

Notable Measures from Recent Election Cycles That Increase City-Level Taxes on Real Property in California Cities

City	Measure	Date on Ballot	Effective Date	Required Pass Rate	Effect
Berkeley	M	November 8, 2022	January 1, 2024	Simple majority (general tax)	Measure M establishes a tax on property owners who keep residential units vacant for more than 182 days per year. The tax for each vacant and nonexempt condominium, duplex, single-family dwelling or townhouse unit is \$3,000 in the first year and \$6,000 for each subsequent year. The tax for all other vacant residential units is \$6,000 in the first year and \$12,000 for each subsequent year.
Emeryville	O	November 8, 2022	December 12, 2022	Simple majority (general tax)	Measure O increases the city transfer tax in the City of Emeryville to 1.5% for realty transactions between \$1 million and \$2 million and to 2.5% for transactions above \$2 million.
Los Angeles	ULA	November 8, 2022	April 1, 2023	Simple majority (special tax; voter initiative)	Measure ULA establishes a new and additional city transfer tax in the City of Los Angeles of 4% on realty transactions between \$5 million and \$10 million and an additional 5.5% on realty transactions over \$10 million. The measure also establishes the House L.A. Fund within the city treasury to collect additional tax revenue. Tax proceeds will address homelessness prevention and affordable housing initiatives.
Palo Alto	K	November 8, 2022	January 2023	Simple majority (general tax)	Measure K establishes a tax of 7.5 cents per square foot of space above 10,000 square feet occupied by a business, with annual adjustments for inflation.
San Francisco	M	November 8, 2022	January 1, 2024	Simple majority (special tax; voter initiative)	Measure M establishes a tax on owners of vacant residential units in buildings with three or more units if a unit has been vacant for more than 182 days in a year. The tax is between \$2,500 and \$5,000 per vacant unit in 2024, with adjustments for inflation in future years continuing through 2053. Tax revenue will fund rent subsidies and affordable housing initiatives.
San Mateo	CC	November 8, 2022	December 22, 2022	Simple majority (general tax)	Measure CC increases the city transfer tax to 1.5% for realty transactions over \$10 million in the City of San Mateo.
Santa Monica	GS	November 8, 2022	March 1, 2023	Simple majority (special tax; voter initiative)	Measure GS increases the city transfer tax to 5.6% for realty transactions over \$8 million in the City of Santa Monica. Tax proceeds will support homelessness prevention, housing projects and schools.
Culver City	RE	November 3, 2020	April 1, 2021	Simple majority (general tax)	Measure RE increases the city transfer tax in the City of Culver City to i) 0.45% for realty transactions below \$1.5 million, ii) 1.5% for transactions between \$1.5 million and \$3 million, iii) 3% for transactions between \$3 million and \$10 million, iv) 4% for transactions of \$10 million or more, and v) 0.45% for 100% affordable housing transactions.

San Francisco	I	November 3, 2020	January 1, 2021	Simple majority (general tax)	Measure I increases the City and County of San Francisco's real property transfer tax to 5.5% for realty transactions between \$10 million and \$25 million and to 6% for transactions of \$25 million or more.
San Jose	E	March 3, 2020	July 1, 2020	Simple majority (general tax)	Measure E increases the city transfer tax in the City of San Jose to i) 1.08% for realty transactions between \$2 million and \$5 million, ii) 1.33% for transactions between \$5 million and \$10 million, and iii) 1.83% for transactions over \$10 million.
Berkeley	P	November 6, 2018	January 1, 2019	Simple majority (general tax)	Measure P increases the city transfer tax to 2.5% for realty transactions over \$1.5 million in the City of Berkeley. The \$1.5 million threshold is adjusted annually to capture the top 33% of transfers.
Hayward	T	November 6, 2018	November 16, 2018	Simple majority (general tax)	Measure T increases the city transfer tax to 0.85% for realty transactions in the City of Hayward.
Oakland	X	November 6, 2018	January 1, 2019	Simple majority (general tax)	Measure X increases the city transfer tax in the City of Oakland to i) 1% for realty transactions under \$300,000, ii) 1.5% for transactions between \$300,000 and \$2 million, iii) 1.75% for transactions between \$2 million and \$5 million, and iv) 2.5% for transactions over \$5 million.
Richmond	H	November 6, 2018	November 6, 2018	Simple majority (general tax)	Measure H increases the city transfer tax in the City of Richmond to i) 1.25% for realty transactions between \$1 million to \$3 million, ii) 2.5% for transactions between \$3 million and \$10 million, and iii) 3% for transactions over \$10 million.