

		% OF CLOSINGS	# OF UNITS RECORDED		MEDIAN PRICE			MEDIAN DAYS ON MARKET	
	HOMES	34%	576		-17%	\$1,185,000		20%	72
Ħ	CONDO	58%	984	\bullet	-23%	\$760,000		23%	64
*	LAND	8%	131	\bullet	-45%	\$775,000		19%	128

	2022 VS 2021 YTD NUMBER OF UNITS			2022 VS 2021 Y	2022 VS 2021 YTD TOTAL DOLLAR VOLUME			
	DISTRICT	2022	% Change	DISTRICT	2022	% Change		
	SOUTH	589	-25%	SOUTH	\$944,254,349	-8%		
	WEST	508	-34%	WEST	\$752,694,323	-24%		
	CENTRAL	268	-3%	CENTRAL	\$210,584,839	7%		
% of Closed Sales by Districts	UPCOUNTRY	136	-21%	UPCOUNTRY	\$175,346,709	-1%		
through June 30, 2022	LANAI/MOLOKAI	85	4%	NORTH SHORE	\$152,813,098	8%		
Number of Recorded transactions	NORTH SHORE	85	-16%	LANAI/MOLOKAI	\$40,878,000	-19%		
from June 1, 2022 – June 30, 2022	EAST	20	5%	EAST	\$26,278,549	56%		
	TOTAL	1,691	-23%	TOTAL	\$2,302,849,867	-11%		

MAUI REAL ESTATE REPORT **Fidelity** National Title[®] & ESCROW OF HAWAII

MAUI | FIRST HALF S 2022 YTD VS. 2021 YTD

THE STORE ST	576 TOTAL NUMBER OF SALES 2022 695 -17% TOTAL NUMBER OF SALES 2021			<pre>\$1,185,000 MEDIAN SALES PRICE 2022 \$987,000 MEDIAN SALES PRICE 2021 ian Sales Price</pre>			\$1,069,992,840 TOTAL DOLLAR VOLUME 2022 \$1,203,032,825 -11% TOTAL DOLLAR VOLUME 2021		
	2022	imber of Sales		2022	2021		2022	Total Dollar Volume	
CENTRAL	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
Kahakuloa	-	1	-100%	-	\$1,540,000	_	-	\$1,540,000	-100%
Kahului	55	59	-7%	\$952,000	\$779,000	22%	\$52,737,500	\$45,999,600	15%
Wailuku	114	118	-3%	\$889,625	\$797,728	12%	\$114,914,239	\$101,307,885	13%
EAST	114	110	070	φ000,020	φror,r20	1270	ψ114,014,200	φ101,001,000	1070
Hana	6	6	0%	\$1,572,500	\$795,500	98%	\$9,479,999	\$5,441,000	74%
