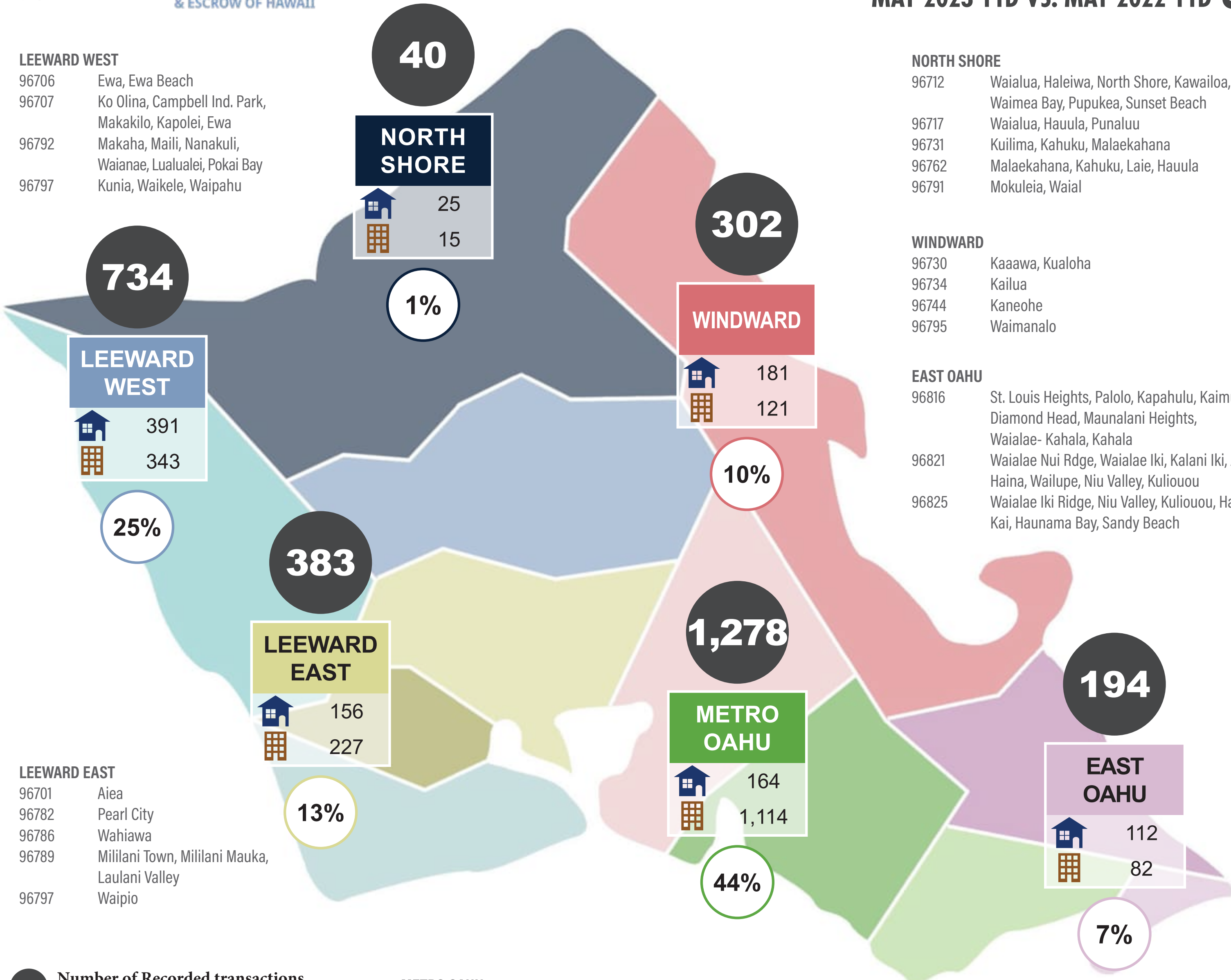
OAHU REAL ESTATE REPORT

Fidelity National Title & ESCROW OF HAWAII

OAHU | MAY 2023

MAY 2023 YTD VS. MAY 2022 YTD



LEEWARD WEST

96706	Ewa, Ewa Beach
96707	Ko Olina, Campbell Ind. Park, Makakilo, Kapolei, Ewa
96792	Makaha, Maili, Nanakuli, Waianae, Lualualei, Pokai Bay
96797	Kunia, Waikele, Waipahu

