



# County of Santa Barbara Annual Transient Occupancy Tax Report

Fiscal Year Ended June 30, 2006

## 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 \$30.6 million in fiscal year 2005-06, a 9.2% growth from 2004-05. Incorporated cities receive the largest share of TOT at \$25.1 million while the unincorporated area generated \$5.5 million.

### Hotel / Motel Room Transient Occupancy Taxes by Jurisdiction

	2003-2004		2004-2005		2005-2006	
	<u>Amount</u>	Change from Prior <u>Year</u>	<u>Amount</u>	Change from Prior <u>Year</u>	<u>Amount</u>	Change from Prior <u>Year</u>
<b>Cities:</b>						
Santa Barbara	\$12,438,838	5.1%	\$13,297,800	6.9%	\$14,438,846	8.6%
Goleta—City Share <sup>1</sup>	2,142,801	0.0%	2,281,613	6.5%	2,603,305	14.1%
Santa Maria	2,044,413	13.5%	2,237,880	9.5%	2,220,887	-0.8%
Solvang	1,743,664	6.9%	1,847,389	5.9%	2,198,197	19.0%
Carpinteria <sup>2</sup>	1,073,863	3.3%	1,177,860	9.7%	1,244,000	5.6%
Lompoc	1,077,265	11.3%	1,224,213	13.6%	1,227,611	0.3%
Buellton	948,570	10.0%	1,033,292	8.9%	1,139,710	10.3%
Guadalupe	—	—	—	—	—	—
<b>Total</b>	<b>\$21,469,414</b>	<b>5.9%</b>	<b>\$23,100,047</b>	<b>7.6%</b>	<b>\$25,072,556</b>	<b>8.5%</b>
<b>Unincorporated Areas:</b>						
Montecito	2,286,485	-2.1%	2,018,997	-11.7%	2,079,825	3.0%
Goleta –County Share <sup>1</sup>	1,428,534	0.0%	1,521,075	6.5%	1,735,537	14.1%
Goleta Valley	744,027	6.7%	854,876	14.9%	1,118,202	30.8%
Santa Ynez	348,932	11.2%	397,742	14.0%	433,158	8.9%
North County	90,004	-7.4%	107,571	19.5%	130,443	21.3%
<b>Total</b>	<b>\$4,897,982</b>	<b>0.5%</b>	<b>\$4,900,261</b>	<b>0.05%</b>	<b>\$5,497,165</b>	<b>12.18%</b>
<b>Countywide Total</b>	<b>\$26,367,396</b>	<b>4.8%</b>	<b>\$28,000,308</b>	<b>6.2%</b>	<b>\$30,569,721</b>	<b>9.2%</b>

<sup>1</sup> 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.

<sup>2</sup> The City of Carpinteria estimated the TOT for FY 2005-06, since the actual TOT was not available at the time this report was prepared.

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 183 hotels and motels throughout both the north and south regions. With the addition of 13 south county bed and breakfast locations, the county generates TOT revenues from 196 applicable businesses within county lines.

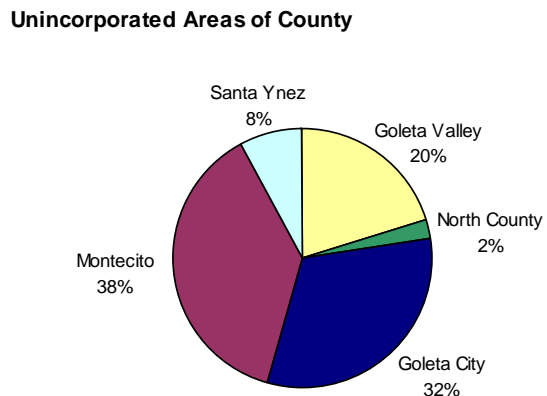
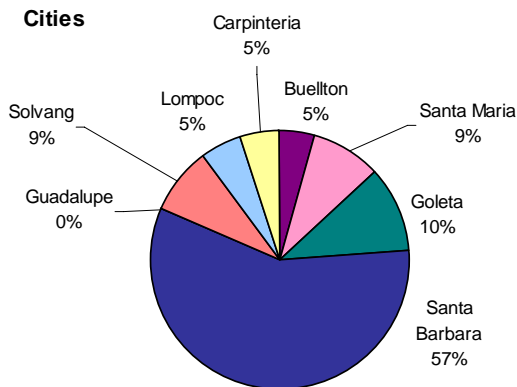
For the 2005-06 fiscal year, hotels and motels located in north county cities and unincorporated areas accounted for 26% (\$73.5 million) of the county's total hotel/motel room sales of \$281.6 million. Hotels, motels, and bed and breakfasts located within south county cities and unincorporated areas currently account for 74%, or \$208.1 million, of the county's total hotel/motel room sales. The City of Santa Barbara stands as the south county's biggest contributor with 76%, while Santa Maria contributes 33% of total north county sales.

