



# County of Santa Barbara Annual Transient Occupancy Tax Report

Fiscal Year Ended June 30, 2005

## 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 \$28 million in fiscal year 2004-05, a 6.2% growth from 2003-04. Incorporated cities receive the largest share of TOT at \$23.1 million while the unincorporated area generated \$4.9 million.

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

	2002-2003		2003-2004		2004-2005	
	<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	\$11,837,281	.3%	\$12,438,838	5.1%	\$13,297,800	6.9%
Goleta—City Share*	2,141,809	1.9%	2,142,801	0.0%	2,281,613	6.5%
Santa Maria	1,800,893	0.0%	2,044,413	13.5%	2,237,880	9.5%
Solvang	1,631,293	-0.9%	1,743,664	6.9%	1,847,389	5.9%
Carpinteria	1,039,077	3.3%	1,073,863	3.3%	1,177,860	9.7%
Lompoc	968,242	2.4%	1,077,265	11.3%	1,224,213	13.6%
Buellton	862,572	.6%	948,570	10.0%	1,033,292	8.9%
Guadalupe	—	—	—	—	—	—
<b>Total</b>	<b>\$20,281,167</b>	<b>0.6%</b>	<b>\$21,469,414</b>	<b>5.9%</b>	<b>\$23,100,047</b>	<b>7.6%</b>
<b>Unincorporated Areas:</b>						
Montecito	2,335,717	-5.4%	2,286,485	-2.1%	2,018,997	-11.7%
Goleta –County Share*	1,427,873	1.9%	1,428,534	0.0%	1,521,075	6.5%
Goleta Valley	697,068	20.4%	744,027	6.7%	854,876	14.9%
Santa Ynez	313,697	26.9%	348,932	11.2%	397,742	14.0%
North County	97,169	-2.6%	90,004	-7.4%	107,571	19.5%
<b>Total</b>	<b>\$4,871,524</b>	<b>1.6%</b>	<b>\$4,897,982</b>	<b>0.5%</b>	<b>\$4,900,261</b>	<b>0.05%</b>
<b>Countywide Total</b>	<b>\$25,152,691</b>	<b>0.8%</b>	<b>\$26,367,396</b>	<b>4.8%</b>	<b>\$28,000,308</b>	<b>6.2%</b>

\*The County receives 40% of TOT revenue generated in the City of Goleta per the revenue neutrality agreement.

Data source: TOT from the cities was obtained through their finance departments and TOT for the unincorporated area was obtained through the County Auditor-Controller.

## Geographic Area Room Sales North County/South County

Santa Barbara County currently contains an estimated total of 177 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 190 applicable businesses within county lines.

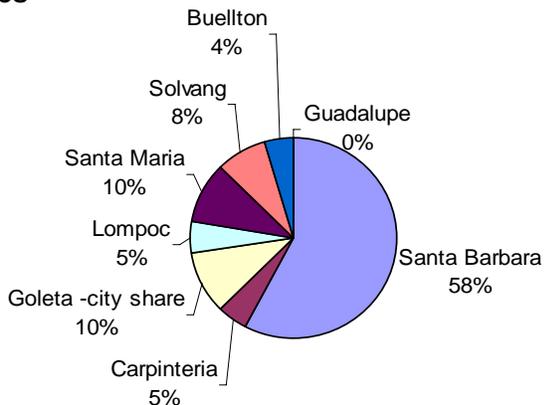
For the 2004-05 fiscal year, hotels and motels located in north county cities and unincorporated areas accounted for 27% (\$68 million) of the county's total hotel/motel room sales of \$257 million. Hotels, motels, and bed and breakfasts located within south county cities and unincorporated areas currently account for 73%, or \$189 million, of the county's total hotel/motel room sales. The City of Santa Barbara stands as the south county's biggest contributor with 59%, while Santa Maria contributes 33% of total north county sales.

*(in thousands of dollars)*

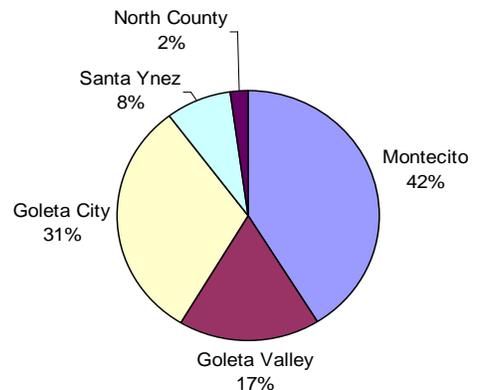
<u>Incorporated</u>	<u>Room Sales</u>		<u>Unincorporated</u>	<u>Room Sales</u>	
<b>North:</b>			<b>North:</b>		
Santa Maria	\$ 22,379		Santa Ynez	\$ 3,977	
Solvang	18,474		North County	<u>1,076</u>	
Lompoc	12,242		<i>Subtotal</i>	5,053	10%
Buellton	10,333				
Guadalupe	<u>-</u>				
<i>Subtotal</i>	63,428	30%			
<b>South:</b>			<b>South:</b>		
Santa Barbara	110,815		Montecito	20,190	
Goleta	22,816		Goleta Valley	8,549	
Carpinteria	<u>11,779</u>		Goleta City	<u>15,211</u>	
<i>Subtotal</i>	<u>145,410</u>	70%	<i>Subtotal</i>	<u>43,950</u>	90%
<b>Total</b>	<b><u>\$ 208,838</u></b>		<b>Total</b>	<b><u>\$ 49,003</u></b>	

