


- Residential
- Condominiums
- Vacant Land

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

	% OF CLOSINGS	# OF UNITS RECORDED		MEDIAN PRICE			MEDIAN DAYS ON MARKET
HOMES	39%	729	▼ -29%	\$1,200,000	▲ 9%	84	
CONDO	52%	969	▼ -36%	\$832,500	▲ 7%	70	
LAND	9%	164	▼ -34%	\$715,000	▲ 10%	168	

DISTRICT	2023 VS 2022 YTD NUMBER OF UNITS		2023 VS 2022 YTD TOTAL DOLLAR VOLUME		
	2023	% Change	DISTRICT	2023	% Change
SOUTH	697	-23%	SOUTH	\$1,168,834,605	-16%
WEST	410	-48%	WEST	\$680,293,051	-41%
CENTRAL	393	-28%	CENTRAL	\$370,962,463	-14%
UPCOUNTRY	149	-36%	UPCOUNTRY	\$230,975,257	-24%
NORTH SHORE	104	-27%	NORTH SHORE	\$154,712,064	-42%
LANAI MOLOKAI	89	-35%	EAST	\$39,790,420	-19%
EAST	20	-41%	LANAI MOLOKAI	\$39,474,770	-46%
TOTAL	1,862	-33%	TOTAL	\$2,685,042,630	-27%

- % of Closed Sales by Districts through December 31, 2023
- Number of Recorded transactions from January 1, 2023 – December 31, 2023

 <p>RESIDENTIAL YEAR-OVER-YEAR</p>	<p>729 TOTAL NUMBER OF SALES 2023</p>	<p>-29%</p>	<p>\$1,200,000 MEDIAN SALES PRICE 2023</p>	<p>9%</p>	<p>\$1,267,635,214 TOTAL DOLLAR VOLUME 2023</p>
	<p>1,023 TOTAL NUMBER OF SALES 2022</p>		<p>\$1,105,000 MEDIAN SALES PRICE 2022</p>		<p>\$1,745,822,510 TOTAL DOLLAR VOLUME 2022</p>

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	2	-	-	\$1,109,000	-	-	\$2,218,000	-	-
Kahului	90	129	-30%	\$989,500	\$950,000	4%	\$93,772,141	\$125,417,485	-25%
Wailuku	171	205	-17%	\$1,149,000	\$929,000	24%	\$203,284,523	\$207,100,511	-2%
EAST									
Hana	6	9	-33%	\$1,187,500	\$2,100,000	-44%	\$9,612,500	\$20,434,999	-53%
Kaupo	1	1	0%	\$725,000	\$2,699,500	-73%	\$725,000	\$2,699,500	-73%
Keanae	-	3	-100%	-	\$1,000,000	-	-	\$2,550,000	-100%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	1	1	0%	\$799,000	\$725,000	10%	\$799,000	\$725,000	10%
NORTH SHORE									
Haiku	59	87	-32%	\$1,450,000	\$1,420,000	2%	\$105,146,196	\$145,697,100	-28%
Sprecks/Paia/Kuau	13	26	-50%	\$1,350,000	\$1,340,000	1%	\$18,252,103	\$65,754,998	-72%
SOUTH									
Kihei	110	135	-19%	\$1,192,500	\$1,250,000	-5%	\$153,384,850	\$223,132,218	-31%
Maalaea	-	1	-100%	-	\$2,500,000	-	-	\$2,500,000	-100%
Maui Meadows	14	22	-36%	\$2,840,000	\$2,110,000	35%	\$37,034,000	\$56,725,800	-35%
Wailea/Makena	20	33	-39%	\$4,512,500	\$3,500,000	29%	\$137,976,481	\$247,824,450	-44%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	45	67	-33%	\$1,450,000	\$1,450,000	0%	\$83,340,966	\$122,331,044	-32%
Makawao/Olinda/Haliimaile	39	78	-50%	\$1,000,000	\$900,500	11%	\$56,024,891	\$85,350,034	-34%
Pukalani	27	41	-34%	\$995,000	\$1,105,000	-10%	\$32,238,400	\$47,054,507	-32%
WEST									
Honokohau	-	1	-100%	-	\$792,000	-	-	\$792,000	-100%
Kaanapali	18	21	-14%	\$3,725,000	\$2,600,000	43%	\$86,549,136	\$59,256,050	46%
Kapalua	11	14	-21%	\$4,400,000	\$5,250,000	-16%	\$55,430,000	\$74,700,000	-26%
Lahaina	33	57	-42%	\$2,200,000	\$1,650,000	33%	\$115,848,758	\$137,521,565	-16%
Napili/Kahana/Honokowai	28	39	-28%	\$1,582,500	\$1,400,000	13%	\$42,025,499	\$58,151,999	-28%
Olowalu	2	3	-33%	\$4,800,000	\$4,300,000	12%	\$9,600,000	\$13,775,000	-30%
LANAI - MOLOKAI									
Lanai	12	13	-8%	\$706,500	\$720,000	-2%	\$8,623,000	\$15,166,750	-43%
Molokai	27	37	-27%	\$400,000	\$644,000	-38%	\$15,749,770	\$31,161,500	-50%
MAUI SUMMARY	729	1,023	-29%	\$1,200,000	\$1,105,000	9%	\$1,267,635,214	\$1,745,822,510	-27%

