



**RESIDENTIAL**



**\$741,355 (+5%)**  
Median Sales Price

**\$1,081,560 (+6%)**  
Average Sales Price


**CONDOMINIUM**



**\$515,500 (+3%)**  
Median Sales Price

**\$700,943 (-3%)**  
Average Sales Price

**VACANT LAND**



**\$500,000 (+4%)**  
Median Sales Price

**\$929,401 (+24%)**  
Average Sales Price

**RESIDENTIAL**

**TOP 10 AREAS**  
Total Dollar Volume

Kihei	\$167,769,995
Wailuku	\$167,013,889
Wailea/Makena	\$161,730,322
Haiku	\$91,059,888
Kula/Ulu/Kanaio	\$87,192,945
Kahului	\$87,000,550
Lahaina	\$84,235,999
Mak/Oli/Hali	\$69,034,385
Kaanapali	\$54,882,772
Pukalani	\$48,745,650

**1,117**  
**HOMES SOLD**  
(-2% vs 2018)

**RESIDENTIAL**

**NUMBER OF SALES**  
By Districts

Central	377
South	227
Upcountry	221
West Maui	137
North Shore	107
Lanai/Molokai	39
East	9

**1,606**  
**CONDOS SOLD**  
(-3% vs 2018)

**CONDOMINIUM**

**NUMBER OF SALES**  
By Districts

South	805
West Maui	614
Central	159
Lanai/Molokai	19
North Shore	3
Upcountry	6
East	0

**CONDOMINIUM**

**TOP 10 AREAS**  
Total Dollar Volume

Kihei	\$336,746,812
Kaanapali	\$205,331,916
Wailea/Makena	\$189,863,001
Kapalua	\$124,027,800
Nap/Kah/Honokowai	\$118,864,679
Lahaina	\$68,710,186
Wailuku	\$53,275,645
Maalaea	\$13,834,500
Kahului	\$5,410,750
Pukalani	\$3,785,000

**176**  
**LAND SOLD**  
(-11% vs 2018)

**VACANT LAND**

**NUMBER OF SALES**  
By Districts

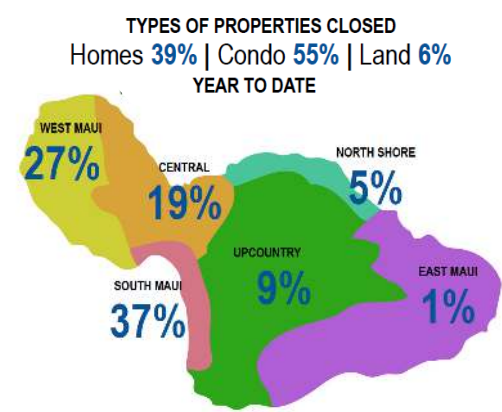
Upcountry	41
North Shore	40
South	29
West Maui	23
Central	23
East	12
Lanai/Molokai	8

**VACANT LAND**

**TOP 10 AREAS**  
Total Dollar Volume

Wailea/Makena	\$68,271,500
Haiku	\$18,474,875
Kula/Ulu/Kanaio	\$15,017,500
Lahaina	\$12,311,500
Wailuku	\$10,356,330
Hana	\$7,012,000
Kaanapali	\$6,322,500
Kihei	\$6,178,700
Mak/Oli/Hali	\$5,558,000
Pukalani	\$3,234,500

