



**RESIDENTIAL**



**\$700,000 (NC)**  
Median Sales Price

**\$1,020,839 (-1%)**  
Average Sales Price


**CONDOMINIUM**



**\$499,000 (+11%)**  
Median Sales Price

**\$736,330 (+9%)**  
Average Sales Price

**VACANT LAND**



**\$475,000 (+33%)**  
Median Sales Price

**\$781,597 (+68%)**  
Average Sales Price

**RESIDENTIAL**

**TOP 10 AREAS**  
Total Dollar Volume

Kihei	\$132,601,592
Wailuku	\$128,319,839
Wailea/Makena	\$90,118,000
Lahaina	\$79,743,150
Kahului	\$75,766,240
Haiku	\$63,336,500
Kaanapali	\$61,230,202
Kula/Ulu/Kanaio	\$58,618,494
Maui Meadows	\$31,669,600
Mak/Oli/Hali	\$30,989,557

**879**  
**HOMES SOLD**  
(+6% vs 2017)

**1,277**  
**CONDOS SOLD**  
(+22% vs 2017)

**160**  
**LAND SOLD**  
(-5% vs 2017)

**RESIDENTIAL**

**NUMBER OF SALES**  
By Districts

South	311
Central	188
Upcountry	127
West Maui	110
North Shore	87
Lanai/Molokai	40
East	16

**CONDOMINIUM**

**NUMBER OF SALES**  
By Districts

South	688
West Maui	429
Central	141
Lanai/Molokai	11
Upcountry	5
North Shore	3
East	0

**CONDOMINIUM**

**TOP 10 AREAS**  
Total Dollar Volume

Wailea/Makena	\$278,635,799
Kihei	\$228,516,450
Kaanapali	\$140,619,387
Nap/Kah/Honokowai	\$93,174,644
Kapalua	\$83,362,038
Wailuku	\$46,280,692
Lahaina	\$39,374,331
Maalaea	\$16,370,900
Lanai	\$4,950,000
Kahului	\$3,541,000

**VACANT LAND**

**NUMBER OF SALES**  
By Districts

North Shore	47
Upcountry	36
Central	19
West Maui	17
Lanai/Molokai	17
South	15
East	9

**VACANT LAND**

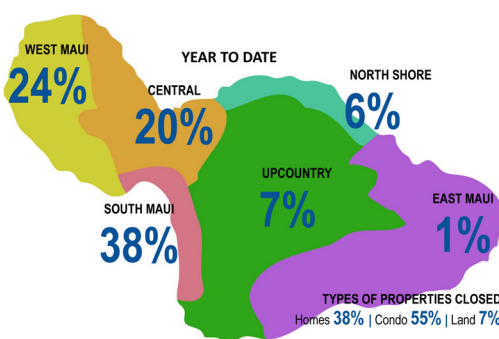
**TOP 10 AREAS**  
Total Dollar Volume

Wailea/Makena	\$30,960,000
Haiku	\$26,476,550
Kula/Ulu/Kanaio	\$17,372,550
Lahaina	\$14,521,500
Kihei	\$7,420,000
Wailuku	\$6,814,325
Molokai	\$3,858,900
Kaanapali	\$3,469,750
Hana	\$3,195,000
Spreck/Paia/Kuau	\$2,900,000