## Transient Occupancy Tax 2004-05

**Cities**



**Unincorporated Areas of County**



# Countywide Hotel / Motels

**UNINCORPORATED AREA**

Montecito  
 Four Seasons Biltmore  
 San Ysidro Ranch  
 Westmont College  
 Inn on Summer Hill  
 Summerland Inn  
 Distinctive Real Estate (BD)  
 Distinctive Real Estate (CD)

Goleta Valley

Ramada Limited  
 Circle Bar B Ranch Resort  
 Extended Stay America  
 Francisco Torres  
 Friendship Manor  
 Hope Ranch Inn  
 Modoc Inn and Suites  
 El Capitan Campground  
 Fontainebleu

Santa Ynez

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

North County

Alamo Motel  
 Skyview Motel  
 Spaceport  
 Union Hotel  
 Cuyama Buckhorn

**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  
 Banana Bungalow  
 Bath Street Inn  
 Bayberry Inn  
 Beachcomber Inn  
 Beach House Motel  
 Best Western  
 Blue Dolphin Inn  
 Blue Sands Motel  
 Cabrillo Inn  
 Casa Del Mar  
 Coast Village Inn  
 Colonial Beach Inn  
 Country Inn by Sea  
 Days Inn  
 Doubletree Resort  
 Eagle Inn  
 East Beach Lodge  
 East Beach Vacation  
 El Encanto Hotel  
 El Prado Motor Inn  
 Encina Motor Lodge  
 Franciscan Motel  
 Glenborough Inn  
 Hacienda Motel  
 Harborside Inns  
 Harbor View Inn  
 Holiday Inn Express  
 Holiday Lodge  
 Hotel Santa Barbara  
 Hotel State Street  
 Inn of Spanish Garden  
 Lemon Tree Inn  
 Manna Beach Motel  
 Mason Beach Inn  
 Mirasol Plaza  
 Montecito del Mar  
 Montecito Inn

Motel 6  
 Mountain View Inn  
 New Faulding Hotel  
 Old Yacht Club  
 Orange Tree Inn  
 Pacific Crest Motel  
 Pepper Tree  
 Pilot House Motel  
 Presidio Motel  
 Radisson Hotel  
 Rose Garden Inn  
 San Rogue Motel  
 Sandman Inn  
 Sandpiper Lodge  
 Santa Barbara Inn  
 Secret Garden Inn  
 Simpson House Inn  
 Sunset Motel  
 Traveler's Motel  
 Travel Lodge  
 Upham Hotel  
 Villa Elegante  
 Villa Rose  
 West Beach Inn  
 ...plus 9 Bed and Breakfast

**CITY OF SANTA MARIA**

Big America Hotel  
 Buckboard Motor Lodge  
 Budget Inn & Suites  
 Capri Motel  
 Colonial Motel  
 Comfort Inn  
 Deville Motel  
 Economy Inn  
 First Value Inn  
 Fountain Motel  
 Historic Santa Maria inn  
 Holiday Inn  
 Holiday Motel  
 Laura Lodge  
 Mission Hotel  
 Motel 6  
 Palms Motor Motel  
 Plaza Motel  
 Restwell Motel  
 Rose Garden Inn  
 Santa Maria Airport Regency  
 Stardust Motel  
 Sundown Motel  
 The North Broadway

Town & Country Motel  
 Town Center Hotel  
 Valley Motel

**CITY OF LOMPOC**

1890 House  
 Budget Inn  
 Embassy Suites  
 First Value Inn  
 Holiday Inn Express  
 Inn of Lompoc  
 Lompoc Motel  
 Motel 6  
 Quality Inn  
 Redwood Motor Lodge  
 Star Motel  
 Super 8  
 Vandenberg 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  
 Rancho Santa Barbara  
 Red Rose Court  
 Rodeway Inn  
 San Marcos Motel  
 Sleepy Hollow Motel

**CITY OF SOLVANG**

Alisal Guest Ranch  
 Chimmney Sleep Inn  
 Country Inn  
 Denmark Hotel  
 Hamlet Hotel  
 Inns of California  
 King Fredrick  
 Petersen Inn  
 Royal Copenhagen  
 Royal Scandia  
 The Kromborg  
 The Storybook Inn  
 The Svendsgaard  
 The Viking Motel



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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 2004-05**

#### **Cities**

- TOT generated in the cities reached \$23.1 million.
- 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 cities had an increase of 7.6% or \$1.6 million.

#### **Unincorporated**

- \$4.9 million is generated in the unincorporated area of the County with the dominant generators being the five star Four Seasons Biltmore and Bacara resort hotels.
- The unincorporated area increased just .05% as two major hotels, the Four Seasons Biltmore and the San Ysidro Ranch, underwent major renovations.
- Seven hotels in the Santa Ynez area demonstrated significant increases over the previous fiscal year, producing a 14% increase that can be attributed to the success of the movie "Sideways", which featured the Santa Ynez wine country.

### **Forecast**

Although the UCSB Economic Forecast Project has predicted a tourism industry downturn for the next few years, we are cautiously optimistic that TOT in the cities and county will remain steady or grow slightly based on the actual TOT revenues collected in the first three months of the 2005-06 fiscal year.