



**RESIDENTIAL**



**\$735,000 (+8%)**  
Median Sales Price

**\$1,001,880 (+11%)**  
Average Sales Price


**CONDOMINIUM**



**\$525,000 (+10%)**  
Median Sales Price

**\$693,952 (NC)**  
Average Sales Price

**VACANT LAND**



**\$495,000 (-9%)**  
Median Sales Price

**\$948,819 (-6%)**  
Average Sales Price

**RESIDENTIAL**

**TOP 10 AREAS**  
Total Dollar Volume

Kihei	\$35,608,050
Wailuku	\$30,268,449
Lahaina	\$28,000,999
Mak/Oli/Hali	\$20,796,129
Wailea/Makena	\$16,550,950
Kula/Ulu/Kanaio	\$16,361,500
Kahului	\$15,332,500
Nap/Kah/Honokowai	\$13,923,743
Kaanapali	\$12,532,000
Haiku	\$12,100,000

**238**  
**HOMES SOLD**  
(-17% vs 2018)

**RESIDENTIAL**

**NUMBER OF SALES**  
By Districts

Central	71
South	49
Upcountry	45
West Maui	37
North Shore	23
Lanai/Molokai	12
East	1

**405**  
**CONDOS SOLD**  
(+9% vs 2018)

**CONDOMINIUM**

**NUMBER OF SALES**  
By Districts

South	207
West Maui	149
Central	39
Lanai/Molokai	8
North Shore	2
Upcountry	0
East	0

**CONDOMINIUM**

**TOP 10 AREAS**  
Total Dollar Volume

Kihei	\$84,684,272
Wailea/Makena	\$65,019,600
Nap/Kah/Honokowai	\$33,754,627
Kaanapali	\$32,891,250
Kapalua	\$25,529,500
Wailuku	\$16,403,600
Lahaina	\$15,098,730
Maalaea	\$4,950,500
Molokai	\$1,260,600
Spreck/Paia/Kuau	\$731,000

**43**  
**LAND SOLD**  
(-7% vs 2018)

**VACANT LAND**

**NUMBER OF SALES**  
By Districts

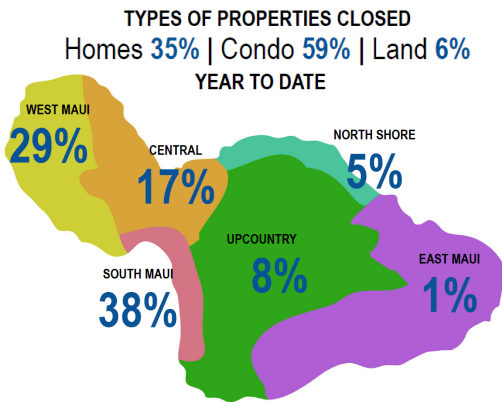
West Maui	10
North Shore	10
South	7
Upcountry	7
Central	4
East	3
Lanai/Molokai	2

**VACANT LAND**

**TOP 10 AREAS**  
Total Dollar Volume

Wailea/Makena	\$14,337,500
Lahaina	\$7,000,000
Haiku	\$4,465,375
Kapalua	\$3,150,000
Kula/Ulu/Kanaio	\$2,737,000
Kaanapali	\$2,452,500
Hana	\$2,422,000
Kihei	\$1,883,000
Wailuku	\$1,208,330
Molokai	\$427,500