Kaupo	1	-	-	\$2,699,500	-	-	\$2,699,500	-	-
Keanae	1	-	_	\$1,100,000	-	-	\$1,100,000	-	-
Kipahulu	-	-	_	-	-	-	-	-	-
Nahiku	-	-	-	-	-	_	-	-	_
NORTH SHORE									
Haiku	56	50	12%	\$1,440,000	\$1,177,500	22%	\$100,470,100	\$68,504,000	47%
Sprecks/Paia/Kuau	15	22	-32%	\$1,150,000	\$1,362,500	-16%	\$37,819,998	\$50,682,000	-25%
SOUTH									
Kihei	84	100	-16%	\$1,322,500	\$949,500	39%	\$157,280,218	\$133,694,832	18%
Maalaea	1	1	0%	\$2,500,000	\$2,475,000	1%	\$2,500,000	\$2,475,000	1%
Maui Meadows	15	22	-32%	\$2,150,000	\$1,479,500	45%	\$39,506,800	\$35,331,500	12%
Wailea/Makena	24	38	-37%	\$3,525,000	\$4,241,000	-17%	\$190,912,450	\$226,631,548	-16%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	35	49	-29%	\$1,450,000	\$1,225,000	18%	\$60,619,044	\$68,482,000	-12%
Makawao/Olinda/Haliimaile	51	33	55%	\$950,000	\$800,000	19%	\$56,467,443	\$29,347,321	92%
Pukalani	22	34	-35%	\$1,170,000	\$893,500	31%	\$25,142,500	\$33,526,549	-25%
WEST									
Honokohau	1	-	-	\$792,000	-	-	\$792,000	-	-
Kaanapali	14	36	-61%	\$2,850,000	\$2,349,750	21%	\$42,717,050	\$108,016,666	-61%
Kapalua	7	20	-65%	\$4,825,000	\$4,087,500	18%	\$33,950,000	\$102,402,500	-67%
Lahaina	23	40	-43%	\$2,635,000	\$2,112,500	25%	\$69,084,000	\$102,912,124	-33%
Napili/Kahana/Honokowai	22	33	-33%	\$1,387,500	\$1,105,000	26%	\$33,534,999	\$41,064,300	-18%
Olowalu	3	2	50%	\$4,300,000	\$6,800,000	-37%	\$13,775,000	\$13,600,000	1%
LANAI - MOLOKAI									
Lanai	5	8	-38%	\$675,000	\$1,075,000	-37%	\$3,408,000	\$12,209,000	-72%
Molokai	21	23	-9%	\$800,000	\$575,000	39%	\$21,082,000	\$19,865,000	6%
MAUI SUMMARY	576	695	-17%	\$1,185,000	\$987,000	20%	\$1,069,992,840	\$1,203,032,825	-11%

