

- 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%	527	▼ -10%	\$1,300,000	▬ 0%	102	▲ 28%	
CONDO	45%	510	▼ -25%	\$702,500	▼ -23%	109	▲ 31%	
LAND	9%	104	▼ -29%	\$650,000	▼ -28%	119	▲ 24%	

2025 VS 2024 YTD NUMBER OF UNITS			2025 VS 2024 YTD TOTAL DOLLAR VOLUME		
DISTRICT	2025	% Change	DISTRICT	2025	% Change
SOUTH	367	-30%	SOUTH	\$647,493,149	-46%
WEST	269	-11%	WEST	\$478,243,855	2%
CENTRAL	233	-10%	CENTRAL	\$227,782,804	-12%
UPCOUNTRY	135	-9%	UPCOUNTRY	\$185,833,760	-11%
NORTH SHORE	70	-18%	NORTH SHORE	\$128,364,899	-12%
LANAI/MOLOKAI	53	-25%	EAST	\$25,573,650	-44%
EAST	14	-22%	LANAI/MOLOKAI	\$19,159,251	25%
<b>TOTAL</b>	<b>1,141</b>	<b>-19%</b>	<b>TOTAL</b>	<b>\$1,712,451,368</b>	<b>-64%</b>

% of Closed Sales by Districts through September 30, 2025

Number of Recorded transactions from January 1, 2025 – September 30, 2025



**RESIDENTIAL**  
YEAR-OVER-YEAR

527  
TOTAL NUMBER OF SALES  
2025

**582** **-10%**  
TOTAL NUMBER OF SALES  
2024

\$1,300,000  
MEDIAN SALES PRICE  
2025

**\$1,300,000** **0%**  
MEDIAN SALES PRICE  
2024

\$975,113,530  
TOTAL DOLLAR VOLUME  
2025

**\$1,043,771,263** **-7%**  
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	61	55	11%	\$1,100,000	\$1,195,600	-8%	\$66,413,468	\$64,828,388	2%
Wailuku	101	125	-19%	\$1,200,000	\$1,250,000	-4%	\$118,788,826	\$151,339,411	-22%
<b>EAST</b>									
Hana	8	6	33%	\$1,248,750	\$1,132,500	10%	\$12,535,500	\$6,428,000	95%
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	47	53	-11%	\$1,497,000	\$1,500,000	0%	\$71,545,899	\$93,070,999	-23%
Sprecks/Paia/Kuau	11	11	0%	\$1,410,000	\$2,100,000	-33%	\$32,140,000	\$35,607,000	-10%
<b>SOUTH</b>									
Kihei	72	81	-11%	\$1,372,500	\$1,389,000	-1%	\$153,499,730	\$128,016,758	20%
Maalaea	1	1	0%	\$2,500,000	\$2,933,006	-15%	\$2,500,000	\$2,933,006	-15%
Maui Meadows	13	7	86%	\$2,175,000	\$2,760,000	-21%	\$27,914,996	\$18,035,000	55%
Wailea/Makena	11	21	-48%	\$3,850,000	\$5,000,000	-23%	\$67,865,000	\$162,307,781	-58%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	43	34	26%	\$1,640,000	\$1,580,500	4%	\$70,376,660	\$58,727,975	20%
Makawao/Olinda/Haliimaile	58	68	-15%	\$1,365,000	\$1,237,000	10%	\$80,346,100	\$99,999,874	-20%
Pukalani	17	17	0%	\$1,140,000	\$1,325,000	-14%	\$20,700,000	\$23,568,775	-12%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	14	11	27%	\$4,450,000	\$2,750,000	62%	\$63,170,000	\$32,935,000	92%
Kapalua	9	6	50%	\$7,625,000	\$6,194,000	23%	\$68,805,000	\$53,288,000	29%
Lahaina	11	16	-31%	\$2,700,000	\$2,833,750	-5%	\$25,920,000	\$43,135,630	-40%
Napili/Kahana/Honokowai	22	27	-19%	\$1,790,000	\$1,595,000	12%	\$72,315,000	\$40,736,216	78%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	5	10	-50%	\$550,000	\$710,000	-23%	\$6,005,000	\$7,130,000	-16%
Molokai	21	30	-30%	\$520,000	\$512,500	1%	\$12,778,600	\$19,020,450	-33%
<b>MAUI SUMMARY</b>	<b>527</b>	<b>582</b>	<b>-10%</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>	<b>0%</b>	<b>\$975,113,530</b>	<b>\$1,043,771,263</b>	<b>-7%</b>

