



## AGENDA SUMMARY REPORT

**SUBJECT:** Consider Direction to Staff to Submit to the Voters in the November 2024 Election a Local 3% Increase in the Transient Occupancy Tax (Lodging Tax); Create Ad Hoc Committee to Develop Corresponding Materials.

**DEPARTMENT:** City Manager / Admin

**PREPARED BY:** Shannon Riley, Deputy City Manager

**PRESENTER:** Shannon Riley, Deputy City Manager

**ATTACHMENTS:**

1. TOT Revenue\_042024
2. 2021-22\_Cities\_TOT-compressed\_TBID fees not included

**Summary:** The City Council will consider submitting a ballot measure to increase the Transient Occupancy Tax rate in Ukiah from 10% to 13%.

**Background:** Per the Revenue and Taxation Code, cities and counties may impose a “transient occupancy tax” (TOT) on persons staying 30 days or less in hotels, motels, and similar lodgings. The TOT is not paid by any local hotel, motel or short-term rental operator, but solely by guests staying within Ukiah. The transient occupancy tax is collected and remitted by all approved lodging operators in the City.

In 2006, Ukiah voters approved an increase in the Transient Occupancy Tax rate of 2%, increasing it from 8% to 10%. That increment was dedicated exclusively for the following purposes:

For the first two years, not less than 75% was expended for promotion of the City of Ukiah and its tourist industry, and not less than 50% thereafter, the balance has been expended for:

- Beautification of commercial areas within the City of Ukiah;
- Economic development within the City of Ukiah;
- Park development and maintenance within the City of Ukiah;
- Scholarships for local children to attend local recreation programs.

As such, currently, 1% of the increment (50%) funds the Visit Ukiah program, managed by the Greater Ukiah Business and Tourism Alliance, and 1% goes to support the other referenced activities. The remaining 8% goes to the General Fund, supporting public safety, parks, streets, and more. Attachment #1 shows the amount of TOT collected since 2009. With the dedicated promotional efforts of the Visit Ukiah program, the TOT revenue has more than doubled, now generating over \$1 million annually for the General Fund and nearly \$150,000 each for the Visit Ukiah program and the other programs/activities.

It is important to note that, in addition to the City’s TOT, there is a county-wide Business Improvement District for tourism; 1% is added to each lodging stay to help fund county-wide promotion, led by the Visit Mendocino program. Those funds are remitted directly to the County of Mendocino.

**Discussion:** Ukiah’s TOT rate has not increased since 2007, when the last increase went into effect. Since that time, inflation and the cost of doing business in general has increased significantly, and the revenue generation has not kept pace with those changes. Moreover, some of the lodging establishments in Ukiah are putting undue strain on the City’s public safety resources, generating a disproportionately large number of calls for service. Public safety (police and fire) comprises the largest portion of the City’s General Fund budget.

Attached (Attachment 2) is an excerpt from a report compiled by the State Controller’s Office, which shows the adopted TOT rate for all California cities, including the Mendocino County cities that currently impose this tax. While this most recent report is from FY 2021-22, Staff believes it is largely representative of the current tax rate by city. Rates range from a low of 8% to a high of 15.5%, with common rates including 10%, 12%, and 14%.

After careful analysis of the matter, Staff recommends that the City Council direct Staff and a newly-formed ad hoc to prepare the resolution, ordinance, and Argument in Favor for a 3% increase to the TOT on the November 2024 ballot. The Transient Occupancy Tax, or “hotel room” tax will ask voters to increase the current TOT rate from 10% (last updated in 2006) to 13%. The increase would cost approximately an additional \$4.50 on a \$150 night stay for lodging guests. The TOT will help ensure that visitors to our city will share in the cost of providing public services and maintaining public facilities.

If approved by voters, the roughly \$420,000 generated by this measure each year would provide funding to help the City plan for long-term budgeting of key City functions, including:

- Supporting Public Safety
- Additional Promotion of Ukiah
- Improving Infrastructure
- Maintaining and Improving Parks and Open Space
- Supporting City Recreation Programs

Therefore, Staff recommends the Council appoint an ad hoc committee to work with Staff to develop a resolution, ordinance and Argument in Favor for 3% increase to the TOT on the November 2024 ballot. Those documents will be presented to the Council at the August 7th meeting in anticipation of submitting them to the County Elections Office prior to the August 9th deadline.

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**Recommended Action:** Direct Staff to submit to the voters in the November 2024 election a local 3% Increase to the Transient Occupancy Tax (Lodging Tax) and create an ad hoc committee to develop the corresponding materials.

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**BUDGET AMENDMENT REQUIRED:** N/A

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**CURRENT BUDGET AMOUNT:** N/A

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**PROPOSED BUDGET AMOUNT:** N/A

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**FINANCING SOURCE:** N/A

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**PREVIOUS CONTRACT/PURCHASE ORDER NO.:** N/A

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**COORDINATED WITH:** N/A

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**DIVERSITY-EQUITY INITIATIVES (DEI):** Goal 4 – Identify and actively engage underrepresented communities in which to retain, expand, develop, and implement programs.

