



County of Santa Barbara

Annual Transient Occupancy Tax Report

Fiscal Year Ended June 30, 2007

Countywide Transient Occupancy Taxes

In 1963, local governments were granted the power to tax the privilege of occupying a room for a period less than 30 days in a hotel, inn or house located in their jurisdiction. The transient occupancy tax (TOT), currently 10% of the daily rent, is collected by the operator and then remitted to the jurisdiction in which the hotel is located. The City of Santa Barbara has an additional 2% TOT due to the passage of Measure B2000 effective January 2001 to fund Clean Water and Creek Restoration Programs.

Transient Occupancy Tax countywide reached \$33.3 million in fiscal year 2006-07, an 8.8% growth from 2005-06. Incorporated cities receive the largest share of TOT at \$26.7 million while the unincorporated area generated \$6.6 million.

Hotel / Motel Room Transient Occupancy Taxes by Jurisdiction

	2004-2005		2005-2006		2006-2007	
	<u>Amount</u>	<u>Change from Prior Year</u>	<u>Amount</u>	<u>Change from Prior Year</u>	<u>Amount</u>	<u>Change from Prior Year</u>
Cities:						
Santa Barbara	\$13,297,800	6.9%	\$14,438,846	8.6%	\$15,229,351	5.5%
Goleta—City Share ¹	2,281,613	6.5%	2,603,305	14.1%	2,538,572	-2.5%
Santa Maria	2,237,880	9.5%	2,220,887	-0.8%	2,373,710	6.9%
Solvang	1,847,389	5.9%	2,198,197	19.0%	2,406,003	9.5%
Carpinteria	1,177,860	9.7%	1,243,852	5.6%	1,452,709	16.8%
Lompoc	1,224,213	13.6%	1,227,611	0.3%	1,371,106	11.7%
Buellton	1,033,292	8.9%	1,139,710	10.3%	1,273,905	11.8%
Guadalupe	—	—	—	—	—	—
Total	\$23,100,047	7.6%	\$25,072,408	8.5%	\$26,645,356	6.3%
Unincorporated Areas:						
Montecito	2,018,997	-11.7%	2,079,825	3.0%	3,252,936	56.4%
Goleta –County Share ¹	1,521,075	6.5%	1,735,537	14.1%	1,692,381	-2.5%
Goleta Valley	854,876	14.9%	1,118,202	30.8%	1,115,678	-0.2%
Santa Ynez	397,742	14.0%	433,158	8.9%	461,697	6.6%
North County	107,571	19.5%	130,443	21.3%	84,060	-35.6%
Total	\$4,900,261	0.1%	\$5,497,165	12.2%	\$6,606,752	20.2%
Countywide Total	\$28,000,308	6.2%	\$30,569,573	9.2%	\$33,252,108	8.8%

¹ Per the revenue neutrality agreement, TOT generated in the City of Goleta is allocated 60% to the City and 40% to the County and will be in effect until June 30, 2012.

Data Source: TOT from the cities was provided by the city's finance department and TOT for the unincorporated area was obtained through the Auditor-Controller's Office.

Geographic Area Room Sales North County/South County

Santa Barbara County currently contains an estimated total of 184 hotels and motels throughout both the north and south regions. With the addition of 5 south county vacation rentals and 4 bed and breakfast locations, the county generates TOT revenues from 193 applicable businesses within county lines.

For the 2006-07 fiscal year, hotels and motels located in north county cities and unincorporated areas accounted for 24% (\$79.7 million) of the county's total hotel/motel room sales of \$332.5 million. Hotels, motels, and bed and breakfasts located within south county cities and unincorporated areas currently account for 76%, or \$252.8 million, of the county's total hotel/motel room sales. The City of Santa Barbara stands as the south county's biggest contributor with 79%, while Solvang contributes 32% of total north county sales.