3RD QUARTER 2025 YTD NUMBER OF SALES				3RD QUARTER 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change	DISTRICT	2025	2024	% Change
CENTRAL	163	181	-10%	SOUTH	\$235,934,726	\$284,002,545	-17%
UPCOUNTRY	118	119	-1%	WEST	\$167,161,519	\$192,854,900	37%
SOUTH	97	110	-12%	CENTRAL	\$197,468,000	\$143,900,846	-13%
NORTH SHORE	58	64	-9%	UPCOUNTRY	\$146,269,760	\$164,151,124	-11%
WEST	56	60	-7%	NORTH SHORE	\$97,085,900	\$120,827,999	-20%
LANAI/MOLOKAI	26	40	-35%	LANAI/MOLOKAI	\$12,929,251	\$6,536,000	-38%
EAST	9	8	13%	EAST	\$14,938,600	\$23,920,450	98%
<b>TOTAL</b>	<b>527</b>	<b>582</b>	<b>-9%</b>	<b>TOTAL</b>	<b>\$975,113,530</b>	<b>\$1,043,771,263</b>	<b>-7%</b>

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



**CONDOMINIUM**  
YEAR-OVER-YEAR

510  
TOTAL NUMBER OF SALES  
2025  
**681** **-25%**  
TOTAL NUMBER OF SALES  
2024

\$702,500  
MEDIAN SALES PRICE  
2025  
**\$910,000** **-23%**  
MEDIAN SALES PRICE  
2024

\$599,763,588  
TOTAL DOLLAR VOLUME  
2025  
**\$1,020,861,964** **-41%**  
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	9	24	-63%	\$190,000	\$250,000	-24%	\$1,915,000	\$6,708,500	-71%
Wailuku	51	47	9%	\$595,000	\$615,000	-3%	\$33,848,510	\$29,188,000	16%
<b>EAST</b>									
Hana	1	-	-	\$1,875,000	-	-	\$1,875,000	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	2	1	100%	\$6,087,500	\$838,500	626%	\$12,175,000	\$838,500	1352%
<b>SOUTH</b>									
Kihei	185	233	-21%	\$675,000	\$780,000	-13%	\$152,264,969	\$220,419,430	-31%
Maalaea	14	15	-7%	\$624,500	\$799,000	-22%	\$8,944,900	\$12,343,000	-28%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	57	127	-55%	\$2,500,000	\$2,675,000	-7%	\$184,284,304	\$465,509,146	-60%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	1	5	-80%	\$782,000	\$1,009,000	-22%	\$782,000	\$4,978,000	-84%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	51	71	-28%	\$1,152,500	\$1,437,500	-20%	\$82,049,500	\$115,858,839	-29%
Kapalua	18	21	-14%	\$1,602,500	\$1,500,000	7%	\$47,829,205	\$59,397,000	-19%
Lahaina	23	1	2200%	\$600,000	\$95,000	532%	\$16,560,000	\$95,000	17332%
Napili/Kahana/Honokowai	80	116	-31%	\$607,500	\$690,000	-12%	\$53,307,650	\$88,485,049	-40%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	1	5	-80%	\$188,000	\$2,400,000	-92%	\$188,000	\$12,140,000	-98%
Molokai	17	15	13%	\$219,975	\$290,000	-24%	\$3,739,550	\$4,901,500	-24%
<b>MAUI SUMMARY</b>	<b>510</b>	<b>681</b>	<b>-25%</b>	<b>\$702,500</b>	<b>\$910,000</b>	<b>-23%</b>	<b>\$599,763,588</b>	<b>\$1,020,861,964</b>	<b>-41%</b>