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**CLIMATE INITIATIVES (CI):** N/A

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**GENERAL PLAN ELEMENTS (GP):** GP-A2 - Economic Development Element

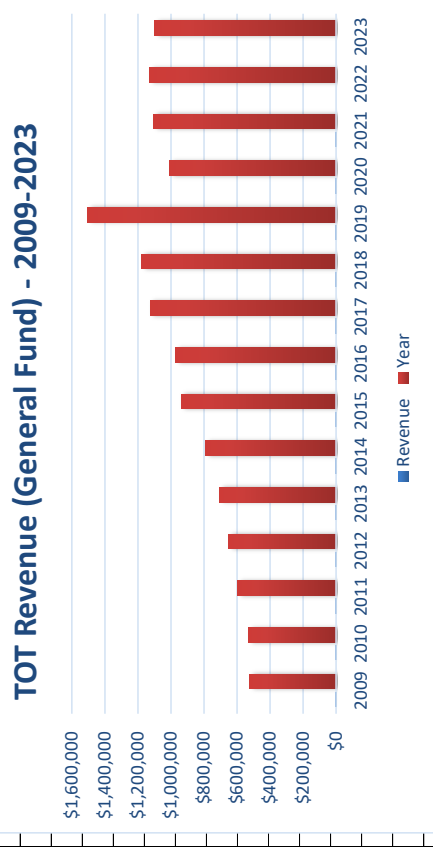
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Approved:   
Sage Sangiacomo, City Manager



TOT - Collection by Month

		TRANSIENT OCCUPANCY REVENUE												10% Collected			8% Tax			2% Tax		Attachment 1
		January	February	March	April	May	June	July	August	September	October	November	December	Total	\$	\$	\$	\$				
2009		42,091.81	44,496.70	46,181.94	48,623.75	52,980.10	69,142.20	70,858.35	68,177.41	64,850.73	59,609.22	45,928.36	43,749.79	656,690.36	\$	525,352.29	\$	131,338.07				
2010		45,698.25	41,573.18	49,990.34	45,403.07	56,031.30	69,359.40	67,541.56	66,543.41	65,262.21	57,403.79	50,003.56	47,747.56	662,557.63	\$	530,046.10	\$	132,511.53				
2011		43,242.45	47,813.12	55,043.86	55,538.20	58,837.48	75,580.22	76,151.37	80,129.89	77,778.99	66,166.23	57,806.50	50,717.09	744,805.40	\$	595,844.32	\$	148,961.08				
2012		50,806.36	52,785.01	59,947.73	55,470.38	69,685.21	78,909.98	81,798.42	93,760.64	80,868.57	73,424.91	60,385.28	53,708.27	811,550.76	\$	649,240.61	\$	162,310.15				
2013		48,876.37	53,885.43	57,980.43	58,035.87	74,958.27	90,338.33	93,825.07	96,996.48	89,229.61	85,362.62	72,389.95	61,673.41	883,551.84	\$	706,841.47	\$	176,710.37				
2014		57,158.00	60,332.55	63,584.02	70,199.64	78,878.97	95,596.41	103,786.74	127,181.96	97,821.67	87,347.09	75,503.47	70,105.25	987,495.77	\$	789,996.62	\$	197,499.15				
2015		70,621.18	75,892.08	72,366.05	75,833.59	92,006.11	110,884.42	118,652.16	134,506.45	144,561.89	110,750.79	85,112.38	82,144.71	1,173,331.81	\$	938,665.45	\$	234,666.36				
2016		81,165.37	82,504.53	89,478.27	83,064.38	79,042.45	119,119.95	134,545.80	133,812.87	117,197.49	106,631.35	95,589.99	90,591.41	1,212,743.86	\$	970,195.09	\$	242,548.77				
2017		96,456.49	90,535.04	96,977.26	93,501.15	131,846.15	130,584.45	128,233.13	133,906.44	123,353.41	148,210.92	125,606.69	108,510.99	1,407,722.12	\$	1,126,177.70	\$	281,544.42				
2018		88,789.99	90,271.40	103,158.77	99,885.67	118,925.03	155,292.89	158,353.19	195,035.35	138,148.00	132,228.10	99,173.67	92,967.37	1,472,229.43	\$	1,177,783.54	\$	294,445.89				
2019		112,053.68	101,003.90	105,746.54	107,003.40	131,564.92	159,731.74	184,317.67	234,240.84	227,025.73	230,521.90	201,013.97	87,640.00	1,881,864.29	\$	1,505,491.43	\$	376,372.86				
2020		114,940.39	122,187.31	81,286.96	54,191.47	72,240.99	98,269.12	112,540.83	136,402.86	165,834.85	152,321.57	79,382.91	72,958.02	1,262,557.28	\$	1,010,045.82	\$	252,511.46				
2021		77,347.28	82,441.85	96,755.23	108,889.10	108,715.28	147,626.87	151,422.22	136,861.57	128,862.95	139,647.57	109,729.38	93,734.07	1,382,033.37	\$	1,105,626.70	\$	276,406.67				
2022		89,145.00	91,538.63	102,778.15	110,339.38	123,358.03	153,706.97	157,768.48	160,721.11	134,644.44	124,115.97	92,918.27	72,734.75	1,413,769.18	\$	1,131,015.34	\$	282,753.84				
2023		88,043.48	89,917.87	131,054.78	98,417.44	118,539.68	154,358.09	138,326.35	145,941.14	120,036.94	112,550.44	91,855.02	82,594.18	1,371,635.41	\$	1,097,308.33	\$	274,327.08				
2024		81,528.44	75,835.93	93,361.01	88,699.34	-	-	-	-	-	-	-	-	-								