**PERCENTAGE OF SALES CLOSED**



**MEDIAN DAYS ON MARKET**

RESIDENTIAL	CONDOMINIUM	VACANT LAND
<b>102</b>	<b>92</b>	<b>125</b>

## RESIDENTIAL YEAR-OVER-YEAR

**238**  
TOTAL NUMBER OF SALES  
2019

**-17%**

**286**  
TOTAL NUMBER OF SALES  
2018

**\$735,000**  
MEDIAN SALES PRICE  
2019

**8%**

**\$682,468**  
MEDIAN SALES PRICE  
2018

**\$238,447,342**  
TOTAL DOLLAR VOLUME  
2019

**-26%**

**\$322,247,675**  
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	23	47	-51%	\$645,000	\$684,000	-6%	\$15,332,500	\$31,968,906	-52%
Wailuku	48	62	-23%	\$617,500	\$623,667	-1%	\$30,268,449	\$36,290,931	-17%
<b>EAST</b>									
Hana	1	7	-86%	\$786,677	\$760,000	4%	\$786,677	\$8,784,995	-91%
Kaupo	0	0	--	--	--	--	\$0	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	0	0	--	--	--	--	\$0	\$0	--
<b>NORTH SHORE</b>									
Haiku	17	23	-26%	\$699,000	\$765,000	-9%	\$12,100,000	\$21,662,500	-44%
Sprecks/Paia/Kuau	6	4	50%	\$1,079,063	\$742,188	45%	\$7,142,125	\$5,599,375	28%
<b>SOUTH</b>									
Kihei	39	45	-13%	\$850,000	\$669,000	27%	\$35,608,050	\$55,124,718	-35%
Maalaea	0	0	--	--	--	--	\$0	\$0	--
Maui Meadows	3	6	-50%	\$1,400,000	\$937,500	49%	\$4,135,000	\$6,246,000	-34%
Wailea/Makena	7	10	-30%	\$1,700,000	\$3,822,500	-56%	\$16,550,950	\$46,430,000	-64%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	15	20	-25%	\$1,150,000	\$987,000	17%	\$16,361,500	\$21,249,500	-23%
Makawao/Olinda/Haliimaile	19	13	46%	\$707,000	\$575,000	23%	\$20,796,129	\$9,030,950	130%
Pukalani	11	9	22%	\$782,000	\$658,000	19%	\$9,207,000	\$6,272,000	47%
<b>WEST</b>									
Kaanapali	7	10	-30%	\$1,599,000	\$1,922,500	-17%	\$12,532,000	\$23,526,000	-47%
Kapalua	5	0	--	\$2,200,000	--	--	\$11,339,020	\$0	--
Lahaina	18	16	13%	\$754,000	\$1,109,000	-32%	\$28,000,999	\$36,895,900	-24%
Napili/Kahana/Honokowai	7	5	40%	\$850,000	\$975,000	-13%	\$13,923,743	\$7,755,000	80%
Olowalu	0	0	--	--	--	--	\$0	\$0	--
<b>LANAI - MOLOKAI</b>									
Lanai	0	4	-100%	--	\$370,000	--	\$0	\$2,515,000	-100%
Molokai	12	4	200%	\$313,000	\$512,450	-39%	\$4,363,200	\$2,005,900	118%
<b>MAUI SUMMARY</b>	<b>238</b>	<b>286</b>	<b>-17%</b>	<b>\$735,000</b>	<b>\$682,468</b>	<b>8%</b>	<b>\$238,447,342</b>	<b>\$322,247,675</b>	<b>-26%</b>

### 1<sup>ST</sup> QUARTER 2019 TOTAL DOLLAR VOLUME

DISTRICT	2019	2018	Percentage Change
WEST	\$65,795,762	\$68,176,900	-3%
SOUTH	\$56,294,000	\$107,800,718	-48%
UPCOUNTRY	\$46,364,629	\$36,552,450	27%
CENTRAL	\$45,600,949	\$69,149,837	-34%
NORTH SHORE	\$19,242,125	\$27,261,875	-29%
LANAI/MOLOKAI	\$4,363,200	\$4,520,900	-3%
EAST	\$786,677	\$8,784,995	-91%
<b>TOTAL</b>	<b>\$238,447,342</b>	<b>\$322,247,675</b>	<b>-26%</b>

