


- 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	40%	406	▲ 6%	\$1,300,000	▲ 13%	77
CONDO	49%	496	▼ -4%	\$899,500	▲ 7%	73
LAND	11%	109	▲ 31%	\$1,050,000	▲ 62%	93

DISTRICT	2024 VS 2023 YTD NUMBER OF UNITS		2024 VS 2023 YTD TOTAL DOLLAR VOLUME		
	2024	% Change	DISTRICT	2024	% Change
SOUTH	393	10%	SOUTH	\$908,180,885	59%
WEST	226	-5%	WEST	\$321,656,717	-23%
CENTRAL	179	-8%	CENTRAL	\$176,363,276	-2%
UPCOUNTRY	99	16%	UPCOUNTRY	\$138,525,925	11%
NORTH SHORE	59	23%	NORTH SHORE	\$108,704,000	52%
LANAI/MOLOKAI	44	-4%	LANAI/MOLOKAI	\$27,684,950	32%
EAST	11	-21%	EAST	\$10,458,000	-67%
TOTAL	1,011	3%	TOTAL	\$1,691,573,753	19%

- % of Closed Sales by Districts through June 30, 2024
- Number of Recorded transactions from January 1, 2024 – June 30, 2024

 <p>RESIDENTIAL YEAR-OVER-YEAR</p>	<p>406 TOTAL NUMBER OF SALES 2024</p>	<p>\$1,300,000 MEDIAN SALES PRICE 2024</p>	<p>\$728,185,723 TOTAL DOLLAR VOLUME 2024</p>
	<p>384 TOTAL NUMBER OF SALES 2023</p> <p>6%</p>	<p>\$1,150,000 MEDIAN SALES PRICE 2023</p> <p>13%</p>	<p>\$709,510,960 TOTAL DOLLAR VOLUME 2023</p> <p>3%</p>

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
CENTRAL									
Kahakuloa	1	-	-	\$1,415,000	-	-	\$1,415,000	-	-
Kahului	37	56	-34%	\$1,150,000	\$950,000	21%	\$43,682,620	\$54,785,143	-20%
Wailuku	85	75	13%	\$1,260,000	\$1,013,000	24%	\$102,419,156	\$90,785,503	13%
EAST									
Hana	5	3	67%	\$1,125,000	\$1,425,000	-21%	\$5,288,000	\$4,600,000	15%
Kaupo	-	1	-100%	-	\$725,000	-	-	\$725,000	-100%
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	34	27	26%	\$1,487,500	\$1,410,000	6%	\$61,763,000	\$46,773,196	32%
Sprecks/Paia/Kuau	10	4	150%	\$2,487,500	\$1,996,750	25%	\$33,507,000	\$7,397,103	353%
SOUTH									
Kihei	61	58	5%	\$1,300,000	\$1,112,500	17%	\$91,233,650	\$79,809,850	14%
Maalaea	1	0	-	\$2,933,006	-	-	\$2,933,006	\$0	-
Maui Meadows	7	12	-42%	\$2,760,000	\$2,790,000	-1%	\$18,035,000	\$30,974,000	-42%
Wailea/Makena	18	11	64%	\$4,850,000	\$5,800,000	-16%	\$135,097,950	\$97,056,481	39%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	22	27	-19%	\$1,575,500	\$1,450,000	9%	\$36,814,275	\$45,580,000	-19%
Makawao/Olinda/Haliimaile	47	23	104%	\$1,224,000	\$1,117,500	10%	\$69,044,875	\$35,998,891	92%
Pukalani	10	16	-38%	\$1,250,000	\$1,075,000	16%	\$14,932,775	\$19,361,400	-23%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	8	7	14%	\$2,725,000	\$3,500,000	-22%	\$23,785,000	\$42,794,136	-44%
Kapalua	3	5	-40%	\$4,750,000	\$4,400,000	8%	\$13,413,000	\$26,305,000	-49%
Lahaina	14	22	-36%	\$2,336,250	\$2,000,000	17%	\$35,562,750	\$84,698,758	-58%
Napili/Kahana/Honokowai	16	15	7%	\$1,484,000	\$1,390,000	7%	\$22,707,216	\$20,087,499	13%
Olowalu	-	2	-100%	-	\$4,800,000	-	-	\$9,600,000	-100%
LANAI - MOLOKAI									
Lanai	6	4	50%	\$697,500	\$717,500	-3%	\$4,205,000	\$2,845,000	48%
Molokai	21	16	31%	\$510,000	\$400,000	28%	\$12,346,450	\$9,334,000	32%
MAUI SUMMARY	406	384	6%	\$1,300,000	\$1,150,000	13%	\$728,185,723	\$709,510,960	3%

