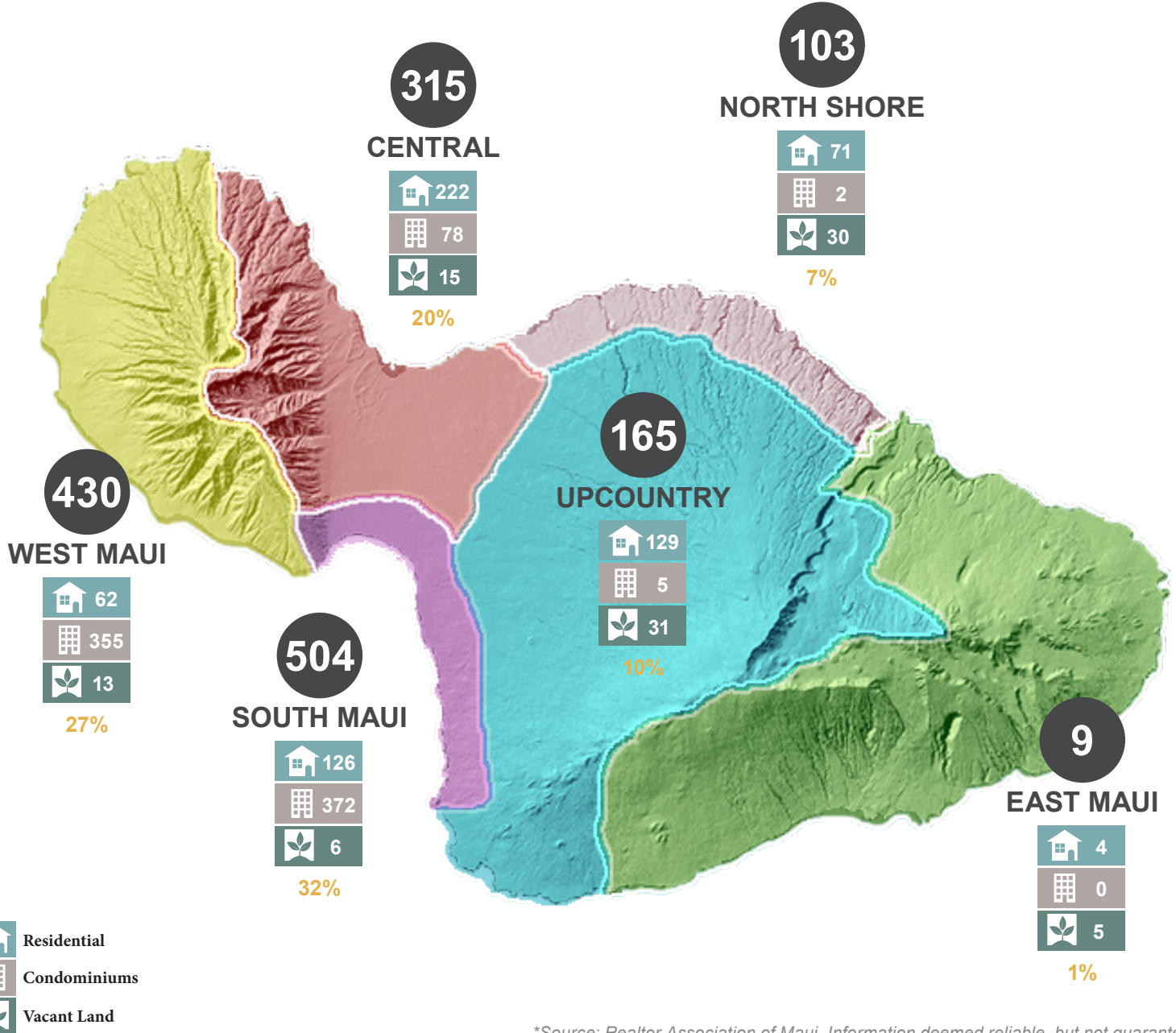


**A COMPREHENSIVE REPORT  
ON MAUI REAL ESTATE STATISTICS**



\*Source: Realtor Association of Maui. Information deemed reliable, but not guaranteed.

