

- 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%	178	▼ -12%	\$1,110,000	▲ 19%	88
CONDO	58%	318	▲ 13%	\$725,000	▲ 30%	112
LAND	9%	51	▼ -18%	\$840,000	▲ 30%	135

DISTRICT	2022 VS 2021 YTD NUMBER OF UNITS		2022 VS 2021 YTD TOTAL DOLLAR VOLUME		
	2022	% Change	DISTRICT	2022	% Change
SOUTH	195	6%	SOUTH	\$238,342,104	0%
WEST	164	-13%	WEST	\$223,273,899	-10%
CENTRAL	87	18%	CENTRAL	\$62,266,668	28%
UPCOUNTRY	42	-7%	UPCOUNTRY	\$47,906,316	22%
NORTH SHORE	33	0%	NORTH SHORE	\$44,167,600	3%
LANAI/MOLOKAI	21	0%	LANAI/MOLOKAI	\$8,290,000	22%
EAST	5	-17%	EAST	\$4,977,000	28%
<b>TOTAL</b>	<b>227</b>	<b>-11%</b>	<b>TOTAL</b>	<b>\$279,470,215</b>	<b>-5%</b>

- % of Closed Sales by Districts through February 28, 2022
- Number of Recorded transactions from February 1, 2022 - February 28, 2022

**RESIDENTIAL**  
YEAR-OVER-YEAR

**178**  
TOTAL NUMBER OF SALES  
2022

**202**  
TOTAL NUMBER OF SALES  
2021

**-12%**

**\$1,110,000**  
MEDIAN SALES PRICE  
2022

**\$931,000**  
MEDIAN SALES PRICE  
2021

**19%**

**\$272,126,284**  
TOTAL DOLLAR VOLUME  
2022

**\$336,595,470**  
TOTAL DOLLAR VOLUME  
2021

**-19%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	21	15	40%	\$875,000	\$713,000	23%	\$18,786,000	\$11,073,000	70%
Wailuku	34	30	13%	\$874,325	\$798,540	10%	\$30,900,568	\$24,376,470	27%
<b>EAST</b>									
Hana	1	2	-50%	\$2,800,000	\$975,000	187%	\$2,800,000	\$1,950,000	44%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	20	16	25%	\$1,462,500	\$1,065,000	37%	\$28,189,600	\$18,538,000	52%
Sprecks/Paia/Kuau	4	7	-43%	\$955,000	\$1,900,000	-50%	\$7,140,000	\$21,120,000	-66%
<b>SOUTH</b>									
Kihei	32	37	-14%	\$1,225,000	\$920,000	33%	\$45,200,000	\$41,181,500	10%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	5	4	25%	\$1,995,000	\$1,232,500	62%	\$10,188,800	\$4,670,000	118%
Wailea/Makena	7	12	-42%	\$3,295,000	\$4,036,000	-18%	\$43,060,000	\$66,078,500	-35%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	6	10	-40%	\$1,716,000	\$1,134,000	51%	\$12,462,000	\$11,784,000	6%
Makawao/Olinda/Haliimaile	20	8	150%	\$865,000	\$715,000	21%	\$21,036,316	\$5,326,500	295%
Pukalani	7	10	-30%	\$850,000	\$876,500	-3%	\$7,580,000	\$9,521,000	-20%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	3	12	-75%	\$2,600,000	\$2,418,750	8%	\$8,000,000	\$45,499,500	-82%
Kapalua	2	4	-50%	\$4,087,500	\$2,625,000	56%	\$8,175,000	\$10,012,500	-18%
Lahaina	6	10	-40%	\$2,430,000	\$2,733,500	-11%	\$15,110,000	\$29,348,000	-49%
Napili/Kahana/Honokowai	4	11	-64%	\$1,557,000	\$977,000	59%	\$9,613,000	\$17,272,500	-44%
Olowalu	-	2	-100%	-	\$6,800,000	-	-	\$13,600,000	-100%
<b>LANAI - MOLOKAI</b>									
Lanai	-	2	-100%	-	\$607,000	-	-	\$1,214,000	-100%
Molokai	6	10	-40%	\$584,500	\$352,500	66%	\$3,885,000	\$4,030,000	-4%
<b>MAUI SUMMARY</b>	<b>178</b>	<b>202</b>	<b>-12%</b>	<b>\$1,110,000</b>	<b>\$931,000</b>	<b>19%</b>	<b>\$272,126,284</b>	<b>\$336,595,470</b>	<b>-19%</b>

