

- 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	33%	281	▼	-14%	\$1,150,000	▲	20%	65
CONDO	58%	495	▼	-4%	\$750,000	▲	25%	60
LAND	9%	76	▼	-26%	\$763,500	▲	29%	137

DISTRICT	2022 VS 2021 YTD NUMBER OF UNITS			2022 VS 2021 YTD TOTAL DOLLAR VOLUME		
	2022	% Change		DISTRICT	2022	% Change
SOUTH	315	-11%		SOUTH	\$414,854,886	-4%
WEST	247	-19%		WEST	\$353,532,199	-11%
CENTRAL	127	7%		CENTRAL	\$93,433,668	18%
UPCOUNTRY	63	-21%		NORTH SHORE	\$85,420,100	38%
NORTH SHORE	52	30%		UPCOUNTRY	\$69,141,806	-12%
LANAI/MOLOKAI	36	0%		LANAI/MOLOKAI	\$17,053,500	27%
EAST	12	33%		EAST	\$12,947,000	126%
<b>TOTAL</b>	<b>852</b>	<b>-9%</b>		<b>TOTAL</b>	<b>\$1,046,383,159</b>	<b>-2%</b>

- % of Closed Sales by Districts through March 31, 2022
- Number of Recorded transactions from March 1, 2022 – March 31, 2022

**RESIDENTIAL**  
YEAR-OVER-YEAR

**281**  
TOTAL NUMBER OF SALES  
2022

**325**  
TOTAL NUMBER OF SALES  
2021

**-14%**

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

**\$955,000**  
MEDIAN SALES PRICE  
2021

**20%**

**\$461,861,162**  
TOTAL DOLLAR VOLUME  
2022

**\$527,679,498**  
TOTAL DOLLAR VOLUME  
2021

**-13%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	29	33	-12%	\$875,000	\$740,000	18%	\$26,548,500	\$24,891,500	7%
Wailuku	51	45	13%	\$879,653	\$777,500	13%	\$47,216,568	\$36,290,570	30%
<b>EAST</b>									
Hana	3	3	0%	\$1,645,000	\$780,000	111%	\$5,170,000	\$2,730,000	89%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	36	21	71%	\$1,412,500	\$1,075,000	31%	\$63,472,100	\$24,444,000	160%
Sprecks/Paia/Kuau	6	11	-46%	\$1,297,500	\$1,900,000	-32%	\$12,235,000	\$31,197,000	-61%
<b>SOUTH</b>									
Kihei	48	60	-20%	\$1,250,000	\$909,500	37%	\$77,873,888	\$66,760,500	17%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	8	9	-11%	\$1,922,500	\$1,365,000	41%	\$15,988,800	\$12,960,000	23%
Wailea/Makena	12	18	-33%	\$3,293,750	\$4,036,000	-18%	\$73,164,500	\$92,731,380	-21%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	8	20	-60%	\$1,716,000	\$1,290,000	33%	\$16,237,000	\$28,440,500	-43%
Makawao/Olinda/Haliimaile	29	13	123%	\$860,000	\$775,000	11%	\$30,249,306	\$10,520,375	188%
Pukalani	11	17	-35%	\$850,000	\$888,000	-4%	\$11,872,500	\$18,762,549	-37%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	6	19	-68%	\$2,650,000	\$2,400,000	10%	\$16,051,000	\$66,515,000	-76%
Kapalua	4	5	-20%	\$4,300,000	\$2,700,000	59%	\$16,775,000	\$14,862,500	13%
Lahaina	10	16	-38%	\$2,182,500	\$2,821,000	-23%	\$22,244,000	\$51,290,124	-57%
Napili/Kahana/Honokowai	8	17	-53%	\$1,503,000	\$1,100,000	37%	\$15,969,000	\$24,094,500	-34%
Olowalu	-	2	-100%	-	\$6,800,000	-	-	\$13,600,000	-100%
<b>LANAI - MOLOKAI</b>									
Lanai	2	2	0%	\$667,500	\$607,000	10%	\$1,335,000	\$1,214,000	10%
Molokai	10	14	-29%	\$736,000	\$377,500	95%	\$9,459,000	\$6,375,000	48%
<b>MAUI SUMMARY</b>	<b>281</b>	<b>325</b>	<b>-14%</b>	<b>\$1,150,000</b>	<b>\$955,000</b>	<b>20%</b>	<b>\$461,861,162</b>	<b>\$527,679,498</b>	<b>-13%</b>

