

MAUI RESIDENTIAL STATISTICS



YEAR END 2018

Year End 2018 vs Year End 2017

RESIDENTIAL

\$710,000 (+2%)
Median Sales Price

\$1,023,331 (0%)
Average Sales Price

CONDOMINIUM

\$500,000 (+12%)
Median Sales Price

\$724,412 (+6%)
Average Sales Price

VACANT LAND

\$480,200 (+30%)
Median Sales Price

\$749,655 (+50%)
Average Sales Price

RESIDENTIAL

TOP 10 AREAS
Total Dollar Volume

Kihei	\$191,604,453
Wailuku	\$174,148,488
Wailea/Makena	\$107,893,000
Kahului	\$92,194,990
Lahaina	\$91,461,800
Haiku	\$87,991,251
Kula/Ulu/Kanaio	\$77,733,317
Kaanapali	\$76,225,202
Mak/Olii/Hali	\$46,975,557
Maui Meadows	\$37,569,600

1,137
HOMES SOLD
(+3% vs 2017)

1,654
CONDOS SOLD
(+14% vs 2017)

196
LAND SOLD
(-11% vs 2017)

RESIDENTIAL

NUMBER OF SALES
By Districts

Central	403
South	237
Upcountry	175
West Maui	130
North Shore	120
Lanai/Molokai	52
East	20

CONDOMINIUM

NUMBER OF SALES
By Districts

South	873
West Maui	549
Central	203
Lanai/Molokai	19
Upcountry	6
North Shore	4
East	0

CONDOMINIUM

TOP 10 AREAS
Total Dollar Volume

Wailea/Makena	\$331,171,895
Kihei	\$299,497,868
Kaanapali	\$191,084,387
Nap/Kah/Honokowai	\$119,067,044
Kapalua	\$92,832,112
Wailuku	\$67,568,602
Lahaina	\$55,122,773
Maalaea	\$20,313,150
Lanai	\$8,200,000
Kahului	\$5,594,000

VACANT LAND

NUMBER OF SALES
By Districts

North Shore	54
Upcountry	50
West Maui	22
Central	21
South	20
Lanai/Molokai	18
East	11

VACANT LAND

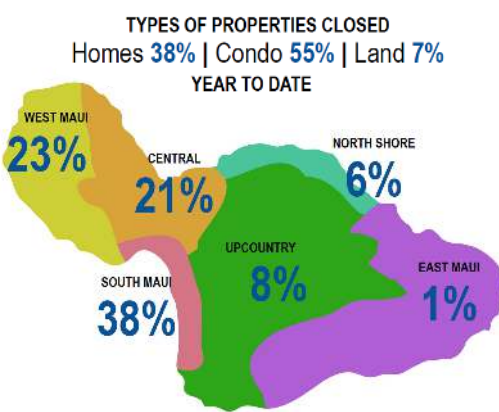
TOP 10 AREAS
Total Dollar Volume

Wailea/Makena	\$31,785,000
Haiku	\$30,244,550
Kula/Ulu/Kanaio	\$22,827,025
Lahaina	\$14,521,500
Kihei	\$9,085,000
Wailuku	\$7,199,325
Kaanapali	\$6,459,731
Mak/Olii/Hali	\$5,665,900
Molokai	\$4,083,900
Hana	\$3,680,000

