

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

		% OF CLOSINGS	# OF UNITS	RECOR	DED	MEDIAN	PRICE		MEDIAN	DAYS ON N	MARKET
	HOMES	41%	581		1%	\$1,300,000		9%	80		-5%
H	CONDO	49%	680		-11%	\$912,500		11%	83		19%
*	LAND	10%	145		15%	\$902,501		34%	97		-38%

	2024 VS 2023 YTD NUMBER OF UNITS			2024 VS 2023 YTD TOTAL DOLLAR VOLUME			
	DISTRICT 2024 % Change			DISTRICT	2024	% Change	
	SOUTH	525	-2%	SOUTH	\$1,207,884,121	45%	
	WEST	301	-13%	WEST	\$467,222,735	-21%	
	CENTRAL	257	-16%	CENTRAL	\$255,816,631	-13%	
% of Closed Sales by Districts	UPCOUNTRY	149	27%	UPCOUNTRY	\$208,290,624	15%	
through September 30, 2024	NORTH SHORE	85	9%	NORTH SHORE	\$146,511,999	23%	
Number of Recorded transactions	LANAI/MOLOKAI	71	9%	LANAI/MOLOKAI	\$45,298,450	55%	
from January 1, 2024 – September 30, 2024	EAST	18	0%	EAST	\$15,345,000	-57%	
•	TOTAL	1,406	-4%	TOTAL	\$2,346,369,560	13%	









581

TOTAL NUMBER OF SALES

2024 578

1%

TOTAL NUMBER OF SALES

2023

\$1,300,000

MEDIAN SALES PRICE

2024

\$1,195,500

9%

MEDIAN SALES PRICE

2023

\$1,042,208,595

TOTAL DOLLAR VOLUME

2024

\$1,028,636,739

1%

TOTAL DOLLAR VOLUME

2023

	Number of Sales			Media	<b>Median Sales Price</b>			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	55	76	-28%	\$1,195,600	\$972,000	23%	\$64,828,388	\$77,438,996	-16%	
Wailuku	124	133	-7%	\$1,250,000	\$1,090,000	15%	\$149,776,743	\$161,518,659	-7%	
EAST										
Hana	6	5	20%	\$1,132,500	\$950,000	19%	\$6,428,000	\$6,312,500	2%	
Kaupo	-	1	-100%	-	\$725,000	-	-	\$725,000	-100%	
Keanae	1	-	-	\$499,000	-	-	\$499,000	-	-	
Kipahulu	-	-	-	-	-	-	-	-	-	
Nahiku	1	1	0%	\$749,000	\$799,000	-6%	\$749,000	\$799,000	-6%	
NORTH SHORE										
Haiku	53	45	18%	\$1,500,000	\$1,500,000	0%	\$93,070,999	\$81,582,196	14%	
Sprecks/Paia/Kuau	11	9	22%	\$2,100,000	\$1,460,000	44%	\$35,607,000	\$13,907,103	156%	
SOUTH										
Kihei	81	88	-8%	\$1,389,000	\$1,178,500	18%	\$128,016,758	\$120,750,350	6%	
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	21	15	40%	\$5,000,000	\$5,700,000	-12%	\$162,307,781	\$113,156,481	43%	
UPCOUNTRY										
Kula/Ulupalakua/Kanaio	34	32	6%	\$1,580,500	\$1,460,000	8%	\$58,727,975	\$53,710,000	9%	
Makawao/Olinda/Haliimaile	68	31	119%	\$1,237,000	\$1,110,000	11%	\$99,999,874	\$45,804,891	118%	
Pukalani	17	23	-26%	\$1,325,000	\$1,000,000	33%	\$23,568,775	\$26,219,400	-10%	
WEST										
Honokohau	-	-	-	-	-	-	-	-	-	
Kaanapali	11	15	-27%	\$2,750,000	\$3,900,000	-30%	\$32,935,000	\$78,239,136	-58%	
Kapalua	6	10	-40%	\$6,194,000	\$4,350,000	42%	\$53,288,000	\$49,430,000	8%	
Lahaina	16	28	-43%	\$2,833,750	\$2,150,000	32%	\$43,135,630	\$100,823,758	-57%	
Napili/Kahana/Honokowai	27	23	17%	\$1,595,000	\$1,462,500	9%	\$40,736,216	\$33,035,499	23%	
Olowalu	-	2	-100%	-	\$4,800,000	-	-	\$9,600,000	-100%	
LANAI - MOLOKAI										
Lanai	10	6	67%	\$710,000	\$719,000	-1%	\$7,130,000	\$4,283,000	67%	
Molokai	30	20	50%	\$512,500	\$437,500	17%	\$19,020,450	\$12,741,770	49%	
MAUI SUMMARY	581	578	1%	\$1,300,000	\$1,195,500	9%	\$1,042,208,595	\$1,028,636,739	1%	

