

- 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	46%	410	▼ -12%	\$1,300,050	═ 0%	99 ▲ 32%
CONDO	46%	408	▼ -28%	\$728,500	▼ -19%	108 ▲ 37%
LAND	8%	70	▼ -41%	\$850,000	▼ -13%	124 ▲ 33%

2025 VS 2024 YTD NUMBER OF UNITS			2025 VS 2024 YTD TOTAL DOLLAR VOLUME		
DISTRICT	2025	% Change	DISTRICT	2025	% Change
SOUTH	302	-32%	SOUTH	\$546,298,349	-46%
WEST	198	-21%	WEST	\$349,727,855	-3%
CENTRAL	180	-12%	CENTRAL	\$179,535,206	-11%
UPCOUNTRY	100	-14%	UPCOUNTRY	\$136,750,402	-16%
NORTH SHORE	57	-16%	NORTH SHORE	\$112,569,900	-8%
LANAI/MOLOKAI	40	-27%	EAST	\$16,604,251	48%
EAST	11	-8%	LANAI/MOLOKAI	\$20,069,575	-39%
TOTAL	888	-23%	TOTAL	\$1,361,555,538	-28%

- % of Closed Sales by Districts through July 31, 2025
- Number of Recorded transactions from January 1, 2025 – July 31, 2025

RESIDENTIAL
YEAR-OVER-YEAR

410
TOTAL NUMBER OF SALES
2025

466
TOTAL NUMBER OF SALES
2024

-12%

\$1,300,000
MEDIAN SALES PRICE
2025

\$1,300,000
MEDIAN SALES PRICE
2024

0%

\$762,185,825
TOTAL DOLLAR VOLUME
2025

\$819,858,676
TOTAL DOLLAR VOLUME
2024

-7%

	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	46	45	2%	\$1,094,000	\$1,150,000	-5%	\$49,884,468	\$52,779,388	-5%
Wailuku	82	94	-13%	\$1,210,000	\$1,255,000	-4%	\$96,876,978	\$113,277,932	-14%
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	-	1	-100%	-	\$749,000	-100%	-	\$749,000	-100%
NORTH SHORE									
Haiku	38	42	-10%	\$1,548,500	\$1,487,500	4%	\$58,795,900	\$75,167,999	-22%
Sprecks/Paia/Kuau	11	10	10%	\$1,410,000	\$2,487,500	-43%	\$32,140,000	\$33,507,000	-4%
SOUTH									
Kihei	58	67	-13%	\$1,450,000	\$1,350,000	7%	\$136,614,730	\$100,631,650	36%
Maalaea	-	1	-100%	-	\$2,933,006	-100%	-	\$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	9	19	-53%	\$3,775,000	\$5,000,000	-25%	\$56,485,000	\$140,232,781	-60%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	27	28	-4%	\$1,600,000	\$1,532,500	4%	\$43,792,802	\$44,752,975	-2%
Makawao/Olinda/Haliimaile	43	52	-17%	\$1,385,000	\$1,212,000	14%	\$61,584,100	\$79,604,874	-23%
Pukalani	15	12	25%	\$1,099,000	\$1,150,000	-4%	\$17,920,000	\$17,132,775	5%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	11	8	38%	\$4,500,000	\$2,725,000	65%	\$51,595,000	\$23,785,000	117%
Kapalua	6	4	50%	\$7,002,500	\$5,131,500	36%	\$39,580,000	\$20,288,000	95%
Lahaina	7	15	-53%	\$2,860,000	\$2,672,500	7%	\$19,753,000	\$39,835,630	-50%
Napili/Kahana/Honokowai	15	20	-25%	\$1,750,000	\$1,586,500	10%	\$42,360,000	\$29,472,216	44%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	4	8	-50%	\$675,000	\$662,500	2%	\$5,455,000	\$5,530,000	-1%
Molokai	16	27	-41%	\$540,000	\$462,000	17%	\$8,699,600	\$15,440,450	-44%
MAUI SUMMARY	410	466	-12%	\$1,300,050	\$1,300,000	0%	\$762,185,825	\$819,858,676	-7%

