

- Residential
- Condominiums
- Vacant Land

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

	% OF CLOSINGS	# OF UNITS RECORDED		MEDIAN PRICE		MEDIAN DAYS ON MARKET	
HOMES	46%	640	▼ -8%	\$1,290,000	▼ -1%	102	▲ 17%
CONDO	45	622	▼ -22%	\$695,000	▼ -23%	110	▲ 28%
LAND	9%	133	▼ -23%	\$642,000	▼ -29%	117	▲ 16%

DISTRICT	2025 VS 2024 YTD NUMBER OF UNITS		2025 VS 2024 YTD TOTAL DOLLAR VOLUME		
	2025	% Change	DISTRICT	2025	% Change
SOUTH	457	-26%	SOUTH	\$755,882,720	-44%
WEST	320	-8%	WEST	\$552,687,652	-1%
CENTRAL	288	-9%	CENTRAL	\$279,977,137	-11%
UPCOUNTRY	157	-17%	UPCOUNTRY	\$211,286,260	-21%
NORTH SHORE	83	-14%	NORTH SHORE	\$144,336,899	-15%
LANAI/MOLOKAI	74	-13%	EAST	\$19,949,251	18%
EAST	16	-20%	LANAI/MOLOKAI	\$31,524,650	-37%
<b>TOTAL</b>	<b>1,395</b>	<b>-16%</b>	<b>TOTAL</b>	<b>\$1,995,644,569</b>	<b>-27%</b>

- % of Closed Sales by Districts through November 30, 2025
- Number of Recorded transactions from January 1, 2025 – November 30, 2025



**RESIDENTIAL**  
YEAR-OVER-YEAR

640  
TOTAL NUMBER OF SALES  
2025

**698** **-8%**  
TOTAL NUMBER OF SALES  
2024

\$1,290,000  
MEDIAN SALES PRICE  
2025

**\$1,300,000** **-1%**  
MEDIAN SALES PRICE  
2024

\$1,137,367,035  
TOTAL DOLLAR VOLUME  
2025

**\$1,251,405,338** **-9%**  
TOTAL DOLLAR VOLUME  
2024

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
<b>CENTRAL</b>									
Kahakuloa	1	1	0%	\$1,100,000	\$1,415,000	-22%	\$1,100,000	\$1,415,000	-22%
Kahului	74	71	4%	\$1,115,000	\$1,170,000	-5%	\$81,009,468	\$82,896,388	-2%
Wailuku	127	153	-17%	\$1,162,500	\$1,250,000	-7%	\$147,317,159	\$183,897,568	-20%
<b>EAST</b>									
Hana	8	7	14%	\$1,248,750	\$1,140,000	10%	\$12,535,500	\$7,608,000	65%
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	1	1	0%	\$393,751	\$499,000	-21%	\$393,751	\$499,000	-21%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	1	-100%	-	\$749,000	-100%	-	\$749,000	-100%
<b>NORTH SHORE</b>									
Haiku	57	61	-7%	\$1,300,000	\$1,500,000	-13%	\$85,853,899	\$107,740,999	-20%
Sprecks/Paia/Kuau	11	12	-8%	\$1,410,000	\$2,600,000	-46%	\$32,140,000	\$42,162,000	-24%
<b>SOUTH</b>									
Kihei	98	94	4%	\$1,295,000	\$1,369,500	-5%	\$184,099,980	\$149,641,758	23%
Maalaea	1	1	0%	\$2,500,000	\$2,933,006	-15%	\$2,500,000	\$2,933,006	-15%
Maui Meadows	16	7	129%	\$1,962,500	\$2,760,000	-29%	\$32,847,018	\$18,035,000	82%
Wailea/Makena	14	24	-42%	\$3,812,500	\$4,850,000	-21%	\$78,180,400	\$176,252,781	-56%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	52	45	16%	\$1,600,000	\$1,575,000	2%	\$82,565,160	\$79,622,974	4%
Makawao/Olinda/Haliimaile	64	81	-21%	\$1,365,000	\$1,260,000	8%	\$87,836,100	\$117,549,893	-25%
Pukalani	20	24	-17%	\$1,145,000	\$1,300,000	-12%	\$23,869,000	\$32,001,775	-25%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	19	15	27%	\$4,400,000	\$2,800,000	57%	\$82,370,000	\$47,820,000	72%
Kapalua	9	7	29%	\$7,625,000	\$6,875,000	11%	\$68,805,000	\$79,738,000	-14%
Lahaina	13	16	-19%	\$2,860,000	\$2,833,750	1%	\$36,640,000	\$43,135,630	-15%
Napili/Kahana/Honokowai	24	31	-23%	\$1,790,000	\$1,625,000	10%	\$75,820,000	\$48,496,216	56%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	6	11	-45%	\$638,500	\$745,000	-14%	\$6,732,000	\$7,965,000	-15%
Molokai	25	35	-29%	\$510,000	\$480,000	6%	\$14,752,600	\$21,245,350	-31%
<b>MAUI SUMMARY</b>	<b>640</b>	<b>698</b>	<b>-8%</b>	<b>\$1,290,000</b>	<b>\$1,300,000</b>	<b>-1%</b>	<b>\$1,137,367,035</b>	<b>\$1,251,405,338</b>	<b>-9%</b>