**PERCENTAGE OF SALES CLOSED**



**MEDIAN DAYS ON MARKET**

RESIDENTIAL	CONDOMINIUM	VACANT LAND
<b>95</b>	<b>87</b>	<b>122</b>

## RESIDENTIAL YEAR-OVER-YEAR

**1,117**  
TOTAL NUMBER OF SALES  
2019

**-2%**

**1,139**  
TOTAL NUMBER OF SALES  
2018

**\$741,355**  
MEDIAN SALES PRICE  
2019

**4%**

**\$710,000**  
MEDIAN SALES PRICE  
2018

**\$1,208,102,347**  
TOTAL DOLLAR VOLUME  
2019

**4%**

**\$1,165,165,011**  
TOTAL DOLLAR VOLUME  
2018

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2019	2018	%Change	2019	2018	%Change	2019	2018	%Change
<b>CENTRAL</b>									
Kahakuloa	1	2	-50%	\$695,000	\$875,000	-21%	\$695,000	\$1,750,000	-60%
Kahului	128	137	-7%	\$665,000	\$677,500	-2%	\$87,000,550	\$92,194,990	-6%
Wailuku	248	265	-6%	\$675,000	\$660,000	2%	\$167,013,889	\$175,098,488	-5%
<b>EAST</b>									
Hana	9	20	-55%	\$786,677	\$762,500	3%	\$11,124,377	\$20,384,890	-45%
Kaupo	0	0	--	--	--	--	\$0	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	0	0	--	--	--	--	\$0	\$0	--
<b>NORTH SHORE</b>									
Haiku	91	92	-1%	\$813,000	\$842,500	-4%	\$91,059,888	\$87,991,251	4%
Sprecks/Paia/Kuau	16	28	-43%	\$1,411,563	\$795,000	78%	\$30,259,125	\$32,528,812	-7%
<b>SOUTH</b>									
Kihei	169	172	-2%	\$795,000	\$700,000	14%	\$167,769,995	\$192,291,953	-13%
Maalaea	0	1	-100%	--	\$2,000,000	--	\$0	\$2,000,000	-100%
Maui Meadows	23	31	-26%				\$32,330,000	\$37,569,600	-14%
Wailea/Makena	35	34	3%	\$2,500,000	\$1,805,000	39%	\$161,730,322	\$107,893,000	50%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	79	71	11%	\$985,000	\$950,000	4%	\$87,192,945	\$77,733,317	12%
Makawao/Olinda/Haliimaile	82	63	30%	\$682,500	\$648,500	5%	\$69,034,385	\$46,975,557	47%
Pukalani	60	41	46%	\$715,000	\$704,000	2%	\$48,745,650	\$32,115,700	52%
<b>WEST</b>									
Kaanapali	25	36	-31%	\$1,700,000	\$1,837,500	-8%	\$54,882,772	\$76,225,202	-28%
Kapalua	19	8	138%	\$2,550,000	\$2,840,000	-10%	\$48,554,020	\$30,943,300	57%
Lahaina	59	53	11%	\$850,000	\$850,000	0%	\$84,235,999	\$91,461,800	-8%
Napili/Kahana/Honokowai	33	32	3%	\$960,000	\$924,000	4%	\$46,166,430	\$32,072,600	44%
Olowalu	1	1	0%	\$2,800,000	\$1,360,000	106%	\$2,800,000	\$1,360,000	106%
<b>LANAI - MOLOKAI</b>									
Lanai	10	21	-52%	\$455,000	\$460,000	-1%	\$5,508,000	\$11,508,000	-52%
Molokai	29	31	-7%	\$330,000	\$320,000	3%	\$11,999,000	\$15,066,551	-20%
<b>MAUI SUMMARY</b>	<b>1,117</b>	<b>1,139</b>	<b>-2%</b>	<b>\$741,355</b>	<b>\$710,000</b>	<b>4%</b>	<b>\$1,208,102,347</b>	<b>\$1,165,165,011</b>	<b>4%</b>

### YEAR END 2019 YTD TOTAL DOLLAR VOLUME

DISTRICT	2019	2018	Percentage Change
SOUTH	\$361,830,317	\$339,754,553	6%
CENTRAL	\$254,709,439	\$269,043,478	-5%
WEST	\$236,639,221	\$232,062,902	2%
UPCOUNTRY	\$204,972,980	\$156,824,574	31%
NORTH SHORE	\$121,319,013	\$120,520,063	1%
LANAI/MOLOKAI	\$17,507,000	\$26,574,551	-34%
EAST	\$11,124,377	\$20,384,890	-45%
<b>TOTAL</b>	<b>\$1,208,102,347</b>	<b>\$1,165,165,011</b>	<b>4%</b>

### YEAR END 2019 YTD NUMBER OF SALES

DISTRICT	2019	2018	Percentage Change
CENTRAL	377	404	-7%
SOUTH	227	238	-5%
UPCOUNTRY	221	175	26%
WEST	137	130	5%
NORTH SHORE	107	120	-11%
LANAI/MOLOKAI	39	52	-25%
EAST	9	20	-55%
<b>TOTAL</b>	<b>1117</b>	<b>1139</b>	<b>-2%</b>