### 1<sup>ST</sup> QUARTER 2019 NUMBER OF SALES

DISTRICT	2019	2018	Percentage Change
CENTRAL	71	110	-35%
SOUTH	49	61	-20%
UPCOUNTRY	45	42	7%
WEST	37	31	19%
NORTH SHORE	23	27	-15%
LANAI/MOLOKAI	12	8	50%
EAST	1	7	-86%
<b>TOTAL</b>	<b>238</b>	<b>286</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>405</b> TOTAL NUMBER OF SALES 2019	<h1>9%</h1>	<b>\$525,000</b> MEDIAN SALES PRICE 2019	<h1>10%</h1>	<b>\$281,050,679</b> TOTAL DOLLAR VOLUME 2019	<h1>9%</h1>
	<b>372</b> TOTAL NUMBER OF SALES 2018		<b>\$476,250</b> MEDIAN SALES PRICE 2018		<b>\$258,988,182</b> 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>									
Kahului	4	7	-43%	\$137,500	\$110,000	25%	\$727,000	\$1,020,100	-29%
Wailuku	35	36	-3%	\$530,000	\$357,000	49%	\$16,403,600	\$13,327,017	23%
<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	156	139	12%	\$455,000	\$425,000	7%	\$84,684,272	\$67,559,950	25%
Maalaea	10	11	-9%	\$490,000	\$388,000	26%	\$4,950,500	\$4,168,000	19%
Wailea/Makena	41	60	-32%	\$1,300,000	\$1,016,359	28%	\$65,019,600	\$83,928,355	-23%
<b>UPCOUNTRY</b>									
Pukalani	0	2	-100%	--	\$628,000	--	\$0	\$1,256,000	-100%
<b>WEST</b>									
Kaanapali	30	35	-14%	\$849,875	\$880,000	-3%	\$32,891,250	\$41,177,400	-20%
Kapalua	17	8	113%	\$900,000	\$950,000	-5%	\$25,529,500	\$13,282,000	92%
Lahaina	31	15	107%	\$520,000	\$435,000	20%	\$15,098,730	\$6,769,626	123%
Napili/Kahana/Honokowai	71	56	27%	\$442,000	\$435,250	2%	\$33,754,627	\$25,974,734	30%
<b>LANAI - MOLOKAI</b>									
Lanai	0	0	--	--	--	--	\$0	\$0	--
Molokai	8	3	167%	\$139,500	\$158,000	-12%	\$1,260,600	\$525,000	140%

<b>MAUI SUMMARY</b>	<b>405</b>	<b>372</b>	<b>9%</b>	<b>\$525,000</b>	<b>\$476,250</b>	<b>10%</b>	<b>\$281,050,679</b>	<b>\$258,988,182</b>	<b>9%</b>
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DISTRICT	2019	2018	Percentage Change
SOUTH	\$154,654,372	\$155,656,305	-1%
WEST	\$107,274,107	\$87,203,760	23%
CENTRAL	\$17,130,600	\$14,347,117	19%
LANAI/MOLOKAI	\$1,260,600	\$525,000	140%
NORTH SHORE	\$731,000	\$0	-
UPCOUNTRY	\$0	\$1,256,000	-100%
EAST	\$0	\$0	-
<b>TOTAL</b>	<b>\$281,050,679</b>	<b>\$258,988,182</b>	<b>9%</b>

DISTRICT	2019	2018	Percentage Change
SOUTH	207	210	-1%
WEST	149	114	31%
CENTRAL	39	43	-9%
LANAI/MOLOKAI	8	3	167%
NORTH SHORE	2	0	-
UPCOUNTRY	0	2	-100%
EAST	0	0	-
<b>TOTAL</b>	<b>405</b>	<b>372</b>	<b>9%</b>

