In 1963, local governments were granted the power to tax the privilege of occupying a room or other living space in a hotel, motel, inn, tourist home, or other lodging (such as campgrounds) for stays with a duration of 30 days or less. Transient Occupancy Tax (TOT), calculated as a percentage of the daily rent, is collected by the operator and then remitted to the city or county in which the lodging is located.

In fiscal year (FY) 2017-18, Countywide TOT revenue reached $55.9 million. The incorporated cities generated $47.4 million while the unincorporated areas generated $8.5 million. On November 8, 2016 the voters of Santa Barbara County passed Measure B, which increased the TOT rate in the unincorporated area from 10% to 12% effective January 1, 2017. During FY 2016-17, the TOT rate was 10% for the first half of the fiscal year (July - December 2016) and 12% for the second half of the fiscal year (January - June 2017) for all the unincorporated areas.

### Annual Transient Occupancy Tax Summary

<table>
<thead>
<tr>
<th>Cities</th>
<th>Tax Rate</th>
<th>2016-17</th>
<th>2017-18</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Santa Barbara</td>
<td>12%</td>
<td>$23,096,720</td>
<td>$22,650,066</td>
<td>-1.9%</td>
</tr>
<tr>
<td>Goleta</td>
<td>12%</td>
<td>$8,628,738</td>
<td>$10,117,023</td>
<td>17.2%</td>
</tr>
<tr>
<td>Solvang</td>
<td>12%</td>
<td>$4,399,217</td>
<td>$4,321,195</td>
<td>-1.8%</td>
</tr>
<tr>
<td>Santa Maria</td>
<td>10%</td>
<td>$3,441,892</td>
<td>$3,524,150</td>
<td>2.4%</td>
</tr>
<tr>
<td>Buellton</td>
<td>12%</td>
<td>$1,934,889</td>
<td>$2,832,053</td>
<td>46.4%</td>
</tr>
<tr>
<td>Carpinteria</td>
<td>12%</td>
<td>$2,493,411</td>
<td>$2,037,899</td>
<td>-18.3%</td>
</tr>
<tr>
<td>Lompoc</td>
<td>10%</td>
<td>$1,795,611</td>
<td>$1,931,213</td>
<td>7.6%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$45,790,478</strong></td>
<td><strong>$47,413,599</strong></td>
<td>3.5%</td>
</tr>
</tbody>
</table>

### Unincorporated Areas

<table>
<thead>
<tr>
<th></th>
<th>Tax Rate</th>
<th>2016-17</th>
<th>2017-18</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>South County</td>
<td>12%</td>
<td>$8,756,624</td>
<td>$7,084,471</td>
<td>-19.1%</td>
</tr>
<tr>
<td>Santa Ynez Valley</td>
<td>12%</td>
<td>$802,500</td>
<td>$902,842</td>
<td>12.5%</td>
</tr>
<tr>
<td>North County</td>
<td>12%</td>
<td>$513,135</td>
<td>$541,622</td>
<td>5.6%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$10,072,259</strong></td>
<td><strong>$8,528,935</strong></td>
<td>-15.3%</td>
</tr>
</tbody>
</table>

### Countywide

|                |          | **$55,862,737** | **$55,942,534** | 0.1%    |

1. Fiscal year totals reflect TOT revenue collections as of August 2018.
2. Decrease due to the impacts of the December 2017 Thomas Fire and/or the January 2018 Montecito Debris Flow.
3. TOT Summary table reflects actual collections for the fiscal year and might differ from the TOT revenues reflected on each jurisdiction’s CAFR which includes accruals and adjustments for prior period collections.
Room Sales By Area - Fiscal Year 2017-18

During fiscal year 2017-18, the lodging industry brought in $475.2 million in room sales across all cities and County unincorporated areas. This is a decrease of 0.2% from FY 2016-17 room sales of $483.1 million.

The seven incorporated cities generated $404.2 million in room sales, representing 85.1% of the countywide total. The three unincorporated areas generated the remaining $71 million in room sales, representing 14.9% of the countywide total.

The City of Santa Barbara generated the most significant portion of room sales at $188.7 million, representing 39.7% of the countywide total. The City of Goleta generated the second largest portion of room sales at $84.3 million, representing 17.7% of the countywide total. The unincorporated areas of the County generated the third largest portion of room sales at $71 million, representing 14.9% of the countywide total. The other five cities collectively generated the remaining 27.7% of the countywide total.

