


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	41%	529	▲ 3%	\$1,300,000	▲ 11%	78	
CONDO	49%	629	▼ -9%	\$900,000	▲ 8%	80	
LAND	10%	136	▲ 19%	\$900,001	▲ 28%	96	

DISTRICT	2024 VS 2023 YTD NUMBER OF UNITS		2024 VS 2023 YTD TOTAL DOLLAR VOLUME		
	2024	% Change	DISTRICT	2024	% Change
SOUTH	494	3%	SOUTH	\$1,133,624,824	50%
WEST	274	-14%	WEST	\$416,568,735	-23%
CENTRAL	232	-13%	CENTRAL	\$228,683,079	-10%
UPCOUNTRY	136	27%	UPCOUNTRY	\$187,775,124	11%
NORTH SHORE	79	14%	NORTH SHORE	\$137,756,999	31%
LANAI/MOLOKAI	63	3%	LANAI/MOLOKAI	\$41,491,450	47%
EAST	16	0%	EAST	\$13,956,000	-59%
TOTAL	1,294	-2%	TOTAL	\$2,159,856,211	15%

% of Closed Sales by Districts through August 31, 2024
 Number of Recorded transactions from January 1, 2024 - August 31, 2024

 <p>RESIDENTIAL YEAR-OVER-YEAR</p>	<p>529 TOTAL NUMBER OF SALES 2024</p>	<p>\$1,300,000 MEDIAN SALES PRICE 2024</p>	<p>\$934,885,543 TOTAL DOLLAR VOLUME 2024</p>
	<p>512 TOTAL NUMBER OF SALES 2023</p> <p>3%</p>	<p>\$1,172,500 MEDIAN SALES PRICE 2023</p> <p>11%</p>	<p>\$913,550,136 TOTAL DOLLAR VOLUME 2023</p> <p>2%</p>

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
CENTRAL									
Kahakuloa	1	1	0%	\$1,415,000	\$1,525,000	-7%	\$1,415,000	\$1,525,000	-7%
Kahului	53	67	-21%	\$1,195,600	\$955,000	25%	\$62,564,388	\$66,417,143	-6%
Wailuku	106	116	-9%	\$1,250,000	\$1,070,000	17%	\$127,567,191	\$141,693,909	-10%
EAST									
Hana	5	5	0%	\$1,125,000	\$950,000	18%	\$5,288,000	\$6,312,500	-16%
Kaupo	-	1	-100%	-	\$725,000	-	-	\$725,000	-100%
Keanae	1	-	-	\$499,000	-	-	\$499,000	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	1	-	-	\$749,000	-	-	\$749,000	-	-
NORTH SHORE									
Haiku	49	40	23%	\$1,500,000	\$1,565,000	-4%	\$87,320,999	\$71,672,196	22%
Sprecks/Paia/Kuau	10	7	43%	\$2,487,500	\$1,700,000	46%	\$33,507,000	\$11,097,103	202%
SOUTH									
Kihei	75	76	-1%	\$1,350,000	\$1,167,500	16%	\$118,726,758	\$103,262,350	15%
Maalaea	1	-	-	\$2,933,006	-	-	\$2,933,006	-	-
Maui Meadows	7	14	-50%	\$2,760,000	\$2,840,000	-3%	\$18,035,000	\$37,034,000	-51%
Wailea/Makena	20	13	54%	\$4,850,000	\$5,800,000	-16%	\$144,307,781	\$108,156,481	33%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	30	30	0%	\$1,532,500	\$1,377,500	11%	\$47,757,975	\$49,905,000	-4%
Makawao/Olinda/Haliimaile	63	29	117%	\$1,224,000	\$1,110,000	10%	\$94,273,874	\$42,304,891	123%
Pukalani	16	20	-20%	\$1,262,500	\$1,025,000	23%	\$22,119,275	\$23,324,400	-5%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	9	11	-18%	\$2,750,000	\$3,550,000	-23%	\$27,385,000	\$60,544,136	-55%
Kapalua	5	8	-38%	\$5,513,000	\$4,350,000	27%	\$37,288,000	\$38,980,000	-4%
Lahaina	16	26	-39%	\$2,833,750	\$2,000,000	42%	\$43,135,630	\$96,273,758	-55%
Napili/Kahana/Honokowai	24	20	20%	\$1,586,500	\$1,417,500	12%	\$36,092,216	\$27,697,499	30%
Olowalu	-	2	-100%	-	\$4,800,000	-	-	\$9,600,000	-100%
LANAI - MOLOKAI									
Lanai	9	6	50%	\$675,000	\$719,000	-6%	\$6,280,000	\$4,283,000	47%
Molokai	28	20	40%	\$486,000	\$437,500	11%	\$17,640,450	\$12,741,770	38%
MAUI SUMMARY	529	512	3%	\$1,300,000	\$1,172,500	11%	\$934,885,543	\$913,550,136	2%

