

- 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	36%	813	▼ -22%	\$1,150,000	▲ 15%	74	
CONDO	56%	1,289	▼ -30%	\$770,000	▲ 19%	64	
LAND	8%	175	▼ -46%	\$775,000	▲ 11%	116	

DISTRICT	2022 VS 2021 YTD NUMBER OF UNITS		2022 VS 2021 YTD TOTAL DOLLAR VOLUME		
	2022	% Change	DISTRICT	2022	% Change
SOUTH	762	-33%	SOUTH	\$1,169,156,832	-25%
WEST	677	-39%	WEST	\$1,006,480,702	-30%
CENTRAL	398	-9%	CENTRAL	\$320,310,916	2%
UPCOUNTRY	189	-25%	UPCOUNTRY	\$247,005,300	-13%
LANAI/MOLOKAI	114	-3%	NORTH SHORE	\$195,356,098	-16%
NORTH SHORE	110	-26%	LANAI/MOLOKAI	\$57,658,700	-12%
EAST	27	0%	EAST	\$43,883,207	113%
<b>TOTAL</b>	<b>2,277</b>	<b>-29%</b>	<b>TOTAL</b>	<b>\$3,039,851,755</b>	<b>-22%</b>

% of Closed Sales by Districts through September 30, 2022

Number of Recorded transactions from January 1, 2022 – September 30, 2022

**RESIDENTIAL**  
YEAR-OVER-YEAR

**813**  
TOTAL NUMBER OF SALES  
2022

**1,042**  
TOTAL NUMBER OF SALES  
2021

**-22%**

**\$1,150,000**  
MEDIAN SALES PRICE  
2022

**\$998,500**  
MEDIAN SALES PRICE  
2021

**15%**

**\$1,427,862,412**  
TOTAL DOLLAR VOLUME  
2022

**\$1,841,230,245**  
TOTAL DOLLAR VOLUME  
2021

**-23%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
<b>CENTRAL</b>									
Kahakuloa	-	2	-100%	-	\$1,270,000	-	-	\$2,540,000	-100%
Kahului	89	101	-12%	\$952,000	\$800,000	19%	\$86,892,125	\$82,892,100	5%
Wailuku	165	178	-7%	\$916,000	\$802,500	14%	\$166,202,745	\$152,265,769	9%
<b>EAST</b>									
Hana	9	8	13%	\$1,950,000	\$795,500	145%	\$18,659,999	\$6,991,000	167%
Kaupo	1	-	-	\$2,699,500	-	-	\$2,699,500	-	-
Keanae	1	-	-	\$1,100,000	-	-	\$1,100,000	-	-
Kipahulu	-	1	-100%	-	\$425,000	-	-	\$425,000	-100%
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	71	81	-12%	\$1,425,000	\$1,249,000	14%	\$121,208,100	\$120,842,500	0%
Sprecks/Paia/Kuau	18	31	-42%	\$1,122,500	\$1,525,000	-26%	\$41,824,998	\$77,843,500	-46%
<b>SOUTH</b>									
Kihei	110	148	-26%	\$1,322,500	\$957,000	38%	\$194,075,218	\$254,645,167	-24%
Maalaea	1	1	0%	\$2,500,000	\$2,475,000	1%	\$2,500,000	\$2,475,000	1%
Maui Meadows	19	29	-35%	\$2,150,000	\$1,565,000	37%	\$49,662,800	\$47,341,500	5%
Wailea/Makena	27	53	-49%	\$3,550,000	\$3,800,000	-7%	\$205,662,450	\$306,218,217	-33%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	51	71	-28%	\$1,547,000	\$1,225,000	26%	\$95,783,044	\$107,219,850	-11%
Makawao/Olinda/Haliimaile	66	50	32%	\$900,500	\$818,500	10%	\$72,275,034	\$47,436,104	52%
Pukalani	34	54	-37%	\$1,082,500	\$899,000	20%	\$37,376,500	\$54,034,049	-31%
<b>WEST</b>									
Honokohau	1	-	-	\$792,000	-	-	\$792,000	-	-
Kaanapali	20	50	-60%	\$2,650,000	\$2,393,500	11%	\$57,111,050	\$150,836,666	-62%
Kapalua	14	25	-44%	\$5,250,000	\$4,025,000	30%	\$74,700,000	\$121,947,500	-39%
Lahaina	43	59	-27%	\$1,680,000	\$2,330,000	-28%	\$108,561,600	\$152,973,173	-29%
Napili/Kahana/Honokowai	29	56	-48%	\$1,330,000	\$1,132,000	18%	\$42,593,999	\$90,445,150	-53%
Olowalu	3	3	0%	\$4,300,000	\$7,050,000	-39%	\$13,775,000	\$20,650,000	-33%
<b>LANAI - MOLOKAI</b>									
Lanai	10	12	-17%	\$712,500	\$762,500	-7%	\$7,116,750	\$15,754,000	-55%
Molokai	31	29	7%	\$688,000	\$530,000	30%	\$27,289,500	\$25,454,000	7%
<b>MAUI SUMMARY</b>	<b>813</b>	<b>1,042</b>	<b>-22%</b>	<b>\$1,150,000</b>	<b>\$998,500</b>	<b>15%</b>	<b>\$1,427,862,412</b>	<b>\$1,841,230,245</b>	<b>-23%</b>

