

# MAUI RESIDENTIAL STATISTICS



# OCTOBER 2019

## October 2019 YTD vs October 2018 YTD

**RESIDENTIAL**

**\$745,000 (+6%)**  
Median Sales Price

**\$1,090,952 (+6%)**  
Average Sales Price

**CONDOMINIUM**

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

**\$703,764 (-3%)**  
Average Sales Price

**VACANT LAND**

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

**\$985,441 (+28%)**  
Average Sales Price

**RESIDENTIAL**

**TOP 10 AREAS**  
Total Dollar Volume

Wailea/Makena	\$150,960,322
Wailuku	\$138,076,324
Kihei	\$137,613,073
Lahaina	\$79,852,999
Haiku	\$75,911,888
Kahului	\$73,421,550
Kula/Ulu/Kanaio	\$69,464,935
Mak/Oli/Hali	\$56,853,577
Kapalua	\$46,004,020
Kaanapali	\$45,006,772

**948**  
**HOMES SOLD**  
(-2% vs 2018)

**RESIDENTIAL**

**NUMBER OF SALES**  
By Districts

Central	315
South	192
Upcountry	183
West Maui	124
North Shore	91
Lanai/Molokai	36
East	7

**1,340**  
**CONDOS SOLD**  
(-5% vs 2018)

**CONDOMINIUM**

**NUMBER OF SALES**  
By Districts

South	684
West Maui	492
Central	138
Lanai/Molokai	17
North Shore	3
Upcountry	6
East	0

**CONDOMINIUM**

**TOP 10 AREAS**  
Total Dollar Volume

Kihei	\$285,726,142
Wailea/Makena	\$166,015,501
Kaanapali	\$156,853,416
Kapalua	\$109,148,500
Nap/Kah/Honokowai	\$100,763,179
Lahaina	\$49,882,368
Wailuku	\$47,585,645
Maalaea	\$13,395,500
Kahului	\$4,425,250
Pukalani	\$3,785,000

**155**  
**LAND SOLD**  
(-11% vs 2018)

**VACANT LAND**

**NUMBER OF SALES**  
By Districts

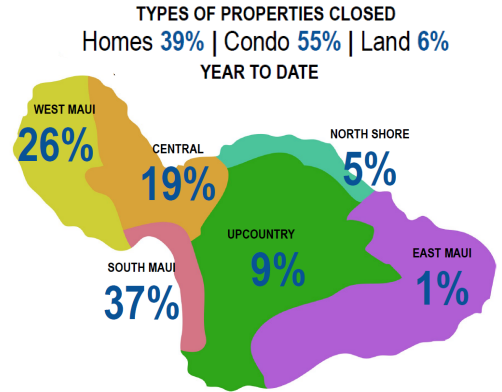
Upcountry	37
North Shore	33
South	28
West Maui	21
Central	21
East	8
Lanai/Molokai	7

**VACANT LAND**

**TOP 10 AREAS**  
Total Dollar Volume

Wailea/Makena	\$68,271,500
Haiku	\$14,809,875
Kula/Ulu/Kanaio	\$14,428,500
Lahaina	\$11,361,500
Wailuku	\$9,366,330
Kihei	\$6,322,500
Hana	\$5,278,700
Kaanapali	\$5,267,000
Mak/Oli/Hali	\$4,103,000
Pukalani	\$3,234,500

