

# MAUI RESIDENTIAL STATISTICS

# APRIL 2019



April 2019 YTD vs April 2018 YTD

**RESIDENTIAL**

**\$750,000 (+9%)**  
Median Sales Price

**\$1,021,236 (-5%)**  
Average Sales Price

**CONDOMINIUM**

**\$516,000 (+5%)**  
Median Sales Price

**\$686,692 (-3%)**  
Average Sales Price

**VACANT LAND**

**\$495,000 (+4%)**  
Median Sales Price

**\$1,108,126 (+43%)**  
Average Sales Price

**RESIDENTIAL**

**TOP 10 AREAS**  
Total Dollar Volume

Kihei	\$46,252,560
Wailuku	\$43,042,239
Lahaina	\$36,144,999
Wailea/Makena	\$26,785,450
Mak/Oli/Hali	\$22,066,129
Haiku	\$21,825,900
Kahului	\$20,610,500
Kula/Ulu/Kanaio	\$18,426,500
Nap/Kah/Honokowai	\$17,043,743
Kaanapali	\$15,632,000

**314**  
**HOMES SOLD**  
(-17% vs 2018)

**RESIDENTIAL**

**NUMBER OF SALES**  
By Districts

Central	96
South	69
Upcountry	54
West Maui	46
North Shore	31
Lanai/Molokai	15
East	3

**542**  
**CONDOS SOLD**  
(-1% vs 2018)

**CONDOMINIUM**

**NUMBER OF SALES**  
By Districts

South	287
West Maui	186
Central	57
Lanai/Molokai	9
Upcountry	2
North Shore	1
East	0

**CONDOMINIUM**

**TOP 10 AREAS**  
Total Dollar Volume

Kihei	\$119,671,038
Wailea/Makena	\$81,244,601
Kaanapali	\$47,906,250
Nap/Kah/Honokowai	\$41,754,015
Kapalua	\$31,329,500
Wailuku	\$21,787,345
Lahaina	\$17,972,396
Maalaea	\$5,826,500
Kahului	\$1,903,750
Molokai	\$1,260,600

**56**  
**LAND SOLD**  
(-28% vs 2018)

**VACANT LAND**

**NUMBER OF SALES**  
By Districts

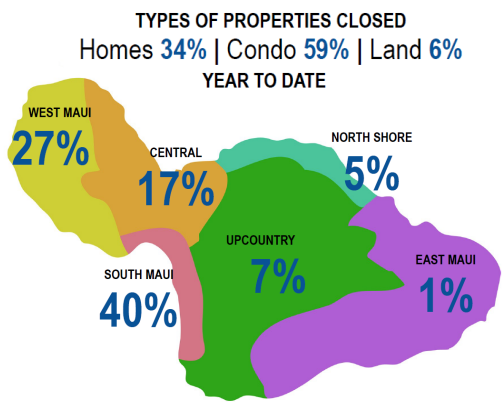
Upcountry	13
North Shore	11
West Maui	10
South	9
Central	5
East	5
Lanai/Molokai	3

**VACANT LAND**

**TOP 10 AREAS**  
Total Dollar Volume

Wailea/Makena	\$27,837,500
Lahaina	\$7,000,000
Kula/Ulu/Kanaio	\$4,937,000
Haiku	\$4,826,375
Hana	\$3,717,000
Kapalua	\$3,150,000
Kaanapali	\$2,452,500
Kihei	\$2,369,700
Mak/Oli/Hali	\$1,620,000
Wailuku	\$1,208,330