**FEBRUARY 2022 YTD NUMBER OF SALES**

DISTRICT	2022	2021	% Change
CENTRAL	55	45	22%
SOUTH	44	53	-17%
UPCOUNTRY	33	28	18%
NORTH SHORE	24	23	4%
WEST	15	39	-62%
LANAI/MOLOKAI	6	12	-50%
EAST	1	2	-50%
<b>TOTAL</b>	<b>178</b>	<b>202</b>	<b>-12%</b>

**FEBRUARY 2022 YTD TOTAL DOLLAR VOLUME**

DISTRICT	2022	2021	% Change
SOUTH	\$98,448,800	\$111,930,000	-12%
CENTRAL	\$49,686,568	\$35,449,470	40%
UPCOUNTRY	\$41,078,316	\$26,631,500	54%
WEST	\$40,898,000	\$115,732,500	-65%
NORTH SHORE	\$35,329,600	\$39,658,000	-11%
LANAI/MOLOKAI	\$3,885,000	\$5,244,000	-26%
EAST	\$2,800,000	\$1,950,000	44%
<b>TOTAL</b>	<b>\$272,126,284</b>	<b>\$336,595,470</b>	<b>-19%</b>

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

**CONDOMINIUM**  
YEAR-OVER-YEAR

**318**  
TOTAL NUMBER OF SALES  
2022

**282**  
TOTAL NUMBER OF SALES  
2021

**13%**

**\$725,000**  
MEDIAN SALES PRICE  
2022

**\$560,000**  
MEDIAN SALES PRICE  
2021

**30%**

**\$311,148,803**  
TOTAL DOLLAR VOLUME  
2022

**\$228,826,140**  
TOTAL DOLLAR VOLUME  
2021

**36%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	11	4	175%	\$171,000	\$251,500	-32%	\$1,930,600	\$1,020,000	89%
Wailuku	18	18	0%	\$506,000	\$488,750	4%	\$9,924,500	\$8,730,990	14%
<b>EAST</b>									
Hana	2	-	-	\$680,000	-	-	\$1,360,000	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	-	-	\$570,000	-	-	\$570,000	-	-
<b>SOUTH</b>									
Kihei	114	93	23%	\$660,000	\$500,000	32%	\$84,249,804	\$54,155,250	56%
Maalaea	9	7	29%	\$500,000	\$457,500	9%	\$5,710,000	\$3,042,400	88%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	23	29	-21%	\$1,527,500	\$1,325,000	15%	\$43,398,500	\$49,049,500	-12%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	-	2	-100%	-	\$665,000	-	-	\$1,330,000	-100%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	29	27	7%	\$1,300,000	\$812,000	60%	\$45,854,000	\$29,143,000	57%
Kapalua	13	15	-13%	\$2,300,000	\$1,140,000	102%	\$39,524,000	\$29,110,000	36%
Lahaina	11	41	-73%	\$766,000	\$556,990	38%	\$12,917,499	\$29,252,435	-56%
Napili/Kahana/Honokowai	77	40	93%	\$655,000	\$485,000	35%	\$62,272,900	\$22,807,145	173%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	1	-	-	\$1,600,000	-	-	\$1,600,000	-	-
Molokai	9	6	50%	\$240,000	\$182,500	32%	\$1,837,000	\$1,185,420	55%
<b>MAUI SUMMARY</b>	<b>318</b>	<b>282</b>	<b>13%</b>	<b>\$725,000</b>	<b>\$560,000</b>	<b>30%</b>	<b>\$311,148,803</b>	<b>\$228,826,140</b>	<b>36%</b>