	% OF CLOSINGS	# OF UNITS RECORDED		MEDIAN PRICE		MEDIAN DAYS ON MARKET
<span style="color: #008080;">■</span> HOMES	41%	643	▼ -11%	\$772,500	▲ 2%	98
<span style="color: #800000;">■</span> CONDO	53%	830	▼ -24%	\$565,000	▲ 10%	95
<span style="color: #008000;">■</span> LAND	7%	106	▼ -17%	\$426,788	▼ -15%	126

YTD TOTAL DOLLAR VOLUME		
NORTH SHORE	\$97,004,672	22%
SOUTH	\$484,818,366	-29%
WEST	\$485,999,253	-4%
UPCOUNTRY	\$145,039,246	-2%
EAST	\$20,196,075	-25%
CENTRAL	\$191,273,631	-5%
LANAI/MOLOKAI	\$23,656,000	40%
<b>TOTAL</b>	<b>\$1,447,987,243</b>	<b>-13%</b>

YTD NUMBER OF UNITS RECORDED		
NORTH SHORE	103	2%
SOUTH	504	-33%
UPCOUNTRY	165	-6%
EAST	9	-36%
WEST	430	-13%
CENTRAL	315	-10%
LANAI/MOLOKAI	53	4%
<b>TOTAL</b>	<b>1579</b>	<b>-19%</b>

● % of Closed Sales by Districts through August 31, 2020

● Number of Recorded transactions from January 1, 2020 - August 31, 2020

# YTD AUGUST 2020 vs. YTD AUGUST 2019

## RESIDENTIAL YEAR-OVER-YEAR

**643**  
TOTAL NUMBER OF SALES  
2020

**726**  
TOTAL NUMBER OF SALES  
2019

**-11%**

**\$772,500**  
MEDIAN SALES PRICE  
2020

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

**2%**

**\$699,793,707**  
TOTAL DOLLAR VOLUME  
2020

**\$762,523,252**  
TOTAL DOLLAR VOLUME  
2019

**-8%**

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2020	2019	%Change	2020	2019	%Change	2020	2019	%Change
<b>CENTRAL</b>									
Kahakuloa	0	0	--	--	--	--	\$0	\$0	--
Kahului	70	83	-16%	\$672,500	\$660,000	2%	\$48,118,870	\$55,545,250	-13%
Wailuku	152	138	10%	\$723,413	\$650,000	11%	\$110,176,863	\$93,289,009	18%
<b>EAST</b>									
Hana	3	7	-57%	\$880,000	\$786,677	12%	\$2,393,000	\$7,786,677	-69%
Kaupo	0	0	--	--	--	--	\$0	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	1	0	--	\$795,000	--	--	\$795,000	\$0	--
<b>NORTH SHORE</b>									
Haiku	60	63	-5%	\$867,000	\$808,000	7%	\$65,701,185	\$55,486,888	18%
Sprecks/Paia/Kuau	11	9	22%	\$810,000	\$1,029,000	-21%	\$10,452,400	\$10,193,125	3%
<b>SOUTH</b>									
Kihei	92	115	-20%	\$818,500	\$795,000	3%	\$97,411,103	\$112,890,073	-14%
Maalaea	0	0	--	--	--	--	\$0	\$0	--
Maui Meadows	12	15	-20%	\$1,215,000	\$1,400,000	-13%	\$15,519,550	\$21,444,000	-28%
Wailea/Makena	22	23	-4%	\$3,015,000	\$2,160,000	40%	\$78,282,777	\$91,795,918	-15%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	46	49	-6%	\$950,000	\$985,000	-4%	\$49,058,263	\$53,161,935	-8%
Makawao/Olinda/Haliimaile	48	50	-4%	\$686,000	\$687,000	0%	\$39,898,300	\$43,088,577	-7%
Pukalani	35	42	-17%	\$775,500	\$715,000	9%	\$27,845,833	\$32,099,400	-13%
<b>WEST</b>									
Kaanapali	15	17	-12%	\$1,900,000	\$1,599,000	19%	\$32,115,005	\$34,655,750	-7%
Kapalua	6	16	-63%	\$2,625,000	\$2,450,000	7%	\$19,120,000	\$37,829,020	-50%
Lahaina	22	45	-51%	\$1,366,375	\$874,000	56%	\$40,783,668	\$68,098,999	-40%
Napili/Kahana/Honokowai	18	24	-25%	\$1,100,000	\$955,000	15%	\$44,247,890	\$31,663,631	40%
Olowalu	1	0	--	\$1,125,000	--	--	\$1,125,000	\$0	--
<b>LANAI - MOLOKAI</b>									
Lanai	14	7	100%	\$436,000	\$450,000	-3%	\$10,145,500	4,230,000	140%
Molokai	15	23	-35%	\$475,000	\$300,000	58%	\$6,603,500	9,265,000	-29%
<b>MAUI SUMMARY</b>	<b>643</b>	<b>726</b>	<b>-11%</b>	<b>\$772,500</b>	<b>\$755,000</b>	<b>2%</b>	<b>\$699,793,707</b>	<b>\$762,523,252</b>	<b>-8%</b>

