

- 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	47%	469	▼ -12%	\$1,300,000	== 0%	101	▲ 29%	
CONDO	46%	465	▼ -26%	\$710,000	▼ -21%	110	▲ 38%	
LAND	7%	70	▼ -49%	\$850,000	▼ -7%	109	▲ 14%	

2025 VS 2024 YTD NUMBER OF UNITS			2025 VS 2024 YTD TOTAL DOLLAR VOLUME		
DISTRICT	2025	% Change	DISTRICT	2025	% Change
SOUTH	334	-33%	SOUTH	\$604,772,149	-47%
WEST	228	-17%	WEST	\$411,428,855	-1%
CENTRAL	208	-11%	CENTRAL	\$203,884,029	-11%
UPCOUNTRY	117	-14%	UPCOUNTRY	\$159,723,260	-15%
NORTH SHORE	61	-23%	NORTH SHORE	\$118,719,900	-14%
LANAI/MOLOKAI	45	-29%	LANAI/MOLOKAI	\$21,242,575	-49%
EAST	11	-31%	EAST	\$16,604,251	19%
TOTAL	1,004	-23%	TOTAL	\$1,536,375,019	-29%

% of Closed Sales by Districts through August 31, 2025

Number of Recorded transactions from January 1, 2025 – August 31, 2025



RESIDENTIAL
YEAR-OVER-YEAR

469
TOTAL NUMBER OF SALES
2025

530
TOTAL NUMBER OF SALES
2024

-12%

\$1,300,000
MEDIAN SALES PRICE
2025

\$1,300,000
MEDIAN SALES PRICE
2024

0%

\$871,787,756
TOTAL DOLLAR VOLUME
2025

\$936,193,864
TOTAL DOLLAR VOLUME
2024

-7%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
CENTRAL									
Kahakuloa	1	1	0%	\$1,100,000	\$1,415,000	-22%	\$1,100,000	\$1,415,000	-22%
Kahului	54	53	2%	\$1,099,000	\$1,195,600	-8%	\$58,889,468	\$62,564,388	-6%
Wailuku	91	107	-15%	\$1,200,000	\$1,250,000	-4%	\$107,172,051	\$128,875,512	-17%
EAST									
Hana	8	5	60%	\$1,248,750	\$1,125,000	11%	\$12,535,500	\$5,288,000	137%
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%
NORTH SHORE									
Haiku	42	49	-14%	\$1,548,500	\$1,500,000	3%	\$64,945,900	\$87,320,999	-26%
Sprecks/Paia/Kuau	11	10	10%	\$1,410,000	\$2,487,500	-43%	\$32,140,000	\$33,507,000	-4%
SOUTH									
Kihei	65	75	-13%	\$1,400,000	\$1,350,000	4%	\$145,434,730	\$118,726,758	22%
Maalaea	1	1	0%	\$2,500,000	\$2,933,006	-15%	\$2,500,000	\$2,933,006	-15%
Maui Meadows	12	7	71%	\$2,248,944	\$2,760,000	-19%	\$26,619,996	\$18,035,000	48%
Wailea/Makena	10	20	-50%	\$3,812,500	\$4,850,000	-21%	\$61,380,000	\$144,307,781	-57%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	34	30	13%	\$1,645,000	\$1,532,500	7%	\$55,293,660	\$47,757,975	16%
Makawao/Olinda/Haliimaile	52	63	-17%	\$1,312,550	\$1,224,000	7%	\$71,726,100	\$94,273,874	-24%
Pukalani	16	16	0%	\$1,119,500	\$1,262,500	-11%	\$19,250,000	\$22,119,275	-13%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	12	9	33%	\$4,600,000	\$2,750,000	67%	\$58,270,000	\$27,385,000	113%
Kapalua	8	5	60%	\$6,915,000	\$5,513,000	25%	\$50,805,000	\$37,288,000	36%
Lahaina	9	16	-44%	\$2,700,000	\$2,833,750	-5%	\$21,053,000	\$43,135,630	-51%
Napili/Kahana/Honokowai	20	24	-17%	\$1,777,500	\$1,586,500	12%	\$67,340,000	\$36,092,216	87%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	4	9	-56%	\$675,000	\$675,000	0%	\$5,455,000	\$6,280,000	-13%
Molokai	18	28	-36%	\$525,000	\$486,000	8%	\$9,483,600	\$17,640,450	-46%
MAUI SUMMARY	469	530	-12%	\$1,300,000	\$1,300,000	0%	\$871,787,756	\$936,193,864	-7%