FEBRUARY 2022 YTD NUMBER OF SALES

DISTRICT	2022	2021	% Change
SOUTH	146	129	13%
WEST	130	123	6%
CENTRAL	29	22	32%
LANAI/MOLOKAI	10	6	67%
EAST	2	-	-
NORTH SHORE	1	-	-
UPCOUNTRY	-	2	-100%
<b>TOTAL</b>	<b>318</b>	<b>282</b>	<b>13%</b>

FEBRUARY 2022 YTD TOTAL DOLLAR VOLUME

DISTRICT	2022	2021	% Change
WEST	\$160,568,399	\$110,312,580	46%
SOUTH	\$133,358,304	\$106,247,150	26%
CENTRAL	\$11,855,100	\$9,750,990	22%
LANAI/MOLOKAI	\$3,437,000	\$1,185,420	190%
EAST	\$1,360,000	-	-
NORTH SHORE	\$570,000	-	-
UPCOUNTRY	-	\$1,330,000	-100%
<b>TOTAL</b>	<b>\$311,148,803</b>	<b>\$228,826,140</b>	<b>36%</b>

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

**VACANT LAND**  
YEAR-OVER-YEAR

**51**  
TOTAL NUMBER OF SALES  
2022

**62**  
TOTAL NUMBER OF SALES  
2021

**-18%**

**\$840,000**  
MEDIAN SALES PRICE  
2022

**\$648,250**  
MEDIAN SALES PRICE  
2021

**30%**

**\$45,948,500**  
TOTAL DOLLAR VOLUME  
2022

**\$45,984,282**  
TOTAL DOLLAR VOLUME  
2021

**0%**

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	1	3	-67%	\$500,000	\$550,000	-9%	\$500,000	\$1,541,000	-68%
Kaupo	1	-	-	\$317,000	-	-	\$317,000	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	1	-100%	-	\$400,000	-	-	\$400,000	-100%
<b>NORTH SHORE</b>									
Haiku	8	4	100%	\$949,000	\$645,000	47%	\$8,268,000	\$3,320,000	149%
Sprecks/Paia/Kuau	-	-	-	-	-	-	-	-	-
<b>SOUTH</b>									
Kihei	4	1	300%	\$1,350,000	\$657,500	105%	\$5,560,000	\$657,500	746%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	1	1	0%	\$975,000	\$2,800,000	-65%	\$975,000	\$2,800,000	-65%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	6	6	0%	\$859,500	\$965,000	-11%	\$5,104,000	\$5,083,000	0%
Makawao/Olinda/Haliimaile	2	5	-60%	\$636,000	\$750,000	-15%	\$1,272,000	\$4,255,000	-70%
Pukalani	1	4	-75%	\$452,000	\$422,500	7%	\$452,000	\$1,820,000	-75%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	8	15	-47%	\$592,500	\$615,000	-4%	\$5,735,000	\$9,591,007	-40%
Kapalua	8	9	-11%	\$1,245,000	\$850,000	47%	\$13,099,500	\$7,850,000	67%
Lahaina	2	-	-	\$862,500	-	-	\$1,725,000	-	-
-	-	1	-100%	-	\$507,275	-	-	\$507,275	-100%
Olowalu	1	2	-50%	\$1,248,000	\$2,275,000	-45%	\$1,248,000	\$4,550,000	-73%
<b>LANAI - MOLOKAI</b>									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	5	3	67%	\$159,000	\$85,000	87%	\$968,000	\$350,000	177%
<b>MAUI SUMMARY</b>	<b>51</b>	<b>62</b>	<b>-18%</b>	<b>\$840,000</b>	<b>\$648,250</b>	<b>30%</b>	<b>\$45,948,500</b>	<b>\$45,984,282</b>	<b>0%</b>