DECEMBER 2023 YTD NUMBER OF SALES			
DISTRICT	2023	2022	% Change
CENTRAL	263	334	-21%
SOUTH	144	191	-25%
UPCOUNTRY	111	186	-40%
WEST	92	135	-32%
NORTH SHORE	72	113	-36%
LANAI/MOLOKAI	39	50	-22%
EAST	8	14	-43%
TOTAL	729	1,023	-29%

DECEMBER 2023 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2023	2022	% Change
SOUTH	\$328,395,331	\$530,182,468	-38%
WEST	\$309,453,393	\$344,196,614	-10%
CENTRAL	\$299,274,664	\$332,517,996	-10%
UPCOUNTRY	\$171,604,257	\$254,735,585	-33%
NORTH SHORE	\$123,398,299	\$211,452,098	-42%
LANAI/MOLOKAI	\$24,372,770	\$46,328,250	-47%
EAST	\$11,136,500	\$26,409,499	-58%
TOTAL	\$1,267,635,214	\$1,745,822,510	-27%

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

CONDOMINIUM
YEAR-OVER-YEAR

969
TOTAL NUMBER OF SALES
2023
1,520
TOTAL NUMBER OF SALES
2022
-36%

\$832,500
MEDIAN SALES PRICE
2023
\$775,000
MEDIAN SALES PRICE
2022
7%

\$1,198,761,423
TOTAL DOLLAR VOLUME
2023
\$1,652,541,852
TOTAL DOLLAR VOLUME
2022
-28%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	26	56	-54%	\$276,500	\$210,000	32%	\$7,382,499	\$12,951,100	-43%
Wailuku	69	102	-32%	\$552,300	\$517,500	7%	\$40,775,800	\$57,579,676	-29%
EAST									
Hana	-	3	-100%	-	\$685,000	-	-	\$2,610,000	-100%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	2	-50%	\$800,000	\$635,000	26%	\$800,000	\$1,270,000	-37%
SOUTH									
Kihei	382	529	-28%	\$806,250	\$730,000	10%	\$341,718,958	\$438,178,810	-22%
Maalaea	46	47	-2%	\$683,000	\$665,000	3%	\$31,189,580	\$31,910,744	-2%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	112	130	-14%	\$2,427,050	\$1,757,500	38%	\$424,827,928	\$359,939,459	18%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	1	-100%	-	\$600,000	-	-	\$600,000	-100%
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	4	1	300%	\$899,000	\$875,000	3%	\$3,593,000	\$875,000	311%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	70	148	-53%	\$1,500,000	\$1,412,500	6%	\$123,054,600	\$247,257,475	-50%
Kapalua	24	64	-63%	\$1,697,500	\$1,450,000	17%	\$54,144,000	\$147,859,500	-63%
Lahaina	44	72	-39%	\$852,500	\$830,000	3%	\$40,948,950	\$88,111,299	-54%
Napili/Kahana/Honokowai	155	316	-51%	\$746,000	\$701,000	6%	\$117,992,608	\$246,536,789	-52%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	3	2	50%	\$355,000	\$2,500,000	-86%	\$2,295,000	\$5,000,000	-54%
Molokai	33	47	-30%	\$312,000	\$250,000	25%	\$10,038,500	\$11,862,000	-15%
MAUI SUMMARY	969	1,520	-36%	\$832,500	\$775,000	7%	\$1,198,761,423	\$1,652,541,852	-28%

