

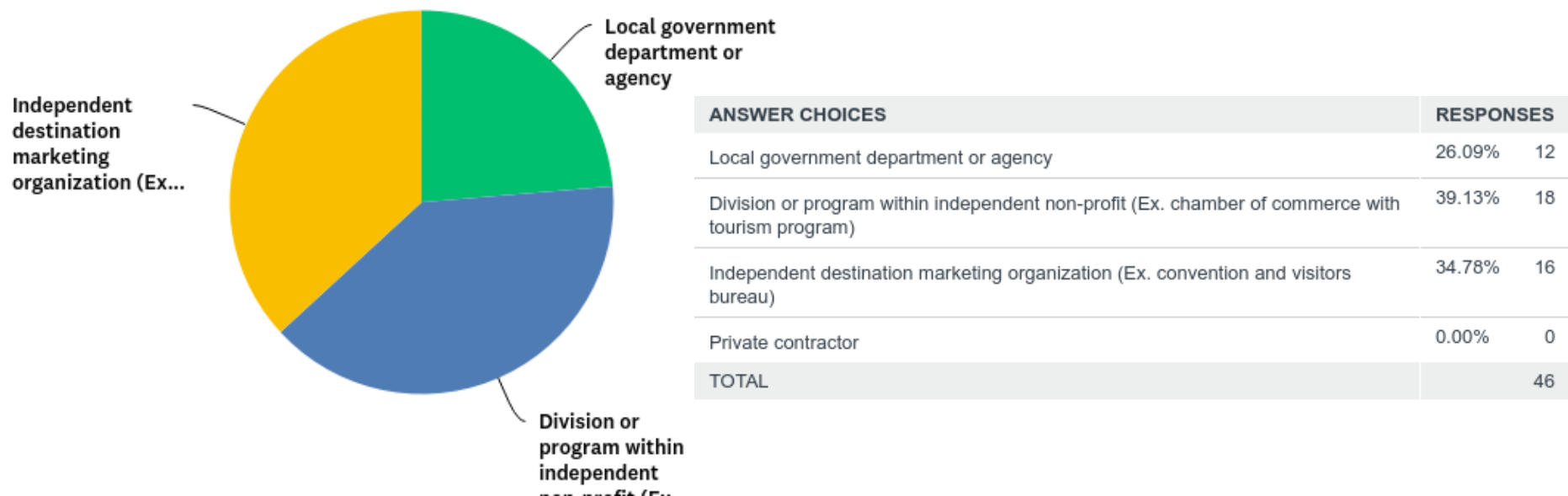


# 2018-2019 Occupancy Tax Survey

Tuesday, July 16, 2019

# Q2: What best describes your TPA structure

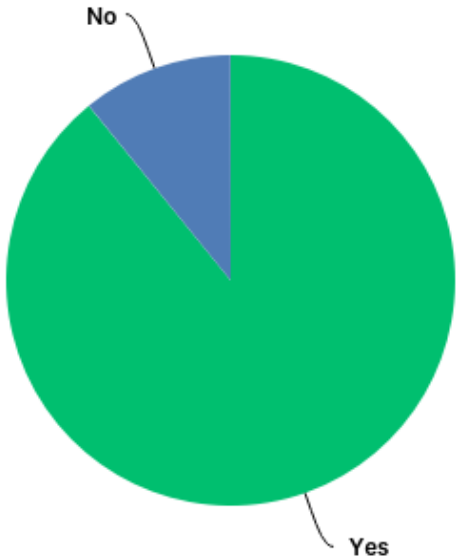
Answered: 46    Skipped: 1



### Q3: Does your county collect an occupancy tax?

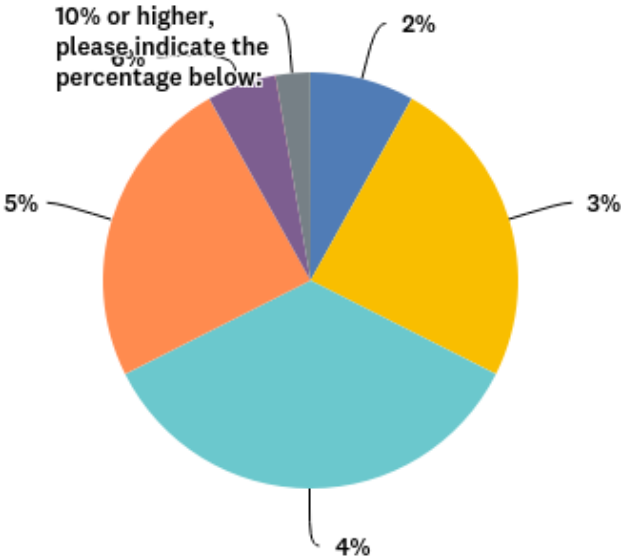
Answered: 46 Skipped: 1

ANSWER CHOICES	RESPONSES	
Yes	89.13%	41
No	10.87%	5
TOTAL		46



# Q4: If you answered "yes" to Q3, what is the county-level occupancy tax collection rate currently?

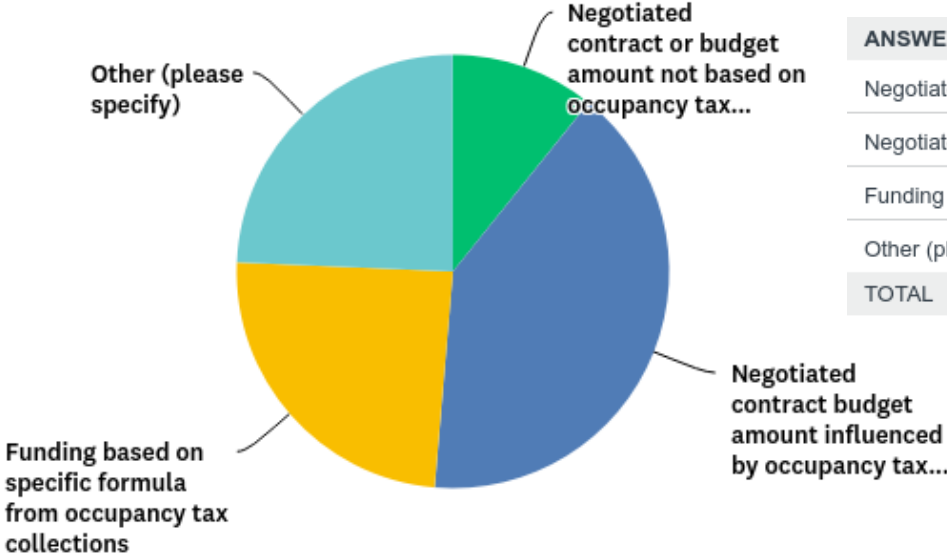
Answered: 37    Skipped: 10



ANSWER CHOICES	RESPONSES	
1%	0.00%	0
2%	8.11%	3
3%	24.32%	9
4%	35.14%	13
5%	24.32%	9