**PERCENTAGE OF SALES CLOSED**



**MEDIAN DAYS ON MARKET**

RESIDENTIAL	CONDOMINIUM	VACANT LAND
<b>98</b>	<b>92</b>	<b>135</b>

## RESIDENTIAL YEAR-OVER-YEAR

**314**  
TOTAL NUMBER OF SALES  
2019

**-17%**

**378**  
TOTAL NUMBER OF SALES  
2018

**\$750,000**  
MEDIAN SALES PRICE  
2019

**9%**

**\$688,013**  
MEDIAN SALES PRICE  
2018

**\$320,668,042**  
TOTAL DOLLAR VOLUME  
2019

**-21%**

**\$407,574,777**  
TOTAL DOLLAR VOLUME  
2018

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2019	2018	%Change	2019	2018	%Change	2019	2018	%Change
<b>CENTRAL</b>									
Kahakuloa	0	1	-100%	--	\$890,000	--	0	890,000	-100%
Kahului	31	55	-44%	\$660,000	\$677,500	-3%	20,610,500	37,054,156	-44%
Wailuku	65	78	-17%	\$649,000	\$616,000	5%	43,042,239	46,108,206	-7%
<b>EAST</b>									
Hana	3	11	-73%	\$786,677	\$725,000	9%	4,611,677	11,684,995	-61%
Kaupo	0	0	--	--	--	--	0	0	--
Kipahulu	0	0	--	--	--	--	0	0	--
Nahiku	0	0	--	--	--	--	0	0	--
<b>NORTH SHORE</b>									
Haiku	25	32	-22%	\$808,000	\$807,500	0%	21,825,900	30,280,500	-28%
Sprecks/Paia/Kuau	6	9	-33%	\$1,079,063	\$800,000	35%	7,142,125	14,610,375	-51%
<b>SOUTH</b>									
Kihei	52	60	-13%	\$815,000	\$669,500	22%	46,252,560	67,351,743	-31%
Maalaea	0	1	-100%	--	\$2,000,000	--	0	2,000,000	-100%
Maui Meadows	5	12	-58%	\$1,585,000	\$1,158,000	37%	8,335,000	13,788,000	-40%
Wailea/Makena	12	12	0%	\$1,650,000	\$2,760,000	-40%	26,785,450	48,975,000	-45%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	18	23	-22%	\$1,115,000	\$945,000	18%	18,426,500	23,649,850	-22%
Makawao/Olinda/Haliimaile	21	17	24%	\$680,000	\$575,000	18%	22,066,129	11,476,950	92%
Pukalani	15	10	50%	\$765,000	\$646,500	18%	12,089,000	6,797,000	78%
<b>WEST</b>									
Kaanapali	9	13	-31%	\$1,599,000	\$1,900,000	-16%	15,632,000	29,781,202	-48%
Kapalua	6	1	500%	\$2,400,000	\$2,250,000	7%	14,609,020	2,250,000	549%
Lahaina	21	21	0%	\$874,000	\$900,000	-3%	36,144,999	41,168,400	-12%
Napili/Kahana/Honokowai	10	9	11%	\$915,000	\$948,000	-4%	17,043,743	11,015,000	55%
Olowalu	0	1	-100%	--	\$1,360,000	--	0	1,360,000	-100%
<b>LANAI - MOLOKAI</b>									
Lanai	1	6	-83%	\$288,000	\$460,000	-37%	288,000	4,010,000	-93%
Molokai	14	6	133%	\$313,000	\$512,450	-39%	5,763,200	3,323,400	73%
<b>MAUI SUMMARY</b>	<b>314</b>	<b>378</b>	<b>-17%</b>	<b>\$750,000</b>	<b>\$688,013</b>	<b>9%</b>	<b>\$320,668,042</b>	<b>\$407,574,777</b>	<b>-21%</b>

DISTRICT	2019	2018	Percentage Change
WEST	\$83,429,762	\$85,574,602	-3%
SOUTH	\$81,373,010	\$132,114,743	-38%
UPCOUNTRY	\$52,581,629	\$41,923,800	25%
CENTRAL	\$63,652,739	\$84,052,362	-24%
NORTH SHORE	\$28,968,025	\$44,890,875	-35%
LANAI/MOLOKAI	\$6,051,200	\$7,333,400	-17%
EAST	\$4,611,677	\$11,684,995	-61%
<b>TOTAL</b>	<b>320,668,042</b>	<b>407,574,777</b>	<b>-21%</b>