AUGUST 2024 YTD NUMBER OF SALES			
DISTRICT	2024	2023	% Change
CENTRAL	160	184	-13%
UPCOUNTRY	109	79	38%
SOUTH	103	103	0%
NORTH SHORE	59	47	26%
WEST	54	67	-19%
LANAI/MOLOKAI	37	26	42%
EAST	7	6	17%
TOTAL	529	512	3%

AUGUST 2024 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2024	2023	% Change
SOUTH	\$284,002,545	\$248,452,831	14%
CENTRAL	\$191,546,579	\$209,636,052	-9%
UPCOUNTRY	\$164,151,124	\$115,534,291	42%
WEST	\$143,900,846	\$233,095,393	-38%
NORTH SHORE	\$120,827,999	\$82,769,299	46%
LANAI/MOLOKAI	\$23,920,450	\$17,024,770	41%
EAST	\$6,536,000	\$7,037,500	-7%
TOTAL	\$934,885,543	\$913,550,136	2%

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

CONDOMINIUM
YEAR-OVER-YEAR

629
TOTAL NUMBER OF SALES
2024
694
TOTAL NUMBER OF SALES
2023
-9%

\$900,000
MEDIAN SALES PRICE
2024
\$830,000
MEDIAN SALES PRICE
2023
8%

\$959,530,667
TOTAL DOLLAR VOLUME
2024
\$814,368,774
TOTAL DOLLAR VOLUME
2023
18%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	22	16	38%	\$250,000	\$279,000	-10%	\$6,138,500	\$4,188,000	47%
Wailuku	43	41	5%	\$605,000	\$540,000	12%	\$26,313,000	\$23,200,000	13%
EAST									
Hana	-	-	-	-	-	-	-	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	1	0%	\$838,500	\$800,000	5%	\$838,500	\$800,000	5%
SOUTH									
Kihei	220	276	-20%	\$782,500	\$800,000	-2%	\$209,135,133	\$245,133,075	-15%
Maalaea	14	34	-59%	\$862,000	\$717,000	20%	\$11,883,000	\$23,990,000	-51%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	120	61	97%	\$2,682,500	\$2,050,000	31%	\$445,334,146	\$225,619,949	97%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	5	4	25%	\$1,009,000	\$899,000	12%	\$4,978,000	\$3,593,000	39%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	64	53	21%	\$1,517,500	\$1,500,000	1%	\$106,565,839	\$98,084,600	9%
Kapalua	15	22	-32%	\$2,350,000	\$1,685,000	40%	\$50,262,000	\$49,244,000	2%
Lahaina	1	43	-98%	\$95,000	\$865,000	-89%	\$95,000	\$40,808,950	-100%
Napili/Kahana/Honokowai	108	118	-9%	\$690,000	\$750,000	-8%	\$82,453,049	\$90,453,700	-9%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	5	1	400%	\$2,400,000	\$1,650,000	46%	\$12,140,000	\$1,650,000	636%
Molokai	11	24	-54%	\$275,000	\$323,500	-15%	\$3,394,500	\$7,603,500	-55%
MAUI SUMMARY	629	694	-9%	\$900,000	\$830,000	8%	\$959,530,667	\$814,368,774	18%