NOVEMBER 2025 YTD NUMBER OF SALES				NOVEMBER 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change	DISTRICT	2025	2024	% Change
CENTRAL	202	225	-10%	SOUTH	\$297,627,398	\$346,862,545	-14%
UPCOUNTRY	136	150	-9%	WEST	\$263,635,000	\$219,189,846	20%
SOUTH	129	126	2%	CENTRAL	\$229,426,627	\$268,208,956	-14%
NORTH SHORE	68	73	-7%	UPCOUNTRY	\$194,270,260	\$229,174,642	-15%
WEST	65	69	-6%	NORTH SHORE	\$117,993,899	\$149,902,999	-21%
LANAI/MOLOKAI	31	46	-33%	LANAI/MOLOKAI	\$21,484,600	\$29,210,350	-26%
EAST	9	9	0%	EAST	\$12,929,251	\$8,856,000	46%
<b>TOTAL</b>	<b>640</b>	<b>698</b>	<b>-8%</b>	<b>TOTAL</b>	<b>\$1,137,367,035</b>	<b>\$1,251,405,338</b>	<b>-9%</b>

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



**CONDOMINIUM**  
YEAR-OVER-YEAR

622  
TOTAL NUMBER OF SALES  
2025

**799**      **-22%**  
TOTAL NUMBER OF SALES  
2024

\$695,000  
MEDIAN SALES PRICE  
2025

**\$900,000**      **-23%**  
MEDIAN SALES PRICE  
2024

\$694,337,284  
TOTAL DOLLAR VOLUME  
2025

**\$1,148,847,046**      **-40%**  
TOTAL DOLLAR VOLUME  
2024

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	10	28	-64%	\$192,000	\$250,000	-23%	\$2,115,000	\$7,958,500	-73%
Wailuku	63	54	17%	\$580,000	\$620,000	-6%	\$40,853,510	\$33,836,000	21%
<b>EAST</b>									
Hana	1	-	-	\$1,875,000	-	-	\$1,875,000	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	3	1	200%	\$675,000	\$838,500	-19%	\$12,845,000	\$838,500	1432%
<b>SOUTH</b>									
Kihei	220	283	-22%	\$655,000	\$773,000	-15%	\$179,083,369	\$263,630,998	-32%
Maalaea	19	18	6%	\$637,500	\$764,500	-17%	\$12,071,400	\$14,523,000	-17%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	68	145	-53%	\$2,387,500	\$2,500,000	-5%	\$203,532,303	\$507,188,260	-60%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	2	7	-71%	\$816,000	\$989,000	-17%	\$1,632,000	\$6,932,000	-76%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	58	82	-29%	\$1,163,750	\$1,300,000	-10%	\$93,737,000	\$132,218,339	-29%
Kapalua	22	24	-8%	\$1,602,500	\$1,420,000	13%	\$55,434,205	\$63,008,000	-12%
Lahaina	28	2	1300%	\$620,000	\$647,500	-4%	\$19,845,000	\$1,295,000	1432%
Napili/Kahana/Honokowai	100	129	-22%	\$587,500	\$695,000	-15%	\$65,373,947	\$99,161,049	-34%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	1	5	-80%	\$188,000	\$2,400,000	-92%	\$188,000	\$12,140,000	-98%
Molokai	27	21	29%	\$200,000	\$275,000	-27%	\$5,751,550	\$6,117,400	-6%
<b>MAUI SUMMARY</b>	<b>622</b>	<b>799</b>	<b>-22%</b>	<b>\$695,000</b>	<b>\$900,000</b>	<b>-23%</b>	<b>\$694,337,284</b>	<b>\$1,148,847,046</b>	<b>-40%</b>

