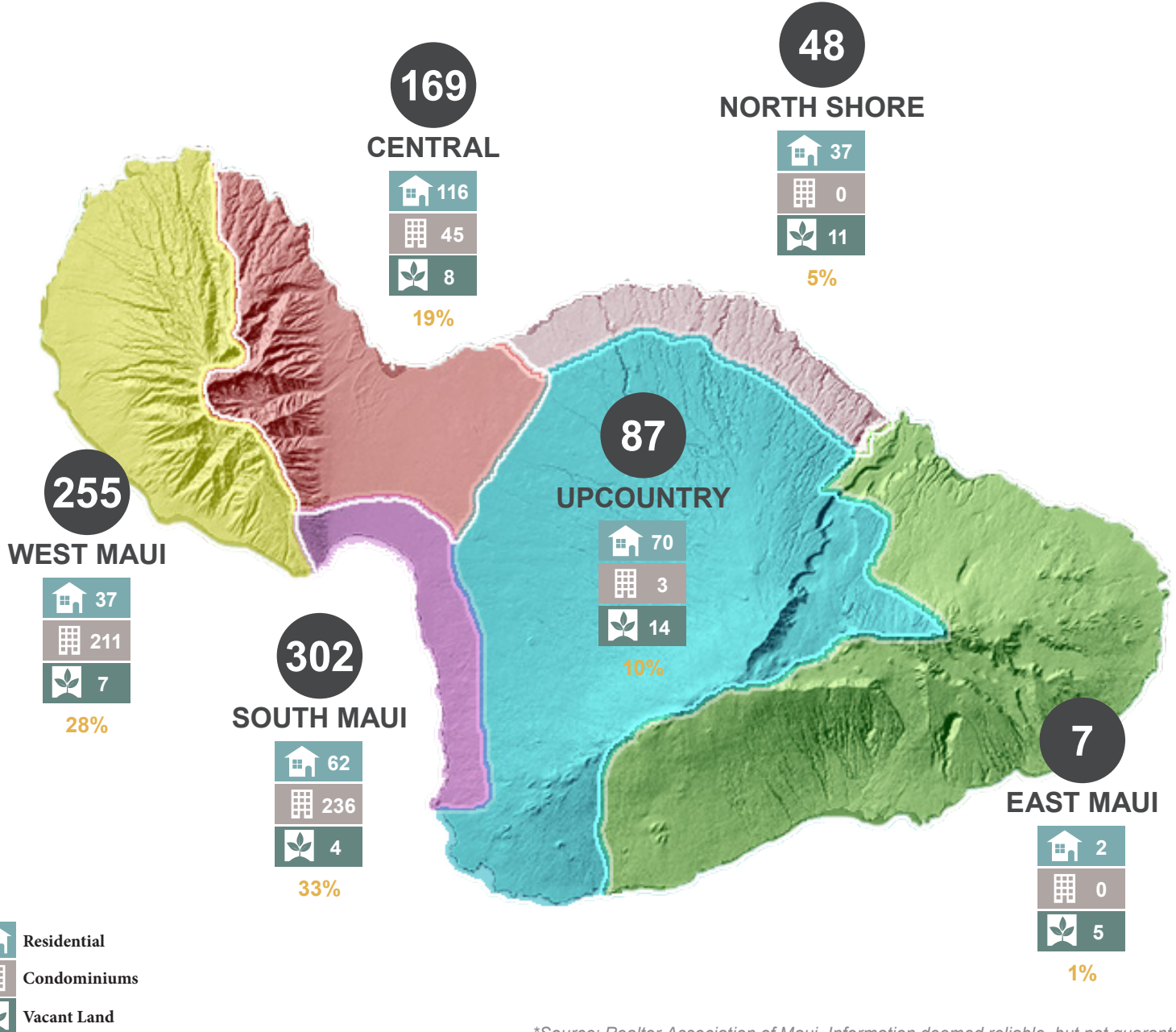


# YTD APRIL 2020

YTD April 2020 vs. YTD April 2019

## A COMPREHENSIVE REPORT ON MAUI REAL ESTATE STATISTICS



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

		% OF CLOSINGS		# OF UNITS RECORDED		MEDIAN PRICE		MEDIAN DAYS ON MARKET
	HOMES	38%		342	▲ 8%	\$762,000	▲ 2%	96
	CONDO	56%		509	▼ -6%	\$569,000	▲ 10%	95
	LAND	6%		54	▼ -4%	\$395,000	▼ -20%	150