AUGUST 2024 YTD NUMBER OF SALES

DISTRICT	2024	2023	% Change
SOUTH	354	371	-5%
WEST	188	236	-20%
CENTRAL	65	57	14%
LANAI/MOLOKAI	16	25	-36%
UPCOUNTRY	5	4	25%
NORTH SHORE	1	1	0%
EAST	-	-	-
TOTAL	629	694	-9%

AUGUST 2024 YTD TOTAL DOLLAR VOLUME

DISTRICT	2024	2023	% Change
SOUTH	\$666,352,279	\$494,743,024	35%
WEST	\$239,375,888	\$278,591,250	-14%
CENTRAL	\$32,451,500	\$27,388,000	18%
LANAI/MOLOKAI	\$15,534,500	\$9,253,500	68%
UPCOUNTRY	\$4,978,000	\$3,593,000	39%
NORTH SHORE	\$838,500	\$800,000	5%
EAST	-	-	-
TOTAL	\$959,530,667	\$814,368,774	18%

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

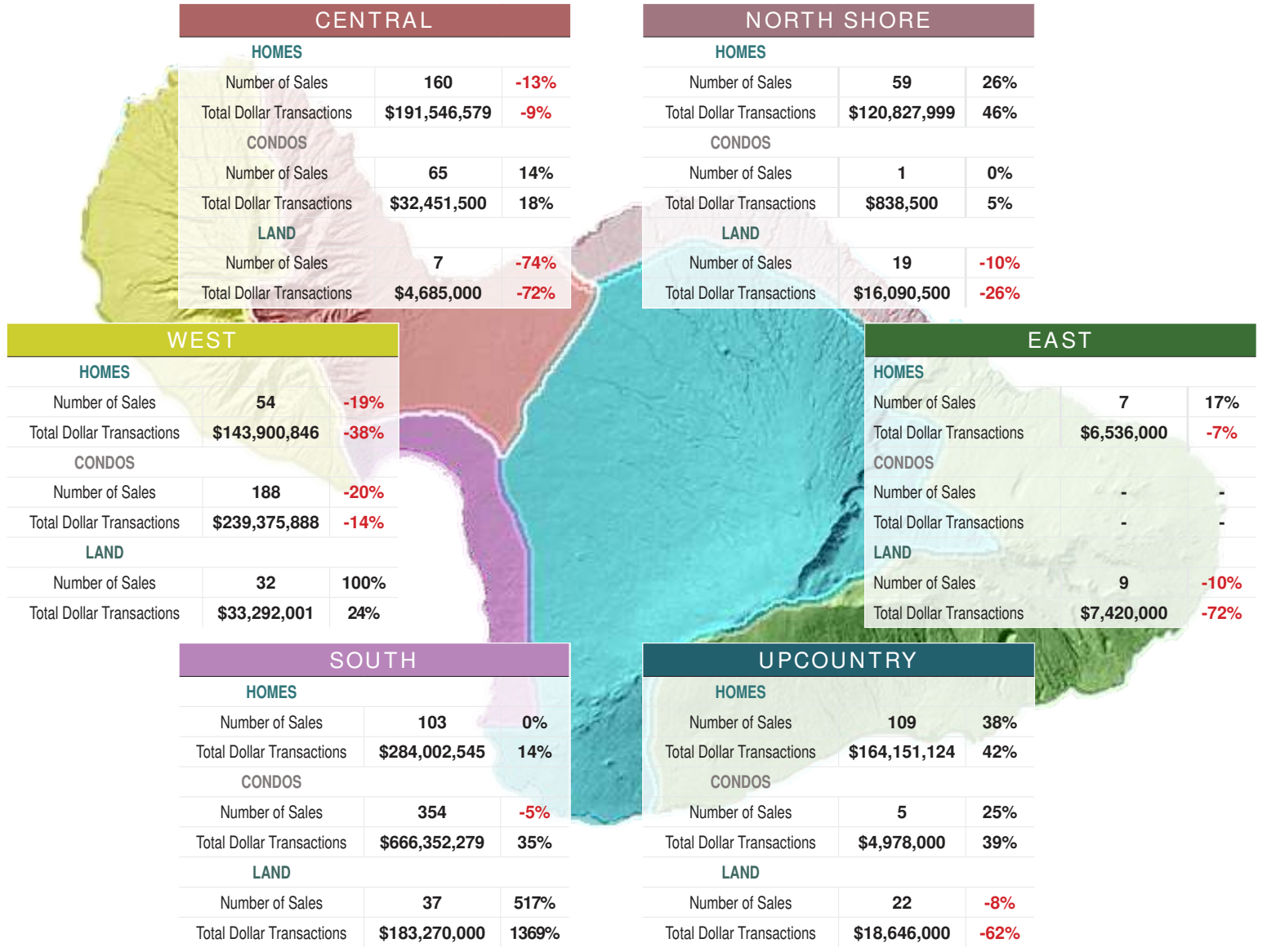
 <p>VACANT LAND YEAR-OVER-YEAR</p>	<p>136 TOTAL NUMBER OF SALES 2024</p>	<p>\$900,001 MEDIAN SALES PRICE 2024</p>	<p>\$265,440,001 TOTAL DOLLAR VOLUME 2024</p>
	<p>114 TOTAL NUMBER OF SALES 2023</p> <p>19%</p>	<p>\$701,000 MEDIAN SALES PRICE 2023</p> <p>28%</p>	<p>\$155,946,993 TOTAL DOLLAR VOLUME 2023</p> <p>70%</p>