DISTRICT	2019	2018	Percentage Change
CENTRAL	96	134	-28%
SOUTH	69	85	-19%
UPCOUNTRY	54	50	8%
WEST	46	45	2%
NORTH SHORE	31	41	-24%
LANAI/MOLOKAI	15	12	25%
EAST	3	11	-73%
<b>TOTAL</b>	<b>314</b>	<b>378</b>	<b>-17%</b>

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

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

<h2>CONDOMINIUM</h2> <p>YEAR-OVER-YEAR</p>	<b>542</b> <b>TOTAL NUMBER OF SALES</b> 2019	<b>\$516,000</b> <b>MEDIAN SALES PRICE</b> 2019	<b>\$372,186,995</b> <b>TOTAL DOLLAR VOLUME</b> 2019
	<b>548</b> <b>TOTAL NUMBER OF SALES</b> 2018	<b>\$490,450</b> <b>MEDIAN SALES PRICE</b> 2018	<b>\$387,878,386</b> <b>TOTAL DOLLAR VOLUME</b> 2018

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2019	2018	%Change	2019	2018	%Change	2019	2018	%Change
<b>CENTRAL</b>									
Kahului	10	12	-17%	\$150,000	\$114,800	31%	\$1,903,750	\$1,596,600	19%
Wailuku	47	53	-11%	\$529,900	\$347,000	53%	\$21,787,345	\$19,399,492	12%
<b>EAST</b>									
Hana	0	0	--	--	--	--	0	\$0	--
<b>NORTH SHORE</b>									
Haiku	0	0	--	--	--	--	0	\$0	--
Sprecks/Paia/Kuau	2	0	--	\$365,500	--	--	\$731,000	\$0	--
<b>SOUTH</b>									
Kihei	223	202	10%	\$433,000	\$420,000	3%	\$119,671,038	\$99,154,409	21%
Maalaea	12	17	-29%	\$490,000	\$388,000	26%	\$5,826,500	\$6,467,000	-10%
Wailea/Makena	52	86	-40%	\$1,289,550	\$1,051,082	23%	\$81,244,601	\$125,299,337	-35%
<b>UPCOUNTRY</b>									
Pukalani	1	4	-75%	\$645,000	\$603,000	7%	\$645,000	\$2,461,000	-74%
<b>WEST</b>									
Kaanapali	41	52	-21%	\$930,000	\$877,500	6%	\$47,906,250	\$62,898,900	-24%
Kapalua	19	15	27%	\$900,000	\$960,000	-6%	\$31,329,500	\$20,210,888	55%
Lahaina	37	21	76%	\$525,000	\$475,000	11%	\$17,972,396	\$10,879,026	65%
Napili/Kahana/Honokowai	89	83	7%	\$437,000	\$440,000	-1%	\$41,754,015	\$38,986,734	7%
<b>LANAI - MOLOKAI</b>									
Lanai	8	3	167%	\$139,500	\$158,000	-12%	\$1,260,600	\$525,000	140%
Molokai	1	0	--	\$155,000	--	--	\$155,000	\$0	--

<b>MAUI SUMMARY</b>	<b>542</b>	<b>548</b>	<b>-1%</b>	<b>\$516,000</b>	<b>\$490,450</b>	<b>5%</b>	<b>\$372,186,995</b>	<b>\$387,878,386</b>	<b>-4%</b>
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DISTRICT	2019	2018	Percentage Change
SOUTH	\$206,742,139	\$230,920,746	-1%
WEST	\$138,962,161	\$132,975,548	23%
CENTRAL	\$23,691,095	\$20,996,092	19%
LANAI/MOLOKAI	\$1,415,600	\$525,000	140%
NORTH SHORE	\$731,000	\$0	-
UPCOUNTRY	\$645,000	\$2,461,000	-100%
EAST		\$0	-
<b>TOTAL</b>	<b>\$372,186,995</b>	<b>\$387,878,386</b>	<b>9%</b>

