

# LOS ANGELES CITY MEASURE ULA & SANTA MONICA GS TAX

**Measure ULA**, also known as the “Homelessness and Housing Solutions Tax” or the “Mansion Tax,” is a transfer tax implemented by the **City of Los Angeles** to fund affordable housing and tenant assistance programs. Initially effective on April 1, 2023, the tax applies to both residential and commercial property sales exceeding certain value thresholds. **Measure ULA** applies to both residential and commercial **properties within the City of Los Angeles**. Despite its nickname, the “Mansion Tax,” it is not limited to luxury homes but encompasses a wide range of real estate transactions exceeding the specified value thresholds.

Revenue generated from **Measure ULA** is allocated to fund affordable housing projects and provide tenant assistance programs aimed at addressing homelessness and housing insecurity in Los Angeles.

The tax is typically paid by the seller at the time of closing. It is collected in addition to existing city and county documentary transfer taxes. Please visit <https://finance.lacity.gov/faq/measure-ula> for a free estimate and exemptions.

**Measure ULA** went into effect on April 1, 2023. The tax rate thresholds are subject to annual adjustments based on inflation, with changes implemented on July 1 of each year. The first adjustment occurred on July 1, 2024, and the subsequent one is scheduled for July 1, 2025, as detailed above. These measures ensure that the tax remains effective and aligned with current economic conditions, continuing to support Los Angeles's efforts in combating homelessness and promoting affordable housing.

## Tax Rate Tiers:

### Effective July 1, 2024:

4% tax on sales over \$5,150,000 up to \$10,300,000.  
5.5% tax on sales of \$10,300,000 and above.

### Effective July 1, 2025:

4% tax on sales over \$5,300,000 up to \$10,600,000.  
5.5% tax on sales of \$10,600,000 and above.

**Measure GS**, approved by **Santa Monica** voters on November 8, 2022, introduced a third tier to the city's real property transfer tax system to fund schools, homelessness prevention, and affordable housing initiatives. This tax applies to both **residential and commercial property transactions within Santa Monica**.

The tax is typically paid by the seller at the time of the property's sale or transfer.

The first \$10 million collected annually is directed to the School Fund to support local schools. The next \$40 million is allocated to the Homelessness Prevention and Affordable Housing Fund. Any additional funds are distributed with 20% to the School Fund and 80% to the Homelessness Prevention and Affordable Housing Fund.

**Measure GS** became effective on March 1, 2023, introducing the third tax tier for properties valued at \$8 million or more. Since its implementation, there have been no changes to the rate tiers.

## Tax Rate Tiers:

- Properties valued under \$5 million: Taxed at \$3.00 per \$1,000 of the sale price (0.3%).
- Properties valued between \$5 million and \$7,999,999: Taxed at \$6.00 per \$1,000 of the sale price (0.6%).
- Properties valued at \$8 million or more: Taxed at \$56.00 per \$1,000 of the sale price (5.6%).

## SAMPLE PRICING:

CITY OF LOS ANGELES THROUGH 06/30/2025		
Sales Price	County Tax	City Tax
\$5,150,000	\$5,665	\$23,175
\$5,150,001	\$5,665	\$229,175
\$10,300,000	\$11,330	\$458,350
\$10,300,001	\$11,330	\$612,850

CITY OF SANTA MONICA STARTING 03/01/2023		
Sales Price	County Tax	City Tax
\$4,999,999	\$5,500	\$15,000
\$5,000,000	\$5,500	\$30,000
\$7,999,999	\$8,800	\$48,000
\$8,000,000	\$8,800	\$448,000

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