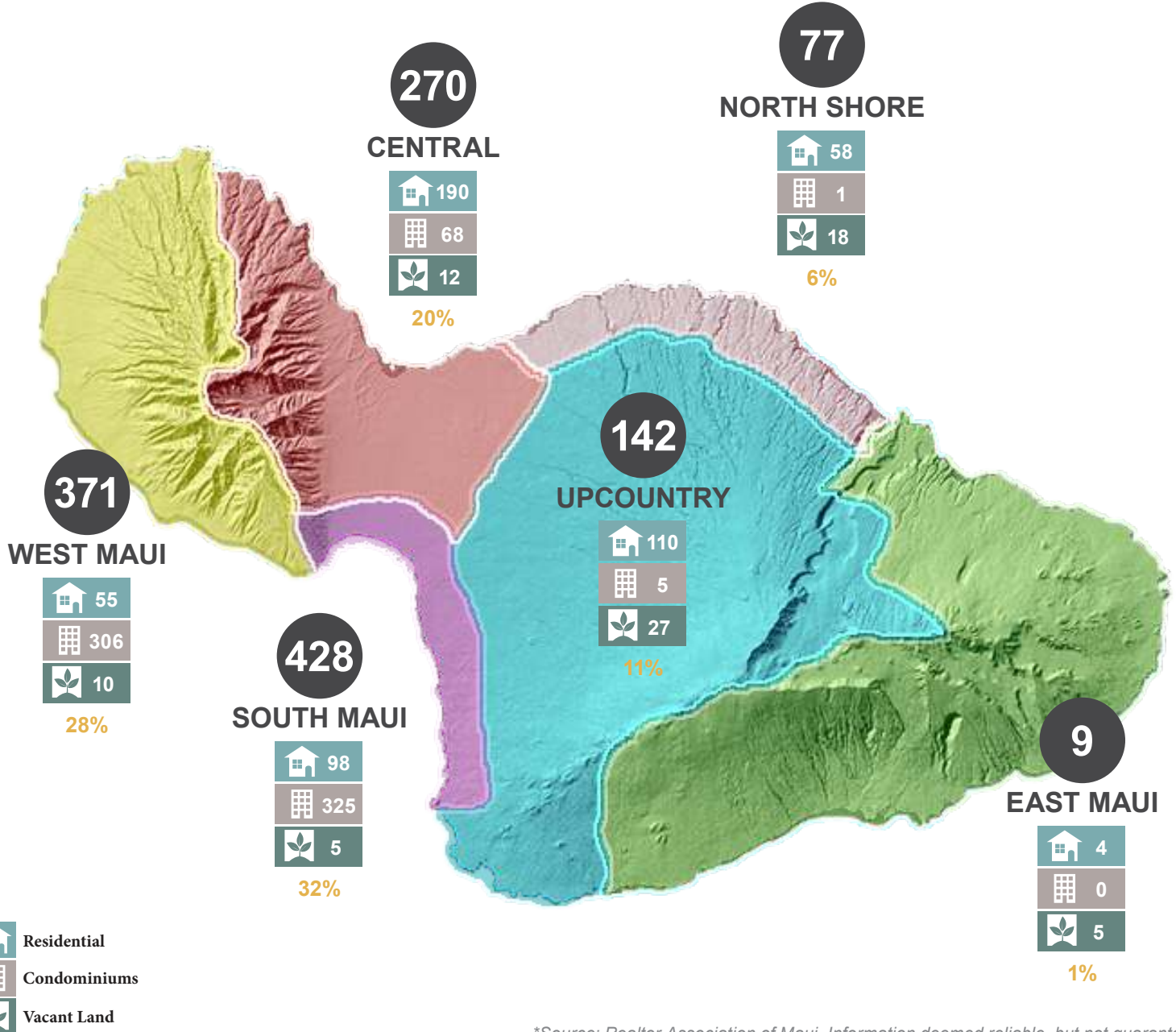


**A COMPREHENSIVE REPORT  
ON MAUI REAL ESTATE STATISTICS**



\*Source: Realtor Association of Maui. Information deemed reliable, but not guaranteed.

