

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

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 – December 31, 2025
 🏠 Single Family Homes
 🏢 Condominiums
 ○ % of Closed Sales by Districts through December 31, 2025

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

	% OF CLOSINGS	# OF UNITS RECORDED			MEDIAN PRICE		
🏠 SINGLE FAMILY HOMES	40%	2,890	▲	3%	\$1,139,000	▲	4%
🏢 CONDOMINIUM	60%	4,408	▼	-1%	\$507,250	▼	-2%
OAHU TOTAL SALES		7,298	▲	1%			



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
Year End 2025 VS. Year End 2024

HOME SALES 270 UP 18% ▲ VS 2024 (228)	MEDIAN SALES PRICE \$1,100,000 UP 4% ▲ VS 2024 (\$1,054,500)	MEDIAN DAY ON THE MARKET 22 UP 10% ▲ VS 2024 (20)
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TOP 10 # OF SALES BY NEIGHBORHOOD

Single Family Homes	2025	2024	% Change
Ewa Plain	60	43	40%
Pearl City - Aiea	29	17	71%
Waipahu	22	19	16%
Makaha - Nanakuli	19	19	0%
Kapahulu - Diamond Head	18	13	38%
Kailua - Waimanalo	17	24	-29%
Kalihi - Palama	16	7	129%
Kaneohe	14	14	0%
Makiki - Moiliili	12	9	33%
Mililani	12	11	9%

SINGLE FAMILY HOMES

NEIGHBORHOOD	Number of Sales DEC 2025 vs. DEC 2024			Median Sales Price DEC 2025 vs. DEC 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	6	2	200%	\$2,050,000	\$2,465,000	-17%
Ala Moana - Kakaako	-	-	-	-	-	-
Downtown - Nuuanu	5	5	0%	\$1,450,000	\$1,150,000	26%
Ewa Plain	60	43	40%	\$925,000	\$895,000	3%
Hawaii Kai	7	6	17%	\$1,700,000	\$1,695,000	0%
Kailua - Waimanalo	17	24	-29%	\$1,975,000	\$1,632,778	21%
Kalihi - Palama	16	7	129%	\$1,125,000	\$875,000	29%
Kaneohe	14	14	0%	\$1,529,500	\$1,265,000	21%
Kapahulu - Diamond Head	18	13	38%	\$1,292,500	\$990,000	31%
Makaha - Nanakuli	19	19	0%	\$583,000	\$649,000	-10%
Makakilo	5	12	-58%	\$880,000	\$1,142,500	-23%
Makiki - Moiliili	12	9	33%	\$1,423,000	\$1,690,000	-16%
Mililani	12	11	9%	\$1,050,000	\$1,125,000	-7%
Moanalua - Salt Lake	4	6	-33%	\$1,409,000	\$1,100,000	28%
North Shore	7	2	250%	\$2,476,250	\$3,812,500	-35%
Pearl City - Aiea	29	17	71%	\$1,180,000	\$925,000	28%
Wahiawa	8	3	167%	\$905,750	\$899,500	1%
Waialae - Kahala	5	11	-55%	\$3,217,778	\$1,790,000	80%
Waikiki	-	-	-	-	-	-
Waipahu	22	19	16%	\$942,225	\$1,000,000	-6%
Windward Coast	4	5	-20%	\$1,234,500	\$1,075,000	15%
SUMMARY	270	228	18%	\$1,100,000	\$1,054,500	4%

CONDOMINIUM
Year End 2025 VS. Year End 2024

HOME SALES 360 UP 11% ▲ VS 2024 (323)	MEDIAN SALES PRICE \$512,000 DOWN 5% ▼ VS 2024 (\$540,000)	MEDIAN DAY ON THE MARKET 44 UP 22% ▲ VS 2024 (36)
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TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2025	2024	% Change
Waikiki	78	72	8%
Ala Moana - Kakaako	45	47	-4%
Makiki - Moiliili	35	27	30%
Ewa Plain	24	22	9%
Mililani	24	19	26%
Downtown - Nuuanu	23	20	15%
Pearl City - Aiea	23	19	21%
Waipahu	17	11	55%
Moanalua - Salt Lake	16	10	60%
Kaneohe	15	15	0%