FIRST QUARTER 2022 YTD NUMBER OF SALES

DISTRICT	2022	2021	% Change
CENTRAL	80	78	3%
SOUTH	68	87	-22%
UPCOUNTRY	48	50	-4%
NORTH SHORE	42	32	31%
WEST	28	59	-53%
LANAI/MOLOKAI	12	16	-25%
EAST	3	3	0%
<b>TOTAL</b>	<b>281</b>	<b>325</b>	<b>-14%</b>

FIRST QUARTER 2022 YTD TOTAL DOLLAR VOLUME

DISTRICT	2022	2021	% Change
SOUTH	\$167,027,188	\$172,451,880	-3%
NORTH SHORE	\$75,707,100	\$55,641,000	36%
CENTRAL	\$73,765,068	\$61,182,070	21%
WEST	\$71,039,000	\$170,362,124	-58%
UPCOUNTRY	\$58,358,806	\$57,723,424	1%
LANAI/MOLOKAI	\$10,794,000	\$7,589,000	42%
EAST	\$5,170,000	\$2,730,000	89%
<b>TOTAL</b>	<b>\$461,861,162</b>	<b>\$527,679,498</b>	<b>-13%</b>

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

**CONDOMINIUM**  
YEAR-OVER-YEAR

**495**  
TOTAL NUMBER OF SALES  
2022

**514**  
TOTAL NUMBER OF SALES  
2021

**-4%**

**\$750,000**  
MEDIAN SALES PRICE  
2022

**\$599,000**  
MEDIAN SALES PRICE  
2021

**25%**

**\$511,403,497**  
TOTAL DOLLAR VOLUME  
2022

**\$465,092,422**  
TOTAL DOLLAR VOLUME  
2021

**10%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	14	5	180%	\$186,500	\$180,000	4%	\$2,610,600	\$1,200,000	118%
Wailuku	30	29	3%	\$461,000	\$465,000	-1%	\$16,333,000	\$13,523,490	21%
<b>EAST</b>									
Hana	3	-	-	\$685,000	-	-	\$2,610,000	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	-	-	\$570,000	-	-	\$570,000	-	-
<b>SOUTH</b>									
Kihei	182	171	6%	\$696,500	\$525,000	33%	\$141,303,704	\$104,115,520	36%
Maalaea	16	17	-6%	\$550,000	\$457,500	20%	\$10,454,244	\$7,412,400	41%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	42	75	-44%	\$1,575,000	\$1,448,000	9%	\$87,504,750	\$144,524,100	-40%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	1	-	-	\$600,000	-	-	\$600,000	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	-	2	-100%	-	\$665,000	-	-	\$1,330,000	-100%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	47	51	-8%	\$1,600,000	\$925,000	73%	\$90,309,000	\$63,155,000	43%
Kapalua	18	24	-25%	\$1,450,000	\$1,102,500	32%	\$46,424,000	\$45,851,750	1%
Lahaina	16	55	-71%	\$758,000	\$556,990	36%	\$19,484,799	\$38,828,345	-50%
Napili/Kahana/Honokowai	112	75	49%	\$655,000	\$515,000	27%	\$88,897,400	\$43,165,797	106%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	1	-	-	\$1,600,000	-	-	\$1,600,000	-	-
Molokai	12	10	20%	\$247,500	\$174,210	42%	\$2,702,000	\$1,986,020	36%
<b>MAUI SUMMARY</b>	<b>495</b>	<b>514</b>	<b>-4%</b>	<b>\$750,000</b>	<b>\$599,000</b>	<b>25%</b>	<b>\$511,403,497</b>	<b>\$465,092,422</b>	<b>10%</b>

