

## HOW TO CALCULATE REAL PROPERTY TAXES

1. Obtain the **Tax Class** and **Total Net Taxable Value** for the parcel from [mauipropertytax.com](http://mauipropertytax.com) under Assessment Information.

Assessment Information

Show Historical Assessments

Year	Tax Class	Market Land Value	Agricultural Land Value	Assessed Land	Building Value	Total Assessed Value	Total Exemption Value	Total Net Taxable Value
2024	OWNER-OCCUPIED/HOMEOWNER	\$1,749,000	\$0	\$1,749,000	\$3,585,800	\$5,334,800	\$300,000	\$5,034,800

How to calculate real property taxes

2. Obtain the tax rate from the budget ordinance or tax rate resolution at [mauicounty.gov](http://mauicounty.gov) [Classification for Tax Rate Purposes](#).

# Resolution

No. 24-78, PD1

ADOPTING THE REAL PROPERTY TAX RATES  
FOR THE COUNTY OF MAUI,  
EFFECTIVE JULY 1, 2024

BE IT RESOLVED by the Council of the County of Maui:

1. That, in accordance with Sections 3.48.565 through 3.48.575, Maui County Code, the real property tax rates per one thousand dollars of net taxable assessed valuation for each class of real property, effective July 1, 2024, are proposed as follows:

CLASSIFICATION (and property valuation, if applicable)	RANGE OF TAX RATES	Resolution No. <u>24-78, PD1</u>
A. Owner-occupied		
Tier 1: up to \$1,000,000	\$1.80	H. Agricultural \$5.74
Tier 2: \$1,000,001 to \$3,000,000	\$2.00	I. Conservation \$6.43
Tier 3: more than \$3,000,000	\$3.25	J. Commercial \$6.05
B. Non-owner-occupied		K. Industrial \$7.05
Tier 1: up to \$1,000,000	\$5.87	
Tier 2: \$1,000,001 to \$3,000,000	\$8.50	L. Commercialized residential
Tier 3: more than \$3,000,000	\$14.00	Tier 1: up to \$1,000,000 \$4.00
C. Apartment	\$3.50	Tier 2: \$1,000,001 to \$3,000,000 \$5.00
D. Hotel and resort	\$11.75	Tier 3: more than \$3,000,000 \$8.00
E. Time share	\$14.60	
F. TVR-STRH		2. That certified copies of this Resolution be transmitted to the Mayor and the Acting Director of Finance.
Tier 1: up to \$1,000,000	\$12.50	
Tier 2: \$1,000,001 to \$3,000,000	\$13.50	
Tier 3: more than \$3,000,000	\$15.00	
G. Long-term rental		
Tier 1: up to \$1,000,000	\$3.00	
Tier 2: \$1,000,001 to \$3,000,000	\$5.00	
Tier 3: more than \$3,000,000	\$8.00	

APPROVED AS TO FORM AND LEGALITY:



Deputy Corporation Counsel  
County of Maui

bfd:2025lgt.rprates.rpratesreso(FY25)

For 2024, there are five tiered classes. (Owner-occupied, Non-owner-occupied, TVR-STRH, Long-term rental and Commercialized residential) The tax calculations are based on tiered values and tiered rates.

## OWNER-OCCUPIED

### EXAMPLE 1 - \$5,034,800 Net Taxable Value - All tiers are triggered

TOTAL NET TAXABLE VALUE



\$5,034,800

Owner-Occupied Tiers & Rates		
\$0	\$1,000,000	\$1.80
\$1,000,001	\$3,000,000	\$2.00
\$3,000,001	+	\$3.25
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$1.80	$(\$1,000,000/1,000)*\$1.80$	\$1,800.00
VALUE APPLIED TO TIER 2	\$2,000,000	\$2.00	$(\$2,000,000/1,000)*\$2.00$	\$4,000.00
VALUE APPLIED TO TIER 3	\$2,034,800	\$3.25	$(\$2,034,800/1,000)*\$3.25$	\$6,613.10
<b>ANNUAL PROPERTY TAX BILL</b>				<b>\$12,413.10</b>

