203% | | | | | | | |
| TOTAL | \$1,427,862,412 | \$1,841,230,245 | -23% | | | | | | | |

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

wwwFidelityHawaii.com







1,289

TOTAL NUMBER OF SALES

2022

1,853

-30%

TOTAL NUMBER OF SALES

2021

\$770,000

MEDIAN SALES PRICE

2022

\$645,000

19%

MEDIAN SALES PRICE

2021

\$1,405,323,943

TOTAL DOLLAR VOLUME

2022

\$1,773,019,566

TOTAL DOLLAR VOLUME

2021

| | Number of Sales | | | Media | Median Sales Price | | | Total Dollar Volume | | |
|---------------------------|-----------------|-------|---------|-------------|--------------------|---------|-----------------|---------------------|---------|--|
| | 2022 | 2021 | %Change | 2022 | 2021 | %Change | 2022 | 2021 | %Change | |
| CENTRAL | | | | | | | | | | |
| Kahakuloa | - | - | - | - | - | - | - | - | - | |
| Kahului | 44 | 19 | 132% | \$205,000 | \$180,000 | 14% | \$10,031,100 | \$4,506,500 | 123% | |
| Wailuku | 83 | 102 | -19% | \$505,000 | \$426,000 | 19% | \$46,191,176 | \$47,807,589 | -3% | |
| 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 | 445 | 588 | -24% | \$725,000 | \$548,500 | 32% | \$365,209,311 | \$371,835,597 | -2% | |
| Maalaea | 39 | 48 | -19% | \$665,000 | \$479,500 | 39% | \$26,761,744 | \$22,511,900 | 19% | |
| Maui Meadows | - | - | - | - | - | - | - | - | - | |
| Wailea/Makena | 109 | 257 | -58% | \$1,795,000 | \$1,450,000 | 24% | \$298,157,059 | \$518,803,612 | -43% | |
| 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 | 127 | 197 | -36% | \$1,450,000 | \$950,000 | 53% | \$220,028,975 | \$257,682,150 | -15% | |
| Kapalua | 58 | 118 | -51% | \$1,450,000 | \$1,172,500 | 24% | \$133,435,500 | \$221,068,781 | -40% | |
| Lahaina | 60 | 125 | -52% | \$824,000 | \$565,000 | 46% | \$72,292,799 | \$100,014,045 | -28% | |
| Napili/Kahana/Honokowai | 275 | 349 | -21% | \$700,000 | \$535,000 | 31% | \$212,645,779 | \$206,726,372 | 3% | |
| Olowalu | - | - | - | - | - | - | - | - | - | |
| LANAI - MOLOKAI | | | | | | | | | | |
| Lanai | 2 | 3 | -33% | \$2,500,000 | \$1,500,000 | 67% | \$5,000,000 | \$6,275,000 | -20% | |
| Molokai | 40 | 39 | 3% | \$257,000 | \$168,420 | 53% | \$10,215,500 | \$7,539,020 | 36% | |
| MAUI SUMMARY | 1,289 | 1,853 | -30% | \$770,000 | \$645,000 | 19% | \$1,405,323,943 | \$1,773,019,566 | -21% | |

% Change

-24% -19%

7%

10%

-49%

-76%

-21%

| 3RD QUARTER | 2022 YTD N | NUMBER OF | SALES | 3RD QUARTER 2022 YTD TOTAL DOLLAR VOLUI | | | | |
|---------------|------------|-----------|----------|---|-----------------|-----------------|--|--|
| DISTRICT | 2022 | 2021 | % Change | DISTRICT | 2022 | 2021 | | |
| SOUTH | 593 | 893 | -34% | SOUTH | \$690,128,114 | \$913,151,109 | | |
| WEST | 520 | 789 | -34% | WEST | \$638,403,053 | \$785,491,348 | | |
| CENTRAL | 127 | 121 | 5% | CENTRAL | \$56,222,276 | \$52,314,089 | | |
| LANAI/MOLOKAI | 42 | 42 | 0% | LANAI/MOLOKAI | \$15,215,500 | \$13,814,020 | | |
| EAST | 3 | 0 | #DIV/0! | EAST | \$2,610,000 | - | | |
| NORTH SHORE | 2 | 4 | -50% | UPCOUNTRY | \$1,475,000 | \$2,875,000 | | |
| UPCOUNTRY | 2 | 4 | -50% | NORTH SHORE | \$1,270,000 | \$5,374,000 | | |
| TOTAL | 1,289 | 1,853 | -30% | TOTAL | \$1,405,323,943 | \$1,773,019,566 | | |