MEDIAN DAYS ON MARKET

RESIDENTIAL	CONDOMINIUM	VACANT LAND
105	105	144

PERCENTAGE OF SALES CLOSED



RESIDENTIAL YEAR-OVER-YEAR

1,137
TOTAL NUMBER OF SALES
2018

3%

1,101
TOTAL NUMBER OF SALES
2017

\$710,000
MEDIAN SALES PRICE
2018

2%

\$695,000
MEDIAN SALES PRICE
2017

\$1,163,527,511
TOTAL DOLLAR VOLUME
2018

3%

\$1,126,893,930
TOTAL DOLLAR VOLUME
2017

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2018	2017	%Change	2018	2017	%Change	2018	2017	%Change
CENTRAL									
Kahakuloa	2	1	100%	\$875,000	\$575,000	52%	\$1,750,000	\$575,000	204%
Kahului	137	149	-8%	\$677,500	\$601,000	13%	\$92,194,990	\$91,532,587	1%
Wailuku	264	215	23%	\$658,425	\$617,435	7%	\$174,148,488	\$139,508,208	25%
EAST									
Hana	20	10	100%	\$762,500	\$1,148,542	-34%	\$20,384,890	\$15,066,583	35%
Kaupo	0	0	--	--	--	--	\$0	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	0	0	--	--	--	--	\$0	\$0	--
NORTH SHORE									
Haiku	92	85	8%	\$842,500	\$753,500	12%	\$87,991,251	\$75,277,954	17%
Sprecks/Paia/Kuau	28	24	17%	\$795,000	\$1,216,250	-35%	\$32,528,812	\$63,914,099	-49%
SOUTH									
Kihei	171	190	-10%	\$700,000	\$702,000	0%	\$191,604,453	\$174,986,031	10%
Maalaea	1	1	0%	\$2,000,000	\$3,500,000	-43%	\$2,000,000	\$3,500,000	-43%
Maui Meadows	31	28	11%	\$1,325,000	\$1,280,000	4%	\$37,569,600	\$38,646,930	-3%
Wailea/Makena	34	28	21%	\$1,805,000	\$2,243,500	-20%	\$107,893,000	\$125,467,888	-14%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	71	79	-10%	\$950,000	\$849,000	12%	\$77,733,317	\$80,083,700	-3%
Makawao/Olinda/Haliimaile	63	58	9%	\$648,500	\$634,500	2%	\$46,975,557	\$44,538,048	6%
Pukalani	41	53	-23%	\$704,000	\$680,500	4%	\$32,115,700	\$40,788,750	-21%
WEST									
Kaanapali	36	23	57%	\$1,837,500	\$1,780,000	3%	\$76,225,202	\$45,912,250	66%
Kapalua	8	8	0%	\$2,840,000	\$2,487,500	14%	\$30,943,300	\$20,920,000	48%
Lahaina	53	65	-19%	\$850,000	\$1,100,000	-23%	\$91,461,800	\$106,870,798	-14%
Napili/Kahana/Honokowai	32	42	-24%	\$924,000	\$877,500	5%	\$32,072,600	\$40,477,444	-21%
Olowalu	1	1	0%	\$1,360,000	\$801,500	70%	\$1,360,000	\$801,500	70%
LANAI - MOLOKAI									
Lanai	21	19	11%	\$460,000	\$385,000	20%	\$11,508,000	\$7,611,000	51%
Molokai	31	22	41%	\$320,000	\$388,500	-18%	\$15,066,551	\$10,415,160	45%
MAUI SUMMARY	1,137	1,101	3%	\$710,000	\$695,000	2%	\$1,163,527,511	\$1,126,893,930	3%

YEAR END 2018 TOTAL DOLLAR VOLUME

YEAR END 2018 NUMBER OF SALES

Source: Realtors Association of Maui - www.RAMaui.com

DISTRICT	Percentage Change	2018	2019
SOUTH	-1%	\$339,067,053	\$342,600,849
CENTRAL	16%	\$268,093,478	\$231,615,795
WEST	8%	\$232,062,902	\$214,981,992
UPCOUNTRY	-5%	\$156,824,574	\$165,410,498
NORTH SHORE	-13%	\$120,520,063	\$139,192,053
LANAI/MOLOKAI	47%	\$26,574,551	\$18,026,160
EAST	35%	\$20,384,890	\$15,066,583
TOTAL	3%	\$1,163,527,511	\$1,126,893,930

