

### LEEWARD WEST

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

### NORTH SHORE

- 96712 Waiialua, Haleiwa, North Shore, Kawaiiloa, Waimea Bay, Pupukea, Sunset Beach
- 96717 Waiialua, 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 Mililani Town, Mililani Mauka, Laulani Valley
- 96797 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, 2025 – November 30, 2025

🏠 Single Family Homes

🏢 Condominiums

○ % of Closed Sales by Districts through November 30, 2025

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	39%	2,620	▲	2%	\$1,141,500	▲	4%
🏢 CONDOMINIUM	61%	4,048	▼	-2%	\$507,750	＝	0%
<b>OAHU TOTAL SALES</b>		<b>6,668</b>	＝	0%			



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

KAHALA 808-380-6767 | DOWNTOWN 808-536-0404 | PEARLRIDGE 808-485-0505 | KAILUA 808-230-8080 | KAPOLEI 808-380-3640

OVER 300+ YEARS OF COMBINED EXPERIENCE

*Dahu Escrow & Sales Team*

**SINGLE FAMILY HOMES**  
November 2025 VS. November 2024

<b>HOME SALES</b> <b>241</b> UP 19% ▲ VS 2024 (203)	<b>MEDIAN SALES PRICE</b> <b>\$1,100,000</b> DOWN 1% ▼ VS 2024 (\$1,115,000)	<b>MEDIAN DAY ON THE MARKET</b> <b>27</b> UP 13% ▲ VS 2024 (24)
--	---	--

**TOP 10 # OF SALES BY NEIGHBORHOOD**

Single Family Homes	2025	2024	% Change
Ewa Plain	46	25	84%
Kailua - Waimanalo	25	16	56%
Kaneohe	19	16	19%
Kapahulu - Diamond Head	19	15	27%
Hawaii Kai	14	11	27%
Pearl City - Aiea	14	21	-33%
Makaha - Nanakuli	13	17	-24%
Makakilo	12	10	20%
Makiki - Moiliili	12	5	140%
Waipahu	12	13	-8%

**SINGLE FAMILY HOMES**

NEIGHBORHOOD	Number of Sales NOV 2025 vs. NOV 2024			Median Sales Price NOV 2025 vs. NOV 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	6	6	0%	\$2,170,000	\$1,793,750	21%
Ala Moana - Kakaako	1	-	-	\$920,000	-	-
Downtown - Nuuanu	2	7	-71%	\$1,612,500	\$1,530,000	5%
Ewa Plain	46	25	84%	\$893,000	\$925,000	-3%
Hawaii Kai	14	11	27%	\$1,405,000	\$1,650,000	-15%
Kailua - Waimanalo	25	16	56%	\$1,745,000	\$1,465,000	19%
Kalihi - Palama	9	10	-10%	\$830,000	\$1,020,000	-19%
Kaneohe	19	16	19%	\$1,200,000	\$1,300,000	-8%
Kapahulu - Diamond Head	19	15	27%	\$1,485,000	\$1,400,000	6%
Makaha - Nanakuli	13	17	-24%	\$735,000	\$675,000	9%
Makakilo	12	10	20%	\$1,050,000	\$1,132,500	-7%
Makiki - Moiliili	12	5	140%	\$1,630,000	\$1,750,000	-7%
Mililani	7	10	-30%	\$1,050,000	\$1,098,500	-4%
Moanalua - Salt Lake	5	3	67%	\$1,275,000	\$1,280,000	0%
North Shore	7	3	133%	\$1,975,000	\$2,350,000	-16%
Pearl City - Aiea	14	21	-33%	\$1,205,000	\$1,099,000	10%
Wahiawa	9	4	125%	\$825,000	\$985,000	-16%
Waialae - Kahala	5	7	-29%	\$2,150,000	\$2,101,000	2%
Waikiki	-	-	-	-	-	-
Waipahu	12	13	-8%	\$947,500	\$975,000	-3%
Windward Coast	4	4	0%	\$995,000	\$1,160,000	-14%
<b>SUMMARY</b>	<b>241</b>	<b>203</b>	<b>19%</b>	<b>\$1,100,000</b>	<b>\$1,115,000</b>	<b>-1%</b>