FIRST QUARTER	R 2022 YTD	NUMBER C	F SALES	FIRST QUA	RTER 2022 YTD TC	Source: Realtors Association of Maui – www.RAMaui.co		
DISTRICT	2022	2021	% Change	DISTRICT	2022	2021	% Change	-
CENTRAL	169	178	-5%	SOUTH	\$390,199,468	\$398,132,880	-2%	
SOUTH	124	161	-23%	WEST	\$193,853,049	\$367,995,590	-47%	
UPCOUNTRY	108	116	-7%	CENTRAL	\$167,651,739	\$148,847,485	13%	
NORTH SHORE	71	72	-1%	UPCOUNTRY	\$142,228,987	\$131,355,870	8%	
WEST	70	131	-47%	NORTH SHORE	\$138,290,098	\$119,186,000	16%	
LANAI/MOLOKAI	26	31	-16%	LANAI/MOLOKAI	\$24,490,000	\$32,074,000	76%	
EAST	8	6	33%	EAST	\$13,279,499	\$5,441,000	144%	
TOTAL	576	695	-17%	TOTAL	\$1,069,992,840	\$1,203,032,825	-11%	wwwFidelityHawaii.con

MAUI REAL ESTATE REPORT **Fidelity** National Title[®] & ESCROW OF HAWAII



& ESCROW						-			
CONDOMINIUM YEAR-OVER-YEAR		984 TOTAL NUMBER OF SALES 2022 1,271 -23% TOTAL NUMBER OF SALES 2021			 \$760,000 MEDIAN SALES PRICE 2022 \$620,000 MEDIAN SALES PRICE 2021 			\$1,079,732,755 TOTAL DOLLAR VOLUME 2022 \$1,197,057,552 -10% TOTAL DOLLAR VOLUME 2021	
	Nu	mber of	Sales	an Sales Prie	ce	Total	Dollar Volume	9	
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
CENTRAL	2022	2021	//onange	LULL	2021	//onlange	LULL	2021	//onunge
Kahakuloa	-	-	-	-	-	-		-	-
Kahului	31	14	121%	\$199,000	\$180,000	11%	\$6,935,600	\$3,422,000	103%
Wailuku	58	63	-8%	\$490,500	\$425,000	15%	\$31,147,500	\$28,957,239	8%
EAST	00	00	0,0	<i>ф</i> 100,000	φ120,000	1070	<i>ф</i> от, тт, соо	<i>\\</i> 20,001,200	070
Hana	3	-	-	\$685,000	-	-	\$2,610,000	-	-
Kaupo	-	_	_	-	-	-	-	-	_
Keanae	-	_	-	-	_	-	-	_	_
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	2	-50%	\$570,000	\$480,000	19%	\$570,000	\$960,000	-41%
SOUTH									
Kihei	341	408	-16%	\$730,000	\$535,000	36%	\$280,048,078	\$248,487,308	13%
Maalaea	27	36	-25%	\$644,500	\$480,000	34%	\$18,478,744	\$17,133,900	8%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	86	172	-50%	\$1,737,500	\$1,398,000	24%	\$230,008,059	\$352,308,500	-35%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	1	-	-	\$600,000	-	-	\$600,000	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	1	3	-67%	\$875,000	\$695,000	26%	\$875,000	\$2,030,000	-57%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	99	138	-28%	\$1,500,000	\$965,000	55%	\$173,340,975	\$175,088,900	-1%
Kapalua	40	79	-49%	\$1,400,000	\$1,130,000	24%	\$93,990,500	\$148,486,250	-37%
Lahaina	46	101	-55%	\$832,500	\$556,990	50%	\$59,718,799	\$77,253,545	-23%
Napili/Kahana/Honokowai	214	228	-6%	\$700,000	\$529,000	32%	\$170,949,000	\$132,911,390	29%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	1	2	-50%	\$1,600,000	\$2,387,500	-33%	\$1,600,000	\$4,775,000	-67%
Molokai	35	25	40%	\$270,000	\$180,000	50%	\$8,860,500	\$5,243,520	69%
MAUI SUMMARY	984	1,271	-23%	\$760,000	\$620,000	23%	\$1,079,732,755	\$1,197,057,552	-10%

FIRST QUARTER	R 2022 YTD	NUMBER C	F SALES	FIRST QUA	RTER 2022 YTD TO	Source: Realtors Association of Maui – www.RAMau		
DISTRICT	2022	2021	% Change	DISTRICT	2022	2021	% Change	_
SOUTH	454	616	-26%	SOUTH	\$528,534,881	\$617,929,708	-14%	
WEST	399	546	-27%	WEST	\$497,999,274	\$533,740,085	-7%	
CENTRAL	89	77	16%	CENTRAL	\$38,083,100	\$32,379,239	18%	
LANAI/MOLOKAI	36	27	33%	LANAI/MOLOKAI	\$10,460,500	\$10,018,520	4%	
EAST	3	-	-	EAST	\$2,610,000	-	-	
UPCOUNTRY	2	3	-33%	UPCOUNTRY	\$1,475,000	\$2,030,000	-27%	
NORTH SHORE	1	2	-50%	NORTH SHORE	\$570,000	\$960,000	-41%	
TOTAL	984	1,271	-23%	TOTAL	\$1,079,732,755	\$1,197,057,552	-10%	wwwFidelityHawaii.co

