

# MAUI RESIDENTIAL STATISTICS

# JULY 2019



## July 2019 YTD vs July 2018 YTD

**RESIDENTIAL**

**\$750,000 (+7%)**  
Median Sales Price

**\$996,618 (-6%)**  
Average Sales Price

**CONDOMINIUM**

**\$518,000 (+4%)**  
Median Sales Price

**\$699,707 (-3%)**  
Average Sales Price

**VACANT LAND**

**\$498,750 (+5%)**  
Median Sales Price

**\$1,004,928 (+25%)**  
Average Sales Price

**RESIDENTIAL**

**TOP 10 AREAS**  
Total Dollar Volume

Kihei	\$93,582,448
Wailuku	\$81,774,622
Lahaina	\$57,220,999
Wailea/Makena	\$50,285,450
Haiku	\$49,418,888
Kahului	\$49,021,500
Kula/Ulu/Kanaio	\$45,899,888
Mak/Oli/Hali	\$36,954,077
Kapalua	\$28,304,020
Nap/Kah/Honokowai	\$27,844,743

**622**  
**HOMES SOLD**  
(-10% vs 2018)

**RESIDENTIAL**

**NUMBER OF SALES**  
By Districts

Central	196
South	125
Upcountry	116
West Maui	85
North Shore	66
Lanai/Molokai	29
East	5

**969**  
**CONDOS SOLD**  
(-4% vs 2018)

**CONDOMINIUM**

**NUMBER OF SALES**  
By Districts

South	509
West Maui	340
Central	98
Lanai/Molokai	14
North Shore	3
Upcountry	5
East	0

**CONDOMINIUM**

**TOP 10 AREAS**  
Total Dollar Volume

Kihei	\$205,688,633
Wailea/Makena	\$138,255,601
Kaanapali	\$92,129,917
Kapalua	\$82,203,500
Nap/Kah/Honokowai	\$72,960,064
Wailuku	\$35,621,345
Lahaina	\$32,442,296
Maalaea	\$8,664,500
Kahului	\$3,553,750
Pukalani	\$3,050,000

**108**  
**LAND SOLD**  
(-20% vs 2018)

**VACANT LAND**

**NUMBER OF SALES**  
By Districts

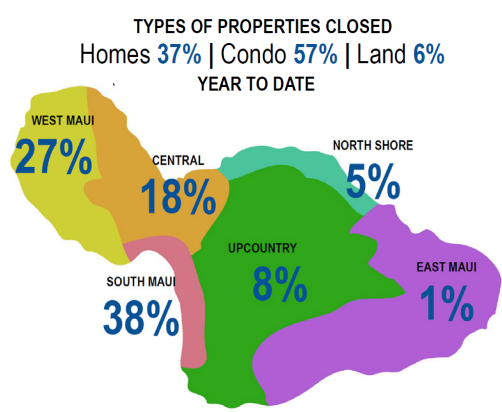
Upcountry	27
North Shore	23
West Maui	14
South	20
Central	13
East	7
Lanai/Molokai	4

**VACANT LAND**

**TOP 10 AREAS**  
Total Dollar Volume

Wailea/Makena	\$47,804,500
Haiku	\$9,858,875
Lahaina	\$8,899,000
Kula/Ulu/Kanaio	\$7,947,000
Kihei	\$5,278,700
Wailuku	\$4,976,330
Kaanapali	\$4,832,500
Mak/Oli/Hali	\$4,103,000
Hana	\$4,017,000
Kapalua	\$3,150,000

**PERCENTAGE OF SALES CLOSED**



**MEDIAN DAYS ON MARKET**

<b>RESIDENTIAL</b>	<b>CONDOMINIUM</b>	<b>VACANT LAND</b>
<b>93</b>	<b>91</b>	<b>129</b>