	% OF CLOSINGS	# OF UNITS RECORDED		MEDIAN PRICE		MEDIAN DAYS ON MARKET
<span style="color: #008080;">■</span> HOMES	40%	542	▼ -13%	\$766,925	▲ 3%	100
<span style="color: #808080;">■</span> CONDO	54%	741	▼ -26%	\$565,000	▲ 9%	95
<span style="color: #008000;">■</span> LAND	6%	83	▼ -23%	\$409,000	▼ -18%	147

YTD TOTAL DOLLAR VOLUME		
WEST	\$402,454,883	-9%
SOUTH	\$383,032,798	-332%
CENTRAL	\$162,410,751	-8%
UPCOUNTRY	\$124,319,751	-2%
NORTH SHORE	\$74,303,900	3%
LANAI/MOLOKAI	\$22,841,000	46%
EAST	\$10,496,075	-54%
<b>TOTAL</b>	<b>\$1,179,859,158</b>	<b>-17%</b>

YTD NUMBER OF UNITS RECORDED		
SOUTH	428	-35%
WEST	371	-16%
CENTRAL	270	-13%
UPCOUNTRY	142	-4%
NORTH SHORE	77	-17%
LANAI/MOLOKAI	49	4%
EAST	9	-25%
<b>TOTAL</b>	<b>1346</b>	<b>-21%</b>

● % of Closed Sales by Districts through July 31, 2020  
● Number of Recorded transactions from January 1, 2020 - July 31, 2020

## RESIDENTIAL YEAR-OVER-YEAR

**542**  
TOTAL NUMBER OF SALES  
2020

**-13%**

**626**  
TOTAL NUMBER OF SALES  
2019

**\$766,925**  
MEDIAN SALES PRICE  
2020

**3%**

**\$745,000**  
MEDIAN SALES PRICE  
2019

**\$571,084,970**  
TOTAL DOLLAR VOLUME  
2020

**-8%**

**\$622,510,087**  
TOTAL DOLLAR VOLUME  
2019

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2020	2019	%Change	2020	2019	%Change	2020	2019	%Change
<b>CENTRAL</b>									
Kahului	56	73	-23%	\$670,000	\$660,000	2%	\$37,780,870	\$49,021,500	-23%
Wailuku	134	126	6%	\$725,420	\$649,500	12%	\$97,103,483	\$83,663,622	16%
<b>EAST</b>									
Hana	3	5	-40%	\$880,000	\$786,677	12%	\$2,393,000	\$5,906,677	-60%
Nahiku	1	0	--	\$795,000	--	--	\$795,000	\$0	--
<b>NORTH SHORE</b>									
Haiku	48	59	-19%	\$857,500	\$767,000	12%	\$52,333,000	\$50,143,888	4%
Sprecks/Paia/Kuau	10	8	25%	\$849,950	\$1,233,563	-31%	\$9,642,400	\$9,623,125	0%
<b>SOUTH</b>									
Kihei	73	94	-22%	\$820,000	\$793,005	3%	\$79,801,203	\$93,582,448	-15%
Maalaea	0	0	--	--	--	--	\$0	\$0	--
Maui Meadows	9	13	-31%	\$1,200,000	\$1,400,000	-14%	\$11,124,550	\$18,885,000	-41%
Wailea/Makena	16	18	-11%	\$2,480,000	\$1,947,500	27%	\$42,175,000	\$50,285,450	-16%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	37	41	-10%	\$950,000	\$1,105,000	-14%	\$39,963,768	\$45,899,888	-13%
Makawao/Olinda/Haliimaile	41	42	-2%	\$687,500	\$674,000	2%	\$34,102,300	\$36,954,077	-8%
Pukalani	32	33	-3%	\$769,750	\$743,000	4%	\$24,550,833	\$25,975,900	-6%
<b>WEST</b>									
Kaanapali	14	14	0%	\$1,825,000	\$1,489,500	23%	\$29,840,005	\$26,479,750	13%
Kapalua	4	12	-67%	\$3,150,000	\$2,450,000	29%	\$14,720,000	\$28,304,020	-48%
Lahaina	20	38	-47%	\$1,245,000	\$837,000	49%	\$35,258,668	\$57,220,999	-38%
Napili/Kahana/Honokowai	16	21	-24%	\$1,100,000	\$950,000	16%	\$42,173,890	\$27,844,743	52%
Olowalu	1	0	--	\$1,125,000	--	--	\$1,125,000	\$0	--
<b>LANAI - MOLOKAI</b>									
Lanai	13	7	86%	\$440,000	\$450,000	-2%	\$9,805,500	\$4,230,000	132%
Molokai	14	22	-36%	\$475,000	\$280,000	70%	\$6,396,500	\$8,489,000	-25%
<b>MAUI SUMMARY</b>	<b>542</b>	<b>626</b>	<b>-13%</b>	<b>\$766,925</b>	<b>\$745,000</b>	<b>3%</b>	<b>\$571,084,970</b>	<b>\$622,510,087</b>	<b>-8%</b>