6%	5.41%	2
7%	0.00%	0
8%	0.00%	0
9%	0.00%	0
10% or higher, please indicate the percentage below:	2.70%	1
TOTAL		37

# Q5: What best describes your TPA funding from the COUNTY government only?

Answered: 37    Skipped: 10



ANSWER CHOICES	RESPONSES	
Negotiated contract or budget amount not based on occupancy tax collections	10.81%	4
Negotiated contract budget amount influenced by occupancy tax collections	40.54%	15
Funding based on specific formula from occupancy tax collections	24.32%	9
Other (please specify)	24.32%	9
TOTAL		37

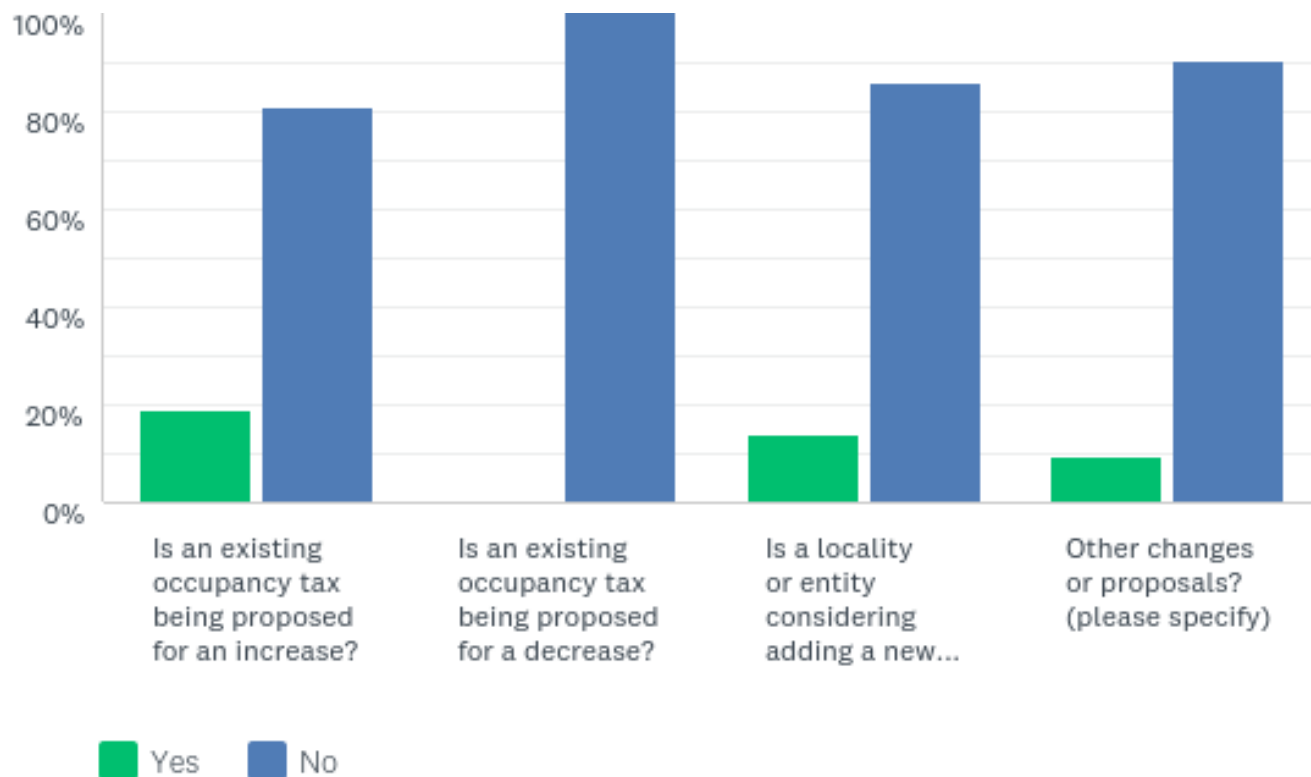
## Q5: What best describes your TPA funding from the COUNTY government only?

