MEASURE ULA

LOS ANGELES (CITY) TRANSFER TAX

Measure ULA is designed to generate funding for affordable housing and tenant protections by adding a tax on the sale of high-value residential and commercial properties in Los Angeles.

- **Measure ULA**, also called the **"Homelessness & Housing Solutions Tax"** or **"Mansion Tax,"** funds affordable housing and tenant assistance, generating about **$600M–$1.1B annually**.
- The tax applies to the **full sale price**, not just amounts above thresholds.
- It applies to **all property types**: single-family homes, condos, multifamily, commercial/mixed-use, and vacant land.
- **In effect since Jan 1, 2023**; applies to transactions closing **on/after April 1, 2023**.
- **2025–2026 rates:**
  - **4%** on sales **$5.3M–$10.6M**
  - **5.5%** on sales **$10.6M+**
  - Thresholds adjust annually (next: **July 2026**).
- Typically **paid by the seller** at closing.
- Based on **total property value**, including assumed debt (not just cash).
- **Exemptions** include certain nonprofits, public entities, and specific transfers such as:
  - Debt security (deeds of trust)
  - Some bankruptcy/receivership transfers
  - Ownership restructures with no ownership change
  - Certain foreclosure-related transfers

New Changes Effective July 1, 2026:

Value of Property Conveyed	Base Rate*	Measure ULA Rate	Applicable Tax Rate*
over $100 to $5,400,000	$2.25/$500	0%	0.45%
over $5,400,000 and under $10,900,000	$2.25/$500	4%	4.45%
$10,900,000 and up	$2.25/$500	5.5%	5.95%

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

PROGRESSIVE TITLE COMPANY, INC.