



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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No. 2022/040

August 24, 2022

TO COUNTY ASSESSORS:

COMMUNITY LAND TRUST HOUSING DATA – 2021 LIEN DATE

A community land trust (CLT) is a non-profit organization that facilitates the development of permanently affordable for-sale and rental housing on land owned by the CLT. With respect to for-sale housing, a CLT makes home ownership available at affordable prices to persons of low and moderate income. Buyers acquire full ownership of the improvements, but lease the underlying land parcels from the CLT under renewable 99-year ground leases which have recorded deed restrictions or other instruments that enforceably restrict the sale or resale value to low and moderate purchasers at affordable prices. This model allows a CLT to maintain permanent communities of affordable home ownership, even as individual homeowners replace each other over time.

Effective as of lien date January 1, 2020, Senate Bill (SB) [196](#) (Stats. 2019, ch. 669) added section 214.18 to the Revenue and Taxation Code,¹ to allow a CLT to file a claim for the welfare exemption² if certain conditions are met.³ In addition, uncodified language in SB 196 also requires the State Board of Equalization (BOE) to annually collect data, which language reads as follows:

SEC. 6. ... To assist the Legislature in determining whether the exemption allowed by Section 214.18 of the Revenue and Taxation Code fulfills the goals, purposes, and objectives as described in Section 1 of this act, the State Board of Equalization shall annually collect data from county assessors to quantify the amount of assessed value exempted, and the number of owner-occupied dwelling units or rental units, or both, created by community land trusts granted this exemption. Community land trusts claiming this exemption shall provide information to county assessors, in the form and manner as required by the county assessor, about the additional housing created.

¹ All statutory references are to the Revenue and Taxation Code, unless otherwise provided.

² Pursuant to section 214.18(a), a property owned by a CLT must otherwise qualify for the welfare exemption under section 214.

³ Section 214.18(a)(1) through (3). For more information on SB 196 and CLTs, see Letter To Assessors No. [2020/013](#).

To comply with this requirement, BOE staff sent a questionnaire to all County Assessors requesting specified data for the 2021 lien date. BOE staff received information from the following 28 counties:

Alameda	Glenn	Marin	Monterey	Plumas	San Francisco	Shasta
Amador	Lassen	Merced	Nevada	Riverside	San Luis Obispo	Sierra
Butte	Los Angeles	Modoc	Orange	Sacramento	Santa Clara	Sonoma
El Dorado	Madera	Mono	Placer	San Bernardino	Santa Cruz	Tulare

Enclosed is a table containing the information received from these 28 counties. If you have any questions regarding the information provided by a specific county, please contact that county directly. For contact information for all 58 California County Assessors, please visit the BOE's website at <https://www.boe.ca.gov/proptaxes/countycontacts.htm>.

If you have any questions regarding the provisions for community land trust properties, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:gs
Enclosure

COMMUNITY LAND TRUST HOUSING DATA - 2021 LIEN DATE

<i>County</i>	<i>Do you have any real property owned by community land trusts in your county as of the January 1, 2021 lien date?</i>	<i>Number of parcels in your county that are owned by community land trusts as of the January 1, 2021 lien date</i>	<i>Number of parcels in your county that are owned by a community land trust and exempt under section 214.18 as of the January 1, 2021 lien date</i>	<i>Total assessed value of all parcels in your county that are owned by a community land trust and exempt under section 214.18 as of the January 1, 2021 lien date (exempt value)</i>	<i>Number of newly constructed or rehabilitated dwelling units completed (for sale or owner-occupied) as of the January 1, 2021 lien date on land owned by community land trusts (previously or currently) that are exempt under section 214.18</i>	<i>Number of newly constructed or rehabilitated rental units completed as of the January 1, 2021 lien date on land owned by community land trusts (previously or currently) that are exempt under section 214.18</i>
Alameda	Yes	50	0	\$0	0	0
Amador	No					
Butte	No					
El Dorado	No					
Glenn	No					
Lassen	No					
Los Angeles	Yes	1	1	\$709,418	0	0
Madera	No					
Marin	Yes	24	4	\$1,236,598	0	0
Merced	No					
Modoc	No					
Mono	No					
Monterey	No					
Nevada	No					
Orange	Yes	11	11	\$8,891,166	0	0
Placer	No					
Plumas	No					
Riverside	No					
Sacramento	No					
San Bernardino	Yes	1	0	\$0	0	0
San Francisco	Yes	13	0	\$0	0	0
San Luis Obispo	No					
Santa Clara	No					
Santa Cruz	No					
Shasta	Yes	1	0	\$0	0	0
Sierra	No					
Sonoma	No					
Tulare	No					