DECEMBER 2023 YTD NUMBER OF SALES

DISTRICT	2023	2022	% Change
SOUTH	540	706	-24%
WEST	293	600	-51%
CENTRAL	95	158	-40%
LANAI/MOLOKAI	36	49	-27%
UPCOUNTRY	4	2	100%
NORTH SHORE	1	2	-50%
EAST	-	3	-100%
TOTAL	969	1,520	-36%

DECEMBER 2023 YTD TOTAL DOLLAR VOLUME

DISTRICT	2023	2022	% Change
SOUTH	\$797,736,466	\$830,029,013	-4%
WEST	\$336,140,158	\$729,765,063	-54%
CENTRAL	\$48,158,299	\$70,530,776	-32%
LANAI/MOLOKAI	\$12,333,500	\$16,862,000	-27%
UPCOUNTRY	\$3,593,000	\$1,475,000	144%
NORTH SHORE	\$800,000	\$1,270,000	-37%
EAST	-	\$2,610,000	-100%
TOTAL	\$1,198,761,423	\$1,652,541,852	-28%

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



VACANT LAND
YEAR-OVER-YEAR

164
TOTAL NUMBER OF SALES
2023

247
TOTAL NUMBER OF SALES
2022

-34%

\$715,000
MEDIAN SALES PRICE
2023

\$650,000
MEDIAN SALES PRICE
2022

10%

\$218,645,993
TOTAL DOLLAR VOLUME
2023

\$275,918,349
TOTAL DOLLAR VOLUME
2022

-21%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2023	2022	%Change	2023	2022	%Change	2023	2022	%Change
CENTRAL									
Kahakuloa	1	1	0%	\$678,000	\$800,000	-15%	\$678,000	\$800,000	-15%
Kahului	-	2	-100%	-	\$914,635	-	-	\$1,829,270	-100%
Wailuku	34	51	-33%	\$557,500	\$504,000	11%	\$22,851,500	\$26,445,350	-14%
EAST									
Hana	10	8	25%	\$627,500	\$1,487,329	-58%	\$6,836,000	\$16,362,958	-58%
Kaupo	1	6	-83%	\$21,132,920	\$512,500	4024%	\$21,132,920	\$2,995,750	605%
Keanae	1	2	-50%	\$685,000	\$675,000	2%	\$685,000	\$725,000	-6%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	1	-100%	-	\$170,000	-	-	\$170,000	-100%
NORTH SHORE									
Haiku	31	25	24%	\$816,383	\$1,000,000	-18%	\$30,513,765	\$51,568,999	-41%
Sprecks/Paia/Kuau	-	2	-100%	-	\$1,842,500	-	-	\$3,685,000	-100%
SOUTH									
Kihei	-	6	-100%	-	\$1,350,000	-	-	\$18,100,000	-100%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	1	1	0%	\$1,620,000	\$1,490,000	9%	\$1,620,000	\$1,490,000	9%
Wailea/Makena	12	6	100%	\$3,250,000	\$1,784,125	82%	\$41,082,808	\$12,538,250	228%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	19	24	-21%	\$1,100,000	\$759,500	45%	\$29,408,000	\$30,810,000	-5%
Makawao/Olinda/Haliimaile	11	13	-15%	\$775,000	\$777,000	0%	\$24,485,000	\$13,524,222	81%
Pukalani	4	7	-43%	\$467,500	\$549,000	-15%	\$1,885,000	\$3,679,500	-49%
WEST									
Honokohau	-	1	-100%	-	\$408,000	-	-	\$408,000	-100%
Kaanapali	9	21	-57%	\$916,500	\$840,000	9%	\$17,982,500	\$32,187,500	-44%
Kapalua	4	20	-80%	\$1,225,000	\$1,450,000	-16%	\$4,970,000	\$32,839,500	-85%
Lahaina	7	8	-13%	\$999,000	\$870,000	15%	\$7,664,000	\$7,703,000	-1%
Napili/Kahana/Honokowai	-	2	-100%	-	\$2,709,000	-	-	\$5,418,000	-100%
Olowalu	5	3	67%	\$780,000	\$1,185,000	-34%	\$4,083,000	\$3,332,000	23%
LANAI - MOLOKAI									
Lanai	1	-	-	\$435,000	-	-	\$435,000	-	-
Molokai	13	37	-65%	\$217,500	\$229,500	-5%	\$2,333,500	\$9,306,050	-75%
MAUI SUMMARY	164	247	-34%	\$715,000	\$650,000	10%	\$218,645,993	\$275,918,349	-21%

