

# California Transient Occupancy Tax by Jurisdiction

Fiscal Year



[Learn about TOT](#)

[Download All Data](#)

County	Jurisdiction	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
	Newport Beach	\$26.7M	\$24.3M	\$18.1M	\$21.1M	\$24.7M	\$22.9M	\$22.3M	\$21.1M	\$20.4M	\$18.2M	\$16.8M
	Orange	\$5.5M	\$5.2M	\$1.9M	\$4.0M	\$5.4M	\$5.5M	\$5.4M	\$5.2M	\$4.5M	\$3.8M	\$3.2M
	Orange (unincorp.)	\$30K	\$11K	\$10K	\$12K	\$11K	\$9K	ND	ND	ND	ND	ND
	Placentia	\$1.7M	\$1.3M	NA	\$767K	\$962K	\$958K	\$965K	\$945K	\$770K	\$820K	\$850K
	San Clemente	\$2.4M	\$2.6M	\$2.3M	\$2.2M	\$2.6M	\$2.8M	\$2.8M	\$2.3M	\$2.2M	\$1.8M	\$1.6M
	San Juan Capistrano	\$2.3M	\$2.2M	\$1.1M	\$673K	\$924K	\$907K	\$855K	\$851K	\$801K	\$681K	\$640K
	Santa Ana	\$10.5M	\$7.5M	\$4.3M	\$7.7M	\$9.4M	\$9.2M	\$9.8M	\$8.9M	\$9.0M	\$8.5M	\$8.0M
	Seal Beach	\$1.9M	\$1.7M	\$248K	\$1.2M	\$1.6M	\$1.7M	\$1.7M	\$1.7M	\$1.5M	\$1.5M	\$1.4M
	Stanton	\$671K	\$726K	\$559K	\$512K	\$484K	\$515K	\$513K	\$429K	\$384K	\$324K	\$280K
	Tustin	\$2.2M	\$1.9M	\$1.2M	\$1.6M	\$1.8M	\$1.6M	\$1.6M	\$1.6M	\$1.1M	\$617K	\$540K
	Westminster	\$994K	\$955K	\$600K	\$698K	\$824K	\$861K	\$867K	\$802K	\$717K	\$609K	\$540K
	Yorba Linda	\$542K	\$497K	\$311K	\$391K	\$498K	\$487K	\$483K	\$488K	\$443K	\$435K	\$380K
Placer	Auburn	\$380K	\$380K	\$294K	\$298K	\$386K	\$324K	\$299K	\$262K	\$264K	\$226K	\$200K
	Colfax	\$142K	\$70K	\$14K	\$14K	\$14K	\$14K	\$16K	\$18K	\$14K	\$18K	\$16K
	Lincoln	\$320K	\$408K	\$293K	\$260K	\$347K	\$306K	\$284K	\$222K	\$260K	\$232K	\$200K
	Loomis	NA	\$24K	\$19K	\$9K	\$15K	\$17K	\$11K	\$12K	\$10K	\$18K	\$16K
	Placer (unincorp.)	\$29.5M	\$28.9M	\$20.2M	\$19.8M	\$21.6M	\$18.5M	\$18.3M	\$16.0M	\$12.1M	\$12.0M	\$11.5M
	Rocklin	\$709K	\$943K	\$702K	\$745K	\$1.0M	\$870K	\$678K	\$564K	\$486K	\$474K	\$420K
	Roseville	\$5.5M	\$4.2M	\$2.7M	\$2.9M	\$3.7M	\$3.4M	\$3.2M	\$2.7M	\$2.1M	\$2.3M	\$2.0M
Plumas	Plumas (unincorp.)	\$225K	\$241K	\$98K	\$2.0M	\$1.9M	\$1.6M	\$1.5M	\$1.4M	\$1.3M	\$1.2M	\$1.1M
	Portola	\$37K	\$44K	\$37K	\$28K	\$30K	\$30K	\$29K	\$29K	\$29K	\$37K	\$34K
Riverside	Banning	\$1.2M	\$1.3M	\$1.1M	\$801K	\$896K	\$856K	\$861K	\$790K	\$726K	\$674K	\$620K
	Beaumont	\$433K	\$418K	\$299K	\$274K	\$335K	\$344K	\$334K	\$213K	\$225K	\$196K	\$170K
	Blythe	\$2.0M	\$1.9M	\$1.4M	\$1.2M	\$1.2M	\$1.1M	\$1.1M	\$1.2M	\$949K	\$982K	\$920K
	Calimesa	NA	\$96K	\$87K	\$79K	\$77K	\$52K	\$52K	\$44K	\$41K	\$34K	\$30K
	Corona Lake	\$86K	\$90K	\$67K	\$52K	\$60K	\$57K	\$62K	\$61K	\$51K	\$41K	\$38K
	Cathedral City	\$4.7M	\$5.3M	\$2.1M	\$3.4M	\$3.6M	\$3.1M	\$2.5M	\$1.8M	\$1.4M	\$1.2M	\$1.0M

