

- 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	34%	576	▼ -17%	\$1,185,000	▲ 20%	72	
CONDO	58%	984	▼ -23%	\$760,000	▲ 23%	64	
LAND	8%	131	▼ -45%	\$775,000	▲ 19%	128	

DISTRICT	2022 VS 2021 YTD NUMBER OF UNITS		2022 VS 2021 YTD TOTAL DOLLAR VOLUME		
	2022	% Change	DISTRICT	2022	% Change
SOUTH	589	-25%	SOUTH	\$944,254,349	-8%
WEST	508	-34%	WEST	\$752,694,323	-24%
CENTRAL	268	-3%	CENTRAL	\$210,584,839	7%
UPCOUNTRY	136	-21%	UPCOUNTRY	\$175,346,709	-1%
LANAI/MOLOKAI	85	4%	NORTH SHORE	\$152,813,098	8%
NORTH SHORE	85	-16%	LANAI/MOLOKAI	\$40,878,000	-19%
EAST	20	5%	EAST	\$26,278,549	56%
TOTAL	1,691	-23%	TOTAL	\$2,302,849,867	-11%

% of Closed Sales by Districts through June 30, 2022

Number of Recorded transactions from June 1, 2022 – June 30, 2022

RESIDENTIAL
YEAR-OVER-YEAR

576
TOTAL NUMBER OF SALES
2022

695
TOTAL NUMBER OF SALES
2021

-17%

\$1,185,000
MEDIAN SALES PRICE
2022

\$987,000
MEDIAN SALES PRICE
2021

20%

\$1,069,992,840
TOTAL DOLLAR VOLUME
2022

\$1,203,032,825
TOTAL DOLLAR VOLUME
2021

-11%

Number of Sales

Median Sales Price

Total Dollar Volume

	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
CENTRAL									
Kahakuloa	-	1	-100%	-	\$1,540,000	-	-	\$1,540,000	-100%
Kahului	55	59	-7%	\$952,000	\$779,000	22%	\$52,737,500	\$45,999,600	15%
Wailuku	114	118	-3%	\$889,625	\$797,728	12%	\$114,914,239	\$101,307,885	13%
EAST									
Hana	6	6	0%	\$1,572,500	\$795,500	98%	\$9,479,999	\$5,441,000	74%
Kaupo	1	-	-	\$2,699,500	-	-	\$2,699,500	-	-
Keanae	1	-	-	\$1,100,000	-	-	\$1,100,000	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	56	50	12%	\$1,440,000	\$1,177,500	22%	\$100,470,100	\$68,504,000	47%
Sprecks/Paia/Kuau	15	22	-32%	\$1,150,000	\$1,362,500	-16%	\$37,819,998	\$50,682,000	-25%
SOUTH									
Kihei	84	100	-16%	\$1,322,500	\$949,500	39%	\$157,280,218	\$133,694,832	18%
Maalaea	1	1	0%	\$2,500,000	\$2,475,000	1%	\$2,500,000	\$2,475,000	1%
Maui Meadows	15	22	-32%	\$2,150,000	\$1,479,500	45%	\$39,506,800	\$35,331,500	12%
Wailea/Makena	24	38	-37%	\$3,525,000	\$4,241,000	-17%	\$190,912,450	\$226,631,548	-16%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	35	49	-29%	\$1,450,000	\$1,225,000	18%	\$60,619,044	\$68,482,000	-12%
Makawao/Olinda/Haliimaile	51	33	55%	\$950,000	\$800,000	19%	\$56,467,443	\$29,347,321	92%
Pukalani	22	34	-35%	\$1,170,000	\$893,500	31%	\$25,142,500	\$33,526,549	-25%
WEST									
Honokohau	1	-	-	\$792,000	-	-	\$792,000	-	-
Kaanapali	14	36	-61%	\$2,850,000	\$2,349,750	21%	\$42,717,050	\$108,016,666	-61%
Kapalua	7	20	-65%	\$4,825,000	\$4,087,500	18%	\$33,950,000	\$102,402,500	-67%
Lahaina	23	40	-43%	\$2,635,000	\$2,112,500	25%	\$69,084,000	\$102,912,124	-33%
Napili/Kahana/Honokowai	22	33	-33%	\$1,387,500	\$1,105,000	26%	\$33,534,999	\$41,064,300	-18%
Olowalu	3	2	50%	\$4,300,000	\$6,800,000	-37%	\$13,775,000	\$13,600,000	1%
LANAI - MOLOKAI									
Lanai	5	8	-38%	\$675,000	\$1,075,000	-37%	\$3,408,000	\$12,209,000	-72%
Molokai	21	23	-9%	\$800,000	\$575,000	39%	\$21,082,000	\$19,865,000	6%
MAUI SUMMARY	576	695	-17%	\$1,185,000	\$987,000	20%	\$1,069,992,840	\$1,203,032,825	-11%

