

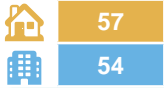
## Real Estate Market Report

### LEEWARD WEST

- 96706 Ewa, Ewa Beach
- 96707 Ko Olina, Campbell Ind. Park, Makakilo, Kapolei, Ewa
- 96792 Makaha, Maili, Nanakuli, Waianae, Luualalei, Pokai Bay
- 96797 Kunia, Waikele, Waipahu

111

### LEEWARD WEST



23%

10

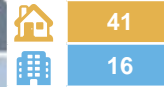
### NORTH SHORE



2%

57

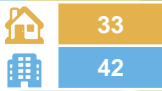
### METRO OAHU



12%

75

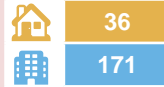
### LEEWARD EAST



15%

207

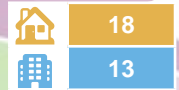
### METRO OAHU



42%

31

### EAST OAHU



6%

### NORTH SHORE

- 96712 Waialua, Haleiwa, North Shore, Kawaiiloa, Waimea Bay, Pupukea, Sunset Beach
- 96717 Waialua, Hauula, Punaluu
- 96731 Kuilima, Kahuku, Malaekahana
- 96762 Malaekahana, Kahuku, Laie, Hauula
- 96791 Mokuleia, Waial

### WINDWARD

- 96730 Kaaawa, Kualoha
- 96734 Kailua
- 96744 Kaneohe
- 96795 Waimanalo

### EAST OAHU

- 96816 St. Louis Heights, Palolo, Kapahulu, Kaimuki, Diamond Head, Maunalani Heights, Waialae- Kahala, Kahala
- 96821 Waialae Nui Rdge, Waialae Iki, Kalani Iki, Aina Haina, Wailupe, Niu Valley, Kuliouou
- 96825 Waialae Iki Ridge, Niu Valley, Kuliouou, Hawaii Kai, Haunama Bay, Sandy Beach

### LEEWARD EAST

- 96701 Aiea
- 96782 Pearl City
- 96786 Wahiawa
- 96789 Millilani Town, Millilani
- 96797 Mauka, Laulani Valley
- Waipio

### METRO OAHU

- 96813 Nuuanu, Chinatown, Downtown, Punchbowl, Pauoa, Makiki, Pacific Heights, Kinau, Ward, Kakaako, Ala Moana, Kapiolani, Moiliili, Waikiki
- 96814 McCully (Ward Ave. - Kalakaua Ave.), Punchbowl, Pawaa, Makiki, Kapio, Kinau, Ward, Kakaako, Holiday Mart, Ala Moana, Waikiki
- 96815 Holiday Mart, Ala Moana, Waikiki, Kapahulu, Diamond Head
- 96817 Kalihi, Dillingham, Palama, Chinatown, Downtown, Alewa, Kapalama, Liliha, Kuakini, Makiki, Nuuanu, Kamehameha Heights, Dowsett, Old Pali, Puunui
- 96818 Halawa, Salt Lake, Aliamanu, Foster Village
- 96819 Salt Lake, Moanalua, Moanalua Gardens, Moanalua Valley, Kalihi Valley, Kapalama
- 96822 Makiki, Punchbowl, Punahou, Manoa, Ala Moana, Kapiolani, Moiliili
- 96826 Makiki, Punahou, Kapiolani, Manoa, McCully, Pawaa, Moiliili, Kapahulu, St. Louis, University, Waikiki, Waialae Nui Valley, Diamond Head

● Number of Recorded transactions from January 1, 2026 – January 31, 2026

🏠 Residential

🏢 Condominiums

○ % of Closed Sales by Districts through January 31, 2026

\*Source: <https://www.hicentral.com/market-press-releases.php>

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	40%	194	▼	-1%	\$1,122,500	▬	0%
🏢 CONDOMINIUM	60%	297	▼	-5%	\$529,000	▼	-2%
OAHU TOTAL SALES		491	▼	-3%			



Yvonne Ahnsing | Henson Balais | Jasmine Bishaw | Reta Chin | Brian Chan | Annelie Comersario | Darrelle Glushenko | Kalia Goulette | Liz Hughes | Kurt Johnson | Mandy Marumoto | Christine Parke | Daisy Su | George Weeks IV | Kerra Wong