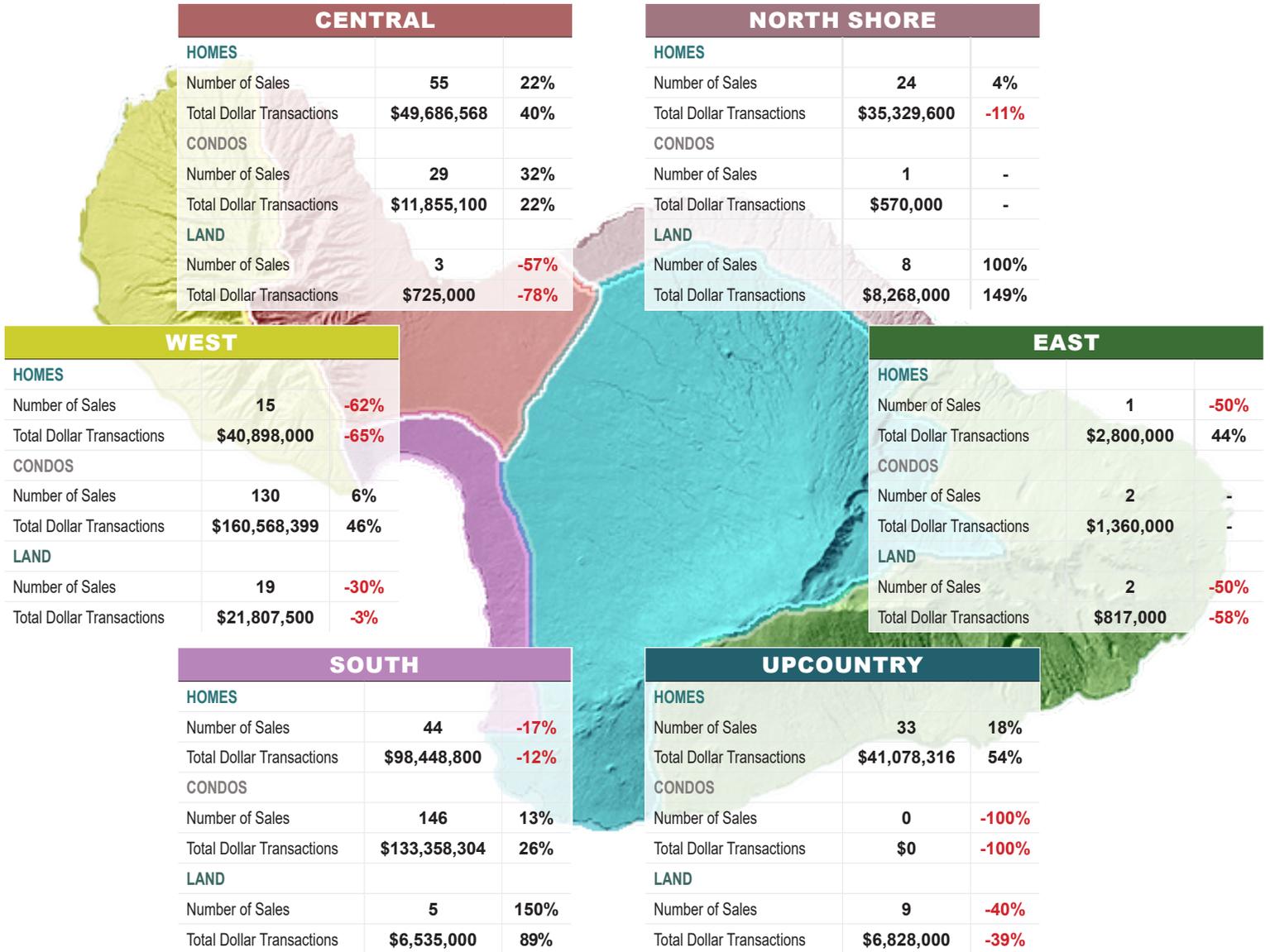
FEBRUARY 2022 YTD NUMBER OF SALES

FEBRUARY 2022 YTD TOTAL DOLLAR VOLUME

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

DISTRICT	2022	2021	% Change
WEST	19	27	-30%
UPCOUNTRY	9	15	-40%
NORTH SHORE	8	4	100%
SOUTH	5	2	150%
LANAI/MOLOKAI	5	3	67%
CENTRAL	3	7	-57%
EAST	2	4	-50%
<b>TOTAL</b>	<b>51</b>	<b>62</b>	<b>-18%</b>

