

# MAUI RESIDENTIAL STATISTICS

# AUGUST 2019



## August 2019 YTD vs August 2018 YTD

**RESIDENTIAL**

**\$755,000 (+8%)**  
Median Sales Price

**\$1,052,215 (+2%)**  
Average Sales Price

**CONDOMINIUM**

**\$515,000 (+4%)**  
Median Sales Price

**\$696,966 (-5%)**  
Average Sales Price

**VACANT LAND**

**\$500,000 (+5%)**  
Median Sales Price

**\$1,003,703 (+27%)**  
Average Sales Price

**RESIDENTIAL**

**TOP 10 AREAS**  
Total Dollar Volume

Kihei	\$112,145,073
Wailuku	\$92,615,009
Wailea/Makena	\$91,795,918
Lahaina	\$68,098,999
Kahului	\$54,865,250
Haiku	\$54,761,888
Kula/Ulu/Kanaio	\$53,161,935
Mak/Oli/Hali	\$43,088,577
Kapalua	\$37,829,020
Kaanapali	\$34,655,750

**722**  
**HOMES SOLD**  
(-10% vs 2018)

**RESIDENTIAL**

**NUMBER OF SALES**  
By Districts

Central	219
South	152
Upcountry	141
West Maui	102
North Shore	71
Lanai/Molokai	30
East	7

**1,088**  
**CONDOS SOLD**  
(-6% vs 2018)

**CONDOMINIUM**

**NUMBER OF SALES**  
By Districts

South	576
West Maui	376
Central	112
Lanai/Molokai	15
North Shore	3
Upcountry	6
East	0

**CONDOMINIUM**

**TOP 10 AREAS**  
Total Dollar Volume

Kihei	\$236,544,333
Wailea/Makena	\$148,266,601
Kaanapali	\$103,435,916
Kapalua	\$92,278,500
Nap/Kah/Honokowai	\$79,291,564
Wailuku	\$40,009,645
Lahaina	\$37,831,956
Maalaea	\$9,263,500
Kahului	\$3,953,250
Pukalani	\$3,785,000

**127**  
**LAND SOLD**  
(-15% vs 2018)

**VACANT LAND**

**NUMBER OF SALES**  
By Districts

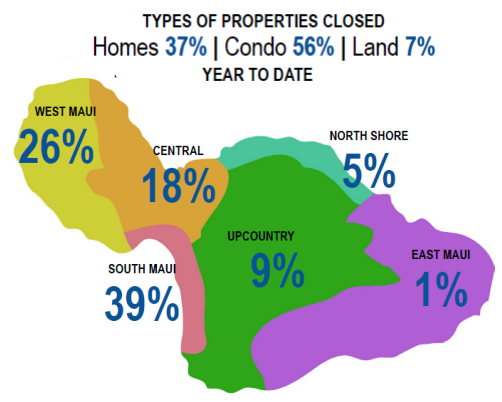
Upcountry	29
North Shore	26
South	26
West Maui	16
Central	17
East	7
Lanai/Molokai	6

**VACANT LAND**

**TOP 10 AREAS**  
Total Dollar Volume

Wailea/Makena	\$59,446,500
Haiku	\$11,024,875
Lahaina	\$10,636,500
Kula/Ulu/Kanaio	\$8,367,000
Wailuku	\$7,286,330
Kihei	\$5,278,700
Kaanapali	\$5,267,500
Mak/Oli/Hali	\$4,103,000
Hana	\$4,017,000
Kapalua	\$3,150,000

