


- 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%	341	▲ 9%	\$1,300,000	▲ 11%	80
CONDO	50%	435	▲ 3%	\$865,000	▲ 5%	70
LAND	11%	94	▲ 27%	\$1,025,000	▲ 63%	81

DISTRICT	2024 VS 2023 YTD NUMBER OF UNITS		2024 VS 2023 YTD TOTAL DOLLAR VOLUME		
	2024	% Change	DISTRICT	2024	% Change
SOUTH	338	17%	SOUTH	\$796,540,138	66%
WEST	197	0%	WEST	\$273,807,717	-18%
CENTRAL	154	-7%	CENTRAL	\$152,780,384	0%
UPCOUNTRY	87	26%	UPCOUNTRY	\$120,577,425	21%
NORTH SHORE	48	17%	NORTH SHORE	\$92,334,000	53%
LANAI/MOLOKAI	35	-10%	LANAI/MOLOKAI	\$21,994,950	29%
EAST	11	38%	EAST	\$10,458,000	107%
<b>TOTAL</b>	<b>870</b>	<b>7%</b>	<b>TOTAL</b>	<b>\$1,468,492,614</b>	<b>28%</b>

- % of Closed Sales by Districts through May 30, 2024
- Number of Recorded transactions from January 1, 2024 - May 30, 2024

 <p><b>RESIDENTIAL</b> YEAR-OVER-YEAR</p>	<p><b>341</b> TOTAL NUMBER OF SALES 2024</p>	<p><b>\$1,300,000</b> MEDIAN SALES PRICE 2024</p>	<p><b>\$623,289,181</b> TOTAL DOLLAR VOLUME 2024</p>
	<p><b>312</b> TOTAL NUMBER OF SALES 2023</p> <p><b>9%</b></p>	<p><b>\$1,170,000</b> MEDIAN SALES PRICE 2023</p> <p><b>11%</b></p>	<p><b>\$595,158,522</b> TOTAL DOLLAR VOLUME 2023</p> <p><b>5%</b></p>

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
<b>CENTRAL</b>									
Kahakuloa	1	-	-	\$1,415,000	-	-	\$1,415,000	-	-
Kahului	33	41	-20%	\$1,195,600	\$955,000	25%	\$39,802,620	\$40,815,255	-3%
Wailuku	73	65	12%	\$1,260,000	\$1,013,000	24%	\$87,539,264	\$80,410,503	9%
<b>EAST</b>									
Hana	5	1	400%	\$1,125,000	\$950,000	18%	\$5,288,000	\$950,000	457%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	28	25	12%	\$1,462,500	\$1,410,000	4%	\$50,543,000	\$43,750,696	16%
Sprecks/Paia/Kuau	9	2	350%	\$3,100,000	\$1,701,802	82%	\$32,532,000	\$3,403,603	856%
<b>SOUTH</b>									
Kihei	46	50	-8%	\$1,300,000	\$1,112,500	17%	\$68,946,000	\$68,159,700	1%
Maalaea	1	-	-	\$2,933,006	-	-	\$2,933,006	-	-
Maui Meadows	6	9	-33%	\$2,480,000	\$2,880,000	-14%	\$14,505,000	\$22,924,000	-37%
Wailea/Makena	16	11	46%	\$4,850,000	\$5,800,000	-16%	\$127,282,950	\$97,056,481	31%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	18	21	-14%	\$1,507,500	\$1,450,000	4%	\$29,730,775	\$37,445,000	-21%
Makawao/Olinda/Haliimaile	42	20	110%	\$1,150,000	\$1,058,750	9%	\$62,319,875	\$28,504,891	119%
Pukalani	7	11	-36%	\$1,100,000	\$1,150,000	-4%	\$10,792,775	\$13,653,000	-21%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	7	7	0%	\$2,700,000	\$3,500,000	-23%	\$20,210,000	\$42,794,136	-53%
Kapalua	1	3	-67%	\$3,150,000	\$4,300,000	-27%	\$3,150,000	\$14,225,000	-78%
Lahaina	12	18	-33%	\$2,497,500	\$2,650,000	-6%	\$32,000,250	\$75,053,758	-57%
Napili/Kahana/Honokowai	14	11	27%	\$1,596,500	\$1,462,500	9%	\$20,747,216	\$14,922,499	39%
Olowalu	-	1	-100%	-	\$2,100,000	-	-	\$2,100,000	-100%
<b>LANAI - MOLOKAI</b>									
Lanai	5	3	67%	\$745,000	\$740,000	1%	\$3,660,000	\$2,210,000	66%
Molokai	17	13	31%	\$462,000	\$375,000	23%	\$9,891,450	\$6,780,000	46%
<b>MAUI SUMMARY</b>	<b>341</b>	<b>312</b>	<b>9%</b>	<b>\$1,300,000</b>	<b>\$1,170,000</b>	<b>11%</b>	<b>\$623,289,181</b>	<b>\$595,158,522</b>	<b>5%</b>