KAHALA 808-380-5767 | DOWNTOWN 808-536-0404 | PEARLRIDGE 808-485-0505 | KAILUA 808-230-8080 | KAPOLEI 808-380-3640

OVER 300+ YEARS OF COMBINED EXPERIENCE

Oahu Escrow & Sales Team

## Real Estate Market Report



### RESIDENTIAL

January 2026 VS. January 2025

<p><b>HOME SALES</b></p> <p><b>194</b></p> <p>DOWN 1% ▼</p> <p>vs 2025 196</p>	<p><b>MEDIAN SALES PRICE</b></p> <p><b>\$1,122,500</b></p> <p>0% =</p> <p>vs 2025 \$1,120,000</p>	<p><b>MEDIAN DAYS ON THE MARKET</b></p> <p><b>27</b></p> <p>UP 8% ▲</p> <p>vs 2025 25 DAYS</p>
--	---	--

#### TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2026	2025	% Change
Kailua - Waimanalo	21	12	75%
Ewa Plain	19	33	-42%
Pearl City - Aiea	14	16	-13%
Waipahu	14	14	0%
Mililani	14	10	40%
Makaha - Nanakuli	13	16	-19%
Kaneohe	13	15	-13%
Kapahulu - Diamond Head	12	12	0%
Makakilo	11	6	83%
Hawaii Kai	9	10	-10%



### CONDOMINIUM

January 2026 VS. January 2025

<p><b>HOME SALES</b></p> <p><b>297</b></p> <p>DOWN 5% ▼</p> <p>vs 2025 312</p>	<p><b>MEDIAN SALES PRICE</b></p> <p><b>\$529,000</b></p> <p>DOWN 4% ▼</p> <p>vs 2025 \$539,500</p>	<p><b>MEDIAN DAYS ON THE MARKET</b></p> <p><b>47</b></p> <p>UP 21% ▲</p> <p>vs 2025 39 DAYS</p>
--	--	---

#### TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2026	2025	% Change
Waikiki	53	65	-18%
Ala Moana - Kakaako	53	47	13%
Makiki - Moiliili	26	22	18%
Ewa Plain	25	27	-7%
Mililani	22	20	10%
Pearl City - Aiea	19	14	36%
Downtown - Nuuanu	16	25	-36%
Waipahu	15	9	67%
Makaha - Nanakuli	12	14	-14%
Kaneohe	10	11	-9%

#### Number of Sales JAN 2026 vs. JAN 2025

#### Median Sales Price JAN 2026 vs. JAN 2025

SINGLE FAMILY HOMES NEIGHBORHOOD	Number of Sales			Median Sales Price		
	2026	2025	% Change	2026	2025	% Change
Aina Haina - Kuliouou	4	4	0%	\$2,774,000	\$2,225,000	25%
Ala Moana - Kakaako	-	1	-100%	-	\$1,240,000	0%
Downtown - Nuuanu	8	7	14%	\$1,545,000	\$1,446,500	7%
Ewa Plain	19	33	-42%	\$885,000	\$880,000	1%
Hawaii Kai	9	10	-10%	\$1,450,000	\$1,487,500	-3%
Kailua - Waimanalo	21	12	75%	\$1,355,000	\$1,555,039	-13%
Kalihi - Palama	5	7	-29%	\$988,000	\$1,020,000	-3%
Kaneohe	13	15	-13%	\$1,200,000	\$1,163,121	3%
Kapahulu - Diamond Head	12	12	0%	\$1,175,000	\$1,260,000	-7%
Makaha - Nanakuli	13	16	-19%	\$570,000	\$607,000	-6%
Makakilo	11	6	83%	\$970,000	\$1,132,000	-14%
Makiki - Moiliili	8	8	0%	\$1,360,000	\$1,310,000	4%
Mililani	14	10	40%	\$1,052,500	\$937,500	12%
Moanalua - Salt Lake	3	3	0%	\$1,180,000	\$1,680,000	-30%
North Shore	9	9	0%	\$1,400,000	\$2,350,000	-40%
Pearl City - Aiea	14	16	-13%	\$1,180,000	\$1,162,500	2%
Wahiawa	5	4	25%	\$875,000	\$845,500	3%
Waialae - Kahala	5	6	-17%	\$2,300,000	\$2,559,000	-10%
Waikiki	-	-	-	-	-	-
Waipahu	14	14	0%	\$960,000	\$958,500	0%
Windward Coast	7	3	133%	\$1,500,000	\$1,180,000	27%
<b>SUMMARY</b>	<b>194</b>	<b>196</b>	<b>-1%</b>	<b>\$1,122,500</b>	<b>\$1,120,000</b>	<b>0%</b>