DISTRICT	2020	2019	Percentage Change
SOUTH	\$191,213,430	\$226,129,991	-15%
WEST	\$137,391,563	\$172,247,400	-20%
CENTRAL	\$158,295,733	\$148,834,259	6%
UPCOUNTRY	\$116,802,396	\$128,349,912	-9%
NORTH SHORE	\$76,153,585	\$65,680,013	16%
LANAI/MOLOKAI	\$16,749,000	\$13,495,000	24%
EAST	\$3,188,000	\$7,786,677	-59%
<b>TOTAL</b>	<b>\$699,793,707</b>	<b>762,523,252</b>	<b>-8%</b>

DISTRICT	2020	2019	Percentage Change
CENTRAL	222	221	0%
SOUTH	126	153	-18%
UPCOUNTRY	129	141	-9%
WEST	62	102	-39%
NORTH SHORE	71	72	-1%
LANAI/MOLOKAI	29	30	-3%
EAST	4	7	-43%
<b>TOTAL</b>	<b>643</b>	<b>726</b>	<b>-11%</b>

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

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

# YTD AUGUST 2020 vs. YTD AUGUST 2019

<h2>CONDOMINIUM</h2> <p>YEAR-OVER-YEAR</p>	<b>830</b> <b>TOTAL NUMBER OF SALES</b> 2020	<h1>-24%</h1>	<b>\$565,000</b> <b>MEDIAN SALES PRICE</b> 2020	<h1>10%</h1>	<b>\$659,565,449</b> <b>TOTAL DOLLAR VOLUME</b> 2020
	<b>1090</b> <b>TOTAL NUMBER OF SALES</b> 2019		<b>\$515,500</b> <b>MEDIAN SALES PRICE</b> 2019		<b>\$759,864,420</b> <b>TOTAL DOLLAR VOLUME</b> 2019