### RESIDENTIAL YEAR-OVER-YEAR

**622**  
TOTAL NUMBER OF SALES  
2019

**-10%**

**691**  
TOTAL NUMBER OF SALES  
2018

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

**7%**

**\$699,500**  
MEDIAN SALES PRICE  
2018

**\$619,896,087**  
TOTAL DOLLAR VOLUME  
2019

**-16%**

**\$733,399,032**  
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	73	98	-26%	\$660,000	\$679,500	-3%	\$49,021,500	\$66,971,240	-27%
Wailuku	123	149	-17%	\$649,000	\$642,773	1%	\$81,774,622	\$95,321,453	-14%
<b>EAST</b>									
Hana	5	12	-58%	\$786,677	\$742,500	6%	\$5,906,677	\$13,359,995	-56%
Kaupo	0	0	--	--	--	--	\$0	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	0	0	--	--	--	--	\$0	\$0	--
<b>NORTH SHORE</b>									
Haiku	58	50	16%	\$778,500	\$770,000	1%	\$49,418,888	\$45,211,500	9%
Sprecks/Paia/Kuau	8	17	-53%	\$1,233,563	\$615,000	101%	\$9,623,125	\$19,628,375	-51%
<b>SOUTH</b>									
Kihei	94	105	-11%	\$793,005	\$675,000	18%	\$93,582,448	\$104,535,592	-11%
Maalaea	0	1	-100%	--	\$2,000,000	--	\$0	\$2,000,000	-100%
Maui Meadows	13	23	-44%	\$1,400,000	\$1,341,000	4%	\$18,885,000	\$28,560,600	-34%
Wailea/Makena	18	22	-18%	\$1,947,500	\$2,315,000	-16%	\$50,285,450	\$83,046,000	-39%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	41	40	3%	\$1,105,000	\$987,000	12%	\$45,899,888	\$44,525,849	3%
Makawao/Olinda/Haliimaile	42	31	36%	\$674,000	\$670,950	1%	\$36,954,077	\$23,373,457	58%
Pukalani	33	24	38%	\$743,000	\$727,500	2%	\$25,975,900	\$17,701,700	47%
<b>WEST</b>									
Kaanapali	14	24	-42%	\$1,489,500	\$1,762,250	-16%	\$26,479,750	\$49,630,202	-47%
Kapalua	12	6	100%	\$2,450,000	\$3,000,025	-18%	\$28,304,020	\$26,293,300	8%
Lahaina	38	42	-10%	\$837,000	\$835,000	0%	\$57,220,999	\$75,112,400	-24%
Napili/Kahana/Honokowai	21	17	24%	\$950,000	\$948,000	0%	\$27,844,743	\$19,000,000	47%
Olowalu	0	1	-100%	--	\$1,360,000	--	\$0	\$1,360,000	-100%
<b>LANAI - MOLOKAI</b>									
Lanai	7	12	-42%	\$450,000	\$510,000	-12%	\$4,230,000	\$7,228,000	-42%
Molokai	22	16	38%	\$280,000	\$376,000	-26%	\$8,489,000	\$9,649,369	-12%
<b>MAUI SUMMARY</b>	<b>622</b>	<b>691</b>	<b>-10%</b>	<b>\$750,000</b>	<b>\$699,500</b>	<b>7%</b>	<b>\$619,896,087</b>	<b>\$733,399,032</b>	<b>-16%</b>

### JULY 2019 YTD TOTAL DOLLAR VOLUME

DISTRICT	2019	2018	Percentage Change
SOUTH	\$162,752,898	\$218,142,192	-25%
WEST	\$139,849,512	\$171,395,902	-18%
CENTRAL	\$130,796,122	\$163,182,693	-20%
UPCOUNTRY	\$108,829,865	\$85,601,006	27%
NORTH SHORE	\$59,042,013	\$64,839,875	-9%
LANAI/MOLOKAI	\$12,719,000	\$16,877,369	-25%
EAST	\$5,906,677	\$13,359,995	-56%
<b>TOTAL</b>	<b>\$619,896,087</b>	<b>\$733,399,032</b>	<b>16%</b>