**PERCENTAGE OF SALES CLOSED**



**MEDIAN DAYS ON MARKET**

RESIDENTIAL	CONDOMINIUM	VACANT LAND
<b>95</b>	<b>88</b>	<b>122</b>

# RESIDENTIAL

YEAR-OVER-YEAR

**722**  
TOTAL NUMBER OF SALES  
2019

-10%

**800**  
TOTAL NUMBER OF SALES  
2018

**\$755,000**  
MEDIAN SALES PRICE  
2019

8%

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

**\$759,699,252**  
TOTAL DOLLAR VOLUME  
2019

-8%

**\$827,519,558**  
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	82	105	-22%	\$657,750	\$679,000	-3%	\$54,865,250	\$71,747,240	-24%
Wailuku	137	175	-22%	\$650,000	\$650,000	0%	\$92,615,009	\$114,208,934	-19%
<b>EAST</b>									
Hana	7	16	-56%	\$786,677	\$747,500	5%	\$7,786,677	\$16,259,995	-52%
Kaupo	0	0	--	--	--	--	\$0	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	0	0	--	--	--	--	\$0	\$0	--
<b>NORTH SHORE</b>									
Haiku	62	59	5%	\$810,500	\$790,000	3%	\$54,761,888	\$53,238,750	3%
Sprecks/Paia/Kuau	9	17	-47%	\$1,029,000	\$615,000	67%	\$10,193,125	\$19,628,375	-48%
<b>SOUTH</b>									
Kihei	114	125	-9%	\$796,500	\$680,000	17%	\$112,145,073	\$125,734,592	-11%
Maalaea	0	1	-100%	--	\$2,000,000	--	\$0	\$2,000,000	-100%
Maui Meadows	15	24	-38%	\$1,400,000	\$1,335,000	5%	\$21,444,000	\$29,375,600	-27%
Wailea/Makena	23	24	-4%	\$2,160,000	\$2,180,250	-1%	\$91,795,918	\$85,936,000	7%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	49	48	2%	\$985,000	\$960,000	3%	\$53,161,935	\$52,438,494	1%
Makawao/Olinda/Haliimaile	50	36	39%	\$687,000	\$629,250	9%	\$43,088,577	\$26,643,457	62%
Pukalani	42	30	40%	\$715,000	\$720,000	-1%	\$32,099,400	\$22,501,200	43%
<b>WEST</b>									
Kaanapali	17	26	-35%	\$1,599,000	\$1,762,250	-9%	\$34,655,750	\$55,080,202	-37%
Kapalua	16	7	129%	\$2,450,000	\$3,000,000	-18%	\$37,829,020	\$28,263,300	34%
Lahaina	45	44	2%	\$874,000	\$835,000	5%	\$68,098,999	\$77,193,150	-12%
Napili/Kahana/Honokowai	24	22	9%	\$955,000	\$961,500	-1%	\$31,663,631	\$23,943,500	32%
Olowalu	0	1	-100%	--	\$1,360,000	--	\$0	\$1,360,000	-100%
<b>LANAI - MOLOKAI</b>									
Lanai	7	14	-50%	\$450,000	\$485,000	-7%	\$4,230,000	\$8,068,000	-48%
Molokai	23	25	-8%	\$300,000	\$350,000	-14%	\$9,265,000	\$13,008,769	-29%
<b>MAUI SUMMARY</b>	<b>722</b>	<b>800</b>	<b>-10%</b>	<b>\$755,000</b>	<b>\$700,000</b>	<b>8%</b>	<b>\$759,699,252</b>	<b>\$827,519,558</b>	<b>-8%</b>

DISTRICT	2019	2018	Percentage Change
SOUTH	\$225,384,991	\$243,046,192	-7%
WEST	\$172,247,400	\$185,840,152	-7%
CENTRAL	\$147,480,259	\$186,846,174	-21%
UPCOUNTRY	\$128,349,912	\$101,583,151	26%
NORTH SHORE	\$64,955,013	\$72,867,125	-11%
LANAI/MOLOKAI	\$13,495,000	\$21,076,769	-36%
EAST	\$7,786,677	\$16,259,995	-52%
<b>TOTAL</b>	<b>\$759,699,252</b>	<b>\$827,519,558</b>	<b>-8%</b>

DISTRICT	2019	2018	Percentage Change
CENTRAL	219	281	-22%
SOUTH	152	174	-13%
UPCOUNTRY	141	114	24%
WEST	102	100	2%
NORTH SHORE	71	76	-7%
LANAI/MOLOKAI	30	39	-23%
EAST	7	16	-56%
<b>TOTAL</b>	<b>722</b>	<b>800</b>	<b>-10%</b>

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

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

# August 2019 YTD vs August 2018 YTD

<h2>CONDOMINIUM</h2> <p>YEAR-OVER-YEAR</p>	<b>1,088</b> TOTAL NUMBER OF SALES 2019	<b>\$515,000</b> MEDIAN SALES PRICE 2019	<b>\$758,299,420</b> TOTAL DOLLAR VOLUME 2019
	<b>1,158</b> TOTAL NUMBER OF SALES 2018	<b>\$497,500</b> MEDIAN SALES PRICE 2018	<b>\$845,994,137</b> TOTAL DOLLAR VOLUME 2018