MAUI REAL ESTATE REPORT **Fidelity** National Title[®] & ESCROW OF HAWAII



& ESCROW	OF HAWAII								
VACANT LAND YEAR-OVER-YEAR		131 TOTAL NUMBER OF SALES 2022 237 -45% TOTAL NUMBER OF SALES 2021			 \$775,000 MEDIAN SALES PRICE 2022 \$650,000 MEDIAN SALES PRICE 2021 			\$153,124,272 TOTAL DOLLAR VOLUME 2022 \$194,165,320 -21% TOTAL DOLLAR VOLUME 2021	
	Nu	mber of	Sales	Media	an Sales Pri	ce	Tota	l Dollar Volum	e
	2022	2021	%Change	2022	2021	%Change	2022	2021	%Change
CENTRAL	2022	2021	/oonunge	2022	2021	//onunge	LULL	2021	/tertange
Kahakuloa	1	2	-50%	\$800,000	\$395,000	103%	\$800,000	\$790,000	1%
Kahului	1	-	-	\$845,000	-	-	\$845,000	- -	-
Wailuku	8	20	-60%	\$368,000	\$632,500	-42%	\$3,205,000	\$15,284,500	-79%
EAST	0	20	0070	φ000,000	<i>\\\</i> 002,000	4270	ψ0,200,000	ψ10,204,000	1070
Hana	4	11	-64%	\$2,062,500	\$537,500	284%	\$8,388,300	\$10,607,500	-21%
Каиро	4	1	300%	\$415,000	\$350,000	19%	\$1,830,750	\$350,000	423%
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	_	_	_			-			
Nahiku	1	1	0%	\$170,000	\$400,000	-58%	\$170,000	\$400,000	-58%
NORTH SHORE			070	φ110,000	Q-00,000	0070	φ170,000	φ+00,000	0070
Haiku	12	27	-56%	\$887,500	\$585,000	52%	\$12,168,000	\$21,972,520	-45%
Sprecks/Paia/Kuau	1	-	-	\$1,785,000	-	-	\$1,785,000	-	-
SOUTH				¢ 1,1 00,000			¢.,,		
Kihei	6	2	200%	\$1,350,000	\$584,750	131%	\$18,100,000	\$1,169,500	1448%
Maalaea	-	1	-100%	-	\$1,100,000	-	-	\$1,100,000	-100%
Maui Meadows	1	-	-	\$1,490,000	-	-	\$1,490,000	-	-
Wailea/Makena	4	4	0%	\$1,477,500	\$1,307,500	13%	\$5,930,000	\$6,210,000	-5%
UPCOUNTRY				+ ., ,	+ -,		+-,,	+-,,	
Kula/Ulupalakua/Kanaio	18	28	-36%	\$825,000	\$922,793	-11%	\$25,238,000	\$28,726,585	-12%
Makawao/Olinda/Haliimaile	5	20	-75%	\$750,000	\$500,000	50%	\$4,874,222	\$12,642,934	-61%
Pukalani	3	6	-50%	\$479,000	\$422,500	13%	\$1,530,500	\$2,612,000	-41%
WEST				, .,	, ,		, ,,	·)-)	
Honokohau	1	-	-	\$408,000	-	-	\$408,000	-	-
Kaanapali	14	42	-67%	\$742,500	\$575,000	29%	\$22,667,500	\$27,681,007	-18%
Kapalua	15	32	-53%	\$1,400,000	\$970,000	44%	\$25,102,500	\$36,370,000	-31%
Lahaina	5	11	-55%	\$825,000	\$907,000	-9%	\$4,813,000	\$13,396,000	-64%
-	2	2	0%	\$2,709,000	\$433,638	525%	\$5,418,000	\$867,275	525%
Olowalu	2	3	-33%	\$1,216,500	\$950,000	28%	\$2,433,000	\$5,400,000	-55%
LANAI - MOLOKAI									
Lanai	-	5	-100%	-	\$1,100,000	-	-	\$5,345,000	-100%
Molokai	23	19	21%	\$229,500	\$125,000	84%	\$5,927,500	\$3,240,499	83%
MAUI SUMMARY	131	237	-45%	\$775,000	\$650,000	19%	\$153,124,272	\$194,165,320	-21%

FIRST QUARTE	R 2022 YTD	NUMBER O	F SALES	FIRST QUARTER 2022 YTD TOTAL DOLLAR VOLUME						
DISTRICT	2022	2021	% Change	DISTRICT	2022	2021	% Change			
WEST	39	90	-57%	WEST	\$60,842,000	\$83,714,282	-27%			
UPCOUNTRY	26	54	-52%	UPCOUNTRY	\$31,642,722	\$43,981,519	-28%			
LANAI/MOLOKAI	23	24	-4%	SOUTH	\$25,520,000	\$8,479,500	201%			
NORTH SHORE	13	27	-52%	NORTH SHORE	\$13,953,000	\$21,972,520	-36%			
SOUTH	11	7	57%	EAST	\$10,389,050	\$11,357,500	-9%			
CENTRAL	10	22	-55%	LANAI/MOLOKAI	\$5,927,500	\$8,585,499	-31%			
EAST	9	13	-31%	CENTRAL	\$4,850,000	\$16,074,500	-70%			
TOTAL	131	237	-45%	TOTAL	\$153,124,272	\$194,165,320	-21%			

