



Fidelity National Title
& ESCROW OF HAWAII

2020-2021

MAUI COUNTY REAL PROPERTY TAX RATES

For Fiscal Year: July 1, 2020 through June 30, 2021. Per \$1,000 of net taxable assessed valuation.
New Tiered-rated system.

OWNER OCCUPIED

- \$2.51 for Tier 1 (up to \$800,000)
- \$2.56 for Tier 2 (\$800,001 to \$1,500,000)
- \$2.61 for Tier 3 (more than \$1,500,000)

NON-OWNER OCCUPIED

- \$5.45 for Tier 1 (up to \$800,000)
 - \$6.05 for Tier 2 (\$800,001 to \$1,500,000)
 - \$6.90 for Tier 3 (more than \$1,500,000)
- | | |
|------------------------------|---------------------|
| • Apartment | \$5.55 |
| • Commercial | \$6.29 |
| | for all three tiers |
| • Industrial | \$7.20 |
| • Agricultural | \$5.94 |
| • Conservation | \$6.43 |
| • Hotel and Resort | \$10.70 |
| • Timeshare | \$14.40 |
| • Short-term rental | \$11.08 |
| | for all three tiers |
| • Commercialized residential | \$4.40 |

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 Owner Occupied.
- ▶ Condominiums are classified upon consideration of their actual use (Non-Owner Occupied, Commercial, Short Term Rental, Timeshare, Owner Occupied).
- ▶ 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>

Visit us online at www.FidelityMaui.com