**MEDIAN DAYS ON MARKET**

RESIDENTIAL	CONDOMINIUM	VACANT LAND
<b>109</b>	<b>105</b>	<b>143</b>

**PERCENTAGE OF SALES CLOSED**



## RESIDENTIAL YEAR-OVER-YEAR

**879**  
TOTAL NUMBER OF SALES  
2018

**6%**

**826**  
TOTAL NUMBER OF SALES  
2017

**\$700,000**  
MEDIAN SALES PRICE  
2018

**0%**

**\$700,000**  
MEDIAN SALES PRICE  
2017

**\$897,317,313**  
TOTAL DOLLAR VOLUME  
2018

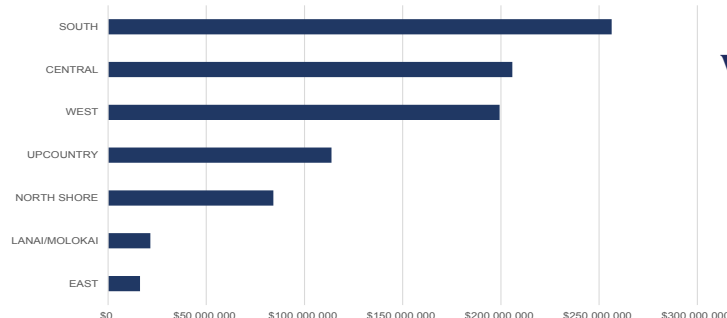
**6%**

**\$850,824,716**  
TOTAL DOLLAR VOLUME  
2017

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2018	2017	%Change	2018	2017	%Change	2018	2017	%Change
<b>CENTRAL</b>									
Kahakuloa	2	1	100%	\$875,000	\$575,000	52%	\$1,750,000	\$575,000	204%
Kahului	111	112	-1%	\$680,000	\$597,000	14%	\$75,766,240	\$67,457,122	12%
Wailuku	198	153	29%	\$650,000	\$615,000	6%	\$128,319,839	\$98,197,522	31%
<b>EAST</b>									
Hana	16	7	129%	\$747,500	\$997,083	-25%	\$16,259,995	\$10,067,583	62%
Kaupo	0	0	--	--	--	--	\$0	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	0	0	--	--	--	--	\$0	\$0	--
<b>NORTH SHORE</b>									
Haiku	68	64	6%	\$822,500	\$744,500	11%	\$63,336,500	\$56,289,944	13%
Sprecks/Paia/Kuau	19	17	12%	\$615,000	\$865,000	-29%	\$20,865,375	\$42,168,500	-51%
<b>SOUTH</b>									
Kihei	134	138	-3%	\$687,013	\$707,000	-3%	\$132,601,592	\$129,651,499	2%
Maalaea	1	0	--	\$2,000,000	--	--	\$2,000,000	\$0	--
Maui Meadows	26	25	4%	\$1,335,000	\$1,265,000	6%	\$31,669,600	\$33,656,930	-6%
Wailea/Makena	27	22	23%	\$1,800,000	\$2,822,500	-36%	\$90,118,000	\$102,245,000	-12%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	53	64	-17%	\$975,000	\$849,500	15%	\$58,618,494	\$66,402,700	-12%
Makawao/Olinda/Haliimaile	43	40	8%	\$610,000	\$634,500	-4%	\$30,989,557	\$32,091,514	-3%
Pukalani	31	37	-16%	\$725,000	\$675,000	7%	\$24,159,200	\$27,865,250	-13%
<b>WEST</b>									
Kaanapali	29	18	61%	\$1,774,500	\$1,700,000	4%	\$61,230,202	\$36,117,250	70%
Kapalua	8	6	33%	\$2,840,000	\$2,487,500	14%	\$30,943,300	\$15,525,000	99%
Lahaina	47	50	-6%	\$820,000	\$1,334,500	-39%	\$79,743,150	\$84,233,798	-5%
Napili/Kahana/Honokowai	25	34	-27%	\$900,000	\$847,500	6%	\$26,059,500	\$31,105,444	-16%
Olowalu	1	1	0%	\$1,360,000	\$801,500	70%	\$1,360,000	\$801,500	70%
<b>LANAI - MOLOKAI</b>									
Lanai	15	18	-17%	\$475,000	\$380,000	25%	\$8,518,000	\$7,186,000	19%
Molokai	25	19	32%	\$350,000	\$352,000	-1%	\$13,008,769	\$9,187,160	42%
<b>MAUI SUMMARY</b>	<b>879</b>	<b>826</b>	<b>6%</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>0%</b>	<b>\$897,317,313</b>	<b>\$850,824,716</b>	<b>6%</b>

### TOTAL DOLLAR VOLUME BY DISTRICTS THROUGH SEPTEMBER 2018

<b>SOUTH</b>	<b>\$256,389,192</b>
<b>CENTRAL</b>	<b>\$205,836,079</b>
<b>WEST</b>	<b>\$199,336,152</b>
<b>UPCOUNTRY</b>	<b>\$113,767,251</b>
<b>NORTH SHORE</b>	<b>\$84,201,875</b>
<b>LANAI/MOLOKAI</b>	<b>\$21,526,769</b>
<b>EAST</b>	<b>\$16,259,995</b>