### JULY 2019 YTD NUMBER OF SALES

DISTRICT	2019	2018	Percentage Change
CENTRAL	196	248	-21%
SOUTH	125	151	-17%
UPCOUNTRY	116	95	22%
WEST	85	90	-6%
NORTH SHORE	66	67	-1%
LANAI/MOLOKAI	29	28	4%
EAST	5	12	-58%
<b>TOTAL</b>	<b>622</b>	<b>691</b>	<b>-10%</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>969</b> <b>TOTAL NUMBER OF SALES</b> 2019	<b>\$518,000</b> <b>MEDIAN SALES PRICE</b> 2019	<b>\$678,015,761</b> <b>TOTAL DOLLAR VOLUME</b> 2019
	<b>1,009</b> <b>TOTAL NUMBER OF SALES</b> 2018	<b>\$496,000</b> <b>MEDIAN SALES PRICE</b> 2018	<b>\$726,208,672</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	21	20	5%	\$140,000	\$120,175	17%	\$3,553,750	\$3,031,000	17%
Wailuku	77	96	-20%	\$500,000	\$386,784	29%	\$35,621,345	\$36,922,542	-4%
<b>EAST</b>									
Hana	0	0	--	--	--	--	0	\$0	--
<b>NORTH SHORE</b>									
Haiku	0	0	--	--	--	--	\$0	\$0	--
Sprecks/Paia/Kuau	3	2	50%	\$370,000	\$373,500	-1%	\$1,241,000	\$747,000	66%
<b>SOUTH</b>									
Kihei	396	373	6%	\$440,000	\$407,000	8%	\$205,688,633	\$180,757,051	14%
Maalaea	19	30	-37%	\$437,000	\$422,500	3%	\$8,664,500	\$12,803,500	-32%
Wailea/Makena	94	148	-37%	\$1,235,000	\$1,149,950	7%	\$138,255,601	\$215,799,334	-36%
<b>UPCOUNTRY</b>									
Pukalani	5	5	0%	\$615,000	\$601,000	2%	\$3,050,000	\$3,036,000	1%
<b>WEST</b>									
Kaanapali	81	101	-20%	\$935,000	\$829,000	13%	\$92,129,917	\$108,657,387	-15%
Kapalua	39	35	11%	\$900,000	\$966,500	-7%	\$82,203,500	\$65,057,038	26%
Lahaina	62	48	29%	\$537,500	\$509,700	6%	\$32,442,296	\$29,350,526	11%
Napili/Kahana/Honokowai	158	143	11%	\$460,000	\$430,500	7%	\$72,960,064	\$68,814,794	6%
<b>LANAI - MOLOKAI</b>									
Lanai	1	0	--	\$155,000	--	--	\$155,000	\$0	--
Molokai	13	8	63%	\$150,000	\$149,000	1%	\$2,050,155	\$1,232,500	66%

<b>MAUI SUMMARY</b>	<b>969</b>	<b>1,009</b>	<b>-4%</b>	<b>\$518,000</b>	<b>\$496,000</b>	<b>4%</b>	<b>\$678,015,761</b>	<b>\$726,208,672</b>	<b>-7%</b>
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JULY 2019 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2019	2018	Percentage Change
SOUTH	352,608,734	409,359,885	-14%
WEST	279,735,777	271,879,745	3%
CENTRAL	39,175,095	39,953,542	-2%
LANAI/MOLOKAI	2,205,155	1,232,500	79%
NORTH SHORE	1,241,000	747,000	66%
UPCOUNTRY	3,050,000	3,036,000	0%
EAST	0	0	~
<b>TOTAL</b>	<b>678,015,761</b>	<b>726,208,672</b>	<b>-9%</b>

JULY 2019 YTD NUMBER OF SALES			
DISTRICT	2019	2018	Percentage Change
SOUTH	509	551	-8%
WEST	340	327	4%
CENTRAL	98	116	-16%
LANAI/MOLOKAI	14	8	75%
NORTH SHORE	3	2	50%
UPCOUNTRY	5	5	0%
EAST	0	0	~
<b>TOTAL</b>	<b>969</b>	<b>1009</b>	<b>-4%</b>