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

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

## VACANT LAND YEAR-OVER-YEAR

**43**  
TOTAL NUMBER OF SALES  
2019

**-7%**

**46**  
TOTAL NUMBER OF SALES  
2018

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

**-9%**

**\$545,200**  
MEDIAN SALES PRICE  
2018

**\$40,799,205**  
TOTAL DOLLAR VOLUME  
2019

**-12%**

**\$46,288,650**  
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	0	--	--	--	--	\$0	\$0	--
Kahului	0	0	--	--	--	--	\$0	\$0	--
Wailuku	4	5	<b>-20%</b>	\$312,500	\$307,500	2%	\$1,208,330	\$1,837,500	<b>-34%</b>
<b>EAST</b>									
Hana	3	0	--	\$870,000	--	--	\$2,422,000	\$0	--
Kaupo	0	0	--	--	--	--	\$0	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	0	1	<b>-100%</b>	--	\$246,000	--	\$0	\$246,000	<b>-100%</b>
<b>NORTH SHORE</b>									
Haiku	10	8	25%	\$494,938	\$530,200	<b>-7%</b>	\$4,465,375	\$5,614,400	<b>-21%</b>
Sprecks/Paia/Kuau	0	1	<b>-100%</b>	--	\$2,900,000	--	\$0	\$2,900,000	<b>-100%</b>
<b>SOUTH</b>									
Kihei	3	3	0%	\$475,000	\$410,000	16%	\$1,883,000	\$3,110,000	<b>-40%</b>
Maui Meadows	1	0	--	\$316,000	--	--	\$316,000	\$0	--
Wailea/Makena	3	1	200%	\$737,500	\$11,500,000	<b>-94%</b>	\$14,337,500	\$11,500,000	25%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	6	14	<b>-57%</b>	\$435,000	\$502,500	<b>-13%</b>	\$2,737,000	\$8,720,850	<b>-69%</b>
Makawao/Olinda/Haliimaile	1	2	<b>-50%</b>	\$400,000	\$894,450	<b>-55%</b>	\$400,000	\$1,788,900	<b>-78%</b>
Pukalani	0	2	<b>-100%</b>	--	\$382,500	--	\$0	\$765,000	<b>-100%</b>
<b>WEST</b>									
Honokohau	0	0	--	--	--	--	\$0	\$0	--
Kaanapali	3	1	200%	\$820,000	\$950,000	<b>-14%</b>	\$2,452,500	\$950,000	158%
Kapalua	2	0	--	\$1,575,000	--	--	\$3,150,000	\$0	--
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	2	2	0%	\$213,750	\$151,000	42%	\$427,500	\$302,000	42%
<b>MAUI SUMMARY</b>	<b>43</b>	<b>46</b>	<b>-7%</b>	<b>\$495,000</b>	<b>\$545,200</b>	<b>-9%</b>	<b>\$40,799,205</b>	<b>\$46,288,650</b>	<b>-12%</b>

### 1<sup>ST</sup> QUARTER 2019 TOTAL DOLLAR VOLUME

DISTRICT	2019	2018	Percentage Change
SOUTH	\$16,536,500	\$14,610,000	13%
WEST	\$12,602,500	\$9,504,000	33%
NORTH SHORE	\$4,465,375	\$8,514,400	<b>-48%</b>
UPCOUNTRY	\$3,137,000	\$11,274,750	<b>-72%</b>
EAST	\$2,422,000	\$246,000	885%
CENTRAL	\$1,208,330	\$1,837,500	<b>-34%</b>
LANAI/MOLOKAI	\$427,500	\$302,000	42%
<b>TOTAL</b>	<b>\$40,799,205</b>	<b>\$46,288,650</b>	<b>-12%</b>

### 1<sup>ST</sup> QUARTER 2019 NUMBER OF SALES

DISTRICT	2019	2018	Percentage Change
WEST	10	7	43%
NORTH SHORE	10	9	11%
SOUTH	7	4	75%
UPCOUNTRY	7	18	<b>-61%</b>
CENTRAL	4	5	<b>-20%</b>
EAST	3	1	200%
LANAI/MOLOKAI	2	2	0%
<b>TOTAL</b>	<b>43</b>	<b>46</b>	<b>-7%</b>

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

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

# MAUI DISTRICTS

1<sup>st</sup> Quarter 2019 vs 1<sup>st</sup> Quarter 2018

# FIRST QUARTER 2019

CENTRAL			
<b>HOMES</b>			
Number of Sales	71		-35%
Total Dollar Transactions	\$45,600,949		-34%
<b>CONDO</b>			
Number of Sales	39		2%
Total Dollar Transactions	\$17,130,600		19%
<b>LAND</b>			
Number of Sales	4		-20%
Total Dollar Transactions	\$1,208,330		-34%

