

CITY OF DANA POINT
FINANCIAL REVIEW COMMITTEE
AGENDA REPORT

DATE: OCTOBER 26, 2017

TO: FINANCIAL REVIEW COMMITTEE

FROM MIKE KILLEBREW, ASSISTANT CITY MANAGER

SUBJECT: TRANSIENT OCCUPANCY TAX UPDATE

DISCUSSION:

See attached information as requested at the September 27, 2017 Financial Review Committee Meeting regarding Transient Occupancy Tax rates in California cities and the number of hotel room in neighboring coastal cities.

SUPPORT DOCUMENTS:

PAGE #:

- A. [Transient Occupancy Tax Rates, California Cities and Counties.....2](#)
- B. [Number of Hotel Rooms in Neighboring Coastal Cities.....11](#)

ATTACHMENT A

Transient Occupancy Tax Rates

California Cities and Counties

*County rates applied in unincorporated areas Computations by
CaliforniaCityFinance.com from State Controller data*

		2017
Count		437
Mean		9.93%
Minimum		4.00%
Maximum		15.00%
City	County	Rate
Anaheim	Orange	15.00%
Garden Grove	Orange	14.50%
Beverly Hills	Los Angeles	14.00%
Culver City	Los Angeles	14.00%
Inglewood	Los Angeles	14.00%
Los Angeles	Los Angeles	14.00%
Oakland	Alameda	14.00%
San Francisco	San Francisco	14.00%
Santa Monica	Los Angeles	14.00%
Palm Springs	Riverside	13.50%
Blythe	Riverside	13.00%
Del Mar	San Diego	13.00%
Mammoth Lakes	Mono	13.00%
Riverside	Riverside	13.00%
Solana Beach	San Diego	13.00%
Artesia	Los Angeles	12.50%
Barstow	San Bernardino	12.50%
Pasadena	Los Angeles	12.10%
Agoura Hills	Los Angeles	12.00%
Alhambra	Los Angeles	12.00%
American Canyon	Napa	12.00%
Avalon	Los Angeles	12.00%
Bakersfield	Kern	12.00%
Banning	Riverside	12.00%
Berkeley	Alameda	12.00%
Brisbane	San Mateo	12.00%
Buellton	Santa Barbara	12.00%
Buena Park	Orange	12.00%
Burlingame	San Mateo	12.00%
Calabasas	Los Angeles	12.00%
Calistoga Campbell	Napa	12.00%
Campbell	Santa Clara	12.00%
Carpinteria	Santa Barbara	12.00%
Citrus Heights	Sacramento	12.00%
Commerce Cupertino	Los Angeles	12.00%
Cupertino	Santa Clara	12.00%
Desert Hot Springs	Riverside	12.00%
East Palo Alto	San Mateo	12.00%
Elk Grove	Sacramento	12.00%
Emeryville	Alameda	12.00%
Fresno	Fresno	12.00%
Goleta	Santa Barbara	12.00%
Half Moon Bay	San Mateo	12.00%
Hawthorne	Los Angeles	12.00%
Healdsburg	Sonoma	14.00%
Kingsburg	Fresno	12.00%
Long Beach	Los Angeles	12.00%
Malibu	Los Angeles	12.00%

