

- 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 | 45% | 348 | ▼ | -15% | \$1,300,000 | = | 0% | 100 | ▲ | 30% |
| CONDO | 46% | 353 | ▼ | -29% | \$740,000 | ▼ | -18% | 108 | ▲ | 48% |
| LAND | 9% | 71 | ▼ | -36% | \$855,000 | ▼ | -17% | 130 | ▲ | 41% |

| 2025 VS 2024 YTD NUMBER OF UNITS | | | 2025 VS 2024 YTD TOTAL DOLLAR VOLUME | | |
|----------------------------------|------------|-------------|--------------------------------------|------------------------|-------------|
| DISTRICT | 2025 | % Change | DISTRICT | 2025 | % Change |
| SOUTH | 261 | -34% | SOUTH | \$494,353,200 | -46% |
| WEST | 178 | -22% | WEST | \$321,533,855 | -1% |
| CENTRAL | 147 | -18% | CENTRAL | \$150,349,268 | -15% |
| UPCOUNTRY | 92 | -8% | UPCOUNTRY | \$125,324,402 | -10% |
| NORTH SHORE | 47 | -20% | NORTH SHORE | \$89,855,900 | -17% |
| IANAI/MOLOKAI | 36 | -20% | EAST | \$16,604,251 | 59% |
| EAST | 11 | 0% | IANAI/MOLOKAI | \$14,933,975 | -47% |
| TOTAL | 772 | -24% | TOTAL | \$1,212,954,851 | -29% |

● % of Closed Sales by Districts through June 30, 2025

● Number of Recorded transactions from January 1, 2025 – June 30, 2025



RESIDENTIAL
YEAR-OVER-YEAR

348
TOTAL NUMBER OF SALES
2025

409
TOTAL NUMBER OF SALES
2024

-15%

\$1,300,000
MEDIAN SALES PRICE
2025

\$1,300,000
MEDIAN SALES PRICE
2024

=
0%

\$660,786,537
TOTAL DOLLAR VOLUME
2025

\$735,535,554
TOTAL DOLLAR VOLUME
2024

-10%

Number of Sales

Median Sales Price

Total Dollar Volume

| | 2025 | 2024 | %Change | 2025 | 2024 | %Change | 2025 | 2024 | %Change |
|---------------------------|------------|------------|-------------|--------------------|--------------------|-----------|----------------------|----------------------|-------------|
| CENTRAL | | | | | | | | | |
| Kahakuloa | 1 | 1 | 0% | \$1,100,000 | \$1,415,000 | -22% | \$1,100,000 | \$1,415,000 | -22% |
| Kahului | 41 | 37 | 11% | \$1,098,000 | \$1,150,000 | -5% | \$44,511,000 | \$43,682,620 | 2% |
| Wailuku | 65 | 85 | -24% | \$1,250,000 | \$1,260,000 | -1% | \$79,075,508 | \$102,419,156 | -23% |
| EAST | | | | | | | | | |
| Hana | 8 | 5 | 60% | \$1,248,750 | \$1,125,000 | 11% | \$12,535,500 | \$5,288,000 | 137% |
| Kaupo | - | - | - | - | - | - | - | - | - |
| Keanae | 1 | - | - | \$393,751 | - | - | \$393,751 | - | - |
| Kipahulu | - | - | - | - | - | - | - | - | - |
| Nahiku | - | - | - | - | - | - | - | - | - |
| NORTH SHORE | | | | | | | | | |
| Haiku | 31 | 34 | -9% | \$1,497,000 | \$1,487,500 | 1% | \$46,361,900 | \$61,763,000 | -25% |
| Sprecks/Paia/Kuau | 7 | 10 | -30% | \$1,410,000 | \$2,487,500 | -43% | \$20,060,000 | \$33,507,000 | -40% |
| SOUTH | | | | | | | | | |
| Kihei | 47 | 61 | -23% | \$1,400,000 | \$1,300,000 | 8% | \$119,650,980 | \$91,233,650 | 31% |
| Maalaea | - | 1 | -100% | - | \$2,933,006 | - | - | \$2,933,006 | -100% |
| Maui Meadows | 12 | 7 | 71% | \$2,248,944 | \$2,760,000 | -19% | \$26,619,996 | \$18,035,000 | 48% |
| Wailea/Makena | 7 | 19 | -63% | \$4,690,000 | \$5,000,000 | -6% | \$50,960,000 | \$140,232,781 | -64% |
| UPCOUNTRY | | | | | | | | | |
| Kula/Ulupalakua/Kanaio | 24 | 22 | 9% | \$1,620,000 | \$1,575,500 | 3% | \$39,867,802 | \$36,814,275 | 8% |
| Makawao/Olinda/Haliimaile | 41 | 47 | -13% | \$1,385,000 | \$1,224,000 | 13% | \$59,089,100 | \$69,044,875 | -14% |
| Pukalani | 12 | 10 | 20% | \$1,087,000 | \$1,250,000 | -13% | \$12,914,000 | \$14,932,775 | -14% |
| WEST | | | | | | | | | |
| Honokohau | - | - | - | - | - | - | - | - | - |
| Kaanapali | 11 | 8 | 38% | \$4,500,000 | \$2,725,000 | 65% | \$51,595,000 | \$23,785,000 | 117% |
| Kapalua | 5 | 3 | 67% | \$6,205,000 | \$4,750,000 | 31% | \$31,780,000 | \$13,413,000 | 137% |
| Lahaina | 6 | 14 | -57% | \$3,055,000 | \$2,336,250 | 31% | \$18,448,000 | \$35,562,750 | -48% |
| Napili/Kahana/Honokowai | 12 | 17 | -29% | \$1,712,500 | \$1,578,000 | 9% | \$36,440,000 | \$24,577,216 | 48% |
| Olowalu | - | - | - | - | - | - | - | - | - |
| LANAI - MOLOKAI | | | | | | | | | |
| Lanai | 3 | 6 | -50% | \$525,000 | \$697,500 | -25% | \$1,705,000 | \$4,205,000 | -60% |
| Molokai | 14 | 22 | -36% | \$540,000 | \$486,000 | 11% | \$7,679,000 | \$12,691,450 | -40% |
| MAUI SUMMARY | 348 | 409 | -15% | \$1,300,000 | \$1,300,000 | 0% | \$660,786,537 | \$735,535,554 | -10% |