Answered: 37   Skipped: 10

#	OTHER (PLEASE SPECIFY)	DATE
1	multi-year contract with county; budget request submitted annually based on ROI	7/30/2019 2:14 PM
2	State enabling legislation identifies that 95% goes to TPA county keeps 5% for admin.	7/10/2019 12:00 PM
3	95% of total collections, 5% administration fee.	7/9/2019 12:16 PM
4	It is specified in state legislation. We also receive occ tax from two separate cities as well per this legislation.	7/2/2019 11:32 AM
5	Orleans County has a law on the books that we collect 4% from any business that runs a hotel, motel, B & B or seasonal rental.	7/1/2019 9:18 AM
6	15 year contract	6/24/2019 10:53 AM
7	90% of the prior year's collection is allocated out to various 501c3's via an Occupancy Tax Application Process. An independent group reads through and evaluates applications each year for the funding. Historically about 50% of the yearly available allocation has gone to the CVB, with the rest being split between about 10-15 other 501c3 organizations for the purposes of marketing tourism events.	6/24/2019 6:51 AM
8	Negotiated budget amount, plus ability to apply for portion of occupancy tax collections.	6/24/2019 6:46 AM
9	I am not sure what this would be but we get all the Occ tax except 5%	6/24/2019 5:09 AM

## Q8: Are there changes to the occupancy tax rates being considered?

Answered: 37 Skipped: 10



# Q8: Are there changes to the occupancy tax rates being considered?

Answered: 37    Skipped: 10

	YES	NO	TOTAL	WEIGHTED AVERAGE
Is an existing occupancy tax being proposed for an increase?	18.92% 7	81.08% 30	37	1.81
Is an existing occupancy tax being proposed for a decrease?	0.00% 0	100.00% 36	36	2.00
Is a locality or entity considering adding a new occupancy tax?	13.89% 5	86.11% 31	36	1.86
Other changes or proposals? (please specify)	9.68% 3	90.32% 28	31	1.90

## Q8: Are there changes to the occupancy tax rates being considered?

Answered: 37 Skipped: 10

#	COMMENTS FOR "IS AN EXISTING OCCUPANCY TAX BEING PROPOSED FOR AN INCREASE?"	DATE
1	Town of wallkill and town of Newburgh proposing additional bed tax fee up to 5 %	7/31/2019 3:53 AM
2	increase to by 2% in 2020 for total of 5%....the additional 2% will be dedicated to a Community/tourism fund administered by the TPA	7/10/2019 12:00 PM
3	Chemung County is considering an increase in the occupancy tax.	7/8/2019 6:41 AM
4	a 1% increase was just approved by state legislation for a trolley use - i did reflect that when I said the county collects 5% - it was 4%	7/2/2019 11:32 AM
5	Not at this time.	7/1/2019 11:08 AM
6	Legislation passed by NYS Senate and Assembly on June 18, 2019 allowing Oneida County to increase the hotel occupancy tax to 5%.	6/25/2019 7:42 AM
7	Increase from 3%-5%. Not supported in Senate for 2019 Session	6/24/2019 6:56 AM
8	The NYS Senate just approved a 1% increase	6/24/2019 6:25 AM
#	COMMENTS FOR "IS AN EXISTING OCCUPANCY TAX BEING PROPOSED FOR A DECREASE?"	DATE
1	No.	7/1/2019 11:08 AM
#	COMMENTS FOR "IS A LOCALITY OR ENTITY CONSIDERING ADDING A NEW OCCUPANCY TAX?"	DATE

