MEASURE ULA

CITY OF LOS ANGELES HOMELESSNESS & HOUSING SOLUTIONS TAX

NEW THRESHOLDS GO INTO EFFECT JULY 1, 2026

The City of Los Angeles (Measure ULA) updated the property transfer tax rate in April 2023.

Effective for transactions closing after June 30, 2026 the new ULA thresholds will be $5,400,000 and $10,900,000. Transactions greater than $5,400,000 but less than $10,900,000 will be assessed a 4% tax. Transactions $10,900,000 or greater will be assessed a 5.5% tax.

The City of Los Angeles established Measure ULA (United to House LA), the Homelessness and Housing Solutions Tax, in April, 2023. The ballot measure established the House LA Fund to collect tax revenue and allocate funds to projects designed to prevent homelessness and to address housing availability at certain income thresholds. The ballot measure also created a citizen's oversight committee tasked with developing funding guidelines, assessing project needs, and auditing expenditures.

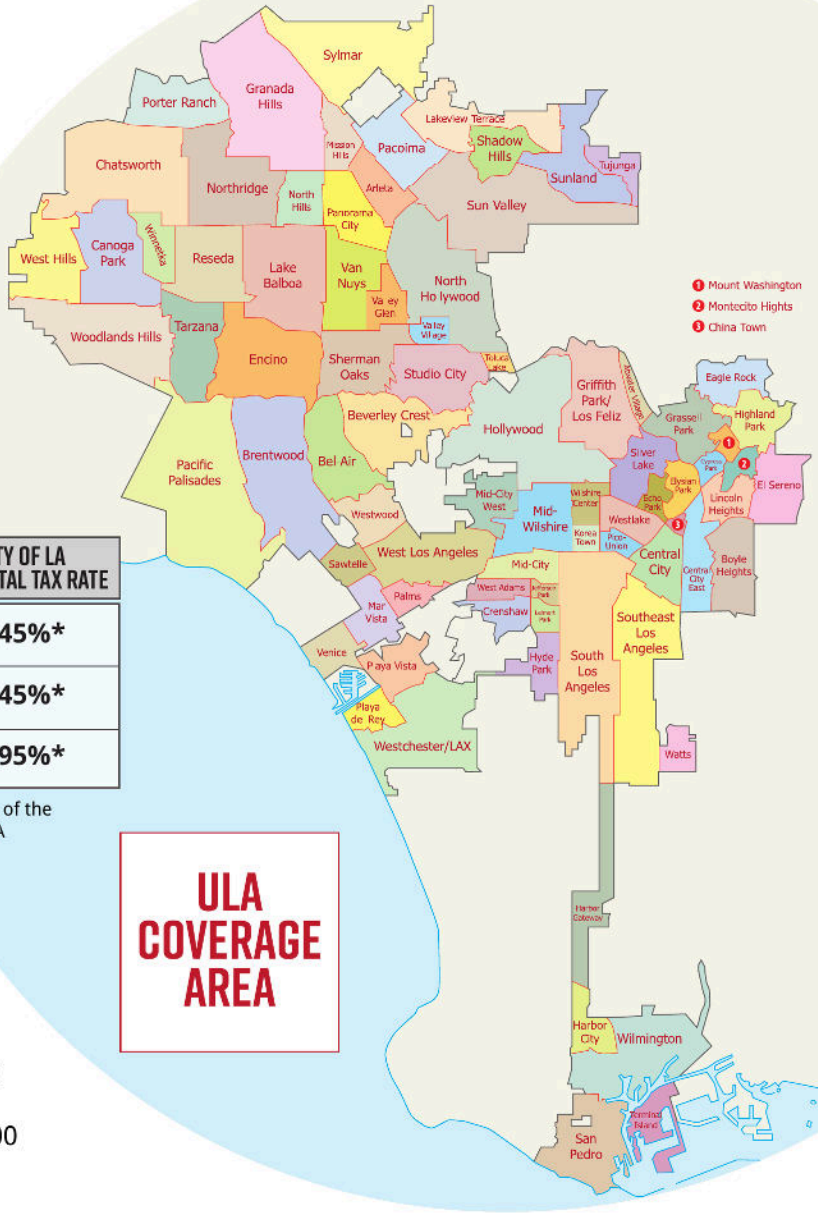
In addition to the Los Angeles County Documentary Transfer Tax of $1.10 per thousand, the City of Los Angeles will also charge the following rates:

VALUE OF PROPERTY CONVEYED	MEASURE ULA TAX RATE	CITY OF LA BASE TAX RATE	CITY OF LA TOTAL TAX RATE
> $100; ≤ $5,400,000	0%	0.45%	**0.45%***
> $5,400,000; < $10,900,000	4%	0.45%	**4.45%***
≥$10,900,000	5.5%	0.45%	**5.95%***

*NOTE: The present tax ("Base Tax") is computed based on the consideration or value of the real property interest conveyed at a rate of 0.45%. The special tax under Measure ULA ("ULA Tax") imposes an additional tax on top of the Base Tax.

Properties with a sales price greater than $5,400,000 but less than $10,900,000 will add an additional 4% of the purchase price. E.g. the city transfer tax for a $6,000,000 sale will be $267,000 ($273,600 including the county tax).

Properties with a sales price $10,900,000 and up will add an additional 5.5% of the purchase price. E.g. the city transfer tax for a $12,000,000 sale will be $714,000 ($727,200 including the county tax).



ULA COVERAGE AREA

MAKE SURE YOUR NEXT TRANSACTION IS NOT AFFECTED BY THE NEW LAW. STAY EDUCATED ABOUT YOUR NEXT CLOSING.

For more information, please visit https://finance.lacity.gov/faq/measure-ula

Get your instant transfer tax estimates online at
https://transfertax.titletools.net/

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