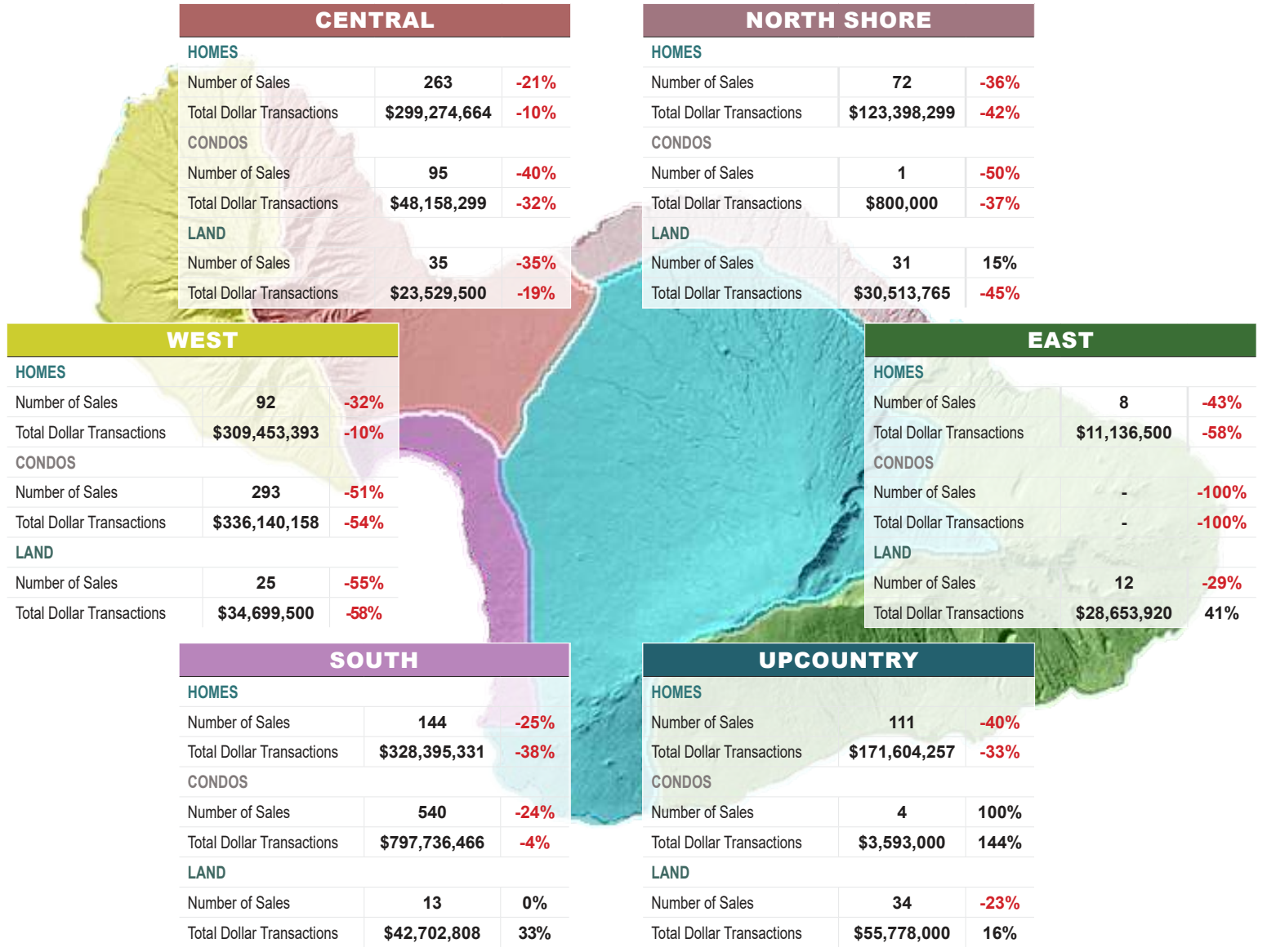
DECEMBER 2023 YTD NUMBER OF SALES

DISTRICT	2023	2022	% Change
CENTRAL	35	54	-35%
UPCOUNTRY	34	44	-23%
NORTH SHORE	31	27	15%
WEST	25	55	-55%
LANAI/MOLOKAI	14	37	-62%
SOUTH	13	13	0%
EAST	12	17	-29%
TOTAL	164	247	-34%

DECEMBER 2023 YTD TOTAL DOLLAR VOLUME

DISTRICT	2023	2022	% Change
UPCOUNTRY	\$55,778,000	\$48,013,722	16%
SOUTH	\$42,702,808	\$32,128,250	33%
WEST	\$34,699,500	\$81,888,000	-58%
NORTH SHORE	\$30,513,765	\$55,253,999	-45%
EAST	\$28,653,920	\$20,253,708	41%
CENTRAL	\$23,529,500	\$29,074,620	-19%
LANAI/MOLOKAI	\$2,768,500	\$9,306,050	-70%
TOTAL	\$218,645,993	\$275,918,349	-21%

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



- 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

Wailuku	\$203,284,523
Kihei	\$153,384,850
Wailea/Makena	\$137,976,481
Lahaina	\$115,848,758
Haiku	\$105,146,196
Kahului	\$93,772,141
Kaanapali	\$86,549,136
Kula/Ulupalakua/Kanaio	\$83,340,966
Makawao/Olinda/Haliimaile	\$56,024,891
Kapalua	\$55,430,000