Copyright © Dean Runyan Associates [TravelStats.com](#)



## **Congratulations on becoming a lodging provider or expanding your lodging properties in Plumas County**

We hope the following information will help you better understand your responsibilities as a lodging provider, as it relates to the well-known Transient Occupancy Tax (TOT) and the less-known Feather River Tourism Marketing District Assessment.

### **Background**

The term "lodging provider" includes hotels, motels, vacation rentals, RV parks, and private and public campgrounds.

All lodging providers within Plumas County must have or apply for a Transient Occupancy Tax (TOT) Certificate. Also known as the "hotel" or "bed" tax, the 9% assessed in Plumas County is low compared to rates as high as 15.5 % elsewhere in CA.

Lodging providers within the boundaries of the Feather River Tourism Marketing District (FRTMD), which includes the Lake Almanor/Chester, Indian Valley, Feather River Canyon, Quincy, and Bucks Lake areas, pay the 9% TOT and a 2% FRTMD Assessment with the same compliance requirements.

### **What is the Feather River Tourism Marketing District and 2% Assessment?**

The Feather River Tourism Association now called Plumas County Tourism (PCT) is a 501 c6 corporation working in association with the lodging providers as listed above, to improve and develop the tourism economy of the communities within the district boundaries.

The Feather River Tourism Marketing District (FRTMD) 2% assessment is authorized by the California Property and Business Improvement District Law of 1994 (Streets and Highway Code §36600 et seq.) This law allows for the creation of a benefit assessment district to raise funds within a specific geographic area, providing a stable, long-term source of funding for tourism promotion.

### **What is the Purpose of the Feather River Tourism Marketing District?**

The purpose of the Marketing District is to promote the common interests of and improve business conditions for Plumas County tourism businesses through the operation of a tourism marketing district and other programs and initiatives.

The intent is to increase occupancy for lodging providers paying the 2% assessment in the afore mentioned districts.

### **Who Governs the Use of the Assessment Funds?**

Plumas County Tourism (PCT), formerly the Feather River Tourism Association, serves as the FRTMD's owner's association. The PCT board of directors comprises a majority of representatives assessed lodging businesses within FRTMD.

## **How is the 2% Assessment Fee Assessed?**

The assessment is applied at 2% of the value of lodging nights sold on lodging stays of 30 days or less. Most lodging providers pass the 2% assessment fee to their guests. When doing so, the lodging provider is required to list it as a separate line item in a lodging quote or invoice with an appropriate title, such as "FRTMD Assessment." The lodging provider may cover the assessment fee and not charge the guest.

Items not subject to the Plumas County TOT are also not subject to the 2% FRTMD assessment. In other words, the same exemptions allowed when calculating the 9% TOT are allowed when considering the 2% FRTMD assessment. Accordingly, the monthly report form utilizes the same calculation for the net room revenues/receipts.

