



San Bernardino County



Auditor–Controller/Treasurer/Tax Collector

Ensen Mason CPA, CFA

Auditor–Controller/Treasurer/Tax Collector

John Johnson

Assistant Auditor–Controller/Treasurer/Tax Collector

Diana Atkeson

Assistant Auditor–Controller/Treasurer/Tax Collector

August 15, 2024

Eric Menendez
PO Box 126
Twentynine Palms, CA 92277

Dear Mr. Menendez:

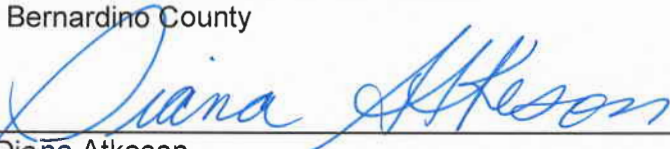
Please find attached the TOT collection data for FY 2020/21 through FY 2022/23, broken down by reporting community. At this time, the data for FY 2023/24 is not yet compiled, and we will provide it once final. There are no reports or data responsive to projected collections for FY 2024/25 other than what was released in the following County [Board Item # 84](#) dated July 23, 2024.

Per the Board of Supervisors approved [Agreement No. 18-424](#), Airbnb submits a single return to the Tax Collector's Office on behalf of its hosts each quarter. Unfortunately, the aggregate information remitted by Airbnb does not allow us to identify the exact amount of TOT collected from each unincorporated community. Payments received from VRBO are also aggregated, and we are unable to identify the payments from each unincorporated community.

Also attached are payments to Desert Regional Tourism Agency. There are no reports or data responsive to payments made to California Welcome Center Yucca Valley.

Sincerely,

Ensen Mason CPA, CFA
Auditor-Controller/Treasurer/Tax Collector
San Bernardino County

By: 
Diana Atkeson
Assistant Auditor-Controller/Treasurer/Tax Collector

Attachments: TOT Annual Report FY 20-21 Community Summary
TOT Annual Report FY 21-22 Community Summary
TOT Annual Report FY 22-23 Community Summary
Payments to Desert Regional Tourism Agency

DA:tac

TRANSIENT OCCUPANCY TAX ANNUAL REPORT

FISCAL YEAR 2020/21

TOTAL COMMUNITY EXCLUDING AIRBNB	FY2020/21
ANGELUS OAKS	\$ 5,488.30
APPLE VALLEY	\$ 1,573.59
ARROW BEAR PARK	\$ 4,437.22
BIG BEAR CITY	\$ 507,783.80
BIG BEAR LAKE	\$ 411,825.91
BLOOMINGTON	\$ 66,752.81
BLUE JAY	\$ 19,207.62
BORON	\$ 8,054.35
COLTON*	\$ 5,937.57
CRESTLINE	\$ 91,629.65
EARP	\$ 3,534.91
FAWNSKIN	\$ 26,441.17
FONTANA*	\$ 7,397.95
FORT IRWIN	\$ 153,528.88
GREEN VALLEY LAKE	\$ 12,215.70
HAVASU LAKE	\$ 831.26
HELENDAL	\$ 34.93
JOSHUA TREE	\$ 220,703.84
LAKE ARROWHEAD	\$ 1,208,414.49
LAKE WILLIAMS	\$ 2,989.40
LANDERS	\$ 1,842.71
LUCERNE VALLEY	\$ 126.70
LUDLOW	\$ 9,126.66
MORONGO VALLEY	\$ 172,727.92
MT BALDY	\$ 14,699.46
NEEDLES	\$ 68,346.74
OAK GLEN	\$ 833.00
ONTARIO*	\$ 3,435.37
PARKER DAM	\$ 18,743.13
PHELAN	\$ 38,932.95
PIONEERTOWN	\$ 113,988.48
RIM ROCK	\$ 7,038.76
RUNNING SPRINGS	\$ 198,753.70
SAN BERNARDINO*	\$ 2,219.00
SKY FOREST	\$ 25,263.81
SUGARLOAF	\$ 23,286.82
TWENTYNINE PALMS*	\$ 3,763.76
TWIN PEAKS	\$ 113,655.02
VARIOUS TIMESHARES	\$ 1,458.32
WRIGHTWOOD	\$ 56,356.43
YERMO	\$ 31,330.85
YUCCA VALLEY*	\$ 9,630.84
TOTAL	\$ 3,674,343.75

AIRBNB	\$ 10,047,773.61
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TOT GRAND TOTAL	\$ 13,722,117.36
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* Unincorporated area within the city