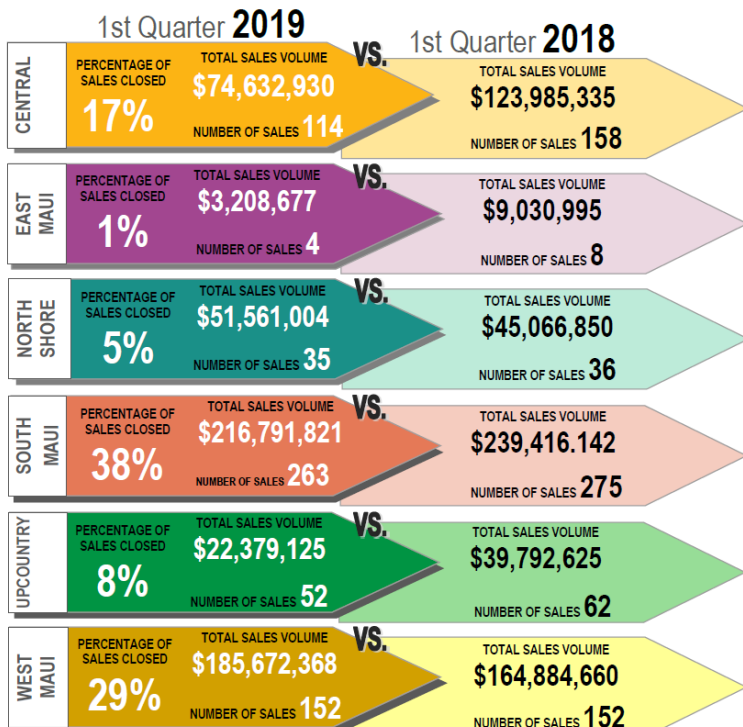
NORTH SHORE			
<b>HOMES</b>			
Number of Sales	23		-15%
Total Dollar Transactions	\$19,242,125		-29%
<b>CONDO</b>			
Number of Sales	2		0%
Total Dollar Transactions	\$731,000		0%
<b>LAND</b>			
Number of Sales	10		11%
Total Dollar Transactions	\$4,465,375		-48%

WEST MAUI			
<b>HOMES</b>			
Number of Sales	37		19%
Total Dollar Transactions	\$65,795,762		-3%
<b>CONDO</b>			
Number of Sales	149		31%
Total Dollar Transactions	\$107,274,107		23%
<b>LAND</b>			
Number of Sales	10		43%
Total Dollar Transactions	\$12,602,500		33%