### EXAMPLE 2 - \$3,000,000 Net Taxable Value - Two tiers are triggered

TOTAL NET TAXABLE VALUE



\$3,000,000

Owner-Occupied Tiers & Rates		
\$0	\$1,000,000	\$1.80
\$1,000,001	\$3,000,000	\$2.00
\$3,000,001	+	\$3.25
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$1.80	$(\$1,000,000/1,000)*\$1.80$	\$1,800.00
VALUE APPLIED TO TIER 2	\$2,000,000	\$2.00	$(\$2,000,000/1,000)*\$2.00$	\$4,000.00
VALUE APPLIED TO TIER 3	0	\$3.25	$(\$0/1,000)*\$3.25$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b>\$5,800.00</b>

### EXAMPLE 3 - \$1,000,000 Net Taxable Value - One tier is triggered

TOTAL NET TAXABLE VALUE



\$1,000,000

Owner-Occupied Tiers & Rates		
\$0	\$1,000,000	\$1.80
\$1,000,001	\$3,000,000	\$2.00
\$3,000,001	+	\$3.25
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$1.80	$(\$1,000,000/1,000)*\$1.80$	\$1,800.00
VALUE APPLIED TO TIER 2	0	\$2.00	$(\$0/1,000)*\$2.00$	\$0.00
VALUE APPLIED TO TIER 3	0	\$3.25	$(\$0/1,000)*\$3.25$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b>\$1,800.00</b>

### EXAMPLE 4 - \$166,600 Net Taxable Value - Minimum Tax Bill

TOTAL NET TAXABLE VALUE



\$166,600

Owner-Occupied Tiers & Rates		
\$0	\$1,000,000	\$1.80
\$1,000,001	\$3,000,000	\$2.00
\$3,000,001	+	\$3.25
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$166,600	\$1.80	$(\$166,600/1,000)*\$1.80$	\$300.00
VALUE APPLIED TO TIER 2	0	\$2.00	$(\$0/1,000)*\$2.00$	\$0.00
VALUE APPLIED TO TIER 3	0	\$3.25	$(\$0/1,000)*\$3.25$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b>\$300.00</b>

## NON-OWNER-OCCUPIED

### • EXAMPLE 1 - \$3,100,000 Net Taxable Value - All tiers are triggered

ENTER NET TAXABLE VALUE

↓  
\$3,100,000

Non-Owner-Occupied Tiers & Rates		
\$0	\$1,000,000	\$5.87
\$1,000,001	\$3,000,000	\$8.50
\$3,000,001	+	\$14.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$5.87	$(\$1,000,000/1,000)*\$5.87$	\$5,870.00
VALUE APPLIED TO TIER 2	\$2,000,000	\$8.50	$(\$2,000,000/1,000)*\$8.50$	\$17,000.00
VALUE APPLIED TO TIER 3	\$100,000	\$14.00	$(\$100,000/1,000)*\$14.00$	\$1,400.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b><u>\$24,270.00</u></b>

### • EXAMPLE 2 - \$3,000,000 Net Taxable Value - Two tiers are triggered

ENTER NET TAXABLE VALUE

↓  
\$3,000,000

Non-Owner-Occupied Tiers & Rates		
\$0	\$1,000,000	\$5.87
\$1,000,001	\$3,000,000	\$8.50
\$3,000,001	+	\$14.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$5.87	$(\$1,000,000/1,000)*\$5.87$	\$5,870.00
VALUE APPLIED TO TIER 2	\$2,000,000	\$8.50	$(\$2,000,000/1,000)*\$8.50$	\$17,000.00
VALUE APPLIED TO TIER 3	0	\$14.00	$(\$0/1,000)*\$14.00$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b><u>\$22,870.00</u></b>