### JULY 2020 YTD TOTAL DOLLAR VOLUME

DISTRICT	2020	2019	Percentage Change
CENTRAL	\$134,884,353	\$132,685,122	2%
SOUTH	\$133,100,753	\$162,752,898	-18%
WEST	\$123,117,563	\$139,849,512	-12%
UPCOUNTRY	\$98,616,901	\$108,829,865	-9%
NORTH SHORE	\$61,975,400	\$59,767,013	4%
LANAI/MOLOKAI	\$16,202,000	\$12,719,000	27%
EAST	\$3,188,000	\$5,906,677	-46%
<b>TOTAL</b>	<b>\$571,084,970</b>	<b>\$622,510,087</b>	<b>-8%</b>

### JULY 2020 YTD NUMBER OF SALES

DISTRICT	2020	2019	Percentage Change
CENTRAL	190	199	-5%
UPCOUNTRY	110	116	-5%
SOUTH	98	125	-22%
WEST	55	85	-35%
NORTH SHORE	58	67	-13%
LANAI/MOLOKAI	27	29	-7%
EAST	4	5	-20%
<b>TOTAL</b>	<b>542</b>	<b>626</b>	<b>-13%</b>

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

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

<h2>CONDOMINIUM</h2> <p>YEAR-OVER-YEAR</p>	<b>721</b> <b>TOTAL NUMBER OF SALES</b> 2020	<h1>-26%</h1>	<b>\$565,000</b> <b>MEDIAN SALES PRICE</b> 2020	<h1>9%</h1>	<b>\$552,509,688</b> <b>TOTAL DOLLAR VOLUME</b> 2020
	<b>973</b> <b>TOTAL NUMBER OF SALES</b> 2019		<b>\$518,000</b> <b>MEDIAN SALES PRICE</b> 2019		<b>\$683,338,261</b> <b>TOTAL DOLLAR VOLUME</b> 2019

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2020	2019	%Change	2020	2019	%Change	2020	2019	%Change
<b>CENTRAL</b>									
Kahului	21	21	0%	\$138,000	\$140,000	-1%	\$3,252,200	\$3,553,750	-9%
Wailuku	47	77	-39%	\$400,000	\$500,000	-20%	\$20,199,698	\$35,621,345	-43%
<b>EAST</b>									
Hana	0	0	--	--	--	--	\$0	\$0	--
<b>NORTH SHORE</b>									
Haiku	0	0	--	--	--	--	\$0	\$0	--
Sprecks/Paia/Kuau	1	3	-67%	\$385,000	\$370,000	4%	\$385,000	\$1,241,000	-69%
<b>SOUTH</b>									
Kihei	244	397	-39%	\$479,500	\$440,000	9%	\$144,151,845	\$206,388,633	-30%
Maalaea	25	19	32%	\$365,000	\$437,000	-17%	\$10,436,950	\$8,664,500	21%
Wailea/Makena	56	94	-40%	\$1,112,500	\$1,235,000	-10%	\$92,643,250	\$138,255,601	-33%
<b>UPCOUNTRY</b>									
Pukalani	5	5	0%	\$675,000	\$615,000	10%	\$3,582,000	\$3,050,000	17%
<b>WEST</b>									
Kaanapali	96	83	16%	\$1,100,000	\$935,000	18%	\$131,978,031	\$96,294,917	37%
Kapalua	15	39	-62%	\$869,000	\$900,000	-3%	\$20,886,000	\$82,203,500	-75%
Lahaina	90	62	45%	\$640,610	\$537,500	19%	\$61,785,167	\$32,442,296	90%
Napili/Kahana/Honokowai	105	159	-34%	\$503,000	\$460,000	9%	\$57,380,047	\$73,417,564	-22%
<b>LANAI - MOLOKAI</b>									
Lanai	3	1	200%	\$850,000	\$155,000	448%	\$3,408,000	\$155,000	2099%
Molokai	13	13	0%	\$190,000	\$150,000	27%	\$2,421,500	\$2,050,155	18%
<b>MAUI SUMMARY</b>	<b>721</b>	<b>973</b>	<b>-26%</b>	<b>\$565,000</b>	<b>\$518,000</b>	<b>9%</b>	<b>\$552,509,688</b>	<b>\$683,338,261</b>	<b>-19%</b>