DISTRICT	2019	2018	Percentage Change
SOUTH	287	305	-6%
WEST	186	171	9%
CENTRAL	57	65	-12%
LANAI/MOLOKAI	9	3	200%
NORTH SHORE	2	0	-
UPCOUNTRY	1	4	-75%
EAST	0	0	-
<b>TOTAL</b>	<b>542</b>	<b>548</b>	<b>-1%</b>

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

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

## VACANT LAND YEAR-OVER-YEAR

**56**  
TOTAL NUMBER OF SALES  
2019

**-28%**

**78**  
TOTAL NUMBER OF SALES  
2018

**\$495,000**  
MEDIAN SALES PRICE  
2019

**4%**

**\$477,575**  
MEDIAN SALES PRICE  
2018

**\$61,056,905**  
TOTAL DOLLAR VOLUME  
2019

**1%**

**\$60,519,050**  
TOTAL DOLLAR VOLUME  
2018

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2019	2018	%Change	2019	2018	%Change	2019	2018	%Change
<b>CENTRAL</b>									
Kahakuloa	1	0	--	\$360,000	--	--	\$360,000	\$0	--
Kahului	0	0	--	--	--	--	\$0	\$0	--
Wailuku	4	8	<b>-50%</b>	\$312,500	\$370,000	<b>-16%</b>	\$1,208,330	\$3,302,500	<b>-63%</b>
<b>EAST</b>									
Hana	5	2	150%	\$670,000	\$537,500	25%	\$3,717,000	\$1,075,000	246%
Kaupo	0	0	--	--	--	--	\$0	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	0	2	<b>-100%</b>	--	\$323,000	--	\$0	\$646,000	<b>-100%</b>
<b>NORTH SHORE</b>									
Haiku	11	24	<b>-54%</b>	\$494,875	\$492,575	1%	\$4,826,375	\$13,881,400	<b>-65%</b>
Sprecks/Paia/Kuau	0	1	<b>-100%</b>	--	\$2,900,000	--	\$0	\$2,900,000	<b>-100%</b>
<b>SOUTH</b>									
Kihei	4	6	<b>-33%</b>	\$480,850	\$465,000	3%	\$2,369,700	\$4,590,000	<b>-48%</b>
Maui Meadows	1	0	--	\$316,000	--	--	\$316,000	\$0	--
Wailea/Makena	4	1	300%	\$6,918,750	\$11,500,000	<b>-40%</b>	\$27,837,500	\$11,500,000	142%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	9	16	<b>-44%</b>	\$485,000	\$375,000	29%	\$4,937,000	\$9,385,850	<b>-47%</b>
Makawao/Olinda/Haliimaile	3	3	0%	\$400,000	\$878,900	<b>-55%</b>	\$1,620,000	\$2,133,900	<b>-24%</b>
Pukalani	1	2	<b>-50%</b>	\$725,000	\$382,500	90%	\$725,000	\$765,000	<b>-5%</b>
<b>WEST</b>									
Honokohau	0	0	--	--	--	--	\$0	\$0	--
Kaanapali	2	0	--	\$1,575,000	--	--	\$3,150,000	\$0	--
Kapalua	3	1	200%	\$820,000	\$950,000	<b>-14%</b>	\$2,452,500	\$950,000	158%
Lahaina	5	6	<b>-17%</b>	\$1,650,000	\$1,525,000	8%	\$7,000,000	\$8,554,000	<b>-18%</b>
Napili/Kahana/Honokowai	0	0	--	--	--	--	\$0	\$0	--
Olowalu	0	0	--	--	--	--	\$0	\$0	--
<b>LANAI - MOLOKAI</b>									
Lanai	0	0	--	--	--	--	\$0	\$0	--
Molokai	3	6	<b>-50%</b>	\$213,750	\$118,750	80%	\$537,500	\$835,400	<b>-36%</b>
<b>MAUI SUMMARY</b>	<b>56</b>	<b>78</b>	<b>-28%</b>	<b>\$495,000</b>	<b>\$477,575</b>	<b>4%</b>	<b>\$61,056,905</b>	<b>\$60,519,050</b>	<b>1%</b>