### • EXAMPLE 2 - \$1,000,000 Net Taxable Value - One tier is triggered

ENTER NET TAXABLE VALUE

↓  
\$1,000,000

Non-Owner-Occupied Tiers & Rates		
\$0	\$1,000,000	\$5.87
\$1,000,001	\$3,000,000	\$8.50
\$3,000,001	+	\$14.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$5.87	$(\$1,000,000/1,000)*\$5.87$	\$5,870.00
VALUE APPLIED TO TIER 2	0	\$8.50	$(\$0/1,000)*\$8.50$	\$0.00
VALUE APPLIED TO TIER 3	0	\$14.00	$(\$0/1,000)*\$14.00$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b><u>\$5,870.00</u></b>

### • EXAMPLE 4 - \$51,100 Net Taxable Value - Minimum Tax Bill

ENTER NET TAXABLE VALUE

↓  
\$51,100

Non-Owner-Occupied Tiers & Rates		
\$0	\$1,000,000	\$5.87
\$1,000,001	\$3,000,000	\$8.50
\$3,000,001	+	\$14.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$51,100	\$5.87	$(\$51,100/1,000)*\$5.87$	\$300.00
VALUE APPLIED TO TIER 2	0	\$8.50	$(\$0/1,000)*\$8.50$	\$0.00
VALUE APPLIED TO TIER 3	0	\$14.00	$(\$0/1,000)*\$14.00$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b><u>\$300.00</u></b>

## LONG-TERM RENTAL

### • EXAMPLE 1 - \$3,100,000 Net Taxable Value - All tiers are triggered

ENTER NET TAXABLE VALUE

↓  
\$3,100,000

Long-term Rental Tiers & Rates		
\$0	\$1,000,000	\$3.00
\$1,000,001	\$3,000,000	\$5.00
\$3,000,001	+	\$8.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$3.00	$(\$1,000,000/1,000)*\$3.00$	\$3,000.00
VALUE APPLIED TO TIER 2	\$2,000,000	\$5.00	$(\$2,000,000/1,000)*\$5.00$	\$10,000.00
VALUE APPLIED TO TIER 3	\$100,000	\$8.00	$(\$100,000/1,000)*\$8.00$	\$800.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b>\$13,800.00</b>

### • EXAMPLE 2 - \$3,000,000 Net Taxable Value - Two tiers are triggered

ENTER NET TAXABLE VALUE

↓  
\$3,000,000

Long-term Rental Tiers & Rates		
\$0	\$1,000,000	\$3.00
\$1,000,001	\$3,000,000	\$5.00
\$3,000,001	+	\$8.00
MINIMUM TAX		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$3.00	$(\$1,000,000/1,000)*\$3.00$	\$3,000.00
VALUE APPLIED TO TIER 2	\$2,000,000	\$5.00	$(\$2,000,000/1,000)*\$5.00$	\$10,000.00
VALUE APPLIED TO TIER 3	0	\$8.00	$(\$0/1,000)*\$8.00$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b>\$13,000.00</b>

### • EXAMPLE 2 - \$1,000,000 Net Taxable Value - One tier is triggered

ENTER NET TAXABLE VALUE

↓  
\$1,000,000

Long-term Rental Tiers & Rates		
\$0	\$1,000,000	\$3.00
\$1,000,001	\$3,000,000	\$5.00
\$3,000,001	+	\$8.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$3.00	$(\$1,000,000/1,000)*\$3.00$	\$3,000.00
VALUE APPLIED TO TIER 2	0	\$5.00	$(\$0/1,000)*\$5.00$	\$0.00
VALUE APPLIED TO TIER 3	0	\$8.00	$(\$0/1,000)*\$8.00$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b>\$3,000.00</b>