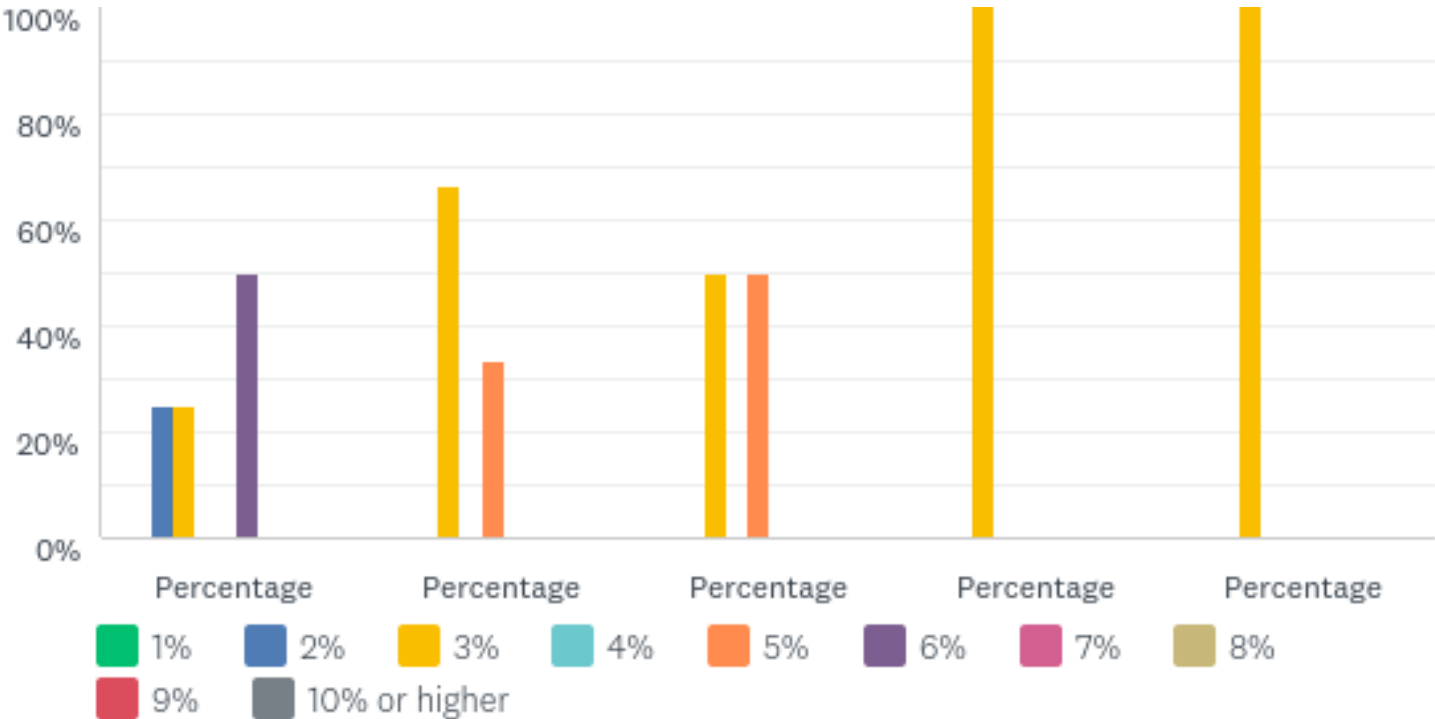
## Q8: Are there changes to the occupancy tax rates being considered?

Answered: 37   Skipped: 10

1	Air B&B contract	8/20/2019 6:08 AM
2	Town of wallkill and town of Newburgh	7/31/2019 3:53 AM
3	Essex County 2% increase	7/10/2019 12:00 PM
4	Chemung County is considering collecting an occupancy tax for Air BnB and vacation rentals.	7/8/2019 6:41 AM
5	already done	7/2/2019 11:32 AM
6	There have been discussions in recent years of the City of Oswego implementing an occupancy tax.	7/1/2019 11:08 AM
7	The City of Cortland is currently trying to add its own 3% occupancy tax to properties inside city limits, above and beyond the 5% collected by the county. They plan to use the monies to upgrade sewer and water lines.	6/24/2019 6:51 AM
#	COMMENTS FOR "OTHER CHANGES OR PROPOSALS? (PLEASE SPECIFY)"	DATE
1	Yes, we are working with our local government to change the law, to include all rooms. No matter lodging property type or room count.	7/9/2019 12:16 PM
2	County is in negotiations to collect occupancy tax from AirBnB type rentals.	7/1/2019 8:02 AM
3	negotiating a dedicated bed tax	6/24/2019 1:06 PM
4	Warren County will collect from vacation rentals when an agreement can be reached with Airbnb.	6/24/2019 9:21 AM

# Q9: List any other localities or entities that collect occupancy tax in your county, and the percentage they collect:

Answered: 4    Skipped: 43



**Q9: List any other localities or entities that collect occupancy tax in your county, and the percentage they collect:**

Answered: 4   Skipped: 43

[illegible]

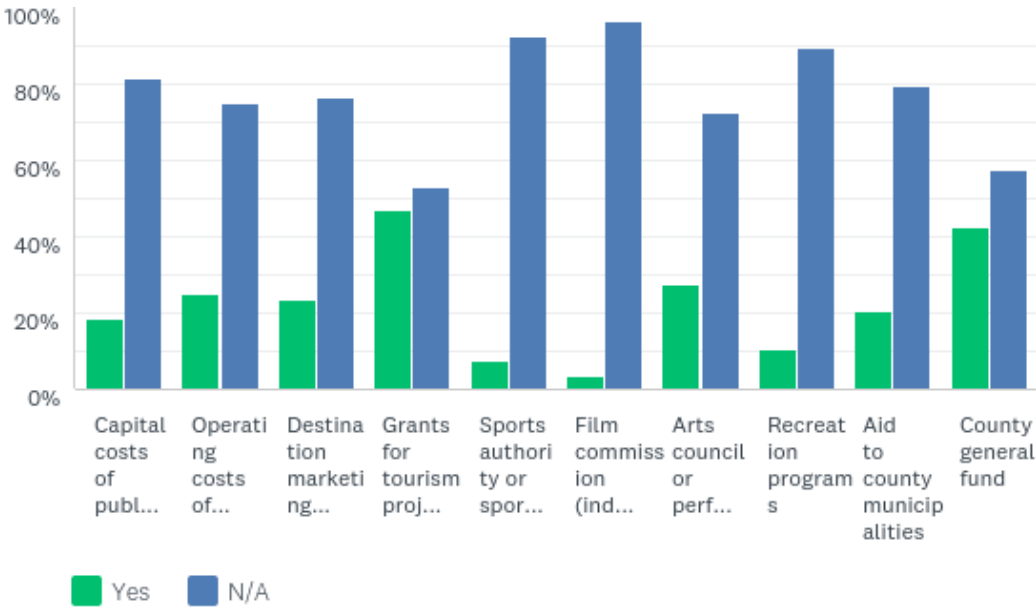
## Q9: List any other localities or entities that collect occupancy tax in your county, and the percentage they collect:

Answered: 4   Skipped: 43

#	COMMENTS FOR "PERCENTAGE"	DATE
1	none	8/20/2019 6:08 AM
2	City of Canandaigua (1.5%)	7/9/2019 12:16 PM
3	City of Niagara Falls	7/2/2019 11:32 AM
4	White Plains	7/1/2019 9:24 AM
5	n/a	7/1/2019 9:18 AM
6	NA	6/24/2019 7:36 AM
#	COMMENTS FOR "PERCENTAGE"	DATE
1	City of Geneva	7/9/2019 12:16 PM
2	City of Lockport	7/2/2019 11:32 AM
3	New Rochelle	7/1/2019 9:24 AM
4	NA	6/24/2019 7:36 AM
#	COMMENTS FOR "PERCENTAGE"	DATE
1	Niagara County	7/2/2019 11:32 AM
2	Harrison	7/1/2019 9:24 AM
3	NA	6/24/2019 7:36 AM
#	COMMENTS FOR "PERCENTAGE"	DATE
1	Yonkers	7/1/2019 9:24 AM
2	NA	6/24/2019 7:36 AM
#	COMMENTS FOR "PERCENTAGE"	DATE
1	Rye	7/1/2019 9:24 AM
2	NA	6/24/2019 7:36 AM

**Q10: Focusing on COUNTY occupancy tax collection only, what other programs are funded by your county's occupancy tax? Select all that apply.**

Answered: 37    Skipped: 10



## Q10: Focusing on COUNTY occupancy tax collection only, what other programs are funded by your county's occupancy tax? Select all that apply.

Answered: 37   Skipped: 10

	YES	N/A	TOTAL	WEIGHTED AVERAGE
Capital costs of public facilities related to tourism (Ex - convention centers, arenas, attractions)	18.52% 5	81.48% 22	27	0.19
Operating costs of public facilities related to tourism	25.00% 7	75.00% 21	28	0.25
Destination marketing organizations other than official TPA	23.33% 7	76.67% 23	30	0.23
Grants for tourism projects and events	47.06% 16	52.94% 18	34	0.47
Sports authority or sports event underwriting (Independent of TPA)	7.41% 2	92.59% 25	27	0.07
Film commission (independent of TPA)	3.57% 1	96.43% 27	28	0.04
Arts council or performing arts organization (Independent of TPA)	27.59% 8	72.41% 21	29	0.28
Recreation programs	10.71% 3	89.29% 25	28	0.11
Aid to county municipalities	20.69% 6	79.31% 23	29	0.21
County general fund	42.42% 14	57.58% 19	33	0.42

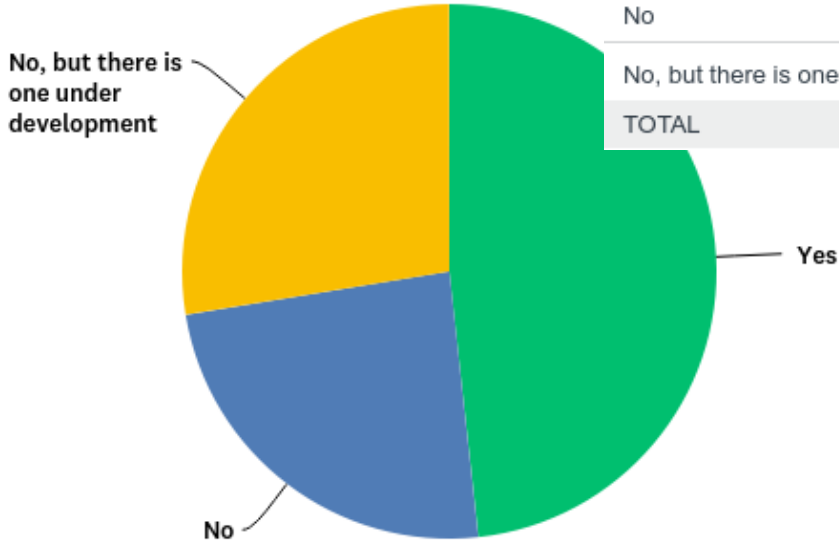
## Q10: Focusing on COUNTY occupancy tax collection only, what other programs are funded by your county's occupancy tax? Select all that apply.