1ST HALF 2024 YTD NUMBER OF SALES

DISTRICT	2024	2023	% Change
CENTRAL	123	131	-6%
SOUTH	87	81	7%
UPCOUNTRY	79	66	20%
NORTH SHORE	44	31	42%
WEST	41	51	-20%
LANAI/MOLOKAI	27	20	35%
EAST	5	4	25%
TOTAL	406	384	6%

1ST HALF 2024 YTD TOTAL DOLLAR VOLUME

DISTRICT	2024	2023	% Change
SOUTH	\$247,299,606	\$207,840,331	19%
CENTRAL	\$147,516,776	\$145,570,646	1%
UPCOUNTRY	\$120,791,925	\$100,940,291	20%
WEST	\$95,467,966	\$183,485,393	-48%
NORTH SHORE	\$95,270,000	\$54,170,299	76%
LANAI/MOLOKAI	\$16,551,450	\$12,179,000	36%
EAST	\$5,288,000	\$5,325,000	-1%
TOTAL	\$728,185,723	\$709,510,960	3%

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

CONDOMINIUM
YEAR-OVER-YEAR

496
TOTAL NUMBER OF SALES
2024

517
TOTAL NUMBER OF SALES
2023

-4%

\$899,500
MEDIAN SALES PRICE
2024

\$840,000
MEDIAN SALES PRICE
2023

7%

\$717,406,529
TOTAL DOLLAR VOLUME
2024

\$597,242,924
TOTAL DOLLAR VOLUME
2023

20%

Number of Sales

Median Sales Price

Total Dollar Volume

	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	16	12	33%	\$250,500	\$276,500	-9%	\$4,303,500	\$3,089,000	39%
Wailuku	34	29	17%	\$610,000	\$537,000	14%	\$20,378,000	\$16,461,000	24%
EAST									
Hana	-	-	-	-	-	-	-	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	-	-	\$838,500	-	-	\$838,500	-	-
SOUTH									
Kihei	170	205	-17%	\$800,000	\$800,000	0%	\$163,111,733	\$180,945,375	-10%
Maalaea	14	22	-36%	\$862,000	\$732,000	18%	\$11,883,000	\$16,068,000	-26%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	86	47	83%	\$2,710,775	\$1,995,000	36%	\$303,266,546	\$157,537,949	93%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	5	3	67%	\$1,009,000	\$899,000	12%	\$4,978,000	\$2,628,000	89%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	51	39	31%	\$1,500,000	\$1,500,000	0%	\$82,524,000	\$66,617,900	24%
Kapalua	15	17	-12%	\$2,350,000	\$1,675,000	40%	\$50,262,000	\$40,829,000	23%
Lahaina	1	38	-97%	\$95,000	\$865,750	-89%	\$95,000	\$37,219,000	-100%
Napili/Kahana/Honokowai	91	85	7%	\$670,000	\$785,000	-15%	\$65,616,750	\$68,201,200	-4%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	3	1	200%	\$2,400,000	\$1,650,000	46%	\$7,330,000	\$1,650,000	344%
Molokai	9	19	-53%	\$275,000	\$312,000	-12%	\$2,819,500	\$5,996,500	-53%
MAUI SUMMARY	496	517	-4%	\$899,500	\$840,000	7%	\$717,406,529	\$597,242,924	20%

1ST HALF 2024 YTD NUMBER OF SALES

1ST HALF 2024 YTD TOTAL DOLLAR VOLUME

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

DISTRICT	2024	2023	% Change
SOUTH	270	274	-1%
WEST	158	179	-12%
CENTRAL	50	41	22%
LANAI/MOLOKAI	12	20	-40%
UPCOUNTRY	5	3	67%
NORTH SHORE	1	-	-
EAST	-	-	-
TOTAL	496	517	-4%

DISTRICT	2024	2023	% Change
SOUTH	\$478,261,279	\$354,551,324	35%
WEST	\$198,497,750	\$212,867,100	-7%
CENTRAL	\$24,681,500	\$19,550,000	26%
LANAI/MOLOKAI	\$10,149,500	\$7,646,500	33%
UPCOUNTRY	\$4,978,000	\$2,628,000	89%
NORTH SHORE	\$838,500	-	-
EAST	-	-	-
TOTAL	\$717,406,529	\$597,242,924	20%