**-6%**

**4%**

**-10%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2019	2018	%Change	2019	2018	%Change	2019	2018	%Change
<b>CENTRAL</b>									
Kahului	22	22	0%	\$142,500	\$122,875	16%	\$3,953,250	\$3,431,000	15%
Wailuku	90	104	-14%	\$467,500	\$393,500	19%	\$40,009,645	\$40,108,367	0%

<b>EAST</b>									
Hana	0	0	--	--	--	--	0	\$0	--

<b>NORTH SHORE</b>									
Haiku	0	0	--	--	--	--	\$0	\$0	--
Sprecks/Paia/Kuau	3	3	0%	\$370,000	\$372,000	-1%	\$1,241,000	\$1,097,000	13%

<b>SOUTH</b>									
Kihei	455	426	7%	\$447,100	\$407,000	10%	\$236,544,333	\$207,253,551	14%
Maalaea	20	34	-41%	\$448,500	\$427,500	5%	\$9,263,500	\$14,981,000	-38%
Wailea/Makena	101	167	-40%	\$1,280,000	\$1,149,900	11%	\$148,266,601	\$249,126,479	-41%

<b>UPCOUNTRY</b>									
Pukalani	6	5	20%	\$620,000	\$601,000	3%	\$3,785,000	\$3,036,000	25%

<b>WEST</b>									
Kaanapali	91	119	-24%	\$930,000	\$830,000	12%	\$103,435,916	\$129,330,387	-20%
Kapalua	43	38	13%	\$935,000	\$1,015,625	-8%	\$92,278,500	\$74,412,038	24%
Lahaina	70	57	23%	\$540,751	\$504,400	7%	\$37,831,956	\$35,256,026	7%
Napili/Kahana/Honokowai	172	175	-2%	\$458,750	\$445,000	3%	\$79,291,564	\$86,729,789	-9%

<b>LANAI - MOLOKAI</b>									
Lanai	2	0	--	\$174,000	--	--	\$348,000	\$0	--
Molokai	13	8	63%	\$150,000	\$149,000	1%	\$2,050,155	\$1,232,500	66%

<b>MAUI SUMMARY</b>	<b>1,088</b>	<b>1,158</b>	<b>-6%</b>	<b>\$515,000</b>	<b>\$497,500</b>	<b>4%</b>	<b>\$758,299,420</b>	<b>\$845,994,137</b>	<b>-10%</b>
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AUGUST 2019 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2019	2018	Percentage Change
SOUTH	\$394,074,434	471,361,030	-16%
WEST	\$312,837,936	325,728,240	-4%
CENTRAL	\$43,962,895	43,539,367	1%
LANAI/MOLOKAI	\$2,398,155	1,232,500	95%
NORTH SHORE	\$1,241,000	1,097,000	13%
UPCOUNTRY	\$3,785,000	3,036,000	25%
EAST	\$0	0	~
<b>TOTAL</b>	<b>\$758,299,420</b>	<b>845,994,137</b>	<b>-10%</b>

AUGUST 2019 YTD NUMBER OF SALES			
DISTRICT	2019	2018	Percentage Change
SOUTH	576	627	-8%
WEST	376	389	-3%
CENTRAL	112	126	-11%
LANAI/MOLOKAI	15	8	88%
NORTH SHORE	3	3	0%
UPCOUNTRY	6	5	20%
EAST	0	0	~
<b>TOTAL</b>	<b>1088</b>	<b>1158</b>	<b>-6%</b>