NOVEMBER 2025 YTD NUMBER OF SALES

DISTRICT	2025	2024	% Change
SOUTH	307	446	-31%
WEST	208	237	-12%
CENTRAL	73	82	-11%
LANAI/MOLOKAI	28	26	8%
NORTH SHORE	3	1	200%
EAST	2	7	-71%
UPCOUNTRY	1	-	-
<b>TOTAL</b>	<b>622</b>	<b>799</b>	<b>-22%</b>

NOVEMBER 2025 YTD TOTAL DOLLAR VOLUME

DISTRICT	2025	2024	% Change
SOUTH	\$394,687,072	\$785,342,258	-50%
WEST	\$234,390,152	\$295,682,388	-21%
CENTRAL	\$42,968,510	\$41,794,500	3%
NORTH SHORE	\$12,845,000	\$838,500	1432%
LANAI/MOLOKAI	\$5,939,550	\$18,257,400	-67%
EAST	\$1,875,000	-	-
UPCOUNTRY	\$1,632,000	\$6,932,000	-76%
<b>TOTAL</b>	<b>\$694,337,284</b>	<b>\$1,148,847,046</b>	<b>-40%</b>

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

**VACANT LAND**  
YEAR-OVER-YEAR

133  
TOTAL NUMBER OF SALES  
2025

**172** **-23%**  
TOTAL NUMBER OF SALES  
2024

\$642,000  
MEDIAN SALES PRICE  
2025

**\$900,000** **-29%**  
MEDIAN SALES PRICE  
2024

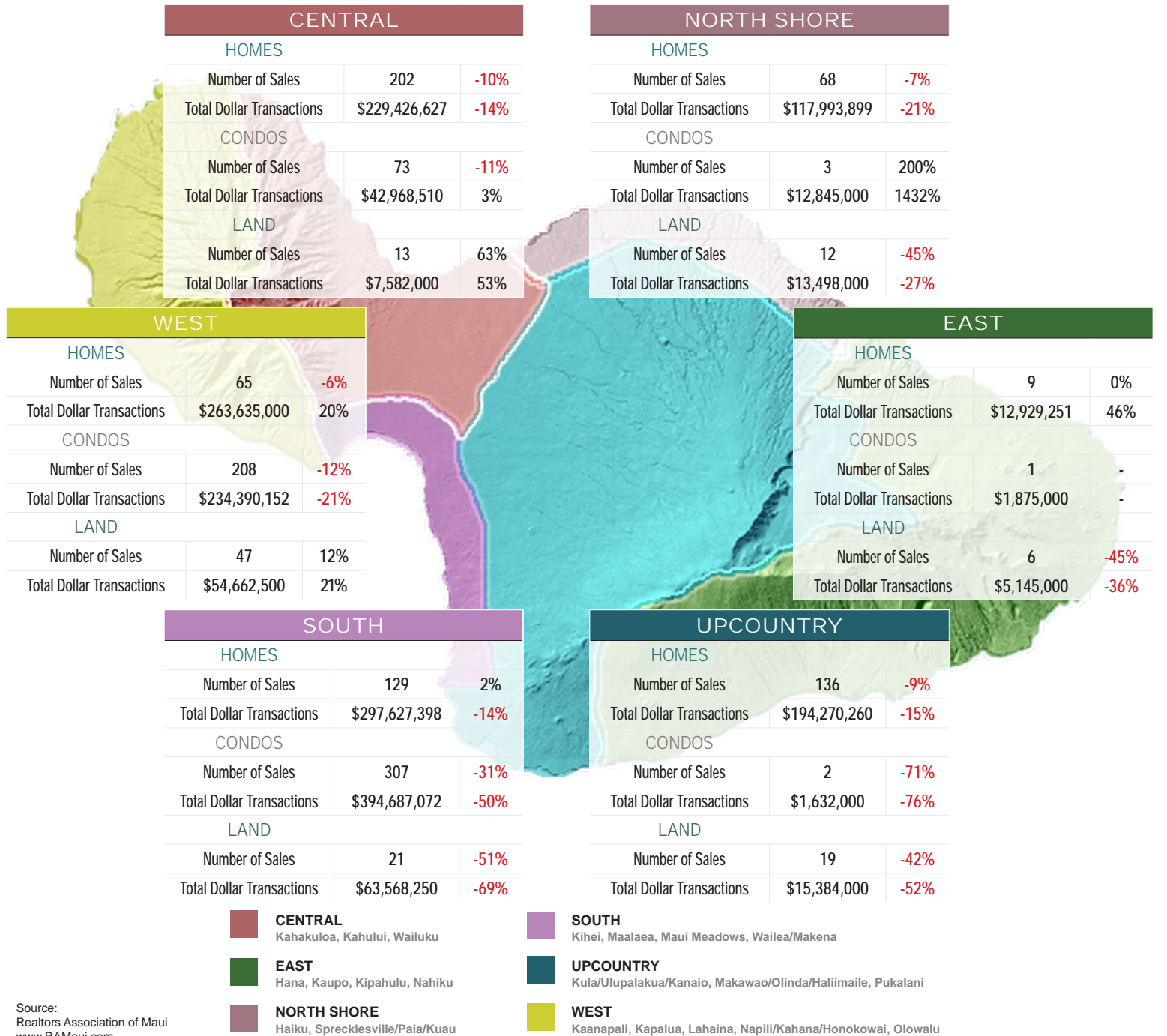
\$163,940,250  
TOTAL DOLLAR VOLUME  
2025