AUGUST 2025 YTD NUMBER OF SALES				AUGUST 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change	DISTRICT	2025	2024	% Change
CENTRAL	146	161	-9%	SOUTH	\$235,934,726	\$284,002,545	-17%
UPCOUNTRY	102	109	-6%	WEST	\$167,161,519	\$192,854,900	37%
SOUTH	88	103	-15%	CENTRAL	\$197,468,000	\$143,900,846	-13%
NORTH SHORE	53	59	-10%	UPCOUNTRY	\$146,269,760	\$164,151,124	-11%
WEST	49	54	-9%	NORTH SHORE	\$97,085,900	\$120,827,999	-20%
LANAI/MOLOKAI	22	37	-41%	LANAI/MOLOKAI	\$12,929,251	\$6,536,000	-38%
EAST	9	7	29%	EAST	\$14,938,600	\$23,920,450	98%
TOTAL	469	530	-12%	TOTAL	\$871,787,756	\$936,193,864	-7%

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

CONDOMINIUM
YEAR-OVER-YEAR

465
TOTAL NUMBER OF SALES
2025

630
TOTAL NUMBER OF SALES
2024

-26%

\$710,000
MEDIAN SALES PRICE
2025

\$900,000
MEDIAN SALES PRICE
2024

-21%

\$557,128,513
TOTAL DOLLAR VOLUME
2025

\$964,655,667
TOTAL DOLLAR VOLUME
2024

-42%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	9	22	-59%	\$190,000	\$250,000	-24%	\$1,915,000	\$6,138,500	-69%
Wailuku	46	43	7%	\$587,500	\$605,000	-3%	\$30,704,510	\$26,313,000	17%
EAST									
Hana	1	-	-	\$1,875,000	-	-	\$1,875,000	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	2	1	100%	\$6,087,500	\$838,500	626%	\$12,175,000	\$838,500	1352%
SOUTH									
Kihei	164	220	-25%	\$675,000	\$782,500	-14%	\$134,192,469	\$209,135,133	-36%
Maalaea	14	14	0%	\$624,500	\$862,000	-28%	\$8,944,900	\$11,883,000	-25%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	56	121	-54%	\$2,525,000	\$2,690,000	-6%	\$182,859,304	\$450,459,146	-59%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	1	5	-80%	\$782,000	\$1,009,000	-22%	\$782,000	\$4,978,000	-84%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	46	64	-28%	\$1,212,500	\$1,517,500	-20%	\$75,419,500	\$106,565,839	-29%
Kapalua	15	15	0%	\$1,630,000	\$2,350,000	-31%	\$39,349,205	\$50,262,000	-22%
Lahaina	18	1	1700%	\$620,000	\$95,000	553%	\$13,600,000	\$95,000	14216%
Napili/Kahana/Honokowai	76	108	-30%	\$617,750	\$690,000	-10%	\$51,511,650	\$82,453,049	-38%
Olowalu	-	-	-	-	-	-	-	-	-
LANAI - MOLOKAI									
Lanai	1	5	-80%	\$188,000	\$2,400,000	-92%	\$188,000	\$12,140,000	-98%
Molokai	16	11	45%	\$222,488	\$275,000	-19%	\$3,611,975	\$3,394,500	6%
MAUI SUMMARY	465	630	-26%	\$710,000	\$900,000	-21%	\$557,128,513	\$964,655,667	-42%