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

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

## VACANT LAND YEAR-OVER-YEAR

**127**  
TOTAL NUMBER OF SALES  
2019

**-15%**

**149**  
TOTAL NUMBER OF SALES  
2018

**\$500,000**  
MEDIAN SALES PRICE  
2019

**5%**

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

**\$125,572,905**  
TOTAL DOLLAR VOLUME  
2019

**6%**

**\$118,158,825**  
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	1	-100%	--	\$2,195,000	--	\$0	\$2,195,000	-100%
Wailuku	16	17	-6%	\$450,000	\$315,000	43%	\$7,286,330	\$6,504,325	12%
<b>EAST</b>									
Hana	6	7	-14%	\$647,500	\$450,000	44%	\$4,017,000	\$3,195,000	26%
Kaupo	1	0	--	\$275,000	--	--	\$275,000	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	0	2	-100%	--	\$323,000	--	\$0	\$646,000	-100%
<b>NORTH SHORE</b>									
Haiku	25	42	-41%	\$445,000	\$475,000	-6%	\$11,024,875	\$24,169,900	-54%
Sprecks/Paia/Kuau	1	1	0%	\$1,600,000	\$2,900,000	-45%	\$1,600,000	\$2,900,000	-45%
<b>SOUTH</b>									
Kihei	7	9	-22%	\$486,700	\$505,000	-4%	\$5,278,700	\$7,420,000	-29%
Maui Meadows	2	1	100%	\$470,500	\$725,000	-35%	\$941,000	\$725,000	30%
Wailea/Makena	17	5	240%	\$1,075,000	\$7,200,000	-85%	\$59,446,500	\$30,960,000	92%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	16	25	-36%	\$415,000	\$630,000	-34%	\$8,367,000	\$15,297,550	-45%
Makawao/Olinda/Haliimaile	7	3	133%	\$460,000	\$878,900	-48%	\$4,103,000	\$2,133,900	92%
Pukalani	6	4	50%	\$442,875	\$362,500	22%	\$2,854,500	\$1,367,000	109%
<b>WEST</b>									
Honokohau	7	5	40%	\$820,000	\$812,250	1%	\$5,267,500	\$3,469,750	52%
Kaanapali	2	0	--	\$1,575,000	--	--	\$3,150,000	\$0	--
Kapalua	7	10	-30%	\$1,737,500	\$1,500,000	16%	\$10,636,500	\$13,726,500	-23%
Lahaina	0	0	--	--	--	--	\$0	\$0	--
Napili/Kahana/Honokowai	0	1	-100%	--	\$575,000	--	\$0	\$575,000	-100%
Olowalu	0	1	-100%	--	\$575,000	--	\$0	\$575,000	-100%
<b>LANAI - MOLOKAI</b>									
Lanai	0	0	--	--	--	--	\$0	\$0	--
Molokai	6	16	-63%	\$182,500	\$165,000	11%	\$965,000	\$2,873,900	-66%
<b>MAUI SUMMARY</b>	<b>127</b>	<b>149</b>	<b>-15%</b>	<b>\$500,000</b>	<b>\$475,000</b>	<b>5%</b>	<b>\$125,572,905</b>	<b>\$118,158,825</b>	<b>6%</b>

### AUGUST 2019 YTD TOTAL DOLLAR VOLUME

DISTRICT	2019	2018	Percentage Change
SOUTH	\$65,666,200	\$39,105,000	68%
WEST	\$19,054,000	\$17,771,250	7%
UPCOUNTRY	\$15,324,500	\$18,798,450	-18%
NORTH SHORE	\$12,624,875	\$27,069,900	-53%
EAST	\$4,292,000	\$3,841,000	12%
CENTRAL	\$7,646,330	\$8,699,325	-12%
LANAI/MOLOKAI	\$965,000	\$2,873,900	-66%
<b>TOTAL</b>	<b>\$125,572,905</b>	<b>\$118,158,825</b>	<b>6%</b>

### AUGUST 2019 YTD NUMBER OF SALES

DISTRICT	2019	2018	Percentage Change
UPCOUNTRY	29	32	-9%
NORTH SHORE	26	43	-40%
SOUTH	26	15	73%
WEST	16	16	0%
CENTRAL	17	18	-6%
EAST	7	9	-22%
LANAI/MOLOKAI	6	16	-63%
<b>TOTAL</b>	<b>127</b>	<b>149</b>	<b>-15%</b>

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

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# MAUI DISTRICTS

August 2019 YTD vs August 2018 YTD

# AUGUST 2019

CENTRAL			
<b>HOMES</b>			
Number of Sales	219		-22%
Total Dollar Transactions	\$147,480,259		-21%
<b>CONDO</b>			
Number of Sales	112		-11%
Total Dollar Transactions	\$43,962,895		1%
<b>LAND</b>			
Number of Sales	17		-6%
Total Dollar Transactions	\$7,646,330		-12%