**\$318,081,501** **-48%**  
TOTAL DOLLAR VOLUME  
2024

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	-	-	-	-	-	-	-	-	-
Wailuku	13	8	63%	\$598,000	\$509,500	17%	\$7,582,000	\$4,970,000	53%
<b>EAST</b>									
Hana	4	8	-50%	\$800,000	\$725,000	10%	\$3,800,000	\$6,447,500	-41%
Kaupo	2	1	100%	\$672,500	\$630,000	7%	\$1,345,000	\$630,000	113%
Keanae	-	1	-100%	-	\$665,000	-100%	-	\$665,000	-100%
Kipahulu	-	1	-100%	-	\$249,000	-100%	-	\$249,000	-100%
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	12	21	-43%	\$700,000	\$790,000	-11%	\$13,498,000	\$16,140,500	-16%
Sprecks/Paia/Kuau	-	1	-100%	-	\$2,350,000	-100%	-	\$2,350,000	-100%
<b>SOUTH</b>									
Kihei	5	3	67%	\$860,000	\$2,050,000	-58%	\$4,188,500	\$6,995,000	-40%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	3	-	-	\$1,050,000	-	-	\$2,974,000	-	-
Wailea/Makena	13	40	-68%	\$4,000,000	\$5,000,000	-20%	\$56,405,750	\$200,138,000	-72%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	9	24	-63%	\$512,500	\$762,500	-33%	\$5,167,500	\$24,472,000	-79%
Makawao/Olinda/Haliimaile	7	4	75%	\$1,075,000	\$1,070,000	0%	\$8,830,000	\$4,470,000	98%
Pukalani	3	5	-40%	\$459,000	\$570,000	-19%	\$1,386,500	\$2,914,000	-52%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	4	5	-20%	\$1,400,000	\$1,075,000	30%	\$14,825,000	\$4,705,000	215%
Kapalua	5	4	25%	\$1,375,000	\$1,700,000	-19%	\$8,636,500	\$5,850,000	48%
Lahaina	35	31	13%	\$605,000	\$800,000	-24%	\$30,166,000	\$29,546,001	2%
Napili/Kahana/Honokowai	2	1	100%	\$285,000	\$4,200,000	-93%	\$570,000	\$4,200,000	-86%
Olowalu	1	1	0%	\$465,000	\$976,000	-52%	\$465,000	\$976,000	-52%
<b>LANAI - MOLOKAI</b>									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	15	13	15%	\$180,000	\$110,000	64%	\$4,100,500	\$2,363,500	73%
<b>MAUI SUMMARY</b>	<b>133</b>	<b>172</b>	<b>-23%</b>	<b>\$642,000</b>	<b>\$900,000</b>	<b>-29%</b>	<b>\$163,940,250</b>	<b>\$318,081,501</b>	<b>-48%</b>