1ST HALF 2025 YTD NUMBER OF SALES

1ST HALF 2025 YTD TOTAL DOLLAR VOLUME

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

| DISTRICT | 2025 | 2024 | % Change | DISTRICT | 2025 | 2024 | % Change |
|---------------|------------|------------|-------------|---------------|----------------------|----------------------|-------------|
| CENTRAL | 107 | 123 | -13% | SOUTH | \$197,230,976 | \$252,434,437 | -22% |
| UPCOUNTRY | 77 | 79 | -3% | WEST | \$138,263,000 | \$97,337,966 | 42% |
| SOUTH | 66 | 88 | -25% | CENTRAL | \$124,686,508 | \$147,516,776 | -15% |
| NORTH SHORE | 38 | 44 | -14% | UPCOUNTRY | \$111,870,902 | \$120,791,925 | -7% |
| WEST | 34 | 42 | -19% | NORTH SHORE | \$66,421,900 | \$95,270,000 | -30% |
| LANAI/MOLOKAI | 17 | 28 | -39% | EAST | \$12,929,251 | \$5,288,000 | 145% |
| EAST | 9 | 5 | 80% | LANAI/MOLOKAI | \$9,384,000 | \$16,896,450 | -44% |
| TOTAL | 348 | 409 | -15% | TOTAL | \$660,786,537 | \$735,535,554 | -10% |