DISTRICT	Percentage Change	2018	2019
SOUTH	10%	403	365
CENTRAL	-4%	237	247
WEST	-8%	175	190
UPCOUNTRY	-6%	130	139
NORTH SHORE	10%	120	109
LANAI/MOLOKAI	27%	52	41
EAST	100%	20	10
TOTAL	3%	1,137	1,101

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Year End 2018 vs. Year End 2017

<h2>CONDOMINIUM</h2> <p>YEAR-OVER-YEAR</p>	1,654 TOTAL NUMBER OF SALES 2018	14%	\$500,000 MEDIAN SALES PRICE 2018	12%	\$1,198,177,331 TOTAL DOLLAR VOLUME 2018	21%
	1,453 TOTAL NUMBER OF SALES 2017		\$445,000 MEDIAN SALES PRICE 2017		\$990,109,439 TOTAL DOLLAR VOLUME 2017	

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2018	2017	%Change	2018	2017	%Change	2018	2017	%Change
CENTRAL									
Kahului	35	35	0%	\$125,000	\$95,000	32%	\$5,594,000	\$4,612,780	21%
Wailuku	168	133	26%	\$439,375	\$407,000	8%	\$67,568,602	\$50,688,109	33%

EAST									
Hana	0	1	-100%	--	\$760,000	--	\$0	\$760,000	-100%

NORTH SHORE									
Haiku	0	0	--	--	--	--	\$0	\$0	--
Sprecks/Paia/Kuau	4	1	300%	\$373,500	\$354,000	6%	\$1,476,000	\$354,000	317%

SOUTH									
Kihei	611	581	5%	\$410,000	\$375,000	9%	\$299,497,868	\$267,509,518	12%
Maalaea	46	43	7%	\$427,500	\$323,600	32%	\$20,313,150	\$15,760,075	29%
Wailea/Makena	216	141	53%	\$1,184,950	\$1,150,000	3%	\$331,171,895	\$239,129,828	39%

UPCOUNTRY									
Pukalani	6	10	-40%	\$603,000	\$555,000	9%	\$3,786,000	\$5,617,000	-33%

WEST									
Kaanapali	173	129	34%	\$801,000	\$780,000	3%	\$191,084,387	\$137,805,334	39%
Kapalua	45	55	-18%	\$1,031,250	\$950,000	9%	\$92,832,112	\$109,683,787	-15%
Lahaina	87	75	16%	\$526,500	\$505,000	4%	\$55,122,773	\$40,235,755	37%
Napili/Kahana/Honokowai	244	223	9%	\$438,500	\$415,000	6%	\$119,067,044	\$103,387,503	15%

LANAI - MOLOKAI									
Lanai	4	10	-60%	\$1,625,000	\$895,000	82%	\$8,200,000	\$12,264,500	-33%
Molokai	15	16	-6%	\$158,000	\$116,125	36%	\$2,463,500	\$2,301,250	7%

MAUI SUMMARY	1,654	1,453	14%	\$500,000	\$445,000	12%	\$1,198,177,331	\$990,109,439	21%
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Source: Realtors Association of Maui - www.RAMaui.com

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YEAR END 2018 TOTAL DOLLAR VOLUME

DISTRICT	Percentage Change	2018	2019
SOUTH	25%	\$650,982,913	\$522,399,421
CENTRAL	17%	\$458,106,316	\$391,112,379
WEST	32%	\$73,162,602	\$55,300,889
UPCOUNTRY	-27%	\$10,663,500	\$14,565,750
NORTH SHORE	-33%	\$3,786,000	\$5,617,000
LANAI/MOLOKAI	317%	\$1,476,000	\$354,000
EAST	-100%	\$0	\$760,000
TOTAL	21%	\$1,198,177,331	\$990,109,439

YEAR END 2018 NUMBER OF SALES

DISTRICT	Percentage Change	2018	2019
SOUTH	21%	203	168
CENTRAL	14%	873	765
WEST	-40%	6	10
UPCOUNTRY	14%	549	482
NORTH SHORE	300%	4	1
LANAI/MOLOKAI	-27%	19	26
EAST	-100%	0	1
TOTAL	14%	1654	1453