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	-	-	-	-	-	-	-	-	-
Wailuku	7	27	-74%	\$520,000	\$550,000	-6%	\$4,685,000	\$16,586,500	-72%
EAST									
Hana	7	8	-13%	\$750,000	\$607,500	24%	\$6,125,000	\$4,946,000	24%
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	18	21	-14%	\$782,500	\$912,500	-14%	\$13,740,500	\$21,742,765	-37%
Sprecks/Paia/Kuau	1	-	-	\$2,350,000	-	-	\$2,350,000	-	-
SOUTH									
Kihei	2	-	-	\$2,472,500	-	-	\$4,945,000	-	-
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	-	1	-100%	-	\$1,620,000	-	-	\$1,620,000	-100%
Wailea/Makena	35	5	600%	\$5,000,000	\$943,808	430%	\$178,325,000	\$10,852,808	1543%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	17	15	13%	\$775,000	\$1,200,000	-35%	\$14,762,000	\$26,298,000	-44%
Makawao/Olinda/Haliimaile	2	8	-75%	\$1,165,000	\$1,025,000	14%	\$2,330,000	\$22,850,000	-90%
Pukalani	3	1	200%	\$495,000	\$485,000	2%	\$1,554,000	\$485,000	220%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	4	7	-43%	\$907,500	\$940,000	-4%	\$3,605,000	\$16,522,500	-78%
Kapalua	3	3	0%	\$1,342,500	\$1,200,000	12%	\$4,110,000	\$3,720,000	11%
Lahaina	23	3	667%	\$825,000	\$1,300,000	-37%	\$20,401,001	\$3,825,000	433%
Napili/Kahana/Honokowai	1	-	-	\$4,200,000	-	-	\$4,200,000	-	-
Olowalu	1	3	-67%	\$976,000	\$780,000	25%	\$976,000	\$2,745,000	-64%
LANAI - MOLOKAI									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	10	10	0%	\$118,750	\$221,250	-46%	\$2,036,500	\$1,935,500	5%
MAUI SUMMARY	136	114	19%	\$900,001	\$701,000	28%	\$265,440,001	\$155,946,993	70%

