

**Number of Recorded transactions from January 1, 2022 – November 30, 2022**

**Single Family Homes**

**Condominiums**

**% of Closed Sales by Districts through November 30, 2022**

\*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, Moiliili, 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		
<b>SINGLE FAMILY HOMES</b>	35%	3,272	▼	-21%	\$1,110,000	▲	13%
<b>CONDOMINIUM</b>	65%	5,993	▼	-9%	\$510,000	▲	7%
<b>OAHU TOTAL SALES</b>		9,265	▼	-14%			



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

# OAHU REAL ESTATE REPORT



## SINGLE FAMILY HOMES November 2022 vs. November 2021

HOME  
SALES  
**192**  
DOWN 48%  
VS 2021 (371)

MEDIAN  
SALES PRICE  
**\$1,149,500**  
UP 10%  
VS 2021 (\$1,050,000)

MEDIAN  
DAY ON THE  
MARKET  
**18**  
UP 64%  
VS 2021 (11)

### TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2022	2021	% Change
Ewa Plain	25	68	-63%
Kapahulu - Diamond Head	19	22	-14%
Kailua - Waimanalo	17	27	-37%
Waipahu	17	26	-35%
Pearl City - Aiea	14	26	-46%
Makaha - Nanakuli	12	28	-57%
Kaneohe	11	27	-59%
Aina Haina - Kuliouou	10	6	67%
Wahiawa	9	10	-10%
Hawaii Kai	8	18	-56%

# OAHU | NOVEMBER 2022

NOVEMBER 2022 VS. NOVEMBER 2021

## SINGLE FAMILY HOMES

	Number of Sales Nov 2022 vs. Nov 2021			Median Sales Price Nov 2022 vs. Nov 2021		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	10	6	67%	\$2,647,500	\$1,263,500	110%
Ala Moana - Kakaako	-	-	-	-	-	-
Downtown - Nuuanu	6	9	-33%	\$1,405,000	\$996,000	41%
Ewa Plain	25	68	-63%	\$880,000	\$886,500	-1%
Hawaii Kai	8	18	-56%	\$1,637,500	\$1,702,500	-4%
Kailua - Waimanalo	17	27	-37%	\$1,700,000	\$1,700,000	0%
Kalihi - Palama	5	15	-67%	\$1,150,000	\$950,000	21%
Kaneohe	11	27	-59%	\$1,295,000	\$1,180,000	10%
Kapahulu - Diamond Head	19	22	-14%	\$1,300,000	\$1,225,000	6%
Makaha - Nanakuli	12	28	-57%	\$736,000	\$700,000	5%
Makakilo	5	16	-69%	\$850,000	\$963,821	-12%
Makiki - Moiliili	5	22	-77%	\$1,350,000	\$1,642,500	-18%
Mililani	7	21	-67%	\$1,075,000	\$1,070,000	0%
Moanalua - Salt Lake	7	4	75%	\$1,110,000	\$951,000	17%
North Shore	5	5	0%	\$2,367,500	\$1,300,000	82%
Pearl City - Aiea	14	26	-46%	\$987,250	\$1,020,000	-3%
Wahiawa	9	10	-10%	\$808,000	\$845,000	-4%
Waialae - Kahala	6	12	-50%	\$1,627,500	\$2,825,000	-42%
Waikiki	-	-	-	-	-	-
Waipahu	17	26	-35%	\$915,000	\$910,000	1%
Windward Coast	4	9	-56%	\$1,047,500	\$1,200,000	-13%
<b>SUMMARY</b>	<b>192</b>	<b>371</b>	<b>-48%</b>	<b>\$1,149,500</b>	<b>\$1,050,000</b>	<b>10%</b>

## CONDOMINIUM November 2022 vs. November 2021

HOME  
SALES  
**340**  
DOWN 43%  
VS 2021 (601)

MEDIAN  
SALES PRICE  
**\$480,000**  
DOWN 4%  
VS 2021 (\$500,000)

MEDIAN  
DAY ON THE  
MARKET  
**18**  
100%  
VS 2021 (9)

### TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2022	2021	% Change
Waikiki	67	122	-45%
Ala Moana - Kakaako	48	63	-24%
Makiki - Moiliili	34	64	-47%
Mililani	27	39	-31%
Ewa Plain	24	68	-65%
Pearl City - Aiea	20	27	-26%
Downtown - Nuuanu	19	43	-56%
Makaha - Nanakuli	16	17	-6%
Hawaii Kai	11	20	-45%
Kaneohe	11	20	-45%

