Cities with Real Property Transfer Tax

City	Tax Rates	Notes	Voter Approval	Annual Revenue
Mountain View	Two tier rate: • 0.33% for $6m or less; • 1.5% of over $6m	general tax; dedicated to Capital Improvement Plan	Initiated 1973; voter approved 2024 (Measure G)	$5M
Palo Alto	0.33%	General tax	Initiated 1967	undetermined
San Jose	Four tier rates: • 0.33% for under $2M • 0.75% for $2M to $5M • 1% for $5M to $10M • 1.5% over $10M	General tax: annual spending priority part of budget adoption	Initiated 1973; voter amended in 2020 (Measure E)	$50M
Santa Monica	Three tier rates • 0.3% for less than $5M; • 0.6% for $5M to $8M, (added with Measure SM 2020); • 5.6% of over $8M (added with Measure GS 2022)	Measure GS dedicated third tier to: (1) a Homelessness Prevention and Affordable Housing Fund; and (2) a new School Fund. These funds would be funded by the Third Tier Tax Rate. Out of the Third Tier Tax rate of 5.6%, 5% would be allocated to the School Fund and the Homelessness Prevention and Affordable Housing Fund ("Allocated Funds") and the remaining .6% would go to the General Fund.	Initiated 1973; voter approved tier 2 in 2020; voter approved tier 3 in 2022 (citizen initiative: created Municipal Code 4.90 for transfer of tax to special funds)	$50M
Redondo Beach	.22%		Initiated 1967; amended 1989	undetermined

Attachment B

Cities with Real Property Transfer Tax

City	Tax Rates	Notes	Voter Approval	Annual Revenue
Culver City	Four tier: • 0.45% of the amount of consideration or value of $1,499,999 or less; and • 1.5% of the amount of consideration or value from $1,500,000 to $2,999,999; and • 3.0% of the amount of consideration or value from $3,000,000 to $9,999,999; and • 4.00% of the amount of consideration or value equal to or over $10,000,000.	General tax	Initiated 1967; voter amended 2020 (Measure RE)	$9M
City of Los Angeles	Three tier rates: • .45% under $5.3M; AND EITHER • 4% of the total transaction value of sales above $5,300,000 but less than $10,600,000; OR • 5.5% of the total transaction value of sales at or above $10,600,000. (thresholds adjust by CPI annually)	Base is general tax; over base earmarked for affordable housing production and homelessness prevention programs.	Initiated in 1966; voter approve Measure ULA (2022) citizen initiative	$1B
Pomona	0.22%	General tax	Initiated unknown, Measure W (2012) failed to increase to 0.44%	$2M

Attachment B

Cities with Real Property Transfer Tax

City	Tax Rates	Notes	Voter Approval	Annual Revenue
San Rafael	0.20%	General tax	Initiated in 1990	$8M
Riverside	0.11%	General tax; called the documentary stamp tax	Initiated in 1967	Do not know if active, does not show on county
Vallejo	0.33%	General tax	Initiated in 1967;	$2M

Note: All rates are in increments of $1000 for comparison; however, actual ordinances may vary as written.

While state law (Revenue & Taxation Code § 11911) limits documentary transfer tax to $0.55 per $500 (0.11%), charter cities are not bound by this cap and may adopt their own rates or structures outside state constraints. For charter cities that adopt their own transfer taxes, the county retains the full state-level tax, and the city's tax is applied on top—resulting in "stacking" rather than splitting.