3RD QUARTER 2024 YTD NUMBER OF SALES										
DISTRICT	2024	2023	% Change							
CENTRAL	180	210	-14%							
UPCOUNTRY	119	86	38%							
SOUTH	110	117	-6%							
NORTH SHORE	64	54	19%							
WEST	60	78	-23%							
LANAI/MOLOKAI	40	26	54%							
EAST	8	7	14%							
TOTAL	581	578	1%							

3RD QUARTER 2024 YTD TOTAL DOLLAR VOLUME											
DISTRICT	2024	2023	% Change								
SOUTH	\$311,292,545	\$270,940,831	15%								
CENTRAL	\$216,020,131	\$240,482,655	-10%								
UPCOUNTRY	\$182,296,624	\$125,734,291	45%								
WEST	\$170094846	\$271128393	-37%								
NORTH SHORE	\$128,677,999	\$95,489,299	35%								
LANAI/MOLOKAI	\$26,150,450	\$17,024,770	-35%								
EAST	\$7,676,000	\$7,836,500	-2%								
TOTAL	\$1,042,208,595	\$1,028,636,739	1%								

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

www.FidelityHawaii.com







680

TOTAL NUMBER OF SALES

2024 761

-11%

TOTAL NUMBER OF SALES

2023

\$912,500

MEDIAN SALES PRICE

2024

\$825,000

11%

MEDIAN SALES PRICE

2023

\$1,020,076,964

TOTAL DOLLAR VOLUME

2024

\$889,151,853

15%

TOTAL DOLLAR VOLUME

2023

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	Nui	mber of	Sales	Median Sales Price			Iotal	Dollar Volum	е
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	24	17	41%	\$250,000	\$280,000	-11%	\$6,708,500	\$4,787,999	40%
Wailuku	46	48	-4%	\$610,000	\$545,250	12%	\$28,403,000	\$28,010,500	1%
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	233	312	-25%	\$780,000	\$800,000	-3%	\$220,419,430	\$278,485,075	-21%
Maalaea	15	37	-60%	\$799,000	\$701,000	14%	\$12,343,000	\$25,834,580	-52%
Maui Meadows	0	0	-	-	-	-	\$0	\$0	-
Wailea/Makena	127	65	95%	\$2,675,000	\$2,050,000	31%	\$465,509,146	\$246,896,949	89%
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	71	55	29%	\$1,437,500	\$1,500,000	-4%	\$115,858,839	\$100,979,600	15%
Kapalua	21	22	-5%	\$1,500,000	\$1,685,000	-11%	\$59,397,000	\$49,244,000	21%
Lahaina	1	43	-98%	\$95,000	\$865,000	-89%	\$95,000	\$40,808,950	-100%
Napili/Kahana/Honokowai	116	130	-11%	\$690,000	\$750,000	-8%	\$88,485,049	\$100,085,700	-12%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	5	1	400%	\$2,400,000	\$1,650,000	46%	\$12,140,000	\$1,650,000	636%
Molokai	15	26	-42%	\$290,000	\$312,000	-7%	\$4,901,500	\$7,975,500	-39%
MAUI SUMMARY	680	761	-11%	\$912,500	\$825,000	11%	\$1,020,076,964	\$889,151,853	15%

3RD QUARTER	1 2024 YTD N	NUMBER OF	SALES
DISTRICT	2024	2023	% Change
SOUTH	375	414	-9%
WEST	209	250	-16%
CENTRAL	70	65	8%
LANAI/MOLOKAI	20	27	-26%
UPCOUNTRY	5	4	25%
NORTH SHORE	1	1	0%
EAST	-	-	-
TOTAL	680	761	-11%