FIRST QUARTER 2022 YTD NUMBER OF SALES

DISTRICT	2022	2021	% Change
SOUTH	240	263	-9%
WEST	193	205	-6%
CENTRAL	44	34	29%
LANAI/MOLOKAI	13	10	30%
EAST	3	-	-
NORTH SHORE	1	-	-
UPCOUNTRY	1	2	-50%
<b>TOTAL</b>	<b>495</b>	<b>514</b>	<b>-4%</b>

FIRST QUARTER 2022 YTD TOTAL DOLLAR VOLUME

DISTRICT	2022	2021	% Change
WEST	\$245,115,199	\$191,000,892	28%
SOUTH	\$239,262,698	\$256,052,020	-7%
CENTRAL	\$18,943,600	\$14,723,490	29%
LANAI/MOLOKAI	\$4,302,000	\$1,986,020	117%
EAST	\$2,610,000	-	-
UPCOUNTRY	\$600,000	\$1,330,000	-55%
NORTH SHORE	\$570,000	-	-
<b>TOTAL</b>	<b>\$511,403,497</b>	<b>\$465,092,422</b>	<b>10%</b>

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



**VACANT LAND**  
YEAR-OVER-YEAR

**76**  
TOTAL NUMBER OF SALES  
2022

**102**  
TOTAL NUMBER OF SALES  
2021

**-26%**

**\$763,500**  
MEDIAN SALES PRICE  
2022

**\$592,000**  
MEDIAN SALES PRICE  
2021

**29%**

**\$73,118,500**  
TOTAL DOLLAR VOLUME  
2022

**\$75,141,215**  
TOTAL DOLLAR VOLUME  
2021

**-3%**

**Number of Sales**

**Median Sales Price**

**Total Dollar Volume**

	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
<b>CENTRAL</b>									
Kahakuloa	-	1	-100%	-	\$260,000	-	-	\$260,000	-100%
Kahului	-	-	-	-	-	-	-	-	-
Wailuku	3	6	-50%	\$225,000	\$490,000	-54%	\$725,000	\$2,999,500	-76%
<b>EAST</b>									
Hana	2	5	-60%	\$1,925,000	\$550,000	250%	\$3,850,000	\$2,590,000	49%
Kaupo	3	-	-	\$320,000	-	-	\$1,147,000	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	1	1	0%	\$170,000	\$400,000	-58%	\$170,000	\$400,000	-58%
<b>NORTH SHORE</b>									
Haiku	9	8	13%	\$900,000	\$627,500	43%	\$9,143,000	\$6,220,000	47%
Sprecks/Paia/Kuau	-	-	-	-	-	-	-	-	-
<b>SOUTH</b>									
Kihei	5	1	400%	\$1,200,000	\$657,500	83%	\$6,100,000	\$657,500	828%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	1	-	-	\$1,490,000	-	-	\$1,490,000	-	-
Wailea/Makena	1	2	-50%	\$975,000	\$2,232,500	-56%	\$975,000	\$4,465,000	-78%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	11	9	22%	\$699,000	\$830,000	-16%	\$8,459,000	\$6,962,000	22%
Makawao/Olinda/Haliimaile	2	14	-86%	\$636,000	\$505,000	26%	\$1,272,000	\$10,058,934	-87%
Pukalani	1	5	-80%	\$452,000	\$420,000	8%	\$452,000	\$2,062,000	-78%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	10	23	-57%	\$641,250	\$535,000	20%	\$11,382,500	\$14,506,007	-22%
Kapalua	10	10	0%	\$1,281,500	\$850,000	51%	\$16,412,500	\$8,700,000	89%
Lahaina	4	3	33%	\$862,500	\$2,100,000	-59%	\$3,335,000	\$5,507,000	-39%
-	1	1	0%	\$5,000,000	\$507,275	886%	\$5,000,000	\$507,275	886%
Olowalu	1	3	-67%	\$1,248,000	\$950,000	31%	\$1,248,000	\$5,400,000	-77%
<b>LANAI - MOLOKAI</b>									
Lanai	-	2	-100%	-	\$1,300,000	-	-	\$2,600,000	-100%
Molokai	11	8	38%	\$165,000	\$108,500	52%	\$1,957,500	\$1,245,999	57%
<b>MAUI SUMMARY</b>	<b>76</b>	<b>102</b>	<b>-26%</b>	<b>\$763,500</b>	<b>\$592,000</b>	<b>29%</b>	<b>\$73,118,500</b>	<b>\$75,141,215</b>	<b>-3%</b>