Answered: 37 Skipped: 10

#	OTHER (PLEASE SPECIFY)	DATE
1	This is not specified in the County budget, as far as I know.	8/22/2019 6:22 AM
2	Funds to the efforts are approved by TPA and part of TPA budget	7/10/2019 12:00 PM
3	5% administration fee goes to Ontario County. At times FLVC has supported grants with-in the county that align to our strategic plan. I.e the Visitor Experience Fund is a vehicle being setup to allow for these types of requests based on a set criteria.	7/9/2019 12:16 PM
4	They keep a 5% admin fee	7/2/2019 11:32 AM
5	5% of occupancy tax is kept by county.	7/2/2019 9:29 AM
6	\$10,000/ Chamber of Commerce in County, there are four Chambers.	7/2/2019 4:58 AM
7	All the bed tax that is collected to used by our tourism department to promote tourism to Orleans County.	7/1/2019 9:18 AM
8	This will change with the approved increase. Some of the funds will be dedicated to tourism capital investment projects. Percentage unknown at this time.	6/25/2019 7:42 AM
9	Lake and Waterway protection projects and administration, County Parks maintenance.	6/24/2019 9:55 AM
10	Any event, business or organization can present a request to receive a portion of the 10% of occupancy tax dollars, as long as it relates to tourism promotion	6/24/2019 6:56 AM
11	As I've stated, this varies year to year. Ever fall there is an Occupancy Allocation Application process and any 501c3 can apply for funds to market to tourists. An independent committee then reviews the applications and awards the funding.	6/24/2019 6:51 AM
12	can go to economic development if deemed necessary TPA operated cooperative marketing program with tourism partners and event funding operated by TPA	6/24/2019 6:04 AM

# Q11: Is there an AirBnB agreement or other third party agreement in your county?

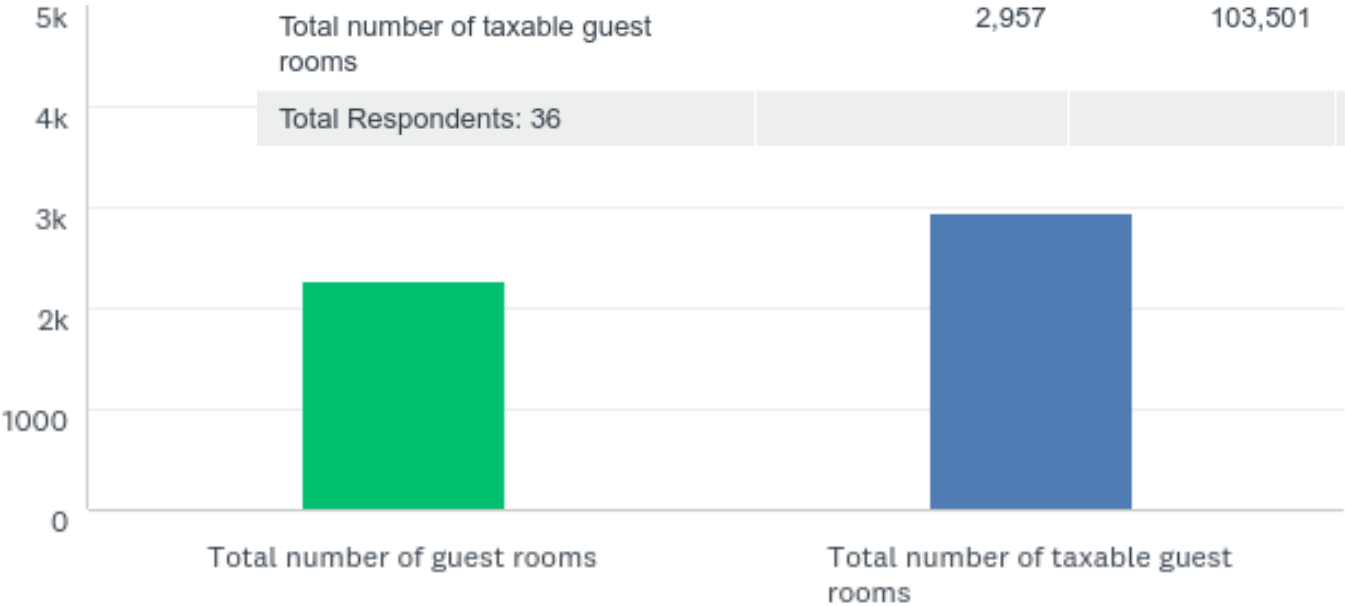
Answered: 37    Skipped: 10



# Q12: What is the breakdown on total guest rooms within your county?

Answered: 36    Skipped: 11

ANSWER CHOICES	AVERAGE NUMBER	TOTAL NUMBER	RESPONSES
Total number of guest rooms	2,276	81,934	36
Total number of taxable guest rooms	2,957	103,501	35
Total Respondents: 36			