YTD TOTAL DOLLAR VOLUME			YTD NUMBER OF UNITS RECORDED		
WEST	\$270,836,523	15%	SOUTH	302	-17%
SOUTH	\$262,229,319	-18%	WEST	255	5%
CENTRAL	\$97,423,583	9%	CENTRAL	169	6%
UPCOUNTRY	\$73,033,308	21%	UPCOUNTRY	87	28%
NORTH SHORE	\$50,732,400	47%	NORTH SHORE	48	9%
LANAI/MOLOKAI	\$15,181,500	90%	LANAI/MOLOKAI	37	37%
EAST	\$6,290,000	-63%	EAST	7	-13%
<b>TOTAL</b>	<b>\$775,726,633</b>	<b>1%</b>	<b>TOTAL</b>	<b>905</b>	<b>-1%</b>

% of Closed Sales by Districts through April 2020  
 Number of Recorded transactions from January 1, 2020 – April 30, 2020

# YTD April 2020 vs. YTD April 2019

Maui Statistical Report • Residential Year to Date Breakdown By Districts

## RESIDENTIAL YEAR-OVER-YEAR

**342**  
TOTAL NUMBER OF SALES  
2020

**8%**

**316**  
TOTAL NUMBER OF SALES  
2019

**\$762,000**  
MEDIAN SALES PRICE  
2020

**2%**

**\$750,000**  
MEDIAN SALES PRICE  
2019

**\$357,262,817**  
TOTAL DOLLAR VOLUME  
2020

**11%**

**\$322,118,042**  
TOTAL DOLLAR VOLUME  
2019

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2020	2019	%Change	2020	2019	%Change	2020	2019	%Change
<b>CENTRAL</b>									
Kahakuloa	0	0	--	--	--	--	\$0	\$0	--
Kahului	39	31	26%	\$662,650	\$660,000	0%	26,108,370	20,610,500	27%
Wailuku	77	66	17%	\$721,825	\$642,000	12%	53,411,263	43,542,239	23%
<b>EAST</b>									
Hana	1	3	-67%	\$895,000	\$786,677	14%	895,000	4,611,677	-81%
Kaupo	0	0	--	--	--	--	\$0	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	1	0	--	\$795,000	--	--	795,000	0	--
<b>NORTH SHORE</b>									
Haiku	32	25	28%	\$951,000	\$808,000	18%	38,767,500	21,825,900	78%
Sprecks/Paia/Kuau	5	6	-17%	\$950,000	\$1,079,063	-12%	5,747,400	7,142,125	-20%
<b>SOUTH</b>									
Kihei	50	52	-4%	\$845,000	\$815,000	4%	57,990,903	46,252,560	25%
Maalaea	0	0	--	--	--	--	\$0	\$0	--
Maui Meadows	4	5	-20%	\$1,215,000	\$1,585,000	-23%	4,805,000	8,335,000	-42%
Wailea/Makena	8	12	-33%	\$2,200,000	\$1,650,000	33%	17,900,000	26,785,450	-33%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	24	18	33%	\$966,250	\$1,115,000	-13%	26,338,908	18,426,500	43%
Makawao/Olinda/Haliimaile	25	21	19%	\$687,500	\$680,000	1%	22,256,050	22,066,129	1%
Pukalani	21	15	40%	\$764,000	\$765,000	0%	15,845,500	12,089,000	31%
<b>WEST</b>									
Kaanapali	9	9	0%	\$2,100,000	\$1,599,000	31%	19,025,005	15,632,000	22%
Kapalua	3	6	-50%	\$2,450,000	\$2,400,000	2%	10,870,000	14,609,020	-26%
Lahaina	13	21	-38%	\$1,180,000	\$874,000	35%	24,198,418	36,144,999	-33%
Napili/Kahana/Honokowai	12	11	9%	\$1,100,000	\$950,000	16%	23,281,000	17,993,743	29%
Olowalu	0	0	--	--	--	--	\$0	\$0	--
<b>LANAI - MOLOKAI</b>									
Lanai	8	1	700%	\$442,500	\$288,000	54%	3,911,000	288,000	1258%
Molokai	10	14	-29%	\$482,500	\$313,000	54%	5,116,500	5,763,200	-11%
<b>MAUI SUMMARY</b>	<b>342</b>	<b>316</b>	<b>8%</b>	<b>\$762,000</b>	<b>\$750,000</b>	<b>2%</b>	<b>\$357,262,817</b>	<b>\$322,118,042</b>	<b>11%</b>