**California Cities  
Transient Occupancy Taxes Revenue, Tax Rate, and Effective Date  
Fiscal Year 2021-22  
(Including the City and County of San Francisco)**

<b>County</b>	<b>City *</b>	<b>Transient Occupancy Taxes (\$)</b>	<b>Tax Rate (%)</b>	<b>Effective Date</b>
Alameda	Alameda	2,555,336	10.00	9/18/1990
Alameda	Albany	56,472	10.00	7/1/1958
Alameda	Berkeley	6,976,513	12.00	7/25/1991
Alameda	Dublin	1,255,575	8.00	1/1/1982
Alameda	Emeryville	4,500,562	12.00	1/2/2002
Alameda	Fremont	4,721,814	10.00	1/1/2009
Alameda	Hayward	2,627,488	8.50	8/4/1993
Alameda	Livermore	3,210,941	8.00	10/1/1983
Alameda	Newark	4,152,881	10.00	11/6/2001
Alameda	Oakland	21,209,404	14.00	10/1/2009
Alameda	Piedmont			
Alameda	Pleasanton	3,706,353	8.00	9/1/1983
Alameda	San Leandro	685,026	14.00	11/8/2016
Alameda	Union City	1,491,262	12.87	7/1/2019
Amador	Amador	24,808	8.00	8/17/2000
Amador	Ione	5,485	10.00	1/1/2005
Amador	Jackson	491,260	10.00	1/1/2003
Amador	Plymouth	440,978	10.00	1/1/2013
Amador	Sutter Creek	318,545	12.00	7/1/2021
Butte	Biggs			
Butte	Chico	4,390,546	10.00	5/5/1994
Butte	Gridley	25,941	6.00	12/14/1998
Butte	Oroville	1,084,862	9.00	7/21/1992
Butte	Paradise	225,722	10.00	1/1/1990
Calaveras	Angels	1,403,240	10.00	5/6/2003
Colusa	Colusa	43,364	8.00	1/1/1995
Colusa	Williams	621,416	10.00	3/6/2001
Contra Costa	Antioch	286,040	10.00	9/11/1992
Contra Costa	Brentwood	657,874	10.00	1/1/1983
Contra Costa	Clayton			
Contra Costa	Concord	2,197,673	10.00	6/25/1991
Contra Costa	Danville	126,896	6.50	7/8/1982
Contra Costa	El Cerrito	113,434	10.00	7/1/1990
Contra Costa	Hercules	25,778	10.00	3/6/2001
Contra Costa	Lafayette	703,833	9.50	1/1/1993
Contra Costa	Martinez	370,111	10.00	9/1/1994
Contra Costa	Moraga			
Contra Costa	Oakley	261,273	10.00	7/1/1999
Contra Costa	Orinda	42,920	8.50	7/11/1989
Contra Costa	Pinole	487,687	10.00	5/6/1991

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Contra Costa	Pittsburg	505,971	10.00	1/1/2012
Contra Costa	Pleasant Hill	2,282,608	10.00	7/1/1991
Contra Costa	Richmond	818,247	10.00	7/1/1989
Contra Costa	San Pablo	569,390	12.00	8/1/2006
Contra Costa	San Ramon	1,587,436	7.25	4/1/1993
Contra Costa	Walnut Creek	816,099	8.50	11/1/1984
Del Norte	Crescent City	1,927,505	10.00	7/1/1993
El Dorado	Placerville	272,607	10.00	7/26/1966
El Dorado	South Lake Tahoe	21,511,526	12.00	1/7/2017
Fresno	Clovis	3,674,054	10.00	3/27/1996
Fresno	Coalinga	49,116	6.00	9/1/1974
Fresno	Firebaugh	2,481	4.00	10/10/2000
Fresno	Fowler	167,041	10.00	10/10/2010
Fresno	Fresno	15,205,022	12.00	10/1/1988
Fresno	Huron	2,360	10.00	1/1/1995
Fresno	Kerman			
Fresno	Kingsburg	436,439	12.00	1/1/2009
Fresno	Mendota	4,800	10.00	5/26/1998
Fresno	Orange Cove			
Fresno	Parlier			
Fresno	Reedley	63,579	8.00	7/1/1990
Fresno	San Joaquin			
Fresno	Sanger	5,934	4.00	7/15/1964
Fresno	Selma	565,510	12.00	2/1/2014
Glenn	Orland	97,185	10.00	7/1/2006
Glenn	Willows	821,944	12.00	2/1/2013
Humboldt	Arcata	2,029,489	10.00	7/1/1981
Humboldt	Blue Lake	249	10.00	11/6/2018
Humboldt	Eureka	3,451,384	10.00	1/1/2009
Humboldt	Ferndale	247,558	12.00	6/30/2015
Humboldt	Fortuna	951,039	12.00	7/1/2012
Humboldt	Rio Dell	18,955	10.00	4/18/2017
Humboldt	Trinidad	147,116	12.00	7/13/2011
Imperial	Brawley	481,889	8.00	10/1/1984
Imperial	Calexico	529,017	12.00	1/1/2019
Imperial	Calipatria	14,379	8.00	1/13/1989
Imperial	El Centro	2,423,575	10.00	1/1/1994
Imperial	Holtville*		4.00	5/12/1965
Imperial	Imperial	60,001	10.00	7/1/2010
Imperial	Westmorland	58,441	10.00	2/2/2002

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 Fiscal Year 2021-22  
 (Including the City and County of San Francisco)**