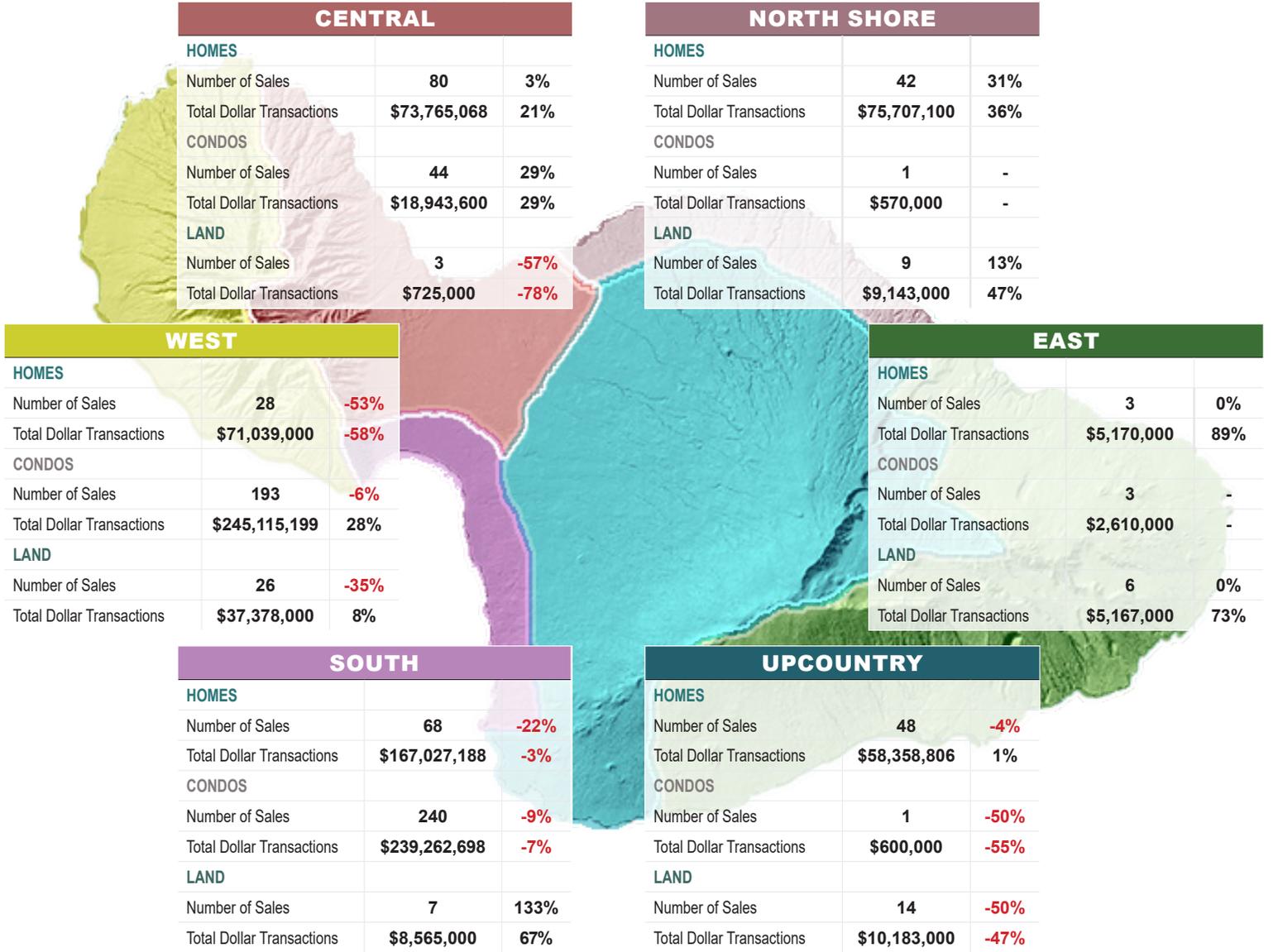
**FIRST QUARTER 2022 YTD NUMBER OF SALES**