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

[www.FidelityMaui.com](http://www.FidelityMaui.com)

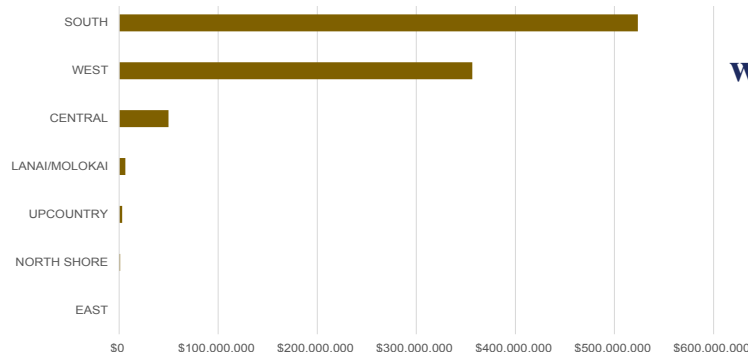
<b>CONDOMINIUM</b> YEAR-OVER-YEAR	<b>1,277</b> TOTAL NUMBER OF SALES 2018	<b>22%</b>	<b>\$499,250</b> MEDIAN SALES PRICE 2018	<b>11%</b>	<b>\$940,293,241</b> TOTAL DOLLAR VOLUME 2018	<b>32%</b>
	<b>1,050</b> TOTAL NUMBER OF SALES 2017		<b>\$448,000</b> MEDIAN SALES PRICE 2017		<b>\$711,242,768</b> TOTAL DOLLAR VOLUME 2017	

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2018	2017	%Change	2018	2017	%Change	2018	2017	%Change
<b>CENTRAL</b>									
Kahului	23	29	-21%	\$120,750	\$95,000	27%	\$3,541,000	\$3,584,280	-1%
Wailuku	118	94	26%	\$410,000	\$378,750	8%	\$46,280,692	\$34,862,661	33%
<b>EAST</b>									
Hana	0	1	-100%	--	\$760,000	--	\$0	\$760,000	-100%
<b>NORTH SHORE</b>									
Haiku	0	0	--	--	--	--	\$0	\$0	--
Sprecks/Paia/Kuau	3	0	--	\$372,000	--	--	\$1,097,000	\$0	--
<b>SOUTH</b>									
Kihei	472	404	17%	\$407,000	\$379,000	7%	\$228,516,450	\$190,409,112	20%
Maalaea	37	34	9%	\$430,000	\$314,300	37%	\$16,370,900	\$12,418,700	32%
Wailea/Makena	179	105	71%	\$1,150,000	\$1,150,000	0%	\$278,635,799	\$183,951,367	52%
<b>UPCOUNTRY</b>									
Pukalani	5	8	-38%	\$601,000	\$599,000	0%	\$3,036,000	\$4,653,000	-35%
<b>WEST</b>									
Kaanapali	133	89	49%	\$815,000	\$780,000	5%	\$140,619,387	\$96,333,540	46%
Kapalua	39	40	-3%	\$1,031,250	\$925,000	12%	\$83,362,038	\$72,713,899	15%
Lahaina	64	62	3%	\$515,000	\$482,500	7%	\$39,374,331	\$31,780,255	24%
Napili/Kahana/Honokowai	193	165	17%	\$430,000	\$410,000	5%	\$93,174,644	\$74,659,204	25%
<b>LANAI - MOLOKAI</b>									
Lanai	2	6	-67%	\$2,475,000	\$492,500	403%	\$4,950,000	\$3,164,500	56%
Molokai	9	13	-31%	\$140,000	\$113,000	24%	\$1,335,000	\$1,952,250	-32%

<b>MAUI SUMMARY</b>	<b>1,277</b>	<b>1,050</b>	<b>22%</b>	<b>\$499,000</b>	<b>\$448,000</b>	<b>11%</b>	<b>\$940,293,241</b>	<b>\$711,242,768</b>	<b>32%</b>
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TOTAL DOLLAR VOLUME BY DISTRICTS THROUGH SEPTEMBER 2018