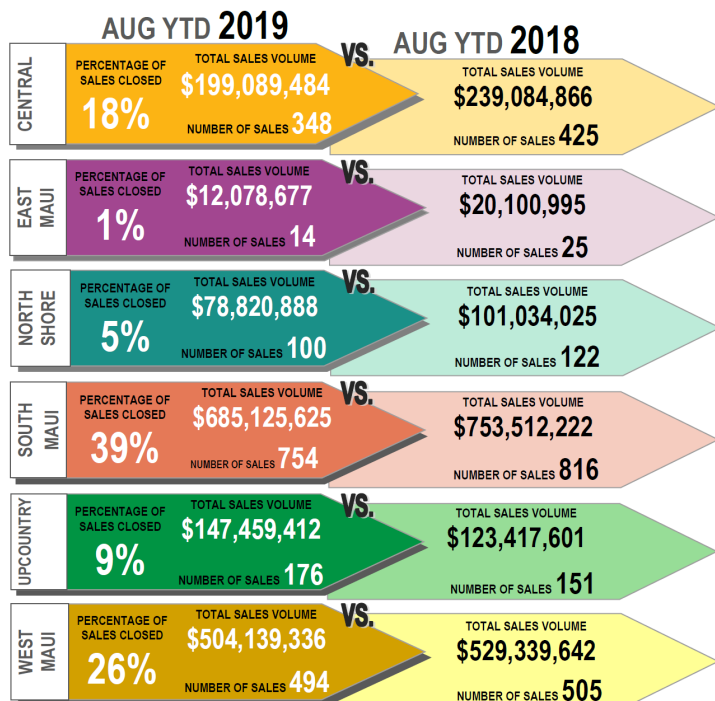
NORTH SHORE			
<b>HOMES</b>			
Number of Sales	71		-7%
Total Dollar Transactions	\$64,955,013		-11%
<b>CONDO</b>			
Number of Sales	3		50%
Total Dollar Transactions	\$1,241,000		66%
<b>LAND</b>			
Number of Sales	26		-40%
Total Dollar Transactions	\$12,624,875		-53%

WEST MAUI			
<b>HOMES</b>			
Number of Sales	102		2%
Total Dollar Transactions	\$172,247,400		-7%
<b>CONDO</b>			
Number of Sales	376		-3%
Total Dollar Transactions	\$312,837,936		-4%
<b>LAND</b>			
Number of Sales	16		0%
Total Dollar Transactions	\$19,054,000		7%