(in thousands of dollars)

Incorporated—Cities

North:

Solvang	\$ 24,060	
Santa Maria	23,737	
Lompoc	13,711	
Buellton	12,739	
Guadalupe	-	
<i>Subtotal</i>	<u>74,247</u>	28%

South:

Santa Barbara	152,294	
Goleta	25,386	
Carpinteria	14,527	
<i>Subtotal</i>	<u>192,207</u>	72%
Total	<u>\$ 266,454</u>	

Unincorporated—County

North:

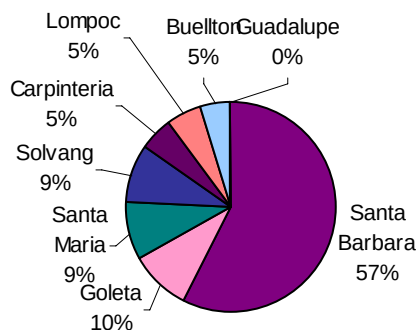
Santa Ynez	\$ 4,617	
North County	841	
<i>Subtotal</i>	<u>5,458</u>	8%

South:

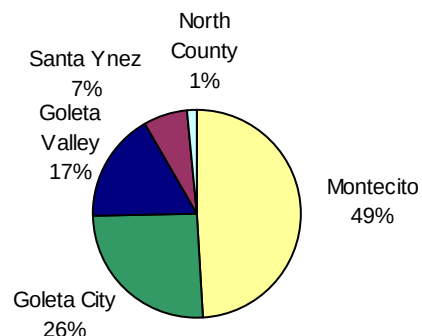
Montecito	32,529	
Goleta Valley	16,924	
Goleta City	11,157	
<i>Subtotal</i>	<u>60,610</u>	92%
Total	<u>\$ 66,068</u>	

Transient Occupancy Tax 2006-07

Cities



Unincorporated Areas of County



Countywide Hotel / Motels

UNINCORPORATED AREA

Montecito

Four Seasons Biltmore
Inn on Summer Hill
Lynn Ashcraft
Pacific Graduate Institute
San Ysidro Ranch
Summerland Inn
Westmont College

Goleta Valley

Circle Bar B Ranch Resort
El Capitan Campground
Extended Stay America
Fontainebleu
Friendship Manor
Hope Ranch Inn
Ramada Limited
Signet
Tropicana Gardens

Santa Ynez

Ballard Inn
Edison Street Inn
Fess Parker's Wine Country
Meadowlark Motel
Rancho Oso
Sanja Cota Motel
Santa Ynez Inn
Zaca Lake Foundation

North County

Alamo Motel
Buckhorn
Skyview Motel
Union Hotel
White Oaks

CITY OF GOLETA

Bacara Resort & Spa
Holiday Inn Santa Barbara
Motel 6
Pacifica Suites
South Coast Inn
Super 8 Motel

CITY OF CARPINTERIA

Best Western
Carpinteria Shores
Casa Del Sol
Comfort Suites
Eugenia Motel

La Cabana
Motel 6
Purfrocks Garden Inn
Sandyland Reef Inn
Solimar Sands
Sunset Shores
Sea Shells Apartments
...plus 4 Bed and Breakfasts

CITY OF SANTA BARBARA

Adobe Motel
Ala Mar Motel
Bath Street Inn
Beach House Motel
Best Western Inn
Blue Sands Motel
Cabrillo Inn
Casa Del Mar
Castillo Inn
Cheshire Cat Inn
Coast Village Inn
Coastal Hideaways
Colonial Beach Inn
Connors
Cottages @ East Beach
Country Inn by Sea
Days Inn
Doubletree Resort
Eagle Inn
El Encanto Hotel
El Prado Motor Inn
Encina Motor Lodge
Fiesta Inn
Franciscan Motel
Hacienda Motel
Harbor House
Harbor Walk Inn
Harbor View Inn
Harborside Inns
Holiday Inn Express
Holiday Lodge
Hotel Andalucia
Hotel Mar Monte
Hotel Santa Barbara
Inn at East Beach
Inn of Spanish Garden
James House
Lemon Tree Inn
Marina Beach Motel
Mason Beach Inn
Montecito Inn
Motel 6 #1
Motel 6 #2

Oceana Hotel
Old Yacht Club
Orange Tree Inn
Pacific Crest Motel
Pepper Tree
Presidio Motel
Quality Inn
San Roque Motel
Sandman Inn
Sandpiper Lodge
Santa Barbara Inn
Santa Barbara Int'l Hostel
Secret Garden Inn
Shoreline Ventures
Simpson House Inn
State Street Hotel
Sunset Motel
The Orchid Inn
Tiffany Inn
Town & Country Inn
Traveler's Motel
Upham Hotel
Villa Elegante
Villa Rosa
West Beach Inn
White Jasmine Inn
...plus 5 Vacation Rentals