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

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

## VACANT LAND YEAR-OVER-YEAR

**108**  
TOTAL NUMBER OF SALES  
2019

**-19%**

**134**  
TOTAL NUMBER OF SALES  
2018

**\$498,750**  
MEDIAN SALES PRICE  
2019

**5%**

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

**\$106,632,405**  
TOTAL DOLLAR VOLUME  
2019

**-1%**

**\$107,878,325**  
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	12	15	-20%	\$370,000	\$315,000	18%	\$4,976,330	\$5,889,325	-16%
<b>EAST</b>									
Hana	6	6	0%	\$647,500	\$417,500	55%	\$4,017,000	\$2,745,000	46%
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	22	37	-41%	\$462,625	\$475,000	-3%	\$9,858,875	\$21,534,900	-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	8	-13%	\$486,700	\$457,500	6%	\$5,278,700	\$5,420,000	-3%
Maui Meadows	1	1	0%	\$316,000	\$725,000	-56%	\$316,000	\$725,000	-56%
Wailea/Makena	12	4	200%	\$937,500	\$7,350,000	-87%	\$47,804,500	\$30,450,000	57%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	15	24	-38%	\$410,000	\$587,500	-30%	\$7,947,000	\$14,467,050	-45%
Makawao/Olinda/Haliimaile	7	3	133%	\$460,000	\$878,900	-48%	\$4,103,000	\$2,133,900	92%
Pukalani	5	3	67%	\$498,750	\$375,000	33%	\$2,494,500	\$1,017,000	145%
<b>WEST</b>									
Honokohau	0	0	--	--	--	--	\$0	\$0	--
Kaanapali	6	5	20%	\$860,000	\$812,250	6%	\$4,832,500	\$3,469,750	39%
Kapalua	2	0	--	\$1,575,000	--	--	\$3,150,000	\$0	--
Lahaina	6	9	-33%	\$1,774,500	\$1,500,000	18%	\$8,899,000	\$11,326,500	-21%
Napili/Kahana/Honokowai	0	0	--	--	--	--	\$0	\$0	--
Olowalu	0	1	-100%	--	\$575,000	--	\$0	\$575,000	-100%
<b>LANAI - MOLOKAI</b>									
Lanai	0	0	--	--	--	--	\$0	\$0	--
Molokai	4	14	-71%	\$182,500	\$132,500	38%	\$720,000	\$2,383,900	-70%
<b>MAUI SUMMARY</b>	<b>108</b>	<b>134</b>	<b>-19%</b>	<b>\$498,750</b>	<b>\$475,000</b>	<b>5%</b>	<b>\$106,632,405</b>	<b>\$107,878,325</b>	<b>-1%</b>

DISTRICT	2019	2018	Percentage Change
SOUTH	\$53,399,200	\$36,595,000	46%
WEST	\$16,881,500	\$15,371,250	10%
UPCOUNTRY	\$14,544,500	\$17,617,950	-17%
NORTH SHORE	\$11,458,875	\$24,434,900	-53%
EAST	\$4,292,000	\$3,391,000	27%
CENTRAL	\$5,336,330	\$8,084,325	-34%
LANAI/MOLOKAI	\$720,000	\$2,383,900	-70%
<b>TOTAL</b>	<b>\$106,632,405</b>	<b>\$107,878,325</b>	<b>-1%</b>

DISTRICT	2019	2018	Percentage Change
UPCOUNTRY	27	30	-10%
NORTH SHORE	23	38	-39%
SOUTH	20	13	54%
WEST	14	15	-7%
CENTRAL	13	16	-19%
EAST	7	8	-13%
LANAI/MOLOKAI	4	14	-71%
<b>TOTAL</b>	<b>108</b>	<b>134</b>	<b>-19%</b>

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

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# MAUI DISTRICTS

July 2019 YTD vs July 2018 YTD

# JULY 2019

CENTRAL			
<b>HOMES</b>			
Number of Sales	196		-21%
Total Dollar Transactions	\$130,796,122		-20%
<b>CONDO</b>			
Number of Sales	98		-16%
Total Dollar Transactions	\$39,175,095		-2%
<b>LAND</b>			
Number of Sales	13		-19%
Total Dollar Transactions	\$5,336,330		-34%