VACANT LAND YEAR-OVER-YEAR

196
TOTAL NUMBER OF SALES
2018

-11%

221
TOTAL NUMBER OF SALES
2017

\$480,200
MEDIAN SALES PRICE
2018

30%

\$370,000
MEDIAN SALES PRICE
2017

\$146,932,431
TOTAL DOLLAR VOLUME
2018

33%

\$110,540,621
TOTAL DOLLAR VOLUME
2017

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2018	2017	%Change	2018	2017	%Change	2018	2017	%Change
CENTRAL									
Kahakuloa	0	2	-100%	--	\$383,750	--	\$0	\$767,500	-100%
Kahului	2	3	-33%	\$1,583,750	\$315,000	403%	\$3,167,500	\$875,000	262%
Wailuku	19	28	-32%	\$315,000	\$322,500	-2%	\$7,199,325	\$10,556,574	-32%
EAST									
Hana	8	9	-11%	\$467,500	\$425,000	10%	\$3,680,000	\$3,250,000	13%
Kaupo	1	0	--	\$1,450,000	--	--	\$1,450,000	\$0	--
Kipahulu	0	0	--	--	--	--	\$0	\$0	--
Nahiku	2	0	--	\$323,000	--	--	\$646,000	\$0	--
NORTH SHORE									
Haiku	53	33	61%	\$475,000	\$400,000	19%	\$30,244,550	\$15,949,668	90%
Sprecks/Paia/Kuau	1	1	0%	\$2,900,000	\$1,300,000	123%	\$2,900,000	\$1,300,000	123%
SOUTH									
Kihei	13	8	63%	\$415,000	\$473,500	-12%	\$9,085,000	\$4,829,000	88%
Maui Meadows	1	3	-67%	\$725,000	\$501,000	45%	\$725,000	\$1,403,500	-48%
Wailea/Makena	6	5	20%	\$5,725,000	\$550,000	941%	\$31,785,000	\$3,230,000	884%
UPCOUNTRY									
Kula/Ulupalakua/Kanaio	35	15	133%	\$650,000	\$465,000	40%	\$22,827,025	\$14,742,189	55%
Makawao/Olinda/Haliimaile	10	14	-29%	\$400,000	\$507,500	-21%	\$5,665,900	\$7,892,300	-28%
Pukalani	5	47	-89%	\$375,000	\$325,650	15%	\$1,917,000	\$15,476,740	-88%
WEST									
Honokohau	10	16	-38%	\$649,500	\$793,500	-18%	\$6,459,731	\$11,203,750	-42%
Kaanapali	0	6	-100%	--	\$825,000	--	\$0	\$5,779,000	-100%
Kapalua	11	8	38%	\$1,500,000	\$932,500	61%	\$14,521,500	\$7,760,000	87%
Lahaina	0	2	-100%	--	\$765,000	--	\$0	\$1,530,000	-100%
Napili/Kahana/Honokowai	1	1	0%	\$575,000	\$1,100,000	-48%	\$575,000	\$1,100,000	-48%
Olowalu	1	1	0%	\$575,000	\$1,100,000	-48%	\$575,000	\$1,100,000	-48%
LANAI - MOLOKAI									
Lanai	0	0	--	--	--	--	\$0	\$0	--
Molokai	18	20	-10%	\$205,000	\$132,500	55%	\$4,083,900	\$2,895,400	41%
MAUI SUMMARY	196	221	-11%	\$480,200	\$370,000	30%	\$146,932,431	\$110,540,621	33%