Marina	Monterey	12.00%
Menlo Park	San Mateo	12.00%
Millbrae	San Mateo	12.00%
Monterey Park	Los Angeles	12.00%
Napa	Napa	12.00%
Pacifica	San Mateo	12.00%
Palo Alto	Santa Clara	14.00%
Pittsburg	Contra Costa	12.00%
Rancho Cordova	Sacramento	12.00%
Redwood City	San Mateo	12.00%
Rohnert Park	Sonoma	12.00%
Sacramento	Sacramento	12.00%
Saint Helena	Napa	12.00%
San Bruno	San Mateo	12.00%
San Dimas	Los Angeles	12.00%
San Gabriel	Los Angeles	12.00%
San Juan Bautista	San Benito	12.00%
San Mateo	San Mateo	12.00%
San Pablo	Contra Costa	12.00%
Santa Barbara	Santa Barbara	12.00%
Sausalito	Marin	12.00%
Seaside	Monterey	12.00%
Selma	Fresno	12.00%
Solvang	Santa Barbara	12.00%
West Sacramento	Yolo	12.00%
Willows Windsor	Glenn	12.00%
Windsor	Sonoma	12.00%
Yountville	Napa	12.00%
Ontario	San Bernardino	11.80%
West Hollywood	Los Angeles	11.50%
Indian Wells	Riverside	11.25%
Cathedral City	Riverside	11.00%
Gardena	Los Angeles	11.00%
La Quinta	Riverside	11.00%
Norco	Riverside	11.00%
Santa Ana	Orange	11.00%
Santa Cruz	Santa Cruz	11.00%
Torrance	Los Angeles	11.00%
Vallejo	Solano	11.00%
San Diego	San Diego	10.50%
Sunnyvale	Santa Clara	10.50%
Adelanto	San Bernardino	10.00%
Alameda	Alameda	10.00%
Albany	Alameda	10.00%
Alturas	Modoc	10.00%
Anderson	Shasta	10.00%
Angels	Calaveras	10.00%
Antioch	Contra Costa	10.00%
Arcadia	Los Angeles	10.00%
Arcata	Humboldt	10.00%
Arroyo Grande	San Luis Obispo	10.00%
Arvin	Kern	10.00%
Atascadero	San Luis Obispo	10.00%
Baldwin Park	Los Angeles	10.00%
Beaumont	Riverside	10.00%
Belmont	San Mateo	10.00%
Brea	Orange	10.00%
Brentwood	Contra Costa	10.00%

Burbank	Los Angeles	10.00%
Calexico	Imperial	10.00%
Calimesa	Riverside	10.00%
Canyon Lake	Riverside	10.00%
Capitola	Santa Cruz	10.00%
Carlsbad	San Diego	10.00%
Carmel	Monterey	10.00%
Chico	Butte	10.00%
Chino Hills	San Bernardino	10.00%
Chowchilla	Madera	10.00%
Chula Vista	San Diego	10.00%
Claremont	Los Angeles	10.00%
Cloverdale	Sonoma	10.00%
Clovis	Fresno	10.00%
Colton	San Bernardino	10.00%
Concord	Contra Costa	10.00%
Corning	Tehama	10.00%
Corona	Riverside	10.00%
Coronado	San Diego	10.00%
Corte Madera	Marin	10.00%
Cotati	Sonoma	10.00%
Covina	Los Angeles	10.00%
Crescent City	Del Norte	10.00%
Cypress	Orange	10.00%
Daly City	San Mateo	10.00%
Dana Point	Orange	10.00%
Davis	Yolo	12.00%
Del Rey Oaks	Monterey	10.00%
Delano	Kern	10.00%
Diamond Bar	Los Angeles	10.00%
Dinuba	Tulare	10.00%
Duarte	Los Angeles	10.00%
Dunsmuir	Siskiyou	10.00%
El Cajon	San Diego	10.00%
El Centro	Imperial	10.00%
El Cerrito	Contra Costa	10.00%
El Monte	Los Angeles	10.00%
El Paso De Robles	San Luis Obispo	10.00%
Encinitas	San Diego	10.00%
Escalon	San Joaquin	10.00%
Escondido	San Diego	10.00%
Eureka	Humboldt	10.00%
Fairfax	Marin	10.00%
Fairfield	Solano	10.00%
Fillmore	Ventura	10.00%
Fort Bragg	Mendocino	12.00%
Fortuna	Humboldt	10.00%
Fremont	Alameda	10.00%
Fullerton	Orange	10.00%
Galt	Sacramento	10.00%
Glendale	Los Angeles	10.00%
Grass Valley	Nevada	10.00%
Grover City	San Luis Obispo	10.00%
Hemet	Riverside	10.00%
Hercules	Contra Costa	10.00%
Hermosa Beach	Los Angeles	12.00%
Hesperia	San Bernardino	10.00%
Huntington Beach	Orange	10.00%