Funds are collected by the Plumas County Tax Collector and passed through to the FRTMD. The funds cannot be diverted to general government programs and are governed by those who pay the assessment. The FRTMD does not receive any TOT funds currently.

## **Using Travel Brokers or Online Travel Agencies (OTA), e.g. Airbnb, Vrbo**

The lodging provider is responsible for the 2% FRTMD assessment even if the provider does not collect it directly from the guest. When using an OTA, the lodging provider is responsible for ensuring the assessment fee is paid. The provider is also responsible for notifying any entities that handle reservations to include this assessment unless the provider does not plan to pass on the cost to the guests.

## **All Lodging Providers are Required to Obtain a TOT Certificate**

To register for a TOT certificate, complete the [TOT Registration Form](#) or call the Plumas County Tax Collector's office at 530-280-6260.

## **Contact for FRTMD and/or Plumas County Tourism**

We welcome you as part of the Feather River Tourism Marketing District and look forward to helping you promote your property. Please reach out and make an appointment with us and we will fill you in on all our marketing activities that is garnering great results for Plumas County. If you have an interest in becoming more involved with the FRTMD, we would love to hear from you.

- For questions about the FRTMD and PCT, contact [Admin@PlumasCounty.org](mailto:Admin@PlumasCounty.org) or call 530.280.7187.
- Please complete the [lodging provider submission](#) form to be added to [Plumascounty.org](http://Plumascounty.org) website.
- Please send us an email to be added to our stakeholder newsletter at [Admin@PlumasCounty.org](mailto:Admin@PlumasCounty.org).
- Follow and engage with us on social media. <https://www.facebook.com/plumascounty/>  
[https://www.instagram.com/plumas\\_county/](https://www.instagram.com/plumas_county/)  
<https://www.youtube.com/@plumascounty>

**Sharon Roberts <sharon.roberts@plumascounty.org>****FRTA Airbnb**

2 messages

**White, Julie** <JulieWhite@countyofplumas.com>  
To: Sharon Roberts <sharon.roberts@plumascounty.org>  
Cc: "Tuck, Jennifer" <JenniferTuck@countyofplumas.com>

Thu, Feb 1, 2024 at 11:32 AM

Good morning Sharon,

Considering the lack of communication that the County has had with AirBnB it has been difficult to have a new contract as former county counsel had indicated.

However, today we had a small break through from a certificate holder that indicated that AirBnB has been returning the 2% assessment to the homeowners. This certificate holder sent us a check for the 2% which we currently can't post into the Megabyte TOT system. The software company is currently working on this and appreciated our input and providing additional information to get this resolved. In the meantime, these funds will be deposited into the FRTA trust account and distributed with the rest of the collected assessment.

Since this just came up today, a method of informing the AirBnB certificate holders to submit there 2% back to the Tax Collector for distribution to FRTA has not been addressed.

Thank you.

Julie A. White  
Plumas County Treasurer-Tax Collector  
520 W. Main Street, Rm. 203  
Quincy, CA 95971  
(530) 283-6410

---

**Sharon Roberts** <sharon.roberts@plumascounty.org>  
To: "White, Julie" <JulieWhite@countyofplumas.com>

Thu, Feb 1, 2024 at 3:09 PM

Julie,

Thanks for the update. Didn't this happen in the past with a property in Lake Almanor?

Sharon  
[Quoted text hidden]



COUNTY OF SAN LUIS OBISPO  
Office of James W. Hamilton, CPA  
Auditor-Controller • Treasurer-Tax Collector • Public Administrator  
Michael Stevens, Deputy  
Justin Cooley, Deputy  
1055 Monterey Street, Room D290 | San Luis Obispo, CA 93408 | 805-781-5831 | ttc@co.slo.ca.us