**PERCENTAGE OF SALES CLOSED**



**MEDIAN DAYS ON MARKET**

RESIDENTIAL	CONDOMINIUM	VACANT LAND
<b>97</b>	<b>88</b>	<b>122</b>

## RESIDENTIAL YEAR-OVER-YEAR

**948**  
TOTAL NUMBER OF SALES  
2019

**-2%**

**968**  
TOTAL NUMBER OF SALES  
2018

**\$745,000**  
MEDIAN SALES PRICE  
2019

**6%**

**\$705,000**  
MEDIAN SALES PRICE  
2018

**\$1,034,222,342**  
TOTAL DOLLAR VOLUME  
2019

**3%**

**\$1,000,734,985**  
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	2	-50%	\$695,000	\$875,000	-21%	\$695,000	\$1,750,000	-60%
Kahului	109	117	-7%	\$665,000	\$679,000	-2%	\$73,421,550	\$79,754,990	-8%
Wailuku	205	221	-7%	\$674,000	\$655,000	3%	\$138,076,324	\$144,835,174	-5%
<b>EAST</b>									
Hana	7	19	-63%	\$786,677	\$760,000	4%	\$7,786,677	\$18,934,890	-59%
Kaupo	0	0	--	--	--	--	\$0	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	0	0	--	--	--	--	\$0	\$0	--
<b>NORTH SHORE</b>									
Haiku	77	80	-4%	\$815,000	\$830,000	-2%	\$75,911,888	\$77,298,500	-2%
Sprecks/Paia/Kuau	14	22	-36%	\$1,411,563	\$725,000	95%	\$25,009,125	\$27,018,375	-7%
<b>SOUTH</b>									
Kihei	141	147	-4%	\$792,500	\$688,025	15%	\$137,613,073	\$163,463,953	-16%
Maalaea	0	1	-100%	--	\$2,000,000	--	\$0	\$2,000,000	-100%
Maui Meadows	21	27	-22%	\$1,350,000	\$1,329,000	2%	\$28,805,000	\$32,689,600	-12%
Wailea/Makena	30	29	3%	\$2,537,500	\$1,795,500	41%	\$150,960,322	\$93,433,000	62%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	64	61	5%	\$1,035,000	\$950,000	9%	\$69,464,935	\$66,323,520	5%
Makawao/Olinda/Haliimaile	66	49	35%	\$700,500	\$648,500	8%	\$56,853,577	\$35,514,557	60%
Pukalani	53	33	61%	\$705,000	\$725,000	-3%	\$39,895,650	\$25,614,700	56%
<b>WEST</b>									
Kaanapali	22	31	-29%	\$1,567,000	\$1,750,000	-11%	\$45,006,772	\$64,130,202	-30%
Kapalua	18	8	125%	\$2,450,000	\$2,840,000	-14%	\$46,004,020	\$30,943,300	49%
Lahaina	54	48	13%	\$844,500	\$835,000	1%	\$79,852,999	\$84,436,800	-5%
Napili/Kahana/Honokowai	30	27	11%	\$955,000	\$948,000	1%	\$43,010,430	\$28,132,000	53%
Olowalu	0	1	-100%	--	\$1,360,000	--	\$0	\$1,360,000	-100%
<b>LANAI - MOLOKAI</b>									
Lanai	9	18	-50%	\$450,000	\$455,000	-1%	\$5,048,000	\$9,693,000	-48%
Molokai	27	27	0%	\$319,000	\$320,000	0%	\$10,807,000	\$13,408,424	-19%
<b>MAUI SUMMARY</b>	<b>948</b>	<b>968</b>	<b>-2%</b>	<b>\$745,000</b>	<b>\$705,000</b>	<b>6%</b>	<b>\$1,034,222,342</b>	<b>\$1,000,734,985</b>	<b>3%</b>

### OCTOBER 2019 YTD TOTAL DOLLAR VOLUME

DISTRICT	2019	2018	Percentage Change
SOUTH	\$317,378,395	\$291,586,553	9%
WEST	\$213,874,221	\$209,002,302	2%
CENTRAL	\$212,192,874	\$226,340,164	-6%
UPCOUNTRY	\$166,214,162	\$127,452,777	30%
NORTH SHORE	\$100,921,013	\$104,316,875	-3%
LANAI/MOLOKAI	\$15,855,000	\$23,101,424	-31%
EAST	\$7,786,677	\$18,934,890	-59%
<b>TOTAL</b>	<b>\$1,034,222,342</b>	<b>\$1,000,734,985</b>	<b>3%</b>

### OCTOBER 2019 YTD NUMBER OF SALES

DISTRICT	2019	2018	Percentage Change
CENTRAL	315	340	-7%
SOUTH	192	204	-6%
UPCOUNTRY	183	143	28%
WEST	124	115	8%
NORTH SHORE	91	102	-11%
LANAI/MOLOKAI	36	45	-20%
EAST	7	19	-63%
<b>TOTAL</b>	<b>948</b>	<b>968</b>	<b>-2%</b>