CONDOMINIUM TOP 10 AREAS

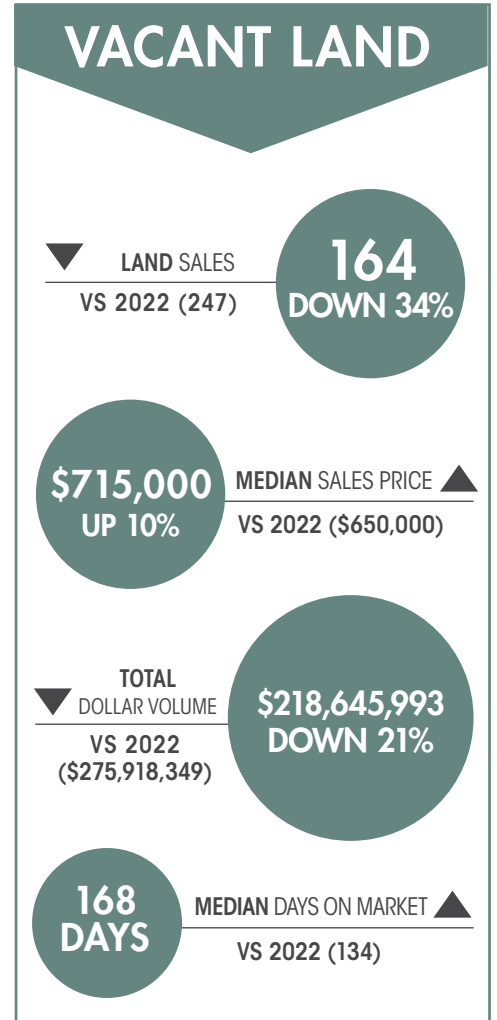
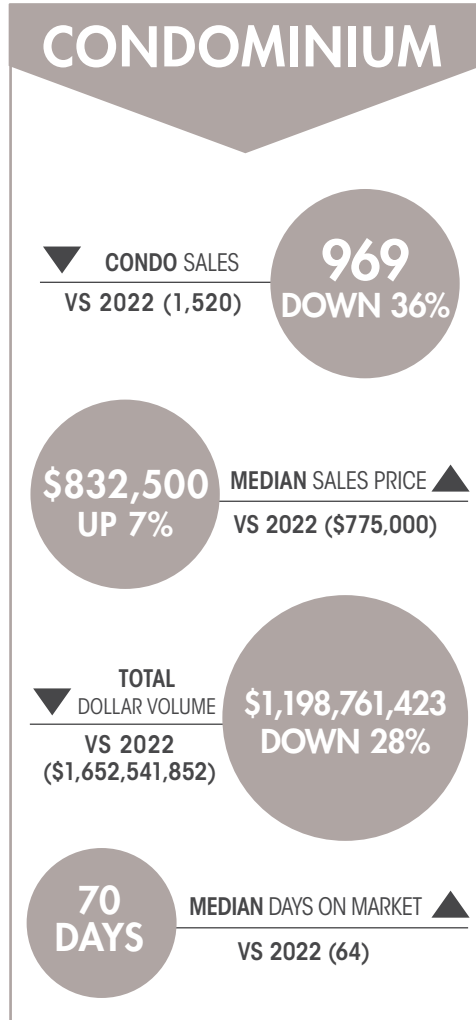
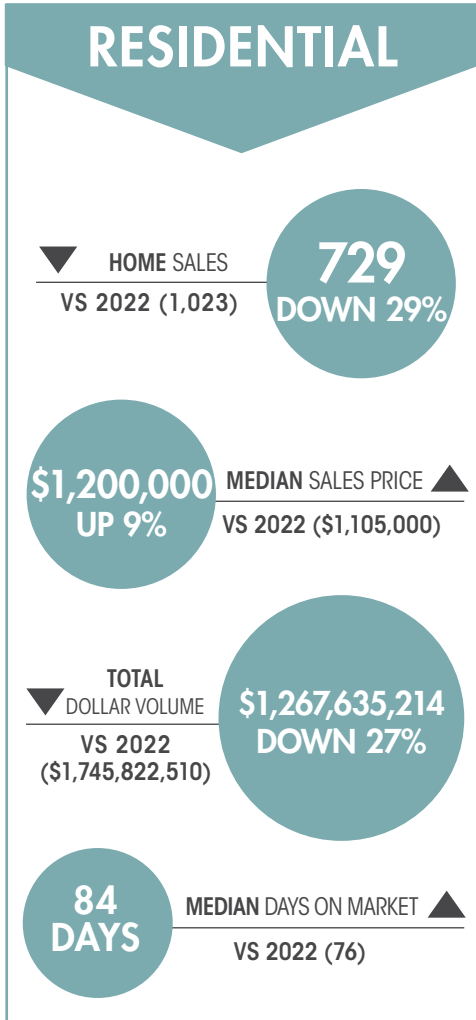
Total Dollar Volume