NORTH SHORE

96712	Waialua, Haleiwa, North Shore, Kawailoa, Waimea Bay, Pupukea, Sunset Beach
96717	Waialua, Hauula, Punaluu
96731	Kuilima, Kahuku, Malaekahana
96762	Malaekahana, Kahuku, Laie, Hauula
96791	Mokuleia, Waial

WINDWARD

96730	Kaaawa, Kualoha
96734	Kailua
96744	Kaneohe
96795	Waimanalo

EAST OAHU

96816	St. Louis Heights, Palolo, Kapahulu, Kaimuki, Diamond Head, Maunalani Heights, Waialae- Kahala, Kahala
96821	Waialae Nui Rdge, Waialae Iki, Kalani Iki, Aina Haina, Wailupe, Niu Valley, Kuliouou
96825	Waialae Iki Ridge, Niu Valley, Kuliouou, Hawaii Kai, Haunama Bay, Sandy Beach

LEEWARD EAST

96701	Aiea
96782	Pearl City
96786	Wahiawa
96789	Mililani Town, Mililani Mauka, Laulani Valley
96797	Waipio

Number of Recorded transactions from January 1, 2023 – May 31, 2023

Single Family Homes

Condominiums

% of Closed Sales by Districts through May 31, 2023

Source: https://www.hicentral.com/market-press-releases.php

METRO OAHU

96813	Nuuanu, Chinatown, Downtown, Punchbowl, Pauoa, Makiki, Pacific Heights, Kinau, Ward, Kakaako, Ala Moana, Kapiolani, Moilili, Waikiki
96814	McCully (Ward Ave. - Kalakaua Ave.), Punchbowl, Pawaa, Makiki, Kapio, Kinau, Ward, Kakaako, Holiday Mart, Ala Moana, Waikiki
96815	Holiday Mart, Ala Moana, Waikiki, Kapahulu, Diamond Head
96817	Kalihi, Dillingham, Palama, Chinatown, Downtown, Alewa, Kapalama, Liliha, Kuakini, Makiki, Nuuanu, Kamehameha Heights, Dowsett, Old Pali, Puunui
96818	Halawa, Salt Lake, Aliamanu, Foster Village
96819	Salt Lake, Moanalua, Moanalua Gardens, Moanalua Valley, Kalihi Valley, Kapalama
96822	Makiki, Punchbowl, Punahou, Manoa, Ala Moana, Kapiolani, Moiliili
96826	Makiki, Punahou, Kapiolani, Manoa, McCully, Pawaa, Moiliili, Kapahulu, St. Louis, University, Waikiki, Waialae Nui Valley, Diamond Head

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
SINGLE FAMILY HOMES	35%	1,029	▼	-36%	$1,049,500	▼	-6%
CONDOMINIUM	65%	1,902	▼	-38%	$500,000	▼	-2%
OAHU TOTAL SALES		2,931	▼	-37%			

Yvonne Ahsing | Henson Balais | Jasmine Bishaw | Kalia Goulette | Daniele Leong | Mandy Marumoto | David Palk | Kristina Piasecki | Daisy Su | Kai Li Woolworth | Charlene Valencia | Kerra Wong

OAHU REAL ESTATE REPORT

Fidelity National Title & ESCROW OF HAWAII

OAHU | MAY 2023

MAY 2023 VS. MAY 2022

SINGLE FAMILY HOMES
May 2023 vs. May 2022

HOME SALES	MEDIAN SALES PRICE	MEDIAN DAY ON THE MARKET
262	**$1,109,000**	**21**
DOWN 24%	DOWN 4%	UP 110%
VS 2022 (344)	VS 2022 ($1,153,500)	VS 2022 (10)

TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2023	2022	% Change
Ewa Plain	64	72	-11%
Kailua - Waimanalo	23	40	-43%
Makaha - Nanakuli	20	27	-26%
Mililani	20	24	-17%
Pearl City - Aiea	16	16	0%
Waipahu	16	23	-30%
Kaneohe	14	17	-18%
Makakilo	13	12	8%
Hawaii Kai	11	13	-15%
Kapahulu - Diamond Head	11	15	-27%