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

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

# October 2019 YTD vs October 2018 YTD

<h2>CONDOMINIUM</h2> <p>YEAR-OVER-YEAR</p>	<b>1,340</b> TOTAL NUMBER OF SALES 2019	<b>\$518,000</b> MEDIAN SALES PRICE 2019	<b>\$943,044,156</b> TOTAL DOLLAR VOLUME 2019
	<b>1,415</b> TOTAL NUMBER OF SALES 2018	<b>\$499,000</b> MEDIAN SALES PRICE 2018	<b>\$1,024,367,665</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	26	27	-4%	\$137,500	\$125,000	10%	\$4,425,250	\$4,236,000	5%
Wailuku	112	134	-16%	\$415,000	\$428,875	-3%	\$47,585,645	\$53,122,512	-10%
<b>EAST</b>									
Hana	0	0	--	--	--	--	\$0	\$0	--
<b>NORTH SHORE</b>									
Haiku	0	0	--	--	--	--	\$0	\$0	--
Sprecks/Paia/Kuau	3	4	-25%	\$370,000	\$373,500	-1%	\$1,241,000	\$1,476,000	-16%
<b>SOUTH</b>									
Kihei	543	515	5%	\$450,000	\$409,000	10%	\$285,726,142	\$250,393,400	14%
Maalaea	28	41	-32%	\$486,500	\$430,000	13%	\$13,395,500	\$18,338,900	-27%
Wailea/Makena	113	193	-42%	\$1,245,000	\$1,146,008	9%	\$166,015,501	\$295,848,095	-44%
<b>UPCOUNTRY</b>									
Pukalani	6	6	0%	\$620,000	\$603,000	3%	\$3,785,000	\$3,786,000	0%
<b>WEST</b>									
Kaanapali	132	150	-12%	\$944,584	\$775,000	22%	\$156,853,416	\$153,482,387	2%
Kapalua	52	40	30%	\$992,500	\$1,015,625	-2%	\$109,148,500	\$84,317,038	30%
Lahaina	89	75	19%	\$563,850	\$520,000	8%	\$49,882,368	\$48,467,089	3%
Napili/Kahana/Honokowai	219	215	2%	\$460,000	\$437,000	5%	\$100,763,179	\$103,907,644	-3%
<b>LANAI - MOLOKAI</b>									
Lanai	3	2	50%	\$193,000	\$2,475,000	-92%	\$2,073,000	\$4,950,000	-58%
Molokai	14	13	8%	\$142,500	\$158,000	-10%	\$2,149,655	\$2,042,600	5%

<b>MAUI SUMMARY</b>	<b>1,340</b>	<b>1,415</b>	<b>-5%</b>	<b>\$518,000</b>	<b>\$499,000</b>	<b>4%</b>	<b>\$943,044,156</b>	<b>\$1,024,367,665</b>	<b>-8%</b>
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OCTOBER 2019 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2019	2018	Percentage Change
SOUTH	\$465,137,143	\$564,580,395	-18%
WEST	\$416,647,463	\$390,174,158	7%
CENTRAL	\$52,010,895	\$57,358,512	-9%
LANAI/MOLOKAI	\$4,222,655	\$6,992,600	-40%
NORTH SHORE	\$1,241,000	\$1,476,000	-16%
UPCOUNTRY	\$3,785,000	\$3,786,000	0%
EAST	\$0	\$0	~
<b>TOTAL</b>	<b>\$943,044,156</b>	<b>1,024,367,665</b>	<b>-8%</b>

OCTOBER 2019 YTD NUMBER OF SALES			
DISTRICT	2019	2018	Percentage Change
SOUTH	684	749	-9%
WEST	492	480	3%
CENTRAL	138	161	-14%
LANAI/MOLOKAI	17	15	13%
NORTH SHORE	3	4	-25%
UPCOUNTRY	6	6	0%
EAST	0	0	~
<b>TOTAL</b>	<b>1340</b>	<b>1415</b>	<b>-5%</b>