DISTRICT	2020	2019	Percentage Change
WEST	\$272,029,245	\$284,358,277	-4%
SOUTH	\$247,232,045	\$353,308,734	-30%
CENTRAL	\$23,451,898	\$39,175,095	-40%
LANAI/MOLOKAI	\$5,829,500	\$2,205,155	164%
UPCOUNTRY	\$3,582,000	\$3,050,000	17%
NORTH SHORE	\$385,000	\$1,241,000	-69%
EAST	\$0	\$0	~
<b>TOTAL</b>	<b>\$552,509,688</b>	<b>683,338,261</b>	<b>-19%</b>

DISTRICT	2020	2019	Percentage Change
SOUTH	325	510	-36%
WEST	306	343	-11%
CENTRAL	68	98	-31%
LANAI/MOLOKAI	16	14	14%
NORTH SHORE	1	3	-67%
UPCOUNTRY	5	5	0%
EAST	0	0	#DIV/0!
<b>TOTAL</b>	<b>721</b>	<b>973</b>	<b>-26%</b>

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

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

<h2>VACANT LAND</h2> <p>YEAR-OVER-YEAR</p>	<b>83</b> <b>TOTAL NUMBER OF SALES</b> 2020	<b>-23%</b>	<b>\$409,000</b> <b>MEDIAN SALES PRICE</b> 2020	<b>-18%</b>	<b>\$54,630,425</b> <b>TOTAL DOLLAR VOLUME</b> 2020
	<b>108</b> <b>TOTAL NUMBER OF SALES</b> 2019		<b>\$598,750</b> <b>MEDIAN SALES PRICE</b> 2019		<b>\$106,632,405</b> <b>TOTAL DOLLAR VOLUME</b> 2019

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2020	2019	%Change	2020	2019	%Change	2020	2019	%Change
<b>CENTRAL</b>									
Kahakuloa	3	1	200%	\$425,000	\$360,000	18%	\$1,255,000	\$360,000	249%
Kahului	1	0	--	\$225,000	--	--	\$225,000	\$0	--
Wailuku	8	12	-33%	\$305,000	\$370,000	-18%	\$2,594,500	\$4,976,330	-48%
<b>EAST</b>									
Hana	5	6	-17%	\$825,000	\$647,500	27%	\$5,674,000	\$4,017,000	41%
Kaupo	0	1	-100%	--	\$275,000	--	\$0	\$275,000	-100%
<b>NORTH SHORE</b>									
Haiku	17	22	-23%	\$409,000	\$462,625	-12%	\$9,193,500	\$9,858,875	-7%
Sprecks/Paia/Kuau	1	1	0%	\$2,750,000	\$1,600,000	72%	\$2,750,000	\$1,600,000	72%
<b>SOUTH</b>									
Kihei	3	7	-57%	\$330,000	\$486,700	-32%	\$1,570,000	\$5,278,700	-70%
Maui Meadows	1	1	0%	\$455,000	\$316,000	44%	\$455,000	\$316,000	44%
Wailea/Makena	1	12	-92%	\$675,000	\$937,500	-28%	\$675,000	\$47,804,500	-99%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	21	15	40%	\$425,000	\$410,000	4%	\$19,617,850	\$7,947,000	147%
Makawao/Olinda/Haliimaile	4	7	-43%	\$430,000	\$460,000	-7%	\$1,738,000	\$4,103,000	-58%
Pukalani	2	5	-60%	\$382,500	\$498,750	-23%	\$765,000	\$2,494,500	-69%
<b>WEST</b>									
Honokohau	5	6	-17%	\$370,000	\$860,000	-57%	\$2,278,575	\$4,832,500	-53%
Kaanapali	2	2	0%	\$800,000	\$1,575,000	-49%	\$1,600,000	\$3,150,000	-49%
Kapalua	3	6	-50%	\$1,504,500	\$1,774,500	-15%	\$3,429,500	\$8,899,000	-62%
Lahaina	0	0	--	--	--	--	\$0	\$0	--
Napili/Kahana/Honokowai	0	0	--	--	--	--	\$0	\$0	--
Olowalu	0	0	--	--	--	--	\$0	\$0	--
<b>LANAI - MOLOKAI</b>									
Lanai	0	0	--	--	--	--	\$0	\$0	--
Molokai	6	4	50%	\$107,500	\$182,500	-41%	\$809,500	\$720,000	12%
<b>MAUI SUMMARY</b>	<b>83</b>	<b>108</b>	<b>-23%</b>	<b>\$409,000</b>	<b>\$498,750</b>	<b>-18%</b>	<b>\$54,630,425</b>	<b>\$106,632,405</b>	<b>-49%</b>