SINGLE FAMILY HOMES

SINGLE FAMILY HOMES	Number of Sales MAY 2023 vs. MAY 2022			Median Sales Price MAY 2023 vs. MAY 2022		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	6	7	-14%	$2,014,500	$2,330,000	-14%
Ala Moana - Kakaako	-	2	-100%	-	$1,437,500	-
Downtown - Nuuanu	7	10	-30%	$1,100,000	$1,364,500	-19%
Ewa Plain	64	72	-11%	$905,000	$940,250	-4%
Hawaii Kai	11	13	-15%	$1,600,000	$1,485,000	8%
Kailua - Waimanalo	23	40	-43%	$1,650,000	$1,620,000	2%
Kalihi - Palama	6	11	-45%	$892,500	$1,050,000	-15%
Kaneohe	14	17	-18%	$1,139,000	$1,280,000	-11%
Kapahulu - Diamond Head	11	15	-27%	$1,200,000	$1,200,000	0%
Makaha - Nanakuli	20	27	-26%	$732,500	$740,000	-1%
Makakilo	13	12	8%	$1,020,000	$922,500	11%
Makiki - Moiliili	6	14	-57%	$1,277,500	$1,940,000	-34%
Mililani	20	24	-17%	$1,025,000	$1,110,000	-8%
Moanalua - Salt Lake	3	7	-57%	$1,110,000	$1,201,000	-8%
North Shore	3	8	-63%	$1,700,000	$2,075,000	-18%
Pearl City - Aiea	16	16	0%	$1,152,500	$1,162,500	-1%
Wahiawa	3	10	-70%	$950,000	$942,500	1%
Waialae - Kahala	11	10	10%	$3,250,000	$3,220,000	1%
Waikiki	-	-	-	-	-	-
Waipahu	16	23	-30%	$930,000	$1,050,000	-11%
Windward Coast	9	6	50%	$1,199,000	$1,435,000	-16%
SUMMARY	**262**	**344**	**-24%**	**$1,109,000**	**$1,153,500**	**-4%**

CONDOMINIUM
May 2023 vs. May 2022

HOME SALES	MEDIAN SALES PRICE	MEDIAN DAY ON THE MARKET
438	**$505,000**	**20**
DOWN 36%	DOWN 2%	UP 100%
VS 2022 (688)	VS 2022 ($516,500)	VS 2022 (10)

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2023	2022	% Change
Waikiki	94	136	-31%
Ala Moana - Kakaako	54	70	-23%
Makiki - Moiliili	48	90	-47%
Ewa Plain	40	59	-32%
Mililani	24	38	-37%
Downtown - Nuuanu	23	62	-63%
Kailua - Waimanalo	18	13	38%
Moanalua - Salt Lake	18	34	-47%
Pearl City - Aiea	16	41	-61%
Waipahu	16	25	-36%

NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales MAY 2023 vs. MAY 2022			Median Sales Price MAY 2023 vs. MAY 2022		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	54	70	-23%	$610,000	$800,000	-24%
Downtown - Nuuanu	23	62	-63%	$585,000	$629,950	-7%
Ewa Plain	40	59	-32%	$682,500	$715,000	-5%
Hawaii Kai	10	23	-57%	$789,500	$810,000	-3%
Kailua - Waimanalo	18	13	38%	$682,000	$840,000	-19%
Kalihi - Palama	13	14	-7%	$370,000	$457,500	-19%
Kaneohe	11	24	-54%	$675,000	$730,000	-8%
Kapahulu - Diamond Head	5	8	-38%	$1,000,000	$650,000	54%
Makaha - Nanakuli	15	18	-17%	$312,500	$257,500	21%
Makakilo	15	18	-17%	$545,000	$622,500	-12%
Makiki - Moiliili	48	90	-47%	$415,000	$399,500	4%
Mililani	24	38	-37%	$485,000	$536,250	-10%
Moanalua - Salt Lake	18	34	-47%	$451,000	$442,500	2%
North Shore	3	4	-25%	$850,000	$1,440,000	-41%
Pearl City - Aiea	16	41	-61%	$461,500	$515,000	-10%
Wahiawa	6	3	100%	$337,000	$285,000	18%
Waialae - Kahala	3	6	-50%	$605,000	$375,000	61%
Waikiki	94	136	-31%	$402,500	$420,000	-4%
Waipahu	16	25	-36%	$541,000	$530,000	2%
Windward Coast	6	2	200%	$165,000	$408,450	-60%
SUMMARY	**438**	**688**	**-36%**	**$505,000**	**$516,500**	**-2%**