Imperial Beach	San Diego	10.00%
Indio	Riverside	13.00%
Irwindale	Los Angeles	10.00%
Isleton	Sacramento	10.00%
Jackson	Amador	10.00%
King City	Monterey	10.00%
La Mesa	San Diego	10.00%
La Puente	Los Angeles	10.00%
La Verne	Los Angeles	10.00%
Laguna Beach	Orange	12.00%
Laguna Hills	Orange	10.00%
Laguna Woods	Orange	10.00%
Lake Elsinore	Riverside	10.00%
Lake Forest	Orange	10.00%
Lakeport	Lake	10.00%
Larkspur	Marin	10.00%
Lincoln	Placer	10.00%
Loma Linda	San Bernardino	10.00%
Lomita	Los Angeles	10.00%
Lompoc	Santa Barbara	10.00%
Los Altos	Santa Clara	10.00%
Los Banos	Merced	10.00%
Los Gatos	Santa Clara	12.00%
Manhattan Beach	Los Angeles	10.00%
Maricopa	Kern	10.00%
Martinez	Contra Costa	10.00%
Marysville	Yuba	10.00%
Menifee	Riverside	10.00%
Merced	Merced	10.00%
Mill Valley	Marin	10.00%
Milpitas	Santa Clara	10.00%
Monrovia	Los Angeles	10.00%
Montclair	San Bernardino	10.00%
Montebello	Los Angeles	10.00%
Monterey	Monterey	10.00%
Moorpark	Ventura	10.00%
Morgan Hill	Santa Clara	10.00%
Morro Bay	San Luis Obispo	10.00%
Mount Shasta	Siskiyou	10.00%
Mountain View	Santa Clara	10.00%
Murrieta	Riverside	10.00%
National City	San Diego	10.00%
Needles	San Bernardino	10.00%
Nevada City	Nevada	10.00%
Newark	Alameda	10.00%
Newport Beach	Orange	10.00%
Norwalk	Los Angeles	10.00%
Novato	Marin	10.00%
Oakley	Contra Costa	10.00%
Oceanside	San Diego	10.00%
Ojai	Ventura	10.00%
Orange	Orange	10.00%
Orinda	Contra Costa	10.00%
Orland	Glenn	10.00%
Oxnard	Ventura	10.00%
Pacific Grove	Monterey	10.00%
Palmdale	Los Angeles	10.00%
Paradise	Butte	10.00%

Paramount	Los Angeles	10.00%
Perris	Riverside	10.00%
Petaluma	Sonoma	10.00%
Pico Rivera	Los Angeles	10.00%
Pinole	Contra Costa	10.00%
Pismo Beach	San Luis Obispo	10.00%
Placentia	Orange	10.00%
Placerville	El Dorado	10.00%
Pleasant Hill	Contra Costa	10.00%
Plymouth	Amador	10.00%
Point Arena	Mendocino	12.00%
Pomona	Los Angeles	10.00%
Port Hueneme	Ventura	10.00%
Poway	San Diego	10.00%
Rancho Cucamonga	San Bernardino	10.00%
Rancho Mirage	Riverside	10.00%
Rancho Palos Verdes	Los Angeles	10.00%
Red Bluff	Tehama	10.00%
Redding	Shasta	10.00%
Redlands	San Bernardino	10.00%
Redondo Beach	Los Angeles	10.00%
Richmond	Contra Costa	10.00%
Ridgecrest	Kern	10.00%
Rio Vista	Solano	10.00%
Ripon	San Joaquin	10.00%
Rolling Hills Estates	Los Angeles	10.00%
Rosemead	Los Angeles	10.00%
Salinas	Monterey	10.00%
San Anselmo	Marin	10.00%
San Bernardino	San Bernardino	10.00%
San Buenaventura	Ventura	10.00%
San Carlos	San Mateo	10.00%
San Clemente	Orange	10.00%
San Jose	Santa Clara	10.00%
San Juan Capistrano	Orange	10.00%
San Leandro	Alameda	14.00%
San Luis Obispo	San Luis Obispo	10.00%
San Marcos	San Diego	10.00%
San Rafael	Marin	10.00%
Santa Clarita	Los Angeles	10.00%
Santa Fe Springs	Los Angeles	10.00%
Santa Maria	Santa Barbara	10.00%
Santa Paula	Ventura	10.00%
Santee	San Diego	10.00%
Saratoga	Santa Clara	10.00%
Scotts Valley	Santa Cruz	10.00%
Sebastopol	Sonoma	12.00%
Shasta Lake	Shasta	10.00%
Simi Valley Sonoma	Ventura	10.00%
Sonoma	Sonoma	12.00%
Sonoma	Tuolumne	10.00%
South Lake Tahoe	El Dorado	12.00%
South San Francisco	San Mateo	10.00%
Susanville	Lassen	10.00%
Taft	Kern	10.00%
Temple City	Los Angeles	10.00%
Thousand Oaks	Ventura	10.00%
Tiburon	Marin	10.00%

