

HOW TO CALCULATE REAL PROPERTY TAXES

1. Obtain the total net taxable value for the parcel from mauipropertytax.com under Assessment Information.

Assessment Information						
Show Historical Assessments						
Year	Tax Class	Market Land Value	Agricultural Land Value	Total Assessed Value	Total Exemption Value	Total Net Taxable Value
2020	NON-OWNER-OCCUPIED/RESIDENTIAL	\$29,997,500	\$0	\$35,583,100	\$0	\$35,583,100

2. Obtain the tax class for the parcel from mauipropertytax.com under Assessment Information.

Assessment Information						
Show Historical Assessments						
Year	Tax Class	Market Land Value	Agricultural Land Value	Total Assessed Value	Total Exemption Value	Total Net Taxable Value
2020	NON-OWNER-OCCUPIED/RESIDENTIAL	\$29,997,500	\$0	\$35,583,100	\$0	\$35,583,100

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

CLASSIFICATION (and property valuation, if applicable)	LAND AND BUILDING (per \$1,000) TAX RATES
A. Non Owner Occupied	
Tier 1: up to \$800,000	\$5.45
Tier 2: \$800,001 to \$1,500,000	\$6.05
Tier 3: more than \$1,500,000	\$6.90
B. Apartment	\$5.55
C. Commercial	
Tier 1: up to \$800,000	\$6.29
Tier 2: \$800,001 to \$1,500,000	\$6.29
Tier 3: more than \$1,500,000	\$6.29
D. Industrial	\$7.20
E. Agricultural	\$5.94
F. Conservation	\$6.43
G. Hotel and Resort	\$10.70
H. Time Share	\$14.40
I. Short-Term Rental	
Tier 1: up to \$800,000	\$11.08
Tier 2: \$800,001 to \$1,500,000	\$11.08
Tier 3: more than \$1,500,000	\$11.08
J. Owner-Occupied	
Tier 1: up to \$800,000	\$2.51
Tier 2: \$800,001 to \$1,500,000	\$2.56
Tier 3: more than \$1,500,000	\$2.61
K. Commercialized Residential	\$4.40

2) OWNER OCCUPED

- **EXAMPLE #1** = \$2,500,000 Net Taxable Value – All tiers are triggered

TOTAL ASSESSED VALUE AFTER HOME OWNER EXEMPTION				Owner Occupied Rates & Tiers		
↓				\$0	\$800,000	\$2.51
\$2,500,000				\$800,001	\$1,500,000	\$2.56
				\$1,500,001	+	\$2.61
Net Taxable Value		Tax Rate	Calculation	Tax Owed		
VALUE APPLIED TO TIER 1	\$800,000	\$2.51	$(\$800,000/1000) * \2.51	\$2,008.00		
VALUE APPLIED TO TIER 2	\$700,000	\$2.56	$(\$700,000/1000) * \2.56	\$1,792.00		
VALUE APPLIED TO TIER 3	\$1,000,000	\$2.61	$(\$1,000,000/1000) * \2.61	\$2,610.00		
ANNUAL PROPERTY TAX BILL				\$6,410.00		

- **EXAMPLE #2** = \$1,200,000 Net Taxable Value – Two tiers are triggered

NET TAXABLE VALUE (AFTER HOME OWNER EXEMPTION)				Owner Occupied Rates & Tiers		
↓				\$0	\$800,000	\$2.51
\$1,200,000				\$800,001	\$1,500,000	\$2.56
				\$1,500,001	+	\$2.61
NET TAXABLE VALUE		TAX RATE	CALCULATION	TAX OWED		
VALUE APPLIED TO TIER 1	\$800,000	\$2.51	$(\$800,000/1000) * 2.51$	\$2,008.00		
VALUE APPLIED TO TIER 2	\$400,000	\$2.56	$(\$400,000/1000) * 2.56$	\$1,024.00		
VALUE APPLIED TO TIER 3	0	\$2.61	$(\$0/1000) * 2.61$	\$0.00		
ANNUAL PROPERTY TAX BILL				\$3,032.00		

- **EXAMPLE #3** = \$500,000 Net Taxable Value – One tier is triggered

NET TAXABLE VALUE (AFTER HOME OWNER EXEMPTION)				Owner Occupied Rates & Tiers		
↓				\$0	\$800,000	\$2.51
\$500,000				\$800,001	\$1,500,000	\$2.56
				\$1,500,001	+	\$2.61
NET TAXABLE VALUE		TAX RATE	CALCULATION	TAX OWED		
VALUE APPLIED TO TIER 1	\$500,000	\$2.51	$(\$500,000/1000) * 2.51$	\$1,255.00		
VALUE APPLIED TO TIER 2	0	\$2.56	$(\$0/1000) * 2.56$	\$0.00		
VALUE APPLIED TO TIER 3	0	\$2.61	$(\$0/1000) * 2.61$	\$0.00		
ANNUAL PROPERTY TAX BILL				\$1,255.00		

- **EXAMPLE #4** = \$157,000 Net Taxable Value – Minimum Bill

NET TAXABLE VALUE (AFTER HOME OWNER EXEMPTION)				Owner Occupied Rates & Tiers		
↓				\$0	\$800,000	\$2.51
\$157,000				\$800,001	\$1,500,000	\$2.56
				\$1,500,001	+	\$2.61
NET TAXABLE VALUE		TAX RATE	CALCULATION	TAX OWED		
VALUE APPLIED TO TIER 1	\$157,000	\$2.51	$(\$157,000/1000) * 2.51$	\$400.00		
VALUE APPLIED TO TIER 2	0	\$2.56	$(\$0/1000) * 2.56$	\$0.00		
VALUE APPLIED TO TIER 3	0	\$2.61	$(\$0/1000) * 2.61$	\$0.00		
ANNUAL PROPERTY TAX BILL				\$400.00		

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

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
2020	INDUSTRIAL	\$42,422,000	\$0	\$42,422,000	\$16,386,500	\$58,808,500	\$0	\$58,808,500

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

		TAX RATE	COMPUTATION	TAX
Total Net Taxable Value	\$ 58,808,500	\$7.20	$(58,808,500/1,000) \times \7.20	\$ 423,421.20

***** 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](#).