VACANT LAND
YEAR-OVER-YEAR

109
TOTAL NUMBER OF SALES
2024

83
TOTAL NUMBER OF SALES
2023

31%

\$1,050,000
MEDIAN SALES PRICE
2024

\$649,000
MEDIAN SALES PRICE
2023

62%

\$245,981,501
TOTAL DOLLAR VOLUME
2024

\$109,392,185
TOTAL DOLLAR VOLUME
2023

125%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	-	-	-	-	-	-	-	-	-
Wailuku	6	23	-74%	\$537,000	\$550,000	-2%	\$4,165,000	\$14,663,000	-72%
EAST									
Hana	4	8	-50%	\$705,000	\$607,500	16%	\$3,875,000	\$4,946,000	-22%
Kaupo	1	1	0%	\$630,000	\$21,132,920	-97%	\$630,000	\$21,132,920	-97%
Keanae	1	1	0%	\$665,000	\$685,000	-3%	\$665,000	\$685,000	-3%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	13	17	-24%	\$775,000	\$871,383	-11%	\$10,245,500	\$17,575,765	-42%
Sprecks/Paia/Kuau	1	-	-	\$2,350,000	-	-	\$2,350,000	-	-
SOUTH									
Kihei	2	-	-	\$2,472,500	-	-	\$4,945,000	-	-
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	34	2	1600%	\$5,062,500	\$4,250,000	19%	\$177,675,000	\$8,500,000	1990%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	11	11	0%	\$750,000	\$1,200,000	-38%	\$9,652,000	\$16,353,000	-41%
Makawao/Olinda/Haliimaile	1	5	-80%	\$1,550,000	\$600,000	158%	\$1,550,000	\$4,550,000	-66%
Pukalani	3	-	-	\$495,000	-	-	\$1,554,000	-	-
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	4	5	-20%	\$907,500	\$1,125,000	-19%	\$3,605,000	\$14,966,000	-76%
Kapalua	3	1	200%	\$1,342,500	\$1,525,000	-12%	\$4,110,000	\$1,525,000	170%
Lahaina	19	2	850%	\$825,000	\$1,262,500	-35%	\$15,776,001	\$2,525,000	525%
Napili/Kahana/Honokowai	1	-	-	\$4,200,000	-	-	\$4,200,000	-	-
Olowalu	-	1	-100%	-	\$780,000	-	-	\$780,000	-100%
LANAI - MOLOKAI									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	5	6	-17%	\$75,000	\$221,250	-66%	\$984,000	\$1,190,500	-17%
MAUI SUMMARY	109	83	31%	\$1,050,000	\$649,000	62%	\$245,981,501	\$109,392,185	125%