CONDOMINIUM
YEAR-OVER-YEAR

353
TOTAL NUMBER OF SALES
2025

496
TOTAL NUMBER OF SALES
2024

-29%

\$740,000
MEDIAN SALES PRICE
2025

\$899,500
MEDIAN SALES PRICE
2024

-18%

\$442,909,564
TOTAL DOLLAR VOLUME
2025

\$717,406,529
TOTAL DOLLAR VOLUME
2024

-38%

| | Number of Sales | | | Median Sales Price | | | Total Dollar Volume | | |
|---------------------------|-----------------|------------|-------------|--------------------|------------------|-------------|----------------------|----------------------|-------------|
| | 2025 | 2024 | %Change | 2025 | 2024 | %Change | 2025 | 2024 | %Change |
| CENTRAL | | | | | | | | | |
| Kahakuloa | - | - | - | - | - | - | - | - | - |
| Kahului | 2 | 16 | -88% | \$229,500 | \$250,500 | -8% | \$459,000 | \$4,303,500 | -89% |
| Wailuku | 31 | 34 | -9% | \$580,000 | \$610,000 | -5% | \$21,100,760 | \$20,378,000 | 4% |
| EAST | | | | | | | | | |
| Hana | 1 | - | - | \$1,875,000 | - | - | \$1,875,000 | - | - |
| Kaupo | - | - | - | - | - | - | - | - | - |
| Keanae | - | - | - | - | - | - | - | - | - |
| Kipahulu | - | - | - | - | - | - | - | - | - |
| Nahiku | - | - | - | - | - | - | - | - | - |
| NORTH SHORE | | | | | | | | | |
| Haiku | - | - | - | - | - | - | - | - | - |
| Sprecks/Paia/Kuau | 2 | 1 | 100% | \$6,087,500 | \$838,500 | 626% | \$12,175,000 | \$838,500 | 1352% |
| SOUTH | | | | | | | | | |
| Kihei | 126 | 170 | -26% | \$675,000 | \$800,000 | -16% | \$103,727,170 | \$163,111,733 | -36% |
| Maalaea | 12 | 14 | -14% | \$624,500 | \$862,000 | -28% | \$7,895,000 | \$11,883,000 | -34% |
| Maui Meadows | - | - | - | - | - | - | - | - | - |
| Wailea/Makena | 45 | 86 | -48% | \$2,570,000 | \$2,710,775 | -5% | \$142,659,304 | \$303,266,546 | -53% |
| UPCOUNTRY | | | | | | | | | |
| Kula/Ulupalakua/Kanaio | - | - | - | - | - | - | - | - | - |
| Makawao/Olinda/Haliimaile | - | - | - | - | - | - | - | - | - |
| Pukalani | 1 | 5 | -80% | \$782,000 | \$1,009,000 | -23% | \$782,000 | \$4,978,000 | -84% |
| WEST | | | | | | | | | |
| Honokohau | - | - | - | - | - | - | - | - | - |
| Kaanapali | 39 | 51 | -24% | \$1,175,000 | \$1,500,000 | -22% | \$65,514,500 | \$82,524,000 | -21% |
| Kapalua | 14 | 15 | -7% | \$1,635,000 | \$2,350,000 | -30% | \$38,049,205 | \$50,262,000 | -24% |
| Lahaina | 11 | 1 | 1000% | \$550,000 | \$95,000 | 479% | \$7,275,000 | \$95,000 | 7558% |
| Napili/Kahana/Honokowai | 56 | 91 | -39% | \$630,000 | \$670,000 | -6% | \$38,351,650 | \$65,616,750 | -42% |
| Olowalu | - | - | - | - | - | - | - | - | - |
| LANAI - MOLOKAI | | | | | | | | | |
| Lanai | 1 | 3 | -67% | \$188,000 | \$2,400,000 | -92% | \$188,000 | \$7,330,000 | -97% |
| Molokai | 12 | 9 | 33% | \$222,488 | \$275,000 | -19% | \$2,857,975 | \$2,819,500 | 1% |
| MAUI SUMMARY | 353 | 496 | -29% | \$740,000 | \$899,500 | -18% | \$442,909,564 | \$717,406,529 | -38% |

1ST HALF 2025 YTD NUMBER OF SALES

| DISTRICT | 2025 | 2024 | % Change |
|---------------|------------|------------|-------------|
| SOUTH | 183 | 270 | -32% |
| WEST | 120 | 158 | -24% |
| CENTRAL | 33 | 50 | -34% |
| LANAI/MOLOKAI | 13 | 12 | 8% |
| NORTH SHORE | 2 | 1 | 100% |
| EAST | 1 | - | - |
| UPCOUNTRY | 1 | 5 | -80% |
| TOTAL | 353 | 496 | -29% |

1ST HALF 2025 YTD TOTAL DOLLAR VOLUME

| DISTRICT | 2025 | 2024 | % Change |
|---------------|----------------------|----------------------|-------------|
| SOUTH | \$254,281,474 | \$478,261,279 | -47% |
| WEST | \$149,190,355 | \$198,497,750 | -25% |
| CENTRAL | \$21,559,760 | \$24,681,500 | -13% |
| NORTH SHORE | \$12,175,000 | \$838,500 | 1352% |
| LANAI/MOLOKAI | \$3,045,975 | \$10,149,500 | -70% |
| EAST | \$1,875,000 | - | - |
| UPCOUNTRY | \$782,000 | \$4,978,000 | -84% |
| TOTAL | \$442,909,564 | \$717,406,529 | -38% |