*Source: https://www.hicentral.com/market-press-releases.php

OAHU REAL ESTATE REPORT

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OAHU | MAY 2023

MAY 2023 YTD VS. MAY 2022 YTD

SINGLE FAMILY HOMES

YEAR-TO-DATE

HOMES SOLD	MEDIAN SALES PRICE	MEDIAN DAYS ON THE MARKET
1,029 (2023)	$1,049,500 (2023)	27 (2023)
1,597 (2022)	$1,115,000 (2022)	10 (2022)
-36%	-6%	170%

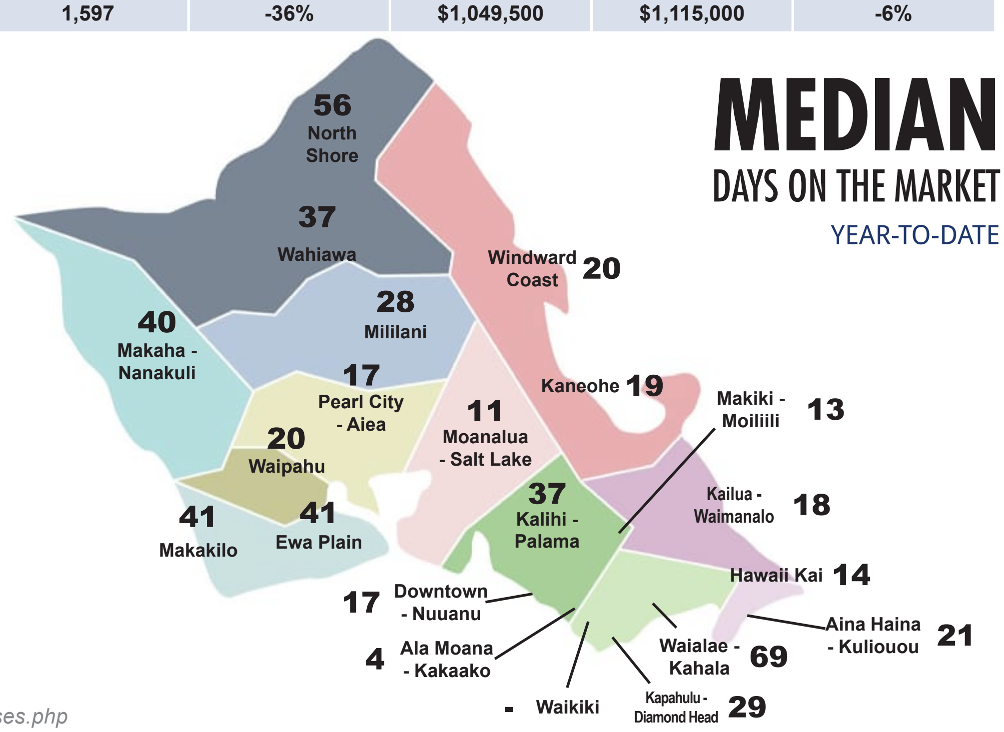
SINGLE FAMILY HOMES	Number of Sales			Median Sales Price		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	30	37	-19%	$2,002,500	$1,900,000	5%
Ala Moana - Kakaako	2	4	-50%	$1,010,000	$1,290,000	-22%
Downtown - Nuuanu	21	38	-45%	$1,100,000	$1,266,500	-13%
Ewa Plain	184	339	-46%	$900,000	$935,000	-4%
Hawaii Kai	52	89	-42%	$1,450,000	$1,600,000	-9%
Kailua - Waimanalo	103	144	-28%	$1,511,000	$1,600,000	-6%
Kalihi - Palama	41	59	-31%	$850,000	$985,000	-14%
Kaneohe	60	90	-33%	$1,100,000	$1,262,500	-13%
Kapahulu - Diamond Head	50	86	-42%	$1,267,000	$1,430,000	-11%
Makaha - Nanakuli	102	137	-26%	$665,000	$720,000	-8%
Makakilo	41	69	-41%	$980,000	$990,000	-1%
Makiki - Moiliili	37	54	-31%	$1,435,000	$1,783,000	-20%
Mililani	56	85	-34%	$1,057,000	$1,080,000	-2%
Moanalua - Salt Lake	13	21	-38%	$1,050,000	$1,201,000	-13%
North Shore	25	49	-49%	$1,389,000	$1,790,000	-22%
Pearl City - Aiea	79	93	-15%	$938,000	$1,069,444	-12%
Wahiawa	21	33	-36%	$840,000	$930,000	-10%
Waialae - Kahala	30	38	-21%	$2,497,500	$2,419,000	3%
Waikiki	0	1	-100%	-	$1,500,000	-
Waipahu	64	102	-37%	$920,000	$952,500	-3%
Windward Coast	18	29	-38%	$1,157,000	$1,312,000	-12%
SUMMARY	**1,029**	**1,597**	**-36%**	**$1,049,500**	**$1,115,000**	**-6%**

TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2023	2022	% Change
Ewa Plain	184	339	-46%
Kailua - Waimanalo	103	144	-28%
Makaha - Nanakuli	102	137	-26%
Pearl City - Aiea	79	93	-15%
Waipahu	64	102	-37%
Kaneohe	60	90	-33%
Mililani	56	85	-34%
Hawaii Kai	52	89	-42%
Kapahulu - Diamond Head	50	86	-42%
Kalihi - Palama	41	59	-31%

MEDIAN DAYS ON THE MARKET

YEAR-TO-DATE



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OAHU REAL ESTATE REPORT

Fidelity National Title & ESCROW OF HAWAII

OAHU | MAY 2023

MAY 2023 YTD VS. MAY 2022 YTD

CONDOMINIUM
YEAR-TO-DATE

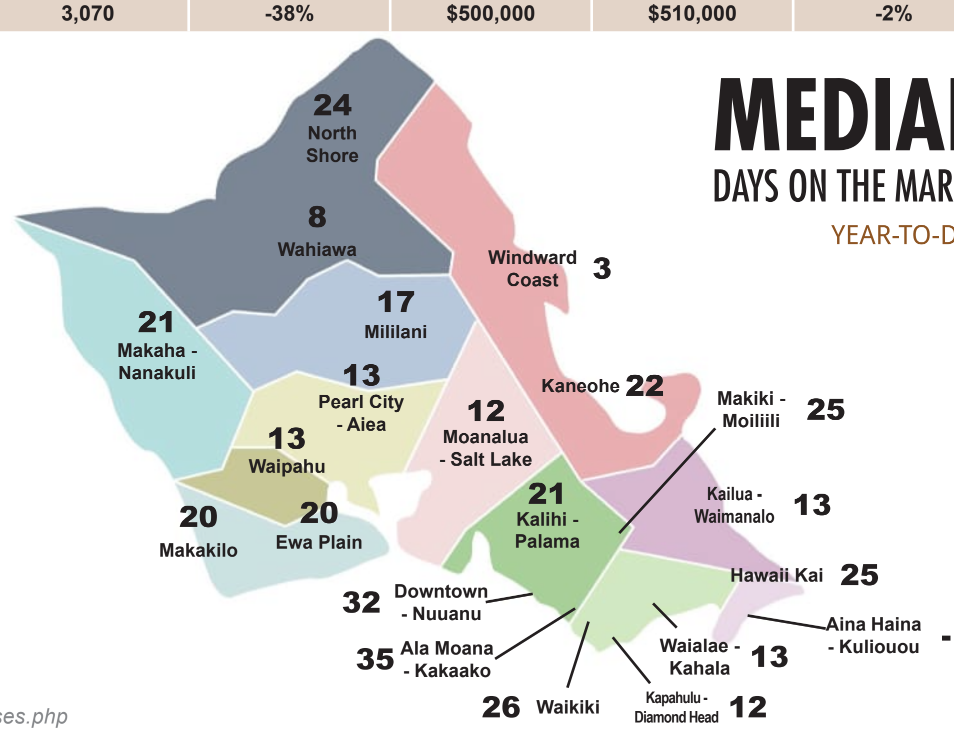
CONDOS SOLD	MEDIAN SALES PRICE	MEDIAN DAYS ON THE MARKET
1,902 CONDOS SOLD 2023	**$500,000** MEDIAN SALES PRICE 2023	**23** MEDIAN DAYS ON THE MARKET 2023
3,070 CONDOS SOLD 2022	**$510,000** MEDIAN SALES PRICE 2022	**11** MEDIAN DAYS ON THE MARKET 2022
-38%	**-2%**	**109%**