3RD QUARTER 2022 YTD NUMBER OF SALES

DISTRICT	2022	2021	% Change
CENTRAL	254	281	-10%
SOUTH	157	231	-32%
UPCOUNTRY	151	175	-14%
WEST	110	193	-43%
NORTH SHORE	89	112	-21%
LANAI/MOLOKAI	41	41	0%
EAST	11	9	22%
<b>TOTAL</b>	<b>813</b>	<b>1,042</b>	<b>-22%</b>

3RD QUARTER 2022 YTD TOTAL DOLLAR VOLUME

DISTRICT	2022	2021	% Change
SOUTH	\$451,900,468	\$610,679,884	-26%
WEST	\$297,533,649	\$536,852,489	-45%
CENTRAL	\$253,094,870	\$237,697,869	6%
UPCOUNTRY	\$205,434,578	\$208,690,003	-2%
NORTH SHORE	\$163,033,098	\$198,686,000	-18%
LANAI/MOLOKAI	\$34,406,250	\$41,208,000	-17%
EAST	\$22,459,499	\$7,416,000	203%
<b>TOTAL</b>	<b>\$1,427,862,412</b>	<b>\$1,841,230,245</b>	<b>-23%</b>

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

**CONDOMINIUM**  
YEAR-OVER-YEAR

**1,289**  
TOTAL NUMBER OF SALES  
2022  
**1,853**  
TOTAL NUMBER OF SALES  
2021  
**-30%**

**\$770,000**  
MEDIAN SALES PRICE  
2022  
**\$645,000**  
MEDIAN SALES PRICE  
2021  
**19%**

**\$1,405,323,943**  
TOTAL DOLLAR VOLUME  
2022  
**\$1,773,019,566**  
TOTAL DOLLAR VOLUME  
2021  
**-21%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	44	19	132%	\$205,000	\$180,000	14%	\$10,031,100	\$4,506,500	123%
Wailuku	83	102	-19%	\$505,000	\$426,000	19%	\$46,191,176	\$47,807,589	-3%
<b>EAST</b>									
Hana	3	-	-	\$685,000	-	-	\$2,610,000	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	2	4	-50%	\$635,000	\$602,500	5%	\$1,270,000	\$5,374,000	-76%
<b>SOUTH</b>									
Kihei	445	588	-24%	\$725,000	\$548,500	32%	\$365,209,311	\$371,835,597	-2%
Maalaea	39	48	-19%	\$665,000	\$479,500	39%	\$26,761,744	\$22,511,900	19%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	109	257	-58%	\$1,795,000	\$1,450,000	24%	\$298,157,059	\$518,803,612	-43%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	1	-	-	\$600,000	-	-	\$600,000	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	1	4	-75%	\$875,000	\$697,500	25%	\$875,000	\$2,875,000	-70%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	127	197	-36%	\$1,450,000	\$950,000	53%	\$220,028,975	\$257,682,150	-15%
Kapalua	58	118	-51%	\$1,450,000	\$1,172,500	24%	\$133,435,500	\$221,068,781	-40%
Lahaina	60	125	-52%	\$824,000	\$565,000	46%	\$72,292,799	\$100,014,045	-28%
Napili/Kahana/Honokowai	275	349	-21%	\$700,000	\$535,000	31%	\$212,645,779	\$206,726,372	3%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	2	3	-33%	\$2,500,000	\$1,500,000	67%	\$5,000,000	\$6,275,000	-20%
Molokai	40	39	3%	\$257,000	\$168,420	53%	\$10,215,500	\$7,539,020	36%
<b>MAUI SUMMARY</b>	<b>1,289</b>	<b>1,853</b>	<b>-30%</b>	<b>\$770,000</b>	<b>\$645,000</b>	<b>19%</b>	<b>\$1,405,323,943</b>	<b>\$1,773,019,566</b>	<b>-21%</b>