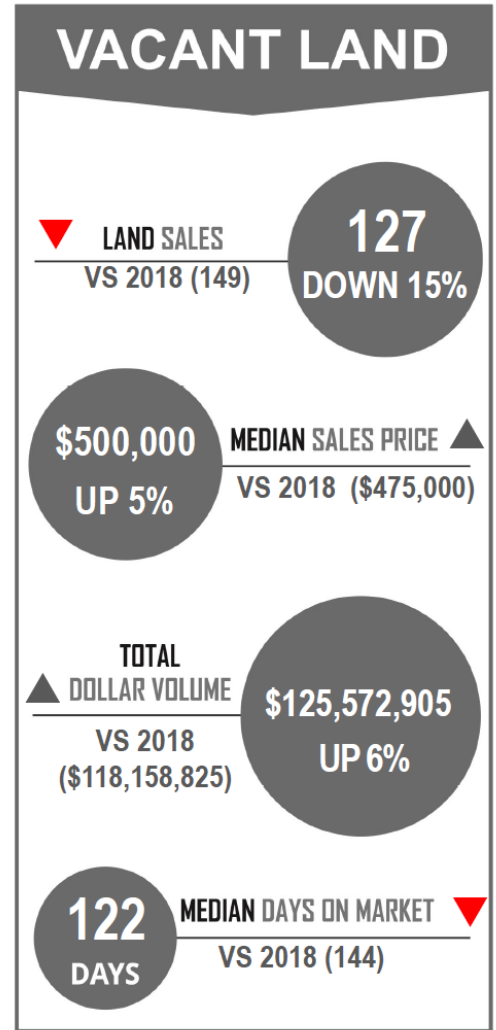
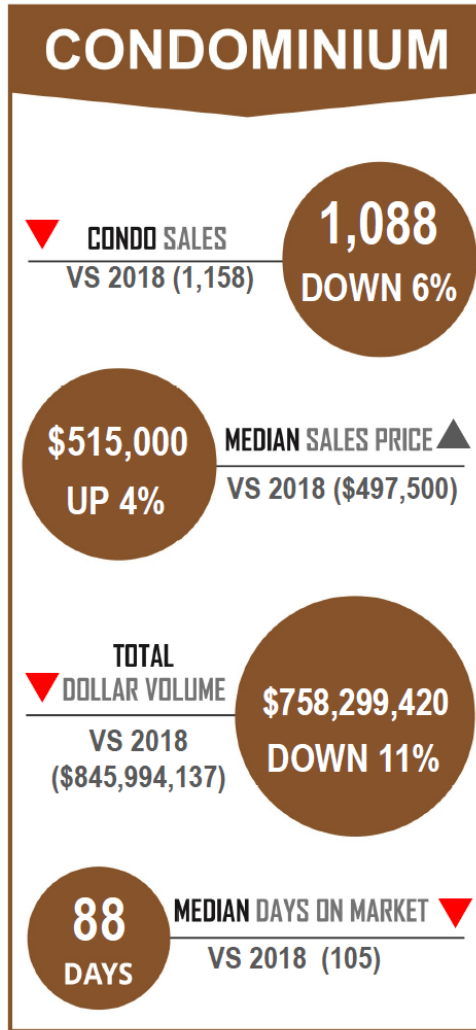
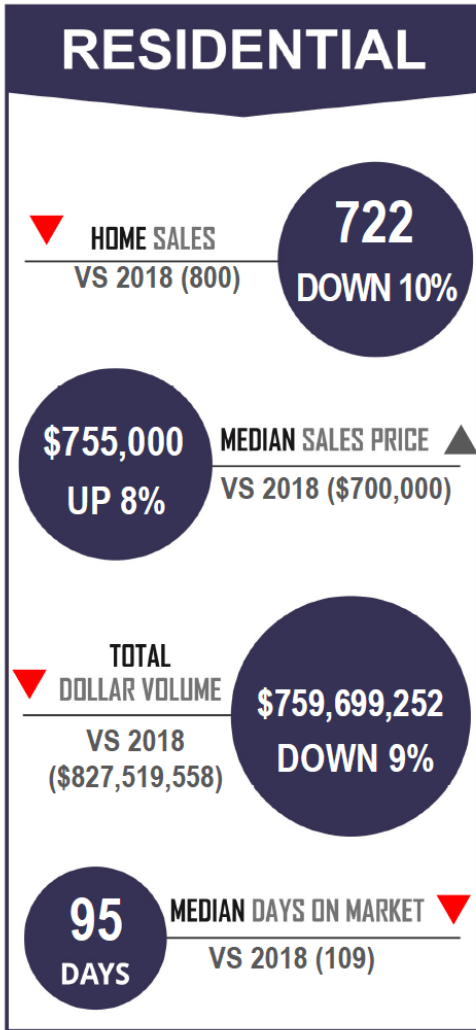
EAST MAUI			
<b>HOMES</b>			
Number of Sales	7		-56%
Total Dollar Transactions	\$7,786,677		-52%
<b>CONDO</b>			
Number of Sales	0		-100%
Total Dollar Transactions	\$0		-100%
<b>LAND</b>			
Number of Sales	7		-22%
Total Dollar Transactions	\$4,292,000		12%

SOUTH MAUI			
<b>HOMES</b>			
Number of Sales	152		-13%
Total Dollar Transactions	\$225,384,991		-7%
<b>CONDO</b>			
Number of Sales	576		-8%
Total Dollar Transactions	\$394,074,434		-16%
<b>LAND</b>			
Number of Sales	26		73%
Total Dollar Transactions	\$65,666,200		68%

UPCOUNTRY			
<b>HOMES</b>			
Number of Sales	141		24%
Total Dollar Transactions	\$128,349,912		26%
<b>CONDO</b>			
Number of Sales	6		20%
Total Dollar Transactions	\$3,785,000		25%
<b>LAND</b>			
Number of Sales	29		-9%
Total Dollar Transactions	\$15,324,500		-18%



- 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



This information is prepared by Fidelity National Title & Escrow of Hawaii. All info taken from RaMaui.com. Information deemed reliable but not guaranteed. Go to FidelityMaui.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

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, 2019 through June 30, 2020 Per \$1,000 of net taxable assessed valuation

Homeowner (After Homeowner's Exemption)	\$2.90
Residential	\$5.60
Apartment	\$6.31
Commercial	\$7.39
Industrial	\$7.48
Agricultural	\$5.94
Conservation	\$6.43
Hotel/Resort	\$11.00
Time Share	\$14.40
Commercial Residential	\$4.60
Short Term Rental	\$10.75

### 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	\$13.90
Industrial	\$12.40
Preservation	\$5.70
Public Service	\$0.00
Residential (Principal Resident)	\$3.50
Residential A (Less than \$1m)	\$4.50
Residential A (Over \$1M)	\$10.50

### 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 Home Use	\$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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