DISTRICT	2020	2019	Percentage Change
UPCOUNTRY	\$22,120,850	\$14,544,500	52%
NORTH SHORE	\$11,943,500	\$11,458,875	4%
WEST	\$7,308,075	\$16,881,500	-57%
EAST	\$5,674,000	\$4,292,000	32%
CENTRAL	\$4,074,500	\$5,336,330	-24%
SOUTH	\$2,700,000	\$53,399,200	-95%
LANAI/MOLOKAI	\$809,500	\$720,000	12%
<b>TOTAL</b>	<b>\$54,630,425</b>	<b>\$106,632,405</b>	<b>-49%</b>

DISTRICT	2020	2019	Percentage Change
UPCOUNTRY	27	27	0%
NORTH SHORE	18	23	-22%
CENTRAL	12	13	-8%
WEST	10	14	-29%
SOUTH	5	20	-75%
EAST	5	7	-29%
LANAI/MOLOKAI	6	4	50%
<b>TOTAL</b>	<b>83</b>	<b>108</b>	<b>-23%</b>

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

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

# MAUI DISTRICTS

JULY 2020 YTD vs JULY 2019 YTD

# YTD JULY 2020

CENTRAL			
<b>HOMES</b>			
Number of Sales	190		-5%
Total Dollar Transactions	\$134,884,353		-2%
<b>CONDO</b>			
Number of Sales	68		-31%
Total Dollar Transactions	\$23,451,898		-40%
<b>LAND</b>			
Number of Sales	12		-8%
Total Dollar Transactions	\$4,074,500		-24%

NORTH SHORE			
<b>HOMES</b>			
Number of Sales	58		-13%
Total Dollar Transactions	\$61,975,400		4%
<b>CONDO</b>			
Number of Sales	1		-67%
Total Dollar Transactions	\$385,000		-69%
<b>LAND</b>			
Number of Sales	18		-22%
Total Dollar Transactions	11,943,500		4%

WEST MAUI			
<b>HOMES</b>			
Number of Sales	55		-35%
Total Dollar Transactions	\$123,117,563		-12%
<b>CONDO</b>			
Number of Sales	306		-11%
Total Dollar Transactions	\$272,029,245		-4%
<b>LAND</b>			
Number of Sales	10		-29%
Total Dollar Transactions	\$7,308,075		-57%

EAST MAUI			
<b>HOMES</b>			
Number of Sales	4		-20%
Total Dollar Transactions	\$3,188,000		-46%
<b>CONDO</b>			
Number of Sales	0		—
Total Dollar Transactions	\$0		—
<b>LAND</b>			
Number of Sales	5		-29%
Total Dollar Transactions	\$5,674,000		32%

SOUTH MAUI			
<b>HOMES</b>			
Number of Sales	98		-22%
Total Dollar Transactions	\$133,100,753		-18%
<b>CONDO</b>			
Number of Sales	325		-36%
Total Dollar Transactions	\$247,232,045		-30%
<b>LAND</b>			
Number of Sales	5		-75%
Total Dollar Transactions	\$2,700,000		-95%

UPCOUNTRY			
<b>HOMES</b>			
Number of Sales	110		-5%
Total Dollar Transactions	\$98,616,901		-9%
<b>CONDO</b>			
Number of Sales	5		NC
Total Dollar Transactions	\$3,582,000		17%
<b>LAND</b>			
Number of Sales	27		NC
Total Dollar Transactions	\$22,120,850		52%

- **CENTRAL**  
Kahakuloa, Kahului, Wailuku
- **EAST**  
Hana, Kaupo, Kipahulu, Nahiku
- **NORTH SHORE**  
Haiku, Spreckelsville/Paia/Kuau

- **SOUTH**  
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- **UPCOUNTRY**  
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- **WEST**  
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai, Olowalu