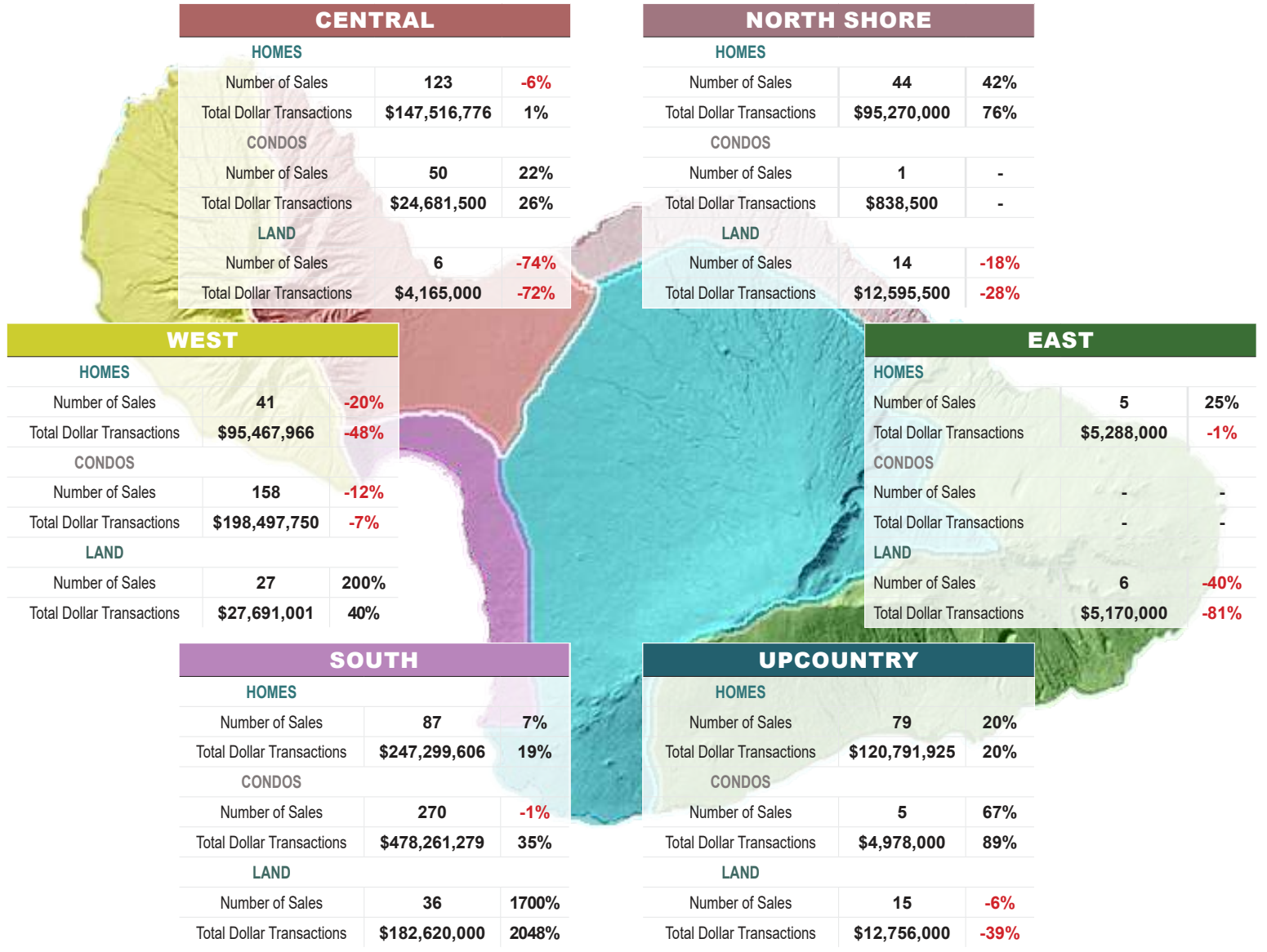
1ST HALF 2024 YTD NUMBER OF SALES

DISTRICT	2024	2023	% Change
SOUTH	36	2	1700%
WEST	27	9	200%
UPCOUNTRY	15	16	-6%
NORTH SHORE	14	17	-18%
CENTRAL	6	23	-74%
EAST	6	10	-40%
LANAI/MOLOKAI	5	6	-17%
TOTAL	109	83	31%

1ST HALF 2024 YTD TOTAL DOLLAR VOLUME

DISTRICT	2024	2023	% Change
SOUTH	\$182,620,000	\$8,500,000	2048%
WEST	\$27,691,001	\$19,796,000	40%
UPCOUNTRY	\$12,756,000	\$20,903,000	-39%
NORTH SHORE	\$12,595,500	\$17,575,765	-28%
EAST	\$5,170,000	\$26,763,920	-81%
CENTRAL	\$4,165,000	\$14,663,000	-72%
LANAI/MOLOKAI	\$984,000	\$1,190,500	-17%
TOTAL	\$245,981,501	\$109,392,185	125%