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2020	2019	%Change	2020	2019	%Change	2020	2019	%Change
<b>CENTRAL</b>									
Kahului	23	22	5%	\$140,000	\$142,500	-2%	\$3,564,200	\$3,953,250	-10%
Wailuku	55	90	-39%	\$395,000	\$467,500	-16%	\$23,629,198	\$40,009,645	-41%
<b>EAST</b>									
Hana	0	0	--	--	--	--	\$0	\$0	--
<b>NORTH SHORE</b>									
Haiku	0	0	--	--	--	--	\$0	\$0	--
Sprecks/Paia/Kuau	2	3	-33%	\$461,500	\$370,000	25%	\$923,000	\$1,241,000	-26%
<b>SOUTH</b>									
Kihei	276	456	-40%	\$486,250	\$447,925	9%	\$163,519,405	\$237,244,333	-31%
Maalaea	30	20	50%	\$383,750	\$448,500	-14%	\$12,579,450	\$9,263,500	36%
Wailea/Makena	66	101	-35%	\$1,247,500	\$1,280,000	-3%	\$114,071,081	\$148,266,601	-23%
<b>UPCOUNTRY</b>									
Pukalani	5	6	-17%	\$675,000	\$620,000	9%	\$3,582,000	\$3,785,000	-5%
<b>WEST</b>									
Kaanapali	117	92	27%	\$1,250,000	\$910,500	37%	\$169,130,031	\$104,300,916	62%
Kapalua	18	43	-58%	\$992,000	\$935,000	6%	\$29,845,000	92,278,500	-68%
Lahaina	102	70	46%	\$654,445	\$540,751	21%	\$70,940,787	\$37,831,956	88%
Napili/Kahana/Honokowai	118	172	-31%	\$494,500	\$458,750	8%	\$61,683,797	\$79,291,564	-22%
<b>LANAI - MOLOKAI</b>									
Lanai	3	2	50%	\$850,000	\$174,000	389%	\$3,408,000	\$348,000	879%
Molokai	15	13	15%	\$170,000	\$150,000	13%	\$2,689,500	\$2,050,155	31%
<b>MAUI SUMMARY</b>	<b>830</b>	<b>1,090</b>	<b>-24%</b>	<b>\$565,000</b>	<b>\$515,500</b>	<b>10%</b>	<b>\$659,565,449</b>	<b>\$759,864,420</b>	<b>-13%</b>

DISTRICT	2020	2019	Percentage Change
WEST	\$331,599,615	\$313,702,936	6%
SOUTH	\$290,169,936	\$394,774,434	-26%
CENTRAL	\$27,193,398	\$43,962,895	-38%
LANAI/MOLOKAI	\$6,097,500	\$2,398,155	154%
UPCOUNTRY	\$3,582,000	\$3,785,000	-5%
NORTH SHORE	\$923,000	\$1,241,000	-26%
EAST	\$0	\$0	~
<b>TOTAL</b>	<b>\$659,565,449</b>	<b>759,864,420</b>	<b>-13%</b>

DISTRICT	2020	2019	Percentage Change
SOUTH	372	577	-36%
WEST	355	377	-6%
CENTRAL	78	112	-30%
LANAI/MOLOKAI	18	15	20%
NORTH SHORE	2	3	-33%
UPCOUNTRY	5	6	-17%
EAST	0	0	#DIV/0!
<b>TOTAL</b>	<b>830</b>	<b>1090</b>	<b>-24%</b>