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

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

## VACANT LAND YEAR-OVER-YEAR

**155**  
TOTAL NUMBER OF SALES  
2019

**-11%**

**175**  
TOTAL NUMBER OF SALES  
2018

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

**5%**

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

**\$150,882,405**  
TOTAL DOLLAR VOLUME  
2019

**12%**

**\$134,368,956**  
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	--	--
Kahului	0	2	-100%	--	\$1,583,750	--	--	\$3,167,500	-100%
Wailuku	20	18	11%	\$500,000	\$312,500	60%	\$9,366,330	\$6,814,325	38%
<b>EAST</b>									
Hana	7	8	-13%	\$670,000	\$467,500	43%	\$5,267,000	\$3,680,000	43%
Kaupo	1	1	0%	\$275,000	\$1,450,000	-81%	\$275,000	\$1,450,000	-81%
Kipahulu	0	0	--	--	--	--	--	--	--
Nahiku	0	2	-100%	--	\$323,000	--	--	\$646,000	-100%
<b>NORTH SHORE</b>									
Haiku	32	46	-30%	\$458,000	\$475,000	-4%	\$14,809,875	\$26,476,550	-44%
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	12	-42%	\$486,700	\$412,500	18%	\$5,278,700	\$8,385,000	-37%
Maui Meadows	2	1	100%	\$470,500	\$725,000	-35%	\$941,000	\$725,000	30%
Wailea/Makena	19	6	217%	\$1,298,000	\$5,725,000	-77%	\$68,271,500	\$31,785,000	115%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	23	31	-26%	\$420,000	\$615,000	-32%	\$14,428,500	\$19,247,550	-25%
Makawao/Olinda/Haliimaile	7	5	40%	\$460,000	\$425,000	8%	\$4,103,000	\$2,933,900	40%
Pukalani	7	5	40%	\$387,000	\$375,000	3%	\$3,234,500	\$1,917,000	69%
<b>WEST</b>									
Honokohau	0	0	--	--	--	--	--	--	--
Kaanapali	9	7	29%	\$695,000	\$812,250	-14%	\$6,322,500	\$5,060,731	25%
Kapalua	2	0	--	\$1,575,000	--	--	\$3,150,000	--	--
Lahaina	8	11	-27%	\$1,693,750	\$1,500,000	13%	\$11,361,500	\$14,521,500	-22%
Napili/Kahana/Honokowai	0	0	--	--	--	--	--	--	--
Olowalu	2	1	100%	\$500,000	\$575,000	-13%	\$1,000,000	\$575,000	74%
<b>LANAI - MOLOKAI</b>									
Lanai	0	0	--	--	--	--	--	--	--
Molokai	7	18	-61%	\$165,250	\$205,000	-19%	\$1,113,000	\$4,083,900	-73%
<b>MAUI SUMMARY</b>	<b>155</b>	<b>175</b>	<b>-11%</b>	<b>\$500,000</b>	<b>\$475,000</b>	<b>5%</b>	<b>\$150,882,405</b>	<b>\$134,368,956</b>	<b>12%</b>

### OCTOBER 2019 YTD TOTAL DOLLAR VOLUME

DISTRICT	2019	2018	Percentage Change
SOUTH	\$74,491,200	\$40,895,000	82%
WEST	\$21,834,000	\$20,157,231	8%
UPCOUNTRY	\$21,766,000	\$24,098,450	-10%
NORTH SHORE	\$16,409,875	\$29,376,550	-44%
EAST	\$5,542,000	\$5,776,000	-4%
CENTRAL	\$9,726,330	\$9,981,825	-3%
LANAI/MOLOKAI	\$1,113,000	\$4,083,900	-73%
<b>TOTAL</b>	<b>\$150,882,405</b>	<b>\$134,368,956</b>	<b>12%</b>

### OCTOBER 2019 YTD NUMBER OF SALES

DISTRICT	2019	2018	Percentage Change
UPCOUNTRY	37	41	-10%
NORTH SHORE	33	47	-30%
SOUTH	28	19	47%
WEST	21	19	11%
CENTRAL	21	20	5%
EAST	8	11	-27%
LANAI/MOLOKAI	7	18	-61%
<b>TOTAL</b>	<b>155</b>	<b>175</b>	<b>-11%</b>

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

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

# MAUI DISTRICTS

October 2019 YTD vs October 2018 YTD

# OCTOBER 2019

CENTRAL			
<b>HOMES</b>			
Number of Sales	315		-7%
Total Dollar Transactions	\$212,192,874		-6%
<b>CONDO</b>			
Number of Sales	138		-14%
Total Dollar Transactions	\$52,010,895		-9%
<b>LAND</b>			
Number of Sales	21		5%
Total Dollar Transactions	\$9,726,330		-3%