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

wwwFidelityHawaii.com

MAUI REAL ESTATE REPORT Fidelity National Title® & ESCROW OF HAWAII

Kahului

Kaanapali

Maui Meadows

MAUI | FIRST HALF 2022 YTD VS. 2021 YTD

	C	ENTRA				NORTH
I	HOMES					HOMES
6	Number of Sales		169	-5%		Number of Sales
100		¢40				
200	Total Dollar Transactions	5 \$16	7,651,739	13%		Total Dollar Transactions
	CONDOS					CONDOS
	Number of Sales		89	16%		Number of Sales
	Total Dollar Transactions	\$ \$38	8,083,100	18%	1	Total Dollar Transactions
	LAND				1	LAND
	Number of Sales		10	-55%		Number of Sales
100	Total Dollar Transactions	\$4	,850,000	-70%	7	Total Dollar Transactions
LA LA	/EST				1	一下的1346岁
HOMES				1		
Number of Sales	70	470/		4		_ == Set St A
	70	-47%		1		
Total Dollar Transactions	\$193,853,049	-47%				
CONDOS						
Number of Sales	399	-27%	100	1		
Total Dollar Transactions	\$497,999,274	-7%		1		
LAND						
Number of Sales	39	-57%	1	24		SI
Total Dollar Transactions	\$60,842,000	-27%	1			
		SOUTH	.46			UPCOL
1	HOMES				1	HOMES
	Number of Sales		124	-23%	11	Number of Sales
	Total Dollar Transactions	\$390	,199,468	-2%		Total Dollar Transactions
	CONDOS	φυσυ	,133,400	-2 70		CONDOS
	Number of Sales		454	-26%	a seriest	Number of Sales
		. ¢500				
	Total Dollar Transactions	5 \$520	8,534,881	-14%		Total Dollar Transactions
	LAND					LAND
	Number of Sales		11	57%		Number of Sales
	Total Dollar Transactions	\$ \$25	,520,000	201%		Total Dollar Transactions
	CENT	RAL suloa, Kahului,	Wailuku			UTH i, Maalaea, Maui Meadows, Waile
	EAST					COUNTRY
	Hana,	Kaupo, Kipah	ulu, Nahiku		Kulc	ı/Ulupalakua/Kanaio, Makawao/
Source: Realtors Association of Maui www.RAMaui.com		TH SHORE , Sprecklesville	/Paia/Kuau		WE	ST napali, Kapalua, Lahaina, Napili/M
		•				
RES	DENTIAL			CON	IDO	MINIUM
	10 AREAS				TOP 10	
Total E	Dollar Volume				otal Dolla	
Wailea/Makena	¢100 i	912,450	Kihei			\$280,048,078
Kihei		280,218		a/Maken	a	\$230,008,059
Wailuku		914,239	Kaanc		4	\$173,340,975
Haiku		470,100		•	/Honokowo	
Lahaina		084,000	Kapalı			\$93,990,500
Kula/Ulupalakua/Ka		619,044	Lahaii			\$59,718,799
Makawao/Olinda/Ha		467,443	Wailu	ku		\$31,147,500
	<u>фго</u> 1		- NA			610 470 744

\$52,737,500

\$42,717,050

\$39,506,800

Maalaea

Molokai

Kahului

NORTH SHORE									
HOMES									
Number of Sales	71	-1%							
Total Dollar Transactions	\$138,290,098	16%							
CONDOS									
Number of Sales	1	-50%							
Total Dollar Transactions	\$570,000	-41%							
AND									
Number of Sales	13	-52%							
Total Dollar Transactions	\$13,953,000	-36%							
	line 1 St St								

	E	AST	
1	HOMES		
Q)	Number of Sales	8	33%
1	Total Dollar Transactions	\$13,279,499	144%
1	CONDOS		
Ċ	Number of Sales	3	
۴	Total Dollar Transactions	\$2,610,000	-
7	LAND		
7	Number of Sales	9	-31%
ĥ	Total Dollar Transactions	\$10,389,050	-9%
		1. 1	

COUNTRY

HOMES		
Number of Sales	108	-7%
Total Dollar Transactions	\$142,228,987	8%
CONDOS		
Number of Sales	2	-33%
Total Dollar Transactions	\$1,475,000	-27%
LAND		
Number of Sales	26	-52%
Total Dollar Transactions	\$31,642,722	-28%