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

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

# YTD AUGUST 2020 vs. YTD AUGUST 2019

## VACANT LAND YEAR-OVER-YEAR

**106**  
TOTAL NUMBER OF SALES  
2020

**-17%**

**127**  
TOTAL NUMBER OF SALES  
2019

**\$426,788**  
MEDIAN SALES PRICE  
2020

**-15%**

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

**\$77,294,012**  
TOTAL DOLLAR VOLUME  
2020

**-38%**

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

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2020	2019	%Change	2020	2019	%Change	2020	2019	%Change
<b>CENTRAL</b>									
Kahakuloa	4	1	300%	\$433,750	\$360,000	21%	\$1,740,000	\$360,000	383%
Kahului	1	0	--	\$225,000	--	--	\$225,000	\$0	--
Wailuku	10	16	-38%	\$305,000	\$450,000	-32%	\$3,819,500	\$7,286,330	-48%
<b>EAST</b>									
Hana	5	6	-17%	\$825,000	\$647,500	27%	\$5,674,000	\$4,017,000	41%
Kaupo	0	1	-100%	--	\$275,000	--	\$0	\$275,000	-100%
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	0	0	--	--	--	--	\$0	\$0	--
<b>NORTH SHORE</b>									
Haiku	28	25	12%	\$424,500	\$445,000	-5%	\$15,378,087	\$11,024,875	40%
Spreckelsville/Paia/Kuau	2	1	100%	\$2,275,000	\$1,600,000	42%	\$4,550,000	\$1,600,000	184%
<b>SOUTH</b>									
Kihei	3	7	-57%	\$330,000	\$486,700	-32%	\$1,570,000	\$5,278,700	-70%
Maui Meadows	1	2	-50%	\$455,000	\$470,500	-3%	\$455,000	\$941,000	-52%
Wailea/Makena	2	17	-88%	\$705,000	\$1,075,000	-34%	\$1,410,000	\$59,446,500	-98%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	24	16	50%	\$420,000	\$415,000	1%	\$20,806,850	\$8,367,000	149%
Makawao/Olinda/Haliimaile	5	7	-29%	\$430,000	\$460,000	-7%	\$3,083,000	\$4,103,000	-25%
Pukalani	2	6	-67%	\$382,500	\$442,875	-14%	\$765,000	\$2,854,500	-73%
<b>WEST</b>									
Kaanapali	5	7	-29%	\$370,000	\$820,000	-55%	\$2,278,575	\$5,267,500	-57%
Kapalua	5	2	150%	\$800,000	\$1,575,000	-49%	\$11,300,000	\$3,150,000	259%
Lahaina	3	7	-57%	\$1,504,500	\$1,737,500	-13%	\$3,429,500	\$10,636,500	-68%
Napili/Kahana/Honokowai	0	0	--	--	--	--	\$0	\$0	--
Olowalu	0	0	--	--	--	--	\$0	\$0	--
Olowalu	0	0	--	--	--	--	\$0	\$0	--
<b>LANAI - MOLOKAI</b>									
Lanai	0	0	--	--	--	--	\$0	\$0	--
Molokai	6	6	0%	\$107,500	\$182,500	-41%	\$809,500	\$965,000	-16%
<b>MAUI SUMMARY</b>	<b>106</b>	<b>127</b>	<b>-17%</b>	<b>\$426,788</b>	<b>\$500,000</b>	<b>-15%</b>	<b>\$77,294,012</b>	<b>\$125,572,905</b>	<b>-38%</b>

### JULY 2020 YTD TOTAL DOLLAR VOLUME

DISTRICT	2020	2019	Percentage Change
UPCOUNTRY	\$24,654,850	\$15,324,500	61%
NORTH SHORE	\$19,928,087	\$12,624,875	58%
WEST	\$17,008,075	\$19,054,000	-11%
CENTRAL	\$5,784,500	\$7,646,330	-24%
EAST	\$5,674,000	\$4,292,000	32%
SOUTH	\$3,435,000	\$65,666,200	-95%
LANAI/MOLOKAI	\$809,500	\$965,000	-16%
<b>TOTAL</b>	<b>\$77,294,012</b>	<b>\$125,572,905</b>	<b>-38%</b>

### JULY 2020 YTD NUMBER OF SALES

DISTRICT	2020	2019	Percentage Change
UPCOUNTRY	31	29	7%
NORTH SHORE	30	26	15%
CENTRAL	15	17	-12%
WEST	13	16	-19%
SOUTH	6	26	-77%
EAST	5	7	-29%
LANAI/MOLOKAI	6	6	0%
<b>TOTAL</b>	<b>106</b>	<b>127</b>	<b>-17%</b>