CITY OF SANTA MARIA

Best Value Inn
Big America Hotel
Buckboard Motor Lodge
Colonial Motel
Comfort Inn
Deville Motel
Economy Inn
Fountain Motel
Guest House Inn
Historic Santa Maria inn
Holiday Inn
Holiday Motel
Laura Lodge
Mission Hotel
Motel 6
Palms Motor Motel
Plaza Motel
Radisson Hotel
Restwell Motel
Rose Garden Inn
Stardust Motel
Sundown Motel
The North Broadway
Town & Country Motel

Valley Motel
Villa Motel
Western Motel

CITY OF LOMPOC

1890 House
Best Value Inn
Best Western O'Cairns Inn
Budget Inn
Days Inn
Embassy Suites
First Value Inn
Holiday Inn Express
Lompoc Motel
Motel 6
Quality Inn
Star Motel
Super 8

CITY OF GUADALUPE

Santa Florita Hotel

CITY OF BUELLTON

A Country Lane
Andersen's Best Western Inn
Days Inn
Farmhouse Motel
Flying Flags Travel Park
Motel 6
Quality Inn
Red Rose Court
San Marcos Motel
Santa Ynez Valley Marriott
Sleepy Hollow Motel

CITY OF SOLVANG

Alisal Guest Ranch
Hadsten House Inn
Hamlet Motel
Holiday Inn Express
King Fredrick
Kronborg Inn
Petersen Village
Royal Copenhagen
Royal Scandia
Solvang Gardens
Solvang Inn & Cottages
Storybook Inn
Svendsgaard Lodge
Viking Motel
Wine Valley Inn
Worldmark Club



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For more information please contact the
 Specialty Accounting Division in the County
 Auditor's Office.

Santa Barbara County

Hotels, motels, bed and breakfasts, and even campgrounds with lodging facilities pay a 10% room tax (12% for the City of Santa Barbara) collected from their guests. The businesses report the collections and submit the taxes to the city finance departments or the County Treasurer for the unincorporated area. These taxes are considered general taxes for the discretionary use by local governments.

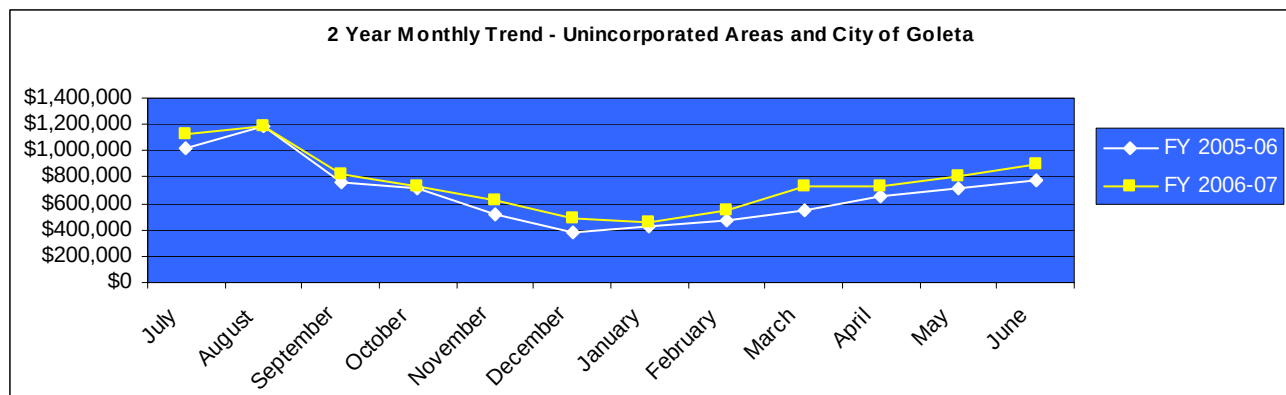
TOT Highlights for FY 2006-07

Cities

- TOT generated in the cities reached \$26.6 million and had a growth of 6.3% from the prior year.
- The City of Santa Barbara, which could be argued to be the most beautiful city in the United States, generates 46% of the TOT within the County.
- The City of Solvang overtook the City of Santa Maria as the North County's largest TOT generator.

Unincorporated

- The unincorporated area generated \$6.6 million in TOT, which is a 20.2% growth from the prior year.
- The Montecito area generates about 50% of the TOT generated in the unincorporated area with the dominant generator in that area being the Four Seasons Biltmore.
- Montecito had the greatest growth due to the recent completion of the multi-million dollar remodels of the Four Seasons Biltmore and San Ysidro Ranch.



Forecast

We are cautiously optimistic that TOT in the cities and county will remain steady or continue to grow based on the positive growth that we have seen in the prior three years.