MAY 2024 YTD NUMBER OF SALES			
DISTRICT	2024	2023	% Change
CENTRAL	107	106	1%
SOUTH	69	70	-1%
UPCOUNTRY	67	52	29%
NORTH SHORE	37	27	37%
WEST	34	40	-15%
LANAI/MOLOKAI	22	16	38%
EAST	5	1	400%
<b>TJOTAL</b>	<b>341</b>	<b>312</b>	<b>9%</b>

MAY 2024 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2024	2023	% Change
SOUTH	\$213,666,956	\$188,140,181	14%
CENTRAL	\$128,756,884	\$121,225,758	6%
UPCOUNTRY	\$102,843,425	\$79,602,891	29%
NORTH SHORE	\$83,075,000	\$47,154,299	76%
WEST	\$76,107,466	\$149,095,393	-49%
LANAI/MOLOKAI	\$13,551,450	\$8,990,000	51%
EAST	\$5,288,000	\$950,000	457%
<b>TJOTAL</b>	<b>\$623,289,181</b>	<b>\$595,158,522</b>	<b>5%</b>

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

**CONDOMINIUM**  
YEAR-OVER-YEAR

**435**  
TOTAL NUMBER OF SALES  
2024

**424**  
TOTAL NUMBER OF SALES  
2023

**3%**

**\$865,000**  
MEDIAN SALES PRICE  
2024

**\$827,500**  
MEDIAN SALES PRICE  
2023

**5%**

**\$631,485,932**  
TOTAL DOLLAR VOLUME  
2024

**\$477,619,424**  
TOTAL DOLLAR VOLUME  
2023

**32%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	16	10	60%	\$250,500	\$280,000	-11%	\$4,303,500	\$2,581,000	67%
Wailuku	27	27	0%	\$605,000	\$540,000	12%	\$16,339,000	\$15,789,000	4%
<b>EAST</b>									
Hana	-	-	-	-	-	-	-	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	-	-	\$838,500	-	-	\$838,500	-	-
<b>SOUTH</b>									
Kihei	154	165	-7%	\$800,000	\$800,000	0%	\$146,629,733	\$144,209,075	2%
Maalaea	12	19	-37%	\$935,000	\$729,000	28%	\$10,697,000	\$13,855,500	-23%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	71	34	109%	\$2,800,000	\$1,975,000	42%	\$265,831,449	\$126,346,649	110%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	5	3	67%	\$1,009,000	\$899,000	12%	\$4,978,000	\$2,628,000	89%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	44	31	42%	\$1,542,500	\$1,435,000	8%	\$73,566,500	\$52,678,000	40%
Kapalua	11	12	-8%	\$2,795,000	\$1,685,000	66%	\$39,972,000	\$23,584,000	70%
Lahaina	1	36	-97%	\$95,000	\$870,750	-89%	\$95,000	\$35,914,000	-100%
Napili/Kahana/Honokowai	84	69	22%	\$672,500	\$740,000	-9%	\$60,700,750	\$52,847,700	15%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	2	1	100%	\$2,727,500	\$1,650,000	65%	\$5,455,000	\$1,650,000	231%
Molokai	7	17	-59%	\$275,000	\$345,000	-20%	\$2,079,500	\$5,536,500	-62%
<b>MAUI SUMMARY</b>	<b>435</b>	<b>424</b>	<b>3%</b>	<b>\$865,000</b>	<b>\$827,500</b>	<b>5%</b>	<b>\$631,485,932</b>	<b>\$477,619,424</b>	<b>32%</b>