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

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

# MAUI DISTRICTS

AUGUST 2020 YTD vs AUGUST 2019 YTD

# YTD AUGUST 2020

CENTRAL			
<b>HOMES</b>			
Number of Sales	222		NC
Total Dollar Transactions	\$158,295,733		6%
<b>CONDO</b>			
Number of Sales	78	-30%	
Total Dollar Transactions	\$27,193,398	-38%	
<b>LAND</b>			
Number of Sales	15	-12%	
Total Dollar Transactions	\$5,784,500	-24%	

NORTH SHORE			
<b>HOMES</b>			
Number of Sales	71	-1%	
Total Dollar Transactions	\$76,153,585	16%	
<b>CONDO</b>			
Number of Sales	2	-33%	
Total Dollar Transactions	\$923,000	-26%	
<b>LAND</b>			
Number of Sales	30	15%	
Total Dollar Transactions	19,928,087	58%	

WEST MAUI			
<b>HOMES</b>			
Number of Sales	62	-39%	
Total Dollar Transactions	\$137,391,563	-20%	
<b>CONDO</b>			
Number of Sales	355	-6%	
Total Dollar Transactions	\$331,599,615	6%	
<b>LAND</b>			
Number of Sales	13	-19%	
Total Dollar Transactions	\$17,008,075	-11%	

EAST MAUI			
<b>HOMES</b>			
Number of Sales	4	-43%	
Total Dollar Transactions	\$3,188,000	-59%	
<b>CONDO</b>			
Number of Sales	0	—	
Total Dollar Transactions	\$0	—	
<b>LAND</b>			
Number of Sales	5	-29%	
Total Dollar Transactions	\$5,674,000	32%	

SOUTH MAUI			
<b>HOMES</b>			
Number of Sales	126	-18%	
Total Dollar Transactions	\$191,213,430	-15%	
<b>CONDO</b>			
Number of Sales	372	-36%	
Total Dollar Transactions	\$290,169,936	-26%	
<b>LAND</b>			
Number of Sales	6	-77%	
Total Dollar Transactions	\$3,435,000	-95%	

UPCOUNTRY			
<b>HOMES</b>			
Number of Sales	129	-9%	
Total Dollar Transactions	\$116,802,396	-9%	
<b>CONDO</b>			
Number of Sales	5	-17%	
Total Dollar Transactions	\$3,582,000	-5%	
<b>LAND</b>			
Number of Sales	31	7%	
Total Dollar Transactions	\$24,654,850	61%	

- **CENTRAL**  
Kahakuloa, Kahului, Wailuku
- **EAST**  
Hana, Kaupo, Kipahulu, Nahiku
- **NORTH SHORE**  
Haiku, Sprecklesville/Paia/Kuau

- **SOUTH**  
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- **UPCOUNTRY**  
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- **WEST**  
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai, Olowalu

## RESIDENTIAL

TOP 10 AREAS  
Total Dollar Volume

Wailuku	\$110,176,863
Kihei	\$97,411,103
Wailea/Makena	\$78,282,777
Haiku	\$65,701,185
Kula/Ulupalakua/Kanaio	\$49,058,263
Kahului	\$48,118,870
Napili/Kahana/Honokowai	\$44,247,890
Lahaina	\$40,783,668
Makawao/Olinda/Haliimaile	\$39,898,300
Kaanapali	\$32,115,005