CONDOMINIUM	Number of Sales			Median Sales Price		
	2023	2022	% Change	2023	2022	% Change
Aina Haina - Kuliouou	0	1	-100%	-	$808,000	-
Ala Moana - Kakaako	225	360	-38%	$645,000	$776,000	-17%
Downtown - Nuuanu	133	239	-44%	$571,500	$590,750	-3%
Ewa Plain	162	276	-41%	$660,000	$700,000	-6%
Hawaii Kai	68	91	-25%	$827,000	$840,000	-2%
Kailua - Waimanalo	54	50	8%	$718,500	$750,000	-4%
Kalihi - Palama	45	64	-30%	$385,000	$410,000	-6%
Kaneohe	56	102	-45%	$646,000	$710,000	-9%
Kapahulu - Diamond Head	25	52	-52%	$637,000	$590,000	8%
Makaha - Nanakuli	65	114	-43%	$250,000	$242,500	3%
Makakilo	55	79	-30%	$550,000	$585,000	-6%
Makiki - Moiliili	175	356	-51%	$415,000	$410,000	1%
Mililani	124	182	-32%	$497,000	$515,000	-3%
Moanalua - Salt Lake	62	126	-51%	$432,500	$449,500	-4%
North Shore	15	33	-55%	$900,000	$850,000	6%
Pearl City - Aiea	93	184	-49%	$461,500	$465,000	-1%
Wahiawa	10	12	-17%	$332,500	$167,500	99%
Waialae - Kahala	14	28	-50%	$618,750	$645,000	-4%
Waikiki	449	612	-27%	$411,500	$429,500	-4%
Waipahu	61	99	-38%	$510,000	$510,000	0%
Windward Coast	11	10	10%	$150,000	$399,950	-62%
SUMMARY	**1,902**	**3,070**	**-38%**	**$500,000**	**$510,000**	**-2%**

TOP 10 # OF SALES
BY NEIGHBORHOOD

Condominium	2023	2022	% Change
Waikiki	449	612	-27%
Ala Moana - Kakaako	225	360	-38%
Makiki - Moiliili	175	356	-51%
Ewa Plain	162	276	-41%
Downtown - Nuuanu	133	239	-44%
Mililani	124	182	-32%
Pearl City - Aiea	93	184	-49%
Hawaii Kai	68	91	-25%
Makaha - Nanakuli	65	114	-43%
Moanalua - Salt Lake	62	126	-51%

MEDIAN
DAYS ON THE MARKET
YEAR-TO-DATE



*Source: https://www.hicentral.com/market-press-releases.php

OAHU | MAY 2023

MAY 2023 YTD VS. MAY 2022 YTD

SINGLE FAMILY HOMES

HOME SALES VS 2022 (1,597)
1,029 DOWN 36%

MEDIAN SALES PRICE VS 2022 ($1,115,000)
$1,049,500 DOWN 6%

MEDIAN DAY ON THE MARKET VS 2022 (10)
27 UP 170%

NEW LISTINGS VS 2022 (1,968)
1,395 DOWN 29%

% OF ORIGINAL LISTING PRICE RECEIVED VS 2022 (102%)
98% DOWN 4%

CONDOMINIUM

HOME SALES VS 2022 (3,070)
1,902 DOWN 38%

MEDIAN SALES PRICE VS 2022 ($510,000)
$500,000 DOWN 2%

MEDIAN DAY ON THE MARKET VS 2022 (11)
23 UP 109%

NEW LISTINGS VS 2022 (3,528)
2,630 DOWN 26%

% OF ORIGINAL LISTING PRICE RECEIVED VS 2022 (100%)
99% DOWN 1%

Conveyance Tax Law

STATE OF HAWAII

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 conveyance of realty or any interest therein, except for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowners' exemption. (increments of $100 of sale price will be added proportionately to tax)	Scale #2: 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)
At Least	**But Less Than**		
$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

This information is presented for informational purposes only and is deemed reliable but is not guaranteed.