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Inyo	Bishop	3,181,784	12.00	7/1/2004
Kern	Arvin			
Kern	Bakersfield	11,503,778	12.00	8/1/1993
Kern	California City	76,167	6.00	7/1/2004
Kern	Delano	686,499	10.00	6/20/1992
Kern	Maricopa	19,546	10.00	7/1/1992
Kern	McFarland*		6.00	7/1/1964
Kern	Ridgecrest	1,751,721	13.00	10/1/2012
Kern	Shafter			
Kern	Taft	198,740	10.00	1/1/1995
Kern	Tehachapi	1,045,538	8.00	1/1/1983
Kern	Wasco	216,564	10.00	7/1/1995
Kings	Avenal	7,416	6.00	3/27/1980
Kings	Corcoran	53,281	8.00	7/5/1988
Kings	Hanford	633,951	8.00	1/1/1985
Kings	Lemoore	303,500	8.00	1/9/1985
Lake	Clearlake	456,048	9.00	10/1/1992
Lake	Lakeport	238,747	10.00	1/1/1990
Lassen	Susanville	939,435	10.00	7/1/2004
Los Angeles	Agoura Hills	3,426,496	12.00	11/15/1996
Los Angeles	Alhambra	595,044	12.00	3/25/1991
Los Angeles	Arcadia	4,128,326	10.00	7/1/1993
Los Angeles	Artesia	410,567	12.50	1/1/2009
Los Angeles	Avalon	8,703,537	12.00	7/1/2004
Los Angeles	Azusa	864,997	10.00	4/1/2015
Los Angeles	Baldwin Park	426,728	10.00	7/13/1986
Los Angeles	Bell	468,828	12.00	5/10/2017
Los Angeles	Bell Gardens	638,634	8.00	10/1/1983
Los Angeles	Bellflower	866,613	9.00	4/12/1988
Los Angeles	Beverly Hills	42,456,193	14.00	2/1/1994
Los Angeles	Bradbury			
Los Angeles	Burbank	10,525,619	10.00	9/27/1983
Los Angeles	Calabasas	2,108,153	12.00	4/5/1991
Los Angeles	Carson	2,026,323	9.00	10/5/1993
Los Angeles	Cerritos	1,235,045	12.00	3/5/2015
Los Angeles	Claremont	1,627,061	10.00	7/1/1978
Los Angeles	Commerce	2,634,216	12.00	1/1/2006
Los Angeles	Compton	56,083	7.50	7/1/1983
Los Angeles	Covina	95,950	10.00	7/1/1991
Los Angeles	Cudahy	102,617	8.00	4/11/1988

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 Fiscal Year 2021-22  
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<b>County</b>	<b>City *</b>	<b>Transient Occupancy Taxes (\$)</b>	<b>Tax Rate (%)</b>	<b>Effective Date</b>
Los Angeles	Culver City	8,813,484	14.00	7/1/2012
Los Angeles	Diamond Bar	1,359,842	14.00	12/14/2018
Los Angeles	Downey	1,768,645	9.00	3/1/1992
Los Angeles	Duarte	246,762	10.00	6/25/1991
Los Angeles	El Monte	927,744	10.00	10/1/1992
Los Angeles	El Segundo	12,267,534	12.00	4/12/2016
Los Angeles	Gardena	1,110,343	11.00	1/1/2003
Los Angeles	Glendale	8,326,189	12.00	4/28/2015
Los Angeles	Glendora	175,236	6.00	12/22/1977
Los Angeles	Hawaiian Gardens	182,750	9.00	7/1/2002
Los Angeles	Hawthorne	6,071,367	12.00	12/1/2001
Los Angeles	Hermosa Beach	4,730,760	12.00	1/1/2016
Los Angeles	Hidden Hills			
Los Angeles	Huntington Park	91,596	5.00	9/4/1985
Los Angeles	Industry	559,783	10.00	7/1/1983
Los Angeles	Inglewood	6,615,598	15.50	1/1/2022
Los Angeles	Irwindale			
Los Angeles	La Canada Flintridge			
Los Angeles	La Habra Heights			
Los Angeles	La Mirada	1,475,114	10.00	1/1/2013
Los Angeles	La Puente	282,519	10.00	10/27/1993
Los Angeles	La Verne	32,660	10.00	1/1/2000
Los Angeles	Lakewood	97,753	8.00	8/7/1987
Los Angeles	Lancaster	2,709,026	7.00	11/1/1983
Los Angeles	Lawndale	601,130	9.00	1/1/1992
Los Angeles	Lomita	133,484	10.00	3/18/1996
Los Angeles	Long Beach	32,590,365	13.00	7/1/2020
Los Angeles	Los Angeles	268,825,035	14.00	8/1/1993
Los Angeles	Lynwood			
Los Angeles	Malibu	10,461,817	15.00	1/1/2021
Los Angeles	Manhattan Beach	6,464,049	12.00	5/1/2020
Los Angeles	Maywood	77,743	5.00	1/9/1960
Los Angeles	Monrovia	1,943,932	12.00	7/13/2018
Los Angeles	Montebello	340,195	10.00	7/1/1998
Los Angeles	Monterey Park	2,098,921	12.00	6/5/1989
Los Angeles	Norwalk	1,593,386	10.00	10/1/1990
Los Angeles	Palmdale	5,540,832	10.00	7/1/2009
Los Angeles	Palos Verdes Estates			
Los Angeles	Paramount			
Los Angeles	Pasadena	14,711,398	12.11	7/1/1999