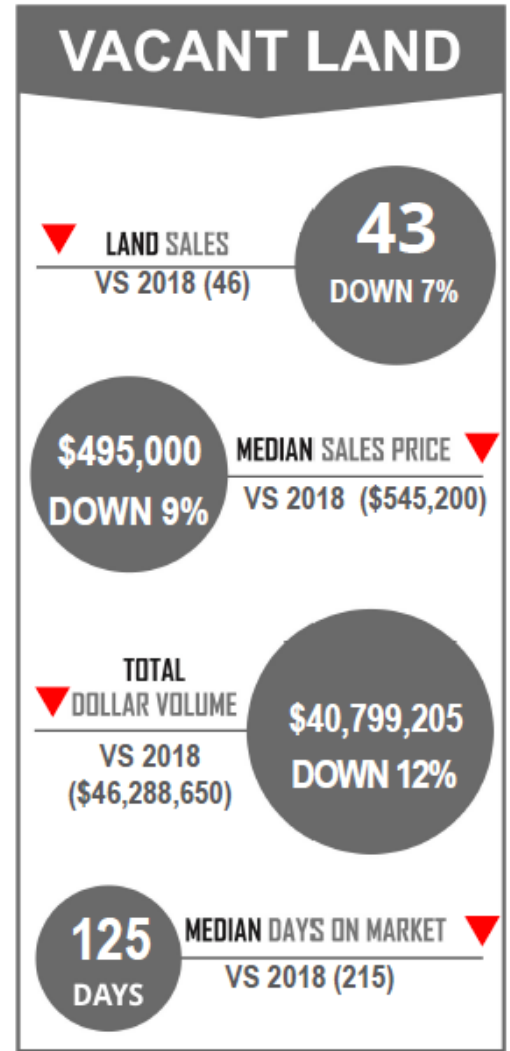
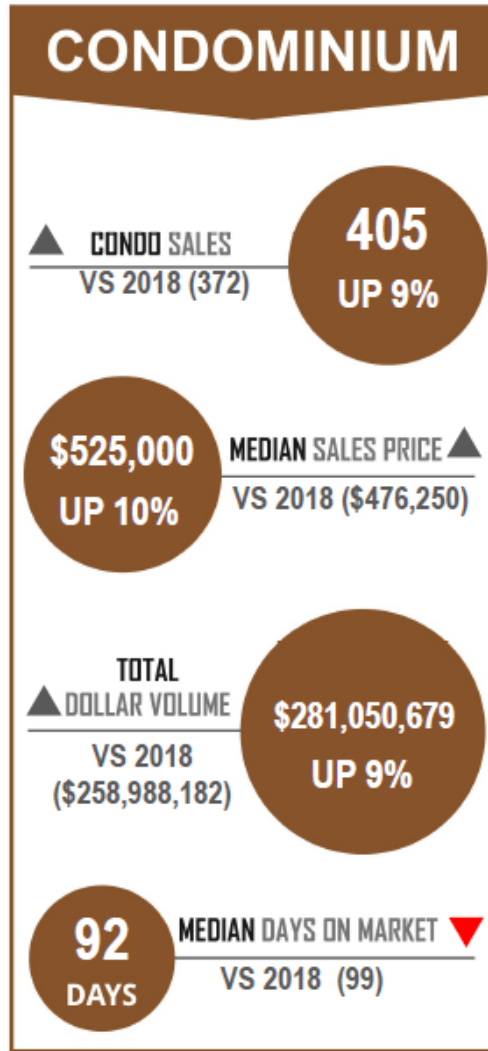
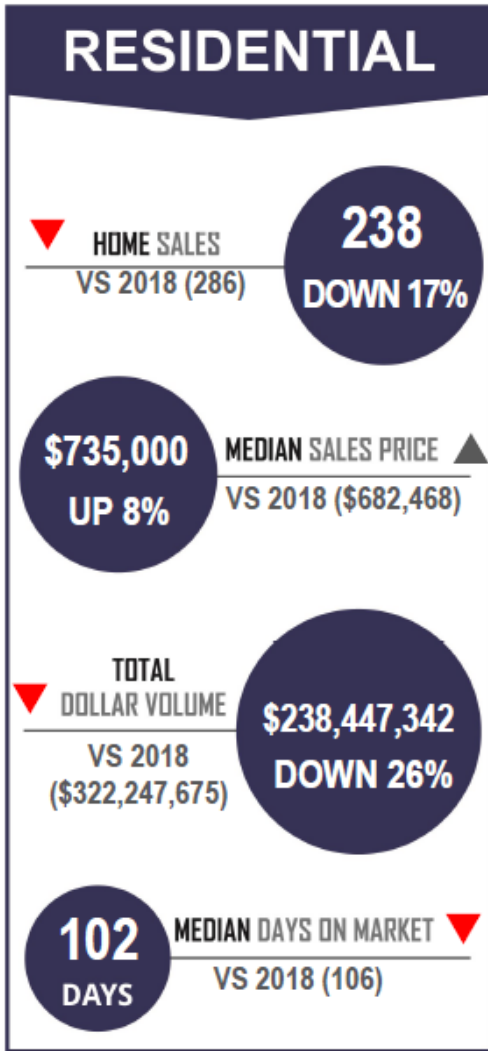
EAST MAUI			
<b>HOMES</b>			
Number of Sales	1		-86%
Total Dollar Transactions	\$786,677		-91%
<b>CONDO</b>			
Number of Sales	0		-100%
Total Dollar Transactions	\$0		-100%
<b>LAND</b>			
Number of Sales	3		200%
Total Dollar Transactions	\$2,422,000		885%

SOUTH MAUI			
<b>HOMES</b>			
Number of Sales	49		-20%
Total Dollar Transactions	\$56,294,000		-48%
<b>CONDO</b>			
Number of Sales	207		-1%
Total Dollar Transactions	\$154,654,372		-1%
<b>LAND</b>			
Number of Sales	7		75%
Total Dollar Transactions	\$16,536,500		13%

UPCOUNTRY			
<b>HOMES</b>			
Number of Sales	45		7%
Total Dollar Transactions	\$46,364,629		27%
<b>CONDO</b>			
Number of Sales	0		-100%
Total Dollar Transactions	\$0		-100%
<b>LAND</b>			
Number of Sales	7		-61%
Total Dollar Transactions	\$3,137,000		-72%



- 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 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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