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



VACANT LAND
YEAR-OVER-YEAR

71
TOTAL NUMBER OF SALES
2025

110
TOTAL NUMBER OF SALES
2024

-36%

\$855,000
MEDIAN SALES PRICE
2025

\$1,025,000
MEDIAN SALES PRICE
2024

-17%

\$109,258,750
TOTAL DOLLAR VOLUME
2025

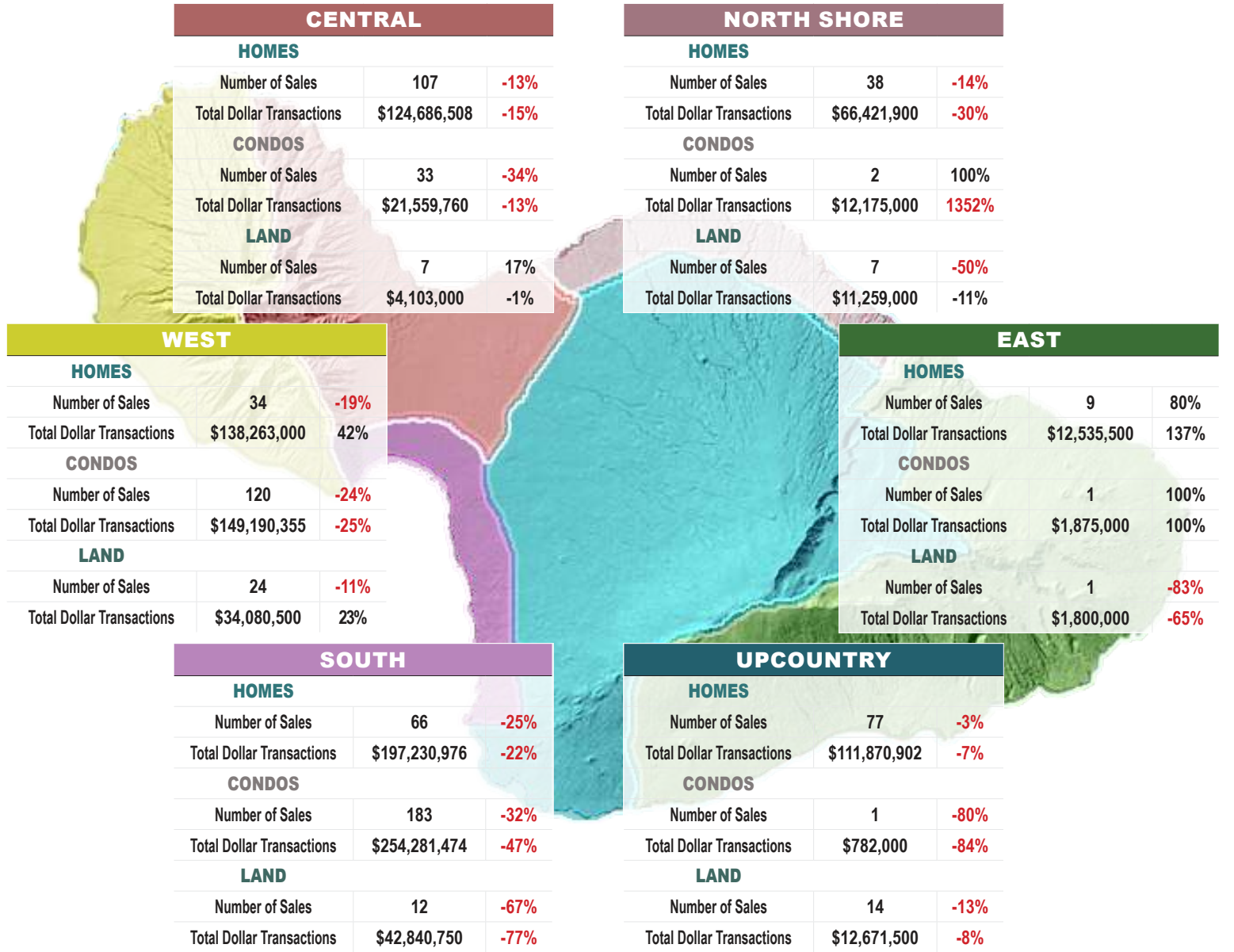
\$246,981,501
TOTAL DOLLAR VOLUME
2024

-56%

| | Number of Sales | | | Median Sales Price | | | Total Dollar Volume | | |
|---------------------------|-----------------|------------|-------------|--------------------|--------------------|-------------|----------------------|----------------------|-------------|
| | 2025 | 2024 | %Change | 2025 | 2024 | %Change | 2025 | 2024 | %Change |
| CENTRAL | | | | | | | | | |
| Kahakuloa | - | - | - | - | - | - | - | - | - |
| Kahului | - | - | - | - | - | - | - | - | - |
| Wailuku | 7 | 6 | 17% | \$598,000 | \$537,000 | 11% | \$4,103,000 | \$4,165,000 | -2% |
| EAST | | | | | | | | | |
| Hana | 1 | 4 | -75% | \$1,800,000 | \$705,000 | 155% | \$1,800,000 | \$3,875,000 | -54% |
| Kaupo | - | 1 | -100% | - | \$630,000 | - | - | \$630,000 | -100% |
| Keanae | - | 1 | -100% | - | \$665,000 | - | - | \$665,000 | -100% |
| Kipahulu | - | - | - | - | - | - | - | - | - |
| Nahiku | - | - | - | - | - | - | - | - | - |
| NORTH SHORE | | | | | | | | | |
| Haiku | 7 | 13 | -46% | \$2,000,000 | \$775,000 | 158% | \$11,259,000 | \$10,245,500 | 10% |
| Sprecks/Paia/Kuau | - | 1 | -100% | - | \$2,350,000 | - | - | \$2,350,000 | -100% |