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 Fiscal Year 2021-22  
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Los Angeles	Pico Rivera	533,482	10.00	5/21/1990
Los Angeles	Pomona	2,593,896	10.00	1/1/1995
Los Angeles	Rancho Palos Verdes	6,170,132	10.00	10/15/1991
Los Angeles	Redondo Beach	5,419,197	12.00	7/2/2005
Los Angeles	Rolling Hills			
Los Angeles	Rolling Hills Estates			
Los Angeles	Rosemead	2,097,700	10.00	4/1/1993
Los Angeles	San Dimas	1,817,839	12.00	7/1/2013
Los Angeles	San Fernando			
Los Angeles	San Gabriel	2,604,474	12.00	3/1/2013
Los Angeles	San Marino			
Los Angeles	Santa Clarita	4,874,977	10.00	11/8/1987
Los Angeles	Santa Fe Springs	158,797	10.00	10/1/1992
Los Angeles	Santa Monica	66,684,095	14.00	1/1/2005
Los Angeles	Sierra Madre			
Los Angeles	Signal Hill	330,413	9.00	1/19/1986
Los Angeles	South El Monte	212,705	8.00	4/10/1989
Los Angeles	South Gate	556,972	8.00	1/1/1998
Los Angeles	South Pasadena			
Los Angeles	Temple City	69,208	10.00	7/11/1992
Los Angeles	Torrance	10,275,248	11.00	3/1/1993
Los Angeles	Vernon			
Los Angeles	Walnut*		10.00	1/1/1989
Los Angeles	West Covina	1,756,473	10.00	1/1/1988
Los Angeles	West Hollywood	31,951,176	12.50	1/1/2004
Los Angeles	Westlake Village	4,075,366	10.00	8/1/1990
Los Angeles	Whittier	1,081,478	10.00	10/1/1995
Madera	Chowchilla	370,300	10.00	1/1/1991
Madera	Madera	1,149,939	9.00	6/22/1989
Marin	Belvedere			
Marin	Corte Madera	754,825	12.00	1/1/1990
Marin	Fairfax	17,830	10.00	7/1/2000
Marin	Larkspur	904,208	10.00	11/2/1993
Marin	Mill Valley	992,121	10.00	1/1/1993
Marin	Ross			
Marin	San Anselmo			
Marin	San Rafael	2,976,234	10.00	11/17/1988
Marin	Sausalito	2,185,017	14.00	7/1/2009
Marin	Tiburon	790,709	10.00	1/1/1990
Mendocino	Fort Bragg	3,444,990	12.00	4/1/2017

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Mendocino	Point Arena	233,254	12.00	4/1/2017
Mendocino	Ukiah	1,487,139	10.00	1/1/2007
Mendocino	Willits	463,162	9.00	10/5/1990
Merced	Atwater	76,224	8.00	1/1/1978
Merced	Dos Palos			
Merced	Gustine			
Merced	Livingston	126,544	9.00	5/18/2004
Merced	Los Banos	501,152	10.00	7/1/1995
Merced	Merced	2,389,419	10.00	7/1/1996
Modoc	Alturas	194,552	10.00	12/10/1992
Mono	Mammoth Lakes	33,639,205	10.00	1/1/1995
Monterey	Carmel-By-The-Sea	7,787,643	10.00	4/1/1989
Monterey	Del Rey Oaks	93,763	10.00	7/1/2018
Monterey	Gonzales	2,285	8.00	7/1/1986
Monterey	Greenfield	170,913	8.00	6/20/1985
Monterey	King City	546,656	10.00	9/1/1992
Monterey	Marina	4,631,337	14.00	1/1/2019
Monterey	Monterey	33,778,408	12.00	1/1/2021
Monterey	Pacific Grove	6,821,183	12.00	12/1/2017
Monterey	Salinas	3,682,621	10.00	7/1/1984
Monterey	Sand City	17,896	12.00	9/7/2016
Monterey	Seaside	4,121,252	12.00	8/2/1991
Monterey	Soledad	152,852	12.00	12/7/2016
Napa	American Canyon	1,646,437	12.00	1/10/2011
Napa	Calistoga	11,758,892	12.00	11/21/1993
Napa	Napa	28,733,810	12.00	9/11/1993
Napa	St. Helena	4,820,412	13.00	1/1/2019
Napa	Yountville	10,621,499	13.00	1/1/2019
Nevada	Grass Valley	1,058,697	10.00	12/1/1999
Nevada	Nevada City	519,586	10.00	1/1/1992
Nevada	Truckee	6,860,474	12.00	1/1/2021
Orange	Aliso Viejo	1,413,074	10.00	7/1/2001
Orange	Anaheim	177,056,942	15.00	7/1/1995
Orange	Brea	1,777,438	10.00	8/1/1989
Orange	Buena Park	6,572,341	12.00	10/1/1993
Orange	Costa Mesa	8,366,278	8.00	12/17/2010
Orange	Cypress	2,602,233	10.00	12/12/1991
Orange	Dana Point	16,195,450	10.00	9/1/1990
Orange	Fountain Valley	1,305,350	9.00	2/5/1991
Orange	Fullerton	3,140,435	10.00	8/1/1989

