

# Maui County REAL PROPERTY TAX RATES

**All rates are per \$1,000 of net taxable assessed valuation.**

Owner Occupied – Tier 1 up to \$1m	\$2.00
Owner Occupied – Tier 2 more than \$1,000,001 - \$3m	\$2.10
Owner Occupied – Tier 3 more than \$3m	\$2.71
Non-Owner Occupied – Tier 1 up to \$1m	\$5.85
Non-Owner Occupied - Tier 2 more than \$1,000,001 - \$4.5m	\$8.00
Non-Owner Occupied – Tier 3 more than \$4.5m	\$12.50
Apartment	\$3.50
Hotel and resort	\$11.75
Time share	\$14.60
Agricultural	\$5.74
Short-Term Rental - Tier 1 up to \$1m	\$11.85
Short-Term Rental - Tier 2 more than \$1,000,001 - \$3m	\$11.85
Short-Term Rental - Tier 3 more than \$3m	\$11.85
Conservation	\$6.43
Commercial	\$6.05
Industrial	\$7.05
Commercial residential	\$4.40
<b>*Long-Term Rental – Tier 1 up to \$1m</b>	<b>\$3.00</b>
<b>*Long-Term Rental – Tier 2 more than \$1,000,001 - \$3m</b>	<b>\$5.00</b>
<b>*Long-Term Rental – Tier 3 more than \$3m</b>	<b>\$8.00</b>

\*NEW CLASSIFICATION

## FISCAL YEAR

**July 1, 2022 to June 30, 2023**

### Real Property Tax Due Dates:

<b>Aug 20, 2022</b>	1st half of fiscal year tax payment due
<b>Dec 31, 2022</b>	Deadline for filing exemption claims & ownership documents
<b>Feb 20, 2023</b>	2nd half of fiscal year tax payment due

**For Info On Classifications Visit:**

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

Central 808-893-0556 | Upcountry 808-573-0110  
West Maui 808-661-4960 | South Maui 808-891-2404

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