## NEIGHBORHOOD

	Number of Sales Nov 2022 vs. Nov 2021			Median Sales Price Nov 2022 vs. Nov 2021		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	-	1	-100%	-	\$675,000	-
Ala Moana - Kakaako	48	63	-24%	\$612,500	\$630,000	-3%
Downtown - Nuuanu	19	43	-56%	\$425,000	\$605,000	-30%
Ewa Plain	24	68	-65%	\$597,500	\$667,500	-10%
Hawaii Kai	11	20	-45%	\$870,000	\$670,000	30%
Kailua - Waimanalo	8	10	-20%	\$708,750	\$715,000	-1%
Kalihi - Palama	10	12	-17%	\$370,000	\$347,500	6%
Kaneohe	11	20	-45%	\$660,000	\$708,500	-7%
Kapahulu - Diamond Head	6	5	20%	\$629,500	\$550,000	14%
Makaha - Nanakuli	16	17	-6%	\$268,750	\$275,000	-2%
Makakilo	9	29	-69%	\$610,000	\$515,000	18%
Makiki - Moiliili	34	64	-47%	\$437,000	\$342,500	28%
Mililani	27	39	-31%	\$523,000	\$525,000	0%
Moanalua - Salt Lake	9	23	-61%	\$410,000	\$432,000	-5%
North Shore	1	3	-67%	\$725,000	\$417,000	74%
Pearl City - Aiea	20	27	-26%	\$470,000	\$460,000	2%
Wahiawa	3	2	50%	\$278,685	\$191,500	46%
Waialae - Kahala	3	4	-25%	\$168,500	\$570,000	-70%
Waikiki	67	122	-45%	\$387,000	\$424,044	-9%
Waipahu	11	27	-59%	\$501,000	\$460,000	9%
Windward Coast	3	2	50%	\$420,000	\$268,250	57%
<b>SUMMARY</b>	<b>340</b>	<b>601</b>	<b>-43%</b>	<b>\$480,000</b>	<b>\$500,000</b>	<b>-4%</b>