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



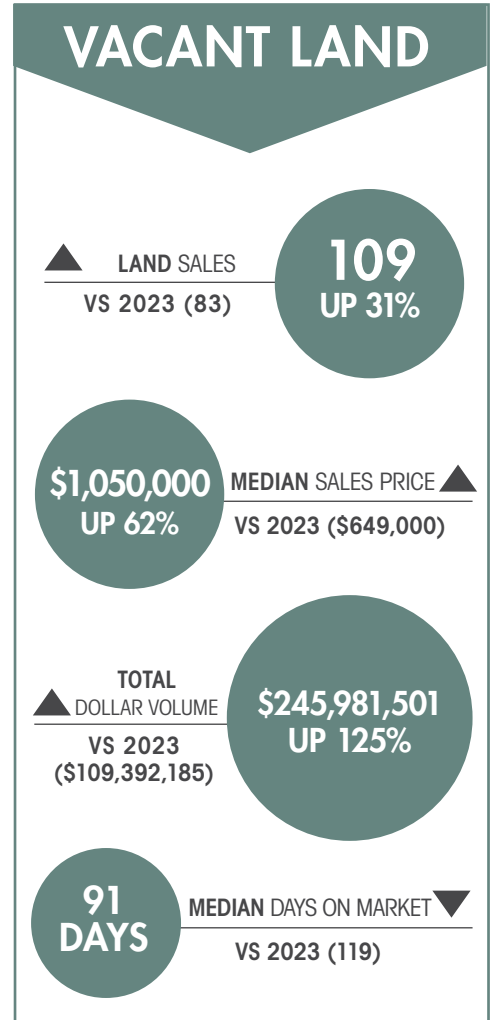
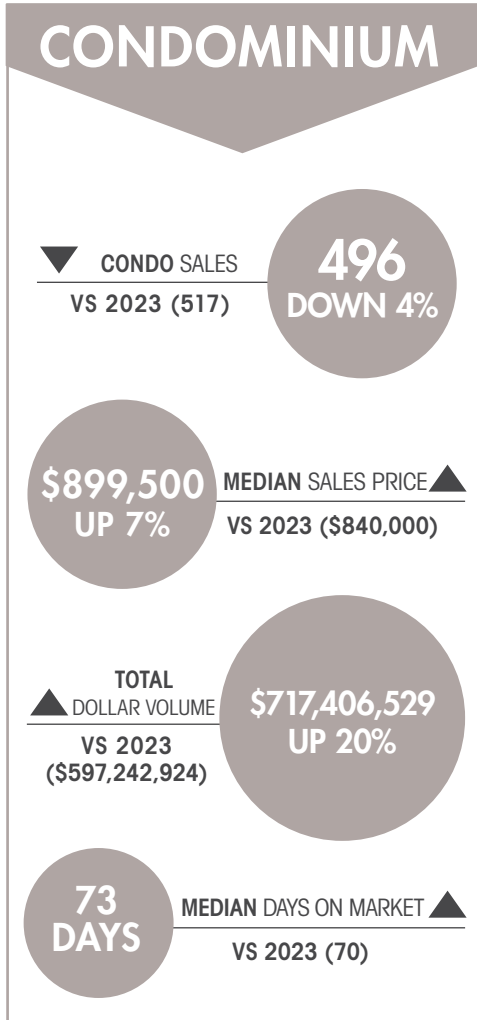
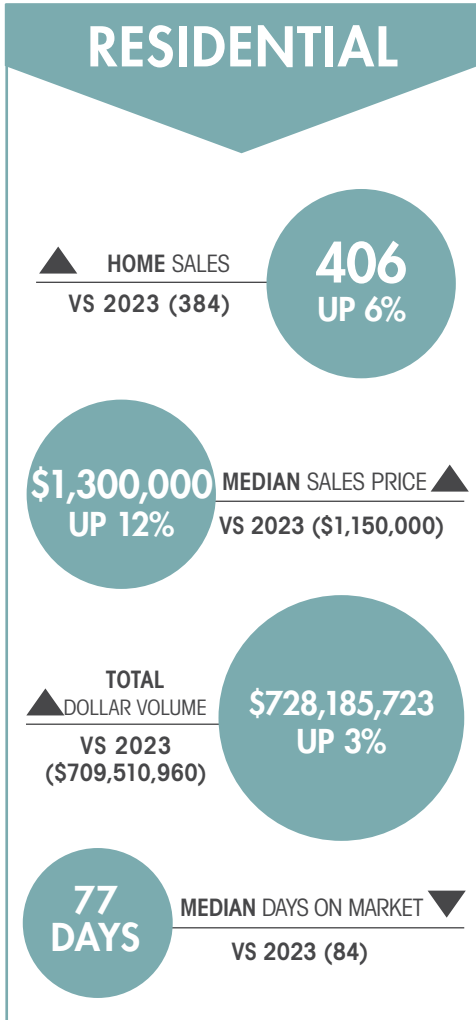
- **CENTRAL**
Kahakuloa, Kahului, Wailuku
- **SOUTH**
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- **EAST**
Hana, Kaupo, Kipahulu, Nahiku
- **UPCOUNTRY**
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- **NORTH SHORE**
Haiku, Sprecklesville/Paia/Kuau
- **WEST**
Kaanapali, Kapalua, Lahaina,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