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

wwwFidelityHawaii.com









175

TOTAL NUMBER OF SALES

2022

326

-46%

TOTAL NUMBER OF SALES

2021

\$775,000

MEDIAN SALES PRICE

2022

\$700,000

11%

MEDIAN SALES PRICE

2021

\$206,665,400

TOTAL DOLLAR VOLUME

2022

\$298,744,254

TOTAL DOLLAR VOLUME

2021

| | Number of Sales | | | Media | 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 | 14 | 32 | -56% | \$637,500 | \$643,864 | -1% | \$8,364,500 | \$23,969,500 | -65% | |
| EAST | | | | | | | | | | |
| Hana | 6 | 14 | -57% | \$2,774,829 | \$475,000 | 484% | \$15,487,958 | \$11,594,000 | 34% | |
| Kaupo | 5 | 2 | 150% | \$510,000 | \$462,500 | 10% | \$2,480,750 | \$925,000 | 168% | |
| Keanae | 1 | - | - | \$675,000 | - | - | \$675,000 | - | - | |
| Kipahulu | - | - | - | - | - | - | - | - | - | |
| Nahiku | 1 | 2 | -50% | \$170,000 | \$324,000 | -48% | \$170,000 | \$648,000 | -74% | |
| NORTH SHORE | | | | | | | | | | |
| Haiku | 17 | 31 | -45% | \$998,000 | \$600,000 | 66% | \$27,368,000 | \$27,182,519 | 1% | |
| 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 | 11 | -55% | \$1,608,250 | \$1,550,000 | 4% | \$7,538,250 | \$21,785,000 | -65% | |
| UPCOUNTRY | | | | | | | | | | |
| Kula/Ulupalakua/Kanaio | 22 | 40 | -45% | \$759,500 | \$922,793 | -18% | \$28,067,000 | \$39,938,320 | -30% | |
| Makawao/Olinda/Haliimaile | 8 | 24 | -67% | \$763,500 | \$505,000 | 51% | \$8,949,222 | \$29,442,934 | -70% | |
| Pukalani | 6 | 8 | -25% | \$514,000 | \$432,500 | 19% | \$3,079,500 | \$3,727,000 | -17% | |
| WEST | | | | | | | | | | |
| Honokohau | 1 | - | - | \$408,000 | - | - | \$408,000 | - | - | |
| Kaanapali | 19 | 49 | -61% | \$810,000 | \$600,000 | 35% | \$28,337,500 | \$33,265,007 | -15% | |
| Kapalua | 17 | 48 | -65% | \$1,400,000 | \$937,500 | 49% | \$27,964,500 | \$52,220,000 | -46% | |
| Lahaina | 6 | 14 | -57% | \$870,000 | \$1,100,000 | -21% | \$5,983,000 | \$18,646,000 | -68% | |
| - | 2 | 3 | -33% | \$2,709,000 | \$409,700 | 561% | \$5,418,000 | \$1,276,975 | 324% | |
| 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 | 31 | 30 | 3% | \$229,500 | \$130,000 | 77% | \$8,036,950 | \$4,989,499 | 61% | |
| MAUI SUMMARY | 175 | 326 | -46% | \$775,000 | \$700,000 | 11% | \$206,665,400 | \$298,744,254 | -31% | |

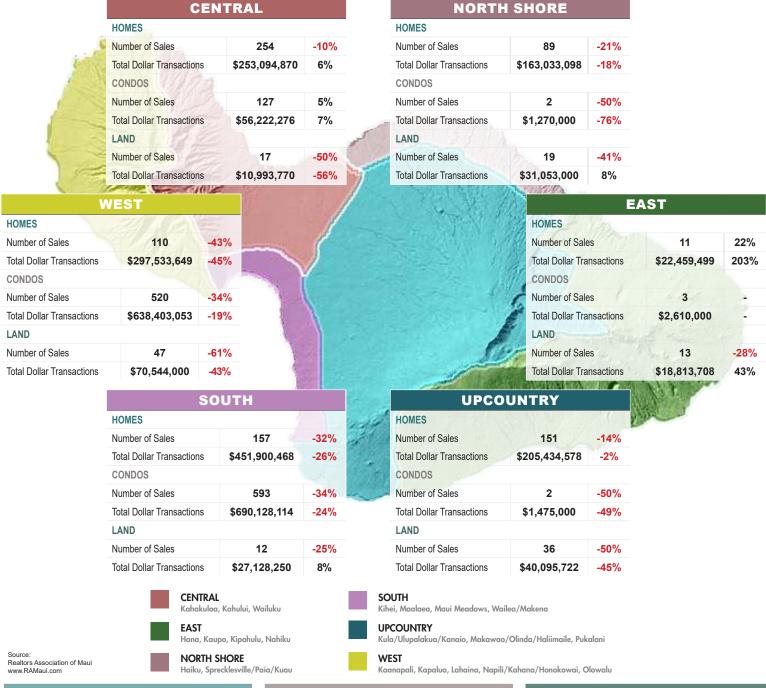
| 3RD QUARTER | 2022 VTD N | IIIMBER OF | SALES | 3RD QUARTER 2022 YTD TOTAL DOLLAR VOLUME | | | | | |
|---------------|------------|------------|----------|--|---------------|---------------|----------|--|--|
| DISTRICT | 2022 | 2021 | % Change | DISTRICT | 2022 | 2021 | % Change | | |
| WEST | 47 | 119 | -61% | WEST | \$70,544,000 | \$123,407,982 | -43% | | |
| UPCOUNTRY | 36 | 72 | -50% | UPCOUNTRY | \$40,095,722 | \$73.108.254 | -45% | | |
| LANAI/MOLOKAI | 31 | 35 | -11% | NORTH SHORE | \$31,053,000 | \$28,747,519 | 8% | | |
| NORTH SHORE | 19 | 32 | -41% | SOUTH | \$27,128,250 | \$25,219,500 | 8% | | |
| CENTRAL | 17 | 34 | -50% | EAST | \$18,813,708 | \$13,167,000 | 43% | | |
| EAST | 13 | 18 | -28% | CENTRAL | \$10,993,770 | \$24,759,500 | -56% | | |
| SOUTH | 12 | 16 | -25% | LANAI/MOLOKAI | \$8,036,950 | \$10,334,499 | -22% | | |
| TOTAL | 175 | 326 | -46% | TOTAL | \$206,665,400 | \$298,744,254 | -31% | | |