AUGUST 2025 YTD NUMBER OF SALES				AUGUST 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change	DISTRICT	2025	2024	% Change
SOUTH	234	355	-34%	SOUTH	\$325,996,673	\$671,477,279	-51%
WEST	155	188	-18%	WEST	\$179,880,355	\$239,375,888	-25%
CENTRAL	55	65	-15%	CENTRAL	\$32,619,510	\$32,451,500	1%
LANAI/MOLOKAI	17	16	6%	NORTH SHORE	\$12,175,000	\$838,500	1352%
NORTH SHORE	2	1	100%	LANAI/MOLOKAI	\$3,799,975	\$15,534,500	-76%
EAST	1	-	-	EAST	\$1,875,000	-	-
UPCOUNTRY	1	5	-80%	UPCOUNTRY	\$782,000	\$4,978,000	-84%
TOTAL	465	630	-26%	TOTAL	\$557,128,513	\$964,655,667	-42%

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



VACANT LAND
YEAR-OVER-YEAR

70
TOTAL NUMBER OF SALES
2025

137
TOTAL NUMBER OF SALES
2024

-49%

\$850,000
MEDIAN SALES PRICE
2025

\$912,501
MEDIAN SALES PRICE
2024

-7%

\$107,458,750
TOTAL DOLLAR VOLUME
2025

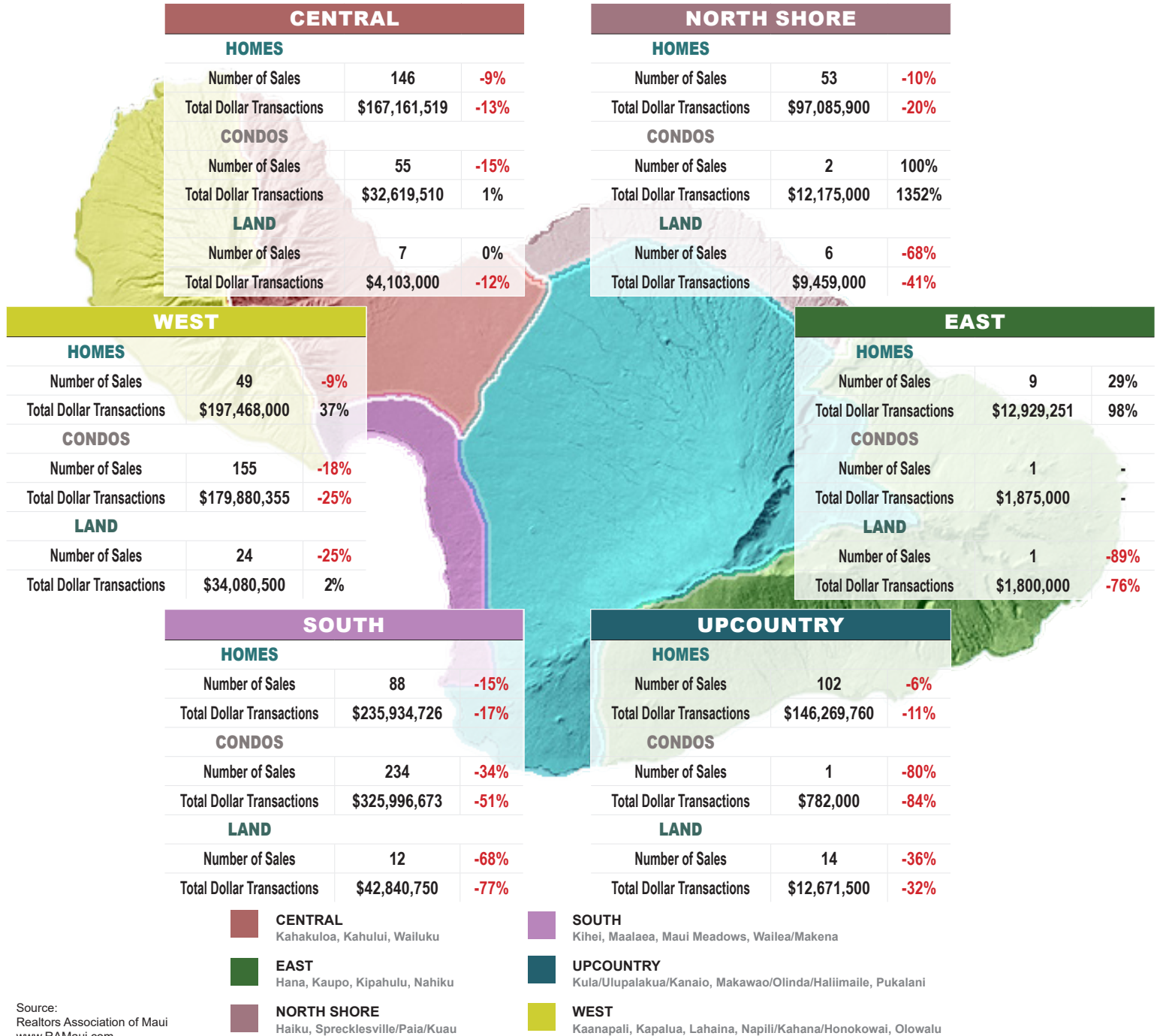
\$267,085,001
TOTAL DOLLAR VOLUME
2024

-60%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2025	2024	%Change	2025	2024	%Change	2025	2024	%Change
CENTRAL									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	-	-	-	-	-	-	-	-	-
Wailuku	7	7	0%	\$598,000	\$520,000	15%	\$4,103,000	\$4,685,000	-12%
EAST									
Hana	1	7	-86%	\$1,800,000	\$750,000	140%	\$1,800,000	\$6,125,000	-71%
Kaupo	-	1	-100%	-	\$630,000	-100%	-	\$630,000	-100%
Keanae	-	1	-100%	-	\$665,000	-100%	-	\$665,000	-100%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