## RESIDENTIAL

TOP 10 AREAS  
Total Dollar Volume

Wailuku	\$97,103,483
Kihei	\$79,801,203
Haiku	\$52,333,000
Wailea/Makena	\$42,175,000
Napili/Kahana/Honokowai	\$42,173,890
Kula/Ulupalakua/Kanaio	\$39,963,768
Kahului	\$37,780,870
Lahaina	\$35,258,668
Makawao/Olinda/Haliimaile	\$34,102,300
Kaanapali	\$29,840,005

## CONDOMINIUM

TOP 10 AREAS  
Total Dollar Volume

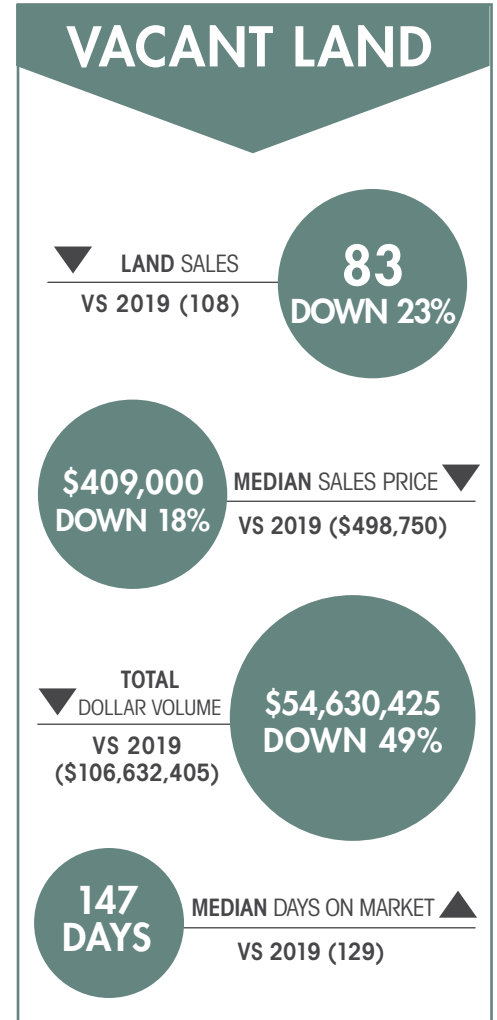
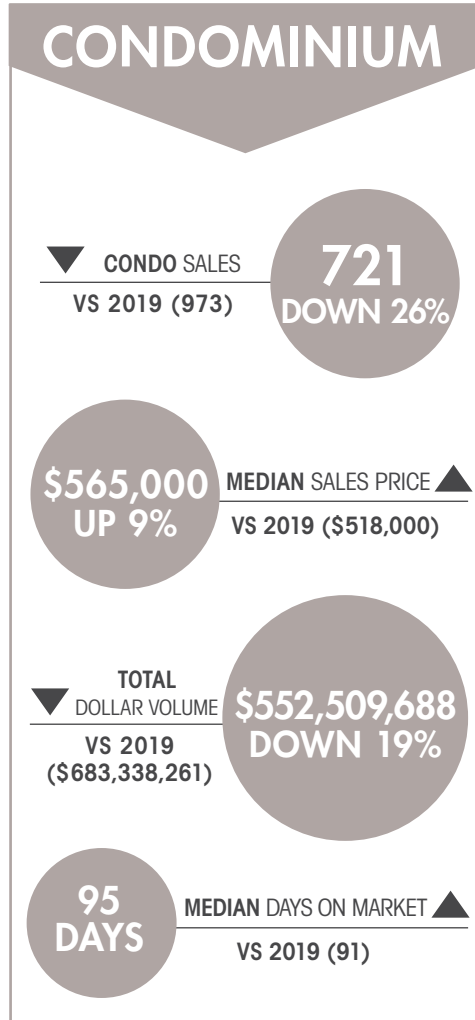
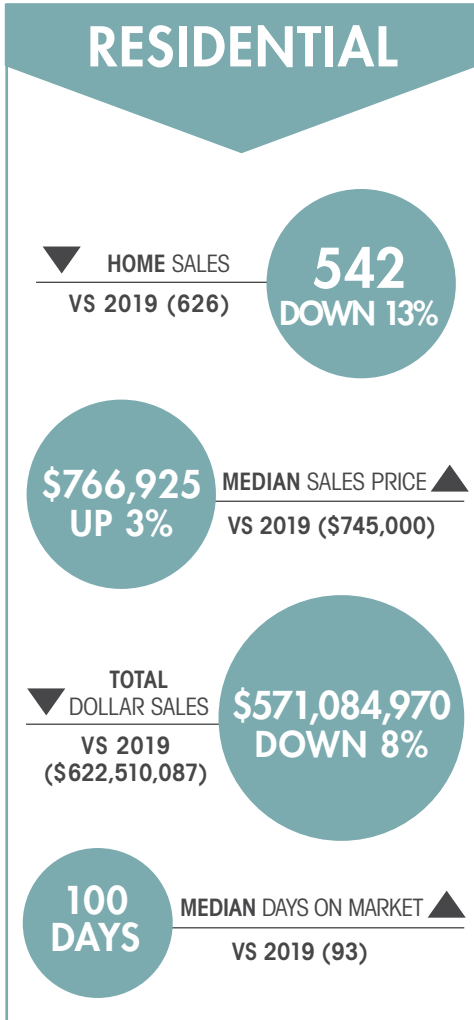
Kihei	\$144,151,845
Kaanapali	\$131,978,031
Wailea/Makena	\$92,643,250
Lahaina	\$61,785,167
Napili/Kahana/Honokowai	\$57,380,047
Kapalua	\$20,886,000
Wailuku	\$20,199,698
Maalaea	\$10,436,950
Pukalani	\$3,582,000
Lanai	\$3,408,000