AUGUST 2024 YTD NUMBER OF SALES			
DISTRICT	2024	2023	% Change
SOUTH	37	6	517%
WEST	32	16	100%
UPCOUNTRY	22	24	-8%
NORTH SHORE	19	21	-10%
LANAI/MOLOKAI	10	10	0%
EAST	9	10	-10%
CENTRAL	7	27	-74%
TOTAL	136	114	19%

AUGUST 2024 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2024	2023	% Change
SOUTH	\$183,270,000	\$12,472,808	1369%
WEST	\$33,292,001	\$26,812,500	24%
UPCOUNTRY	\$18,646,000	\$49,633,000	-62%
NORTH SHORE	\$16,090,500	\$21,742,765	-26%
EAST	\$7,420,000	\$26,763,920	-72%
CENTRAL	\$4,685,000	\$16,586,500	-72%
LANAI/MOLOKAI	\$2,036,500	\$1,935,500	5%
TOTAL	\$265,440,001	\$155,946,993	70%

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



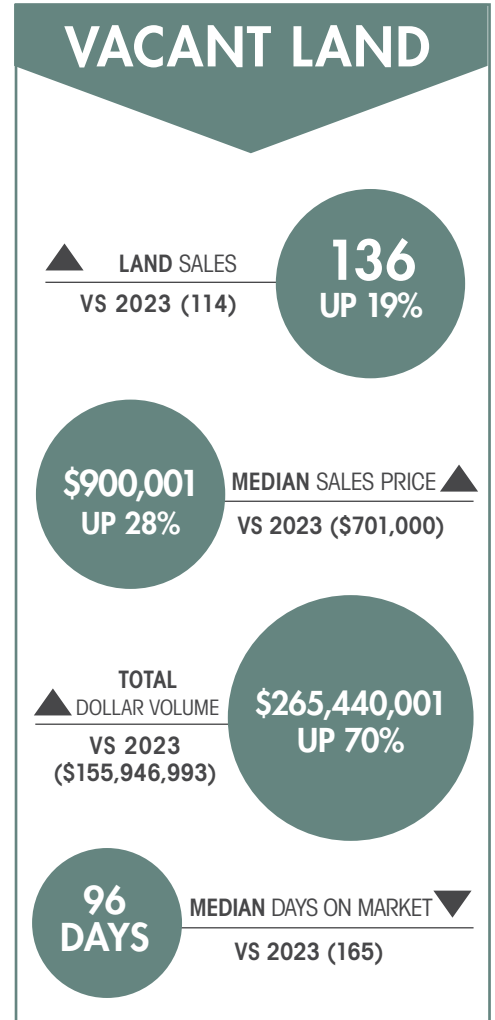
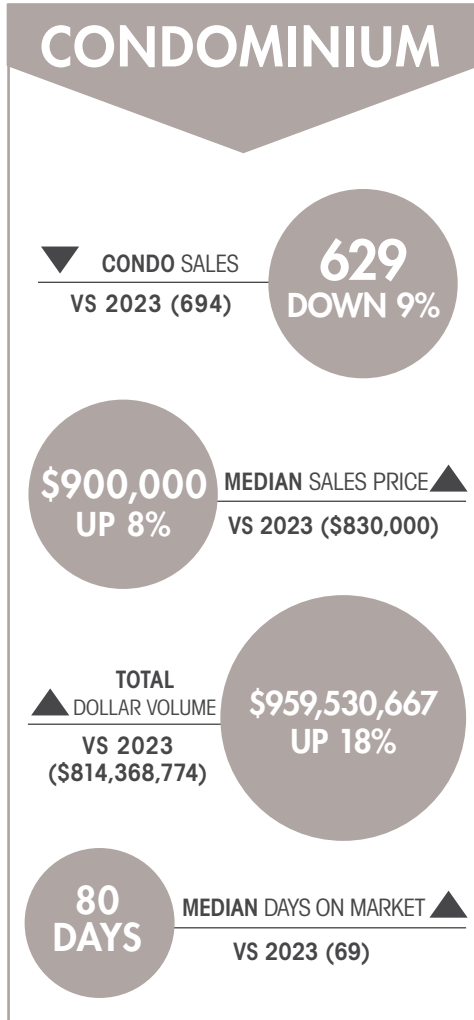
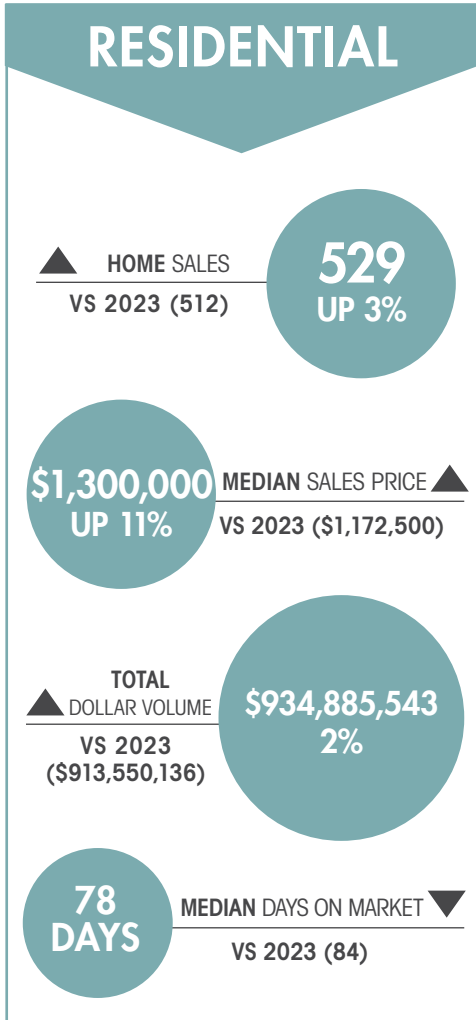
- **CENTRAL**
Kahakuloa, Kahului, Wailuku
- **SOUTH**
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- **EAST**
Hana, Kaupo, Kipahulu, Nahiku
- **UPCOUNTRY**
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- **NORTH SHORE**
Haiku, Sprecklesville/Paia/Kuau