## CONDOMINIUM

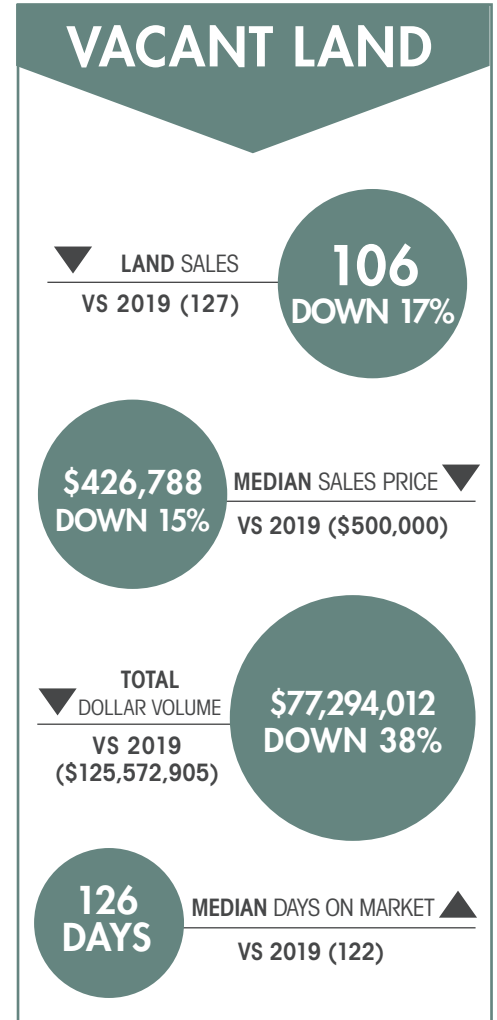
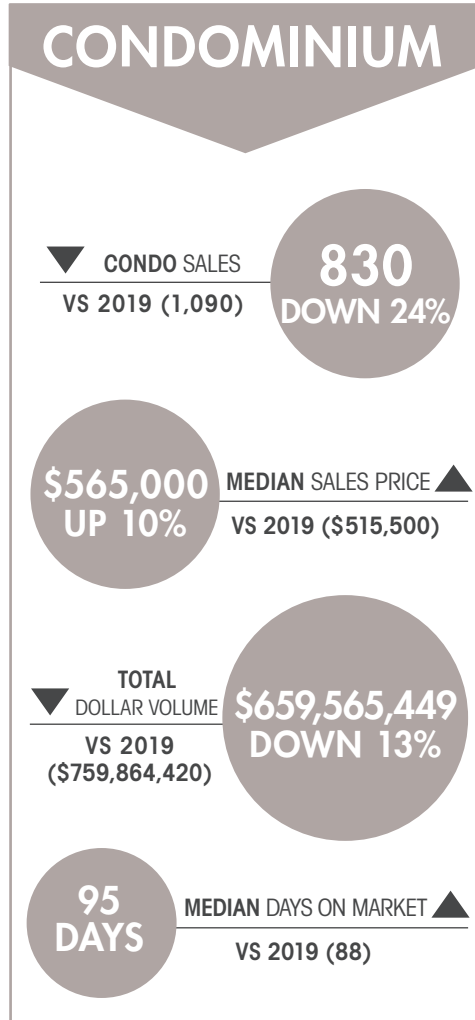
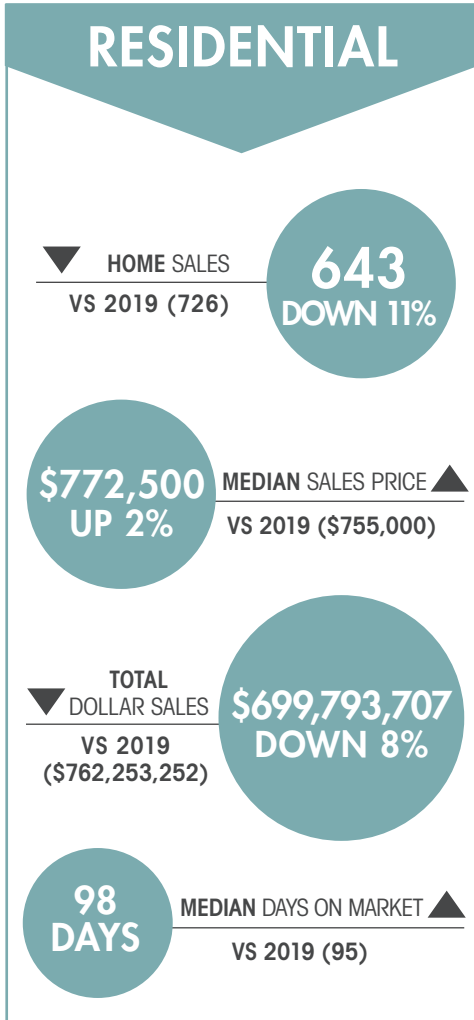
TOP 10 AREAS  
Total Dollar Volume

