



STATE BOARD OF EQUALIZATION
 PROPERTY TAX DEPARTMENT
 PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
 1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

TED GAINES
 First District, Sacramento

SALLY J. LIEBER
 Second District, San Francisco

ANTONIO VAZQUEZ
 Third District, Santa Monica

MIKE SCHAEFER
 Fourth District, San Diego

MALIA M. COHEN
 State Controller

YVETTE M. STOWERS
 Executive Director

June 22, 2023

No. 2023/022

TO COUNTY ASSESSORS:

COMMUNITY LAND TRUST HOUSING DATA – 2022 LIEN DATE

A community land trust (CLT) is 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 restricting resale 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 [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 Senate Bill 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 2022 lien date. BOE staff received information from the following counties:

Alameda	Humboldt	Los Angeles	Orange	San Bernardino	Stanislaus
Butte	Inyo	Mariposa	Placer	San Francisco	Trinity
Contra Costa	Kern	Merced	Plumas	Santa Clara	Tuolumne
Del Norte	Kings	Modoc	Riverside	Santa Cruz	Ventura
El Dorado	Lassen	Nevada	Sacramento	Solano	

Enclosed is a table containing the information received. 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:mo
Enclosure

COMMUNITY LAND TRUST HOUSING DATA - 2022 LIEN DATE

County	Do you have any real property owned by community land trusts in your county as of the January 1, 2022 lien date?	Number of parcels in your county that are owned by community land trusts as of the January 1, 2022 lien date	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, 2022 lien date	Total assessed value of all parcels in your county that are owned by a community land trust and are exempt under section 214.18 as of the January 1, 2022 lien date	Number of newly constructed or rehabilitated dwelling units completed (for sale or owner-occupied) as of the January 1, 2022 lien date on land owned by community land trusts (previously or currently) that are exempt under section 214.18	Number of newly constructed or rehabilitated rental units completed as of the January 1, 2022 lien date on land owned by community land trusts (previously or currently) that are exempt under section 214.18
Alameda	Yes	74	10	\$8,802,891	34	0
Butte	No					
Contra Costa	No					
Del Norte	No					
El Dorado	No					
Humboldt	No					
Inyo	No					
Kern	No					
Kings	No					
Lassen	No					
Los Angeles	Yes	3	2	\$2,588,981	0	0
Mariposa	No					
Merced	No					
Modoc	No					
Nevada	No					
Orange	Yes	40	9	\$13,308,405	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
Santa Clara	No					
Santa Cruz	No					
Solano	No					
Stanislaus	No					
Trinity	No					
Tuolumne	No					
Ventura	No					