## TRANSIENT OCCUPANCY TAX RETURN # 6001652

TEST HOTEL 2  
1055 MONTEREY D290  
SAN LUIS OBISPO, CA 93408

Period Ending: 06/30/2022

Renew Online PIN # 177748

<https://services.slocountytax.org/TOT>

Delinquent Date: 7/31/2022

1. GROSS RENTS AND ADVANCE DEPOSITS FOR ALL OCCUPANCIES	\$1,000.00
2. LESS AIRBNB GROSS RENTS (REMITTED SEPARATELY BY AIRBNB )	\$1,000.00
3. LESS OTHER ALLOWABLE DEDUCTIONS/EXEMPTIONS	
4. LESS OTHER: <input type="checkbox"/> ADJUSTMENTS <input type="checkbox"/> NON-TRANSIENT (check one box)	
5. TAXABLE RENTS (Line 1 less Lines 2, 3, and 4)	\$0.00
6. ASSESSMENTS	
6a. Transient Occupancy Tax of 9% (Line 5 x 0.09)	
6b. Tourism Marketing District of 1.5% (Line 5 x 0.015)	
6c. SLO County Business Improvement District of 2% (Line 5 x .02)	
TOTAL TAX and ASSESSMENTS (Line 6a through 6c)	\$0.00
7. PENALTIES (See line 7 below for Instructions)	
8. INTEREST (See line 8 below for Instructions)	
9. CREDITS (See line 9 below for Instructions)	
<b>TOTAL AMOUNT DUE</b> Add Lines 6-8, Subtract Line 9	<b>Checks Payable to SLOCTC</b> \$0.00

### Instructions

**Gross Rents:** All compensation received for occupancy of rooms from all sources, including online platforms such as Airbnb, VRBO, Flipkey, etc. Gross Rents also includes all mandatory charges such as reservation and cleaning fees.

**Airbnb Transaction Gross Rents:** Deduct the Gross Rents charged to customers through Airbnb. Airbnb will separately calculate, collect, and remit TOT and assessments on your behalf.

**Other Allowable Deductions/Exemptions:** Enter any deductions or exemptions from Gross Rents. Requires proof of one of the following: Reduction of room rates due to customer complaints, special discounts offered by the establishments, corrections of errors or disputed room charges.

**Other Adjustments or Non-Transient:** Enter any other adjustments to Gross Rents (may require documentation).

**Taxable Rents:** Gross Rents, less Airbnb Transactions Gross Rents and other Deductions or Exemptions.

**Assessments:** Calculate Assessments due by multiplying Taxable Rents (line 5) by the required assessments.

**Penalties:** If paid after delinquent date, 10% of the total tax and assessments (line 6). If paid more than 30 days after delinquent date, 20% of the total tax and assessment (line 6). 20% is the maximum penalty.

**Interest:** If you are required to pay a penalty on line 7, an interest charge of 0.5% is also required. For example, if the return is delinquent one month, multiply line 6 by 0.5%; if the return is delinquent two months, multiply line 6 by 1%; if the return is delinquent three months, multiply line 6 by 1.5%.

**Credits:** If our office has indicated there was an overpayment on a previous return, enter the overpayment amount on line 9.

*I declare under penalty of perjury of the laws of the State of California that the information provided herein is true and correct.*

SIGNED: \_\_\_\_\_

DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_

Failure to collect, report and pay the tax, or to maintain the necessary records will result in an estimate of the tax due.



Sharon Roberts &lt;sharon.roberts@plumascounty.org&gt;

## Follow up from our meeting on July 10th.

6 messages

Sharon Roberts <sharon.roberts@plumascounty.org>  
 To: "White, Julie" <juliewhite@countyofplumas.com>, "Tuck, Jennifer" <JenniferTuck@countyofplumas.com>

Fri, Jul 12, 2024 at 9:16 AM

Julie and Jennifer,

Thank you for taking the time to meet with both Karen and myself yesterday. Hopefully we will resolve issues discussed yesterday in a timely manner.

My understanding of topics discussed on Wednesday.

1. Jennifer will send me a digital copy of information she provided Karen yesterday.
2. It may be possible for Jennifer to keep track of new TOT certificates and update us monthly,
3. Julie and Jennifer will look at wording for contract change on timing of how FRTA gets paid and will get back to FRTA. Below is wording I have come up with but do not know how it works from your end.