- **WEST**
Kaanapali, Kapalua, Lahaina,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

Source:
Realtors Association of Maui
www.RAMau.com

RESIDENTIAL TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$144,307,781
Wailuku	\$127,567,191
Kihei	\$118,726,758
Makawao/Olinda/Haliimaile	\$94,273,874
Haiku	\$87,320,999
Kahului	\$62,564,388
Kula/Ulupalakua/Kanaio	\$47,757,975
Lahaina	\$43,135,630
Kapalua	\$37,288,000
Napili/Kahana/Honokowai	\$36,092,216

CONDOMINIUM TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$445,334,146
Kihei	\$209,135,133
Kaanapali	\$106,565,839
Napili/Kahana/Honokowai	\$82,453,049
Kapalua	\$50,262,000
Wailuku	\$26,313,000
Lanai	\$12,140,000
Maalaea	\$11,883,000
Kahului	\$6,138,500
Pukalani	\$4,978,000

VACANT LAND TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$178,325,000
Lahaina	\$20,401,001
Kula/Ulupalakua/Kanaio	\$14,762,000
Haiku	\$13,740,500
Hana	\$6,125,000
Kihei	\$4,945,000
Wailuku	\$4,685,000
Napili/Kahana/Honokowai	\$4,200,000
Kapalua	\$4,110,000
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