NEIGHBORHOOD

NEIGHBORHOOD	Number of Sales DEC 2025 vs. DEC 2024			Median Sales Price DEC 2025 vs. DEC 2024		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	-	-	-	-	-	-
Ala Moana - Kakaako	45	47	-4%	\$800,000	\$703,000	14%
Downtown - Nuuanu	23	20	15%	\$525,000	\$802,500	-35%
Ewa Plain	24	22	9%	\$694,500	\$652,500	6%
Hawaii Kai	10	10	0%	\$627,750	\$776,500	-19%
Kailua - Waimanalo	10	7	43%	\$825,000	\$870,000	-5%
Kalihi - Palama	5	9	-44%	\$380,000	\$470,000	-19%
Kaneohe	15	15	0%	\$692,000	\$599,000	16%
Kapahulu - Diamond Head	6	5	20%	\$560,000	\$740,000	-24%
Makaha - Nanakuli	10	12	-17%	\$262,000	\$223,500	17%
Makakilo	7	5	40%	\$557,000	\$550,000	1%
Makiki - Moiliili	35	27	30%	\$390,000	\$403,000	-3%
Mililani	24	19	26%	\$525,000	\$523,000	0%
Moanalua - Salt Lake	16	10	60%	\$385,000	\$417,500	-8%
North Shore	3	4	-25%	\$787,000	\$831,250	-5%
Pearl City - Aiea	23	19	21%	\$397,000	\$465,000	-15%
Wahiawa	-	1	-100%	-	\$290,000	0%
Waialae - Kahala	8	3	167%	\$667,500	\$550,000	21%
Waikiki	78	72	8%	\$502,500	\$552,500	-9%
Waipahu	17	11	55%	\$475,000	\$515,000	-8%
Windward Coast	1	5	-80%	\$281,000	\$230,000	22%
SUMMARY	360	323	11%	\$512,000	\$540,000	-5%