#### Number of Sales JAN 2026 vs. JAN 2025

#### Median Sales Price JAN 2026 vs. JAN 2025

CONDOMINIUM NEIGHBORHOOD	Number of Sales			Median Sales Price		
	2026	2025	% Change	2026	2025	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	53	47	13%	\$797,000	\$780,000	2%
Downtown - Nuuanu	16	25	-36%	\$566,500	\$399,000	42%
Ewa Plain	25	27	-7%	\$650,000	\$710,000	-8%
Hawaii Kai	10	11	-9%	\$717,500	\$740,000	-3%
Kailua - Waimanalo	5	7	-29%	\$850,000	\$975,000	-13%
Kalihi - Palama	7	6	17%	\$360,000	\$389,000	-7%
Kaneohe	10	11	-9%	\$571,250	\$725,000	-21%
Kapahulu - Diamond Head	8	6	33%	\$1,192,000	\$567,000	110%
Makaha - Nanakuli	12	14	-14%	\$247,500	\$280,000	-12%
Makakilo	2	5	-60%	\$534,000	\$500,000	7%
Makiki - Moiliili	26	22	18%	\$407,500	\$389,500	5%
Mililani	22	20	10%	\$482,500	\$567,500	-15%
Moanalua - Salt Lake	8	12	-33%	\$482,500	\$479,000	1%
North Shore	1	5	-80%	\$570,000	\$450,000	27%
Pearl City - Aiea	19	14	36%	\$400,000	\$515,000	-22%
Wahiawa	1	1	0%	\$270,000	\$310,000	-13%
Waialae - Kahala	3	2	50%	\$75,000	\$875,000	-91%
Waikiki	53	65	-18%	\$490,000	\$479,000	2%
Waipahu	15	9	67%	\$490,000	\$500,000	-2%
Windward Coast	1	3	-67%	\$278,000	\$440,000	-37%
<b>SUMMARY</b>	<b>297</b>	<b>312</b>	<b>-5%</b>	<b>\$529,000</b>	<b>\$539,500</b>	<b>-2%</b>