**CONDOMINIUM**  
November 2025 VS. November 2024

<b>HOME SALES</b> <b>316</b> DOWN 7% ▼ VS 2024 (341)	<b>MEDIAN SALES PRICE</b> <b>\$487,450</b> DOWN 8% ▼ VS 2024 (\$530,000)	<b>MEDIAN DAY ON THE MARKET</b> <b>40</b> UP 25% ▲ VS 2024 (32)
---	---	--

**TOP 10 # OF SALES BY NEIGHBORHOOD**

Condominium	2025	2024	% Change
Waikiki	63	74	-15%
Ala Moana - Kakaako	50	42	19%
Makiki - Moiliili	44	45	-2%
Ewa Plain	30	23	30%
Mililani	26	23	13%
Downtown - Nuuanu	17	25	-32%
Pearl City - Aiea	17	16	6%
Waipahu	10	10	0%
Hawaii Kai	10	11	-9%
Moanalua - Salt Lake	9	6	50%

**NEIGHBORHOOD**

NEIGHBORHOOD	Number of Sales NOV 2025 vs. NOV 2024			Median Sales Price NOV 2025 vs. NOV 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	1	-	-	\$880,000	-	-
Ala Moana - Kakaako	50	42	19%	\$790,000	\$892,500	-11%
Downtown - Nuuanu	17	25	-32%	\$475,000	\$495,000	-4%
Ewa Plain	30	23	30%	\$621,000	\$580,000	7%
Hawaii Kai	10	11	-9%	\$898,500	\$920,000	-2%
Kailua - Waimanalo	3	5	-40%	\$695,000	\$860,000	-19%
Kalihi - Palama	7	12	-42%	\$350,000	\$490,000	-29%
Kaneohe	7	11	-36%	\$698,000	\$600,000	16%
Kapahulu - Diamond Head	2	7	-71%	\$696,250	\$699,000	0%
Makaha - Nanakuli	6	8	-25%	\$270,000	\$295,000	-8%
Makakilo	6	8	-25%	\$567,500	\$575,500	-1%
Makiki - Moiliili	44	45	-2%	\$379,500	\$420,000	-10%
Mililani	26	23	13%	\$521,000	\$520,000	0%
Moanalua - Salt Lake	9	6	50%	\$360,000	\$402,500	-11%
North Shore	5	6	-17%	\$760,000	\$842,500	-10%
Pearl City - Aiea	17	16	6%	\$395,000	\$462,500	-15%
Wahiawa	1	2	-50%	\$269,000	\$286,160	-6%
Waialae - Kahala	1	7	-86%	\$788,000	\$635,000	24%
Waikiki	63	74	-15%	\$405,000	\$462,500	-12%
Waipahu	10	10	0%	\$477,450	\$524,500	-9%
Windward Coast	1	-	-	\$229,500	-	-
<b>SUMMARY</b>	<b>316</b>	<b>341</b>	<b>-7%</b>	<b>\$487,450</b>	<b>\$530,000</b>	<b>-8%</b>