FIRST QUARTER 2022 YTD NUMBER OF SALES

FIRST QUARTER 2022 YTD TOTAL DOLLAR VOLUME

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

DISTRICT	2022	2021	% Change	DISTRICT	2022	2021	% Change
CENTRAL	169	178	-5%	SOUTH	\$390,199,468	\$398,132,880	-2%
SOUTH	124	161	-23%	WEST	\$193,853,049	\$367,995,590	-47%
UPCOUNTRY	108	116	-7%	CENTRAL	\$167,651,739	\$148,847,485	13%
NORTH SHORE	71	72	-1%	UPCOUNTRY	\$142,228,987	\$131,355,870	8%
WEST	70	131	-47%	NORTH SHORE	\$138,290,098	\$119,186,000	16%
LANAI/MOLOKAI	26	31	-16%	LANAI/MOLOKAI	\$24,490,000	\$32,074,000	76%
EAST	8	6	33%	EAST	\$13,279,499	\$5,441,000	144%
TOTAL	576	695	-17%	TOTAL	\$1,069,992,840	\$1,203,032,825	-11%

CONDOMINIUM
YEAR-OVER-YEAR

984
TOTAL NUMBER OF SALES
2022
1,271
TOTAL NUMBER OF SALES
2021
-23%

\$760,000
MEDIAN SALES PRICE
2022
\$620,000
MEDIAN SALES PRICE
2021
23%

\$1,079,732,755
TOTAL DOLLAR VOLUME
2022
\$1,197,057,552
TOTAL DOLLAR VOLUME
2021
-10%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	31	14	121%	\$199,000	\$180,000	11%	\$6,935,600	\$3,422,000	103%
Wailuku	58	63	-8%	\$490,500	\$425,000	15%	\$31,147,500	\$28,957,239	8%
EAST									
Hana	3	-	-	\$685,000	-	-	\$2,610,000	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	2	-50%	\$570,000	\$480,000	19%	\$570,000	\$960,000	-41%
SOUTH									
Kihei	341	408	-16%	\$730,000	\$535,000	36%	\$280,048,078	\$248,487,308	13%
Maalaea	27	36	-25%	\$644,500	\$480,000	34%	\$18,478,744	\$17,133,900	8%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	86	172	-50%	\$1,737,500	\$1,398,000	24%	\$230,008,059	\$352,308,500	-35%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	1	-	-	\$600,000	-	-	\$600,000	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	1	3	-67%	\$875,000	\$695,000	26%	\$875,000	\$2,030,000	-57%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	99	138	-28%	\$1,500,000	\$965,000	55%	\$173,340,975	\$175,088,900	-1%
Kapalua	40	79	-49%	\$1,400,000	\$1,130,000	24%	\$93,990,500	\$148,486,250	-37%
Lahaina	46	101	-55%	\$832,500	\$556,990	50%	\$59,718,799	\$77,253,545	-23%
Napili/Kahana/Honokowai	214	228	-6%	\$700,000	\$529,000	32%	\$170,949,000	\$132,911,390	29%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	1	2	-50%	\$1,600,000	\$2,387,500	-33%	\$1,600,000	\$4,775,000	-67%
Molokai	35	25	40%	\$270,000	\$180,000	50%	\$8,860,500	\$5,243,520	69%
MAUI SUMMARY	984	1,271	-23%	\$760,000	\$620,000	23%	\$1,079,732,755	\$1,197,057,552	-10%