3RD QUARTER 2025 YTD NUMBER OF SALES

DISTRICT	2025	2024	% Change
SOUTH	256	375	-32%
WEST	172	209	-18%
CENTRAL	60	71	-15%
LANAI/MOLOKAI	18	20	-10%
NORTH SHORE	2	1	100%
EAST	1	-	-
UPCOUNTRY	1	5	-80%
<b>TOTAL</b>	<b>510</b>	<b>681</b>	<b>-25%</b>

3RD QUARTER 2025 YTD TOTAL DOLLAR VOLUME

DISTRICT	2025	2024	% Change
SOUTH	\$345,494,173	\$698,271,576	-51%
WEST	\$199,746,355	\$263,835,888	-24%
CENTRAL	\$35,763,510	\$35,896,500	0%
NORTH SHORE	\$12,175,000	\$838,500	1352%
LANAI/MOLOKAI	\$3,927,550	\$17,041,500	-77%
EAST	\$1,875,000	-	-
UPCOUNTRY	\$782,000	\$4,978,000	-84%
<b>TOTAL</b>	<b>\$599,763,588</b>	<b>\$1,020,861,964</b>	<b>-41%</b>

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

**VACANT LAND**  
YEAR-OVER-YEAR

104  
TOTAL NUMBER OF SALES  
2025

**146** **-29%**  
TOTAL NUMBER OF SALES  
2024

\$650,000  
MEDIAN SALES PRICE  
2025

**\$905,000** **-28%**  
MEDIAN SALES PRICE  
2024

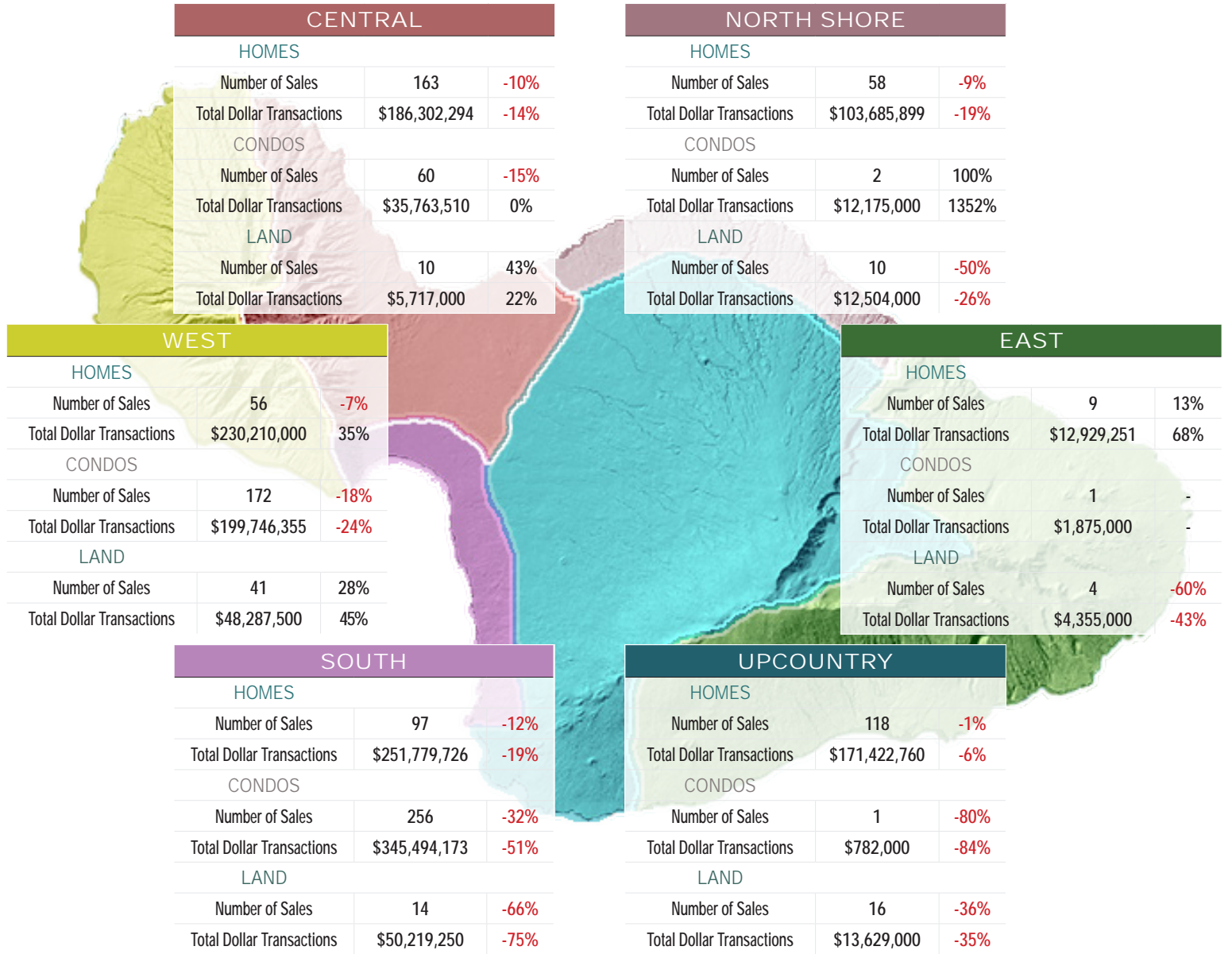
\$137,574,250  
TOTAL DOLLAR VOLUME  
2025