\*Source: <https://www.hicentral.com/market-press-releases.php>

Real Estate Market Report



**RESIDENTIAL**  
YEAR-OVER-YEAR

194  
HOMES SOLD  
2026

196  
TOTAL NUMBER OF SALES  
2025

**-1%**

\$1,122,500  
MEDIAN SALES PRICE  
2026

\$1,120,000  
MEDIAN SALES PRICE  
2025

**0%**

27  
MEDIAN DAYS ON THE MARKET  
2026

25  
MEDIAN DAYS ON THE MARKET  
2025

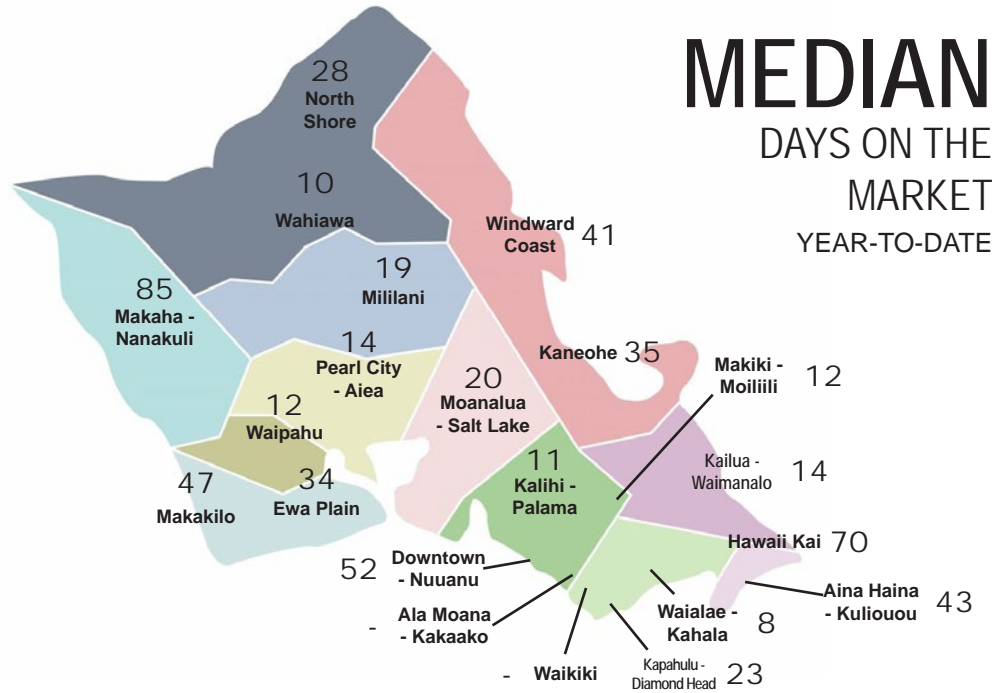
**8%**

SINGLE FAMILY HOMES

	Number of Sales			Median Sales Price		
	2026	2025	% Change	2026	2025	% Change
Aina Haina - Kuliouou	4	4	0%	\$2,774,000	\$2,225,000	25%
Ala Moana - Kakaako	-	1	-100%	-	\$1,240,000	-100%
Downtown - Nuuanu	8	7	14%	\$1,545,000	\$1,446,500	7%
Ewa Plain	19	33	-42%	\$885,000	\$880,000	1%
Hawaii Kai	9	10	-10%	\$1,450,000	\$1,487,500	-3%
Kailua - Waimanalo	21	12	75%	\$1,355,000	\$1,555,039	-13%
Kalihi - Palama	5	7	-29%	\$988,000	\$1,020,000	-3%
Kaneohe	13	15	-13%	\$1,200,000	\$1,163,121	3%
Kapahulu - Diamond Head	12	12	0%	\$1,175,000	\$1,260,000	-7%
Makaha - Nanakuli	13	16	-19%	\$570,000	\$607,000	-6%
Makakilo	11	6	83%	\$970,000	\$1,132,000	-14%
Makiki - Moiliili	8	8	0%	\$1,360,000	\$1,310,000	4%
Mililani	14	10	40%	\$1,052,500	\$937,500	12%
Moanalua - Salt Lake	3	3	0%	\$1,180,000	\$1,680,000	-30%
North Shore	9	9	0%	\$1,400,000	\$2,350,000	-40%
Pearl City - Aiea	14	16	-13%	\$1,180,000	\$1,162,500	2%
Wahiawa	5	4	25%	\$875,000	\$845,500	3%
Waialae - Kahala	5	6	-17%	\$2,300,000	\$2,559,000	-10%
Waikiki	-	-	-	-	-	-
Waipahu	14	14	0%	\$960,000	\$958,500	0%
Windward Coast	7	3	133%	\$1,500,000	\$1,180,000	27%
<b>SUMMARY</b>	<b>194</b>	<b>196</b>	<b>-1%</b>	<b>\$1,122,500</b>	<b>\$1,120,000</b>	<b>0%</b>

TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2026	2025	% Change
Kailua - Waimanalo	21	12	75%
Ewa Plain	19	33	-42%
Pearl City - Aiea	14	16	-13%
Waipahu	14	14	0%
Mililani	14	10	40%
Makaha - Nanakuli	13	16	-19%
Kaneohe	13	15	-13%
Kapahulu - Diamond Head	12	12	0%
Makakilo	11	6	83%
Hawaii Kai	9	10	-10%