### • EXAMPLE 4 - \$100,000 Net Taxable Value - Minimum Tax Bill

ENTER NET TAXABLE VALUE

↓  
\$100,000

Long-term Rental Tiers & Rates		
\$0	\$1,000,000	\$3.00
\$1,000,001	\$3,000,000	\$5.00
\$3,000,001	+	\$8.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$100,000	\$3.00	$(\$100,000/1,000)*\$3.00$	\$300.00
VALUE APPLIED TO TIER 2	0	\$5.00	$(\$0/1,000)*\$5.00$	\$0.00
VALUE APPLIED TO TIER 3	0	\$8.00	$(\$0/1,000)*\$8.00$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b>\$300.00</b>

## TVR-STRH

### • EXAMPLE 1 - \$3,100,000 Net Taxable Value - All tiers are triggered

ENTER NET TAXABLE VALUE

↓  
\$3,100,000

TVR-STRH Tiers & Rates		
\$0	\$1,000,000	\$12.50
\$1,000,001	\$3,000,000	\$13.50
\$3,000,001	+	\$15.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$12.50	$(\$1,000,000/1,000)*\$12.50$	\$12,500.00
VALUE APPLIED TO TIER 2	\$2,000,000	\$13.50	$(\$2,000,000/1,000)*\$13.50$	\$27,000.00
VALUE APPLIED TO TIER 3	\$100,000	\$15.00	$(\$100,000/1,000)*\$15.00$	\$1,500.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b><u>\$41,000.00</u></b>

### • EXAMPLE 2 - \$3,000,000 Net Taxable Value - Two tiers are triggered

ENTER NET TAXABLE VALUE

↓  
\$3,000,000

TVR-STRH Tiers & Rates		
\$0	\$1,000,000	\$12.50
\$1,000,001	\$3,000,000	\$13.50
\$3,000,001	+	\$15.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$12.50	$(\$1,000,000/1,000)*\$12.50$	\$12,500.00
VALUE APPLIED TO TIER 2	\$2,000,000	\$13.50	$(\$2,000,000/1,000)*\$13.50$	\$27,000.00
VALUE APPLIED TO TIER 3	0	\$15.00	$(\$0/1,000)*\$15.00$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b><u>\$39,500.00</u></b>

### • EXAMPLE 3 - \$1,000,000 Net Taxable Value - One tier is triggered

ENTER NET TAXABLE VALUE

↓  
\$1,000,000

TVR-STRH Tiers & Rates		
\$0	\$1,000,000	\$12.50
\$1,000,001	\$3,000,000	\$13.50
\$3,000,001	+	\$15.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$12.50	$(\$1,000,000/1,000)*\$12.50$	\$12,500.00
VALUE APPLIED TO TIER 2	0	\$13.50	$(\$0/1,000)*\$13.50$	\$0.00
VALUE APPLIED TO TIER 3	0	\$15.00	$(\$0/1,000)*\$15.00$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b><u>\$12,500.00</u></b>

### • EXAMPLE 4 - \$24,000 Net Taxable Value - Minimum Tax Bill

ENTER NET TAXABLE VALUE

↓  
\$24,000

TVR-STRH Tiers & Rates		
\$0	\$1,000,000	\$12.50
\$1,000,001	\$3,000,000	\$13.50
\$3,000,001	+	\$15.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$24,000	\$12.50	$(\$24,000/1,000)*\$12.50$	\$300.00
VALUE APPLIED TO TIER 2	0	\$13.50	$(\$0/1,000)*\$13.50$	\$0.00
VALUE APPLIED TO TIER 3	0	\$15.00	$(\$0/1,000)*\$15.00$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b><u>\$300.00</u></b>

## COMMERCIALIZED RESIDENTIAL

### • EXAMPLE 1 - \$3,100,000 Net Taxable Value - All tiers are triggered

ENTER NET TAXABLE VALUE

↓  
\$3,100,000

Commercialized Residential		
\$0	\$1,000,000	\$4.00
\$1,000,001	\$3,000,000	\$5.00
\$3,000,001	+	\$8.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$4.00	$(\$1,000,000/1,000)*\$4.00$	\$4,000.00
VALUE APPLIED TO TIER 2	\$2,000,000	\$5.00	$(\$2,000,000/1,000)*\$5.00$	\$10,000.00
VALUE APPLIED TO TIER 3	\$100,000	\$8.00	$(\$100,000/1,000)*\$8.00$	\$800.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b><u>\$14,800.00</u></b>

