Maui County REAL PROPERTY TAX RATES

Classification	Rate
Owner-Occupied Tier 1: Up to $1.5 Million	$1.65
Owner-Occupied Tier 2: $1,500,001 to $4.5 Million	$1.80
Owner-Occupied Tier 3: More Than $4.5 Million	$5.00
Non-Owner-Occupied Tier 1: Up to $1 Million	$6.25
Non-Owner-Occupied Tier 2: $1,000,001 to $2.5 Million	$9.00
Non-Owner-Occupied Tier 3: More Than $2.5 Million	$17.00
Apartment	$3.50
Hotel And Resort	$11.80
Time Share	$14.90
TVR-STRH Tier 1: Up to $900,000	$13.00
TVR-STRH Tier 2: $900,001 to $3 Million	$15.00
TVR-STRH Tier 3: More Than $3 Million	$17.00
Long-Term Rental Tier 1: Up to $1.5 Million	$2.90
Long-Term Rental Tier 2: $1,500,001 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 $1.5 Million	$2.25
Commercial Residential Tier 2: $1,500,001 to $3 Million	$3.50
Commercial Residential Tier 3: More Than $3 Million	$10.00

For Info On Classifications Visit: **https://www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes**

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

FISCAL YEAR
July 1, 2026 to June 30, 2027

REAL PROPERTY TAX DUE DATES

AUG 20 2026 — 1st half of fiscal year tax payment due

DEC 31 2026 — Deadline for filing exemption claims & ownership documents

FEB 20 2027 — 2nd half of fiscal year tax payment due

JUN 30 2027 — Deadline for filing exemption claims & ownership documents

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