YEAR END 2018 TOTAL DOLLAR VOLUME

YEAR END 2018 NUMBER OF SALES

Source: Realtors Association of Maui - www.RAMaui.com

DISTRICT	Percentage Change	2018	2019
SOUTH	340%	\$41,595,000	\$9,462,500
CENTRAL	92%	\$33,144,550	\$17,249,668
WEST	-21%	\$21,556,231	\$27,372,750
UPCOUNTRY	-15%	\$10,366,825	\$12,199,074
NORTH SHORE	78%	\$5,776,000	\$3,250,000
LANAI/MOLOKAI	-20%	\$30,409,925	\$38,111,229
EAST	41%	\$4,083,900	\$2,895,400
TOTAL	33%	\$146,932,431	\$110,540,621

DISTRICT	Percentage Change	2018	2019
SOUTH	25%	20	16
CENTRAL	59%	54	34
WEST	-34%	50	76
UPCOUNTRY	-33%	22	33
NORTH SHORE	-36%	21	33
LANAI/MOLOKAI	-10%	18	20
EAST	22%	11	9
TOTAL	-11%	196	221

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MAUI DISTRICTS

Year End 2018 vs. Year End 2017

YEAR END 2018

CENTRAL			
HOMES			
Number of Sales	403		10%
Total Dollar Transactions	\$268,093,478		16%
CONDO			
Number of Sales	203		21%
Total Dollar Transactions	\$73,162,602		32%
LAND			
Number of Sales	21		-36%
Total Dollar Transactions	\$10,366,825		-15%

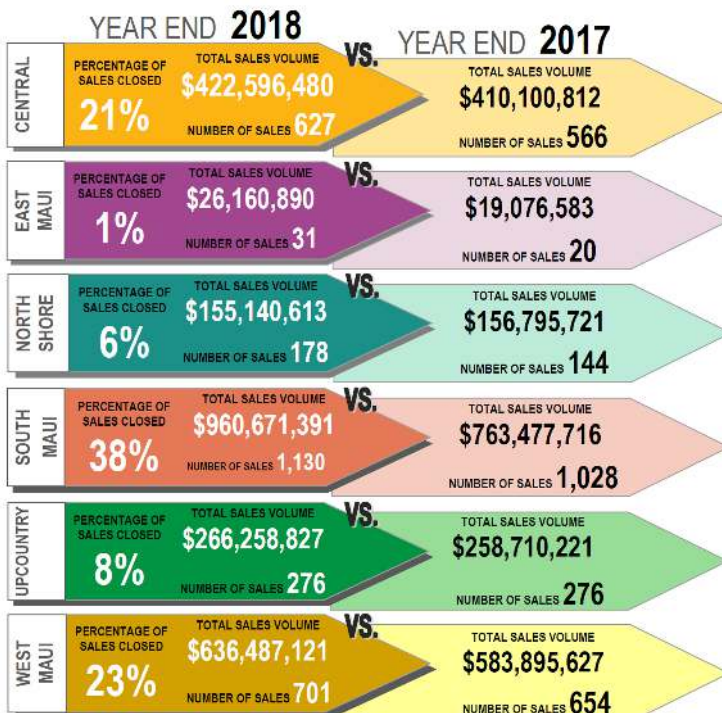
NORTH SHORE			
HOMES			
Number of Sales	120		10%
Total Dollar Transactions	\$120,520,063		-13%
CONDO			
Number of Sales	4		300%
Total Dollar Transactions	\$1,476,000		317%
LAND			
Number of Sales	54		59%
Total Dollar Transactions	\$33,144,550		92%

WEST MAUI			
HOMES			
Number of Sales	130		-6%
Total Dollar Transactions	\$232,062,902		8%
CONDO			
Number of Sales	549		14%
Total Dollar Transactions	\$458,106,316		17%
LAND			
Number of Sales	22		-33%
Total Dollar Transactions	\$21,556,231		-21%