JULY 2025 YTD NUMBER OF SALES				JULY 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change	DISTRICT	2025	2024	% Change
CENTRAL	129	140	-8%	SOUTH	\$219,719,726	\$261,832,437	-16%
UPCOUNTRY	85	92	-8%	WEST	\$153,288,000	\$113,380,846	35%
SOUTH	79	94	-16%	CENTRAL	\$147,861,446	\$167,472,320	-12%
NORTH SHORE	49	52	-6%	UPCOUNTRY	\$123,296,902	\$141,490,624	-13%
WEST	39	47	-17%	NORTH SHORE	\$90,935,900	\$108,674,999	-16%
LANAI/MOLOKAI	20	35	-43%	LANAI/MOLOKAI	\$14,154,600	\$20,970,450	-33%
EAST	9	6	50%	EAST	\$12,929,251	\$6,037,000	114%
TOTAL	410	466	-12%	TOTAL	\$762,185,825	\$819,858,676	-7%

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



CONDOMINIUM
YEAR-OVER-YEAR

408
TOTAL NUMBER OF SALES
2025

563
TOTAL NUMBER OF SALES
2024

-25%

\$728,500
MEDIAN SALES PRICE
2025

\$895,000
MEDIAN SALES PRICE
2024

-19%

\$491,910,963
TOTAL DOLLAR VOLUME
2025

\$826,885,179
TOTAL DOLLAR VOLUME
2024

-41%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	6	19	-68%	\$189,500	\$251,000	-25%	\$1,137,000	\$5,513,500	-79%
Wailuku	38	40	-5%	\$612,500	\$605,000	1%	\$26,433,760	\$24,223,000	9%
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	147	200	-27%	\$670,000	\$799,000	-16%	\$119,418,669	\$192,333,733	-38%
Maalaea	13	14	-7%	\$599,000	\$862,000	-31%	\$8,294,900	\$11,883,000	-30%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	51	98	-48%	\$2,500,000	\$2,710,775	-8%	\$156,024,304	\$361,115,896	-57%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	1	5	-80%	\$782,000	\$1,009,000	-22%	\$782,000	\$4,978,000	-84%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	40	57	-30%	\$1,212,500	\$1,535,000	-21%	\$68,189,500	\$92,255,000	-26%
Kapalua	14	15	-7%	\$1,635,000	\$2,350,000	-30%	\$38,049,205	\$50,262,000	-24%
Lahaina	16	1	1500%	\$620,000	\$95,000	553%	\$12,125,000	\$95,000	12663%
Napili/Kahana/Honokowai	65	100	-35%	\$630,000	\$672,500	-6%	\$43,995,650	\$72,928,050	-40%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	1	4	-75%	\$188,000	\$2,137,500	-91%	\$188,000	\$7,640,000	-98%
Molokai	13	9	44%	\$225,000	\$275,000	-18%	\$3,222,975	\$2,819,500	14%
MAUI SUMMARY	408	563	-28%	\$728,500	\$895,000	-19%	\$491,910,963	\$826,885,179	-41%

JULY 2025 YTD NUMBER OF SALES

DISTRICT	2025	2024	% Change
SOUTH	211	312	-32%
WEST	135	173	-22%
CENTRAL	44	59	-25%
LANAI/MOLOKAI	14	13	8%
NORTH SHORE	2	1	100%
EAST	1	-	-
UPCOUNTRY	1	5	-80%
TOTAL	408	563	-28%

JULY 2025 YTD TOTAL DOLLAR VOLUME

DISTRICT	2025	2024	% Change
SOUTH	\$283,737,873	\$565,332,629	-50%
WEST	\$162,359,355	\$215,540,050	-25%
CENTRAL	\$27,570,760	\$29,736,500	-7%
NORTH SHORE	\$12,175,000	\$838,500	1352%
LANAI/MOLOKAI	\$3,410,975	\$10,459,500	-67%
EAST	\$1,875,000	-	-
UPCOUNTRY	\$782,000	\$4,978,000	-84%
TOTAL	\$491,910,963	\$826,885,179	-41%