\*Source: <https://www.hicentral.com/market-press-releases.php>

## Real Estate Market Report



**CONDOMINIUM**  
YEAR-OVER-YEAR

297  
CONDOS SOLD  
2026

**312** -5%

TOTAL NUMBER OF SALES  
2025

\$529,000  
MEDIAN SALES PRICE  
2026

**\$539,500** -2%

MEDIAN SALES PRICE  
2025

47  
MEDIAN DAYS ON THE MARKET  
2026

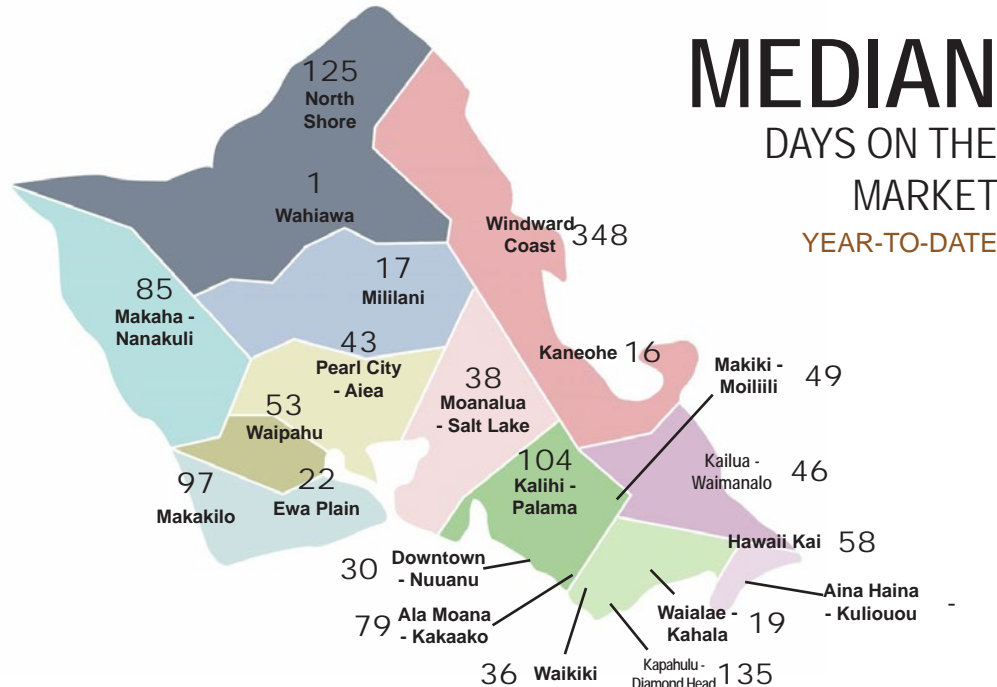
**39** 21%

MEDIAN DAYS ON THE MARKET  
2025

CONDOMINIUM	Number of Sales			Median Sales Price		
	2026	2025	% Change	2026	2025	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	53	47	13%	\$797,000	\$780,000	200%
Downtown - Nuuanu	16	25	-36%	\$566,500	\$399,000	42%
Ewa Plain	25	27	-7%	\$650,000	\$710,000	-8%
Hawaii Kai	10	11	-9%	\$717,500	\$740,000	-3%
Kailua - Waimanalo	5	7	-29%	\$850,000	\$975,000	-13%
Kalihi - Palama	7	6	17%	\$360,000	\$389,000	-7%
Kaneohe	10	11	-9%	\$571,250	\$725,000	-21%
Kapahulu - Diamond Head	8	6	33%	\$1,192,000	\$567,000	110%
Makaha - Nanakuli	12	14	-14%	\$247,500	\$280,000	-12%
Makakilo	2	5	-60%	\$534,000	\$500,000	700%
Makiki - Moiliili	26	22	18%	\$407,500	\$389,500	500%
Mililani	22	20	10%	\$482,500	\$567,500	-15%
Moanalua - Salt Lake	8	12	-33%	\$482,500	\$479,000	100%
North Shore	1	5	-80%	\$570,000	\$450,000	27%
Pearl City - Aiea	19	14	36%	\$400,000	\$515,000	-22%
Wahiawa	1	1	0%	\$270,000	\$310,000	-13%
Waialae - Kahala	3	2	50%	\$75,000	\$875,000	-91%
Waikiki	53	65	-18%	\$490,000	\$479,000	200%
Waipahu	15	9	67%	\$490,000	\$500,000	-2%
Windward Coast	1	3	-67%	\$278,000	\$440,000	-37%
<b>SUMMARY</b>	<b>297</b>	<b>312</b>	<b>-5%</b>	<b>\$529,000</b>	<b>\$539,500</b>	<b>-2%</b>

**TOP 10 # OF SALES BY NEIGHBORHOOD**

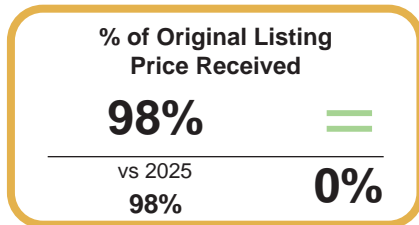
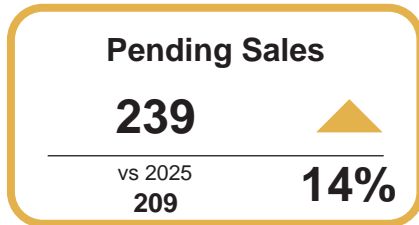
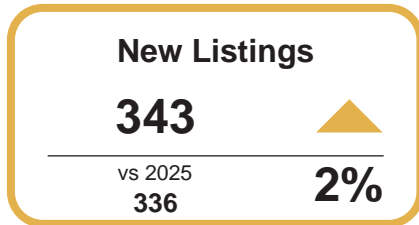
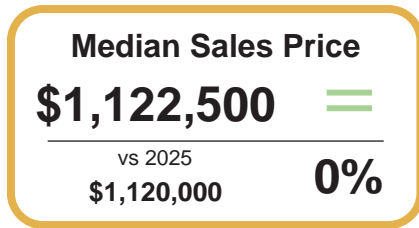
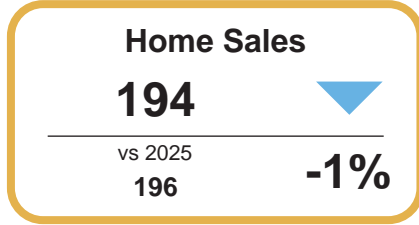
Condominium	2026	2025	% Change
Waikiki	53	65	-18%
Ala Moana - Kakaako	53	47	13%
Makiki - Moiliili	26	22	18%
Ewa Plain	25	27	-7%
Mililani	22	20	10%
Pearl City - Aiea	19	14	36%
Downtown - Nuuanu	16	25	-36%
Waipahu	15	9	67%
Makaha - Nanakuli	12	14	-14%
Kaneohe	10	11	-9%