## SINGLE FAMILY HOMES

YEAR-TO-DATE

**3,272**

HOMES SOLD

2022

**4,148**

HOMES SOLD

2021

**-21%****\$1,110,000**

MEDIAN SALES PRICE

2022

**\$985,000**

MEDIAN SALES PRICE

2021

**13%****11**

MEDIAN DAYS ON THE MARKET

2022

**9**

MEDIAN DAYS ON THE MARKET

2021

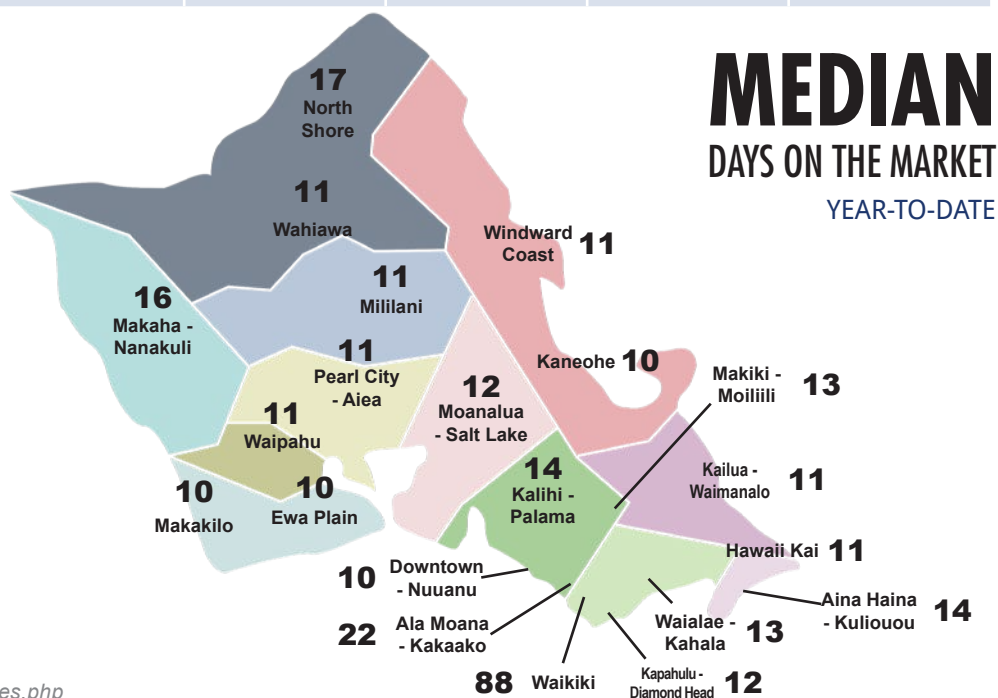
**22%**

### SINGLE FAMILY HOMES

	Number of Sales			Median Sales Price		
	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	82	119	-31%	\$1,830,000	\$1,510,750	21%
Ala Moana - Kakaako	7	9	-22%	\$1,350,000	\$1,015,000	33%
Downtown - Nuuanu	74	121	-39%	\$1,312,500	\$1,142,500	15%
Ewa Plain	644	824	-22%	\$925,000	\$850,000	9%
Hawaii Kai	161	209	-23%	\$1,635,000	\$1,475,000	11%
Kailua - Waimanalo	306	370	-17%	\$1,578,500	\$1,500,000	5%
Kalihi - Palama	125	150	-17%	\$950,000	\$898,500	6%
Kaneohe	192	288	-33%	\$1,250,000	\$1,111,500	12%
Kapahulu - Diamond Head	201	259	-22%	\$1,350,000	\$1,200,000	13%
Makaha - Nanakuli	261	324	-19%	\$707,500	\$635,000	11%
Makakilo	137	157	-13%	\$986,500	\$905,000	9%
Makiki - Moiliili	113	165	-32%	\$1,600,000	\$1,430,000	12%
Mililani	183	197	-7%	\$1,083,500	\$975,000	11%
Moanalua - Salt Lake	54	58	-7%	\$1,200,500	\$1,000,000	20%
North Shore	101	125	-19%	\$1,750,000	\$1,372,500	28%
Pearl City - Aiea	207	242	-14%	\$1,068,888	\$949,000	13%
Wahiawa	79	95	-17%	\$900,000	\$768,000	17%
Waialae - Kahala	82	123	-33%	\$2,455,000	\$2,460,000	0%
Waikiki	2	3	-33%	\$1,737,500	\$1,100,000	58%
Waipahu	208	218	-5%	\$950,000	\$850,000	12%
Windward Coast	53	92	-42%	\$1,200,000	\$991,000	21%
<b>SUMMARY</b>	<b>3,272</b>	<b>4,148</b>	<b>-21%</b>	<b>\$1,110,000</b>	<b>\$985,000</b>	<b>13%</b>

### TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2022	2021	% Change
Ewa Plain	644	824	-22%
Kailua - Waimanalo	306	370	-17%
Makaha - Nanakuli	261	324	-19%
Waipahu	208	218	-5%
Pearl City - Aiea	207	242	-14%
Kapahulu - Diamond Head	201	259	-22%
Kaneohe	192	288	-33%
Mililani	183	197	-7%
Hawaii Kai	161	209	-23%
Makakilo	137	157	-13%