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

[www.FidelityMaui.com](http://www.FidelityMaui.com)

# Year End 2019 YTD vs Year End 2018 YTD

<h2>CONDOMINIUM</h2> <p>YEAR-OVER-YEAR</p>	<b>1,606</b> TOTAL NUMBER OF SALES 2019	<b>\$515,500</b> MEDIAN SALES PRICE 2019	<b>\$1,125,713,944</b> TOTAL DOLLAR VOLUME 2019
	<b>1,657</b> TOTAL NUMBER OF SALES 2018	<b>\$500,000</b> MEDIAN SALES PRICE 2018	<b>\$1,198,922,494</b> TOTAL DOLLAR VOLUME 2018

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2019	2018	%Change	2019	2018	%Change	2019	2018	%Change
<b>CENTRAL</b>									
Kahului	33	36	-8%	\$135,000	\$125,000	8%	\$5,410,750	\$5,692,880	-5%
Wailuku	126	169	-25%	\$415,000	\$438,750	-5%	\$53,275,645	\$67,833,602	-22%
<b>EAST</b>									
Hana	0	0	--	--	--	--	\$0	\$0	--
<b>NORTH SHORE</b>									
Haiku	0	0	--	--	--	--	\$0	\$0	--
Sprecks/Paia/Kuau	3	4	-25%	\$370,000	\$373,500	-1%	\$1,241,000	\$1,476,000	-16%
<b>SOUTH</b>									
Kihei	643	611	5%	\$450,000	\$410,000	10%	\$336,746,812	\$299,497,868	12%
Maalaea	29	46	-37%	\$463,000	\$427,500	8%	\$13,834,500	\$20,313,150	-32%
Wailea/Makena	133	216	-38%	\$1,199,000	\$1,184,950	1%	\$189,863,001	\$331,171,895	-43%
<b>UPCOUNTRY</b>									
Pukalani	6	6	0%	\$620,000	\$603,000	3%	\$3,785,000	\$3,786,000	0%
<b>WEST</b>									
Kaanapali	168	173	-3%	\$952,500	\$801,000	19%	\$205,331,916	\$191,084,387	8%
Kapalua	61	45	36%	\$1,050,000	\$1,031,250	2%	\$124,027,800	\$92,832,112	34%
Lahaina	122	87	40%	\$559,500	\$526,500	6%	\$68,710,186	\$55,309,056	24%
Napili/Kahana/Honokowai	263	245	7%	\$450,000	\$437,000	3%	\$118,864,679	\$119,262,044	0%
<b>LANAI - MOLOKAI</b>									
Lanai	3	4	-25%	\$193,000	\$1,625,000	-88%	\$2,073,000	\$8,200,000	-75%
Molokai	16	15	7%	\$142,500	\$158,000	-10%	\$2,549,655	\$2,463,500	4%

<b>MAUI SUMMARY</b>	<b>1,606</b>	<b>1,657</b>	<b>-3%</b>	<b>\$515,500</b>	<b>\$500,000</b>	<b>3%</b>	<b>\$1,125,713,944</b>	<b>\$1,198,922,494</b>	<b>-6%</b>
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YEAR END 2019 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2019	2018	Percentage Change
SOUTH	\$540,444,313	650,982,913	-17%
WEST	\$516,934,581	458,487,599	13%
CENTRAL	\$58,686,395	73,526,482	-20%
LANAI/MOLOKAI	\$4,622,655	10,663,500	-57%
NORTH SHORE	\$1,241,000	1,476,000	-16%
UPCOUNTRY	\$3,785,000	3,786,000	0%
EAST	\$0	0	~
<b>TOTAL</b>	<b>\$1,125,713,944</b>	<b>1,198,922,494</b>	<b>-6%</b>

YEAR END 2019 YTD NUMBER OF SALES			
DISTRICT	2019	2018	Percentage Change
SOUTH	805	873	-8%
WEST	614	550	12%
CENTRAL	159	205	-22%
LANAI/MOLOKAI	19	19	0%
NORTH SHORE	3	4	-25%
UPCOUNTRY	6	6	0%
EAST	0	0	~
<b>TOTAL</b>	<b>1606</b>	<b>1657</b>	<b>-3%</b>