FIRST QUARTER 2022 YTD NUMBER OF SALES

DISTRICT	2022	2021	% Change
SOUTH	454	616	-26%
WEST	399	546	-27%
CENTRAL	89	77	16%
LANAI/MOLOKAI	36	27	33%
EAST	3	-	-
UPCOUNTRY	2	3	-33%
NORTH SHORE	1	2	-50%
TOTAL	984	1,271	-23%

FIRST QUARTER 2022 YTD TOTAL DOLLAR VOLUME

DISTRICT	2022	2021	% Change
SOUTH	\$528,534,881	\$617,929,708	-14%
WEST	\$497,999,274	\$533,740,085	-7%
CENTRAL	\$38,083,100	\$32,379,239	18%
LANAI/MOLOKAI	\$10,460,500	\$10,018,520	4%
EAST	\$2,610,000	-	-
UPCOUNTRY	\$1,475,000	\$2,030,000	-27%
NORTH SHORE	\$570,000	\$960,000	-41%
TOTAL	\$1,079,732,755	\$1,197,057,552	-10%

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

VACANT LAND
YEAR-OVER-YEAR

131
TOTAL NUMBER OF SALES
2022

237
TOTAL NUMBER OF SALES
2021

-45%

\$775,000
MEDIAN SALES PRICE
2022

\$650,000
MEDIAN SALES PRICE
2021

19%

\$153,124,272
TOTAL DOLLAR VOLUME
2022

\$194,165,320
TOTAL DOLLAR VOLUME
2021

-21%

Number of Sales

Median Sales Price

Total Dollar Volume

	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
CENTRAL									
Kahakuloa	1	2	-50%	\$800,000	\$395,000	103%	\$800,000	\$790,000	1%
Kahului	1	-	-	\$845,000	-	-	\$845,000	-	-
Wailuku	8	20	-60%	\$368,000	\$632,500	-42%	\$3,205,000	\$15,284,500	-79%
EAST									
Hana	4	11	-64%	\$2,062,500	\$537,500	284%	\$8,388,300	\$10,607,500	-21%
Kaupo	4	1	300%	\$415,000	\$350,000	19%	\$1,830,750	\$350,000	423%
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	1	1	0%	\$170,000	\$400,000	-58%	\$170,000	\$400,000	-58%
NORTH SHORE									
Haiku	12	27	-56%	\$887,500	\$585,000	52%	\$12,168,000	\$21,972,520	-45%
Sprecks/Paia/Kuau	1	-	-	\$1,785,000	-	-	\$1,785,000	-	-
SOUTH									
Kihei	6	2	200%	\$1,350,000	\$584,750	131%	\$18,100,000	\$1,169,500	1448%
Maalaea	-	1	-100%	-	\$1,100,000	-	-	\$1,100,000	-100%
Maui Meadows	1	-	-	\$1,490,000	-	-	\$1,490,000	-	-
Wailea/Makena	4	4	0%	\$1,477,500	\$1,307,500	13%	\$5,930,000	\$6,210,000	-5%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	18	28	-36%	\$825,000	\$922,793	-11%	\$25,238,000	\$28,726,585	-12%
Makawao/Olinda/Haliimaile	5	20	-75%	\$750,000	\$500,000	50%	\$4,874,222	\$12,642,934	-61%
Pukalani	3	6	-50%	\$479,000	\$422,500	13%	\$1,530,500	\$2,612,000	-41%
WEST									
Honokohau	1	-	-	\$408,000	-	-	\$408,000	-	-
Kaanapali	14	42	-67%	\$742,500	\$575,000	29%	\$22,667,500	\$27,681,007	-18%
Kapalua	15	32	-53%	\$1,400,000	\$970,000	44%	\$25,102,500	\$36,370,000	-31%
Lahaina	5	11	-55%	\$825,000	\$907,000	-9%	\$4,813,000	\$13,396,000	-64%
-	2	2	0%	\$2,709,000	\$433,638	525%	\$5,418,000	\$867,275	525%
Olowalu	2	3	-33%	\$1,216,500	\$950,000	28%	\$2,433,000	\$5,400,000	-55%
LANAI - MOLOKAI									
Lanai	-	5	-100%	-	\$1,100,000	-	-	\$5,345,000	-100%
Molokai	23	19	21%	\$229,500	\$125,000	84%	\$5,927,500	\$3,240,499	83%
MAUI SUMMARY	131	237	-45%	\$775,000	\$650,000	19%	\$153,124,272	\$194,165,320	-21%