3RD QUARTER 2022 YTD NUMBER OF SALES

DISTRICT	2022	2021	% Change
SOUTH	593	893	-34%
WEST	520	789	-34%
CENTRAL	127	121	5%
LANAI/MOLOKAI	42	42	0%
EAST	3	0	#DIV/0!
NORTH SHORE	2	4	-50%
UPCOUNTRY	2	4	-50%
<b>TOTAL</b>	<b>1,289</b>	<b>1,853</b>	<b>-30%</b>

3RD QUARTER 2022 YTD TOTAL DOLLAR VOLUME

DISTRICT	2022	2021	% Change
SOUTH	\$690,128,114	\$913,151,109	-24%
WEST	\$638,403,053	\$785,491,348	-19%
CENTRAL	\$56,222,276	\$52,314,089	7%
LANAI/MOLOKAI	\$15,215,500	\$13,814,020	10%
EAST	\$2,610,000	-	-
UPCOUNTRY	\$1,475,000	\$2,875,000	-49%
NORTH SHORE	\$1,270,000	\$5,374,000	-76%
<b>TOTAL</b>	<b>\$1,405,323,943</b>	<b>\$1,773,019,566</b>	<b>-21%</b>

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

**VACANT LAND**  
YEAR-OVER-YEAR

**175**  
TOTAL NUMBER OF SALES  
2022

**326**  
TOTAL NUMBER OF SALES  
2021

**-46%**

**\$775,000**  
MEDIAN SALES PRICE  
2022

**\$700,000**  
MEDIAN SALES PRICE  
2021

**11%**

**\$206,665,400**  
TOTAL DOLLAR VOLUME  
2022

**\$298,744,254**  
TOTAL DOLLAR VOLUME  
2021

**-31%**

**Number of Sales**

**Median Sales Price**

**Total Dollar Volume**

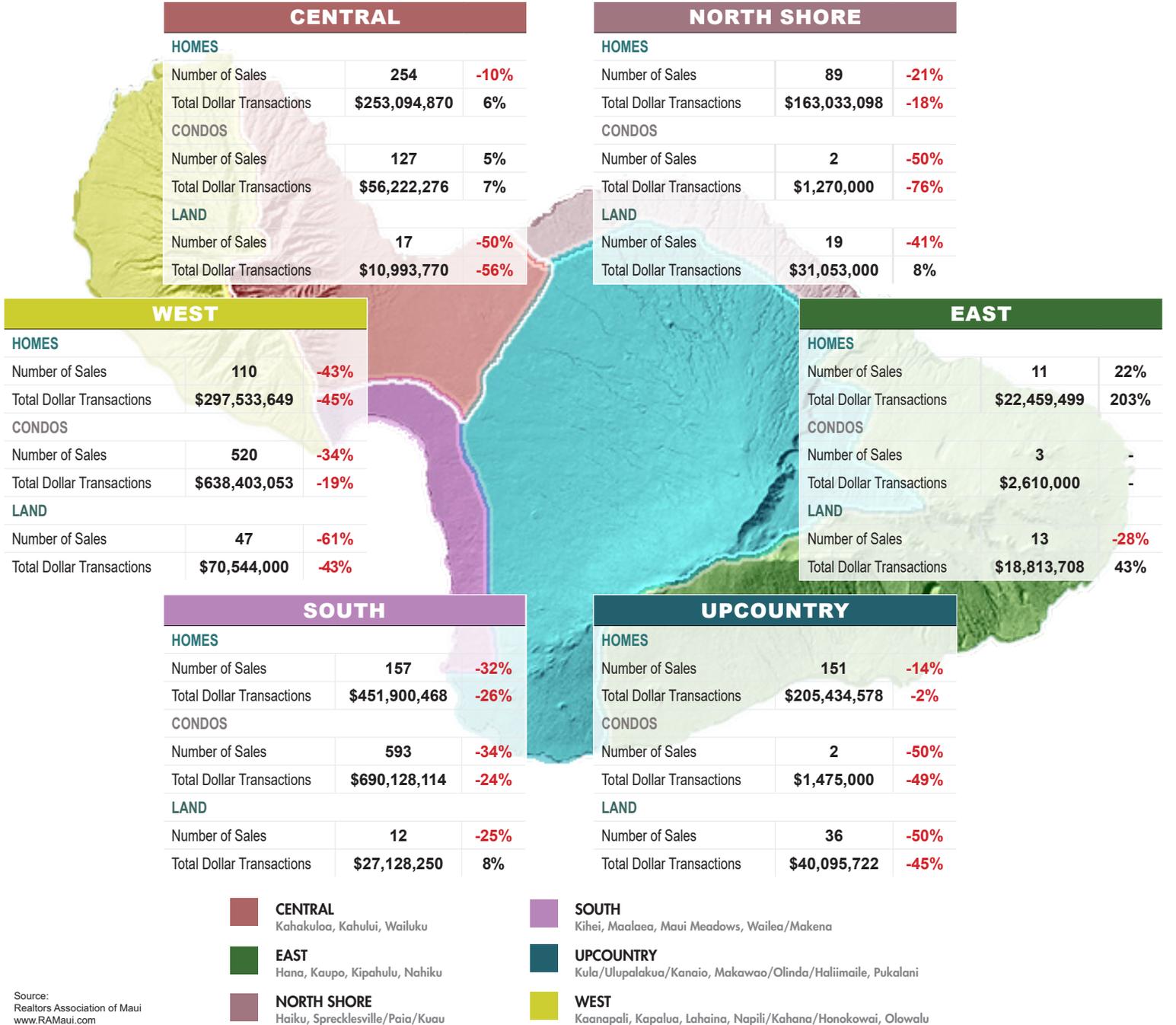
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
<b>CENTRAL</b>									
Kahakuloa	1	2	-50%	\$800,000	\$395,000	103%	\$800,000	\$790,000	1%
Kahului	2	-	-	\$914,635	-	-	\$1,829,270	-	-
Wailuku	14	32	-56%	\$637,500	\$643,864	-1%	\$8,364,500	\$23,969,500	-65%
<b>EAST</b>									
Hana	6	14	-57%	\$2,774,829	\$475,000	484%	\$15,487,958	\$11,594,000	34%
Kaupo	5	2	150%	\$510,000	\$462,500	10%	\$2,480,750	\$925,000	168%