**FIRST QUARTER 2022 YTD TOTAL DOLLAR VOLUME**

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

DISTRICT	2022	2021	% Change
WEST	26	40	-35%
UPCOUNTRY	14	28	-50%
LANAI/MOLOKAI	11	10	-210%
NORTH SHORE	9	8	13%
SOUTH	7	3	133%
EAST	6	6	0%
CENTRAL	3	7	-57%
<b>TOTAL</b>	<b>76</b>	<b>102</b>	<b>-26%</b>

DISTRICT	2022	2021	% Change
WEST	\$37,378,000	\$34,620,282	8%
UPCOUNTRY	\$10,183,000	\$19,082,934	-47%
NORTH SHORE	\$9,143,000	\$6,220,000	47%
SOUTH	\$8,565,000	\$5,122,500	67%
EAST	\$5,167,000	\$2,990,000	73%
LANAI/MOLOKAI	\$1,957,500	\$3,845,999	-49%
CENTRAL	\$725,000	\$3,259,500	-78%
<b>TOTAL</b>	<b>\$73,118,500</b>	<b>\$75,141,215</b>	<b>-3%</b>



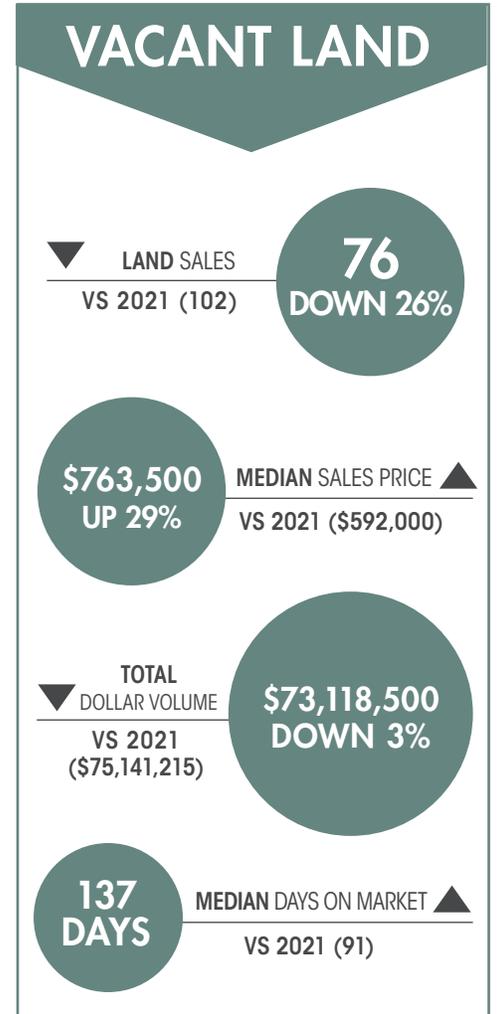
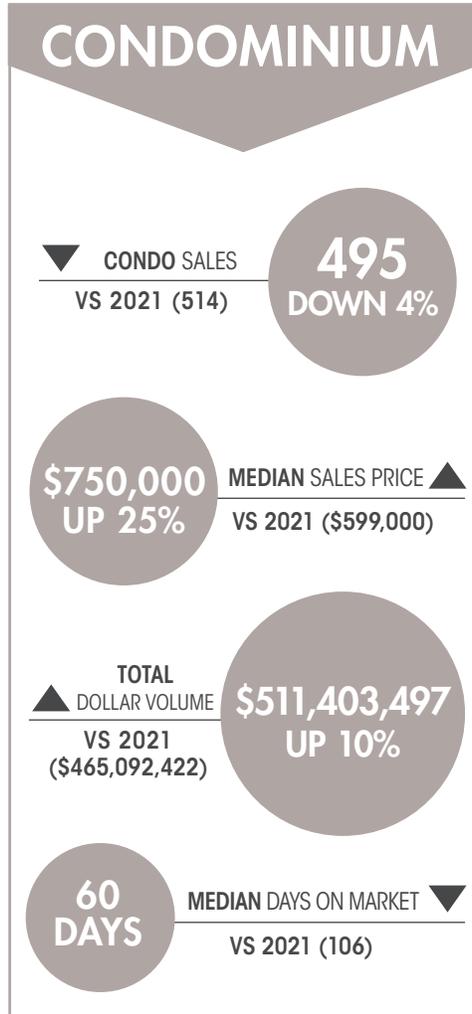