NORTH SHORE									
Haiku	6	18	-67%	\$2,200,000	\$782,500	181%	\$9,459,000	\$13,740,500	-31%
Sprecks/Paia/Kuau	-	1	-100%	-	\$2,350,000	-100%	-	\$2,350,000	-100%
SOUTH									
Kihei	1	2	-50%	\$860,000	\$2,472,500	-65%	\$860,000	\$4,945,000	-83%
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	2	-	-	\$887,500	-	-	\$1,775,000	-	-
Wailea/Makena	9	36	-75%	\$4,250,000	\$5,000,000	-15%	\$40,205,750	\$179,970,000	-78%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	6	17	-65%	\$555,000	\$775,000	-28%	\$3,550,000	\$14,762,000	-76%
Makawao/Olinda/Haliimaile	6	2	200%	\$1,432,500	\$1,165,000	23%	\$8,180,000	\$2,330,000	251%
Pukalani	2	3	-33%	\$470,750	\$495,000	-5%	\$941,500	\$1,554,000	-39%
WEST									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	4	4	0%	\$1,400,000	\$907,500	54%	\$14,825,000	\$3,605,000	311%
Kapalua	4	3	33%	\$1,362,000	\$1,342,500	1%	\$5,536,500	\$4,110,000	35%
Lahaina	14	23	-39%	\$674,500	\$825,000	-18%	\$13,234,000	\$20,401,001	-35%
Napili/Kahana/Honokowai	1	1	0%	\$20,000	\$4,200,000	-100%	\$20,000	\$4,200,000	-100%
Olowalu	1	1	0%	\$465,000	\$976,000	-52%	\$465,000	\$976,000	-52%
LANAI - MOLOKAI									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	6	10	-40%	\$214,500	\$118,750	81%	\$2,504,000	\$2,036,500	23%
MAUI SUMMARY	70	137	-49%	\$850,000	\$912,501	-7%	\$107,458,750	\$267,085,001	-60%