**\$285,729,001** **-52%**  
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	10	7	43%	\$546,500	\$520,000	5%	\$5,717,000	\$4,685,000	22%
<b>EAST</b>									
Hana	3	7	-57%	\$825,000	\$750,000	10%	\$3,400,000	\$6,125,000	-44%
Kaupo	1	1	0%	\$955,000	\$630,000	52%	\$955,000	\$630,000	52%
Keanae	-	1	-100%	-	\$665,000	-100%	-	\$665,000	-100%
Kipahulu	-	1	-100%	-	\$249,000	-100%	-	\$249,000	-100%
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	10	19	-47%	\$815,000	\$790,000	3%	\$12,504,000	\$14,645,500	-15%
Sprecks/Paia/Kuau	-	1	-100%	-	\$2,350,000	-100%	-	\$2,350,000	-100%
<b>SOUTH</b>									
Kihei	2	3	-33%	\$619,250	\$2,050,000	-70%	\$1,238,500	\$6,995,000	-82%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	2	-	-	\$887,500	-	-	\$1,775,000	-	-
Wailea/Makena	10	38	-74%	\$4,950,000	\$5,000,000	-1%	\$47,205,750	\$192,970,000	-76%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	7	19	-63%	\$512,500	\$775,000	-34%	\$4,062,500	\$16,457,000	-75%
Makawao/Olinda/Haliimaile	6	2	200%	\$1,432,500	\$1,165,000	23%	\$8,180,000	\$2,330,000	251%
Pukalani	3	4	-25%	\$459,000	\$532,500	-14%	\$1,386,500	\$2,229,000	-38%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	4	4	0%	\$1,400,000	\$907,500	54%	\$14,825,000	\$3,605,000	311%
Kapalua	5	3	67%	\$1,375,000	\$1,342,500	2%	\$8,636,500	\$4,110,000	110%
Lahaina	29	23	26%	\$600,000	\$825,000	-27%	\$23,791,000	\$20,401,001	17%
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	9	11	-18%	\$134,000	\$110,000	22%	\$2,862,500	\$2,106,500	36%
<b>MAUI SUMMARY</b>	<b>104</b>	<b>146</b>	<b>-29%</b>	<b>\$650,000</b>	<b>\$905,000</b>	<b>-28%</b>	<b>\$137,574,250</b>	<b>\$285,729,001</b>	<b>-52%</b>