Tracy	San Joaquin	10.00%
Truckee	Nevada	10.00%
Tulare	Tulare	10.00%
Ukiah	Mendocino	10.00%
Union City	Alameda	10.00%
Upland	San Bernardino	10.00%
Visalia	Tulare	10.00%
Vista	San Diego	10.00%
Watsonville	Santa Cruz	11.00%
Weed	Siskiyou	10.00%
West Covina	Los Angeles	10.00%
Westlake Village	Los Angeles	10.00%
Westmorland	Imperial	10.00%
Wheatland	Yuba	10.00%
Whittier	Los Angeles	10.00%
Wildomar	Riverside	10.00%
Williams	Colusa	10.00%
Winters	Yolo	12.00%
Woodland	Yolo	10.00%
Yorba Linda	Orange	10.00%
Yreka	Siskiyou	10.00%
Yuba City	Sutter	10.00%
Foster City	San Mateo	9.50%
Lafayette	Contra Costa	9.50%
Santa Clara	Santa Clara	9.50%
Bellflower	Los Angeles	9.00%
Benicia	Solano	9.00%
Bishop	Inyo	9.00%
Camarillo	Ventura	9.00%
Carson	Los Angeles	9.00%
Clearlake	Lake	9.00%
Coachella	Riverside	9.00%
Dixon	Solano	9.00%
Downey	Los Angeles	9.00%
Fountain Valley	Orange	9.00%
Gilroy	Santa Clara	9.00%
Hawaiian Gardens	Los Angeles	9.00%
La Mirada	Los Angeles	9.00%
Lathrop	San Joaquin	9.00%
Lawndale	Los Angeles	9.00%
Livingston	Merced	9.00%
Madera	Madera	9.00%
Manteca	San Joaquin	9.00%
Modesto	Stanislaus	9.00%
Oroville	Butte	9.00%
Palm Desert	Riverside	11.00%
Portola	Plumas	9.00%
Rialto	San Bernardino	9.00%
Santa Rosa	Sonoma	9.00%
Seal Beach	Orange	9.00%
Signal Hill	Los Angeles	9.00%
Turlock	Stanislaus	9.00%
Twentynine Palms	San Bernardino	9.00%
Willits	Mendocino	9.00%
Hayward	Alameda	8.50%
Walnut	Los Angeles	8.50%
Walnut Creek	Contra Costa	8.50%
Atwater	Merced	8.00%

Auburn	Placer	8.00%
Bell Gardens	Los Angeles	8.00%
Big Bear Lake	San Bernardino	8.00%
Brawley	Imperial	8.00%
California City	Kern	8.00%
Calipatria	Imperial	8.00%
Chino	San Bernardino	8.00%
Colfax	Placer	8.00%
Colusa	Colusa	8.00%
Corcoran	Kings	8.00%
Costa Mesa	Orange	8.00%
Cudahy	Los Angeles	8.00%
Dublin	Alameda	8.00%
El Segundo	Los Angeles	12.00%
Exeter	Tulare	8.00%
Ferndale	Humboldt	8.00%
Folsom	Sacramento	8.00%
Fontana	San Bernardino	8.00%
Gonzales	Monterey	8.00%
Greenfield	Monterey	8.00%
Hanford	Kings	8.00%
Hollister	San Benito	8.00%
Imperial	Imperial	10.00%
Industry	Los Angeles	8.00%
Irvine	Orange	8.00%
La Palma	Orange	8.00%
Laguna Niguel	Orange	8.00%
Lakewood	Los Angeles	8.00%
Lemoore	Kings	8.00%
Lindsay	Tulare	8.00%
Livermore	Alameda	8.00%
Loomis	Placer	8.00%
Los Alamitos	Orange	8.00%
Mission Viejo	Orange	8.00%
Moreno Valley	Riverside	13.00%
Patterson	Stanislaus	8.00%
Pleasanton	Alameda	8.00%
Porterville	Tulare	8.00%
Reedley	Fresno	8.00%
Rio Dell	Humboldt	8.00%
Rocklin	Placer	8.00%
San Jacinto	Riverside	8.00%
South El Mante	Los Angeles	8.00%
South Gate	Los Angeles	8.00%
Stanton	Orange	8.00%
Stockton	San Joaquin	8.00%
Tehachapi	Kern	8.00%
Temecula	Riverside	8.00%
Trinidad	Humboldt	8.00%
Vacaville	Solano	8.00%
Waterford	Stanislaus	8.00%
Westminster	Orange	8.00%
Azusa	Los Angeles	10.00%
Compton	Los Angeles	7.50%
San Ramon	Contra Costa	7.25%
Sutter Creek	Amador	7.25%
Amador	Amador	7.00%
Gustine	Merced	7.00%
Highland	San Bernardino	7.00%