NOVEMBER 2025 YTD NUMBER OF SALES				NOVEMBER 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change	DISTRICT	2025	2024	% Change
WEST	47	42	12%	SOUTH	\$63,568,250	\$207,133,000	-69%
SOUTH	21	43	-51%	WEST	\$54,662,500	\$45,277,001	21%
UPCOUNTRY	19	33	-42%	UPCOUNTRY	\$15,384,000	\$31,856,000	-52%
CENTRAL	13	8	63%	NORTH SHORE	\$13,498,000	\$18,490,500	-27%
NORTH SHORE	12	22	-45%	CENTRAL	\$7,582,000	\$4,970,000	53%
LANAI/MOLOKAI	15	13	15%	LANAI/MOLOKAI	\$4,100,500	\$2,363,500	73%
EAST	6	11	-45%	EAST	\$5,145,000	\$7,991,500	-36%
<b>TOTAL</b>	<b>133</b>	<b>172</b>	<b>-23%</b>	<b>TOTAL</b>	<b>\$163,940,250</b>	<b>\$318,081,501</b>	<b>-48%</b>

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

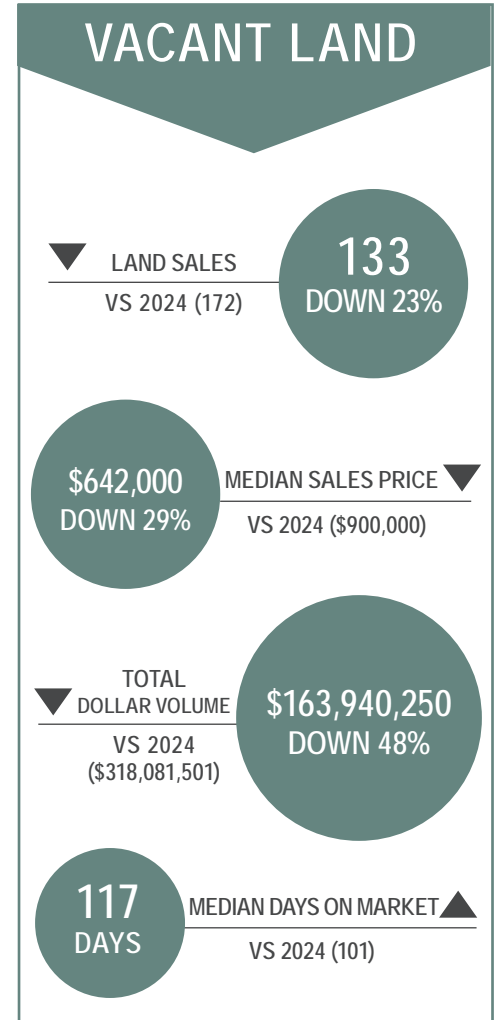
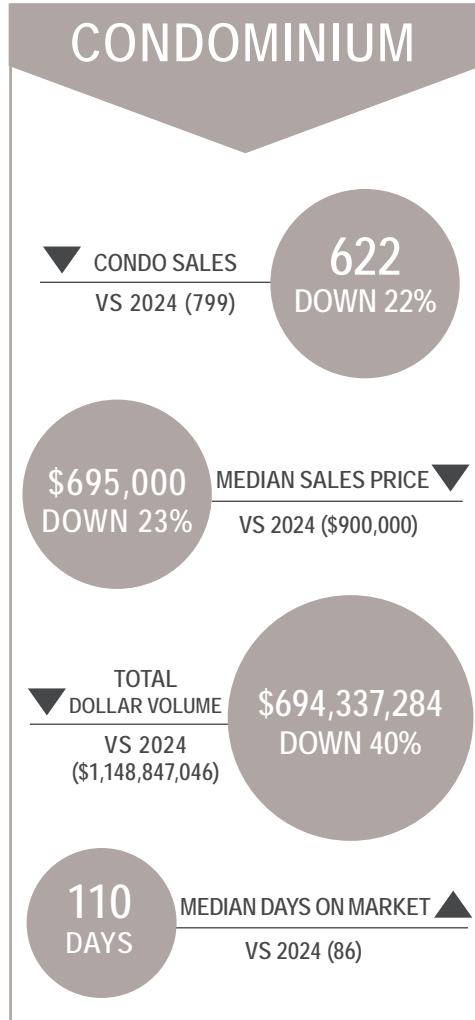
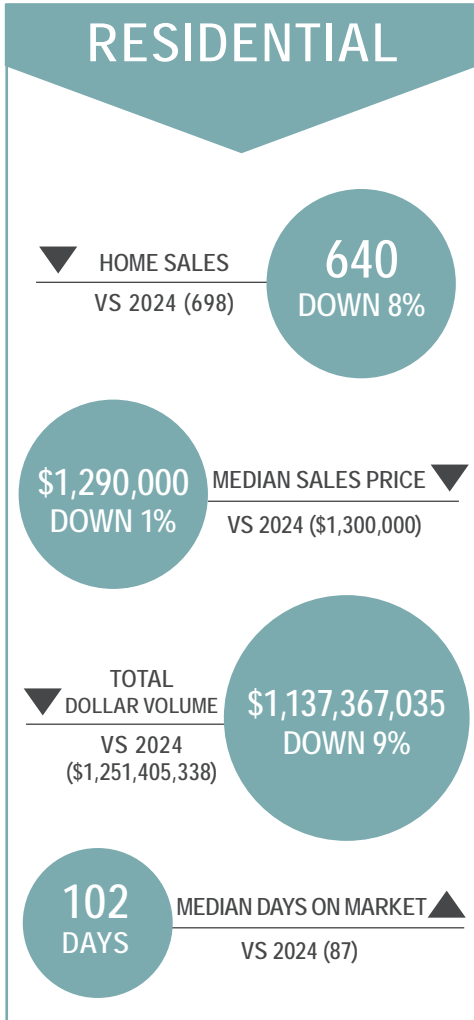