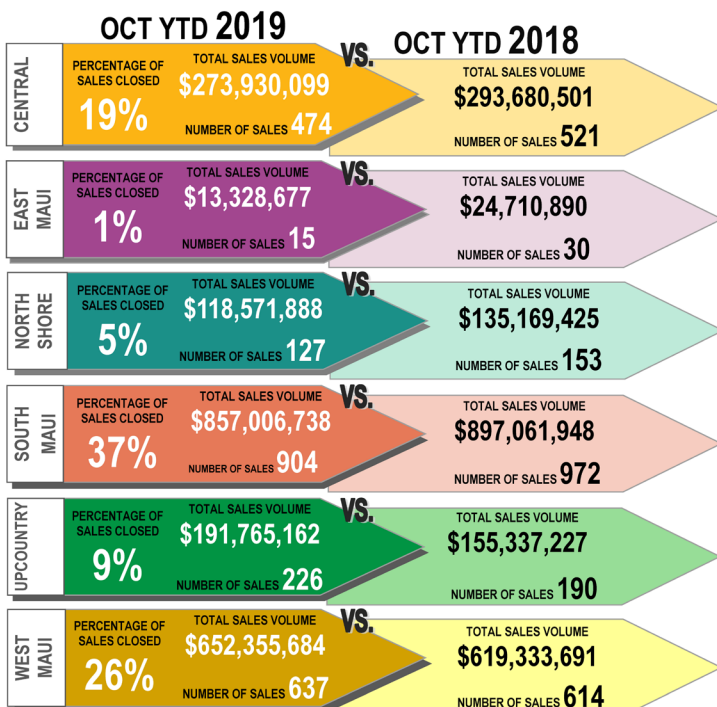
NORTH SHORE			
<b>HOMES</b>			
Number of Sales	91		-11%
Total Dollar Transactions	\$100,921,013		-3%
<b>CONDO</b>			
Number of Sales	3		-25%
Total Dollar Transactions	\$1,241,000		-16%
<b>LAND</b>			
Number of Sales	33		-30%
Total Dollar Transactions	\$16,409,875		-44%

WEST MAUI			
<b>HOMES</b>			
Number of Sales	124		8%
Total Dollar Transactions	\$213,874,221		2%
<b>CONDO</b>			
Number of Sales	492		3%
Total Dollar Transactions	\$416,647,463		7%
<b>LAND</b>			
Number of Sales	21		11%
Total Dollar Transactions	\$21,834,000		8%