Keanae	1	-	-	\$675,000	-	-	\$675,000	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	1	2	-50%	\$170,000	\$324,000	-48%	\$170,000	\$648,000	-74%
<b>NORTH SHORE</b>									
Haiku	17	31	-45%	\$998,000	\$600,000	66%	\$27,368,000	\$27,182,519	1%
Sprecks/Paia/Kuau	2	1	100%	\$1,842,500	\$1,565,000	18%	\$3,685,000	\$1,565,000	136%
<b>SOUTH</b>									
Kihei	6	3	100%	\$1,350,000	\$657,500	105%	\$18,100,000	\$1,834,500	887%
Maalaea	-	1	-100%	-	\$1,100,000	-	-	\$1,100,000	-100%
Maui Meadows	1	1	0%	\$1,490,000	\$500,000	198%	\$1,490,000	\$500,000	198%
Wailea/Makena	5	11	-55%	\$1,608,250	\$1,550,000	4%	\$7,538,250	\$21,785,000	-65%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	22	40	-45%	\$759,500	\$922,793	-18%	\$28,067,000	\$39,938,320	-30%
Makawao/Olinda/Haliimaile	8	24	-67%	\$763,500	\$505,000	51%	\$8,949,222	\$29,442,934	-70%
Pukalani	6	8	-25%	\$514,000	\$432,500	19%	\$3,079,500	\$3,727,000	-17%
<b>WEST</b>									
Honokohau	1	-	-	\$408,000	-	-	\$408,000	-	-
Kaanapali	19	49	-61%	\$810,000	\$600,000	35%	\$28,337,500	\$33,265,007	-15%
Kapalua	17	48	-65%	\$1,400,000	\$937,500	49%	\$27,964,500	\$52,220,000	-46%
Lahaina	6	14	-57%	\$870,000	\$1,100,000	-21%	\$5,983,000	\$18,646,000	-68%
-	2	3	-33%	\$2,709,000	\$409,700	561%	\$5,418,000	\$1,276,975	324%
Olowalu	2	5	-60%	\$1,216,500	\$3,600,000	-66%	\$2,433,000	\$18,000,000	-87%
<b>LANAI - MOLOKAI</b>									
Lanai	-	5	-100%	-	\$1,100,000	-	-	\$5,345,000	-100%
Molokai	31	30	3%	\$229,500	\$130,000	77%	\$8,036,950	\$4,989,499	61%
<b>MAUI SUMMARY</b>	<b>175</b>	<b>326</b>	<b>-46%</b>	<b>\$775,000</b>	<b>\$700,000</b>	<b>11%</b>	<b>\$206,665,400</b>	<b>\$298,744,254</b>	<b>-31%</b>