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

[www.FidelityMaui.com](http://www.FidelityMaui.com)

## VACANT LAND YEAR-OVER-YEAR

**176**  
TOTAL NUMBER OF SALES  
2019

**-11%**

**198**  
TOTAL NUMBER OF SALES  
2018

**\$500,000**  
MEDIAN SALES PRICE  
2019

**4%**

**\$482,625**  
MEDIAN SALES PRICE  
2018

**\$161,296,405**  
TOTAL DOLLAR VOLUME  
2019

**9%**

**\$147,953,431**  
TOTAL DOLLAR VOLUME  
2018

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2019	2018	%Change	2019	2018	%Change	2019	2018	%Change
<b>CENTRAL</b>									
Kahakuloa	1	0	--	\$360,000	--	--	\$360,000	\$0	--
Kahului	0	2	-100%	--	\$1,583,750	--	\$0	\$3,167,500	-100%
Wailuku	22	19	16%	\$500,000	\$315,000	59%	\$10,356,330	\$7,199,325	44%
<b>EAST</b>									
Hana	11	8	38%	\$610,000	\$467,500	31%	\$7,012,000	\$3,680,000	91%
Kaupo	1	1	0%	\$275,000	\$1,450,000	-81%	\$275,000	\$1,450,000	-81%
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	0	2	-100%	--	\$323,000	--	\$0	\$646,000	-100%
<b>NORTH SHORE</b>									
Haiku	39	53	-26%	\$471,000	\$480,150	-2%	\$18,474,875	\$30,284,550	-39%
Sprecks/Paia/Kuau	1	1	0%	\$1,600,000	\$2,900,000	-45%	\$1,600,000	\$2,900,000	-45%
<b>SOUTH</b>									
Kihei	8	13	-39%	\$693,350	\$415,000	67%	\$6,178,700	\$9,085,000	-32%
Maui Meadows	2	1	100%	\$470,500	\$725,000	-35%	\$941,000	\$725,000	30%
Wailea/Makena	19	6	217%	\$1,298,000	\$5,725,000	-77%	\$68,271,500	\$31,785,000	115%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	24	35	-31%	\$432,000	\$650,000	-34%	\$15,017,500	\$22,827,025	-34%
Makawao/Olinda/Haliimaile	10	11	-9%	\$455,000	\$425,000	7%	\$5,558,000	\$6,595,900	-16%
Pukalani	7	5	40%	\$387,000	\$375,000	3%	\$3,234,500	\$1,917,000	69%
<b>WEST</b>									
Honokohau	0	0	--	--	--	--	\$0	\$0	--
Kaanapali	9	10	-10%	\$695,000	\$649,500	7%	\$6,322,500	\$6,459,731	-2%
Kapalua	2	0	--	\$1,575,000	--	--	\$3,150,000	\$0	--
Lahaina	10	11	-9%	\$1,650,000	\$1,500,000	10%	\$12,311,500	\$14,521,500	-15%
Napili/Kahana/Honokowai	0	0	--	--	--	--	\$0	\$0	--
Olowalu	2	1	100%	\$500,000	\$575,000	-13%	\$1,000,000	\$575,000	74%
<b>LANAI - MOLOKAI</b>									
Lanai	0	0	--	--	--	--	\$0	\$0	--
Molokai	8	19	-58%	\$148,000	\$190,000	-22%	\$1,233,000	\$4,134,900	-70%
<b>MAUI SUMMARY</b>	<b>176</b>	<b>198</b>	<b>-11%</b>	<b>\$500,000</b>	<b>\$482,625</b>	<b>4%</b>	<b>\$161,296,405</b>	<b>\$147,953,431</b>	<b>9%</b>

DISTRICT	2019	2018	Percentage Change
SOUTH	\$75,391,200	\$41,595,000	81%
UPCOUNTRY	\$23,810,000	\$31,339,925	-24%
WEST	\$22,784,000	\$21,556,231	6%
NORTH SHORE	\$20,074,875	\$33,184,550	-40%
EAST	\$7,287,000	\$5,776,000	26%
CENTRAL	\$10,716,330	\$10,366,825	3%
LANAI/MOLOKAI	\$1,233,000	\$4,134,900	-70%
<b>TOTAL</b>	<b>\$161,296,405</b>	<b>\$147,953,431</b>	<b>9%</b>