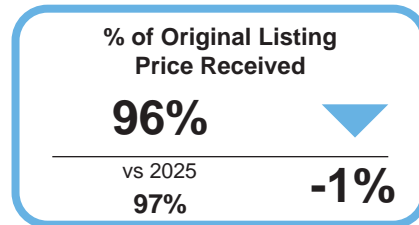
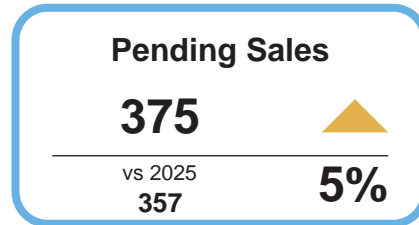
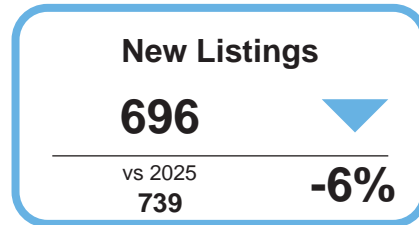
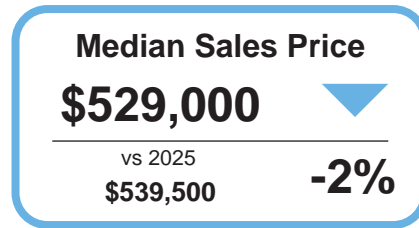
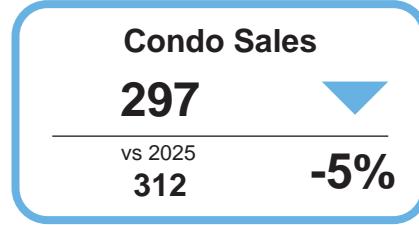
\*Source: <https://www.hicentral.com/market-press-releases.php>



RESIDENTIAL



CONDOMINIUM



# OAHU MARKET SNAPSHOT

## OAHU MARKET SNAPSHOT HOME SALES JANUARY 2026 YTD



# 50%

**SOLD AT OR OVER LIST PRICE**  
vs 49% January 2025

**13%** of ALL Home Sales Were **CASH** Deals  
vs 29% January 2025



## OAHU MARKET SNAPSHOT CONDO SALES JANUARY 2026 YTD




# 18%

**SOLD AT OR OVER LIST PRICE**  
vs 44% January 2025

**25%** of ALL Condo Sales Were **CASH** Deals  
vs 42% January 2025



## OAHU MARKET SNAPSHOT JANUARY 2026 YTD TOTAL DOLLAR VOLUME




**HOMES**

# \$275.1M

DOWN 2% ▼

VS \$281.8M  
JANUARY 2025

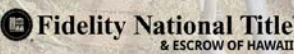


**CONDO**

# \$213.3B

UP 2% ▲

VS \$208.3M  
JANUARY 2025



## Real Estate Market SUMMARY

ISLAND	RESIDENTIAL			CONDOMINIUM		
	2026	2025	%	2026	2025	%
<b>BIG ISLAND</b>	154	172	-10%	41	39	5%
	Median SP \$574,500	\$590,000	-3%	\$615,000	\$680,000	-10%
	***2026 Population 213,284 <a href="https://worldpopulationreview.com/us-counties/hawaii/hawaii-county">https://worldpopulationreview.com/us-counties/hawaii/hawaii-county</a>					
<b>MAUI COUNTY</b>	52	59	-12%	44	55	-20%
	Median SP \$1,445,000	\$1,200,000	20%	\$629,950	\$675,000	-7%
	***2026 Population 161,556 <a href="https://worldpopulationreview.com/us-counties/hawaii/maui-county">https://worldpopulationreview.com/us-counties/hawaii/maui-county</a>					
<b>OAHU</b>	194	196	-1%	297	312	-5%
	Median SP \$1,122,500	\$1,120,000	0%	\$529,000	\$539,500	-2%
	***2026 Population 1,007,089 <a href="https://worldpopulationreview.com/us-counties/hawaii/honolulu-county">https://worldpopulationreview.com/us-counties/hawaii/honolulu-county</a>					
<b>KAUAI</b>	18	29	-38%	21	31	-32%
	Median SP \$987,500	\$1,325,000	-25%	\$965,000	\$800,000	21%
	***2026 Population 73,654 <a href="https://worldpopulationreview.com/us-counties/hawaii/kaui-county">https://worldpopulationreview.com/us-counties/hawaii/kaui-county</a>					