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

SINGLE FAMILY HOMES

YEAR-TO-DATE

2,890
HOMES SOLD
2025

2,793
HOMES SOLD
2024

3%

\$1,139,000
MEDIAN SALES PRICE
2025

\$1,100,000
MEDIAN SALES PRICE
2024

4%

23
MEDIAN DAYS ON THE MARKET
2025

19
MEDIAN DAYS ON THE MARKET
2024

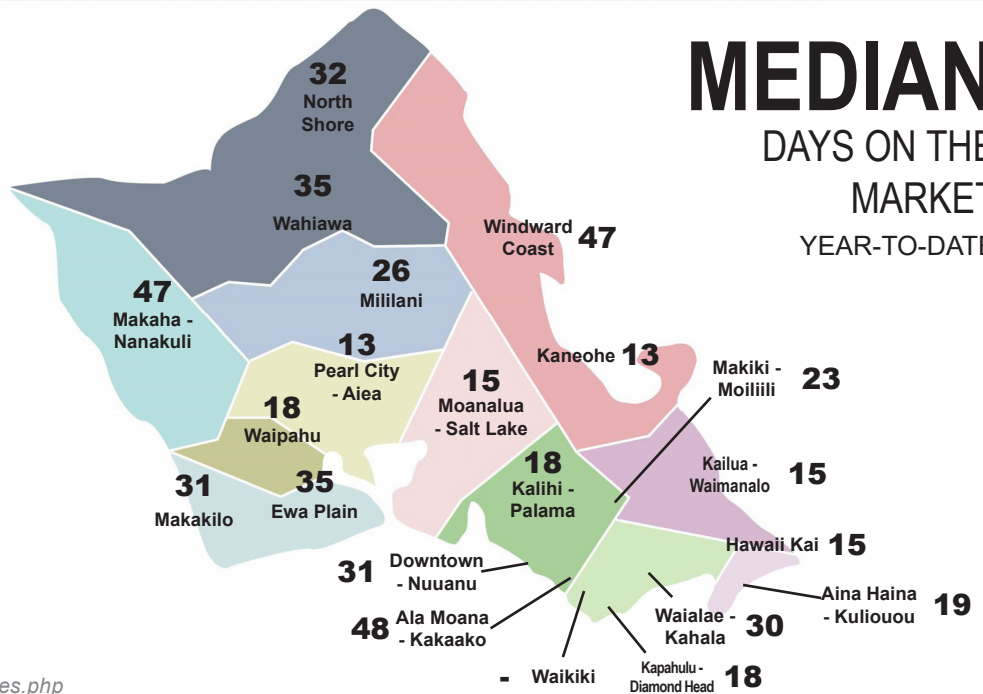
21%

SINGLE FAMILY HOMES

	Number of Sales			Median Sales Price		
	2025	2024	% Change	2025	2024	% Change
Aina Haina - Kuliouou	80	69	16%	\$1,765,000	\$1,851,250	-5%
Ala Moana - Kakaako	8	5	60%	\$1,125,000	\$1,100,000	2%
Downtown - Nuuanu	60	72	-17%	\$1,290,000	\$1,210,000	7%
Ewa Plain	500	501	0%	\$925,000	\$893,500	4%
Hawaii Kai	147	135	9%	\$1,615,000	\$1,675,000	-4%
Kailua - Waimanalo	265	254	4%	\$1,685,000	\$1,661,000	1%
Kalihi - Palama	124	96	29%	\$970,000	\$937,500	3%
Kaneohe	191	202	-5%	\$1,255,000	\$1,225,000	2%
Kapahulu - Diamond Head	194	152	28%	\$1,300,000	\$1,375,000	-5%
Makaha - Nanakuli	209	239	-13%	\$665,000	\$665,650	0%
Makakilo	102	92	11%	\$1,075,000	\$1,022,000	5%
Makiki - Moiliili	113	103	10%	\$1,520,000	\$1,650,000	-8%
Mililani	141	146	-3%	\$1,085,000	\$1,071,250	1%
Moanalua - Salt Lake	58	50	16%	\$1,250,000	\$1,237,000	1%
North Shore	90	64	41%	\$1,475,000	\$1,487,500	-1%
Pearl City - Aiea	216	231	-6%	\$1,080,000	\$1,055,000	2%
Wahiawa	74	70	6%	\$830,000	\$825,000	1%
Waialae - Kahala	88	88	0%	\$2,700,000	\$2,200,500	23%
Waikiki	-	-	-	-	-	-
Waipahu	188	170	11%	\$950,000	\$950,000	0%
Windward Coast	42	54	-22%	\$1,200,000	\$1,036,500	16%
SUMMARY	2,890	2,793	3%	\$1,139,000	\$1,100,000	4%

TOP 10 # OF SALES BY NEIGHBORHOOD

Homes	2025	2024	% Change
Ewa Plain	500	501	0%
Kailua - Waimanalo	265	254	4%
Makaha - Nanakuli	216	231	-6%
Pearl City - Aiea	209	239	-13%
Kaneohe	194	152	28%
Kapahulu - Diamond Head	191	202	-5%
Waipahu	188	170	11%
Hawaii Kai	147	135	9%
Mililani	141	146	-3%
Kalihi - Palama	124	96	29%