### APRIL 2020 YTD TOTAL DOLLAR VOLUME

DISTRICT	2020	2019	Percentage Change
SOUTH	\$80,695,903	\$81,373,010	-1%
CENTRAL	\$79,519,633	\$64,152,739	24%
WEST	\$77,374,423	\$84,379,762	-8%
UPCOUNTRY	\$64,440,458	\$52,581,629	23%
NORTH SHORE	\$44,514,900	\$28,968,025	54%
LANAI/MOLOKAI	\$9,027,500	\$6,051,200	49%
EAST	\$1,690,000	\$4,611,677	-63%
<b>TOTAL</b>	<b>\$357,262,817</b>	<b>\$322,118,042</b>	<b>11%</b>




### APRIL 2020 YTD NUMBER OF SALES

DISTRICT	2020	2019	Percentage Change
CENTRAL	116	97	20%
UPCOUNTRY	70	54	30%
SOUTH	62	69	-10%
WEST	37	47	-21%
NORTH SHORE	37	31	19%
LANAI/MOLOKAI	18	15	20%
EAST	2	3	-33%
<b>TOTAL</b>	<b>342</b>	<b>316</b>	<b>8%</b>

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

# YTD April 2020 vs. YTD April 2019

Maui Statistical Report • Condominium Year to Date Breakdown By Districts

<b>CONDOMINIUM</b> YEAR-OVER-YEAR	<b>509</b> TOTAL NUMBER OF SALES 2020	 <b>-6%</b>	<b>\$569,000</b> MEDIAN SALES PRICE 2020	 <b>10%</b>	<b>\$390,749,466</b> TOTAL DOLLAR VOLUME 2020	 <b>5%</b>
	<b>543</b> TOTAL NUMBER OF SALES 2019		<b>\$517,000</b> MEDIAN SALES PRICE 2019		<b>\$372,723,995</b> TOTAL DOLLAR VOLUME 2019	

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2020	2019	%Change	2020	2019	%Change	2020	2019	%Change
<b>CENTRAL</b>									
Kahului	15	10	50%	\$140,000	\$150,000	-7%	2,304,500	1,903,750	21%
Wailuku	30	47	-36%	\$400,000	\$529,900	-25%	12,964,950	21,787,345	-41%

<b>EAST</b>									
Hana	0	0	--	--	--	--	\$0	\$0	--

<b>NORTH SHORE</b>									
Haiku	0	0	--	--	--	--	\$0	\$0	--
Sprecks/Paia/Kuau	0	2	-100%	--	\$365,500	--	\$0	\$731,000	-100%

<b>SOUTH</b>									
Kihei	173	223	-22%	\$500,000	\$433,000	16%	101,007,466	119,668,038	-16%
Maalaea	17	13	31%	\$345,000	\$520,000	-34%	6,828,950	6,366,500	7%
Wailea/Makena	46	52	-12%	\$1,025,000	\$1,289,550	-21%	71,452,000	81,244,601	-12%

<b>UPCOUNTRY</b>									
Pukalani	3	1	200%	\$605,000	\$645,000	-6%	1,880,000	645,000	192%

<b>WEST</b>									
Kaanapali	68	41	66%	\$1,175,000	\$930,000	26%	97,504,631	47,906,250	104%
Kapalua	10	19	-47%	\$985,000	\$900,000	9%	14,622,000	31,329,500	-53%
Lahaina	47	37	27%	\$595,000	\$525,000	13%	29,602,547	17,972,396	65%
Napili/Kahana/Honokowai	86	89	-3%	\$499,200	\$437,000	14%	47,132,922	41,754,015	13%