<b>SOUTH</b>	<b>\$523,523,149</b>
<b>WEST</b>	<b>\$356,530,400</b>
<b>CENTRAL</b>	<b>\$49,821,692</b>
<b>LANAI/MOLOKAI</b>	<b>\$6,285,000</b>
<b>UPCOUNTRY</b>	<b>\$3,036,000</b>
<b>NORTH SHORE</b>	<b>\$1,097,000</b>
<b>EAST</b>	<b>\$0</b>



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

[www.FidelityMaui.com](http://www.FidelityMaui.com)

## VACANT LAND YEAR-OVER-YEAR

**160**  
TOTAL NUMBER OF SALES  
2018

**-5%**

**169**  
TOTAL NUMBER OF SALES  
2017

**\$475,000**  
MEDIAN SALES PRICE  
2018

**33%**

**\$358,000**  
MEDIAN SALES PRICE  
2017

**\$125,055,475**  
TOTAL DOLLAR VOLUME  
2018

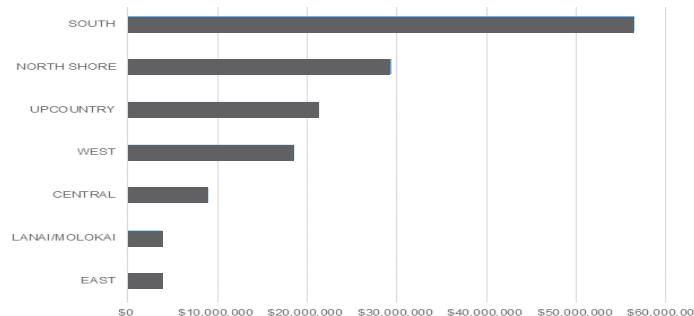
**59%**

**\$78,656,682**  
TOTAL DOLLAR VOLUME  
2017

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2018	2017	%Change	2018	2017	%Change	2018	2017	%Change
<b>CENTRAL</b>									
Kahakuloa	0	1	-100%	--	\$467,500	--	\$0	\$467,500	-100%
Kahului	1	3	-67%	\$2,195,000	\$315,000	597%	\$2,195,000	\$875,000	151%
Wailuku	18	22	-18%	\$312,500	\$305,000	3%	\$6,814,325	\$8,005,574	-15%
<b>EAST</b>									
Hana	7	7	0%	\$450,000	\$325,000	39%	\$3,195,000	\$2,250,000	42%
Kaupo	0	0	--	--	--	--	\$0	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	2	0	--	\$323,000	--	--	\$646,000	\$0	--
<b>NORTH SHORE</b>									
Haiku	46	24	92%	\$475,000	\$405,000	17%	\$26,476,550	\$12,540,668	111%
Sprecks/Paia/Kuau	1	1	0%	\$2,900,000	\$1,300,000	123%	\$2,900,000	\$1,300,000	123%
<b>SOUTH</b>									
Kihei	9	6	50%	\$505,000	\$473,500	7%	\$7,420,000	\$3,904,000	90%
Maui Meadows	1	2	-50%	\$725,000	\$451,250	61%	\$725,000	\$902,500	-20%
Wailea/Makena	5	2	150%	\$7,200,000	\$512,500	1,305%	\$30,960,000	\$1,025,000	2921%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	28	9	211%	\$587,500	\$465,000	26%	\$17,372,550	\$4,851,000	258%
Makawao/Olinda/Haliimaile	4	10	-60%	\$651,950	\$507,500	29%	\$2,558,900	\$5,592,300	-54%
Pukalani	4	46	-91%	\$362,500	\$326,650	11%	\$1,367,000	\$15,154,740	-91%
<b>WEST</b>									
Honokohau	0	0	--	--	--	--	\$0	\$0	--
Kaanapali	5	12	-58%	\$812,250	\$643,500	26%	\$3,469,750	\$8,028,000	-57%
Kapalua	0	4	-100%	--	\$1,007,000	--	\$0	\$4,129,000	-100%
Lahaina	11	5	120%	\$1,500,000	\$1,165,000	29%	\$14,521,500	\$5,139,000	183%
Napili/Kahana/Honokowai	0	2	-100%	--	\$765,000	--	\$0	\$1,530,000	-100%
Olowalu	1	1	0%	\$575,000	\$1,100,000	-48%	\$575,000	\$1,100,000	-48%
<b>LANAI - MOLOKAI</b>									
Lanai	0	0	--	--	--	--	\$0	\$0	--
Molokai	17	12	42%	\$190,000	\$102,250	85.80%	\$3,858,900	\$1,862,400	107%
<b>MAUI SUMMARY</b>	<b>160</b>	<b>169</b>	<b>-5%</b>	<b>\$475,000</b>	<b>\$358,000</b>	<b>33%</b>	<b>\$125,055,475</b>	<b>\$78,656,682</b>	<b>59%</b>