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



VACANT LAND
YEAR-OVER-YEAR

70
TOTAL NUMBER OF SALES
2025

119
TOTAL NUMBER OF SALES
2024

-41%

\$850,000
MEDIAN SALES PRICE
2025

\$980,000
MEDIAN SALES PRICE
2024

-13%

\$107,458,750
TOTAL DOLLAR VOLUME
2025

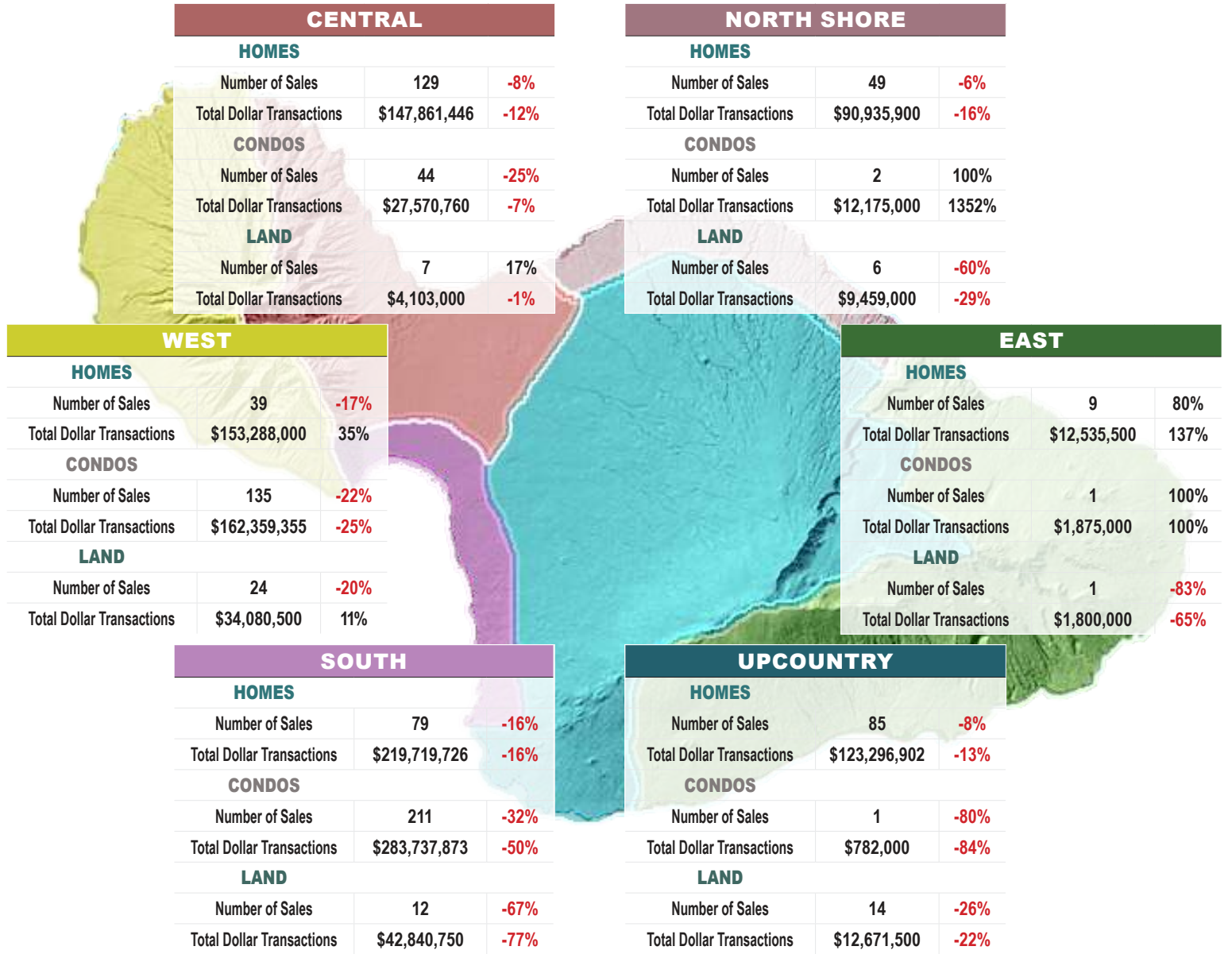
\$253,771,501
TOTAL DOLLAR VOLUME
2024

-58%

	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	6	14	-57%	\$2,200,000	\$782,500	181%	\$9,459,000	\$11,035,500	-14%
Sprecks/Paia/Kuau	-	1	-100%	-	\$2,350,000	-100%	-	\$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	70	119	-41%	\$850,000	\$980,000	-13%	\$107,458,750	\$253,771,501	-58%