MAY 2024 YTD NUMBER OF SALES

DISTRICT	2024	2023	% Change
SOUTH	237	218	9%
WEST	140	148	-5%
CENTRAL	43	37	16%
LANAI/MOLOKAI	9	18	-50%
UPCOUNTRY	5	3	67%
NORTH SHORE	1	-	-
EAST	-	-	-
<b>TOTAL</b>	<b>435</b>	<b>424</b>	<b>3%</b>

MAY 2024 YTD TOTAL DOLLAR VOLUME

DISTRICT	2024	2023	% Change
SOUTH	\$423,158,182	\$284,411,224	49%
WEST	\$174,334,250	\$165,023,700	6%
CENTRAL	\$20,642,500	\$18,370,000	12%
LANAI/MOLOKAI	\$7,534,500	\$7,186,500	5%
UPCOUNTRY	\$4,978,000	\$2,628,000	89%
NORTH SHORE	\$838,500	-	-
EAST	-	-	-
<b>TOTAL</b>	<b>\$631,485,932</b>	<b>\$477,619,424</b>	<b>32%</b>

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



**VACANT LAND**  
YEAR-OVER-YEAR

**94**  
TOTAL NUMBER OF SALES  
2024

**74**  
TOTAL NUMBER OF SALES  
2023

**27%**

**\$1,025,000**  
MEDIAN SALES PRICE  
2024

**\$630,000**  
MEDIAN SALES PRICE  
2023

**63%**

**\$213,717,501**  
TOTAL DOLLAR VOLUME  
2024

**\$78,794,265**  
TOTAL DOLLAR VOLUME  
2023

**171%**

**Number of Sales**

**Median Sales Price**

**Total Dollar Volume**

	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	-	-	-	-	-	-	-	-	-
Wailuku	4	23	-83%	\$612,000	\$550,000	11%	\$3,381,000	\$14,663,000	-77%
<b>EAST</b>									
Hana	4	7	-43%	\$705,000	\$600,000	18%	\$3,875,000	\$4,096,000	-5%
Kaupo	1	-	-	\$630,000	-	-	\$630,000	-	-
Keanae	1	-	-	\$665,000	-	-	\$665,000	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	9	14	-36%	\$555,000	\$765,000	-28%	\$6,070,500	\$13,375,765	-55%
Sprecks/Paia/Kuau	1	-	-	\$2,350,000	-	-	\$2,350,000	-	-
<b>SOUTH</b>									
Kihei	1	-	-	\$865,000	-	-	\$865,000	-	-
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	31	2	1450%	\$5,000,000	\$4,250,000	18%	\$158,850,000	\$8,500,000	1769%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	11	9	22%	\$750,000	\$1,200,000	-38%	\$9,652,000	\$12,853,000	-25%
Makawao/Olinda/Haliimaile	1	5	-80%	\$1,550,000	\$600,000	158%	\$1,550,000	\$4,550,000	-66%
Pukalani	3	-	-	\$495,000	-	-	\$1,554,000	-	-
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	4	6	-33%	\$907,500	\$1,032,500	-12%	\$3,605,000	\$15,541,000	-77%
Kapalua	3	1	200%	\$1,342,500	\$1,525,000	-12%	\$4,110,000	\$1,525,000	170%
Lahaina	15	1	1400%	\$825,000	\$2,000,000	-59%	\$11,451,001	\$2,000,000	473%
Napili/Kahana/Honokowai	1	-	-	\$4,200,000	-	-	\$4,200,000	-	-
Olowalu	-	1	-100%	-	\$780,000	-	-	\$780,000	-100%
<b>LANAI - MOLOKAI</b>									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	4	5	-20%	\$178,250	\$217,500	-18%	\$909,000	\$910,500	0%
<b>MAUI SUMMARY</b>	<b>94</b>	<b>74</b>	<b>27%</b>	<b>\$1,025,000</b>	<b>\$630,000</b>	<b>63%</b>	<b>\$213,717,501</b>	<b>\$78,794,265</b>	<b>171%</b>