| SOUTH | | | | | | | | | |
| Kihei | 1 | 2 | -50% | \$860,000 | \$2,472,500 | -65% | \$860,000 | \$4,945,000 | -83% |
| Maalaea | - | - | - | - | - | - | - | - | - |
| Maui Meadows | 2 | - | - | \$887,500 | - | - | \$1,775,000 | - | - |
| Wailea/Makena | 9 | 34 | -74% | \$4,250,000 | \$5,062,500 | -16% | \$40,205,750 | \$177,675,000 | -77% |
| UPCOUNTRY | | | | | | | | | |
| Kula/Ulupalakua/Kanaio | 6 | 12 | -50% | \$555,000 | \$762,500 | -27% | \$3,550,000 | \$10,652,000 | -67% |
| Makawao/Olinda/Haliimaile | 6 | 1 | 500% | \$1,432,500 | \$1,550,000 | -8% | \$8,180,000 | \$1,550,000 | 428% |
| Pukalani | 2 | 3 | -33% | \$470,750 | \$495,000 | -5% | \$941,500 | \$1,554,000 | -39% |
| WEST | | | | | | | | | |
| Honokohau | - | - | - | - | - | - | - | - | - |
| Kaanapali | 4 | 4 | 0% | \$1,400,000 | \$907,500 | 54% | \$14,825,000 | \$3,605,000 | 311% |
| Kapalua | 4 | 3 | 33% | \$1,362,000 | \$1,342,500 | 2% | \$5,536,500 | \$4,110,000 | 35% |
| Lahaina | 14 | 19 | -26% | \$674,500 | \$825,000 | -18% | \$13,234,000 | \$15,776,001 | -16% |
| Napili/Kahana/Honokowai | 1 | 1 | 0% | \$20,000 | \$4,200,000 | -100% | \$20,000 | \$4,200,000 | -100% |
| Olowalu | 1 | - | - | \$465,000 | - | - | \$465,000 | - | - |
| LANAI - MOLOKAI | | | | | | | | | |
| Lanai | - | - | - | - | - | - | - | - | - |
| Molokai | 6 | 5 | 20% | \$214,500 | \$75,000 | 186% | \$2,504,000 | \$984,000 | 155% |
| MAUI SUMMARY | 71 | 110 | -36% | \$855,000 | \$1,025,000 | -17% | \$109,258,750 | \$246,981,501 | -56% |