<b>LANAI - MOLOKAI</b>									
Lanai	3	1	200%	\$850,000	\$155,000	448%	3,408,000	155,000	2099%
Molokai	11	8	38%	\$190,000	\$139,500	36%	2,041,500	1,260,600	62%

<b>MAUI SUMMARY</b>	<b>509</b>	<b>543</b>	<b>-6%</b>	<b>\$569,000</b>	<b>\$517,000</b>	<b>10%</b>	<b>\$390,749,466</b>	<b>\$372,723,995</b>	<b>5%</b>
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APRIL 2020 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2020	2019	Percentage Change
WEST	\$188,862,100	138,962,161	36%
SOUTH	\$179,288,416	207,279,139	-14%
CENTRAL	\$15,269,450	23,691,095	-36%
LANAI/MOLOKAI	\$5,449,500	1,415,600	285%
UPCOUNTRY	\$1,880,000	645,000	191%
NORTH SHORE	\$0	731,000	-100%
EAST	\$0	0	~
<b>TOTAL</b>	<b>\$390,749,466</b>	<b>\$372,723,995</b>	<b>5%</b>

APRIL 2020 YTD NUMBER OF SALES			
DISTRICT	2020	2019	Percentage Change
SOUTH	236	288	-18%
WEST	211	186	13%
CENTRAL	45	57	-21%
LANAI/MOLOKAI	14	9	56%
NORTH SHORE	0	2	-100%
UPCOUNTRY	3	1	200%
EAST	0	0	0
<b>TOTAL</b>	<b>509</b>	<b>543</b>	<b>-6%</b>

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

# YTD April 2020 vs. YTD April 2019

Maui Statistical Report • Vacant Land Year to Date Breakdown By Districts

<b>VACANT LAND</b> YEAR-OVER-YEAR	<b>53</b> TOTAL NUMBER OF SALES 2020	<b>-4%</b>	<b>\$395,000</b> MEDIAN SALES PRICE 2020	<b>-20%</b>	<b>\$28,788,350</b> TOTAL DOLLAR VOLUME 2020	<b>-53%</b>
	<b>56</b> TOTAL NUMBER OF SALES 2019		<b>\$495,000</b> MEDIAN SALES PRICE 2019		<b>\$61,056,905</b> TOTAL DOLLAR VOLUME 2019	

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2020	2019	%Change	2020	2019	%Change	2020	2019	%Change
<b>CENTRAL</b>									
Kahakuloa	1	1	0%	\$425,000	\$360,000	18%	\$425,000	\$360,000	18%
Kahului	1	0	--	\$225,000	--	--	\$225,000	\$0	--
Wailuku	6	4	50%	\$337,500	\$312,500	8%	\$1,984,500	\$1,208,330	64%
<b>EAST</b>									
Hana	5	5	0%	\$825,000	\$670,000	23%	\$5,674,000	\$3,717,000	53%
Kaupo	0	0	--	--	--	--	\$0	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	0	0	--	--	--	--	\$0	\$0	--
<b>NORTH SHORE</b>									
Haiku	11	11	0%	\$409,000	\$494,875	-17%	\$6,217,500	\$4,826,375	29%
Sprecks/Paia/Kuau	0	0	--	--	--	--	\$0	\$0	--
<b>SOUTH</b>									
Kihei	3	4	-25%	\$330,000	\$480,850	-31%	\$1,570,000	\$2,369,700	-34%
Maui Meadows	0	1	-100%	--	\$316,000	--	\$0	\$316,000	-100%
Wailea/Makena	1	4	-75%	\$675,000	\$6,918,750	-90%	\$675,000	\$27,837,500	-98%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	11	9	22%	\$395,000	\$485,000	-19%	\$5,482,850	\$4,937,000	11%
Makawao/Olinda/Haliimaile	2	3	-33%	\$430,000	\$400,000	8%	\$860,000	\$1,620,000	-47%
Pukalani	1	1	0%	\$370,000	\$725,000	-49%	\$370,000	\$725,000	-49%
<b>WEST</b>									
Honokohau	0	0	--	--	--	--	\$0	\$0	--
Kaanapali	3	3	0%	\$355,000	\$820,000	-57%	\$1,075,000	\$2,452,500	-56%
Kapalua	2	2	0%	\$800,000	\$1,575,000	-49%	\$1,600,000	\$3,150,000	-49%
Lahaina	2	5	-60%	\$962,500	\$1,650,000	-42%	\$1,925,000	\$7,000,000	-73%
Napili/Kahana/Honokowai	0	0	--	--	--	--	\$0	\$0	--
Olowalu	0	0	--	--	--	--	\$0	\$0	--
<b>LANAI - MOLOKAI</b>									
Lanai	0	0	--	--	--	--	\$0	\$0	--
Molokai	5	3	67%	\$110,000	\$213,750	-49%	\$704,500	\$537,500	31%
<b>MAUI SUMMARY</b>	<b>54</b>	<b>56</b>	<b>-4%</b>	<b>\$395,000</b>	<b>\$495,000</b>	<b>-20%</b>	<b>\$28,788,350</b>	<b>\$61,056,905</b>	<b>-53%</b>