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Orange	Garden Grove	23,421,081	14.50	12/21/2012
Orange	Huntington Beach	15,753,576	10.00	11/1/2002
Orange	Irvine	13,749,850	8.00	7/1/1983
Orange	La Habra			
Orange	La Palma	392,423	8.00	6/1/2006
Orange	Laguna Beach	21,111,332	14.00	1/1/2017
Orange	Laguna Hills	1,021,089	10.00	10/1/1997
Orange	Laguna Niguel	66,693	8.00	12/1/1989
Orange	Laguna Woods	465,867	10.00	3/24/1999
Orange	Lake Forest	5,269,730	10.00	12/20/1991
Orange	Los Alamitos	522,187	8.00	4/22/1986
Orange	Mission Viejo	1,171,247	8.00	3/31/1988
Orange	Newport Beach	26,677,331	10.00	7/14/1993
Orange	Orange	5,253,367	10.00	1/1/1970
Orange	Placentia	1,385,271	10.00	7/1/1985
Orange	Rancho Santa Margarita			
Orange	San Clemente	3,491,826	10.00	10/1/1991
Orange	San Juan Capistrano	2,151,220	10.00	6/1/1983
Orange	Santa Ana	7,494,715	11.00	1/1/2005
Orange	Seal Beach	1,670,504	12.00	7/1/1989
Orange	Stanton	670,954	12.00	11/5/2019
Orange	Tustin	1,857,502	13.00	12/4/2018
Orange	Villa Park			
Orange	Westminster	940,292	8.00	7/1/1983
Orange	Yorba Linda	497,046	10.00	7/18/1988
Placer	Auburn	379,789	8.00	8/1/1991
Placer	Colfax	70,157	8.00	1/1/1975
Placer	Lincoln	407,621	10.00	10/1/1999
Placer	Loomis	27,733	8.00	7/1/1995
Placer	Rocklin	974,865	8.00	5/15/1985
Placer	Roseville	4,475,343	6.00	10/29/1975
Plumas	Portola	43,579	9.00	2/6/1992
Riverside	Banning	1,290,574	12.00	10/1/2010
Riverside	Beaumont	422,087	10.00	7/30/1995
Riverside	Blythe	1,867,351	10.00	8/9/1994
Riverside	Calimesa	95,675	10.00	10/1/1991
Riverside	Canyon Lake	90,044	10.00	12/1/1990
Riverside	Cathedral City	5,312,789	12.00	1/1/2007
Riverside	Coachella	768,522	9.00	10/28/1986
Riverside	Corona	3,204,109	10.00	7/1/1995

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Riverside	Desert Hot Springs	3,779,227	12.00	12/14/2007
Riverside	Eastvale			
Riverside	Hemet	1,038,796	10.00	1/4/1995
Riverside	Indian Wells	10,987,345	12.25	1/1/2020
Riverside	Indio	14,813,210	13.00	12/11/2014
Riverside	Jurupa Valley	352,179	10.00	7/1/2011
Riverside	La Quinta	17,055,602	10.00	7/1/2006
Riverside	Lake Elsinore	762,896	10.00	4/1/1991
Riverside	Menifee	529,006	10.00	1/1/2008
Riverside	Moreno Valley	4,731,985	13.00	11/22/2016
Riverside	Murrieta	2,111,609	10.00	7/1/1991
Riverside	Norco	1,057,978	11.00	11/3/2009
Riverside	Palm Desert	23,654,076	11.00	1/1/2017
Riverside	Palm Springs	54,326,094	13.50	1/1/2004
Riverside	Perris	18,677	10.00	12/8/1989
Riverside	Rancho Mirage	13,057,931	10.00	5/21/1992
Riverside	Riverside	8,763,684	13.00	7/1/2014
Riverside	San Jacinto	19,616	8.00	6/30/1979
Riverside	Temecula	4,530,407	8.00	2/13/1990
Riverside	Wildomar			
Sacramento	Citrus Heights	32,595	12.00	1/1/1997
Sacramento	Elk Grove	2,066,670	12.00	11/2/2010
Sacramento	Folsom	2,597,968	8.00	1/1/1986
Sacramento	Galt	294,922	10.00	12/1/1985
Sacramento	Isleton	1,723	10.00	7/10/1996
Sacramento	Rancho Cordova	3,863,347	12.00	7/31/2003
Sacramento	Sacramento	5,373,000	12.00	7/1/1994
San Benito	San Juan Bautista	280,516	12.00	4/1/2004
San Bernardino	Adelanto	20,208	10.00	5/9/2007
San Bernardino	Apple Valley	43,745	7.00	6/14/2005
San Bernardino	Barstow	4,297,962	12.50	1/1/2003
San Bernardino	Big Bear Lake	11,521,842	8.00	1/1/2010
San Bernardino	Chino	417,774	8.00	7/27/1978
San Bernardino	Chino Hills	1,954,880	10.00	7/1/2006
San Bernardino	Colton	1,455,684	10.00	5/3/1983
San Bernardino	Fontana	1,374,182	8.00	5/7/1985
San Bernardino	Grand Terrace			
San Bernardino	Hesperia	2,013,412	10.00	7/1/1998
San Bernardino	Highland	268,259	7.00	11/24/1987
San Bernardino	Loma Linda	608,866	10.00	1/14/1998