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

wwwFidelityHawaii.com



MAUI | 3RD QUARTER S



RESIDENTIAL

TOP 10 AREAS Total Dollar Volume

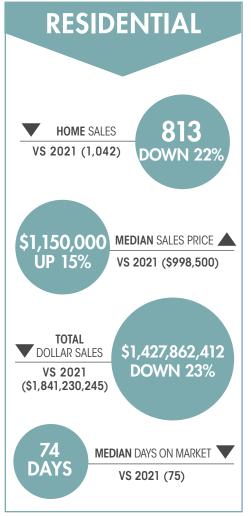
CONDOMINIUM

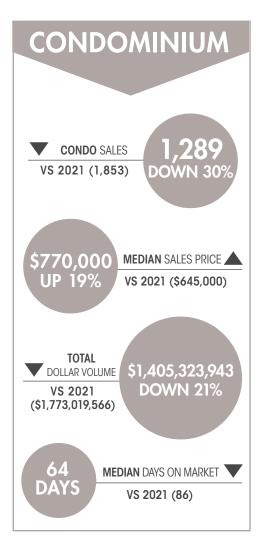
TOP 10 AREAS Total Dollar Volume

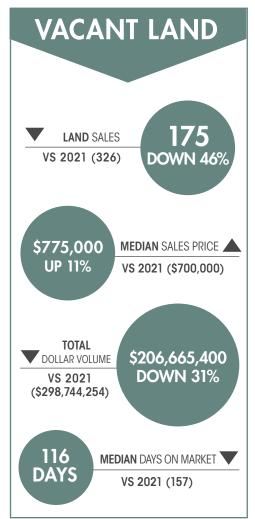
| Kihei | \$365,209,311 |
|-------------------------|---------------|
| Wailea/Makena | \$298,157,059 |
| Kaanapali | \$220,028,975 |
| Napili/Kahana/Honokowai | \$212,645,779 |
| Kapalua | \$133,435,500 |
| Lahaina | \$72,292,799 |
| Wailuku | \$46,191,176 |
| Maalaea | \$26,761,744 |
| Molokai | \$10,215,500 |
| Kahului | \$10,031,100 |

VACANT LAND

TOP 10 AREAS Total Dollar Volume







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 CONVEYA | NCE TAX | |
|------------------------|---------------|--|--|--|
| CONSIDER | ATION PAID | Scale #1: Applies to all transfers or conveyanceof realty or | Scale #2: | |
| At Least | But Less Than | 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.

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* Tax rate applied to the net taxable value of the property up to \$1,000,000 \$44. | |
| Residential A - Tier 2* Tax rate applied to the net taxable value of the property in excess of \$1,000,000 | \$10.50 |
| 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://hnldoc.ehawaii.gov/hnldoc/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

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

www.FidelityHawaii.com

Maui County

2022-2023

| CLASS | All rates are per \$1,000 of net taxable | assessed valua |
|--|--|----------------|
| Owner Occupied - Tie | r 1 up to \$1m | \$2.00 |
| Owner Occupied - Tie | \$2.10 | |
| Owner Occupied - Tie | \$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 - 1 | ier 3 more than \$3m | \$8.00 |

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

*NEW CLASSIFICATION

| 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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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