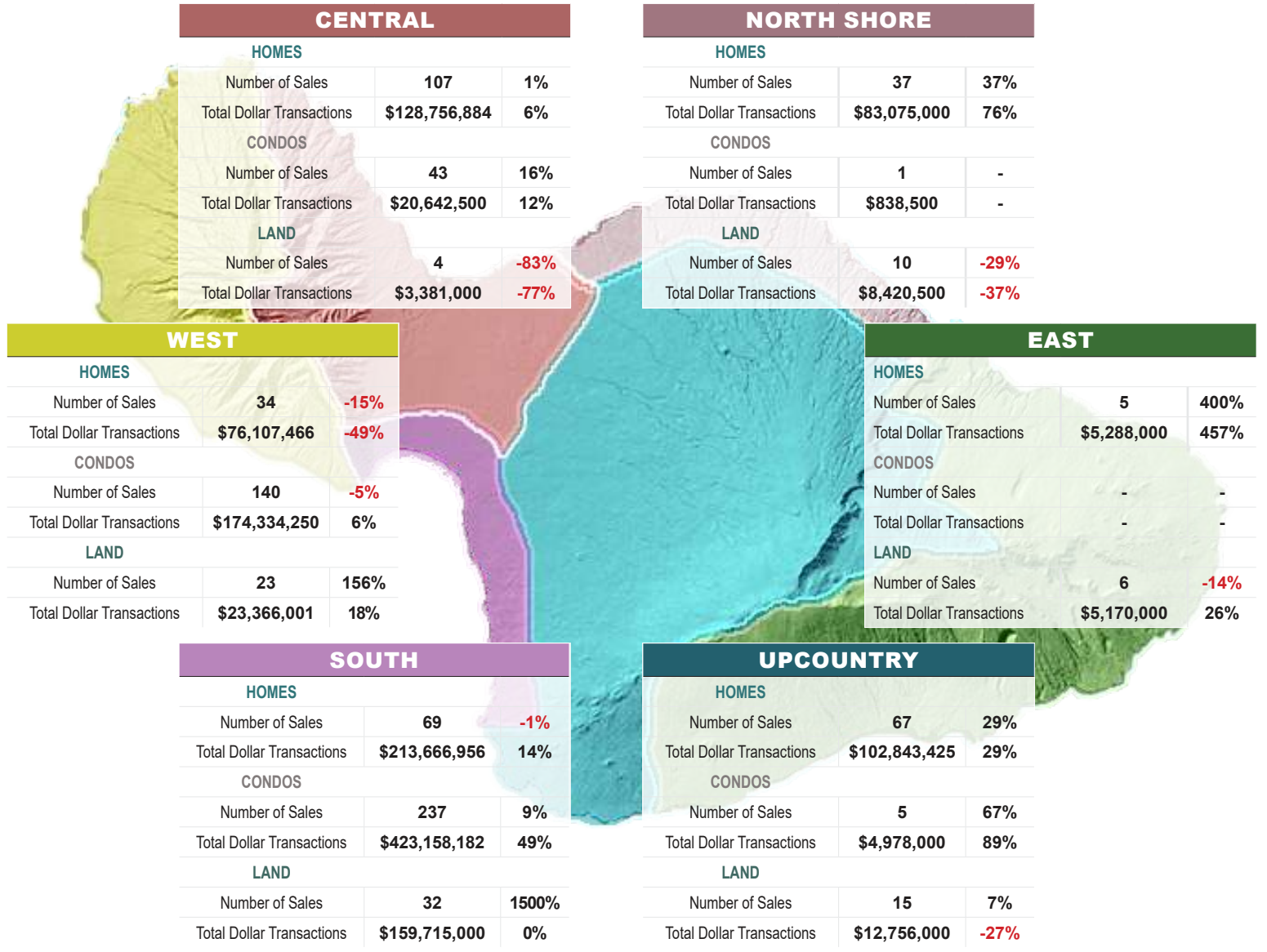
**MAY 2024 YTD NUMBER OF SALES**

**MAY 2024 YTD TOTAL DOLLAR VOLUME**

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

DISTRICT	2024	2023	% Change
SOUTH	32	2	1500%
WEST	23	9	156%
UPCOUNTRY	15	14	7%
NORTH SHORE	10	14	-29%
EAST	6	7	-14%
CENTRAL	4	23	-83%
LANAI/MOLOKAI	4	5	-20%
<b>TOTAL</b>	<b>94</b>	<b>74</b>	<b>27%</b>