AUGUST 2025 YTD NUMBER OF SALES				AUGUST 2025 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2025	2024	% Change	DISTRICT	2025	2024	% Change
WEST	24	32	-25%	SOUTH	\$42,840,750	\$184,915,000	-77%
SOUTH	12	38	-68%	WEST	\$34,080,500	\$33,292,001	2%
UPCOUNTRY	14	22	-36%	UPCOUNTRY	\$12,671,500	\$18,646,000	-32%
CENTRAL	7	7	0%	NORTH SHORE	\$9,459,000	\$16,090,500	-41%
NORTH SHORE	6	19	-68%	CENTRAL	\$4,103,000	\$4,685,000	-12%
LANAI/MOLOKAI	6	10	-40%	LANAI/MOLOKAI	\$2,504,000	\$2,036,500	23%
EAST	1	9	-89%	EAST	\$1,800,000	\$7,420,000	-76%
TOTAL	70	137	-49%	TOTAL	\$107,458,750	\$267,085,001	-60%

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

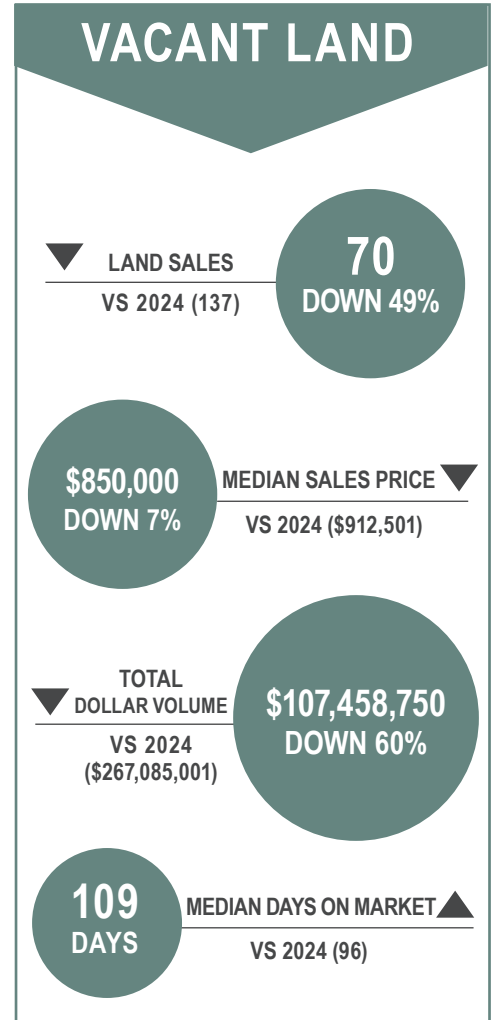
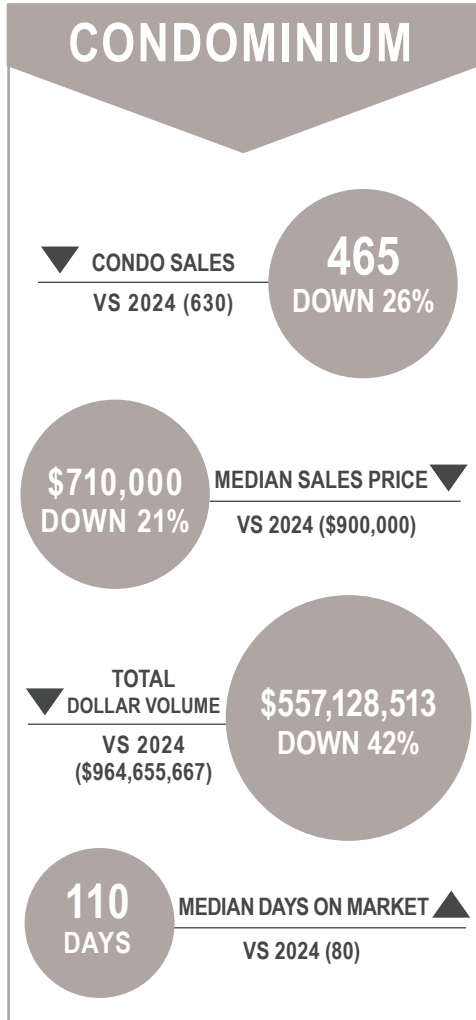
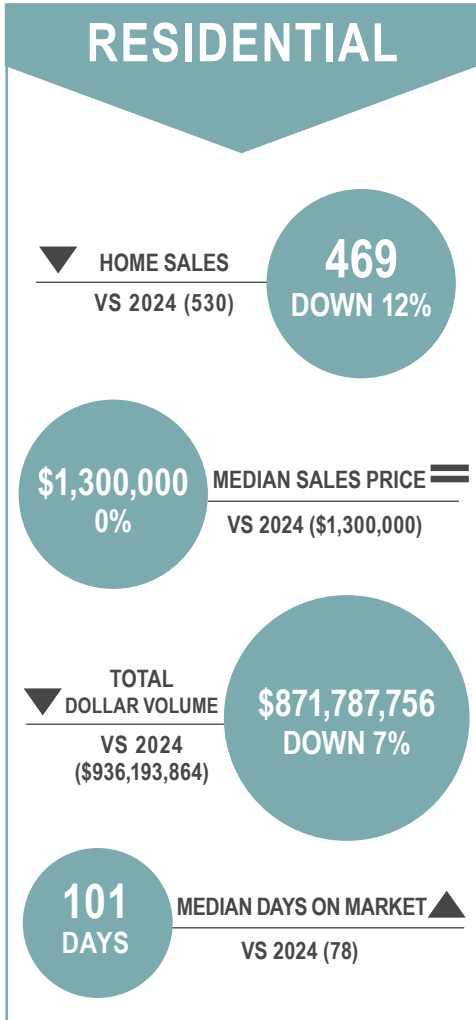