DISTRICT	2019	2018	Percentage Change
SOUTH	\$30,523,200	\$16,090,000	90%
WEST	\$12,602,500	\$9,504,000	33%
UPCOUNTRY	\$7,282,000	\$12,284,750	<b>-41%</b>
NORTH SHORE	\$4,826,375	\$16,781,400	<b>-71%</b>
EAST	\$3,717,000	\$1,721,000	116%
CENTRAL	\$1,568,330	\$3,302,500	<b>-53%</b>
LANAI/MOLOKAI	\$537,500	\$835,400	<b>-36%</b>
<b>TOTAL</b>	<b>\$61,056,905</b>	<b>\$60,519,050</b>	<b>1%</b>

DISTRICT	2019	2018	Percentage Change
UPCOUNTRY	13	21	<b>-38%</b>
NORTH SHORE	11	25	<b>-56%</b>
WEST	10	7	43%
SOUTH	9	7	29%
CENTRAL	5	8	<b>-38%</b>
EAST	5	4	25%
LANAI/MOLOKAI	3	6	<b>-50%</b>
<b>TOTAL</b>	<b>56</b>	<b>78</b>	<b>-28%</b>

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

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# MAUI DISTRICTS

April 2019 YTD vs April 2018 YTD

# APRIL 2019

CENTRAL			
<b>HOMES</b>			
Number of Sales	96		-28%
Total Dollar Transactions	\$63,652,739		-24%
<b>CONDO</b>			
Number of Sales	57		-12%
Total Dollar Transactions	\$23,691,095		13%
<b>LAND</b>			
Number of Sales	5		-38%
Total Dollar Transactions	\$1,568,330		-53%

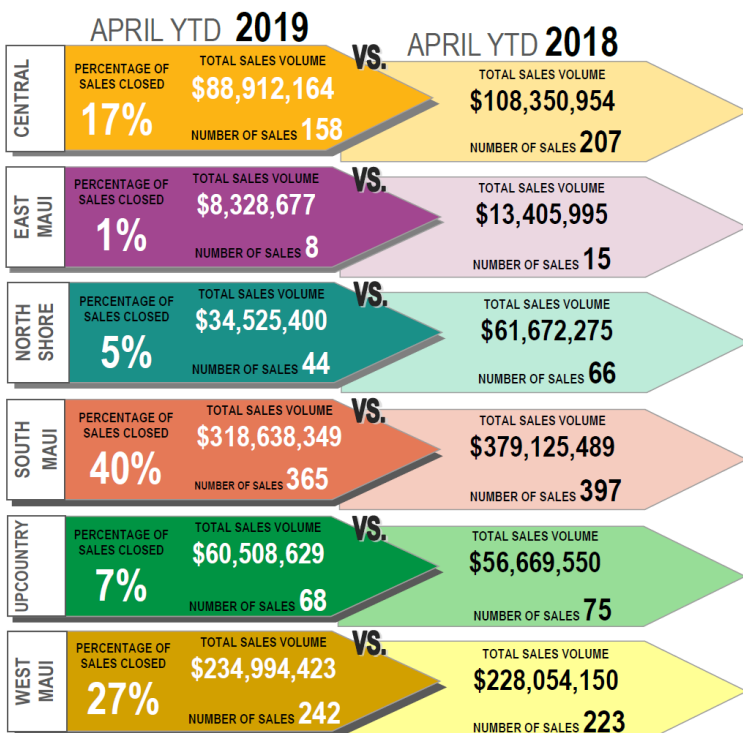
NORTH SHORE			
<b>HOMES</b>			
Number of Sales	31		-24%
Total Dollar Transactions	\$28,968,025		-35%
<b>CONDO</b>			
Number of Sales	2		0%
Total Dollar Transactions	\$731,000		0%
<b>LAND</b>			
Number of Sales	11		-56%
Total Dollar Transactions	\$4,826,375		-71%

