

# UPDATED TRANSFER TAX THRESHOLDS

Effective July 1, 2026

## What You Need to Know

The City of Los Angeles Real Property Transfer Tax (Measure ULA) remains applicable to high-value property transactions and is supplementary to the current City and County transfer taxes. The thresholds for Measure ULA, often referred to as the Mansion Tax, are adjusted on an annual basis. Beginning July 1, 2026, the new thresholds increase, impacting when the higher transfer tax applies.

### Previous Transfer Tax Structure

*(Through June 30, 2026)*

#### Tier 1

Sales \$5,300,000 – \$10,600,000

➡ 4.0% Tax

#### Tier 2

Sales Over \$10,600,000

➡ 5.5% Tax

### Annual Threshold Adjustment

*Effective July 1, 2026*

#### Tier 1

Sales \$5,400,000 - \$10,900,000

➡ 4.0% Tax

#### Tier 2

Sales Over \$10,900,000

➡ 5.5% Tax

## Essential Information

- Applies to City of Los Angeles properties
- Applies to residential AND commercial
- Charged on the entire sales price
- Paid at time of recording
- In addition to standard city & county transfer tax
- Can significantly impact seller proceeds