3RD QUARTER 2024 YTD TOTAL DOLLAR VOLUME											
DISTRICT	2024	2023	% Change								
SOUTH	\$698,271,576	\$551,216,604	27%								
WEST	\$263,835,888	\$291,118,250	-9%								
CENTRAL	\$35,111,500	\$32,798,499	7%								
LANAI/MOLOKAI	\$17,041,500	\$9,625,500	77%								
UPCOUNTRY	\$4,978,000	\$3,593,000	39%								
NORTH SHORE	\$838,500	\$800,000	5%								
EAST	-	-	-								
TOTAL	\$1,020,076,964	\$889,151,853	15%								

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

www.FidelityHawaii.com







145

TOTAL NUMBER OF SALES

2024

126

15%

TOTAL NUMBER OF SALES

2023

\$902,501

\$675,000

MEDIAN SALES PRICE

2024

34%

MEDIAN SALES PRICE

2023

\$284,084,001

TOTAL DOLLAR VOLUME

2024

\$164,252,993

73% TOTAL DOLLAR VOLUME

2023

			•		0			<b>.</b>	
	Nur	mber of	Sales	Media	an Sales Pric	ce	Total	Dollar Volum	е
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
CENTRAL									
Kahakuloa	-	1	-100%	-	\$678,000	-	-	\$678,000	-100%
Kahului	-	-	-	-	-	-	-	-	-
Wailuku	7	30	-77%	\$520,000	\$550,000	-6%	\$4,685,000	\$19,886,500	-76%
EAST									
Hana	7	9	-22%	\$750,000	\$615,000	22%	\$6,125,000	\$5,861,000	5%
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	1	-	-	\$249,000	-	-	\$249,000	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	19	23	-17%	\$790,000	\$871,383	-9%	\$14,645,500	\$22,705,765	-36%
Sprecks/Paia/Kuau	1	-	-	\$2,350,000	-	-	\$2,350,000	-	-
SOUTH									
Kihei	3	-	-	\$2,050,000	-	-	\$6,995,000	-	-
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	-	1	-100%	-	\$1,620,000	-	-	\$1,620,000	-100%
Wailea/Makena	37	5	640%	\$5,000,000	\$943,808	430%	\$191,325,000	\$10,852,808	1663%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	19	16	19%	\$775,000	\$1,150,000	-33%	\$16,457,000	\$26,913,000	-39%
Makawao/Olinda/Haliimaile	2	8	-75%	\$1,165,000	\$1,025,000	14%	\$2,330,000	\$22,850,000	-90%
Pukalani	4	3	33%	\$532,500	\$485,000	10%	\$2,229,000	\$1,610,000	38%
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	-	1	-100%	-	\$435,000	-	-	\$435,000	-100%
Molokai	11	11	0%	\$110,000	\$225,000	-51%	\$2,106,500	\$2,210,500	-5%
MAUI SUMMARY	145	126	15%	\$902,501	\$675,000	34%	\$284,084,001	\$164,252,993	73%

3RD QUARTER 2024 YTD NUMBER OF SALES									
DISTRICT	2024	2023	% Change						
SOUTH	40	6	567%						
WEST	32	16	100%						
UPCOUNTRY	25	27	-7%						
NORTH SHORE	20	23	-13%						
LANAI/MOLOKAI	11	12	-8%						
EAST	10	11	-9%						
CENTRAL	7	31	-123%						
TOTAL	145	126	15%						