Payment. The county shall forward all FRTA assessment funds to FRTA within 45 days of the required postmark date for remitting quarterly TOT reports. Payment will include all funds received up to 30 days after the required postmark date for remitting quarterly TOT reports.

This would give you two weeks to process a check after closing the books. Using the required postmark date for quarterly TOT reports may help in the confusion we have between the tax collector's office and FRTA, as we count our quarters differently. Having the same time period represented each time will help us track revenue back to the quarter earned and compare years.

4. Most lodging providers paying TOT are also paying the assessment. You will look as to how you can provide us a list of any lodging providers paying TOT but not the assessment. Time frame for this was not determined yesterday. Seems like it could be included when a check is issued to FRTA.
5. Jennifer is looking into the numbers again on the spreadsheet I provided last year and will update FRTA.
6. Tax collector's office is now using information from Granicus to get all lodging providers, regardless of which platforms they use to get bookings to obtain a TOT certificate. This has not been a clear cut process for the tax collector's office because Granicus's information is not 100% correct.
7. You do not know where Dean Runyan pulled the numbers reported on the spreadsheet Karen provided, but will look into it.
8. FRTA requested the last five years of TOT numbers by calendar year.

FRTA will do the following

1. Clear up the incorrect or confusing information in the Grand Jury Report related to FRTA and Tax Collector's office. This will need to be approved at the next FRTA board meeting. FRTA will share a copy with your office.
2. FRTA will provide additional information which could be used on the tax collector's webpage to explain a little more about the 2% assessment.
3. FRTA will draft information to include in mailing of all new TOT certificates within the FRTMD district.
4. FRTA did make a written request for all correspondence related to getting the Airbnb contract changed. Once received we will do what we can to assist in getting the contract changed.
5. FRTA will provide a sample TOT reporting form used by another county for lodging providers having Airbnb collect and pay TOT on their behalf. Sample form from SLO is attached.

Again thank you for working with us.

Sincerely,

Sharon Roberts  
 Feather River Tourism Association

One attachment• Scanned by Gmail

 **ToT-Return-Sample-AirBnB (2).pdf**  
660K

**Tuck, Jennifer** <JenniferTuck@countyofplumas.com>  
To: Sharon Roberts <sharon.roberts@plumascounty.org>, "White, Julie" <JulieWhite@countyofplumas.com>

Fri, Jul 12, 2024 at 3:27 PM

Hi Sharon,

I believe our meeting was very beneficial on both sides. I think we all are in the right direction to make TOT & FRTA run smoother and better for all parties.

Thank you for providing a sample return from SLO. I have been thinking about how we can add an AIRBNB line to our return.

I did hear back from Megabyte on penalties and interest that I had issues balancing with your spreadsheet. I will be running new reports and numbers so hopefully we can get this cleared up.

We will continue to work through the contract and come up with a solution that works for everyone.

Hope you have a cool and safe weekend.

**Jennifer Tuck**

**Treasurer Tax Collections Officer II**

PO BOX 176

Quincy, CA 95971

(530) 283-6013

(530) 283-0946-Fax

JenniferTuck@countyofplumas.com



**From:** Sharon Roberts <sharon.roberts@plumascounty.org>  
**Sent:** Friday, July 12, 2024 9:16 AM  
**To:** White, Julie <JulieWhite@countyofplumas.com>; Tuck, Jennifer <JenniferTuck@countyofplumas.com>  
**Subject:** Follow up from our meeting on July 10th.

CAUTION: This email originated from OUTSIDE THE ORGANIZATION. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Julie and Jennifer,

Thank you for taking the time to meet with both Karen and myself yesterday. Hopefully we will resolve issues discussed yesterday in a timely manner.

My understanding of topics discussed on Wednesday.