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

CONDOMINIUM YEAR-TO-DATE

4,408
CONDOS SOLD
2025

4,459
CONDOS SOLD
2024

-1%

\$507,250
MEDIAN SALES PRICE
2025

\$515,000
MEDIAN SALES PRICE
2024

-2%

44
MEDIAN DAYS ON THE MARKET
2025

30
MEDIAN DAYS ON THE MARKET
2024

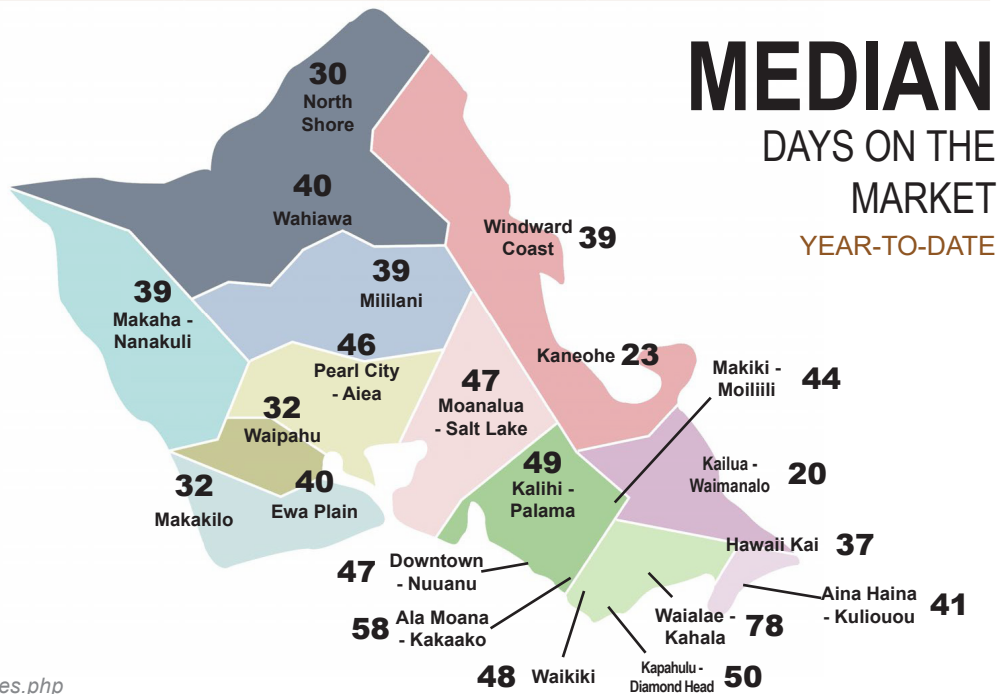
47%

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	579	503	15%	\$762,500	\$769,000	-1%
Downtown - Nuuanu	299	304	-2%	\$535,000	\$550,000	-3%
Ewa Plain	378	336	13%	\$645,000	\$678,000	-5%
Hawaii Kai	150	139	8%	\$845,000	\$820,000	3%
Kailua - Waimanalo	107	96	11%	\$785,000	\$799,000	-2%
Kalihi - Palama	79	112	-29%	\$380,000	\$402,000	-5%
Kaneohe	166	164	1%	\$660,000	\$686,000	-4%
Kapahulu - Diamond Head	86	78	10%	\$613,794	\$711,000	-14%
Makaha - Nanakuli	125	137	-9%	\$230,000	\$242,500	-5%
Makakilo	94	100	-6%	\$547,500	\$559,000	-2%
Makiki - Moiliili	461	479	-4%	\$380,000	\$405,000	-6%
Mililani	255	295	-14%	\$515,000	\$515,000	0%
Moanalua - Salt Lake	150	147	2%	\$399,900	\$425,000	-6%
North Shore	36	48	-25%	\$717,500	\$925,000	-22%
Pearl City - Aiea	250	273	-8%	\$444,000	\$469,000	-5%
Wahiawa	22	25	-12%	\$312,500	\$328,000	-5%
Waialae - Kahala	42	47	-11%	\$615,000	\$630,000	-2%
Waikiki	927	998	-7%	\$440,000	\$450,000	-2%
Waipahu	164	150	9%	\$485,000	\$505,000	-4%
Windward Coast	35	25	40%	\$350,000	\$340,000	3%
SUMMARY	4,408	4,459	-1%	\$507,250	\$515,000	-2%

TOP 10 # OF SALES BY NEIGHBORHOOD

Condominium	2025	2024	% Change
Waikiki	927	998	-7%
Ala Moana - Kakaako	579	503	15%
Makiki - Moiliili	461	479	-4%
Ewa Plain	378	336	13%
Downtown - Nuuanu	299	304	-2%
Mililani	255	295	-14%
Pearl City - Aiea	250	273	-8%
Kaneohe	166	164	1%
Waipahu	164	150	9%
Hawaii Kai	150	139	8%



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

SINGLE FAMILY HOMES

▲ HOME SALES
VS 2024 (2,793)

2,890
UP 3%

\$1,139,000
UP 4%

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

▲ MEDIAN DAYS ON THE MARKET
VS 2024 (19)

23
UP 21%

3,935
UP 5%

NEW LISTINGS ▲
VS 2024 (3,756)

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

98%
DOWN 1%

CONDOMINIUM

▼ CONDO SALES
VS 2024 (4,459)

4,408
DOWN 1%

\$507,250
DOWN 2%

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

▲ MEDIAN DAYS ON THE MARKET
VS 2024 (30)

44
UP 47%

7,918
UP 9%

NEW LISTINGS ▲
VS 2024 (7,279)

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

97%
DOWN 1%

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





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

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%⁺** 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.

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

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 1st half of fiscal year tax payment due
Dec 31, 2025 Deadline for filing exemption claims & ownership documents
Feb 20, 2026 2nd half of fiscal year tax payment due

For Info On Classifications Visit: 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 1st half of fiscal year tax payment due
Sep 30, 2025 Deadline for filing exemption claims & ownership documents
Feb 20, 2026 2nd half of fiscal year tax payment due

For more information visit: www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax



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