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TO: Board of County Commissioners  
FROM: Edward Halsey, Internal Auditor *EH*  
THRU: Jeffrey R. Smith, Clerk of the Circuit Court and Comptroller *JRS*  
DATE: October 25, 2016

**SUBJECT: Quarterly Tourist Development Tax Report for Quarter Ending 09/30/2016**

**BACKGROUND**

Attached to this memorandum is the report of the tourist development tax monies collected in Clerk's office for quarters ended September 30, 2015 and 2016. The report shows five categories of activity including short-term rentals.

**RECOMMENDATION**

Staff recommends that the Board of County Commissioners accept the attached Quarterly Tourist Development Tax Report.

Indian River County	Approved	Date
Administrator		
County Attorney		
Budget		
Department		
Risk Management		

**Indian River County Tourist Development Tax**  
**Received by the Indian River County Clerk of the Circuit Court and Comptroller**  
**Quarters Ended September 30, 2015 and 2016**

	Collections		Collections		Collections	
	Quarter Ended	% Of Total	Quarter Ended	% Of Total	Increase (Decrease)	% Change
<b>Short Term Rentals</b>	\$ 47,420	9.97%	\$ 56,573	12.07%	\$ 9,153	19.30%
<b>Hotel/ Motel</b>	397,666	83.60%	383,952	81.91%	\$ (13,714)	-3.45%
<b>Boarding/Apartments</b>	6,995	1.47%	6,340	1.35%	\$ (655)	-9.36%
<b>Mobile Homes</b>	4,669	0.98%	3,876	0.83%	\$ (793)	-16.98%
<b>Timeshare</b>	18,920	3.98%	17,982	3.84%	\$ (938)	-4.96%
	<u>\$ 475,670</u>	<u>100.00%</u>	<u>\$ 468,723</u>	<u>100.00%</u>	<u>\$ (6,947)</u>	<u>-1.46%</u>