DISTRICT	2024	2023	% Change
SOUTH	\$159,715,000	\$8,500,000	0%
WEST	\$23,366,001	\$19,846,000	18%
UPCOUNTRY	\$12,756,000	\$17,403,000	-27%
NORTH SHORE	\$8,420,500	\$13,375,765	-37%
EAST	\$5,170,000	\$4,096,000	26%
CENTRAL	\$3,381,000	\$14,663,000	-77%
LANAI/MOLOKAI	\$909,000	\$910,500	0%
<b>TOTAL</b>	<b>\$213,717,501</b>	<b>\$78,794,265</b>	<b>171%</b>



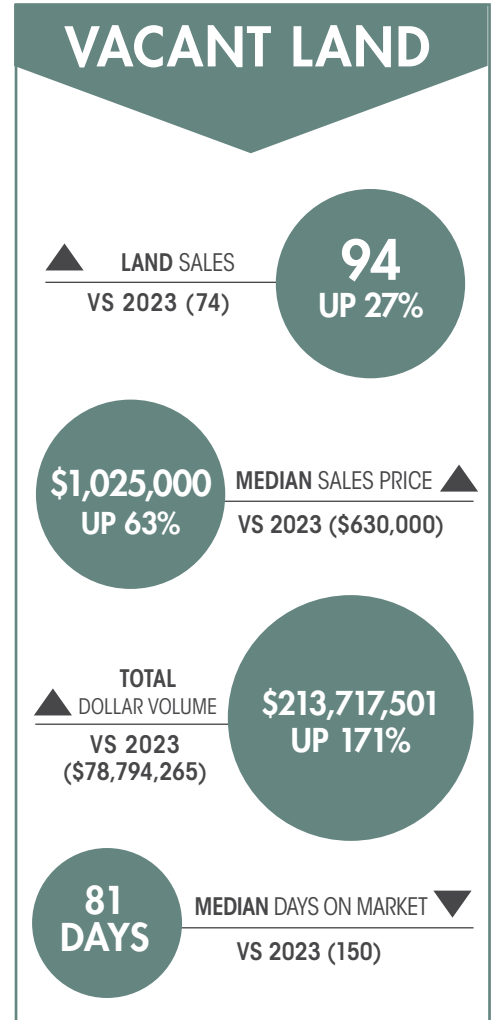
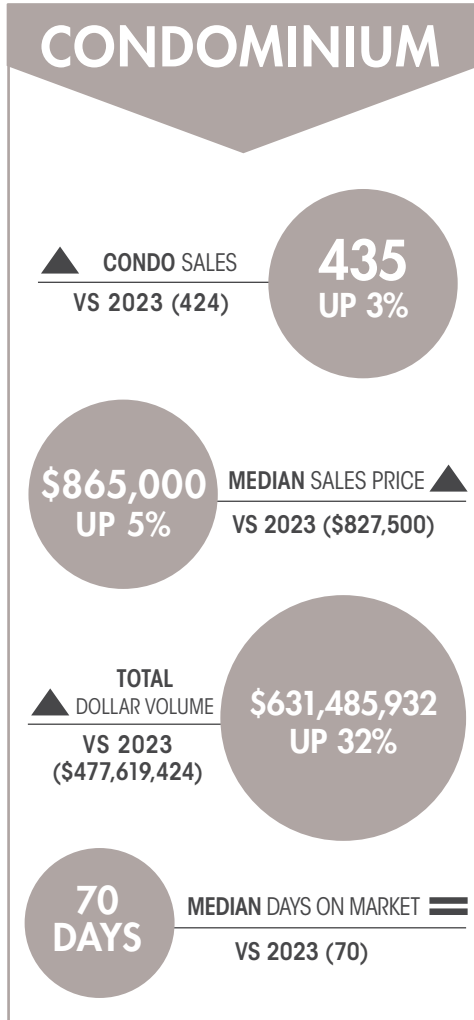
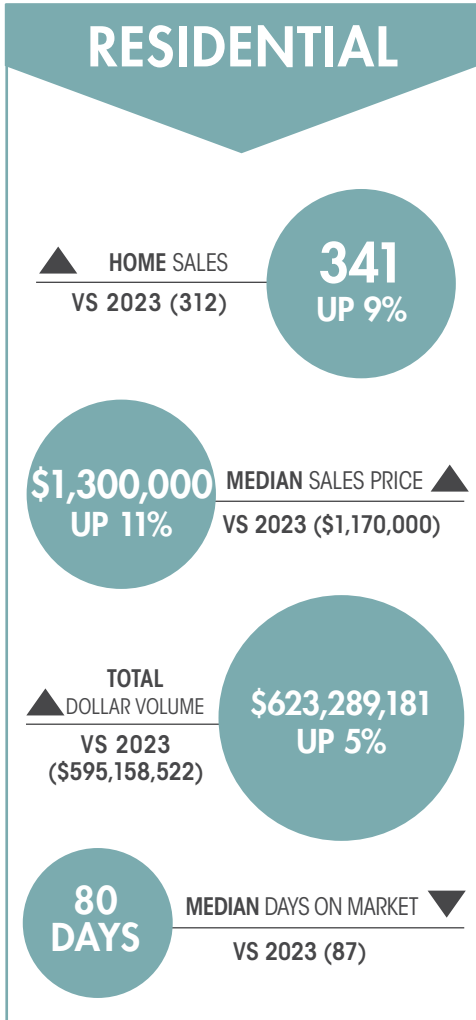
- CENTRAL**  
Kahakuloa, Kahului, Wailuku
- SOUTH**  
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- EAST**  
Hana, Kaupo, Kipahulu, Nahiku
- UPCOUNTRY**  
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- NORTH SHORE**  
Haiku, Sprecklesville/Paia/Kuau
- WEST**  
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai, Olowalu