DISTRICT	2022	2021	% Change
WEST	\$21,807,500	\$22,498,282	-3%
NORTH SHORE	\$8,268,000	\$3,320,000	149%
UPCOUNTRY	\$6,828,000	\$11,158,000	-39%
SOUTH	\$6,535,000	\$3,457,500	89%
LANAI/MOLOKAI	\$968,000	\$350,000	177%
EAST	\$817,000	\$1,941,000	-58%
CENTRAL	\$725,000	\$3,259,500	-78%
<b>TOTAL</b>	<b>\$45,948,500</b>	<b>\$45,984,282</b>	<b>0%</b>



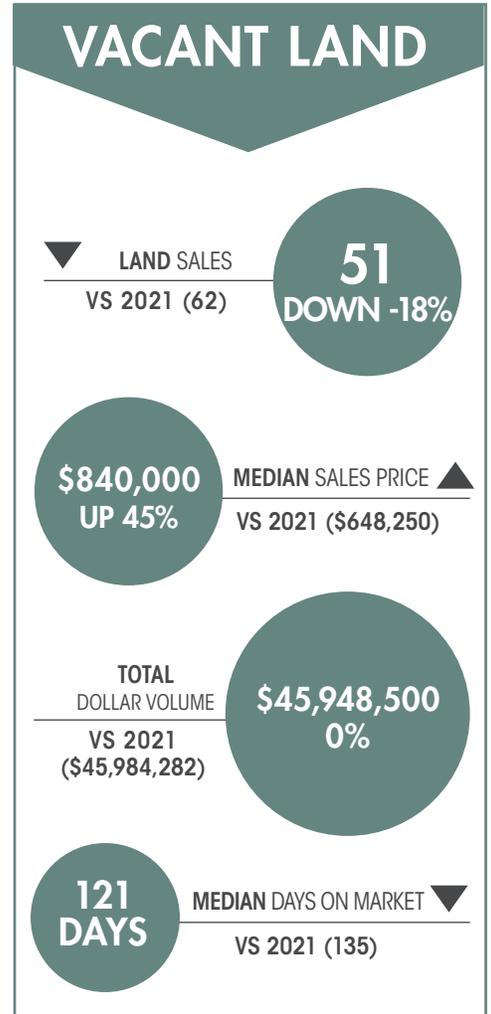
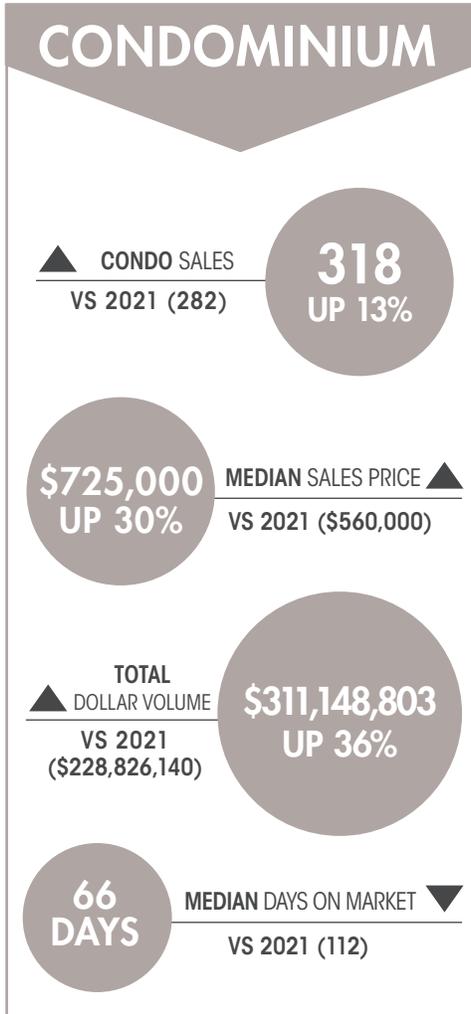
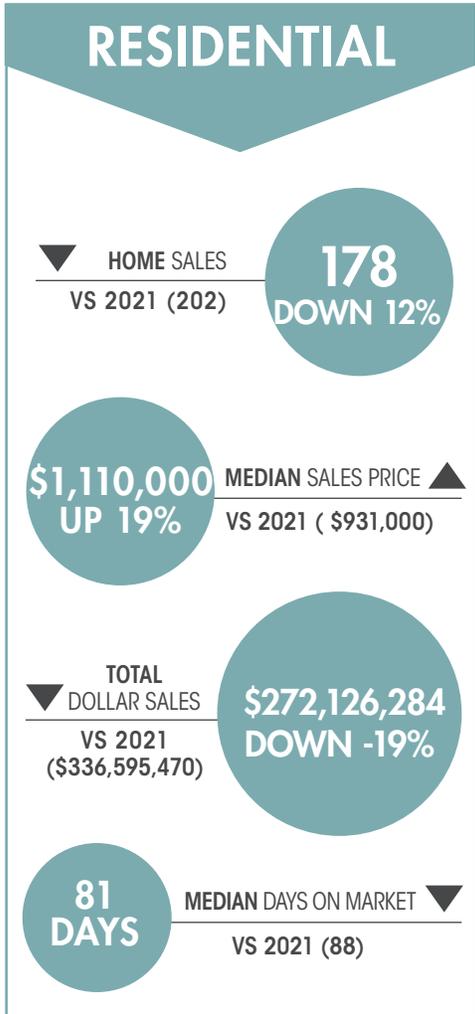
- CENTRAL**  
Kahakuloa, Kahului, Wailuku
- SOUTH**  
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- EAST**  
Hana, Kaupo, Kipahulu, Nahiku
- UPCOUNTRY**  
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- NORTH SHORE**  
Haiku, Sprecklesville/Paia/Kuau
- WEST**  
Kaanapali, Kapalua, Lahaina,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