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San Bernardino	Montclair	80,059	10.00	4/23/1983
San Bernardino	Needles	983,675	10.00	5/20/1985
San Bernardino	Ontario	16,400,754	11.75	6/30/1996
San Bernardino	Rancho Cucamonga	4,423,148	10.00	4/6/1983
San Bernardino	Redlands	2,055,969	10.00	12/5/1998
San Bernardino	Rialto	396,488	9.00	1/18/1991
San Bernardino	San Bernardino	5,781,762	10.00	8/1/1990
San Bernardino	Twentynine Palms	2,481,175	9.00	1/1/2000
San Bernardino	Upland	171,240	10.00	7/1/1994
San Bernardino	Victorville	2,025,727	7.00	1/1/1980
San Bernardino	Yucaipa	23,658	7.00	3/8/1999
San Bernardino	Yucca Valley	2,686,405	7.00	8/31/1998
San Diego	Carlsbad	32,402,771	10.00	1/1/1990
San Diego	Chula Vista	7,418,924	10.00	4/1/1995
San Diego	Coronado	19,745,307	10.00	1/1/2013
San Diego	Del Mar	3,419,866	12.50	10/6/2015
San Diego	El Cajon	2,797,309	10.00	4/1/1993
San Diego	Encinitas	5,528,340	10.00	1/1/2009
San Diego	Escondido	2,530,715	10.00	1/15/1994
San Diego	Imperial Beach	1,353,140	10.00	7/1/1990
San Diego	La Mesa	1,335,653	10.00	1/1/1991
San Diego	Lemon Grove	68,749	6.00	7/1/2017
San Diego	National City	1,862,718	10.00	7/1/1992
San Diego	Oceanside	14,841,517	10.00	5/15/1993
San Diego	Poway	753,932	10.00	12/13/2002
San Diego	San Diego	259,109,645	10.50	8/1/1994
San Diego	San Marcos	1,416,495	10.00	7/12/1998
San Diego	Santee	693,796	10.00	12/12/2012
San Diego	Solana Beach	2,575,173	13.00	1/1/2009
San Diego	Vista	1,997,247	10.00	11/16/1990
San Francisco	San Francisco	174,609,059	14.00	8/1/1996
San Joaquin	Escalon	5,319	10.00	1/1/1995
San Joaquin	Lathrop	921,800	9.00	4/21/1992
San Joaquin	Lodi	1,485,320	6.00	7/1/2003
San Joaquin	Manteca	4,729,147	9.00	8/20/1990
San Joaquin	Ripon	325,052	10.00	7/2/2002
San Joaquin	Stockton	3,619,973	8.00	7/1/2006
San Joaquin	Tracy	2,263,129	10.00	12/1/1990
San Luis Obispo	Arroyo Grande	1,476,939	10.00	1/10/2001
San Luis Obispo	Atascadero	2,049,160	13.50	7/1/2020

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San Luis Obispo	El Paso De Robles	9,818,171	10.00	7/1/2015
San Luis Obispo	Grover Beach	952,228	10.00	9/2/1991
San Luis Obispo	Morro Bay	5,439,851	10.00	12/3/1996
San Luis Obispo	Pismo Beach	17,010,748	11.00	1/1/2021
San Luis Obispo	San Luis Obispo	10,650,762	10.00	10/1/1983
San Mateo	Atherton			
San Mateo	Belmont	2,432,335	10.00	6/26/1978
San Mateo	Brisbane	1,653,196	14.00	1/1/2010
San Mateo	Burlingame	12,378,959	12.00	1/1/2010
San Mateo	Colma*		12.00	1/1/2019
San Mateo	Daly City	1,187,552	13.00	7/1/2020
San Mateo	East Palo Alto	1,447,892	12.00	11/3/1998
San Mateo	Foster City	1,982,779	12.00	7/1/2019
San Mateo	Half Moon Bay	9,442,518	12.00	7/1/2008
San Mateo	Hillsborough			
San Mateo	Menlo Park	8,648,629	12.00	1/1/2013
San Mateo	Millbrae	4,893,188	12.00	1/1/2010
San Mateo	Pacifica	1,492,502	12.00	7/1/2011
San Mateo	Portola Valley			
San Mateo	Redwood City	3,620,639	12.00	1/1/2012
San Mateo	San Bruno	2,408,999	14.00	3/1/2021
San Mateo	San Carlos	2,136,750	13.50	1/1/2022
San Mateo	San Mateo	4,552,323	14.00	1/1/2021
San Mateo	South San Francisco	12,135,638	13.00	1/1/2020
San Mateo	Woodside			
Santa Barbara	Buellton	4,292,382	12.00	2/1/2013
Santa Barbara	Carpinteria	3,487,613	12.00	1/1/2013
Santa Barbara	Goleta	14,341,129	12.00	1/1/2013
Santa Barbara	Guadalupe*		6.00	6/26/1978
Santa Barbara	Lompoc	1,922,449	10.00	6/1/1984
Santa Barbara	Santa Barbara	31,955,795	12.00	1/1/2001
Santa Barbara	Santa Maria	4,375,748	10.00	12/5/1991
Santa Barbara	Solvang	6,031,568	12.00	7/1/2015
Santa Clara	Campbell	2,657,334	12.00	1/1/2011
Santa Clara	Cupertino	4,404,958	12.00	1/1/2012
Santa Clara	Gilroy	1,545,721	9.00	8/1/1983
Santa Clara	Los Altos	1,778,966	11.00	7/1/2017
Santa Clara	Los Altos Hills			
Santa Clara	Los Gatos	1,895,064	10.00	2/3/1993
Santa Clara	Milpitas	8,017,522	14.00	1/3/2019