www.FidelityHawaii.com

# Conveyance Tax Law

## STATE OF HAWAII

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:
<b>At Least</b>	<b>But Less Than</b>	Applies to all transfers or conveyance of realty or any interest therein, except for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowners' 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.



# Buyer & Seller Portions of Closing Costs

The standard purchase contract in Hawaii specifies closing costs split between Buyers & Sellers. The following is a list of customary closing costs and is NOT intended to be all-inclusive.

CLOSING COSTS	BUYER	SELLER
<b>FIDELITY NATIONAL TITLE FEES:</b>		
Standard Coverage for Title Insurance Premium*	<b>40%</b>	<b>60%</b>
Additional Premium for any Extended Coverage Policy (including ALTA Homeowners Policy and/or Lender's Policy)	<b>X</b>	
Lien Report* if applicable	<b>X</b>	
Financing Statement*, if applicable	<b>X</b>	
Escrow Fees*	<b>X</b>	<b>X</b>
<b>THIRD PARTY FEES:</b>		
Cost of Drafting Mortgage and Note or Agreement of Sale	<b>X</b>	
Cost of Drafting Conveyance Documents & Bills of Sale		<b>X</b>
Cost of Obtaining Buyer's Consents	<b>X</b>	
Cost of Obtaining Seller's Consents (e.g., Lessor's Consent)		<b>X</b>
Buyers Notary Fees, if applicable	<b>X</b>	
Seller's Notary Fees, if applicable		<b>X</b>
Recording Fees except Documents to Clear Seller's Title (e.g., Deed, Encroachment Agreements)	<b>50%</b>	<b>50%</b>
Recording Fees to Clear Seller's Title (e.g. Mortgage Release)		<b>X</b>
Required Staking or Survey		<b>X</b>
Homeowner's Condominium Documents, if applicable		<b>X</b>
Condominium and Association Ownership Transfer Fees	<b>X</b>	
FHA or VA Discount Points and any Mortgage Fees	<b>X</b>	
FHA or VA Mandatory Closing Fees		<b>X</b>
Conveyance Tax		<b>X</b>
FIRPTA (Federal Withholding, if applicable)		<b>X</b>
HARPTA (State Withholding, if applicable)		<b>X</b>

NOTE: \*General excise tax (GET) will be charged on the fee

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.



## 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%<sup>+</sup>** 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 FIRPTA.

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 July, 2018

# REAL PROPERTY TAX RATES

## Honolulu County

Classification	Tax Rate (Per \$1,000)	Rate
Residential		\$3.50
Hotel and Resort		\$13.90
Commercial		\$12.40
Industrial		\$12.40
Agricultural		\$5.70
Preservation		\$5.70
Public Service		\$0.00
Vacant Agricultural		\$8.50
Residential A Tier 1: Up to \$1,000,000		\$4.00
Residential A Tier 2: More than \$1,000,000		\$11.40
Bed and Breakfast Home		\$6.50
Transient VR Tier 1: Up to \$800,000		\$9.00
Transient VR Tier 2: More than \$800,000		\$11.50

### REAL PROPERTY TAX DUE DATES:

- Aug 20, 2025** 1<sup>st</sup> half of fiscal year tax payment due
- Sep 30, 2025** Deadline for filing exemption claims & ownership documents
- Feb 20, 2026** 2<sup>nd</sup> half of fiscal year tax payment due

For More Information, Visit: <https://realproperty.honolulu.gov/>

## Hawaii County

Classification	Tax Rate (Per \$1,000)	Rate
Affordable Rental Housing		\$5.95
Residential Tier 1: Up to \$2,000,000		\$11.10
Residential Tier 2: More than \$2,000,000		\$13.60
Apartment		\$11.70
Commercial		\$10.70
Industrial		\$10.70
Agricultural and Native Forest		\$9.35
Conservation		\$11.55
Hotel/Resort		\$11.55
Homeowner		\$5.95