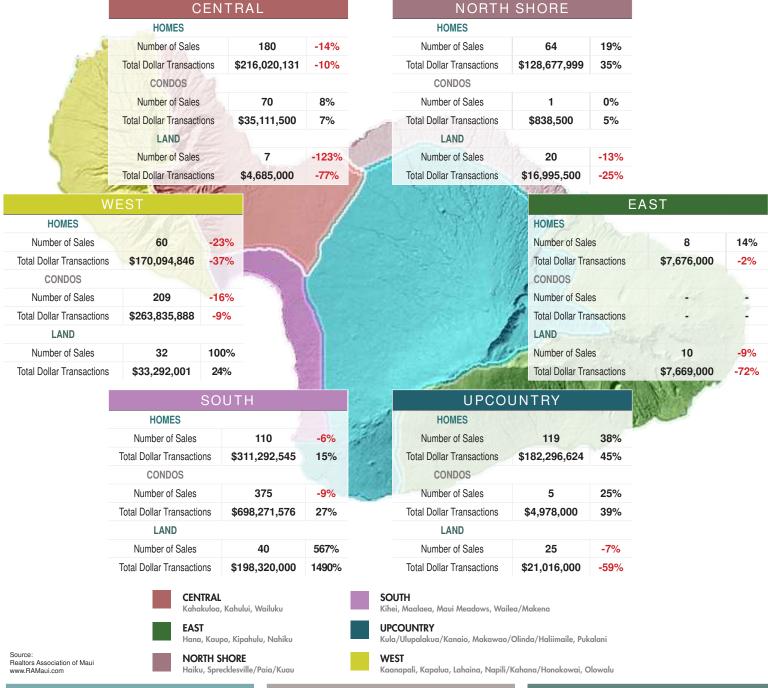
3RD QUARTER 2024 YTD TOTAL DOLLAR VOLUME											
DISTRICT	2024	2023	% Change								
SOUTH	\$198,320,000	\$12472808	1490%								
WEST	\$33292001	\$26812500	24%								
UPCOUNTRY	\$21,016,000	\$51,373,000	-59%								
NORTH SHORE	\$16,995,500	\$22,705,765	-25%								
EAST	\$7,669,000	\$27,678,920	-72%								
CENTRAL	\$4685000	\$20,564,500	-77%								
LANAI/MOLOKAI	\$2,106,500	\$2,645,500	0%								
TOTAL	\$284,084,001	\$164,252,993	73%								

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

www.FidelityHawaii.com







#### **RESIDENTIAL**

TOP 10 AREAS Total Dollar Volume

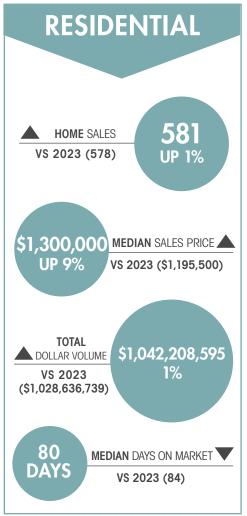
#### CONDOMINIUM

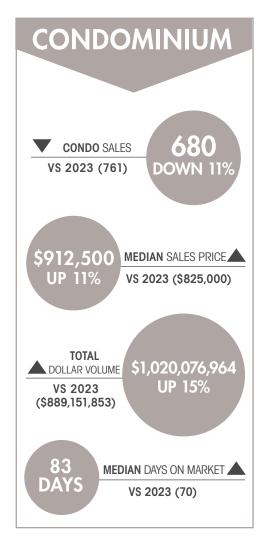
TOP 10 AREAS Total Dollar Volume

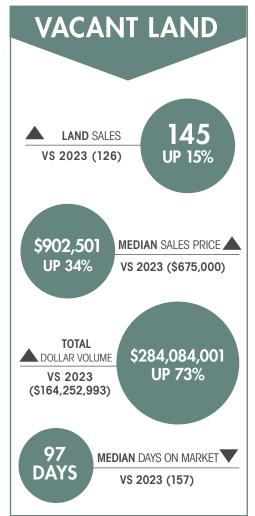
Wailea/Makena	\$465,509,146
Kihei	\$220,419,430
Kaanapali	\$115,858,839
Napili/Kahana/Honokowai	\$88,485,049
Kapalua	\$59,397,000
Wailuku	\$28,403,000
Maalaea	\$12,343,000
Lanai	\$12,140,000
Kahului	\$6,708,500
Pukalani	\$4,978,000

#### VACANT LAND

**TOP 10 AREAS** Total Dollar Volume







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: Applies to all transfers or conveyanceof realty or	Scale #2:		
At Least	But Less Than	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 Millior	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%**<sup>+</sup> 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



7 Experienced Officers | 1 Sales Executive | 282 Years of Combined Experience

#### 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
<b>TVR-STRH</b> 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