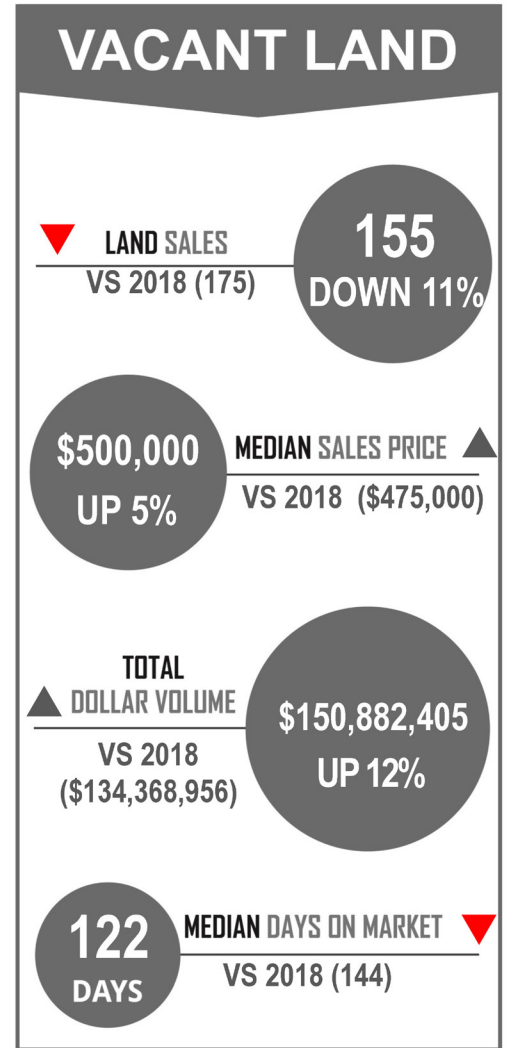
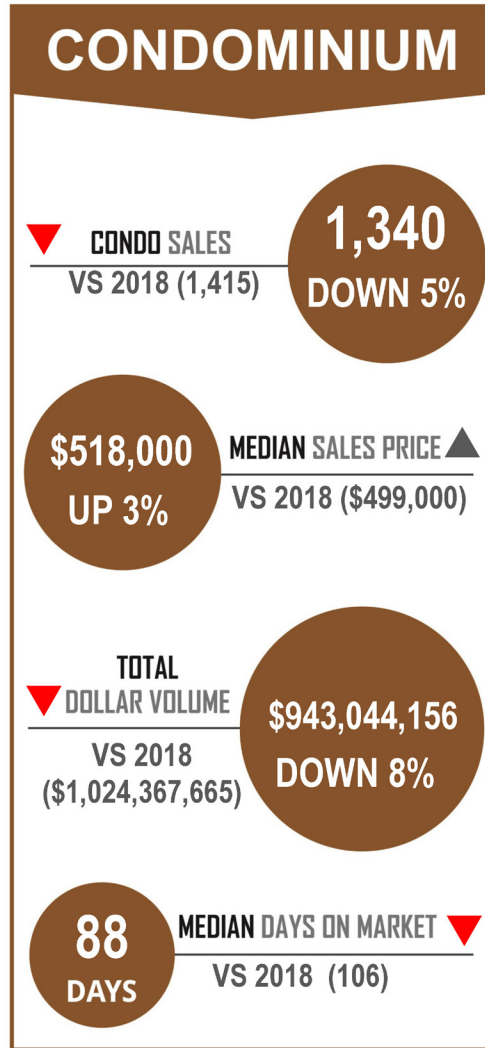
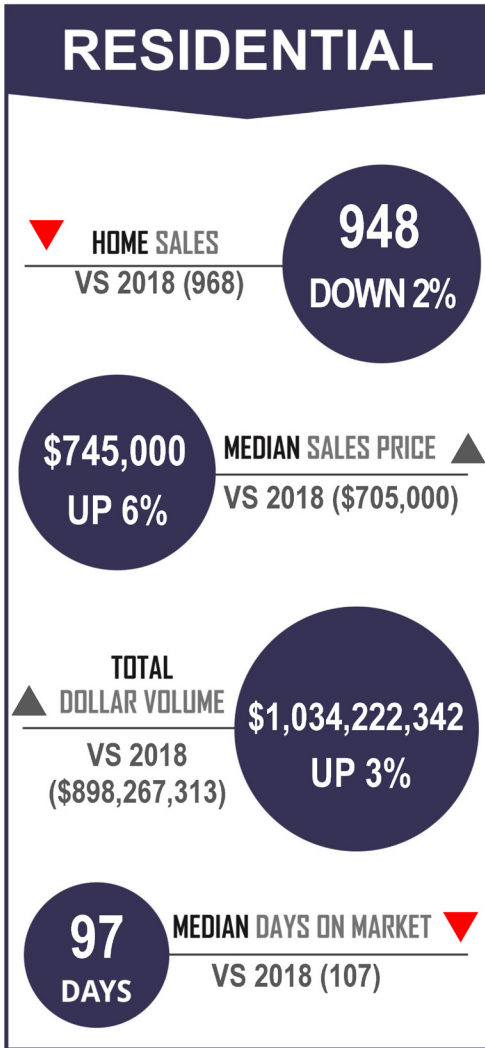
EAST MAUI			
<b>HOMES</b>			
Number of Sales	7		-63%
Total Dollar Transactions	\$7,786,677		-59%
<b>CONDO</b>			
Number of Sales	0		-100%
Total Dollar Transactions	\$0		-100%
<b>LAND</b>			
Number of Sales	8		-27%
Total Dollar Transactions	\$5,542,000		-4%

SOUTH MAUI			
<b>HOMES</b>			
Number of Sales	192		-6%
Total Dollar Transactions	\$317,378,395		9%
<b>CONDO</b>			
Number of Sales	684		-9%
Total Dollar Transactions	\$465,137,143		-18%
<b>LAND</b>			
Number of Sales	28		47%
Total Dollar Transactions	\$74,491,200		82%

UPCOUNTRY			
<b>HOMES</b>			
Number of Sales	183		28%
Total Dollar Transactions	\$166,214,162		30%
<b>CONDO</b>			
Number of Sales	6		0%
Total Dollar Transactions	\$3,785,000		0%
<b>LAND</b>			
Number of Sales	37		-10%
Total Dollar Transactions	\$21,766,000		-10%



- 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, 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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