<table>
<thead>
<tr>
<th>Cities</th>
<th>2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Santa Barbara</td>
<td>$188,750,550</td>
</tr>
<tr>
<td>Goleta</td>
<td>84,308,521</td>
</tr>
<tr>
<td>Solvang</td>
<td>36,009,961</td>
</tr>
<tr>
<td>Santa Maria</td>
<td>35,241,499</td>
</tr>
<tr>
<td>Buellton</td>
<td>23,600,442</td>
</tr>
<tr>
<td>Lompoc</td>
<td>19,312,127</td>
</tr>
<tr>
<td>Carpinteria</td>
<td>16,982,492</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$404,205,592</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unincorporated Areas</th>
<th>2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td>South County</td>
<td>$59,037,257</td>
</tr>
<tr>
<td>Santa Ynez Valley</td>
<td>7,523,684</td>
</tr>
<tr>
<td>North County</td>
<td>4,513,517</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$71,074,458</strong></td>
</tr>
</tbody>
</table>

| Countywide           | $475,280,050 |

Other Economic Benefits of the Hospitality Industry

The data below provides information about various other economic benefits generated as a result of the lodging/overnight accommodations industry in Santa Barbara County. This data includes property tax revenue from hotels/motels, sales tax revenue generated on accommodations and restaurants, and employment (number of jobs provided) within the hospitality industry for fiscal years 2016-17 and 2017-18.

<table>
<thead>
<tr>
<th></th>
<th>2016-17</th>
<th>2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax</td>
<td>$16,752,418</td>
<td>$17,922,214</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>$11,410,485</td>
<td>$11,187,874</td>
</tr>
<tr>
<td>Employment</td>
<td>5,300</td>
<td>5,500</td>
</tr>
</tbody>
</table>

Lodging properties generated 2% of total countywide property taxes.

Lodging and restaurants provide 19% of sales tax generated Countywide. Sales tax data for lodging and restaurants are not reported separately. Amounts may differ from prior year publication due to change in source of sales tax data. Source: Hinderliter, de Llamas and Associates.

Lodging provides 3% of all jobs in Santa Barbara County. Source: CA EDD March 23, 2018
5 Year Revenue Trend Incorporated Cities & Unincorporated Area

TOT has increased steadily each year due to strong economic growth and a robust tourism industry. Santa Barbara County has experienced multiple years of double-digit TOT growth since the FY 2009-10 recession. However, there was minimal TOT revenue growth in FY 2017-18 due to the impact of the Thomas Fire and Montecito Debris Flow. Our expectation is that TOT will continue to grow at a moderate rate consistent with the past five years.

5 Year Monthly Revenue Trend — Unincorporated Area

The chart below demonstrates the cyclical nature of TOT revenues in the unincorporated area of Santa Barbara County over the span of the calendar year. TOT revenue increases during the start of summer and peaks in the month of July or August. In 2018, TOT decreased significantly from January to May due to the Thomas Fire and Montecito Debris Flow that impacted the area. Construction of new hotels in the unincorporated area and the current revenue trend could be indications that TOT will continue to grow.
### UNINCORPORATED AREAS

**North County**  
1880 Union  
Alamo Hotel  
Buckhorn  
Skyview Los Alamos Motel  
Victorian Mansion  
White Oaks Hotel  
Santa Ynez Valley

**South County**  
Circle Bar B Ranch Resort  
El Capitan Campground  
Extended Stay America  
Four Seasons Biltmore  
Inn on Summer Hill  
Pacific Graduate Institute  
Ramada Limited  
San Ysidro Ranch  
Summerland Inn  
Tropicana Del Norte  
Tropicana Gardens  
Villas at Tropicana  
Westmont College

...Plus 495 Vacation Rentals and 15 Homestays in the Unincorporated Area of the County

### CITY OF CARPINTERIA

- Best Western  
- Casa Del Sol  
- Holiday Inn Express  
- Eugenia Motel  
- Motel 6 (2)  
- Sandyland Reef Inn  
- ...Plus 3 Bed and Breakfasts & 60 Vacation Rentals