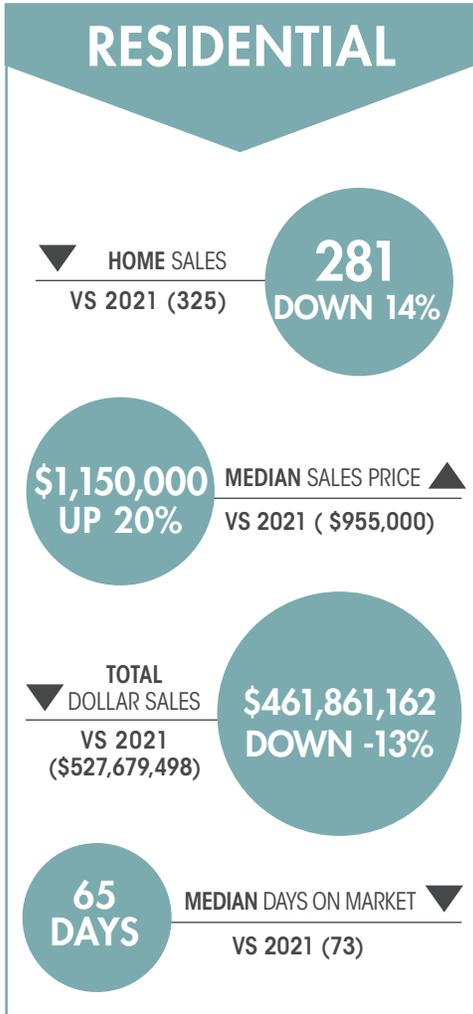
- CENTRAL**  
Kahakuloa, Kahului, Wailuku
- EAST**  
Hana, Kaupo, Kipahulu, Nahiku
- NORTH SHORE**  
Haiku, Sprecklesville/Paia/Kuau
- SOUTH**  
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- UPCOUNTRY**  
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- WEST**  
Kaanapali, Kapalua, Lahaina,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

Source:  
Realtors Association of Maui  
www.RAMau.com

RESIDENTIAL TOP 10 AREAS Total Dollar Volume	
Kihei	\$77,873,888
Wailea/Makena	\$73,164,500
Haiku	\$63,472,100
Wailuku	\$47,216,568
Makawao/Olinda/Haliimaile	\$30,249,306
Kahului	\$26,548,500
Lahaina	\$22,244,000
Kapalua	\$16,775,000
Kula/Ulupalakua/Kanaio	\$16,237,000
Kaanapali	\$16,051,000