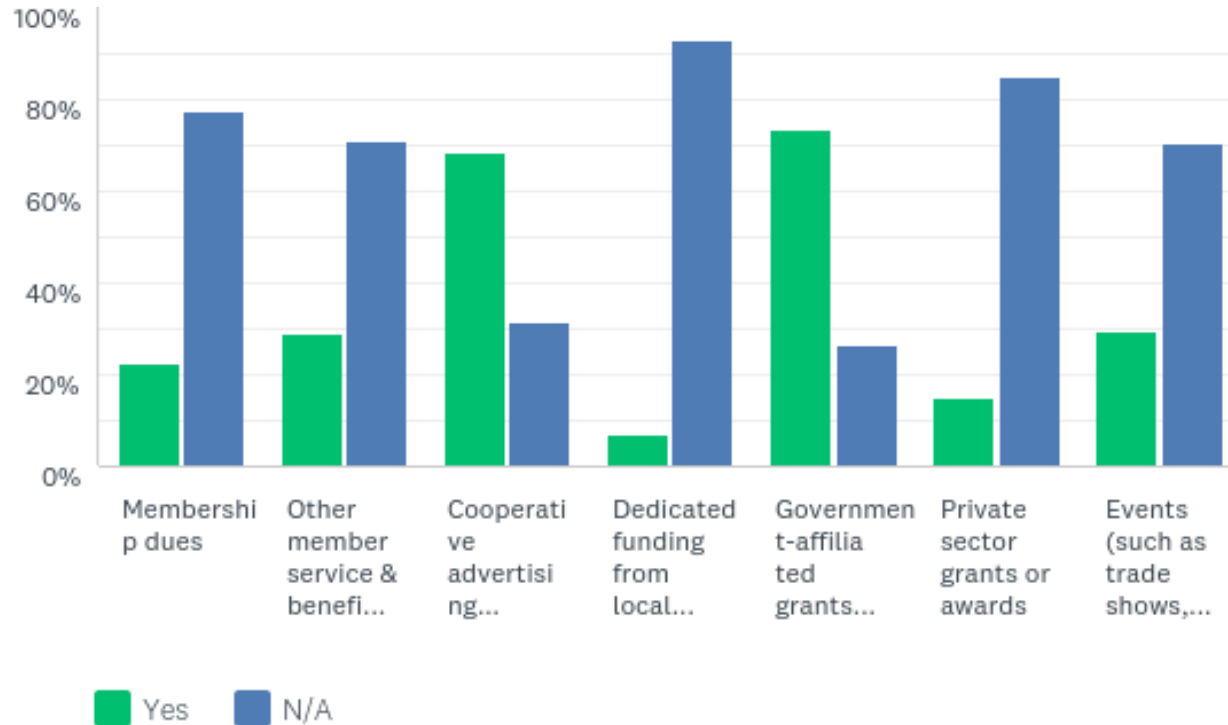
# Q13: Are any additional guest rooms planned for development in your country?

Answered: 30   Skipped: 17

#	RESPONSES	DATE
1	yes - currently a 62 hotel under construction	8/20/2019 6:13 AM
2	Yes, there are properties currently under construction.	8/13/2019 6:31 AM
3	Yes Approximately 500 more in the next year	8/5/2019 7:42 AM
4	Yes approximately 22 new hotels are in planning or under construction	7/31/2019 4:01 AM
5	Included in count above - 131 room Hilton Canopy	7/30/2019 2:30 PM
6	Yes	7/10/2019 12:05 PM
7	Yes, we have properties slated to be built by 2020/2021 totaling an additional 405 rooms	7/9/2019 12:16 PM
8	There is one hotel currently under construction and another in development.	7/9/2019 5:00 AM
9	Yes - mid-level hotel chain and boutique hotel (guest rooms tbd)	7/3/2019 5:34 AM
10	Hopefully. A new hotel keeps getting put on the back burner.	7/3/2019 5:02 AM
11	Hampton Inn adding a 98 room hotel in Cooperstown - maybe construction to begin in the Fall	7/2/2019 1:08 PM
12	There is talk, but no concrete start yet.	7/2/2019 9:39 AM
13	Not at the moment	7/2/2019 5:01 AM
14	Springhill Suite and Abbey Inn slated to open in late 2019.	7/1/2019 1:26 PM
15	Yes, but nothing has been announced publicly.	7/1/2019 11:25 AM
16	Yes, we are building a 58 room Cobblestone Suites that will open in March of 2020.	7/1/2019 9:31 AM
17	yes 4 new hotels with 3 more in planning stages	6/25/2019 9:12 AM
18	Yes, new Home2 under construction now.	6/25/2019 7:47 AM
19	Fairfield Inn and Suites is underconstruction and due to open September 2019/97 rooms in Queensbury.	6/24/2019 10:39 AM
20	yes	6/24/2019 10:00 AM
21	Esperanza Mansion (30 rooms) set to open this summer. No exact date yet.	6/24/2019 7:49 AM
22	799 guest rooms are planned for development	6/24/2019 7:41 AM
23	Yes. Hilton Garden Inn. Over 100 rooms will be added	6/24/2019 7:16 AM
24	None at this time.	6/24/2019 7:00 AM
25	A new Tru is opening later this summer/early fall	6/24/2019 6:56 AM
26	yes. The Roxbury Stratton Falls will add rooms	6/24/2019 6:49 AM
27	Yes - a 60-plus room hotel slated for the Summer of 2020.	6/24/2019 6:33 AM
28	None that I know of currently	6/24/2019 6:28 AM
29	269 reflects bed and breakfast, hotel, motel	6/24/2019 6:14 AM
30	Not at this time.	6/24/2019 5:12 AM

## Q14: What best describes your TPA's income from the OTHER SOURCES, other than occupancy tax?

Answered: 36 Skipped: 11



## Q14: What best describes your TPA's income from the OTHER SOURCES, other than occupancy tax?

Answered: 36 Skipped: 11

	YES	N/A	TOTAL	WEIGHTED AVERAGE
Membership dues	22.58% 7	77.42% 24	31	1.77
Other member service & benefit activities	29.03% 9	70.97% 22	31	1.71
Cooperative advertising buy-ins	68.57% 24	31.43% 11	35	1.31
Dedicated funding from local tourism partners	7.14% 2	92.86% 26	28	1.93
Government-affiliated grants or awards	73.53% 25	26.47% 9	34	1.26
Private sector grants or awards	14.81% 4	85.19% 23	27	1.85
Events (such as trade shows, fairs, etc)	29.63% 8	70.37% 19	27	1.70