Source:  
Realtors Association of Maui  
www.RAMaui.com

RESIDENTIAL	
TOP 10 AREAS	
Total Dollar Volume	
Kihei	\$184,099,980
Wailuku	\$147,317,159
Makawao/Olinda/Haliimaile	\$87,836,100
Haiku	\$85,853,899
Kula/Ulupalakua/Kanaio	\$82,565,160
Kaanapali	\$82,370,000
Kahului	\$81,009,468
Wailea/Makena	\$78,180,400
Napili/Kahana/Honokowai	\$75,820,000
Kapalua	\$68,805,000

CONDOMINIUM	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$203,532,303
Kihei	\$179,083,369
Kaanapali	\$93,737,000
Napili/Kahana/Honokowai	\$65,373,947
Kapalua	\$55,434,205
Wailuku	\$40,853,510
Lahaina	\$19,845,000
Sprecklesville/Paia/Kuau	\$12,845,000
Maalaea	\$12,071,400
Molokai	\$5,751,550

VACANT LAND	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$56,405,750
Lahaina	\$30,166,000
Kaanapali	\$14,825,000
Haiku	\$13,498,000
Makawao/Olinda/Haliimaile	\$8,830,000
Kapalua	\$8,636,500
Wailuku	\$7,582,000
Kula/Ulupalakua/Kanaio	\$5,167,500
Kihei	\$4,188,500
Molokai	\$4,100,500



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

## 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 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)



Rosie Bento - Quinn Brown - Debra Cabradilla - Mary Jo Cabral - Reta Chin - Wendy Gomes - Deni Kawasuchi - Tori LaPolla - Kosei Nagata - Mercy Palmer - Trisha Spencer-Kitayama - Pam Teal  
 10 Experienced Officers | 1 Sales Executive | 343 Years of Combined Experience  
 Central (808) 893-0556 | Upcountry (808) 573-0110 | West Maui (808) 661-4960 | South Maui (808) 891-2404

# 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)