JULY 2025 YTD NUMBER OF SALES				JULY 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change	DISTRICT	2025	2024	% Change
WEST	24	30	-20%	SOUTH	\$42,840,750	\$182,620,000	-77%
UPCOUNTRY	14	19	-26%	WEST	\$34,080,500	\$30,616,001	11%
SOUTH	12	36	-67%	UPCOUNTRY	\$12,671,500	\$16,311,000	-22%
CENTRAL	7	6	17%	NORTH SHORE	\$9,459,000	\$13,385,500	-29%
NORTH SHORE	6	15	-60%	CENTRAL	\$4,103,000	\$4,165,000	-1%
LANAI/MOLOKAI	6	7	-14%	LANAI/MOLOKAI	\$2,504,000	\$1,504,000	66%
EAST	1	6	-83%	EAST	\$1,800,000	\$5,170,000	-65%
TOTAL	70	119	-41%	TOTAL	\$107,458,750	\$253,771,501	-58%

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



CENTRAL

HOMES		
Number of Sales	129	-8%
Total Dollar Transactions	\$147,861,446	-12%
CONDOS		
Number of Sales	44	-25%
Total Dollar Transactions	\$27,570,760	-7%
LAND		
Number of Sales	7	17%
Total Dollar Transactions	\$4,103,000	-1%

NORTH SHORE

HOMES		
Number of Sales	49	-6%
Total Dollar Transactions	\$90,935,900	-16%
CONDOS		
Number of Sales	2	100%
Total Dollar Transactions	\$12,175,000	1352%
LAND		
Number of Sales	6	-60%
Total Dollar Transactions	\$9,459,000	-29%

WEST

HOMES		
Number of Sales	39	-17%
Total Dollar Transactions	\$153,288,000	35%
CONDOS		
Number of Sales	135	-22%
Total Dollar Transactions	\$162,359,355	-25%
LAND		
Number of Sales	24	-20%
Total Dollar Transactions	\$34,080,500	11%

EAST

HOMES		
Number of Sales	9	80%
Total Dollar Transactions	\$12,535,500	137%
CONDOS		
Number of Sales	1	100%
Total Dollar Transactions	\$1,875,000	100%
LAND		
Number of Sales	1	-83%
Total Dollar Transactions	\$1,800,000	-65%

SOUTH

HOMES		
Number of Sales	79	-16%
Total Dollar Transactions	\$219,719,726	-16%
CONDOS		
Number of Sales	211	-32%
Total Dollar Transactions	\$283,737,873	-50%
LAND		
Number of Sales	12	-67%
Total Dollar Transactions	\$42,840,750	-77%

UPCOUNTRY

HOMES		
Number of Sales	85	-8%
Total Dollar Transactions	\$123,296,902	-13%
CONDOS		
Number of Sales	1	-80%
Total Dollar Transactions	\$782,000	-84%
LAND		
Number of Sales	14	-26%
Total Dollar Transactions	\$12,671,500	-22%