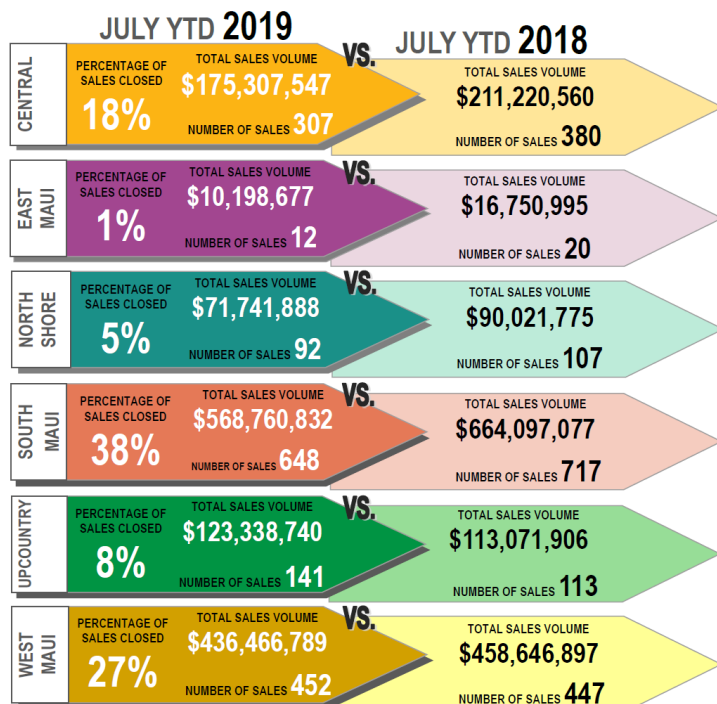
NORTH SHORE			
<b>HOMES</b>			
Number of Sales	66		-1%
Total Dollar Transactions	\$59,042,013		-9%
<b>CONDO</b>			
Number of Sales	3		50%
Total Dollar Transactions	\$1,241,000		66%
<b>LAND</b>			
Number of Sales	23		-39%
Total Dollar Transactions	\$11,458,875		-53%

WEST MAUI			
<b>HOMES</b>			
Number of Sales	85		-6%
Total Dollar Transactions	\$139,849,512		-18%
<b>CONDO</b>			
Number of Sales	340		4%
Total Dollar Transactions	\$279,735,777		3%
<b>LAND</b>			
Number of Sales	14		-7%
Total Dollar Transactions	\$16,881,500		10%

