



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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Executive Director

September 2, 2025

No. 2025/028

TO COUNTY ASSESSORS:

COMMUNITY LAND TRUST HOUSING DATA – 2024 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 that restrict resale to low and moderate-income 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.

Revenue and Taxation Code section 214.18,¹ provides that a community land trust (CLT) may qualify for the welfare exemption² if specified conditions are met.³ The uncodified language in Senate Bill 196 (Stats. 2019, ch. 669), which added section 214.18, further requires the State Board of Equalization (BOE) to annually collect data.⁴

To comply with this requirement, BOE staff sent a questionnaire to all County Assessors requesting specified data for the 2024 lien date. BOE staff received information from the following counties:

Alameda	Kern	Napa	San Francisco	Stanislaus
Alpine	Kings	Nevada	Santa Clara	Sutter
Butte	Lassen	Orange	Santa Cruz	Trinity
Del Norte	Los Angeles	Placer	Shasta	Tulare
Fresno	Mariposa	Riverside	Siskiyou	Ventura
Glenn	Modoc	Sacramento	Solano	
Inyo	Monterey	San Benito	Sonoma	

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](#).

⁴ See uncodified section 6 of Senate Bill 196 (Stats. 2019, ch. 669), which directs the Board to annually collect data from county assessors regarding community land trusts granted this exemption.

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>.

For prior years' information, please see the following:

- Letter To Assessors No. [2024/013](#) (2023 lien date data)
- Letter To Assessors No. [2023/022](#) (2022 lien date data)
- Letter To Assessors No. [2022/040](#) (2021 lien date data)
- Letter To Assessors No. [2022/032](#) (2020 lien date data)

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

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Enclosure

COMMUNITY LAND TRUST HOUSING DATA - 2024 LIEN DATE

County	Do you have any real property owned by community land trusts in your county as of the January 1, 2024 lien date?	Number of parcels in your county that are owned by community land trusts as of the January 1, 2024 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, 2024 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, 2024 lien date	Number of newly constructed or rehabilitated dwelling units completed (for sale or owner-occupied) as of the January 1, 2024 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, 2024 lien date on land owned by community land trusts (previously or currently) that are exempt under section 214.18
Alameda	Yes	28	1	\$959,531	1	0
Alpine	No					
Butte	No					
Del Norte	No					
Fresno	No					
Glenn	No					
Inyo	No					
Kern	No					
Kings	No					
Lassen	No					
Los Angeles	Yes	3	3	\$4,013,686	0	0
Mariposa	No					
Modoc	No					
Monterey	No					
Napa	No					
Nevada	No					
Orange	Yes	91	0	\$0	0	0
Placer	No					
Riverside	No					
Sacramento	No					
San Benito	No					
San Francisco	Yes	16	0	\$0	0	0
Santa Clara	Yes	1	1	\$2,204,428	0	0
Santa Cruz	No					
Shasta	Yes	1	1	\$265,463	0	1
Siskiyou	No					
Solano	No					
Sonoma	Yes	146	0	\$0	0	0
Stanislaus	No					
Sutter	No					
Trinity	No					
Tulare	No					
Ventura	Yes	1	0	\$2,879,936	0	0