Fidelity National Title
& ESCROW OF HAWAII

Buyer & Seller Portions

of Closing Costs

The standard purchase contract in Hawaii specifies closing costs split between Buyers & Sellers. The following is a list of customary closing costs and is NOT intended to be all-inclusive.

CLOSING COSTS	BUYER	SELLER
FIDELITY NATIONAL TITLE FEES:		
Standard Coverage for Title Insurance Premium*	**40%**	**60%**
Additional Premium for any Extended Coverage Policy (including ALTA Homeowners Policy and/or Lender's Policy)	**X**	
Lien Report* if applicable	**X**	
Financing Statement*, if applicable	**X**	
Escrow Fees*	**X**	**X**
THIRD PARTY FEES:		
Cost of Drafting Mortgage and Note or Agreement of Sale	**X**	
Cost of Drafting Conveyance Documents & Bills of Sale		**X**
Cost of Obtaining Buyer's Consents	**X**	
Cost of Obtaining Seller's Consents (e.g., Lessor's Consent)		**X**
Buyers Notary Fees, if applicable	**X**	
Seller's Notary Fees, if applicable		**X**
Recording Fees except Documents to Clear Seller's Title (e.g., Deed, Encroachment Agreements)	**50%**	**50%**
Recording Fees to Clear Seller's Title (e.g. Mortgage Release)		**X**
Required Staking or Survey		**X**
Homeowner's Condominium Documents, if applicable		**X**
Condominium and Association Ownership Transfer Fees	**X**	
FHA or VA Discount Points and any Mortgage Fees	**X**	
FHA or VA Mandatory Closing Fees		**X**
Conveyance Tax		**X**
FIRPTA (Federal Withholding, if applicable)		**X**
HARPTA (State Withholding, if applicable)		**X**

NOTE: *General excise tax (GET) will be charged on the fee

Fidelity National Title®
& ESCROW OF HAWAII

ANNOUNCEMENT UPDATE for HARPTA increase for Hawaii Real Property occuring on or after September 15, 2018

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.

+FNT Internal Update July, 2018

Fidelity National Title®
& ESCROW OF HAWAII

2023-2024

STATE OF HAWAII | ALL COUNTIES

REAL PROPERTY TAX

FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024

Honolulu County

CLASS	Taxable Building per/$1,000
Residential Principal Residence	$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 Tax rate applied to the net taxable value of the property up to $1,000,000.	$4.50
Residential A - Tier 2 Tax rate applied to the net taxable value of the property in excess of $1,000,000.	$10.50
Bed and breakfast home	$6.50

REAL PROPERTY TAX DUE DATES:
Aug 20, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due

For More Information Visit: www.realpropertyhonolulu.com

Maui County

CLASS	All rates are per $1,000 of net taxable assessed valuation
Owner-Occupied	
Tier 1, Up to $1 Million	$1.90
Tier 2, $1,000,001 to $3 Million	$2.00
Tier 3, More Than $3 Million	$2.75
Non-Owner-Occupied	
Tier 1, Up to $1 Million	$5.85
Tier 2, $1,000,001 to $4.5 Million	$8.00
Tier 3, More Than $4.5 Million	$12.50
Apartment	$3.50
Hotel And Resort	$11.75
Time Share	$14.60
Transient Vacation Rental/Short-Term Rental Home	$11.85
Long-Term Rental	
Tier 1, Up to $1 Million	$3.00
Tier 2, $1,000,001 to $3 Million	$5.00
Tier 3, More Than $3 Million	$8.00
Agricultural	$5.74
Conservation	$6.43
Commercial	$6.05
Industrial	$7.05
Commercialized Residential	$4.40

REAL PROPERTY TAX DUE DATES:
Aug 20, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due

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

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, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due

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

Kauai County

CLASS	Tax Rate per/$1,000
Homestead	$2.59
Residential	$5.45
Vacation Rental	$9.85
Hotel and 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, 2023 1st half of fiscal year tax payment due
Sep 30, 2023 Deadline for filing exemption claims & ownership documents
Feb 20, 2024 2nd half of fiscal year tax payment due

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