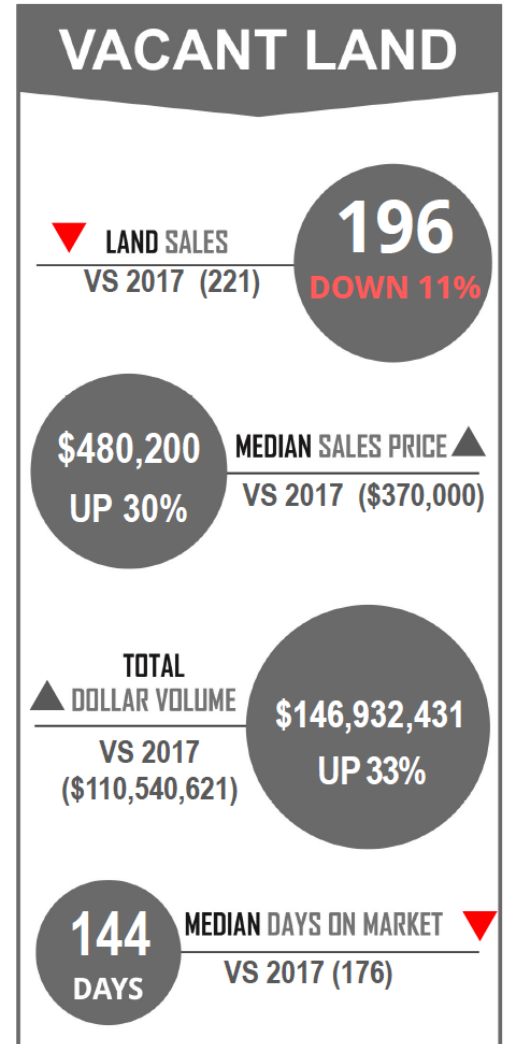
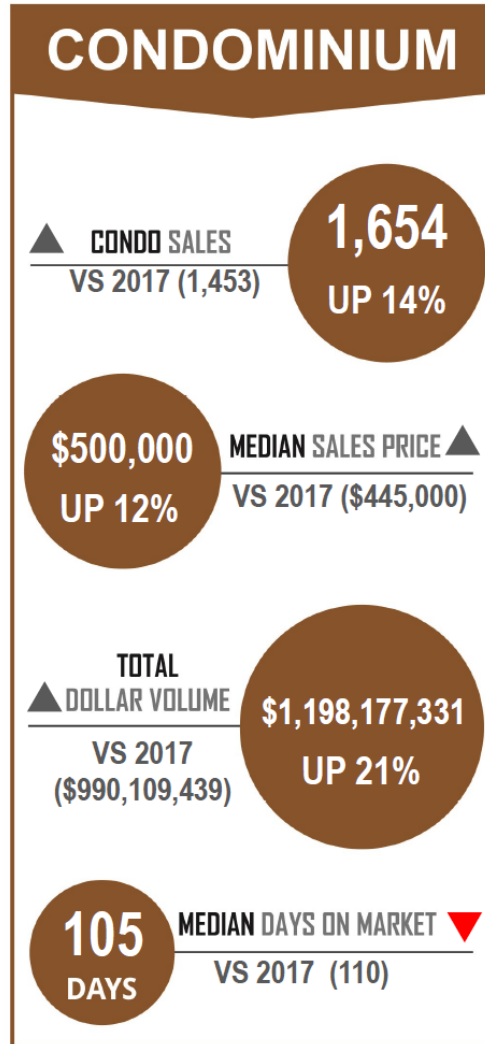
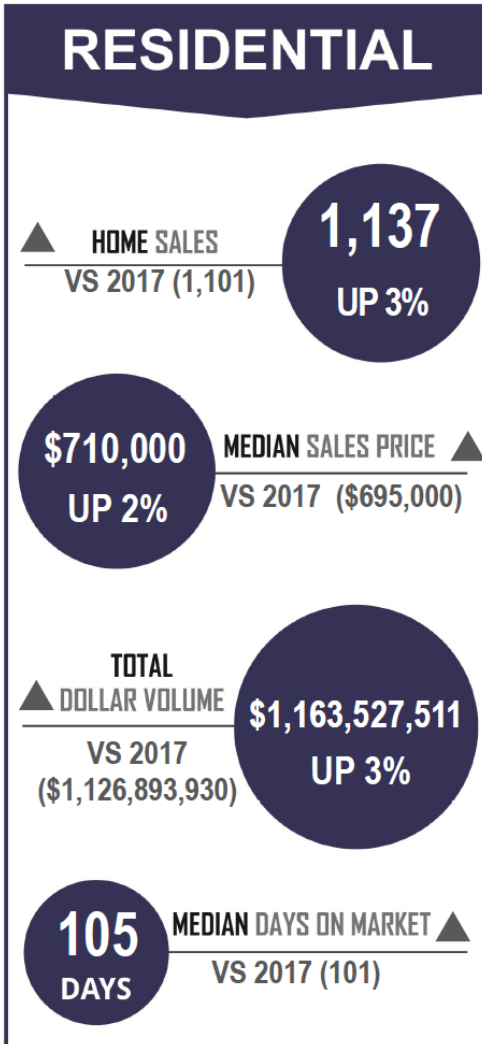
EAST MAUI			
HOMES			
Number of Sales	20		100%
Total Dollar Transactions	\$20,384,890		-13%
CONDO			
Number of Sales	0		-100%
Total Dollar Transactions	\$0		-100%
LAND			
Number of Sales	11		22%
Total Dollar Transactions	\$5,776,000		78%