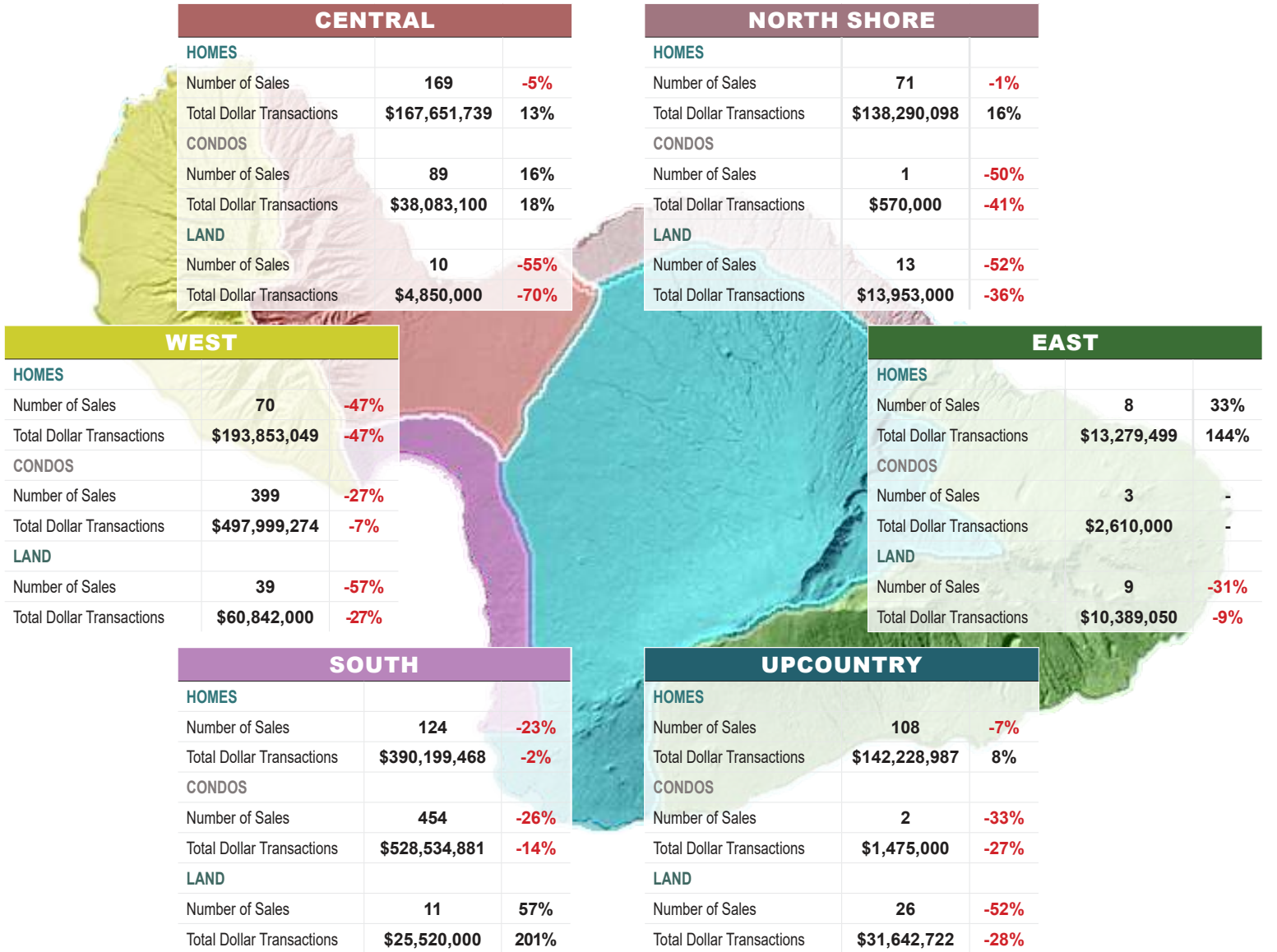
FIRST QUARTER 2022 YTD NUMBER OF SALES

FIRST QUARTER 2022 YTD TOTAL DOLLAR VOLUME

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

DISTRICT	2022	2021	% Change
WEST	39	90	-57%
UPCOUNTRY	26	54	-52%
LANAI/MOLOKAI	23	24	-4%
NORTH SHORE	13	27	-52%
SOUTH	11	7	57%
CENTRAL	10	22	-55%
EAST	9	13	-31%
TOTAL	131	237	-45%

DISTRICT	2022	2021	% Change
WEST	\$60,842,000	\$83,714,282	-27%
UPCOUNTRY	\$31,642,722	\$43,981,519	-28%
SOUTH	\$25,520,000	\$8,479,500	201%
NORTH SHORE	\$13,953,000	\$21,972,520	-36%
EAST	\$10,389,050	\$11,357,500	-9%
LANAI/MOLOKAI	\$5,927,500	\$8,585,499	-31%
CENTRAL	\$4,850,000	\$16,074,500	-70%
TOTAL	\$153,124,272	\$194,165,320	-21%