WEST MAUI			
<b>HOMES</b>			
Number of Sales	46		2%
Total Dollar Transactions	\$83,429,762		-3%
<b>CONDO</b>			
Number of Sales	186		9%
Total Dollar Transactions	\$138,962,161		5%
<b>LAND</b>			
Number of Sales	10		43%
Total Dollar Transactions	\$12,602,500		33%

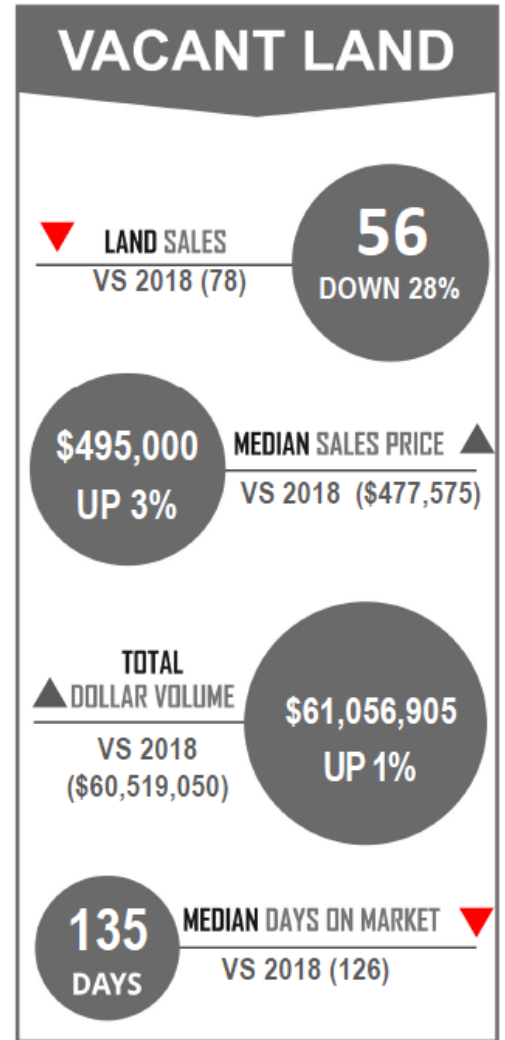
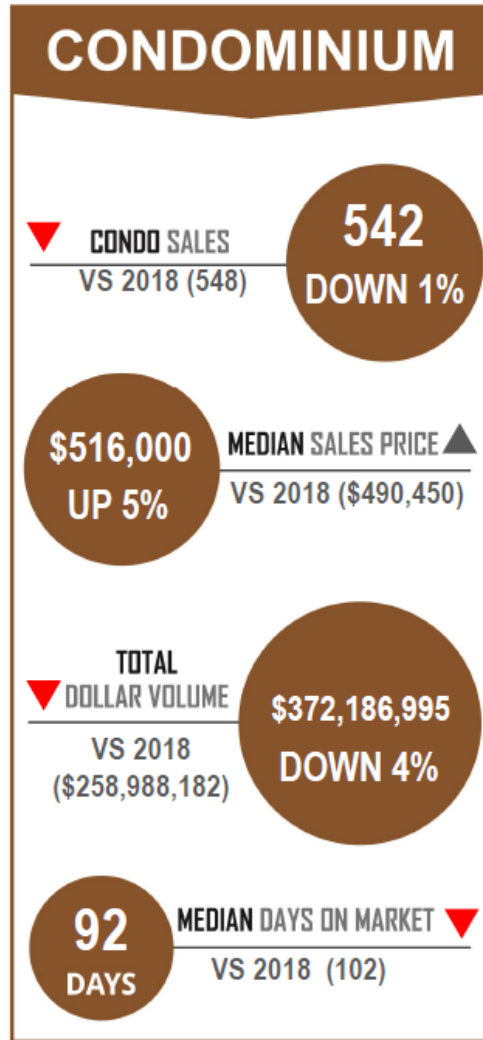
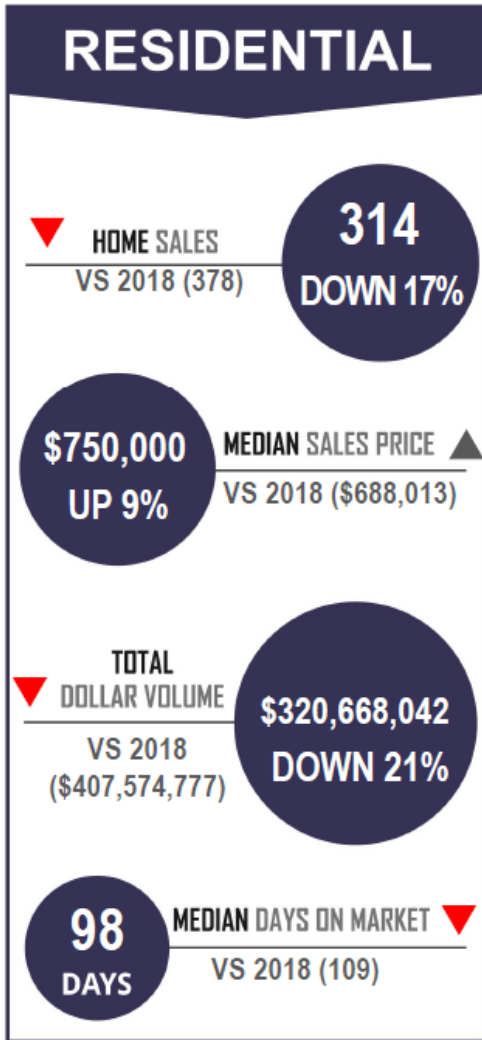
EAST MAUI			
<b>HOMES</b>			
Number of Sales	3		-73%
Total Dollar Transactions	\$4,611,677		-61%
<b>CONDO</b>			
Number of Sales	0		-100%
Total Dollar Transactions	\$0		-100%
<b>LAND</b>			
Number of Sales	5		25%
Total Dollar Transactions	\$3,717,000		116%