### TOTAL DOLLAR VOLUME BY DISTRICTS THROUGH SEPTEMBER 2018

<b>SOUTH</b>	<b>\$56,477,550</b>
<b>NORTH SHORE</b>	<b>\$29,376,550</b>
<b>UPCOUNTRY</b>	<b>\$21,298,450</b>
<b>WEST</b>	<b>\$18,566,250</b>
<b>CENTRAL</b>	<b>\$9,009,325</b>
<b>LANAI/MOLOKAI</b>	<b>\$3,858,900</b>
<b>EAST</b>	<b>\$3,841,000</b>



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

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# MAUI DISTRICTS

September 2018 YTD vs September 2017 YTD

# 3RD QUARTER 2018

CENTRAL			
<b>HOMES</b>			
Number of Sales	311		17%
Total Dollar Transactions	\$205,836,079		24%
<b>CONDO</b>			
Number of Sales	141		15%
Total Dollar Transactions	\$49,821,692		30%
<b>LAND</b>			
Number of Sales	19		-27%
Total Dollar Transactions	\$9,009,325		-4%

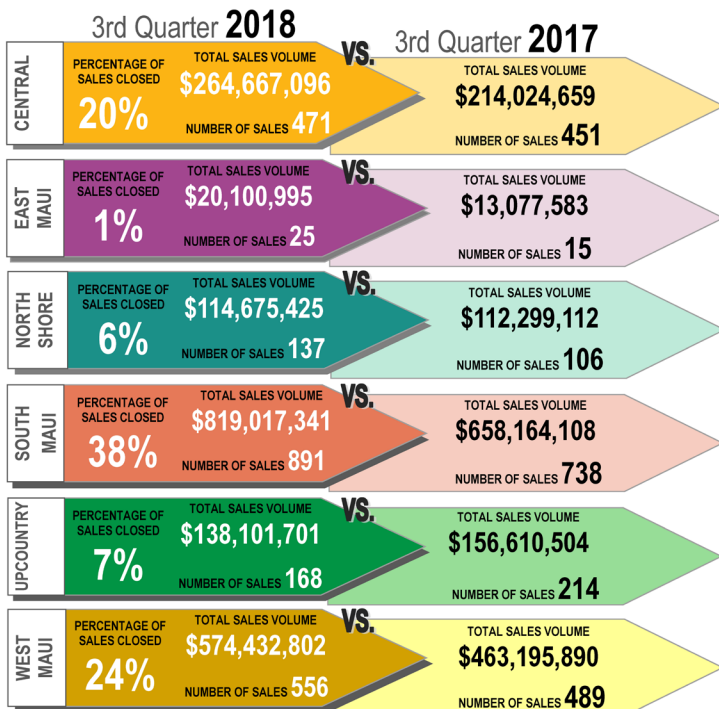
NORTH SHORE			
<b>HOMES</b>			
Number of Sales	87		7%
Total Dollar Transactions	\$84,201,875		-14%
<b>CONDO</b>			
Number of Sales	3		NA
Total Dollar Transactions	\$1,097,000		0%
<b>LAND</b>			
Number of Sales	47		88%
Total Dollar Transactions	\$29,376,550		112%

WEST MAUI			
<b>HOMES</b>			
Number of Sales	110		1%
Total Dollar Transactions	\$199,336,152		19%
<b>CONDO</b>			
Number of Sales	429		21%
Total Dollar Transactions	\$346,530,400		29%
<b>LAND</b>			
Number of Sales	17		-29%
Total Dollar Transactions	\$18,566,250		-7%