**3RD QUARTER 2022 YTD NUMBER OF SALES**

**3RD QUARTER 2022 YTD TOTAL DOLLAR VOLUME**

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

DISTRICT	2022	2021	% Change	DISTRICT	2022	2021	% Change
WEST	47	119	-61%	WEST	\$70,544,000	\$123,407,982	-43%
UPCOUNTRY	36	72	-50%	UPCOUNTRY	\$40,095,722	\$73,108,254	-45%
LANAI/MOLOKAI	31	35	-11%	NORTH SHORE	\$31,053,000	\$28,747,519	8%
NORTH SHORE	19	32	-41%	SOUTH	\$27,128,250	\$25,219,500	8%
CENTRAL	17	34	-50%	EAST	\$18,813,708	\$13,167,000	43%
EAST	13	18	-28%	CENTRAL	\$10,993,770	\$24,759,500	-56%
SOUTH	12	16	-25%	LANAI/MOLOKAI	\$8,036,950	\$10,334,499	-22%
<b>TOTAL</b>	<b>175</b>	<b>326</b>	<b>-46%</b>	<b>TOTAL</b>	<b>\$206,665,400</b>	<b>\$298,744,254</b>	<b>-31%</b>

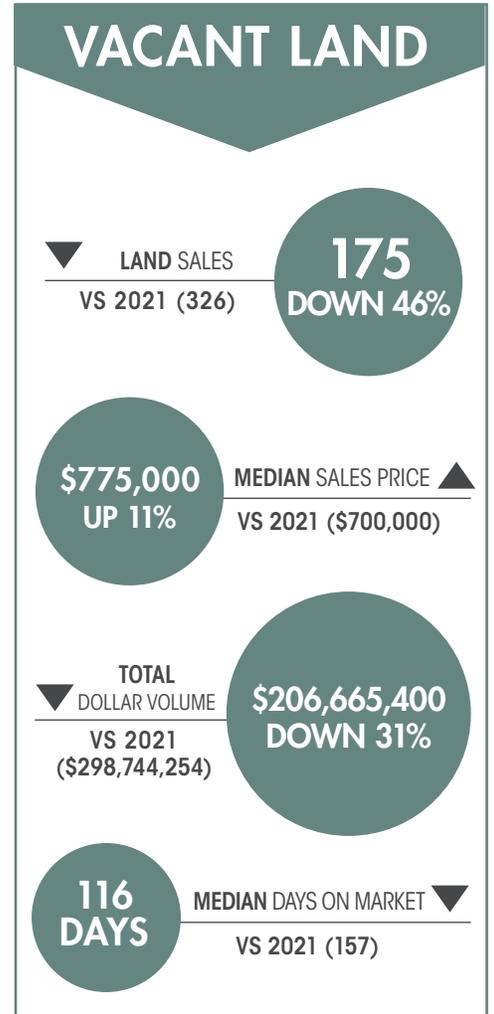
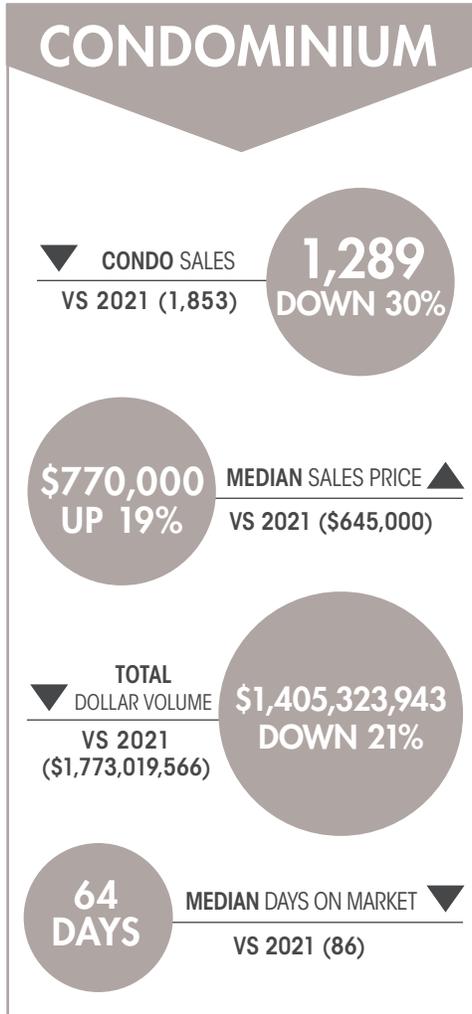
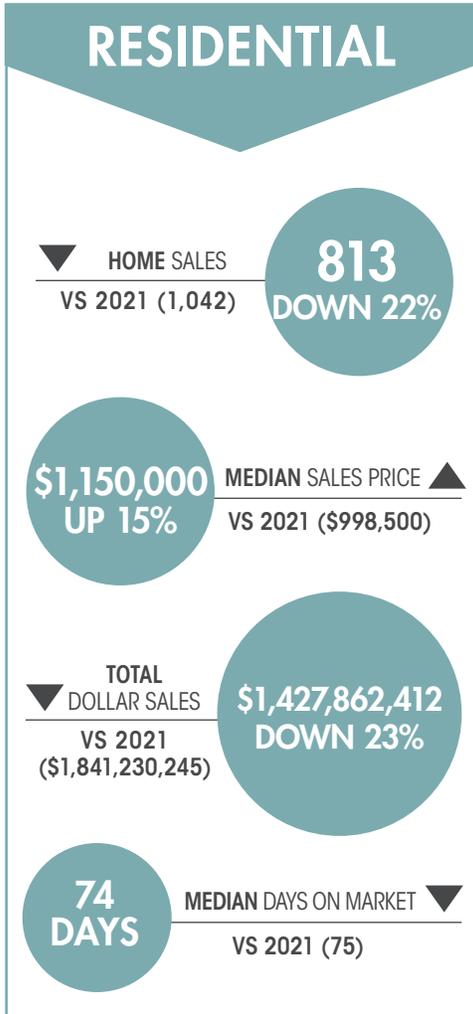