SOUTH MAUI			
<b>HOMES</b>			
Number of Sales	69		-19%
Total Dollar Transactions	\$81,373,010		-38%
<b>CONDO</b>			
Number of Sales	287		-6%
Total Dollar Transactions	\$206,742,139		-10%
<b>LAND</b>			
Number of Sales	9		29%
Total Dollar Transactions	\$30,523,200		90%

UPCOUNTRY			
<b>HOMES</b>			
Number of Sales	54		8%
Total Dollar Transactions	\$52,581,629		25%
<b>CONDO</b>			
Number of Sales	1		-75%
Total Dollar Transactions	\$645,000		-74%
<b>LAND</b>			
Number of Sales	13		-38%
Total Dollar Transactions	\$7,282,000		-41%



- 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

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

## 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, 2018 to June 30, 2019 Per \$1,000 of net taxable assessed valuation

Homeowner (After Homeowner's Exemption)	\$2.85
Residential	\$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
- ▶ **August 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



Rose Bento | Mary Jo Cabral | Reta Chin-Chiarella | Wendy Gomes | Deni Kawauchi | Noreen Koki | Tori Lapolla | Kosei Nagata | Mercy Palmer | Pam Teal

**8 Experienced Officers | 2 Sales Executives | 263 Years of Combined Experience**

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