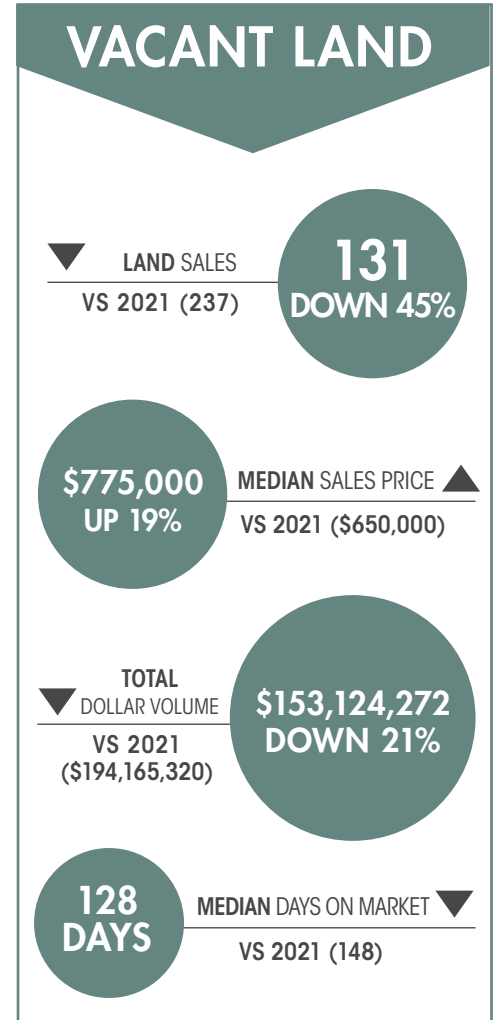
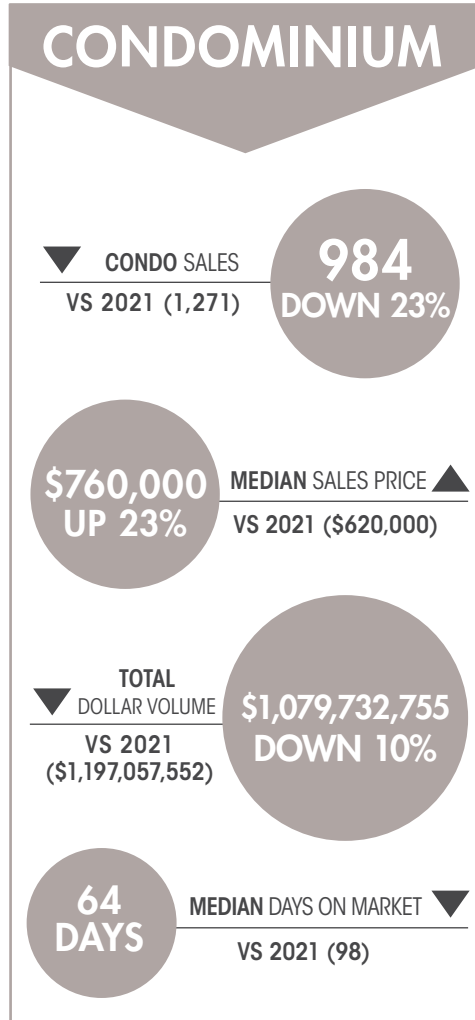
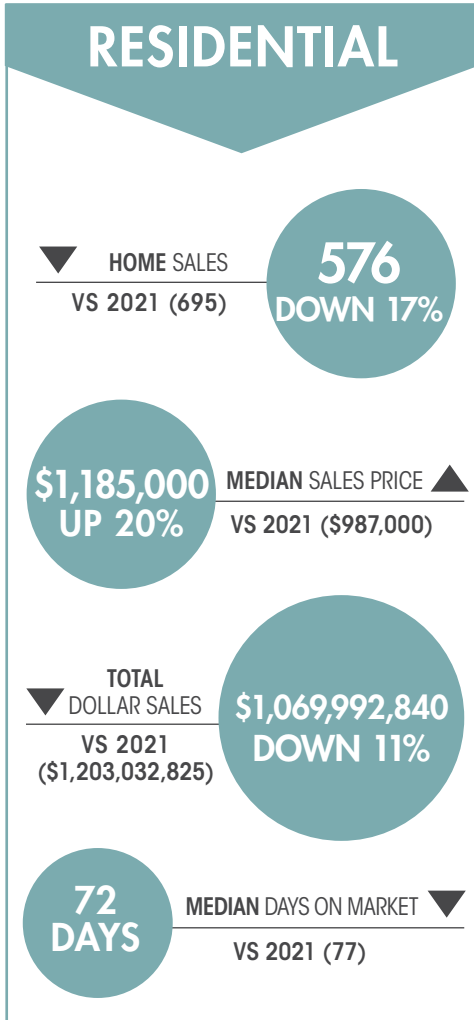
- CENTRAL**
Kahakuloa, Kahului, Wailuku
- SOUTH**
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- EAST**
Hana, Kaupo, Kipahulu, Nahiku
- UPCOUNTRY**
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- NORTH SHORE**
Haiku, Sprecklesville/Paia/Kuau
- WEST**
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai,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

Source:
Realtors Association of Maui
www.RAMau.com

RESIDENTIAL TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$190,912,450
Kihei	\$157,280,218
Wailuku	\$114,914,239
Haiku	\$100,470,100
Lahaina	\$69,084,000
Kula/Ulupalakua/Kanaio	\$60,619,044
Makawao/Olinda/Haliimaile	\$56,467,443
Kahului	\$52,737,500
Kaanapali	\$42,717,050
Maui Meadows	\$39,506,800

CONDOMINIUM TOP 10 AREAS Total Dollar Volume	
Kihei	\$280,048,078
Wailea/Makena	\$230,008,059
Kaanapali	\$173,340,975
Napili/Kahana/Honokowai	\$170,949,000
Kapalua	\$93,990,500
Lahaina	\$59,718,799
Wailuku	\$31,147,500
Maalaea	\$18,478,744
Molokai	\$8,860,500
Kahului	\$6,935,600

VACANT LAND TOP 10 AREAS Total Dollar Volume	
Kula/Ulupalakua/Kanaio	\$25,238,000
Kapalua	\$25,102,500
Kaanapali	\$22,667,500
Kihei	\$18,100,000
Haiku	\$12,168,000
Hana	\$8,388,300
Wailea/Makena	\$5,930,000
Molokai	\$5,927,500
Napili/Kahana/Honokowai	\$5,418,000
Makawao/Olinda/Haliimaile	\$4,874,222