Huron	Fresno	7.00%
Lancaster	Los Angeles	7.00%
Oakdale	Stanislaus	7.00%
Victorville	San Bernardino	7.00%
Yucaipa	San Bernardino	7.00%
Yucca Valley	San Bernardino	7.00%
Danville	Contra Costa	6.50%
Apple Valley	San Bernardino	6.00%
Avenal	Kings	6.00%
Cerritos	Los Angeles	12.00%
Coalinga	Fresno	6.00%
Etna	Siskiyou	6.00%
Glendora	Los Angeles	6.00%
Gridley	Butte	6.00%
Ione	Amador	6.00%
Lemon Grove	San Diego	6.00%
Lodi	San Joaquin	6.00%
Mcfarland	Kern	6.00%
Roseville	Placer	6.00%
Soledad	Monterey	12.00%
Tustin	Orange	10.00%
Wasco	Kern	6.00%
Ceres	Stanislaus	10.00%
Dorris	Siskiyou	5.00%
Huntington Park	Los Angeles	5.00%
Maywood	Los Angeles	5.00%
Clayton	Contra Costa	4.00%
Firebaugh	Fresno	4.00%
Holtville	Imperial	4.00%
Riverbank	Stanislaus	4.00%
Sanger	Fresno	4.00%
Bell	Los Angeles	12.00%

SOURCE: Coleman Advisory Services

Aliso Viejo	Orange	none
Atherton	San Mateo	none
Belvedere	Marin	none
Biggs	Butte	none
Blue Lake	Humboldt	none
Bradbury	Los Angeles	none
Colma	San Mateo	none
Dos Palos	Merced	none
Farmersville	Tulare	none
Fort Jones	Siskiyou	none
Fowler	Fresno	none
Grand Terrace	San Bernardino	none
Guadalupe	Santa Barbara	none
Hidden Hills	Los Angeles	none
Hillsborough	San Mateo	none
Hughson	Stanislaus	none
Kerman	Fresno	none
La Canada Flintridge	Los Angeles	none
La Habra	Orange	none
La Habra Heights	Los Angeles	none
Live Oak	Sutter	none
Los Altos Hills	Santa Clara	none
Loyalton	Sierra	none
Lynwood	Los Angeles	none
Mendota	Fresno	none
Montague	Siskiyou	none
Monte Sereno	Santa Clara	none
Moraga	Contra Costa	none
Newman	Stanislaus	none
Orange Cove	Fresno	none

Palos Verdes Estates	Los Angeles	none
Parlier	Fresno	none
Piedmont	Alameda	none
Portola Valley	San Mateo	none
Rancho Santa Margarita	Orange	none
Rolling Hills	Los Angeles	none
Ross	Marin	none
San Fernando	Los Angeles	none

SOURCE : Coleman Advisory Services

computations using State Controller reports

CaliforniaCityFinance.com

ATTACHMENT B

Orange County, CA Area Destinations

	Population	Meeting Hotels	Hotel Rooms	Special Event Venues
Anaheim, CA	337,471	96	18,344	22
Dana Point, CA	33,351	10	1,652	2
Huntington Beach, CA	201,899	12	1,832	8
Irvine, CA	236,716	16	3,782	33
Newport Beach, CA	86,252	15	3,134	25
Riverside, CA	319,504	14	1,570	20
Santa Ana, CA	330,920	15	2,239	13

Source: CVent Supplier Network, <http://www.cvent.com/>