Source:  
Realtors Association of Maui  
www.RAMau.com

RESIDENTIAL TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$127,282,950
Wailuku	\$87,539,264
Kihei	\$68,946,000
Makawao/Olinda/Haliimaile	\$62,319,875
Haiku	\$50,543,000
Kahului	\$39,802,620
Sprecklesville/Paia/Kuau	\$32,532,000
Lahaina	\$32,000,250
Kula/Ulupalakua/Kanaio	\$29,730,775
Napili/Kahana/Honokowai	\$20,747,216

CONDOMINIUM TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$265,831,449
Kihei	\$146,629,733
Kaanapali	\$73,566,500
Napili/Kahana/Honokowai	\$60,700,750
Kapalua	\$39,972,000
Wailuku	\$16,339,000
Maalaea	\$10,697,000
Lanai	\$5,455,000
Pukalani	\$4,978,000
Kahului	\$4,303,500

VACANT LAND TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$158,850,000
Lahaina	\$11,451,001
Kula/Ulupalakua/Kanaio	\$9,652,000
Haiku	\$6,070,500
Napili/Kahana/Honokowai	\$4,200,000
Kapalua	\$4,110,000
Hana	\$3,875,000
Kaanapali	\$3,605,000
Wailuku	\$3,381,000
Sprecklesville/Paia/Kuau	\$2,350,000



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

For More Information Visit: [www.realpropertyhonolulu.com](http://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** 1<sup>st</sup> 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** 2<sup>nd</sup> 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

## Maui County

**2023-2024**

CLASS	All rates are per \$1,000 of net taxable assessed valuation
<b>Owner-Occupied</b>	
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
<b>Non-Owner-Occupied</b>	
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
<b>Long-Term Rental</b>	
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** 1<sup>st</sup> half of fiscal year tax payment due  
**Dec 31, 2023** Deadline for filing exemption claims & ownership documents  
**Feb 20, 2024** 2<sup>nd</sup> half of fiscal year tax payment due

For Info On Classifications Visit: [www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes](http://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** 1<sup>st</sup> half of fiscal year tax payment due  
**Sep 30, 2023** Deadline for filing exemption claims & ownership documents  
**Feb 20, 2024** 2<sup>nd</sup> half of fiscal year tax payment due

For more information visit: [www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax/Assessment](http://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax/Assessment)