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 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

STATE OF HAWAII | ALL COUNTIES

REAL PROPERTY TAX

FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023

Honolulu, Oahu County

CLASS	Taxable Building per/\$1,000
Agricultural	\$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*	\$4.50
<small>Tax rate applied to the net taxable value of the property up to \$1,000,000</small>	
Residential A - Tier 2*	\$10.50
<small>Tax rate applied to the net taxable value of the property in excess of \$1,000,000</small>	
Vacant Agricultural	\$8.50

REAL PROPERTY TAX DUE DATES:

- Aug 20, 2022** 1st half of fiscal year tax payment due
- Sep 30, 2022** Deadline for filing exemption claims & ownership documents
- Feb 20, 2023** 2nd half of fiscal year tax payment due

For More Information, Visit:
<https://hnlidoc.hawaii.gov/hnlidoc/document-download?id=9995>

Hawai'i County

CLASS	Tax Rate per/\$1,000
Affordable Rental Housing	\$6.15
Residential *Portion valued less than \$2 million	\$11.10
Residential *Portion valued at \$2 million and more	\$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	\$6.15

REAL PROPERTY TAX DUE DATES:

- Aug 20, 2022** 1st half of fiscal year tax payment due
- Dec 31, 2022** Deadline for filing exemption claims & ownership documents
- Feb 20, 2023** 2nd half of fiscal year tax payment due

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

CENTRAL 808-893-0556
UPCOUNTRY 808-573-0110
WEST MAUI 808-661-4960
SOUTH MAUI 808-891-2404

Kauai County

CLASS	Tax Rate per/\$1,000
Homestead	\$3.05
Residential	\$6.05
Vacation Rental	\$9.85
Hotel/Resort	\$10.85
Commercial	\$8.10
Industrial	\$8.10
Agricultural	\$6.75
Conservation	\$6.75
Residential Investor	\$9.40
Commercialized Home Use	\$5.05

REAL PROPERTY TAX DUE DATES:

- Aug 20, 2022** 1st half of fiscal year tax payment due
- Sep 30, 2022** Deadline for filing exemption claims & ownership documents
- Feb 20, 2023** 2nd half of fiscal year tax payment due

For More Information, Visit:
<https://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property/Tax-Rates>

CLASS	All rates are per \$1,000 of net taxable assessed valuation
Owner Occupied - Tier 1 up to \$1m	\$2.00
Owner Occupied - Tier 2 more than \$1,000,001 - \$3m	\$2.10
Owner Occupied - Tier 3 more than \$3m	\$2.71
Non-Owner Occupied - Tier 1 up to \$1m	\$5.85
Non-Owner Occupied - Tier 2 more than \$1,000,001 - \$4.5m	\$8.00
Non-Owner Occupied - Tier 3 more than \$4.5m	\$12.50
Apartment	\$3.50
Hotel/Resort	\$11.75
Time share	\$14.60
Agricultural	\$5.74
Short-Term Rental - Tier 1 up to \$1m	\$11.85
Short-Term Rental - Tier 2 more than \$1,000,001 - \$3m	\$11.85
Short-Term Rental - Tier 3 more than \$3m	\$11.85
Conservation	\$6.43
Commercial	\$6.05
Industrial	\$7.05
Commercial Residential	\$4.40
*Long-Term Rental - Tier 1 up to \$1m	\$3.00
*Long-Term Rental - Tier 2 more than \$1,000,001 - \$3m	\$5.00
*Long-Term Rental - Tier 3 more than \$3m	\$8.00

*NEW CLASSIFICATION

REAL PROPERTY TAX DUE DATES:

- Aug 20, 2022** 1st half of fiscal year tax payment due
- Dec 31, 2022** Deadline for filing exemption claims & ownership documents
- Feb 20, 2023** 2nd half of fiscal year tax payment due

For More Information, Visit:
<https://www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes>



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