Wailea/Makena

awao/Olinda/Haliimaile, Pukalani

Iapili/Kahana/Honokowai, Olowalu

\$18,478,744 \$8,860,500

\$6,935,600

VACANT LAND **TOP 10 AREAS** Total Dollar Volume

Kula/Ulupalakua/Kanaio	\$25,238,000
Kapalua	\$25,102,500
Kaanapali	\$22,667,500
Kihei	\$18,100,000
Haiku	\$12,168,000
Hana	\$8,388,300
Wailea/Makena	\$5,930,000
Molokai	\$5,927,500
Napili/Kahana/Honokowai	\$5,418,000
Makawao/Olinda/Haliimaile	\$4,874,222

MAUI FIRST HALF 2022 YTD VS. 2021 YTD

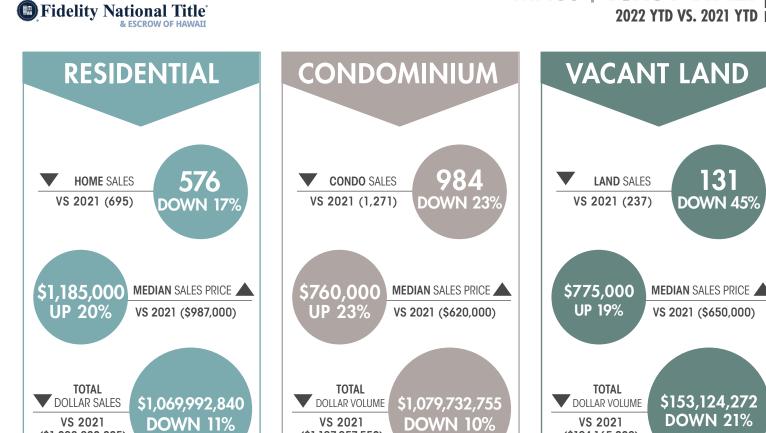
(\$194,165,320)

MEDIAN DAYS ON MARKET

VS 2021 (148)

128

DAYS



(\$1,197,057,552)

64

DAYS

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

MEDIAN DAYS ON MARKET

VS 2021 (77)

(\$1,203,032,825)

DAYS

MAUI REAL ESTATE REPORT

State of Hawaii Conveyance Tax Law

MEDIAN DAYS ON MARKET

VS 2021 (98)

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 CONVEYA	NCE TAX	
CONSIDERATION PAID		Scale #1: Applies to all transfers or conveyanceof realty or	Scale #2:	
At Least	But Less Than	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	n 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.

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.

^{*}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.



STATE OF HAWAII | ALL COUNTIES P FRT **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* 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
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://hnldoc.ehawaii.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

CENTRAL 808-893-0556 UPCOUNTRY 808-573-0110 WEST MAUI 808-661-4960 SOUTH MAUI 808-891-2404

Maui County

2022-2023

CLASS	All rates are per \$1,000 of net taxable	assessed valuation
Owner Occupied – Tier 1 up t	o \$1m	\$2.00
Owner Occupied – Tier 2 mo	re than \$1,000,001 - \$3m	\$2.10
Owner Occupied – Tier 3 mo	re than \$3m	\$2.71
Non-Owner Occupied - Tier	l 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 mo	ore than \$1,000,001 - \$3m	\$11.85
Short-Term Rental - Tier 3 m	ore than \$3m	\$11.85
Conservation		\$6.43
Commercial		\$6.05
Industrial		\$7.05
Commercial Residential		\$4.40
*Long-Term Rental – Tier 1 up	o to \$1m	\$3.00
*Long-Term Rental – Tier 2 m	ore than \$1,000,001 - \$3m	\$5.00
*Long-Term Rental – Tier 3 m	ore than \$3m	\$8.00

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.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes

Kauai County

*NEW CLASSIFICATION

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	
Sep 30, 2022	
Feb 20, 2023	

1st half of fiscal year tax payment due Deadline for filing exemption claims & ownership documents 2nd half of fiscal year tax payment due

For More Information, Visit:

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



www.FidelityHawaii.com