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



## CONDOMINIUM

YEAR-TO-DATE

**5,993**

CONDOS SOLD

2022

**6,610**

CONDOS SOLD

2021

**-9%**

**\$510,000**

MEDIAN SALES PRICE

2022

**\$475,000**

MEDIAN SALES PRICE

2021

**7%**

**12**

MEDIAN DAYS ON THE MARKET

2022

**11**

MEDIAN DAYS ON THE MARKET

2021

**9%**

## CONDOMINIUM

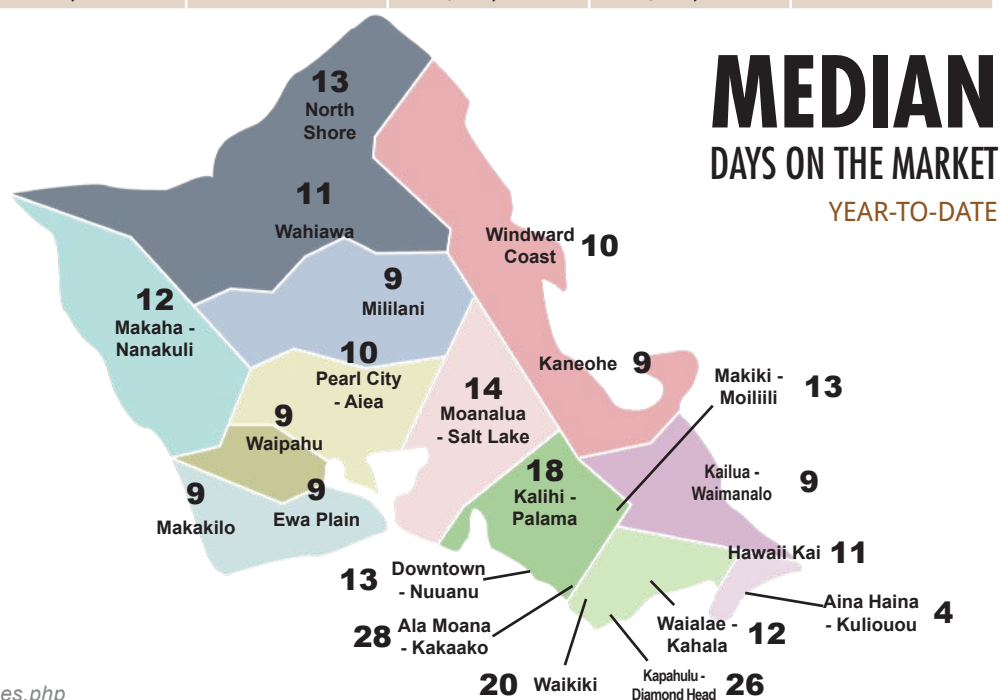
### Number of Sales

	2022	2021	% Change	2022	2021	% Change
Aina Haina - Kuliouou	3	9	-67%	\$808,000	\$657,000	23%
Ala Moana - Kakaako	707	675	5%	\$752,500	\$638,000	18%
Downtown - Nuuanu	470	555	-15%	\$540,000	\$597,000	-10%
Ewa Plain	544	660	-18%	\$690,000	\$630,000	10%
Hawaii Kai	188	217	-13%	\$835,000	\$702,500	19%
Kailua - Waimanalo	95	133	-29%	\$757,000	\$749,000	1%
Kalihi - Palama	129	126	2%	\$410,000	\$388,000	6%
Kaneohe	195	253	-23%	\$710,000	\$637,500	11%
Kapahulu - Diamond Head	92	121	-24%	\$650,000	\$585,000	11%
Makaha - Nanakuli	212	221	-4%	\$247,000	\$210,000	18%
Makakilo	145	168	-14%	\$560,000	\$490,000	14%
Makiki - Moiliili	671	676	-1%	\$410,000	\$395,000	4%
Mililani	365	415	-12%	\$530,000	\$476,000	11%
Moanalua - Salt Lake	231	261	-11%	\$445,000	\$415,000	7%
North Shore	65	50	30%	\$840,000	\$535,000	57%
Pearl City - Aiea	364	399	-9%	\$470,000	\$437,000	8%
Wahiawa	32	42	-24%	\$260,795	\$242,500	8%
Waialae - Kahala	53	68	-22%	\$620,000	\$577,500	7%
Waikiki	1,207	1,260	-4%	\$425,000	\$400,000	6%
Waipahu	199	237	-16%	\$510,000	\$445,000	15%
Windward Coast	26	64	-59%	\$422,000	\$269,000	57%
<b>SUMMARY</b>	<b>5,993</b>	<b>6,610</b>	<b>-9%</b>	<b>\$510,000</b>	<b>\$475,000</b>	<b>7%</b>

### TOP 10 # OF SALES

BY NEIGHBORHOOD

Condominium	2022	2021	% Change
Waikiki	1,207	1,260	-4%
Ala Moana - Kakaako	707	675	5%
Makiki - Moiliili	671	676	-1%
Ewa Plain	544	660	-18%
Downtown - Nuuanu	470	555	-15%
Mililani	365	415	-12%
Pearl City - Aiea	364	399	-9%
Moanalua - Salt Lake	231	261	-11%
Makaha - Nanakuli	212	221	-4%
Waipahu	199	237	-16%



## SINGLE FAMILY HOMES

▼ HOME SALES  
VS 2021 (4,148)

**3,272**  
DOWN 21%

**\$1,110,000**  
UP 13%

MEDIAN SALES PRICE ▲  
VS 2021 (\$985,000)

▲ MEDIAN  
DAY ON THE MARKET  
VS 2021 (9)

**11**  
UP 22%

**4,004**  
DOWN 12%

NEW LISTINGS ▼  
VS 2021 (4,572)

▼ % OF ORIGINAL  
LISTING PRICE RECEIVED  
VS 2021  
(102%)

**100%**  
DOWN 2%

## CONDOMINIUM

▼ HOME SALES  
VS 2021 (6,610)

**5,993**  
DOWN 9%

**\$510,000**  
UP 7%

MEDIAN SALES PRICE ▲  
VS 2021 (\$475,000)

▲ MEDIAN  
DAY ON THE MARKET  
VS 2021 (11)

**12**  
UP 9%

**7,097**  
DOWN 7%

NEW LISTINGS ▼  
VS 2021 (7,649)

% OF ORIGINAL  
LISTING PRICE RECEIVED  
VS 2021  
(100%)

**100%**  
0%






# 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:	Scale #2:
At Least	But Less Than	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)	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

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



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

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

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## 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.

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\*FNT Internal Update November, 2018



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*	\$4.50
<small>Tax rate applied to the net taxable value of the property up to \$1,000,000</small>	
Residential A - Tier 2*	\$10.50
<small>Tax rate applied to the net taxable value of the property in excess of \$1,000,000</small>	
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://hnl.doc.hawaii.gov/hnldoc/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)

## Maui County

**2022-2023**

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:**

**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.maui-county.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:**

**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://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property/Tax-Rates>

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