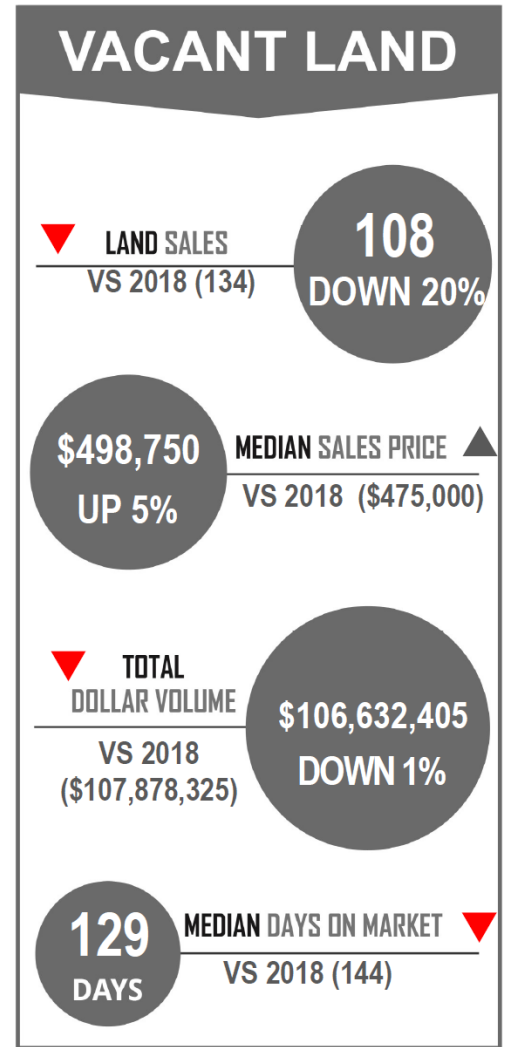
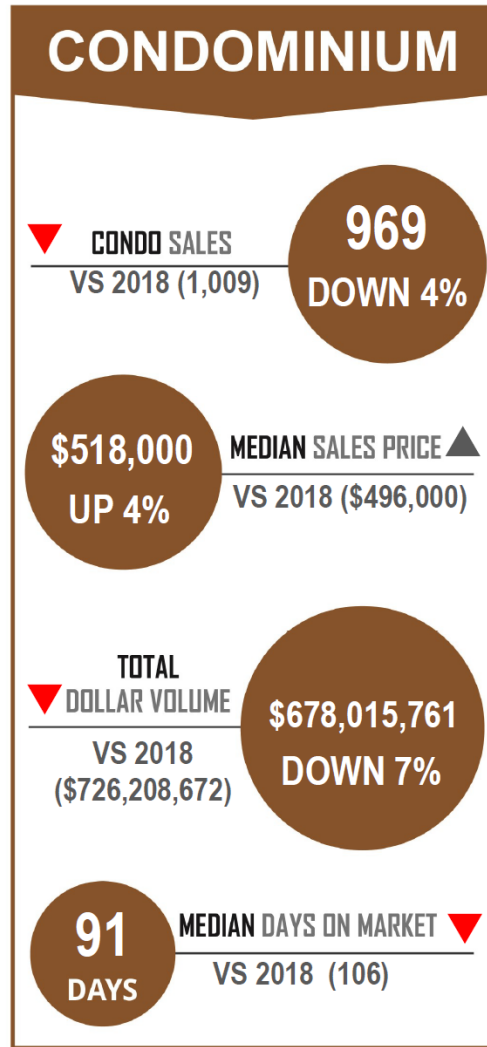
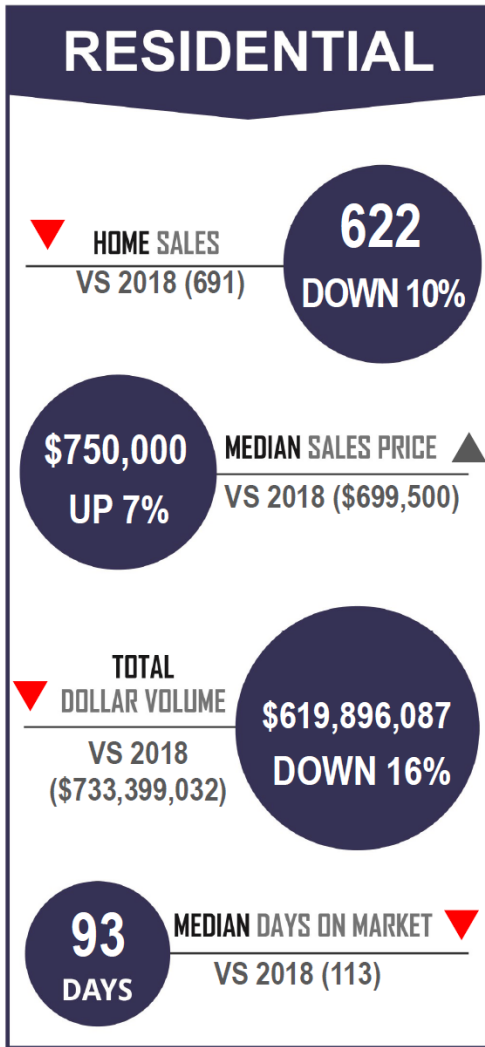
EAST MAUI			
<b>HOMES</b>			
Number of Sales	5		-58%
Total Dollar Transactions	\$5,906,677		-56%
<b>CONDO</b>			
Number of Sales	0		-100%
Total Dollar Transactions	\$0		-100%
<b>LAND</b>			
Number of Sales	7		-13%
Total Dollar Transactions	\$4,292,000		27%

SOUTH MAUI			
<b>HOMES</b>			
Number of Sales	125		-17%
Total Dollar Transactions	\$162,752,898		-25%
<b>CONDO</b>			
Number of Sales	509		-8%
Total Dollar Transactions	\$352,608,734		-14%
<b>LAND</b>			
Number of Sales	20		54%
Total Dollar Transactions	\$53,399,200		46%

UPCOUNTRY			
<b>HOMES</b>			
Number of Sales	116		22%
Total Dollar Transactions	\$108,829,865		27%
<b>CONDO</b>			
Number of Sales	5		0%
Total Dollar Transactions	\$3,050,000		1%
<b>LAND</b>			
Number of Sales	27		-10%
Total Dollar Transactions	\$14,544,500		-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



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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