Source:  
Realtors Association of Maui  
www.RAMau.com

RESIDENTIAL TOP 10 AREAS Total Dollar Volume	
Wailea/Makena	\$205,662,450
Kihei	\$194,075,218
Wailuku	\$166,202,745
Haiku	\$121,208,100
Lahaina	\$108,561,600
Kula/Ulupalakua/Kanaio	\$95,783,044
Kahului	\$86,892,125
Kapalua	\$74,700,000
Makawao/Olinda/Haliimaile	\$72,275,034
Kaanapali	\$57,111,050

CONDOMINIUM TOP 10 AREAS Total Dollar Volume	
Kihei	\$365,209,311
Wailea/Makena	\$298,157,059
Kaanapali	\$220,028,975
Napili/Kahana/Honokowai	\$212,645,779
Kapalua	\$133,435,500
Lahaina	\$72,292,799
Wailuku	\$46,191,176
Maalaea	\$26,761,744
Molokai	\$10,215,500
Kahului	\$10,031,100

VACANT LAND TOP 10 AREAS Total Dollar Volume	
Kaanapali	\$28,337,500
Kula/Ulupalakua/Kanaio	\$28,067,000
Kapalua	\$27,964,500
Haiku	\$27,368,000
Kihei	\$18,100,000
Hana	\$15,487,958
Makawao/Olinda/Haliimaile	\$8,949,222
Wailuku	\$8,364,500
Molokai	\$8,036,950
Wailea/Makena	\$7,538,250



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.

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* <small>Tax rate applied to the net taxable value of the property up to \$1,000,000</small>	\$4.50
Residential A - Tier 2* <small>Tax rate applied to the net taxable value of the property in excess of \$1,000,000</small>	\$10.50
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.ehawaii.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](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

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

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:**

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- 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>

**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:**

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- 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>



Rose Bento | Debra Cabradilla | Mary Jo Cabral | Reta Chin | Wendy Gomes | Deni Kawauchi | Tori Lapolla | Joanne Mackey | Kosei Nagata | Mercy Palmer | Trisha Spencer-Kitayama