SOUTH MAUI			
HOMES			
Number of Sales	237		-4%
Total Dollar Transactions	\$339,067,053		-1%
CONDO			
Number of Sales	873		14%
Total Dollar Transactions	\$650,982,913		25%
LAND			
Number of Sales	20		25%
Total Dollar Transactions	\$41,595,000		340%

UPCOUNTRY			
HOMES			
Number of Sales	175		-8%
Total Dollar Transactions	\$156,824,574		-5%
CONDO			
Number of Sales	6		-40%
Total Dollar Transactions	\$3,786,000		-33%
LAND			
Number of Sales	50		-34%
Total Dollar Transactions	\$30,409,925		-20%



- CENTRAL**
Kahakuloa, Kahului, Wailuku
- EAST MAUI**
Hana, Kaupo, Kipahulu, Nahiku
- NORTH SHORE**
Haiku, Sprecks/Paia/Kuau
- SOUTH MAUI**
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- UPCOUNTRY**
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- WEST MAUI**
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai, Olowalu



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State of Hawaii Conveyance Tax Law

The tax imposed by section 247-1 shall be based on the actual and full consideration (whether cash or otherwise, including any promise, act, forbearance, property interest, value, gain, advantage, benefit, or profit), paid or to be paid for all transfers or conveyance of realty or any interest therein, that shall include any liens or encumbrances thereon at the time of sale, lease, sublease, assignment, transfer, or conveyance, and shall be at the following rates:

BASIS AND RATE OF CONVEYANCE TAX			
CONSIDERATION PAID		Scale #1:	Scale #2:
At Least	But Less Than	Applies to all transfers or conveyance of realty or any interest therein, for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowner's exemption. (increments of \$100 of sale price will be added proportionately to tax)	Applies to sales of condominium or single family residence where the purchaser is not eligible for the county homeowner's exemption. (increments of \$100 of sale price will be added proportionately to tax)
\$0	\$600,000	10¢	15¢
\$600,000	\$1 Million	20¢	25¢
\$1 Million	\$2 Million	30¢	40¢
\$2 Million	\$4 Million	50¢	60¢
\$4 Million	\$6 Million	70¢	85¢
\$6 million	\$10 million	90¢	\$1.10
\$10 Million and Above		\$1.00	\$1.25

HARPTA - Hawaii Real Property Tax Act

The Hawaii Real Property Tax Act (HARPTA) requires the buyer who purchases real property from a non-resident of Hawaii to withhold **7.25%*** of the amount realized (generally the sales price) and remit it to the Department of Taxation within 20 days of closing unless an exemption applies.

The 7.25% withholding represents an estimate of the Hawaii capital gains tax that may be owed by the non-resident when selling real property in Hawaii.