Source:
Realtors Association of Maui
www.RAMaui.com

RESIDENTIAL	
TOP 10 AREAS	
Total Dollar Volume	
Kihei	\$145,434,730
Wailuku	\$107,172,051
Makawao/Olinda/Haliimaile	\$71,726,100
Napili/Kahana/Honokowai	\$67,340,000
Haiku	\$64,945,900
Wailea/Makena	\$61,380,000
Kahului	\$58,889,468
Kaanapali	\$58,270,000
Kula/Ulupalakua/Kanaio	\$55,293,660
Kapalua	\$50,805,000

CONDOMINIUM	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$182,859,304
Kihei	\$134,192,469
Kaanapali	\$75,419,500
Napili/Kahana/Honokowai	\$51,511,650
Kapalua	\$39,349,205
Wailuku	\$30,704,510
Lahaina	\$13,600,000
Sprecklesville/Paia/Kuau	\$12,175,000
Maalaea	\$8,944,900
Molokai	\$3,611,975

VACANT LAND	
TOP 10 AREAS	
Total Dollar Volume	
Wailea/Makena	\$40,205,750
Kaanapali	\$14,825,000
Lahaina	\$13,234,000
Haiku	\$9,459,000
Makawao/Olinda/Haliimaile	\$8,180,000
Kapalua	\$5,536,500
Wailuku	\$4,103,000
Kula/Ulupalakua/Kanaio	\$3,550,000
Molokai	\$2,504,000
Hana	\$1,800,000



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

This information is presented for informational purposes only and is deemed reliable but is not guaranteed.



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 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



Rose Berio • Quinn Brown • Debra Cabradilla • Mary Jo Cabral • Reta Chin • Wendy Gomes • Ceni Kavonueh • Tori LaPollo • Kasei Magata • Mercy Palmer • Trisha Spence-Kinayama • Pam Teal
 10 Experienced Officers | 1 Sales Executive | 343 Years of Combined Experience
 Central: (808) 893-0556 | Upcountry: (808) 573-0110 | West Maui: (808) 561-4960 | 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 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