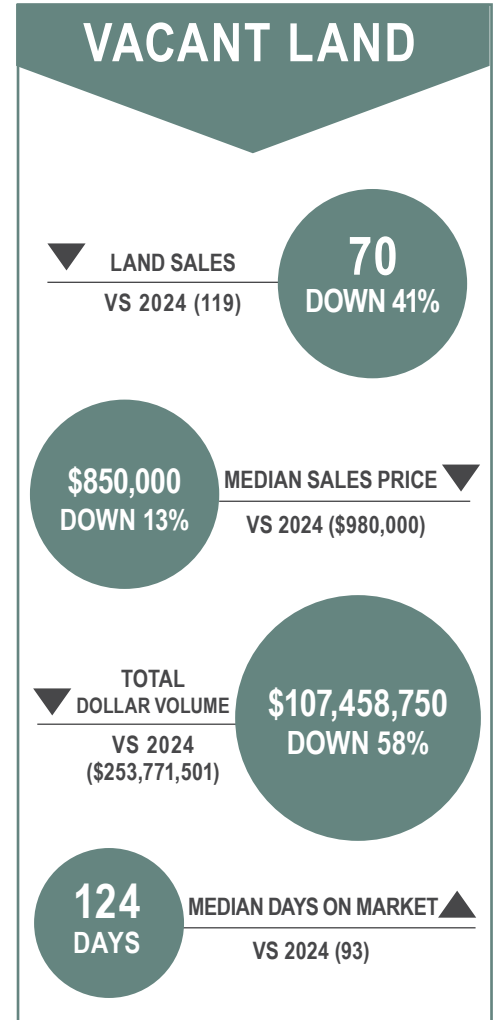
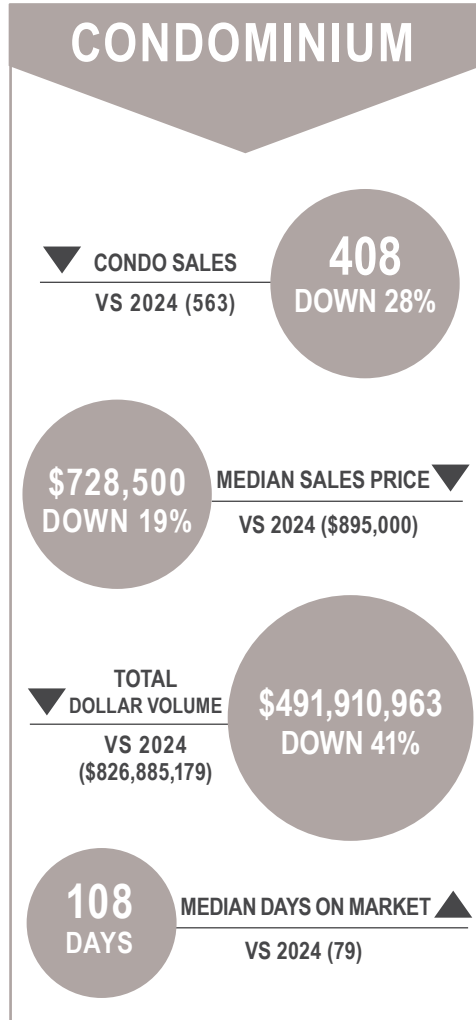
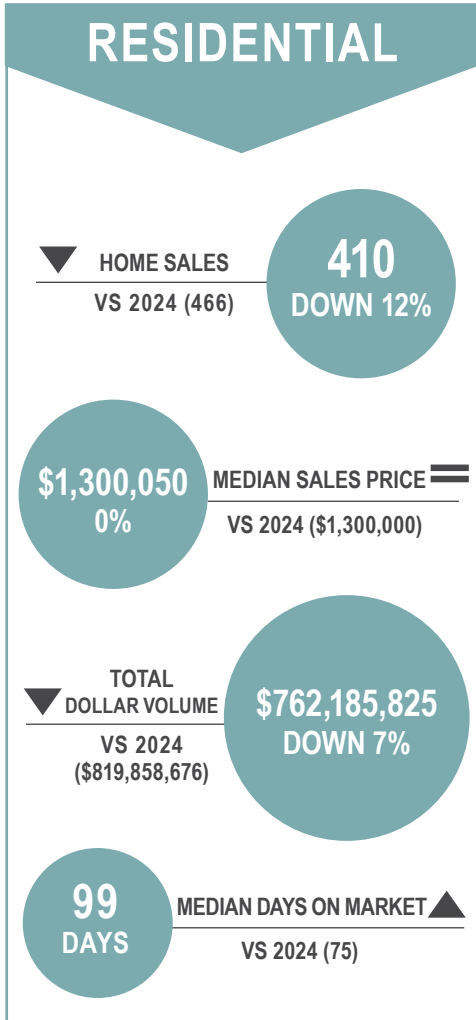
- CENTRAL**
Kahakuloa, Kahului, Wailuku
- SOUTH**
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- EAST**
Hana, Kaupo, Kipahulu, Nahiku
- UPCOUNTRY**
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- NORTH SHORE**
Haiku, Sprecklesville/Paia/Kuau
- WEST**
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai,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

Source:
Realtors Association of Maui
www.RAMaui.com

RESIDENTIAL	
TOP 10 AREAS	
Total Dollar Volume	
Kihei	\$136,614,730
Wailuku	\$96,876,978
Makawao/Olinda/Haliimaile	\$61,584,100
Haiku	\$58,795,900
Wailea/Makena	\$56,485,000
Kaanapali	\$51,595,000
Kahului	\$49,884,468
Kula/Ulupalakua/Kanaio	\$43,792,802
Napili/Kahana/Honokowai	\$42,360,000
Kapalua	\$39,580,000

CONDOMINIUM	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$156,024,304
Kihei	\$119,418,669
Kaanapali	\$68,189,500
Napili/Kahana/Honokowai	\$43,995,650
Kapalua	\$38,049,205
Wailuku	\$26,433,760
Sprecklesville/Paia/Kuau	\$12,175,000
Lahaina	\$12,125,000
Maalaea	\$8,294,900
Molokai	\$3,222,975

VACANT LAND	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$40,205,750
Kaanapali	\$14,825,000
Lahaina	\$13,234,000
Haiku	\$9,459,000
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



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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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