DISTRICT	2019	2018	Percentage Change
UPCOUNTRY	41	51	-20%
NORTH SHORE	40	54	-26%
SOUTH	29	20	45%
WEST	23	22	5%
CENTRAL	23	21	10%
EAST	12	11	9%
LANAI/MOLOKAI	8	19	-58%
<b>TOTAL</b>	<b>176</b>	<b>198</b>	<b>-11%</b>

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

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# MAUI DISTRICTS

Year End 2019 YTD vs Year End 2018 YTD

# YEAR END 2019

CENTRAL			
<b>HOMES</b>			
Number of Sales	377		-7%
Total Dollar Transactions	\$254,709,439		-5%
<b>CONDO</b>			
Number of Sales	159		-22%
Total Dollar Transactions	\$58,686,395		-20%
<b>LAND</b>			
Number of Sales	23		10%
Total Dollar Transactions	\$10,716,330		3%

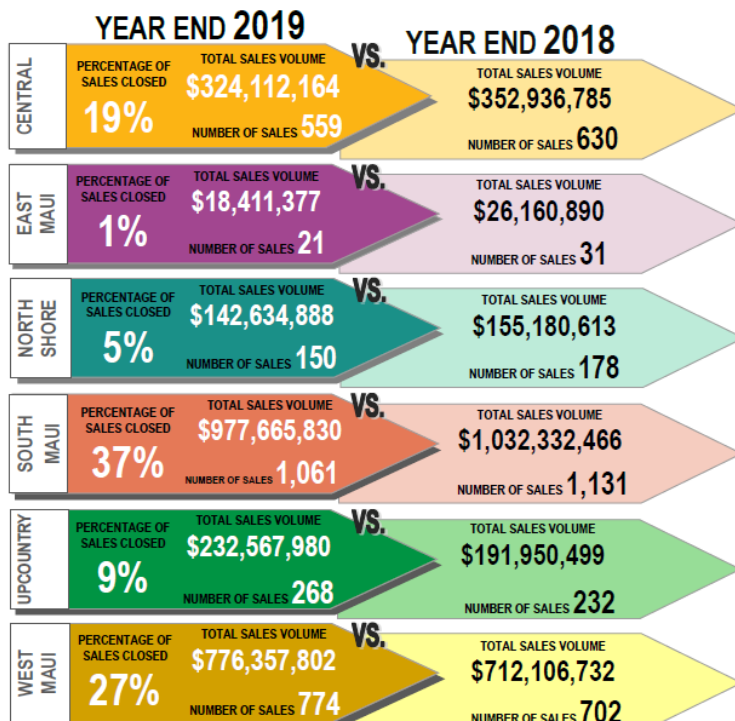
NORTH SHORE			
<b>HOMES</b>			
Number of Sales	107		-11%
Total Dollar Transactions	\$121,319,013		1%
<b>CONDO</b>			
Number of Sales	3		-25%
Total Dollar Transactions	\$1,241,000		-16%
<b>LAND</b>			
Number of Sales	40		-26%
Total Dollar Transactions	\$20,074,875		-40%

WEST MAUI			
<b>HOMES</b>			
Number of Sales	137		5%
Total Dollar Transactions	\$236,639,221		2%
<b>CONDO</b>			
Number of Sales	614		12%
Total Dollar Transactions	\$516,934,581		13%
<b>LAND</b>			
Number of Sales	23		5%
Total Dollar Transactions	\$22,784,000		6%