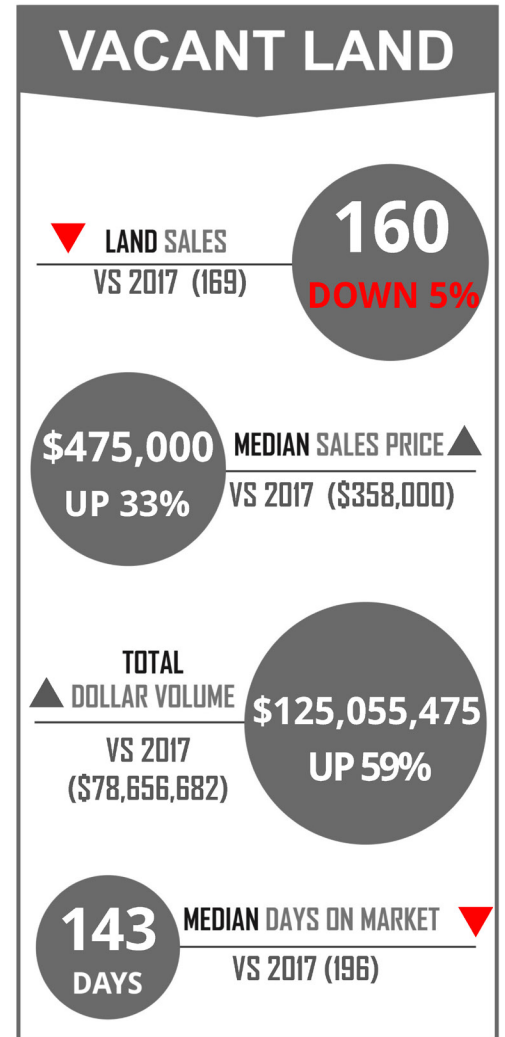
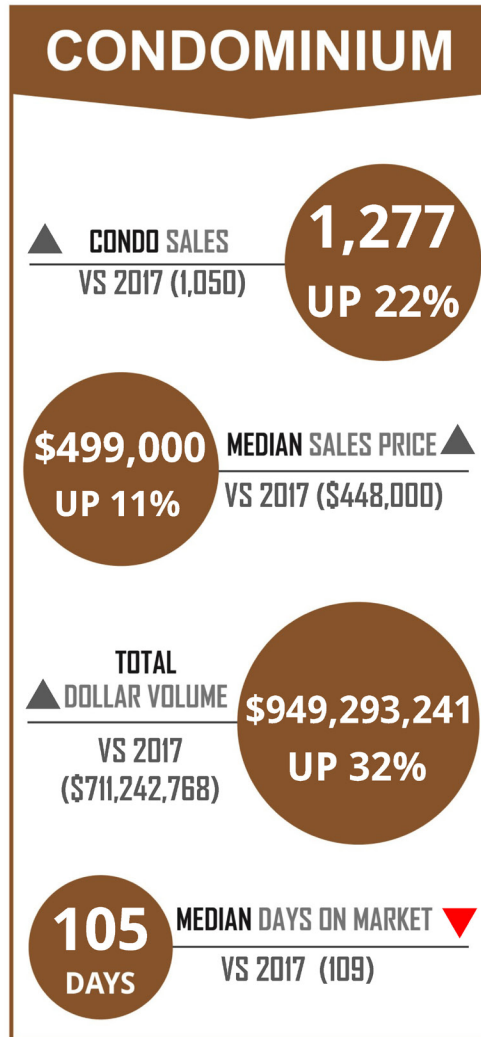
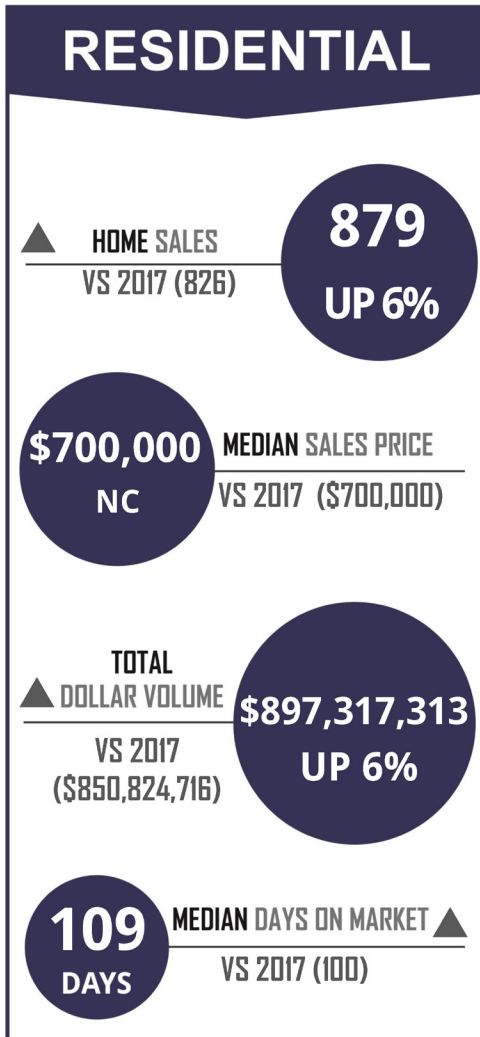
EAST MAUI			
<b>HOMES</b>			
Number of Sales	16		129%
Total Dollar Transactions	\$16,259,995		62%
<b>CONDO</b>			
Number of Sales	0		-100%
Total Dollar Transactions	\$760,000		-100%
<b>LAND</b>			
Number of Sales	9		29%
Total Dollar Transactions	\$3,841,000		71%