### CITY OF GOLETA

- Ritz-Carlton Bacara Resort & Spa  
- Goodland Hotel  
- Hampton Inn  
- Hilton Garden Inn  
- Marriott Courtyard  
- Marriott Residence Inn  
- Motel 6  
- Pacifica Suites  
- South Coast Inn  
- Super 8 Motel  
- ...Plus 17 Vacation Rentals

### CITY OF LOMPOC

- 1890 House  
- Budget Inn  
- Embassy Suites  
- Hilton Garden Inn  
- Holiday Inn Express  
- Inn at Highway 1  
- Inn of Lompoc  
- Lompoc Motel  
- Lompoc Valley Inn & Suites  
- Motel 6  
- O’Cairns Inn & Suites  
- Red Roof Inn  
- Star Motel  
- Lotus of Lompoc

### CITY OF SANTA BARBARA

- Agave Inn  
- Ala Mar Motel  
- Avania Inn  
- Bath Street Inn  
- Beach House Motel  
- Best Western Inn  
- Blue Sands Motel  
- Brisas del Mar  
- Cabrillo Inn  
- Canary Hotel  
- Casa Del Mar  
- Castillo Inn  
- Cheshire Cat Inn  
- Coast Village Inn  
- Days Inn  
- Eagle Inn  
- El Encanto Hotel  
- Encina Motor Lodge  
- Franciscan Motel  
- Harbor House  
- Harbor View Inn  
- Hilton Santa Barbara Beachfront Resort  
- Holiday Inn Express  
- Holiday Lodge  
- Hotel Californian  
- Hotel Indigo Santa Barbara  
- Hotel Milo  
- Hotel Santa Barbara  
- Hyatt Santa Barbara  
- Inn at East Beach  
- Inn by the Harbor  
- La Quinta Inn & Suites  
- Lavender Garden Inn by the Sea  
- Lemon Tree Inn  
- Marina Beach Motel  
- Mason Beach Inn  
- Montecito Inn  
- Motel 6 (2)  
- Oasis Inn & Suites  
- Old Yacht Club  
- Orange Tree Inn  
- Pacific Crest Inn by the Sea  
- Parkside Inn  
- Pepper Tree  
- Presidio Motel  
- Quality Inn  
- Rose Garden Inn  
- Sandpiper Lodge  
- Santa Barbara Inn  
- Secret Garden Inn  
- Simpson House Inn  
- Spanish Garden Inn  
- Sunset Motel  
- The Orchid Inn  
- Town & Country Inn  
- Upham Hotel  
- Villa Elegante  
- Villa Rosa  
- Wayfarer Hotel  
- West Beach Inn  
- White Jasmine Inn  
- ...Plus 15 Vacation Rentals

### CITY OF SANTA MARIA

- Big America Hotel  
- Broadway 11 LLC  
- Buckboard Motor Lodge  
- Candlewood Suites  
- Colonial Motel  
- Days Inn  
- Deville Motel  
- Econolodge Inn & Suites  
- Economy Inn  
- Fairfield Inn & Suites  
- Fountain Motel  
- Guest House Inn  
- Historic Santa Maria Inn  
- Holiday Inn  
- Holiday Motel  
- Laura Lodge  
- Mission Hotel  
- Motel 6 (2)  
- Palms Motor Motel  
- Plaza Motel  
- Radisson Hotel  
- Restwell Motel  
- Santa Maria Cottages  
- Solaire Inn and Suites  
- The North Broadway  
- Town & Country Motel  
- Valley Motel  
- Villa Motel  
- Western Motel

### CITY OF SOLvang

- Alisal Guest Ranch  
- Atterdag Inn  
- Great Dane Guest House  
- Hadsten House Inn  
- Hamlet Motel  
- Holiday Inn Express  
- Hotel Corque  
- King Fredrick  
- Kronborg Inn  
- Landsby  
- Mirabelle  
- New Haven  
- Royal Copenhagen  
- Solvang Gardens  
- Solvang Inn & Cottages  
- Svensgaard Lodge  
- Viking Motel  
- Wine Valley Inn  
- Worldmark Club  
- ...Plus 6 Vacation Rentals

1. North County encompasses the area west of Buellton and the area north of Zaca Lake.

2. The Santa Ynez Valley encompasses the area east of Buellton, south of the San Rafael Mountains, and north of the Santa Ynez Mountains.

3. South County encompasses the area east of Gaviota and south of the Santa Ynez Mountains.