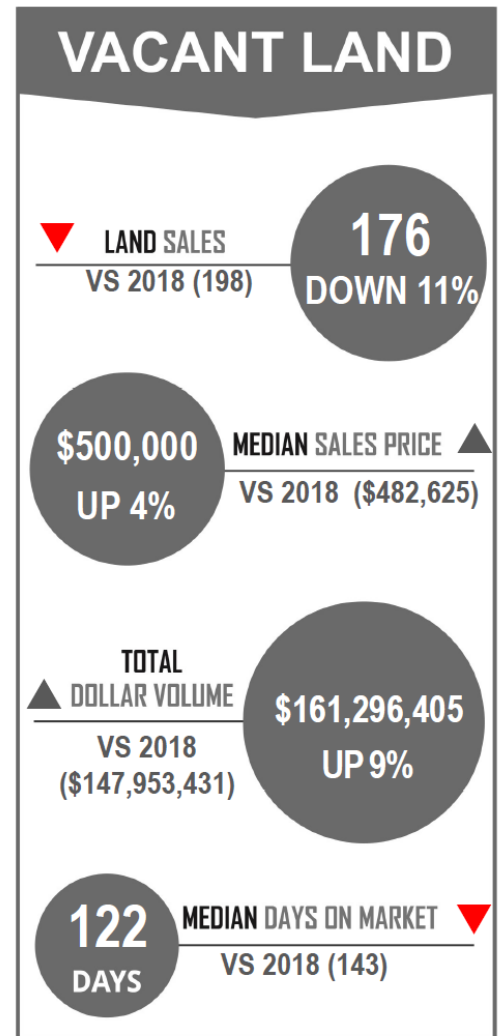
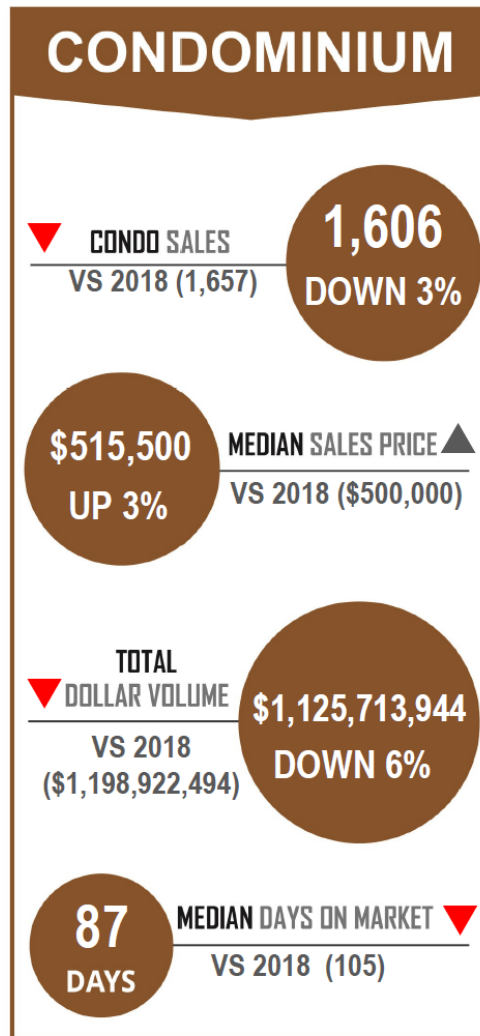
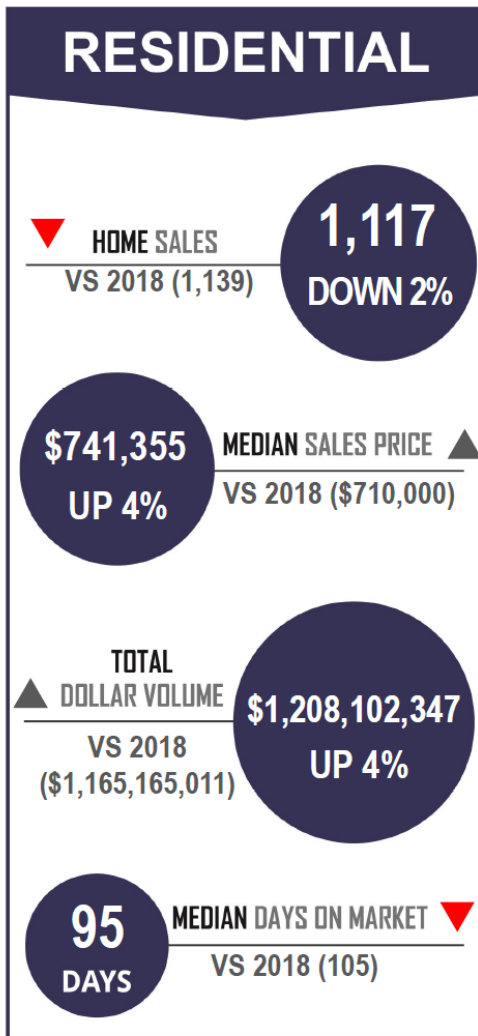
EAST MAUI			
<b>HOMES</b>			
Number of Sales	9		-55%
Total Dollar Transactions	\$11,124,377		-45%
<b>CONDO</b>			
Number of Sales	0		-100%
Total Dollar Transactions	\$0		-100%
<b>LAND</b>			
Number of Sales	12		9%
Total Dollar Transactions	\$7,287,000		26%