Source:
Realtors Association of Maui
www.RAMau.com

RESIDENTIAL TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$135,097,950
Wailuku	\$102,419,156
Kihei	\$91,233,650
Makawao/Olinda/Haliimaile	\$69,044,875
Haiku	\$61,763,000
Kahului	\$43,682,620
Kula/Ulupalakua/Kanaio	\$36,814,275
Lahaina	\$35,562,750
Sprecklesville/Paia/Kuau	\$33,507,000
Kaanapali	\$23,785,000

CONDOMINIUM TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$303,266,546
Kihei	\$163,111,733
Kaanapali	\$82,524,000
Napili/Kahana/Honokowai	\$65,616,750
Kapalua	\$50,262,000
Wailuku	\$20,378,000
Maalaea	\$11,883,000
Lanai	\$7,330,000
Pukalani	\$4,978,000
Kahului	\$4,303,500

VACANT LAND TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$177,675,000
Lahaina	\$15,776,001
Haiku	\$10,245,500
Kula/Ulupalakua/Kanaio	\$9,652,000
Kihei	\$4,945,000
Napili/Kahana/Honokowai	\$4,200,000
Wailuku	\$4,165,000
Kapalua	\$4,110,000
Hana	\$3,875,000
Kaanapali	\$3,605,000



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, 2024 1st half of fiscal year tax payment due

Sep 30, 2024 Deadline for filing exemption claims & ownership documents

Feb 20, 2025 2nd half of fiscal year tax payment due

For More Information Visit: www.realpropertyhonolulu.com

Hawai'i County

Classification	Tax Rate (Per \$1,000)	Rate
Affordable Rental Housing		\$5.75
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		\$5.75

REAL PROPERTY TAX DUE DATES:

Aug 20, 2024 1st half of fiscal year tax payment due

Dec 31, 2024 Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year

Feb 20, 2025 2nd half of fiscal year tax payment due

June 30, 2025 Deadline for filing exemption claims & ownership documents for February 20th real prop taxes the following year

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



FISCAL YEAR July 1, 2024 to June 30, 2025

Maui County

Classification	Tax Rate (Per \$1,000)	Rate
Owner-Occupied Tier 1: Up to \$1 Million		\$1.80
Owner-Occupied Tier 2: \$1,000,001 to \$3 Million		\$2.00
Owner-Occupied Tier 3: More Than \$3 Million		\$3.25
Non-Owner-Occupied Tier 1: Up to \$1 Million		\$5.87
Non-Owner-Occupied Tier 2: \$1,000,001 to \$3 Million		\$8.50
Non-Owner-Occupied Tier 3: More Than \$3 Million		\$14.00
Apartment		\$3.50
Hotel And Resort		\$11.75
Time Share		\$14.60
TVR-STRH Tier 1: Up to \$1,000,000		\$12.50
TVR-STRH Tier 2: \$1,000,001 to \$3,000,000		\$13.50
TVR-STRH Tier 3: More Than \$3,000,000		\$15.00
Long-Term Rental Tier 1: Up to \$1 Million		\$3.00
Long-Term Rental Tier 2: \$1,000,001 to \$3 Million		\$5.00
Long-Term Rental Tier 3: More Than \$3 Million		\$8.00
Agricultural		\$5.74
Conservation		\$6.43
Commercial		\$6.05
Industrial		\$7.05
Commercial Residential Tier 1: Up to \$1,000,000		\$4.00
Commercial Residential Tier 2: \$1,000,001 to \$3,000,000		\$5.00
Commercial Residential Tier 3: More Than \$3,000,000		\$8.00

REAL PROPERTY TAX DUE DATES:

Aug 20, 2024 1st half of fiscal year tax payment due

Dec 31, 2024 Deadline for filing exemption claims & ownership documents

Feb 20, 2025 2nd half of fiscal year tax payment due

For Info On Classifications Visit: www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes

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 mil		\$11.30
Vacation Rental Tier 2: \$1,000,001 to \$2.5		\$11.75
Vacation Rental Tier 3: \$ More than \$2.5 mil		\$12.20
Hotel and Resort		\$11.75
Commercial		\$8.10
Industrial		\$8.10
Agricultural		\$6.75
Conservation		\$6.75
Owner-Occipied Mixed-Use		\$5.05

REAL PROPERTY TAX DUE DATES:

Aug 20, 2024 1st half of fiscal year tax payment due

Sep 30, 2024 Deadline for filing exemption claims & ownership documents

Feb 20, 2025 2nd half of fiscal year tax payment due

For more information visit: www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax-Assessment