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

## SINGLE FAMILY HOMES

YEAR-TO-DATE

**2,620**  
HOMES SOLD  
2025

**2,565**  
HOMES SOLD  
2024

**2%**

**\$1,141,500**  
MEDIAN SALES PRICE  
2025

**\$1,100,000**  
MEDIAN SALES PRICE  
2024

**4%**

**24**  
MEDIAN DAYS ON THE MARKET  
2025

**19**  
MEDIAN DAYS ON THE MARKET  
2024

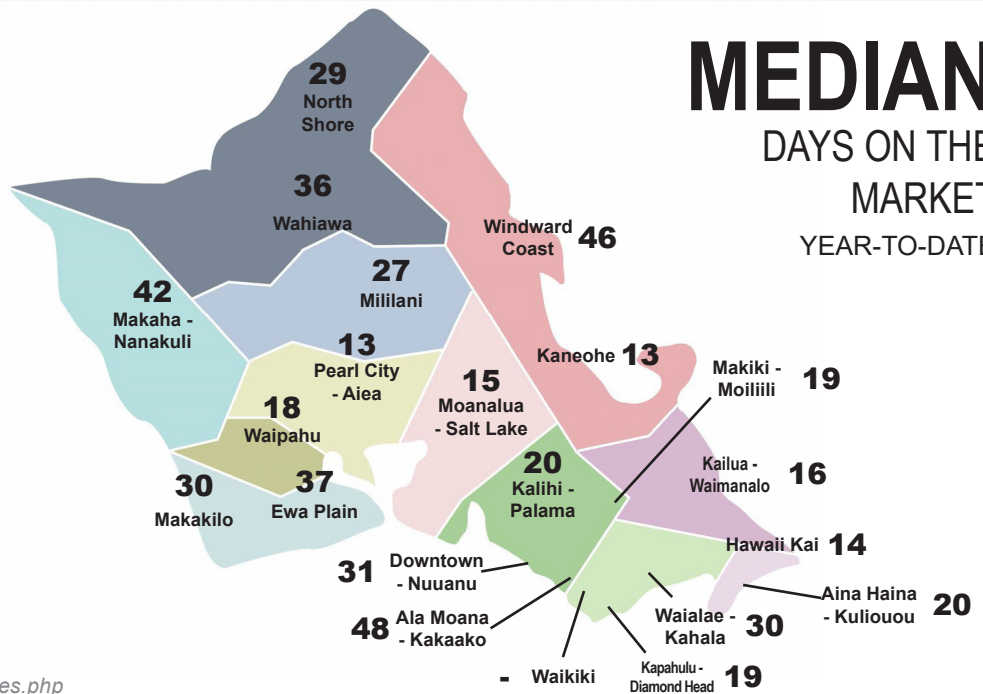
**26%**

### SINGLE FAMILY HOMES

	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	74	67	10%	\$1,750,000	\$1,851,250	-5%
Ala Moana - Kakaako	8	5	60%	\$1,125,000	\$1,100,000	2%
Downtown - Nuuanu	55	67	-18%	\$1,280,000	\$1,234,870	4%
Ewa Plain	440	458	-4%	\$927,500	\$892,000	4%
Hawaii Kai	140	129	9%	\$1,612,500	\$1,675,000	-4%
Kailua - Waimanalo	248	230	8%	\$1,685,000	\$1,665,000	1%
Kalihi - Palama	108	89	21%	\$933,000	\$949,000	-2%
Kaneohe	177	188	-6%	\$1,250,000	\$1,217,500	3%
Kapahulu - Diamond Head	176	139	27%	\$1,317,500	\$1,400,000	-6%
Makaha - Nanakuli	190	220	-14%	\$675,000	\$670,000	1%
Makakilo	97	80	21%	\$1,087,000	\$1,016,000	7%
Makiki - Moiliili	101	94	7%	\$1,535,000	\$1,650,000	-7%
Mililani	129	135	-4%	\$1,095,000	\$1,070,000	2%
Moanalua - Salt Lake	54	44	23%	\$1,250,000	\$1,237,000	1%
North Shore	83	62	34%	\$1,425,000	\$1,487,500	-4%
Pearl City - Aiea	187	214	-13%	\$1,075,000	\$1,070,000	0%
Wahiawa	66	67	-1%	\$822,500	\$825,000	0%
Waialae - Kahala	83	77	8%	\$2,700,000	\$2,300,000	17%
Waikiki	-	-	-	-	-	-
Waipahu	166	151	10%	\$950,000	\$950,000	0%
Windward Coast	38	49	-22%	\$1,200,000	\$1,010,000	19%
<b>SUMMARY</b>	<b>2,620</b>	<b>2,565</b>	<b>2%</b>	<b>\$1,141,500</b>	<b>\$1,100,000</b>	<b>4%</b>

### TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2025	2024	% Change
Ewa Plain	440	458	-4%
Kailua - Waimanalo	248	230	8%
Makaha - Nanakuli	190	220	-14%
Pearl City - Aiea	187	214	-13%
Kaneohe	177	188	-6%
Kapahulu - Diamond Head	176	139	27%
Waipahu	166	151	10%
Hawaii Kai	140	129	9%
Mililani	129	135	-4%
Kalihi - Palama	108	89	21%



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

## CONDOMINIUM YEAR-TO-DATE

**4,048**  
CONDOS SOLD  
2025

**4,136**  
CONDOS SOLD  
2024

**-2%**

**\$507,750**  
MEDIAN SALES PRICE  
2025

**\$510,000**  
MEDIAN SALES PRICE  
2024

**0%**

**44**  
MEDIAN DAYS ON THE MARKET  
2025

**29**  
MEDIAN DAYS ON THE MARKET  
2024

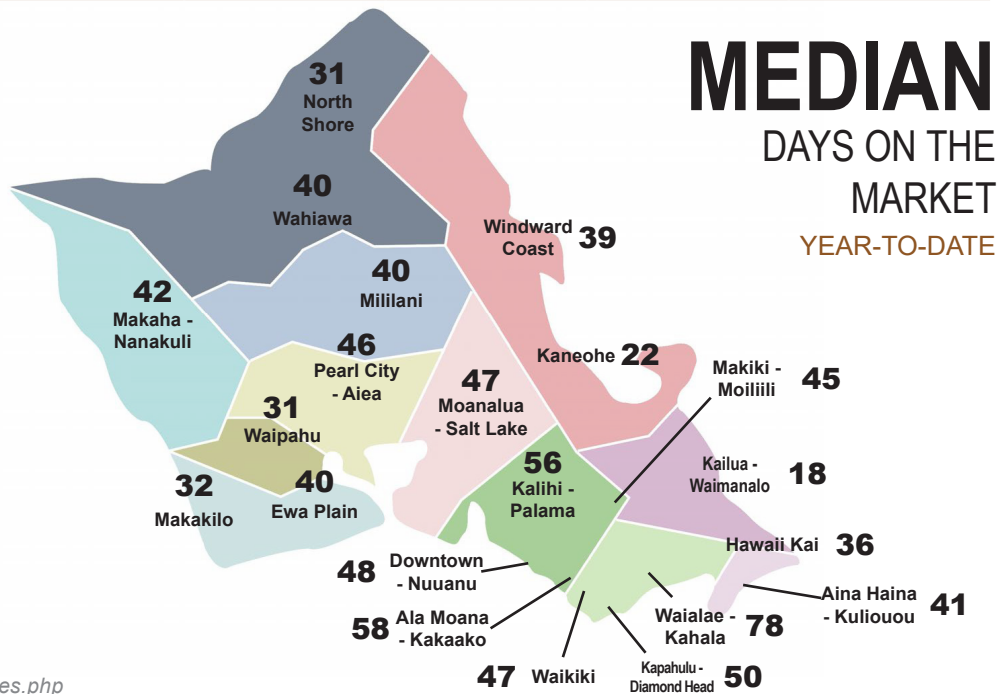
**52%**

### CONDOMINIUM

	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	3	3	0%	\$840,000	\$829,000	1%
Ala Moana - Kakaako	534	456	17%	\$765,000	\$770,000	-1%
Downtown - Nuuanu	276	284	-3%	\$537,500	\$545,000	-1%
Ewa Plain	354	314	13%	\$645,000	\$685,000	-6%
Hawaii Kai	140	129	9%	\$850,000	\$820,000	4%
Kailua - Waimanalo	97	89	9%	\$780,000	\$790,500	-1%
Kalihi - Palama	74	103	-28%	\$380,000	\$400,000	-5%
Kaneohe	151	149	1%	\$660,000	\$695,000	-5%
Kapahulu - Diamond Head	80	73	10%	\$620,000	\$700,000	-11%
Makaha - Nanakuli	115	125	-8%	\$225,000	\$245,000	-8%
Makakilo	87	95	-8%	\$546,000	\$565,000	-3%
Makiki - Moiliili	426	452	-6%	\$380,000	\$405,000	-6%
Mililani	231	276	-16%	\$515,000	\$515,000	0%
Moanalua - Salt Lake	134	137	-2%	\$400,000	\$427,500	-6%
North Shore	33	44	-25%	\$710,000	\$925,000	-23%
Pearl City - Aiea	227	254	-11%	\$450,000	\$469,000	-4%
Wahiawa	22	24	-8%	\$312,500	\$336,500	-7%
Waialae - Kahala	34	44	-23%	\$608,000	\$635,000	-4%
Waikiki	849	926	-8%	\$430,000	\$442,500	-3%
Waipahu	147	139	6%	\$489,000	\$499,000	-2%
Windward Coast	34	20	70%	\$355,600	\$354,950	0%
<b>SUMMARY</b>	<b>4,048</b>	<b>4,136</b>	<b>-2%</b>	<b>\$507,750</b>	<b>\$510,000</b>	<b>0%</b>

### TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2025	2024	% Change
Waikiki	849	926	-8%
Ala Moana - Kakaako	534	456	17%
Makiki - Moiliili	426	452	-6%
Ewa Plain	354	314	13%
Downtown - Nuuanu	276	284	-3%
Mililani	231	276	-16%
Pearl City - Aiea	227	254	-11%
Kaneohe	151	149	1%
Waipahu	147	139	6%
Hawaii Kai	140	129	9%



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

SINGLE FAMILY HOMES

▲ HOME SALES  
VS 2024 (2,565)

2,620  
UP 2%

\$1,141,500  
UP 4%

MEDIAN SALES PRICE ▲  
VS 2024 (\$1,100,000)

▲ MEDIAN DAYS ON THE MARKET  
VS 2024 (19)

24  
UP 26%

3,749  
UP 6%

▲ NEW LISTINGS  
VS 2024 (3,554)

▼ % OF ORIGINAL LISTING PRICE RECEIVED  
VS 2024 (99%)

98%  
DOWN 1%

CONDOMINIUM

▼ CONDO SALES  
VS 2024 (4,136)

4,048  
DOWN 2%

\$507,750  
0%

MEDIAN SALES PRICE =  
VS 2024 (\$510,000)

▲ MEDIAN DAYS ON THE MARKET  
VS 2024 (29)

44  
UP 52%

7,473  
UP 9%

▲ NEW LISTINGS  
VS 2024 (6,828)

▼ % OF ORIGINAL LISTING PRICE RECEIVED  
VS 2024 (98%)

97%  
DOWN 1%



# 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:
At Least	But Less Than	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** AVP | Sales Executive  
 C: (808) 282-2520  
 Christine.Parke@fnf.com

**KURT JOHNSON** AVP | Sales Executive  
 C: (808) 722-9022  
 Kurt.Johnson@fnf.com

**DARRELLE GLUSHENKO** VP | Strategic Relations Manager  
 F: (808) 554-0429  
 C: (808) 429-6925  
 Darrelle.Glushenko@fnf.com

**MIKA LEPISTO** Sales Executive  
 C: (808) 720-6599  
 Mika.Lepisto@fnf.com

**MERCY PALMER** AVP | Sales Executive  
 C: (808) 208-4725  
 Mercy.Palmer@fnf.com

**RETTA CHIN** VP | Sales Manager  
 C: (808) 252-6554  
 Retta.Chin@fnf.com

Trusted everywhere, every day. [www.FidelityHawaii.com](http://www.FidelityHawaii.com)

Hawaii Sales Team

Fidelity National Title  
 A ESCROW OF HAWAII

Trusted everywhere, every day.

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

Fidelity National Title  
 & ESCROW OF HAWAII