### • EXAMPLE 2 - \$3,000,000 Net Taxable Value - Two tiers are triggered

ENTER NET TAXABLE VALUE

↓  
\$3,000,000

Commercialized Residential		
\$0	\$1,000,000	\$4.00
\$1,000,001	\$3,000,000	\$5.00
\$3,000,001	+	\$8.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$4.00	$(\$1,000,000/1,000)*\$4.00$	\$4,000.00
VALUE APPLIED TO TIER 2	\$2,000,000	\$5.00	$(\$2,000,000/1,000)*\$5.00$	\$10,000.00
VALUE APPLIED TO TIER 3	0	\$8.00	$(\$0/1,000)*\$8.00$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b><u>\$14,000.00</u></b>

### • EXAMPLE 3 - \$1,000,000 Net Taxable Value - One tier is triggered

ENTER NET TAXABLE VALUE

↓  
\$1,000,000

Commercialized Residential		
\$0	\$1,000,000	\$4.00
\$1,000,001	\$3,000,000	\$5.00
\$3,000,001	+	\$8.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$1,000,000	\$4.00	$(\$1,000,000/1,000)*\$4.00$	\$4,000.00
VALUE APPLIED TO TIER 2	0	\$5.00	$(\$0/1,000)*\$5.00$	\$0.00
VALUE APPLIED TO TIER 3	0	\$8.00	$(\$0/1,000)*\$8.00$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b><u>\$4,000.00</u></b>

### • EXAMPLE 4 - \$75,000 Net Taxable Value - Minimum Tax Bill

ENTER NET TAXABLE VALUE

↓  
\$75,000

Commercialized Residential		
\$0	\$1,000,000	\$4.00
\$1,000,001	\$3,000,000	\$5.00
\$3,000,001	+	\$8.00
Minimum Tax		\$300

		TAX RATE	CALCULATION	TAX OWED
VALUE APPLIED TO TIER 1	\$75,000	\$4.00	$(\$75,000/1,000)*\$4.00$	\$300.00
VALUE APPLIED TO TIER 2	0	\$5.00	$(\$0/1,000)*\$5.00$	\$0.00
VALUE APPLIED TO TIER 3	0	\$8.00	$(\$0/1,000)*\$8.00$	\$0.00
<b>ANNUAL PROPERTY TAX BILL</b>				<b><u>\$300.00</u></b>

For *non-tiered* class (**Apartment, Commercial, Industrial, Agricultural, Conservation, Hotel and Resort, Time Share**), the tax calculation is:

Assessment Information							
<a href="#">Show Historical Assessments</a>							
Year	Tax Class	Market Land Value	Agricultural Land Value	Assessed Land	Building Value	Total Assessed Value	Total Exemption Value
2024	HOTEL / RESORT	\$103,117,400	\$0	\$103,117,400	\$326,043,400	\$429,160,800	\$0
							Total Net Taxable Value
							\$429,160,800

[How to calculate real property taxes](#)

- Divide the total net taxable value by 1,000 and multiply by the corresponding tax rate to calculate your real property taxes.

TOTAL NET TAXABLE VALUE	TAX RATE	CALCULATION	TAX OWED
\$429,160,800	\$11.75	$(\$429,160,800/1,000)*\$11.75$	\$5,042,639.40

### \*\*\* IMPORTANT NOTE \*\*\*

Each individual parcel of real property taxable under MCC 3.48 is subject to a minimum real property tax as set forth in the annual budget, except for the properties listed in

[Section 3.48.590](#).