Julie A. White

## PLUMAS COUNTY TREASURER - TAX COLLECTOR - COLLECTIONS ADMINISTRATION

P.O. Box 176 • Quincy, CA 95971-0176 •  
E-mail: [\(ptc@countyofplumas.com\)](mailto:ptc@countyofplumas.com)  
(530) 283-6260

Kelsey Hostetter, Assistant Treasurer-Tax Collector  
(530) 283-6269

December 22, 2020

TO: Plumas County Transient Occupancy Certificate Holders/Lodging Providers

FROM: Julie White, Plumas County Treasurer-Tax Collector RE: Formation of the Feather River Tourism Management District and  
Collection of 2% Benefit Assessment

On February 18<sup>th</sup>, 2020 the Plumas County Tax Collector's office received a petition from the Feather River Tourism Association to form the Feather River Tourism Marketing District (FRTMD). August 18<sup>th</sup>, 2020 the results of the petition were accepted by the Board of Supervisors, a Resolution of Intent to Establish the FRTMD was adopted and two public hearing dates set for September 15<sup>th</sup> and October 6<sup>th</sup>, 2020. The Notices of Public Meeting and Hearing were mailed to all lodging providers on August 20<sup>th</sup>, 2020.

The Plumas County Board of Supervisors approved the formation of the Feather River Tourism Marketing District (FRTMD) at the October 6<sup>th</sup>, 2020 meeting and adopted the Resolution of Formation October 13<sup>th</sup>, 2020.

The FRTMD is a benefit assessment district providing specific benefits to payers by funding marketing and sales promotion efforts for assessed businesses. The assessment is 2% of gross short-term room rental revenue. The Plumas County Tax Collector will be responsible for the collection of the assessment on the quarterly Transient Occupancy Tax Return. The assessment begins January 1<sup>st</sup>, 2021 and must be reported and paid by the lodging provider on the 1<sup>st</sup> Quarter TOT Return due April 30<sup>th</sup>, 2021. The returns will have a specific line item for the FRTMD assessment. If the assessment is not reported and paid the FRTMD Management Plan provides for penalties and interest to be charged.

THE FRTMD HAS SPECIFIC BOUNDARIES WITH LONGITUDE AND LATITUDE COORDINATES THAT WILL EXCLUDE LODGING PROVIDERS IN THE EASTERN PORTION OF PLUMAS COUNTY. IF YOUR ESTABLISHMENT IS NOT WITHIN THE BENEFIT DISTRICT COORDINATES, YOU ARE EXEMPT AND YOUR TOT RETURN WILL NOT HAVE A SPECIFIC LINE FOR REPORTING.

The assessment is not a County originating assessment, for more information about the Feather River Tourism Association and the full FRTMD Management Plan, please visit [featherrivertourism.com](http://featherrivertourism.com) or email the association at [info@featherrivertourism.com](mailto:info@featherrivertourism.com).

Thank you.



Julie A. White  
PLUMAS COUNTY TREASURER - TAX COLLECTOR - COLLECTIONS ADMINISTRATION

P.O. Box 176 • Quincy, CA 95971-0176 •  
E-mail: [pettc@countyofplumas.com](mailto:pettc@countyofplumas.com)  
(530) 283-6260

Kelsey Hostetter, Assistant Treasurer-Tax Collector  
(530) 283-6260

December 22, 2020

**TO:** Plumas County Transient Occupancy Certificate Holders/Lodging Providers

**FROM:** Julie White, Plumas County Treasurer-Tax Collector

**RE:** Update Transient Occupancy Tax Registration and Certificate Information

The Plumas County Tax Collector's office has upgraded the TOT software. It has come to our attention in the integration process that we are lacking current information on many of our certificate holders. Some of this has occurred with the growth in technology and the abundance of rental platforms available to lodging providers. Included with this memo and your TOT return is a registration form. Please fill out the registration form **completely** so our records can be updated. If you no longer rent your establishment, please indicate this on the return and submit back to the Tax Collector's office. You will not receive a new certificate number, this is only being used to update our software system.

Thank you for your assistance.