SOUTH MAUI			
<b>HOMES</b>			
Number of Sales	227		-5%
Total Dollar Transactions	\$361,830,317		6%
<b>CONDO</b>			
Number of Sales	805		-8%
Total Dollar Transactions	\$540,444,313		-17%
<b>LAND</b>			
Number of Sales	29		45%
Total Dollar Transactions	\$75,391,200		81%

UPCOUNTRY			
<b>HOMES</b>			
Number of Sales	221		26%
Total Dollar Transactions	\$204,972,980		31%
<b>CONDO</b>			
Number of Sales	6		0%
Total Dollar Transactions	\$3,785,000		0%
<b>LAND</b>			
Number of Sales	41		-20%
Total Dollar Transactions	\$23,810,000		-24%



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



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## 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 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 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 November, 2018

## MAUI COUNTY Real Property Tax Rates

For Fiscal Year: July 1, 2019 through June 30, 2020 Per \$1,000 of net taxable assessed valuation

Homeowner (After Homeowner's Exemption)	\$2.90
Residential	\$5.60
Apartment	\$6.31
Commercial	\$7.39
Industrial	\$7.48
Agricultural	\$5.94
Conservation	\$6.43
Hotel/Resort	\$11.00
Time Share	\$14.40
Commercial Residential	\$4.60
Short Term Rental	\$10.75

### Important Dates

- ▶ **December 31** – Deadline for filing exemption claims and ownership documents which affect the tax year
- ▶ **August 20** – First half year tax payments due
- ▶ **February 20** – Second half year tax payments due

### Classification

- ▶ Property is classified based upon its highest and best use.
- ▶ Properties receiving homeowner exemptions, condominiums, permitted bed and breakfasts and permitted transient vacation rentals are exceptions.
- ▶ Properties which have been granted a homeowner exemption are classified as Homeowner.
- ▶ Condominiums are classified upon consideration of their actual use (Apartment, Commercial, Hotel / Resort, Timeshare, Homeowner).
- ▶ Properties which have been granted a bed and breakfast permit, a transient vacation rental permit, or a conditional permit to operate a transient vacation rental are classified as Commercialized Residential.

\*\*Go to <https://www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes>

### HONOLULU COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Agriculture	\$5.70
Agriculture Vacant	\$8.50
Commercial	\$12.40
Hotel/Resort	\$13.90
Industrial	\$12.40
Preservation	\$5.70
Public Service	\$0.00
Residential (Principal Resident)	\$3.50
Residential A (Less than \$1m)	\$4.50
Residential A (Over \$1M)	\$10.50

### HAWAI'I COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Affordable Renting Housing	\$6.15
Agriculture/Native Forest	\$9.35
Apartment	\$11.70
Commercial	\$10.70
Conservation	\$11.55
Homeowner	\$6.15
Hotel/Resort	\$11.55
Industrial	\$10.70
Residential	\$11.10

### KAUAI COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Agriculture	\$6.75
Commercial	\$8.10
Commercial Home Use	\$5.05
Conservation	\$6.75
Homestead	\$3.05
Hotel/Resort	\$10.85
Industrial	\$8.10
Residential	\$6.05
Residential Investor	\$8.05
Vacation Rental	\$9.85



Rose Bento | Mary Jo Cabral | Reta Chin-Chiarella | Wendy Gomes | Deni Kawauchi | Noreen Koki | Tori Lapolla | Kosei Nagata | Mercy Palmer | Pam Teal

**8 Experienced Officers | 2 Sales Executives | 273 Years of Combined Experience**

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