



Office of the City Treasurer Short-Term Residential Occupancy (STRO) Program Host Reporting Guidelines

The STRO requirements will be in effect beginning May 1, 2023; this includes the requirement for all Hosts to maintain various information for each STRO transaction for a period of four (4) years and provide the information to the City upon request. Additionally, Hosts with Tier 3 or Tier 4 licenses are required to submit quarterly reports. **Hosts with Tier 1 or Tier 2 licenses are not required to submit quarterly reports.**

The quarterly reporting process for Tier 3 and Tier 4 Hosts will be as follows:

- Reports will be submitted through the [Accela STRO portal](#). Hosts will be required to log in using the same username and password they created during the STRO license application process. For assistance with login and/or password reset, please contact our office at stro@sandiego.gov.
- Information/documentation¹ to be submitted include:
 - Number of days the dwelling unit was used for STRO in the Quarter
 - Documentation (PDF form only) to support number of days dwelling unit used for STRO in the Quarter.
 - Documentation to support booking activity would include any documentation that shows the number nights booked by date. Must include the date of guest check-in, check-out, and number of nights booked.
 - If the number of days booked is 0, a quarterly report is still required to be submitted but documentation is not required.

Airbnb Hosts:

- Have access to payout information related to bookings conducted on the Airbnb platform. To access this information, please visit Airbnb's [help page](#).

Vrbo Hosts:

- Learn how to export the [Vrbo Booking Activity reports](#).

Property Management Company:

Documentation to support booking activity would include any documentation that shows room nights booked by date.

- Quarters are based on a calendar year (January 1 through December 31). Report due dates are as follows:

Quarter	Due Date
Quarter 1 – January 1 through March 31	April 30
Quarter 2 – April 1 through June 30	July 31
Quarter 3 – July 1 through September 30	October 31
Quarter 4 – October 1 through December 31	January 31

Note that based on this schedule and the STRO Ordinance effective date of May 1, 2023, Tier 3 and Tier 4 Hosts are required to submit their first quarterly report by July 31, 2023 for the period May 1 through June 30.

- Hosts who do not remit the information required by the due date risk regulatory action being taken up to and including revocation of STRO license and issuance of fines.

¹ If a Hosting Platform is utilized, Hosts should contact their Hosting Platform for instruction on obtaining the information/documentation required to be reported.