

Maui County REAL PROPERTY TAX RATES



Classification	Rate
Owner-Occupied Tier 1: Up to \$1.5 Million	\$1.65
Owner-Occupied Tier 2: \$1,500,001 to \$4.5 Million	\$1.80
Owner-Occupied Tier 3: More Than \$4.5 Million	\$5.00
Non-Owner-Occupied Tier 1: Up to \$1 Million	\$6.25
Non-Owner-Occupied Tier 2: \$1,000,001 to \$2.5 Million	\$9.00
Non-Owner-Occupied Tier 3: More Than \$2.5 Million	\$17.00
Apartment	\$3.50
Hotel And Resort	\$11.80
Time Share	\$14.90
TVR-STRH Tier 1: Up to \$900,000	\$13.00
TVR-STRH Tier 2: \$900,001 to \$3 Million	\$15.00
TVR-STRH Tier 3: More Than \$3 Million	\$17.00
Long-Term Rental Tier 1: Up to \$1.5 Million	\$2.90
Long-Term Rental Tier 2: \$1,500,001 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 \$1.5 Million	\$2.25
Commercial Residential Tier 2: \$1,500,001 to \$3 Million	\$3.50
Commercial Residential Tier 3: More Than \$3 Million	\$10.00

All rates are per \$1,000 of net taxable assessed valuation.



FISCAL YEAR
July 1, 2026 to June 30, 2027

REAL PROPERTY TAX DUE DATES

**AUG
20
2026**

1st half of fiscal year tax payment due

**DEC
31
2026**

Deadline for filing exemption claims & ownership documents

**FEB
20
2027**

2nd half of fiscal year tax payment due