3RD QUARTER 2025 YTD NUMBER OF SALES				3RD QUARTER 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change	DISTRICT	2025	2024	% Change
WEST	41	32	28%	SOUTH	\$50,219,250	\$199,965,000	-75%
SOUTH	14	41	-66%	WEST	\$48,287,500	\$33,292,001	45%
UPCOUNTRY	16	25	-36%	UPCOUNTRY	\$13,629,000	\$21,016,000	-35%
CENTRAL	10	7	43%	NORTH SHORE	\$12,504,000	\$16,995,500	-26%
NORTH SHORE	10	20	-50%	CENTRAL	\$5,717,000	\$4,685,000	22%
LANAI/MOLOKAI	9	11	-18%	LANAI/MOLOKAI	\$2,862,500	\$2,106,500	36%
EAST	4	10	-60%	EAST	\$4,355,000	\$7,669,000	-43%
<b>TOTAL</b>	<b>104</b>	<b>146</b>	<b>-29%</b>	<b>TOTAL</b>	<b>\$137,574,250</b>	<b>\$285,729,001</b>	<b>-52%</b>

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



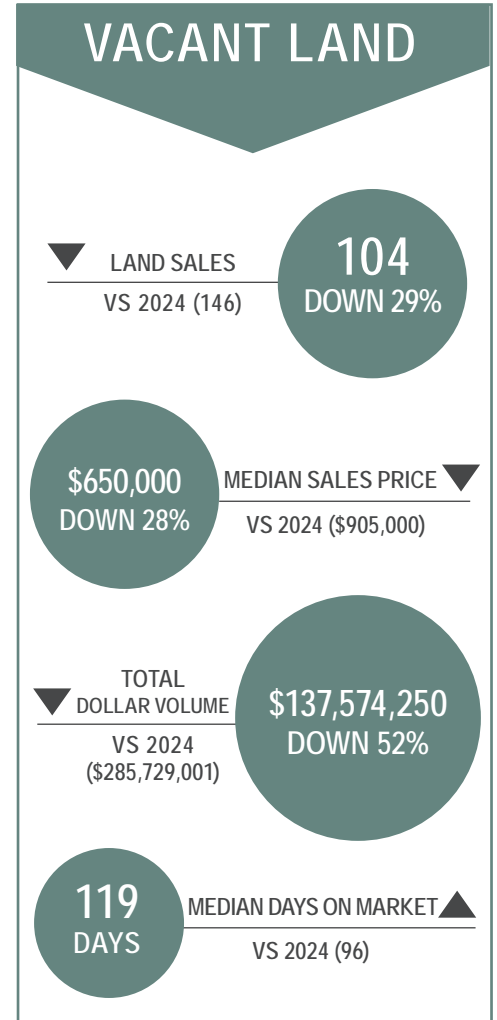
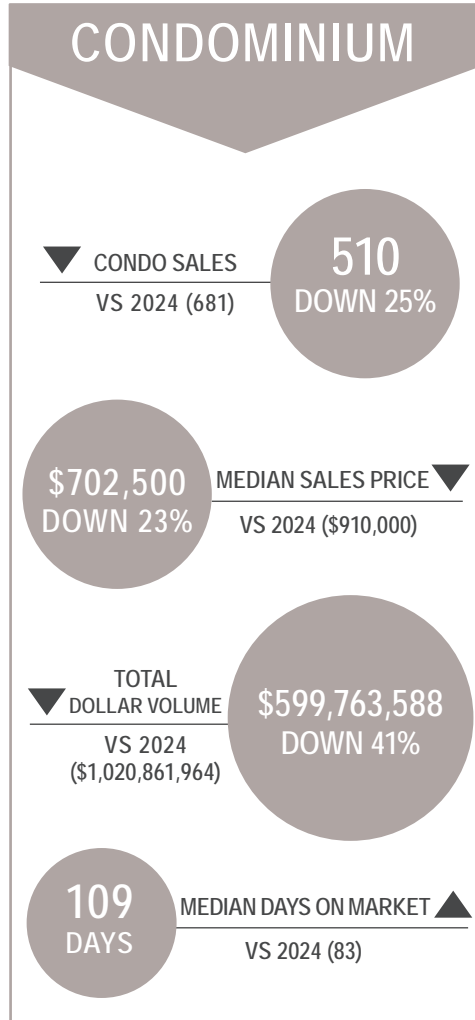
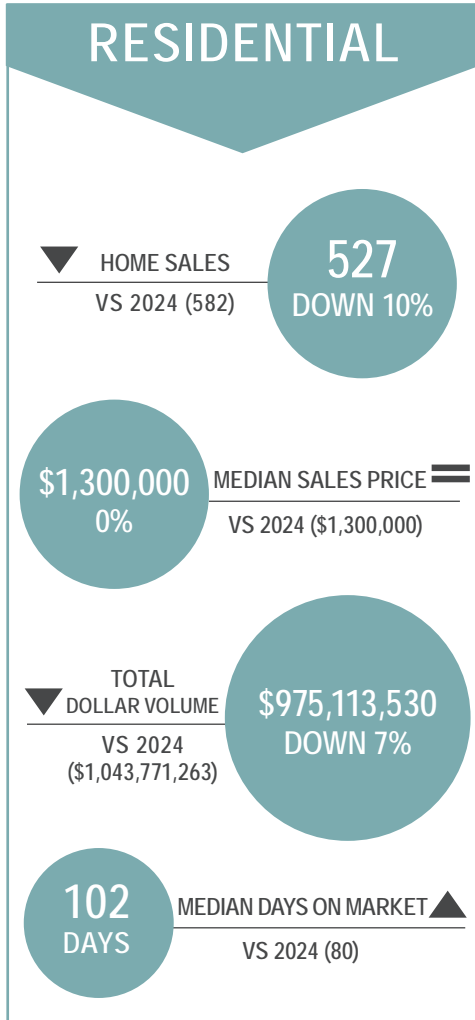
- **CENTRAL**  
Kahakuloa, Kahului, Wailuku
- **SOUTH**  
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- **EAST**  
Hana, Kaupo, Kipahulu, Nahiku
- **UPCOUNTRY**  
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- **NORTH SHORE**  
Haiku, Sprecklesville/Paia/Kuau
- **WEST**  
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai, Olowalu