TRANSIENT OCCUPANCY TAX ANNUAL REPORT

FISCAL YEAR 2021/22

TOTAL COMMUNITY EXCLUDING AIRBNB	FY2021/22
ANGELUS OAKS	\$ 5,809
APPLE VALLEY	\$ 4,471
ARROW BEAR PARK	\$ 7,997
ARROWHEAD VILLAS	\$ 2,933
BARSTOW	\$ 656
BIG BEAR CITY	\$ 564,700
BIG BEAR LAKE	\$ 320,792
BLOOMINGTON	\$ 70,195
BLUE JAY	\$ 15,450
BORON	\$ 5,983
CEDAR GLEN	\$ 0
CEDARPINES PARK	\$ 694
COLTON	\$ 5,645
CREST PARK	\$ 1,230
CRESTLINE	\$ 108,589
DAGGETT	\$ 237
EARP	\$ 4,900
FAWNSKIN*	\$ 23,020
FONTANA	\$ 9,981
FOREST FALLS	\$ 704
FORT IRWIN	\$ 169,705
GREEN VALLEY LAKE	\$ 13,344
HAVASU LAKE	\$ 354
HELENDALE	\$ 147
JOHNSON VALLEY	\$ 74
JOSHUA TREE	\$ 446,809
LAKE ARROWHEAD	\$ 1,395,747
LAKE WILLIAMS	\$ 2,100
LANDERS	\$ 4,832
LUCERNE VALLEY	\$ 66
LUDLOW	\$ 9,172
MORONGO VALLEY	\$ 289,907
MOUNTAIN HOME VILLAGE	\$ 0
MT BALDY	\$ 14,853
NEEDLES	\$ 67,339
NEWBERRY SPRINGS	\$ 32
OAK GLEN	\$ 2,449
ONTARIO	\$ 3,369
PARKER DAM	\$ 14,256
PHELAN	\$ 44,379
PIONEERTOWN	\$ 126,477
REDLANDS	\$ 204,390
RIDGECREST	\$ 2,435
RIM FOREST	\$ 1,203
RIM ROCK	\$ 14,959
RUNNING SPRINGS	\$ 224,668
SAN BERNARDINO*	\$ 2,387
SANDY VALLEY	\$ 942
SKY FOREST	\$ 42,654
SUGARLOAF	\$ 165,840
TRONA	\$ 1,394
TWENTYNINE PALMS*	\$ 31,549
TWIN PEAKS	\$ 92,458
VARIOUS TIMESHARES	\$ 827
VICTORVILLE	\$ 5,020
WONDER VALLEY	\$ 509
WRIGHTWOOD	\$ 46,240
YERMO	\$ 40,467
YUCCA VALLEY	\$ 18,752
TOTAL	\$ 4,656,089
AIRBNB	\$ 10,671,352
HOMEAWAY - VRBO	\$ 497,772
GRAND TOTAL	\$ 15,825,213

* Unincorporated area within the city

TRANSIENT OCCUPANCY TAX ANNUAL REPORT

FISCAL YEAR 2022/23

TOTAL COMMUNITY EXCLUDING AIRBNB	FY2022/23
ANGELUS OAKS	\$ 3,624
APPLE VALLEY	\$ 4,208
ARROW BEAR PARK	\$ 3,573
ARROWHEAD VILLAS	\$ 3,297
BALDWIN LAKE	\$ 157
BARSTOW	\$ 273
BIG BEAR CITY	\$ 368,767
BIG BEAR LAKE	\$ 302,482
BLOOMINGTON	\$ 69,346
BLUE JAY	\$ 16,493
BORON	\$ 2,152
CEDAR PINES PARK	\$ 294
CEDARPINES PARK	\$ 13
COLTON	\$ 5,247
CREST PARK	\$ 1,845
CRESTLINE	\$ 74,894
DAGGETT	\$ 653
DESERT HEIGHTS	\$ 232
EARP	\$ 5,421
FAWNSKIN*	\$ 21,958
FLAMINGO HEIGHTS	\$ 292
FONTANA	\$ 8,233
FOREST FALLS	\$ 5,873
FORT IRWIN	\$ 168,180
GREEN VALLEY LAKE	\$ 4,765
HAVASU LAKE	\$ 278
HELENDAL	\$ 75
JOHNSON VALLEY	\$ 3
JOSHUA TREE	\$ 609,275
LAKE ARROWHEAD	\$ 1,286,914
LAKE ERWIN	\$ 806
LANDERS	\$ 3,104
LUCERNE VALLEY	\$ 95
LUDLOW	\$ 8,136
MORONGO VALLEY	\$ 293,406
MT BALDY	\$ 16,433
NEEDLES	\$ 55,782
OAK GLEN	\$ 4,065
ONTARIO	\$ 4,349

TOTAL COMMUNITY EXCLUDING AIRBNB	FY2022/23
PARKER DAM	\$ 16,571
PHELAN	\$ 40,258
PIONEERTOWN	\$ 117,834
REDLANDS	\$ 270,058
RIDGECREST	\$ 1,286
RIM FOREST	\$ 1,916
RIM ROCK	\$ 9,451
RUNNING SPRINGS	\$ 209,201
SAN BERNARDINO*	\$ 2,359
SANDY VALLEY	\$ 588
SKY FOREST	\$ 32,093
SUGARLOAF	\$ 25,309
TRONA	\$ 1,040
TWENTYNINE PALMS*	\$ 19,707
TWIN PEAKS	\$ 95,109
VARIOUS TIMESHARES	\$ 2,308
VICTORVILLE	\$ 12,454
WONDER VALLEY	\$ 3,121
WRIGHTWOOD	\$ 57,487
YERMO	\$ 53,017
YUCCA VALLEY	\$ 14,789
TOTAL	\$ 4,340,945

HOTELS.COM, LP	\$ 8,370
TRAVELSCAPE, LLC	\$ 14,458
VACASA SEASONAL INC.	\$ 82,288
AIRBNB	\$ 10,452,336
HOMEAWAY - VRBO	\$ 1,499,119

Total FY 22-23	\$ 16,397,516
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☐	☒	1901256746	FY22AD104		05/31/2022		3,840.00-	USD	2004894334		OJT FY22AD104 KRISTINA HARRINGTON DESERT REG TOURI		06/08/2022	10011029
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☐	☒	1901383976	FY23AD34		12/12/2022		1,680.00-	USD	2005392927		OJT FY23AD34 CARRIE MACDONALD DESERT REGIONAL		12/15/2022	10011029
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Supplier
Name

St	DocumentNo	Reference	PBk	Doc. Date	DD	Amount in local cur.	LCurr	Clrng doc.	Check number	Void reason	Text	PM	Clearing	Account
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