CONDOMINIUM TOP 10 AREAS Total Dollar Volume	
Kihei	\$141,303,704
Kaanapali	\$90,309,000
Napili/Kahana/Honokowai	\$88,897,400
Wailea/Makena	\$87,504,750
Kapalua	\$46,424,000
Lahaina	\$19,484,799
Wailuku	\$16,333,000
Maalaea	\$10,454,244
Molokai	\$2,702,000
Kahului	\$2,610,600

VACANT LAND TOP 10 AREAS Total Dollar Volume	
Kapalua	\$16,412,500
Kaanapali	\$11,382,500
Haiku	\$9,143,000
Kula/Ulupalakua/Kanaio	\$8,459,000
Kihei	\$6,100,000
Napili/Kahana/Honokowai	\$5,000,000
Hana	\$3,850,000
Lahaina	\$3,335,000
Molokai	\$1,957,500
Maui Meadows	\$1,490,000



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 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.

\*FNT Internal Update November, 2018

# MAUI COUNTY Real Property Tax Rates

For Fiscal Year: July 1, 2021 to June 30, 2022 Per \$1,000 of net taxable assessed valuation

Owner Occupied - Tier 1	\$2.41
Owner Occupied - Tier 2	\$2.51
Owner Occupied - Tier 3	\$2.71
Non-Owner Occupied - Tier 1	\$5.45
Non-Owner Occupied - Tier 2	\$6.05
Non-Owner Occupied - Tier 3	\$8.00
Apartment	\$5.55
Commercial	\$6.29
Industrial	\$7.20
Agricultural	\$5.94
Conservation	\$6.43
Hotel & Resort	\$11.75
Timeshare	\$14.60
Short-Term Rental - Tier 1	\$11.11
Short-Term Rental - Tier 2	\$11.15
Short-Term Rental - Tier 3	\$11.20
Commercialized Residential	\$4.40

### Important Dates

**August 20** - First half year tax payments due

**December 31** - Deadline for filing exemption claims and ownership documents which affect the tax year

**February 20** - Second half year tax payments due

**Tier 1** Up to \$800,000

**Tier 2** \$800,001 to \$1,500,000

**Tier 3** Over \$1,500,000

**\*\*\*NOTE:** Depending on the classification, if assessed value is over \$800k it will trigger more than 1 Tier. Example: For a \$3M assessment. \$800K would be Tier 1, \$700K would be Tier 2, balance of \$1.5M would be Tier 3, (The total of Tier 1 + Tier 2 cannot exceed \$1.5M - Balance of assessed value goes into Tier 3)

\*\*Go to <https://www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes>

### \*\*\* HONOLULU COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Agriculture	\$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 Tax rate applied to the net taxable valuation of the property up to \$1,000,000	\$4.50
Residential A - Tier 2 Tax rate applied to the net taxable valuation of the property in excess of \$1,000,000	\$10.50
Vacant Agriculture	\$8.50

### HAWAI'I COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Affordable Rental Housing	\$6.15
Agriculture/Native Forest	\$9.35
Apartment	\$11.70
Commercial	\$10.70
Conservation	\$11.55
Homeowner	\$6.15
Hotel/Resort	\$11.55
Industrial	\$10.70
Residential (Less than \$2M)	\$11.10
Residential (Over \$2M)	\$13.60

### \*\*\* KAUAI COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Agriculture	\$6.75
Commercial	\$8.10
Commercial Home Use	\$5.05
Conservation	\$6.75
Homestead	\$3.05
Hotel/Resort	\$10.85
Industrial	\$8.10
Residential	\$6.05
Residential Investor	\$9.40
Vacation Rental	\$9.85

### \*\*\*Kauai and Oahu Only Important Dates

**August 20** - First half year tax payments due

**September 30** - Deadline for filing exemption claims and ownership documents which affect the tax year

**February 20** - Second half year tax payments due



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

**8 Experienced Officers | 3 Sales Executives | 238 Years of Combined Experience**

Central 808-893-0556 | Upcountry 808-573-0110 | West Maui 808-661-4960 | South Maui 808-891-2404