The standard Hawaii Association of Realtors Purchase Contract provides that escrow is to withhold and remit the HARPTA amount to the Department of Taxation unless the seller provides the buyer with a certificate of exemption or waiver from HARPTA.

It is the seller's burden to prove that an exemption / waiver applies and for the buyer to acknowledge and approve the seller's exemption / waiver prior to closing. Under Hawaii law, it is the buyer's responsibility to determine if the seller is a non-resident of Hawaii and that the proper withholding amount is remitted to the Department of Taxation on a timely basis.

FIRPTA - Foreign Investment Real Property Tax Act

The Foreign Investment in Real Property Tax Act (FIRPTA) requires the buyer who purchases real property from a foreign seller to withhold 10% or 15% of the amount realized (generally the sales price) and remit it to the IRS within 20 days of closing unless an exemption applies. The withholding percentage will depend upon the sales price and whether the buyer or buyer's family member intends to use the real property as a residence.*

The withholding percentage represents an estimate of the federal capital gains tax that may be owed by the foreign seller when selling real property in the United States.

The standard Hawaii Association of REALTORS® Purchase Contract provides that escrow is to withhold and remit the FIRPTA amount to the IRS unless the seller provides the buyer with a certificate of exemption or waiver from HARPTA.

It is the seller's burden to prove that an exemption / waiver applies and for the buyer to acknowledge and approve the seller's exemption / waiver prior to closing. Under federal law, it is the buyer's responsibility to determine if the seller is a foreigner subject to FIRPTA withholding and that the proper withholding amount is remitted to the IRS on a timely basis.

*Buyer or member of buyer's family must have definite plans to reside in the property for at least 50% of the number of days the property is used by any person during each of the first two 12-month periods following the date of transfer.

This information is presented for informational purposes only and is deemed reliable but is not guaranteed. It is not our intention to provide any legal financial or business advice. For specific information, please consult a qualified advisor.

*FNT Internal Update November, 2018

MAUI COUNTY Real Property Tax Rates

For Fiscal Year: July 1, 2018 to June 30, 2019 Per \$1,000 of net taxable assessed valuation

Residential	
▶ Homeowner (After Homeowner's Exemption)	\$2.85
▶ Second Home	\$5.52
Apartment	\$6.31
Commercial	\$7.25
Industrial	\$7.45
Agricultural	\$6.00
Conservation	\$6.35
Hotel/Resort	\$9.37
Time Share	\$15.41
Commercial Residential	\$4.55
Short Term Rental	\$9.28*

Important Dates

- ▶ **December 31** – Deadline for filing exemption claims and ownership documents which affect the tax year
- ▶ **November 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 Homeowner.
- ▶ Condominiums are classified upon consideration of their actual use (Apartment, Commercial, Hotel / Resort, Timeshare, Homeowner).
- ▶ 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>

HONOLULU COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Agriculture	\$5.70
Agriculture Vacant	\$8.50
Commercial	\$12.40
Hotel/Resort	\$12.90
Industrial	\$12.40
Preservation	\$5.70
Public Service	\$0.00
Residential	\$3.50
Residential A (Less than \$1m)	\$4.50
Residential A (Over \$1M)	\$9.00

HAWAII COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Affordable Renting Housing	\$6.15
Agriculture/Native Forest	\$9.35
Apartment	\$11.70
Commercial	\$10.70
Conservation	\$11.55
Homeowner	\$6.15
Hotel/Resort	\$11.55
Industrial	\$10.70
Residential	\$11.10

KAUAI COUNTY

CLASS	Net Taxable Building/Land Tax Rates Per/\$1,000
Agriculture	\$6.75
Commercial	\$8.10
Commercial Residential	\$5.05
Conservation	\$6.75
Homestead	\$3.05
Hotel/Resort	\$10.85
Industrial	\$8.10
Residential	\$6.05
Residential Investor	\$8.05
Vacation Rental	\$9.85




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