| 1ST HALF 2025 YTD NUMBER OF SALES | | | | 1ST HALF 2025 YTD TOTAL DOLLAR VOLUME | | | |
|-----------------------------------|-----------|------------|-------------|---------------------------------------|----------------------|----------------------|-------------|
| DISTRICT | 2025 | 2024 | % Change | DISTRICT | 2025 | 2024 | % Change |
| WEST | 24 | 27 | -11% | SOUTH | \$42,840,750 | \$182,620,000 | -77% |
| UPCOUNTRY | 14 | 16 | -13% | WEST | \$34,080,500 | \$27,691,001 | 23% |
| SOUTH | 12 | 36 | -67% | UPCOUNTRY | \$12,671,500 | \$13,756,000 | -8% |
| CENTRAL | 7 | 6 | 17% | NORTH SHORE | \$11,259,000 | \$12,595,500 | -11% |
| NORTH SHORE | 7 | 14 | -50% | CENTRAL | \$4,103,000 | \$4,165,000 | -1% |
| LANAI/MOLOKAI | 6 | 5 | 20% | LANAI/MOLOKAI | \$2,504,000 | \$984,000 | 154% |
| EAST | 1 | 6 | -83% | EAST | \$1,800,000 | \$5,170,000 | -65% |
| TOTAL | 71 | 110 | -36% | TOTAL | \$109,258,750 | \$246,981,501 | -56% |

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



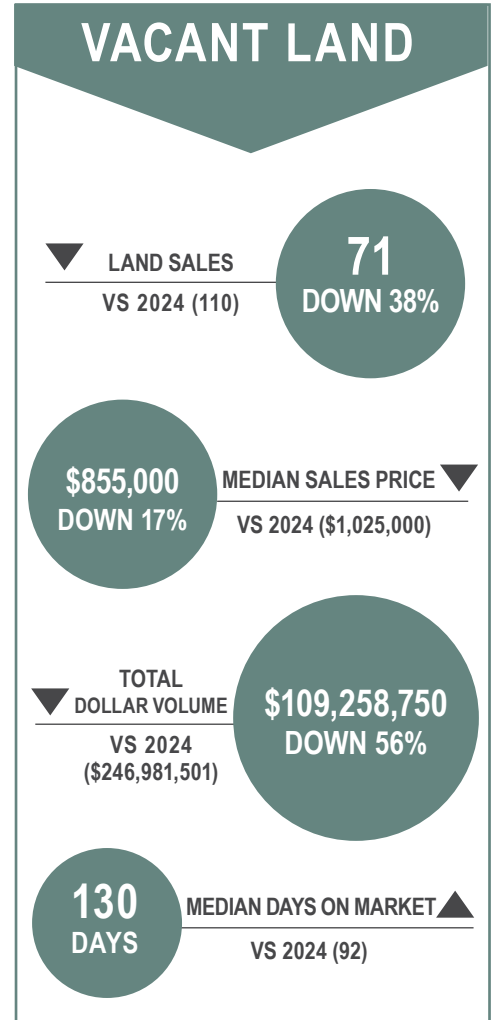
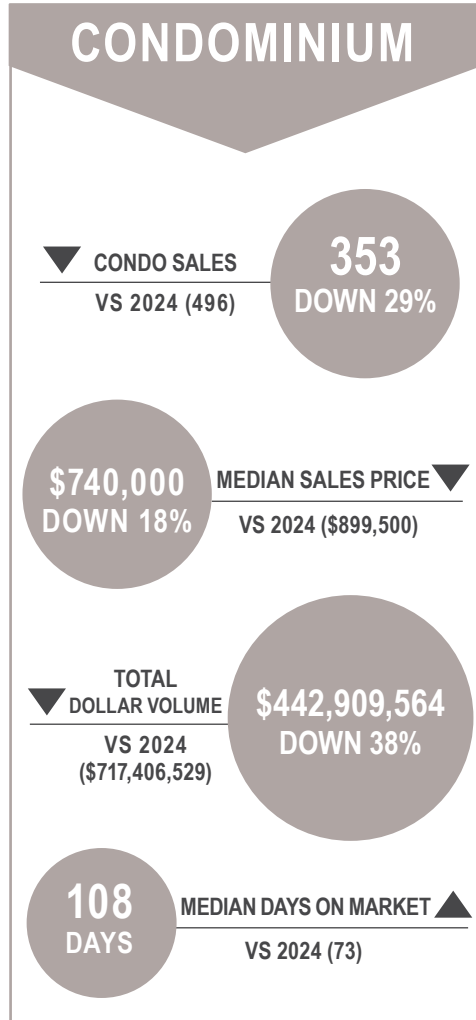
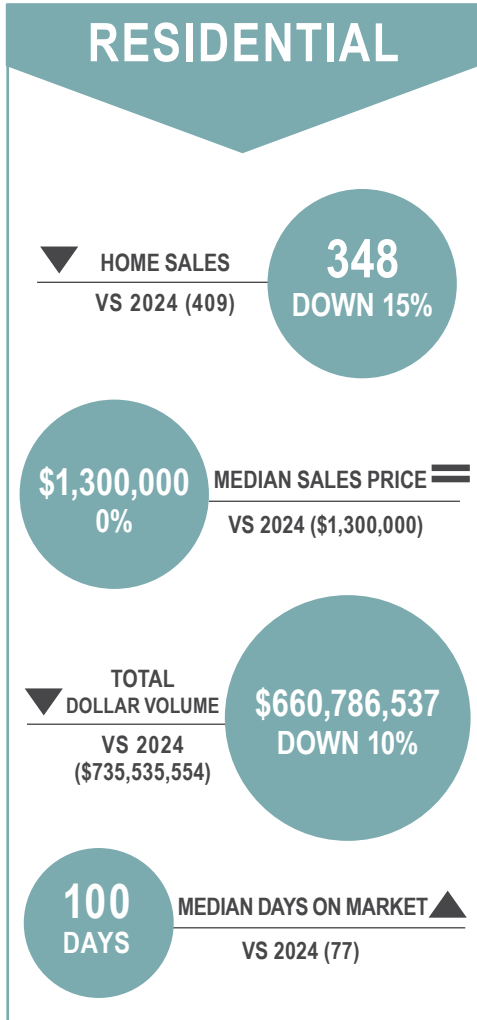
- CENTRAL**
Kahakuloa, Kahului, Wailuku
- SOUTH**
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- EAST**
Hana, Kaupo, Kipahulu, Nahiku
- UPCOUNTRY**
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- NORTH SHORE**
Haiku, Sprecklesville/Paia/Kuau
- WEST**
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai,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