### REAL PROPERTY TAX DUE DATES:

- Aug 20, 2025** 1<sup>st</sup> half of fiscal year tax payment due
- Dec 31, 2025** Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year
- Feb 20, 2026** 2<sup>nd</sup> half of fiscal year tax payment due
- June 30, 2026** Deadline for filing exemption claims & ownership documents for February 20th real prop taxes the following year

For More Information, Visit: [https://www.hawaiipropertytax.com/tax\\_rates.html](https://www.hawaiipropertytax.com/tax_rates.html)

# FISCAL YEAR July 1, 2025 to June 30, 2026

## Maui County

Classification	Tax Rate (Per \$1,000)	Rate
Owner-Occupied Tier 1: Up to \$1.3 Million		\$1.65
Owner-Occupied Tier 2: \$1,300,001 to \$4.5 Million		\$1.80
Owner-Occupied Tier 3: More Than \$4.5 Million		\$5.75
Non-Owner-Occupied Tier 1: Up to \$1 Million		\$5.87
Non-Owner-Occupied Tier 2: \$1,000,001 to \$3 Million		\$8.60
Non-Owner-Occupied Tier 3: More Than \$3 Million		\$17.00
Apartment		\$3.50
Hotel And Resort		\$11.80
Time Share		\$14.70
TVR-STRH Tier 1: Up to \$1,000,000		\$12.50
TVR-STRH Tier 2: \$1,000,001 to \$3,000,000		\$14.00
TVR-STRH Tier 3: More Than \$3,000,000		\$15.55
Long-Term Rental Tier 1: Up to \$1.3 Million		\$2.95
Long-Term Rental Tier 2: \$1,300,001 to \$3 Million		\$5.00
Long-Term Rental Tier 3: More Than \$3 Million		\$8.50
Agricultural		\$5.74
Conservation		\$6.43
Commercial		\$6.05
Industrial		\$7.05
Commercial Residential Tier 1: Up to \$1,000,000		\$2.00
Commercial Residential Tier 2: \$1,000,001 to \$3,000,000		\$3.00
Commercial Residential Tier 3: More Than \$3,000,000		\$10.00

### REAL PROPERTY TAX DUE DATES:

- Aug 20, 2025** 1<sup>st</sup> half of fiscal year tax payment due
- Dec 31, 2025** Deadline for filing exemption claims & ownership documents
- Feb 20, 2026** 2<sup>nd</sup> half of fiscal year tax payment due

For Info On Classifications Visit: [www.mauicounty.gov/576/Real-Property-Tax-Fee-Collection](http://www.mauicounty.gov/576/Real-Property-Tax-Fee-Collection)

## Kauai County

Classification	Tax Rate (Per \$1,000)	Rate
Owner Occupied		\$2.59
Non-Owner Occupied Residential Tier 1: Up to \$1.3 mil		\$5.45
Non-Owner Occupied Residential Tier 2: \$1,300,001 to \$2 mil		\$6.05
Non-Owner Occupied Residential Tier 3: More than \$2 mil		\$9.40
Vacation Rental Tier 1: Up to \$1,000,000		\$11.30
Vacation Rental Tier 2: \$1,000,001 to \$2,500,000		\$11.75
Vacation Rental Tier 3: \$ More than \$2,500,000		\$12.20
Hotel and Resort		\$11.75
Commercial		\$8.10
Industrial		\$8.10
Agricultural		\$6.75
Conservation		\$6.75
Owner-Occupied Mixed-Use		\$5.05

### REAL PROPERTY TAX DUE DATES:

- Aug 20, 2025** 1<sup>st</sup> half of fiscal year tax payment due
- Sep 30, 2025** Deadline for filing exemption claims & ownership documents
- Feb 20, 2026** 2<sup>nd</sup> half of fiscal year tax payment due

For more information visit: [www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax](http://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax)



**CHRISTINE PARKE**  
 OVP Sales Executive  
 (808) 222-2233  
 Christine.Parke@fnt.com

**KURT JOHNSON**  
 OVP Sales Executive  
 (808) 722-1922  
 Kurt.Johnson@fnt.com

**DARRELLE GLUSHENKO**  
 VP Strategic Real Estate Manager  
 (808) 554-0232  
 C: (808) 428-6925  
 Darrelle.Glushenko@fnt.com

**MERCY PALMER**  
 OVP Sales Executive  
 (808) 280-8725  
 Mercy.Palmer@fnt.com

**RETA CHIN**  
 VP Sales Manager  
 (808) 252-6254  
 Reta.Chin@fnt.com