APRIL 2020 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2020	2019	Percentage Change
EAST	\$2,245,000	\$30,523,200	-93%
NORTH SHORE	\$6,712,850	\$7,282,000	-8%
WEST	\$6,217,500	\$4,826,375	29%
UPCOUNTRY	\$5,674,000	\$3,717,000	53%
CENTRAL	\$4,600,000	\$12,602,500	-63%
SOUTH	\$2,634,500	\$1,568,330	68%
LANAI/MOLOKAI	\$704,500	\$537,500	31%
<b>TOTAL</b>	<b>\$28,788,350</b>	<b>\$61,056,905</b>	<b>-53%</b>

APRIL 2020 YTD NUMBER OF SALES			
DISTRICT	2020	2019	Percentage Change
NORTH SHORE	14	13	8%
UPCOUNTRY	11	11	0%
WEST	8	5	60%
EAST	7	10	-30%
LANAI/MOLOKAI	4	9	-56%
SOUTH	5	5	0%
CENTRAL	5	3	67%
<b>TOTAL</b>	<b>54</b>	<b>56</b>	<b>-4%</b>

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

# MAUI DISTRICTS

YTD April 2020 vs. YTD April 2019

# YTD APRIL 2020

## CENTRAL

### HOMES

Number of Sales	116	20%
Total Dollar Transactions	\$79,519,633	24%

### CONDO

Number of Sales	41	-21%
Total Dollar Transactions	\$15,269,450	-36%

### LAND

Number of Sales	8	60%
Total Dollar Transactions	\$2,634,500	68%

## NORTH SHORE

### HOMES

Number of Sales	37	19%
Total Dollar Transactions	\$44,514,900	54%

### CONDO

Number of Sales	0	-100%
Total Dollar Transactions	\$0	-100%

### LAND

Number of Sales	11	0%
Total Dollar Transactions	\$6,712,850	-8%

## WEST MAUI

### HOMES

Number of Sales	37	-21%
Total Dollar Transactions	\$77,374,423	-8%

### CONDO

Number of Sales	211	13%
Total Dollar Transactions	\$188,862,100	36%

### LAND

Number of Sales	7	-30%
Total Dollar Transactions	\$4,600,000	-63%

## EAST MAUI

### HOMES

Number of Sales	2	-33%
Total Dollar Transactions	\$1,690,000	-63%

### CONDO

Number of Sales	0	-100%
Total Dollar Transactions	\$0	-100%

### LAND

Number of Sales	5	67%
Total Dollar Transactions	\$5,674,000	134%

## SOUTH MAUI

### HOMES

Number of Sales	62	-10%
Total Dollar Transactions	\$80,695,903	-1%

### CONDO

Number of Sales	236	-18%
Total Dollar Transactions	\$179,388,416	-14%

### LAND

Number of Sales	4	-56%
Total Dollar Transactions	\$2,245,000	-93%

## UPCOUNTRY

### HOMES




Number of Sales	70	30%
Total Dollar Transactions	\$64,440,458	23%

### CONDO

Number of Sales	3	200%
Total Dollar Transactions	\$1,880,000	191%

### LAND

Number of Sales	14	8%
Total Dollar Transactions	\$6,712,850	-8%

	<b>CENTRAL</b> Kahakuloa, Kahului, Wailuku
	<b>EAST</b> Hana, Kaupo, Kipahulu, Nahiku
	<b>NORTH SHORE</b> Haiku, Sprecklesville/Paia/Kuau