Source:
Realtors Association of Maui
www.RAMaui.com

| RESIDENTIAL | |
|-------------------------------------|---------------|
| TOP 10 AREAS Total Dollar Volume | |
| Kihei | \$119,650,980 |
| Wailuku | \$79,075,508 |
| Makawao/Olinda/Haliimaile | \$59,089,100 |
| Kaanapali | \$51,595,000 |
| Wailea/Makena | \$50,960,000 |
| Haiku | \$46,361,900 |
| Kahului | \$44,511,000 |
| Kula/Ulupalakua/Kanaio | \$39,867,802 |
| Napili/Kahana/Honokowai | \$36,440,000 |
| Kapalua | \$31,780,000 |

| CONDOMINIUM | |
|-------------------------------------|---------------|
| TOP 10 AREAS Total Dollar Volume | |
| Wailea/Makena | \$142,659,304 |
| Kihei | \$103,727,170 |
| Kaanapali | \$65,514,500 |
| Napili/Kahana/Honokowai | \$38,351,650 |
| Kapalua | \$38,049,205 |
| Wailuku | \$21,100,760 |
| Sprecklesville/Paia/Kuau | \$12,175,000 |
| Maalaea | \$7,895,000 |
| Lahaina | \$7,275,000 |
| Molokai | \$2,857,975 |

| VACANT LAND | |
|-------------------------------------|--------------|
| TOP 10 AREAS Total Dollar Volume | |
| Wailea/Makena | \$40,205,750 |
| Kaanapali | \$14,825,000 |
| Lahaina | \$13,234,000 |
| Haiku | \$11,259,000 |
| Makawao/Olinda/Haliimaile | \$8,180,000 |
| Kapalua | \$5,536,500 |
| Wailuku | \$4,103,000 |
| Kula/Ulupalakua/Kanaio | \$3,550,000 |
| Molokai | \$2,504,000 |
| Hana | \$1,800,000 |



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

REAL PROPERTY TAX RATES

Honolulu County

| Classification | Tax Rate (Per \$1,000) | Rate |
|---|------------------------|---------|
| Residential | | \$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: Up to \$1,000,000 | | \$4.00 |
| Residential A Tier 2: More than \$1,000,000 | | \$11.40 |
| Bed and Breakfast Home | | \$6.50 |
| Transient VR Tier 1: Up to \$800,000 | | \$9.00 |
| Transient VR Tier 2: More than \$800,000 | | \$11.50 |

REAL PROPERTY TAX DUE DATES:

Aug 20, 2025 1st half of fiscal year tax payment due
Sep 30, 2025 Deadline for filing exemption claims & ownership documents
Feb 20, 2026 2nd half of fiscal year tax payment due

For More Information, Visit: <https://realproperty.honolulu.gov/>

Hawaii County

| Classification | Tax Rate (Per \$1,000) | Rate |
|---|------------------------|---------|
| Affordable Rental Housing | | \$5.95 |
| Residential Tier 1: Up to \$2,000,000 | | \$11.10 |
| Residential Tier 2: More than \$2,000,000 | | \$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 | | \$5.95 |

REAL PROPERTY TAX DUE DATES:

Aug 20, 2025 1st half of fiscal year tax payment due
Dec 31, 2025 Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year
Feb 20, 2026 2nd half of fiscal year tax payment due
June 30, 2026 Deadline for filing exemption claims & ownership documents for February 20th real prop taxes the following year

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



FISCAL YEAR July 1, 2025 to June 30, 2026

Maui County

| Classification | Tax Rate (Per \$1,000) | Rate |
|---|------------------------|---------|
| Owner-Occupied Tier 1: Up to \$1.3 Million | | \$1.65 |
| Owner-Occupied Tier 2: \$1,300,001 to \$4.5 Million | | \$1.80 |
| Owner-Occupied Tier 3: More Than \$4.5 Million | | \$5.75 |
| Non-Owner-Occupied Tier 1: Up to \$1 Million | | \$5.87 |
| Non-Owner-Occupied Tier 2: \$1,000,001 to \$3 Million | | \$8.60 |
| Non-Owner-Occupied Tier 3: More Than \$3 Million | | \$17.00 |
| Apartment | | \$3.50 |
| Hotel And Resort | | \$11.80 |
| Time Share | | \$14.70 |
| TVR-STRH Tier 1: Up to \$1,000,000 | | \$12.50 |
| TVR-STRH Tier 2: \$1,000,001 to \$3,000,000 | | \$14.00 |
| TVR-STRH Tier 3: More Than \$3,000,000 | | \$15.55 |
| Long-Term Rental Tier 1: Up to \$1.3 Million | | \$2.95 |
| Long-Term Rental Tier 2: \$1,300,001 to \$3 Million | | \$5.00 |
| Long-Term Rental Tier 3: More Than \$3 Million | | \$8.50 |
| Agricultural | | \$5.74 |
| Conservation | | \$6.43 |
| Commercial | | \$6.05 |
| Industrial | | \$7.05 |
| Commercial Residential Tier 1: Up to \$1,000,000 | | \$2.00 |
| Commercial Residential Tier 2: \$1,000,001 to \$3,000,000 | | \$3.00 |
| Commercial Residential Tier 3: More Than \$3,000,000 | | \$10.00 |

REAL PROPERTY TAX DUE DATES:

Aug 20, 2025 1st half of fiscal year tax payment due
Dec 31, 2025 Deadline for filing exemption claims & ownership documents
Feb 20, 2026 2nd half of fiscal year tax payment due

For Info On Classifications Visit: www.mauicounty.gov/576/Real-Property-Tax-Fee-Collection

Kauai County

| Classification | Tax Rate (Per \$1,000) | Rate |
|---|------------------------|---------|
| Owner Occupied | | \$2.59 |
| Non-Owner Occupied Residential Tier 1: Up to \$1.3 mil | | \$5.45 |
| Non-Owner Occupied Residential Tier 2: \$1,300,001 to \$2 mil | | \$6.05 |
| Non-Owner Occupied Residential Tier 3: More than \$2 mil | | \$9.40 |
| Vacation Rental Tier 1: Up to \$1,000,000 | | \$11.30 |
| Vacation Rental Tier 2: \$1,000,001 to \$2,500,000 | | \$11.75 |
| Vacation Rental Tier 3: \$ More than \$2,500,000 | | \$12.20 |
| Hotel and Resort | | \$11.75 |
| Commercial | | \$8.10 |
| Industrial | | \$8.10 |
| Agricultural | | \$6.75 |
| Conservation | | \$6.75 |
| Owner-Occupied Mixed-Use | | \$5.05 |

REAL PROPERTY TAX DUE DATES:

Aug 20, 2025 1st half of fiscal year tax payment due
Sep 30, 2025 Deadline for filing exemption claims & ownership documents
Feb 20, 2026 2nd half of fiscal year tax payment due

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

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