*(in thousands of dollars)*

<u>Incorporated</u>	<u>Room Sales</u>	%	<u>Unincorporated</u>	<u>Room Sales</u>	%
<b>North:</b>			<b>North:</b>		
Santa Maria	\$ 22,209		Santa Ynez	\$ 4,332	
Solvang	21,981		North County	<u>1,304</u>	
Lompoc	12,276		<i>Subtotal</i>	5,636	10%
Buellton	11,397				
Guadalupe	<u>-</u>				
<i>Subtotal</i>	67,863	30%			
<b>South:</b>			<b>South:</b>		
Santa Barbara	120,323		Montecito	20,798	
Goleta	26,033		Goleta Valley	11,182	
Carpinteria	<u>12,440*</u>		Goleta City	<u>17,355</u>	
<i>Subtotal</i>	<u>158,796</u>	70%	<i>Subtotal</i>	<u>49,335</u>	90%
<b>Total</b>	<b><u>\$ 226,659</u></b>		<b>Total</b>	<b><u>\$ 54,971</u></b>	

\*Estimated room sales based on estimated TOT for FY 2005-06.

## Transient Occupancy Tax 2005-06



# Countywide Hotel / Motels

**UNINCORPORATED AREA**

Montecito  
 Four Seasons Biltmore  
 Inn on Summer Hill  
 San Ysidro Ranch  
 Santa Barbara Graduate School  
 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  
 Cuyama Buckhorn  
 Skyview Motel  
 Days Inn Vandenberg (Spaceport)  
 Union Hotel

**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  
 Conners  
 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 Rose  
 West Beach Inn  
 White Jasmine Inn  
 ...plus 9 Bed and Breakfast

**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  
 Embassy Suites  
 First Value Inn  
 Holiday Inn Express  
 Lompoc Motel  
 Motel 6  
 Quality Inn  
 Star Motel  
 Super 8  
 Vagabond Inn

**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  
 Hamlet Motel  
 Holiday Inn Express  
 King Fredrick  
 Kronborg Inn  
 Petersen Village  
 Royal Copenhagen  
 Royal Scandia  
 Solvang Gardens  
 Solvang Inn & Cottages  
 Storybook Inn  
 Svendsgaard Lodge  
 Vagabond Inn  
 Viking Motel  
 Wine Valley Inn  
 Worldmark Club



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For more information please contact the  
Specialty & Advance 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 2005-06**

#### **Cities**

- TOT generated in the cities reached \$25.1 million and had a growth of 8.5% from the prior year.
- The City of Santa Barbara which could be argued to be the most beautiful city in the United States generates 47% of the TOT within the County.
- The City of Solvang had the greatest growth within the cities, with a 19% growth. The City of Goleta and the City of Buellton both had a significant growth as well.
- The City of Santa Maria had a small negative growth, as a result of the high TOT generated in the prior year from the media and observers that were following the Michael Jackson case.

#### **Unincorporated**

- The unincorporated area generated \$5.5 million in TOT which is a 12% growth from the prior year.
- The Montecito area generates about 38% of the TOT generated in the unincorporated area with the dominant generator in that area being the Four Seasons Biltmore.
- The Goleta Valley had the greatest growth due to an increase in the TOT generated by El Capitan Campground and the additional TOT generated during the summer by Tropicana Gardens.

### **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.