	<b>SOUTH</b> Kihei, Maalaea, Maui Meadows, Wailea/Makena
	<b>UPCOUNTRY</b> Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
	<b>WEST</b> Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai, Olowalu

## RESIDENTIAL

TOP 10 AREAS  
Total Dollar Volume

Kihei	\$57,990,903
Wailuku	\$53,411,263
Haiku	\$38,767,500
Kula/Ulupalakua/Kanaio	\$26,338,908
Kahului	\$26,108,370
Lahaina	\$24,198,418
Napili/Kahana/Honokowai	\$23,281,000
Makawao/Olinda/Haliimaile	\$22,256,050
Kaanapali	\$19,025,005
Wailea/Makena	\$17,900,000

## CONDOMINIUM

TOP 10 AREAS  
Total Dollar Volume

Kihei	\$101,007,466
Kaanapali	\$97,504,631
Wailea/Makena	\$71,452,000
Napili/Kahana/Honokowai	\$47,132,922
Lahaina	\$29,602,547
Kapalua	\$14,622,000
Wailuku	\$12,964,950
Maalaea	\$6,828,950
Lanai	\$3,408,000
Kahului	\$2,304,500

## VACANT LAND

TOP 10 AREAS  
Total Dollar Volume

Haiku	\$6,217,500
Hana	\$5,674,000
Kula/Ulupalakua/Kanaio	\$5,482,850
Wailuku	\$1,984,500
Lahaina	\$1,925,000
Kapalua	\$1,600,000
Kihei	\$1,570,000
Kaanapali	\$1,075,000
Makawao/Olinda/Haliimaile	\$860,000
Molokai	\$704,500

## 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 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 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 November, 2018

## MAUI COUNTY Real Property Tax Rates

For Fiscal Year: July 1, 2019 through June 30, 2020 Per \$1,000 of net taxable assessed valuation

Homeowner (After Homeowner's Exemption)	\$2.90
Residential	\$5.60
Apartment	\$6.31
Commercial	\$7.39
Industrial	\$7.48
Agricultural	\$5.94
Conservation	\$6.43
Hotel/Resort	\$11.00
Time Share	\$14.40
Commercial Residential	\$4.60
Short Term Rental	\$10.75

### Important Dates

- ▶ **December 31** – Deadline for filing exemption claims and ownership documents which affect the tax year
- ▶ **August 20** – First half year tax payments due
- ▶ **February 20** – Second half year tax payments due

### Classification

- ▶ Property is classified based upon its highest and best use.
- ▶ Properties receiving homeowner exemptions, condominiums, permitted bed and breakfasts and permitted transient vacation rentals are exceptions.
- ▶ Properties which have been granted a homeowner exemption are classified as Homeowner.
- ▶ Condominiums are classified upon consideration of their actual use (Apartment, Commercial, Hotel / Resort, Timeshare, Homeowner).
- ▶ Properties which have been granted a bed and breakfast permit, a transient vacation rental permit, or a conditional permit to operate a transient vacation rental are classified as Commercialized Residential.

\*\*Go to <https://www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes>

### HONOLULU COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per \$1,000
Agriculture	\$5.70
Agriculture Vacant	\$8.50
Commercial	\$12.40
Hotel/Resort	\$13.90
Industrial	\$12.40
Preservation	\$5.70
Public Service	\$0.00
Residential (Principal Resident)	\$3.50
Residential A (Less than \$1m)	\$4.50
Residential A (Over \$1M)	\$10.50

### HAWAI'I COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per \$1,000
Affordable Renting Housing	\$6.15
Agriculture/Native Forest	\$9.35
Apartment	\$11.70
Commercial	\$10.70
Conservation	\$11.55
Homeowner	\$6.15
Hotel/Resort	\$11.55
Industrial	\$10.70
Residential	\$11.10

### KAUAI COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per \$1,000
Agriculture	\$6.75
Commercial	\$8.10
Commercial Home Use	\$5.05
Conservation	\$6.75
Homestead	\$3.05
Hotel/Resort	\$10.85
Industrial	\$8.10
Residential	\$6.05
Residential Investor	\$8.05
Vacation Rental	\$9.85