Source:  
Realtors Association of Maui  
www.RAMau.com

RESIDENTIAL TOP 10 AREAS Total Dollar Volume	
Kihei	\$45,200,000
Wailea/Makena	\$43,060,000
Wailuku	\$30,900,568
Haiku	\$28,189,600
Makawao/Olinda/Haliimaile	\$21,036,316
Kahului	\$18,786,000
Lahaina	\$15,110,000
Kula/Ulupalakua/Kanaio	\$12,462,000
Maui Meadows	\$10,188,800
Napili/Kahana/Honokowai	\$9,613,000

CONDOMINIUM TOP 10 AREAS Total Dollar Volume	
Kihei	\$84,249,804
Napili/Kahana/Honokowai	\$62,272,900
Kaanapali	\$45,854,000
Wailea/Makena	\$43,398,500
Kapalua	\$39,524,000
Lahaina	\$12,917,499
Wailuku	\$9,924,500
Maalaea	\$5,710,000
Kahului	\$1,930,600
Molokai	\$1,837,000

VACANT LAND TOP 10 AREAS Total Dollar Volume	
Kapalua	\$13,099,500
Haiku	\$8,268,000
Kaanapali	\$5,735,000
Kihei	\$5,560,000
Kula/Ulupalakua/Kanaio	\$5,104,000
Lahaina	\$1,725,000
Makawao/Olinda/Haliimaile	\$1,272,000
Olowalu	\$1,248,000
Wailea/Makena	\$975,000
Molokai	\$968,000



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