## VACANT LAND

TOP 10 AREAS  
Total Dollar Volume

Kula/Ulupalakua/Kanaio	\$19,617,850
Haiku	\$9,193,500
Hana	\$5,674,000
Lahaina	\$3,429,500
Spreckelsville/Paia/Kuau	\$2,750,000
Wailuku	\$2,594,500
Kaanapali	\$2,278,575
Makawao/Olinda/Haliimaile	\$1,738,000
Kapalua	\$1,600,000
Kahakuloa	\$1,255,000





## 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, 2020 to June 30, 2021 Per \$1,000 of net taxable assessed valuation

Owner Occupied - Tier 1	\$2.51
Owner Occupied - Tier 2	\$2.56
Owner Occupied - Tier 3	\$2.61
Non-Owner Occupied - Tier 1	\$5.45
Non-Owner Occupied - Tier 2	\$6.05
Non-Owner Occupied - Tier 3	\$6.90
Apartment	\$5.55
Commercial - Tier 1, 2, 3	\$6.29
Industrial	\$7.20
Agricultural	\$5.94
Conservation	\$6.43
Hotel & Resort	\$10.70
Timeshare	\$14.40
Short-Term Rental - Tier 1, 2, 3	\$11.08
Commercialized Residential	\$4.40

**Important Dates**

**August 20** - First half year tax payments due

**December 31** - Deadline for filing exemption claims and ownership documents which affect the tax year

**February 20** - Second half year tax payments due

**Tier 1** Up to \$800,000

**Tier 2** \$800,001 to \$1,500,000

**Tier 3** Over \$1,500,000

**\*\*\*NOTE:** Depending on the classification, if assessed value is over \$800k it will trigger more than 1 Tier. Example: For a \$3M assessment. \$800K would be Tier 1, \$700K would be Tier 2, balance of \$1.5M would be Tier 3, (The total of Tier 1 + Tier 2 cannot exceed \$1.5M - Balance of assessed value goes into Tier 3)

\*\*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
Bed and Breakfast Home	\$6.50
Commercial	\$12.40
Hotel/Resort	\$13.90
Industrial	\$12.40
Preservation	\$5.70
Public Service	\$0.00
Residential (Principal Resident)	\$3.50
Residential A-Tier 1 Tax rate applied to the net taxable valuation of the property up to \$1,000,000	\$4.50
Residential A - Tier 2 Tax rate applied to the net taxable valuation of the property in excess of \$1,000,000	\$10.50
Vacant Agriculture	\$8.50

**HAWAI'I COUNTY**

CLASS	Net Taxable Building/Land Tax RatesPer/\$1,000
Affordable Rental 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 (Less than \$2M)	\$11.10
Residential (Over \$2M)	\$13.60

**\*\*\* KAUAI COUNTY**

CLASS	Net Taxable Building/Land Tax RatesPer/\$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	\$9.40
Vacation Rental	\$9.85

**\*\*\*Kauai and Oahu Only Important Dates**  
**August 20** - First half year tax payments due  
**September 30** - Deadline for filing exemption claims and ownership documents which affect the tax year  
**February 20** - Second half year tax payments due



Rose Bento | Mary Jo Cabral | Reta Chin | 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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