



City of Imperial Beach, California

ADMINISTRATIVE SERVICES DEPARTMENT

825 Imperial Beach Blvd., Imperial Beach, CA 91932 Tel: (619) 628-1365 Fax: (619) 424-3481

December 15, 2022

Dear Property Owner/Property Manager,

This letter is to inform you that the **Transient Occupancy Tax (TOT)** rate in the City of Imperial Beach is increasing to **14% effective January 1, 2023**.

In November 2022 election, voters approved Measure R, increasing the Transient Occupancy Tax (TOT) rate. Measure R increased the TOT rate from the existing 10% to 14% effective January 1, 2023. This tax is paid by every "transient" and is applicable to hotels, motels, tourist homes or houses, and all other forms of short-term rentals such as Airbnb. A "transient" is defined as any person who exercises occupancy or is entitled to occupancy for a period of 30 consecutive calendar days or less.

On December 14, 2022, the City Council approved Ordinance No. 2022-1216 to increase the City's TOT rate from the 10% to 14% and to amend Section 3.24.030A of Chapter 3.24 of the Imperial Beach Municipal Code, effective January 1, 2023.

TOT Tax Return Filing and Payment Deadlines

TOT tax is due on or before the last day of the month following the month in which the tax was collected. For example, rents collected in the month of November 2022 are due by December 31, 2022. Late payments are subject to a penalty of 10%. Payments more than 30 days delinquent pay a 2nd penalty of 10% of the total of the original tax due and the 1st penalty imposed. Late Payments are also subject to 0.5% interest charge per month.

This letter serves as notification of the new Transient Occupancy Tax rate of 14% effective January 1, 2023.

Attached with this letter is an updated TOT Tax Return Form reflecting the 14% rate and a copy of Ordinance No. 2022-1216.

Please mail payment along with the completed Transient Occupancy Tax Form to:
City of Imperial Beach, 825 Imperial Beach Blvd., Imperial Beach, CA 91932
Or visit <https://imperialbeachca.gov/562/TOT-Payment> for more payment options.

For additional information you can visit <https://imperialbeachca.gov/537/Transient-Occupancy-Tax-TOT>. In addition, you can call Imperial Beach Finance Department at (619-628-1423) or email (onlinepayment@imperialbeachca.gov).

Respectfully,

Joann Gitmed

Director of Finance, City of Imperial Beach