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Santa Clara	Monte Sereno			
Santa Clara	Morgan Hill	2,494,220	11.00	3/1/2019
Santa Clara	Mountain View	4,437,081	10.00	7/10/1991
Santa Clara	Palo Alto	16,946,049	15.50	4/1/2019
Santa Clara	San Jose	26,283,626	10.00	3/19/1985
Santa Clara	Santa Clara	10,812,400	11.50	1/1/2022
Santa Clara	Saratoga	372,717	10.00	1/1/2002
Santa Clara	Sunnyvale	10,584,492	12.50	1/1/2019
Santa Cruz	Capitola	2,170,541	12.00	1/1/2019
Santa Cruz	Santa Cruz	12,066,476	12.00	1/1/2023
Santa Cruz	Scotts Valley	1,696,956	11.00	1/1/2019
Santa Cruz	Watsonville	1,611,253	11.00	11/2/2016
Shasta	Anderson	775,875	10.00	9/20/1994
Shasta	Redding	8,266,136	10.00	7/1/1982
Shasta	Shasta Lake	29,581	10.00	7/2/1993
Sierra	Loyalton			
Siskiyou	Dorris	12,807	5.00	8/14/1993
Siskiyou	Dunsmuir	331,727	10.00	7/1/2014
Siskiyou	Etna	19,526	6.00	1/1/1983
Siskiyou	Fort Jones			
Siskiyou	Montague			
Siskiyou	Mt. Shasta	1,186,841	10.00	7/1/1996
Siskiyou	Tulelake			
Siskiyou	Weed	549,216	12.00	7/1/2015
Siskiyou	Yreka	1,264,820	10.00	3/2/2004
Solano	Benicia	530,327	9.00	9/7/1993
Solano	Dixon	523,686	9.00	1/1/1990
Solano	Fairfield	2,218,312	10.00	10/1/1984
Solano	Rio Vista	32,019	10.00	12/1/2006
Solano	Suisun City	631,407	10.00	5/1/1991
Solano	Vacaville	2,235,393	8.00	11/1/1998
Solano	Vallejo	2,053,577	11.00	7/1/1991
Sonoma	Cloverdale	256,539	10.00	1/1/1993
Sonoma	Cotati*		10.00	1/1/1998
Sonoma	Healdsburg	10,691,290	14.00	1/1/2017
Sonoma	Petaluma	3,440,339	10.00	11/5/1990
Sonoma	Rohnert Park	4,663,780	12.00	1/1/2003
Sonoma	Santa Rosa	5,873,690	9.00	1/1/1994
Sonoma	Sebastopol	504,292	12.00	4/1/2019
Sonoma	Sonoma	6,796,471	13.00	9/1/2019

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Sonoma	Windsor	2,152,651	12.00	12/12/2008
Stanislaus	Ceres	258,863	10.00	7/1/2016
Stanislaus	Hughson			
Stanislaus	Modesto	3,621,190	9.00	4/1/1987
Stanislaus	Newman			
Stanislaus	Oakdale	381,416	7.00	11/3/1987
Stanislaus	Patterson	276,379	8.00	10/1/1986
Stanislaus	Riverbank*		4.00	12/13/1965
Stanislaus	Turlock	2,228,182	9.00	11/26/1991
Stanislaus	Waterford*		8.00	9/1/1995
Sutter	Live Oak			
Sutter	Yuba City	1,472,332	10.00	1/19/2001
Tehama	Corning	678,925	10.00	4/1/1994
Tehama	Red Bluff	1,589,670	10.00	10/1/1991
Tehama	Tehama			
Tulare	Dinuba	372,343	10.00	3/4/1995
Tulare	Exeter	156,504	8.00	1/1/2013
Tulare	Farmersville			
Tulare	Lindsay	88,244	8.00	3/1/1986
Tulare	Porterville	841,823	8.00	10/2/1990
Tulare	Tulare	1,985,244	10.00	7/1/2002
Tulare	Visalia	4,589,179	10.00	11/1/1993
Tulare	Woodlake			
Tuolumne	Sonora	449,522	12.00	2/1/2021
Ventura	Camarillo	3,172,970	9.00	9/14/1988
Ventura	Fillmore	164,490	10.00	5/22/1986
Ventura	Moorpark	391,325	10.00	9/19/2007
Ventura	Ojai	8,969,157	15.00	6/1/2020
Ventura	Oxnard	5,117,229	10.00	6/16/1998
Ventura	Port Hueneme	691,943	10.00	1/1/1980
Ventura	San Buenaventura	8,343,067	10.00	6/30/1986
Ventura	Santa Paula	144,098	10.00	11/21/1994
Ventura	Simi Valley	2,026,395	10.00	10/20/1994
Ventura	Thousand Oaks	4,503,872	10.00	12/1/1987
Yolo	Davis	2,857,832	12.00	8/1/2016
Yolo	West Sacramento	2,199,820	12.00	1/1/2005
Yolo	Winters	411,848	12.00	7/1/2014
Yolo	Woodland	1,555,940	12.00	7/1/2017
Yuba	Marysville	215,493	10.00	1/1/1993
Yuba	Wheatland			



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		<u>\$ 2,532,105,390</u>		

\* City currently has no hotels/motels, but has a current tax rate and effective date.

Source: Office of the State Controller  
 Local Government Programs and Services  
 Local Government Reporting Section - City