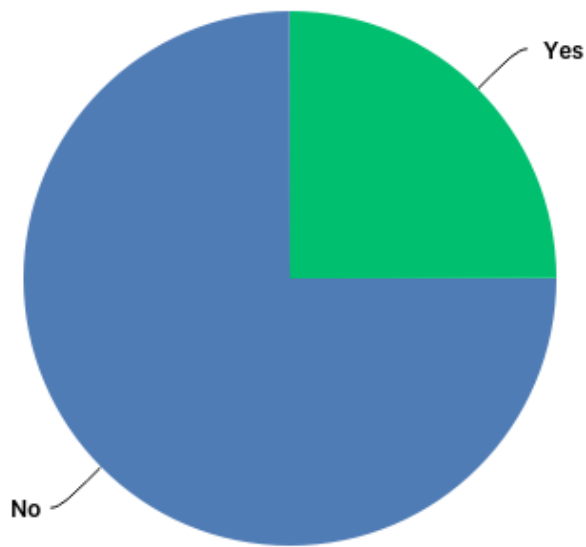
## Q14: What best describes your TPA's income from the OTHER SOURCES, other than occupancy tax?

Answered: 36   Skipped: 11

#	OTHER (PLEASE SPECIFY)	DATE
1	advertising sales/non -co-op	8/20/2019 6:13 AM
2	branded retail sales	7/30/2019 2:30 PM
3	Partnership Program and In-Kind services.	7/9/2019 12:16 PM
4	NYS matching funds and we have private funds generated via a pay-to-play Partner Program	7/2/2019 1:08 PM
5	Advertising revenues, visitor center revenues from our retail	7/2/2019 11:35 AM
6	Support from IDA (Industrial Development Agency)	6/25/2019 9:12 AM
7	NYS Matching funds	6/24/2019 7:41 AM
8	Revenue from Ads in our Visitors Guide	6/24/2019 7:00 AM

# Q16: Is a locality or entity considering adding a new occupancy tax?

Answered: 36    Skipped: 11



ANSWER CHOICES	RESPONSES	
Yes	25.00%	9
No	75.00%	27
TOTAL		36

## Q16: Is a locality or entity considering adding a new occupancy tax?

Answered: 36 Skipped: 11

#	IF YES, PLEASE PROVIDE DETAIL	DATE
1	Town of wallkill and town of Newburgh	7/31/2019 4:01 AM
2	Essex County 2% increase in 2020	7/10/2019 12:05 PM
3	Chemung County is considering collecting an occupancy tax from Air BnB.	7/9/2019 5:00 AM
4	We have proposed a occupancy tax, however we are now waiting for home-rule legislation to be signed.	7/3/2019 5:02 AM
5	Mount Pleasant	7/1/2019 1:26 PM
6	Has been discussed in past in city of Oswego.	7/1/2019 11:25 AM
7	Village of Medina wants to add and additional 2% to the county 4% for a total of 6% to be collected if you stay at our new hotel in 2020. It is not being well received by a few people in our area, so we will see what happens.	7/1/2019 9:31 AM
8	It has been requested every year that the renewal is up, to increase it, but has never been sponsored in the senate.	6/24/2019 7:16 AM
9	The City of Cortland is waiting for the Governor to sign a bill which would allow them to enforce an additional 3% occupancy tax on lodging inside the city limits (in addition to the 5% already imposed by the county).	6/24/2019 7:00 AM

## Q17: Additional Comments about Occupancy tax collection

Answered: 8 Skipped: 39

#	RESPONSES	DATE
1	Our TPA is working on increasing our marketing budget to include specific destination marketing promotion. We will have a definite answer fall 2019. Must pass through legislator review.	7/31/2019 4:01 AM
2	We are still working getting our occupancy tax changed to address all lodging types including short-term rentals.	7/9/2019 12:16 PM
3	We only know that taxable number of rooms; however we know there are a number of airbnb's in the county.	7/3/2019 5:34 AM
4	I'm told when we start charging for an occupancy tax that approx. 80% will go direct to the tourism coffers, the other 20% to the County Treasurer for administration. At that time the funding we have been getting from the County Board of Supervisors will go away.	7/3/2019 5:02 AM
5	I have a request in to the county treasurer to find out our number of guest rooms. will send it separately if I am able to get it	7/2/2019 1:08 PM
6	Answers to question # 12 are our best guess. At this time we don't have complete data on vrbo's or air bnbs.Occupancy tax is not collected on lodgings of 6 rooms or less. There is much confusion locally among property owners regarding the 6 rooms or less criteria. In 2018 Sen. Ritchie didn't carry the amendment to the Tax Law which would allow the county to collect on rentals of 6 or fewer units. It would be to our benefit if all lodgings were subject to the same occupancy tax rate.	7/1/2019 11:25 AM
7	Q. 12) I do not have a breakdown of taxable and non-taxable rooms.	6/24/2019 10:39 AM
8	Breakdown of Rooms: 91 - B&B, 381 - Hotel / Motel - 335 - Vacation Rentals	6/24/2019 7:49 AM