Kaanapali	\$169,130,031
Kihei	\$163,519,405
Wailea/Makena	\$114,071,081
Lahaina	\$70,940,787
Napili/Kahana/Honokowai	\$61,683,797
Kapalua	\$29,845,000
Wailuku	\$23,629,198
Maalaea	\$12,579,450
Pukalani	\$3,582,000
Kahului	\$3,564,200

## VACANT LAND

TOP 10 AREAS  
Total Dollar Volume

Kula/Ulupalakua/Kanaio	\$20,806,850
Haiku	\$15,378,087
Kapalua	\$11,300,000
Hana	\$5,674,000
Sprecklesville/Paia/Kuau	\$4,550,000
Wailuku	\$3,819,500
Lahaina	\$3,429,500
Makawao/Olinda/Haliimaile	\$3,083,000
Kaanapali	\$2,278,575
Kahakuloa	\$1,740,000



## 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, 2020 to June 30, 2021 Per \$1,000 of net taxable assessed valuation

Owner Occupied - Tier 1	\$2.51
Owner Occupied - Tier 2	\$2.56
Owner Occupied - Tier 3	\$2.61
Non-Owner Occupied - Tier 1	\$5.45
Non-Owner Occupied - Tier 2	\$6.05
Non-Owner Occupied - Tier 3	\$6.90
Apartment	\$5.55
Commercial - Tier 1, 2, 3	\$6.29
Industrial	\$7.20
Agricultural	\$5.94
Conservation	\$6.43
Hotel & Resort	\$10.70
Timeshare	\$14.40
Short-Term Rental - Tier 1, 2, 3	\$11.08
Commercialized Residential	\$4.40

**Important Dates**

**August 20** - First half year tax payments due

**December 31** - Deadline for filing exemption claims and ownership documents which affect the tax year

**February 20** - Second half year tax payments due

**Tier 1** Up to \$800,000

**Tier 2** \$800,001 to \$1,500,000

**Tier 3** Over \$1,500,000

**\*\*\*NOTE:** Depending on the classification, if assessed value is over \$800k it will trigger more than 1 Tier. Example: For a \$3M assessment. \$800K would be Tier 1, \$700K would be Tier 2, balance of \$1.5M would be Tier 3, (The total of Tier 1 + Tier 2 cannot exceed \$1.5M - Balance of assessed value goes into Tier 3)

\*\*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
Bed and Breakfast Home	\$6.50
Commercial	\$12.40
Hotel/Resort	\$13.90
Industrial	\$12.40
Preservation	\$5.70
Public Service	\$0.00
Residential (Principal Resident)	\$3.50
Residential A-Tier 1 Tax rate applied to the net taxable valuation of the property up to \$1,000,000	\$4.50
Residential A - Tier 2 Tax rate applied to the net taxable valuation of the property in excess of \$1,000,000	\$10.50
Vacant Agriculture	\$8.50

**HAWAII COUNTY**

CLASS	Net Taxable Building/Land Tax RatesPer/\$1,000
Affordable Rental 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 (Less than \$2M)	\$11.10
Residential (Over \$2M)	\$13.60

**\*\*\* KAUAI COUNTY**

CLASS	Net Taxable Building/Land Tax RatesPer/\$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	\$9.40
Vacation Rental	\$9.85

**\*\*\*Kauai and Oahu Only Important Dates**  
**August 20** - First half year tax payments due  
**September 30** - Deadline for filing exemption claims and ownership documents which affect the tax year  
**February 20** - Second half year tax payments due



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

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