Source:  
Realtors Association of Maui  
www.RAMaui.com

RESIDENTIAL	
TOP 10 AREAS	
Total Dollar Volume	
Kihei	\$153,499,730
Wailuku	\$118,788,826
Makawao/Olinda/Haliimaile	\$80,346,100
Napili/Kahana/Honokowai	\$72,315,000
Haiku	\$71,545,899
Kula/Ulupalakua/Kanaio	\$70,376,660
Kapalua	\$68,805,000
Wailea/Makena	\$67,865,000
Kahului	\$66,413,468
Kaanapali	\$63,170,000

CONDOMINIUM	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$184,284,304
Kihei	\$152,264,969
Kaanapali	\$82,049,500
Napili/Kahana/Honokowai	\$53,307,650
Kapalua	\$47,829,205
Wailuku	\$33,848,510
Lahaina	\$16,560,000
Sprecklesville/Paia/Kuau	\$12,175,000
Maalaea	\$8,944,900
Molokai	\$3,739,550

VACANT LAND	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$47,205,750
Lahaina	\$23,791,000
Kaanapali	\$14,825,000
Haiku	\$12,504,000
Kapalua	\$8,636,500
Makawao/Olinda/Haliimaile	\$8,180,000
Wailuku	\$5,717,000
Kula/Ulupalakua/Kanaio	\$4,062,500
Hana	\$3,400,000
Molokai	\$2,862,500



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)



# 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)