SOUTH MAUI			
<b>HOMES</b>			
Number of Sales	188		2%
Total Dollar Transactions	\$256,389,192		-3%
<b>CONDO</b>			
Number of Sales	688		27%
Total Dollar Transactions	\$523,523,149		35%
<b>LAND</b>			
Number of Sales	15		50%
Total Dollar Transactions	\$39,105,000		571%

UPCOUNTRY			
<b>HOMES</b>			
Number of Sales	127		-10%
Total Dollar Transactions	\$113,767,251		-10%
<b>CONDO</b>			
Number of Sales	5		-38%
Total Dollar Transactions	\$3,036,000		-35%
<b>LAND</b>			
Number of Sales	36		-45%
Total Dollar Transactions	\$21,298,450		-17%



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



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## 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 September, 2018

## MAUI COUNTY Real Property Tax Rates

For Fiscal Year: July 1, 2018 to June 30, 2019 Per \$1,000 of net taxable assessed valuation

<b>Residential</b>	
▶ Homeowner (After Homeowner's Exemption)	\$2.85
▶ Second Home	\$5.52
Apartment	\$6.31
Commercial	\$7.25
Industrial	\$7.45
Agricultural	\$6.00
Conservation	\$6.35
Hotel/Resort	\$9.37
Time Share	\$15.41
Commercial Residential	\$4.55
Short Term Rental	\$9.28*

### Important Dates

- ▶ **December 31** – Deadline for filing exemption claims and ownership documents which affect the tax year
- ▶ **September 20** – First half year tax payments due
- ▶ **February 20** – Second half year tax payments due

### Classification

- ▶ Property is classified based upon its highest and best use.
- ▶ Properties receiving homeowner exemptions, condominiums, permitted bed and breakfasts and permitted transient vacation rentals are exceptions.
- ▶ Properties which have been granted a homeowner exemption are classified as Homeowner.
- ▶ Condominiums are classified upon consideration of their actual use (Apartment, Commercial, Hotel / Resort, Timeshare, Homeowner).
- ▶ Properties which have been granted a bed and breakfast permit, a transient vacation rental permit, or a conditional permit to operate a transient vacation rental are classified as Commercialized Residential.

\*\*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
Agriculture Vacant	\$8.50
Commercial	\$12.40
Hotel/Resort	\$12.90
Industrial	\$12.40
Preservation	\$5.70
Public Service	\$0.00
Residential	\$3.50
Residential A (Less than \$1m)	\$4.50
Residential A (Over \$1M)	\$9.00

### HAWAII COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Affordable Renting 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	\$11.10

### KAUAI COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Agriculture	\$6.75
Commercial	\$8.10
Commercial Residential	\$5.05
Conservation	\$6.75
Homestead	\$3.05
Hotel/Resort	\$10.85
Industrial	\$8.10
Residential	\$6.05
Residential Investor	\$8.05
Vacation Rental	\$9.85



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