Wailea/Makena	\$424,827,928
Kihei	\$341,718,958
Kaanapali	\$123,054,600
Napili/Kahana/Honokowai	\$117,992,608
Kapalua	\$54,144,000
Lahaina	\$40,948,950
Wailuku	\$40,775,800
Maalaea	\$31,189,580
Molokai	\$10,038,500
Kahului	\$7,382,499

VACANT LAND TOP 10 AREAS

Total Dollar Volume

Wailea/Makena	\$41,082,808
Haiku	\$30,513,765
Kula/Ulupalakua/Kanaio	\$29,408,000
Makawao/Olinda/Haliimaile	\$24,485,000
Wailuku	\$22,851,500
Kaupo	\$21,132,920
Kaanapali	\$17,982,500
Lahaina	\$7,664,000
Hana	\$6,836,000
Kapalua	\$4,970,000



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

STATE OF HAWAII | ALL COUNTIES
REAL PROPERTY TAX
FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024

Honolulu County

CLASS	Taxable Building per/\$1,000
Residential Principal Residence	\$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 <small>Tax rate applied to the net taxable value of the property up to \$1,000,000.</small>	\$4.50
Residential A - Tier 2 <small>Tax rate applied to the net taxable value of the property in excess of \$1,000,000.</small>	\$10.50
Bed and breakfast home	\$6.50

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due

For More Information Visit: www.realpropertyhonolulu.com

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, 2023 1st half of fiscal year tax payment due
Dec 31, 2023 Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year
Feb 20, 2024 2nd half of fiscal year tax payment due
June 30, 2024 Deadline for filing exemption claims & ownership documents for February 20th real prop taxes the following year

CENTRAL 808-893-0556
UPCOUNTRY 808-573-0110
WEST MAUI 808-661-4960
SOUTH MAUI 808-891-2404
*Lahaina office coming back soon #MauiStrong



Maui County

2023-2024

CLASS	All rates are per \$1,000 of net taxable assessed valuation
Owner-Occupied	
Tier 1, Up to \$1 Million	\$1.90
Tier 2, \$1,000,001 to \$3 Million	\$2.00
Tier 3, More Than \$3 Million	\$2.75
Non-Owner-Occupied	
Tier 1, Up to \$1 Million	\$5.85
Tier 2, \$1,000,001 to \$4.5 Million	\$8.00
Tier 3, More Than \$4.5 Million	\$12.50
Apartment	\$3.50
Hotel And Resort	\$11.75
Time Share	\$14.60
Transient Vacation Rental/Short-Term Rental Home	\$11.85
Long-Term Rental	
Tier 1, Up to \$1 Million	\$3.00
Tier 2, \$1,000,001 to \$3 Million	\$5.00
Tier 3, More Than \$3 Million	\$8.00
Agricultural	\$5.74
Conservation	\$6.43
Commercial	\$6.05
Industrial	\$7.05
Commercialized Residential	\$4.40

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Dec 31, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due

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

Kauai County

CLASS	Tax Rate per/\$1,000
Homestead	\$2.59
Residential	\$5.45
Vacation Rental	\$9.85
Hotel and Resort	\$10.85
Commercial	\$8.10
Industrial	\$8.10
Agricultural	\$6.75
Conservation	\$6.75
Residential Investor	\$9.40
Commercialized Home Use	\$5.05

REAL PROPERTY TAX DUE DATES:

Aug 20, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due

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