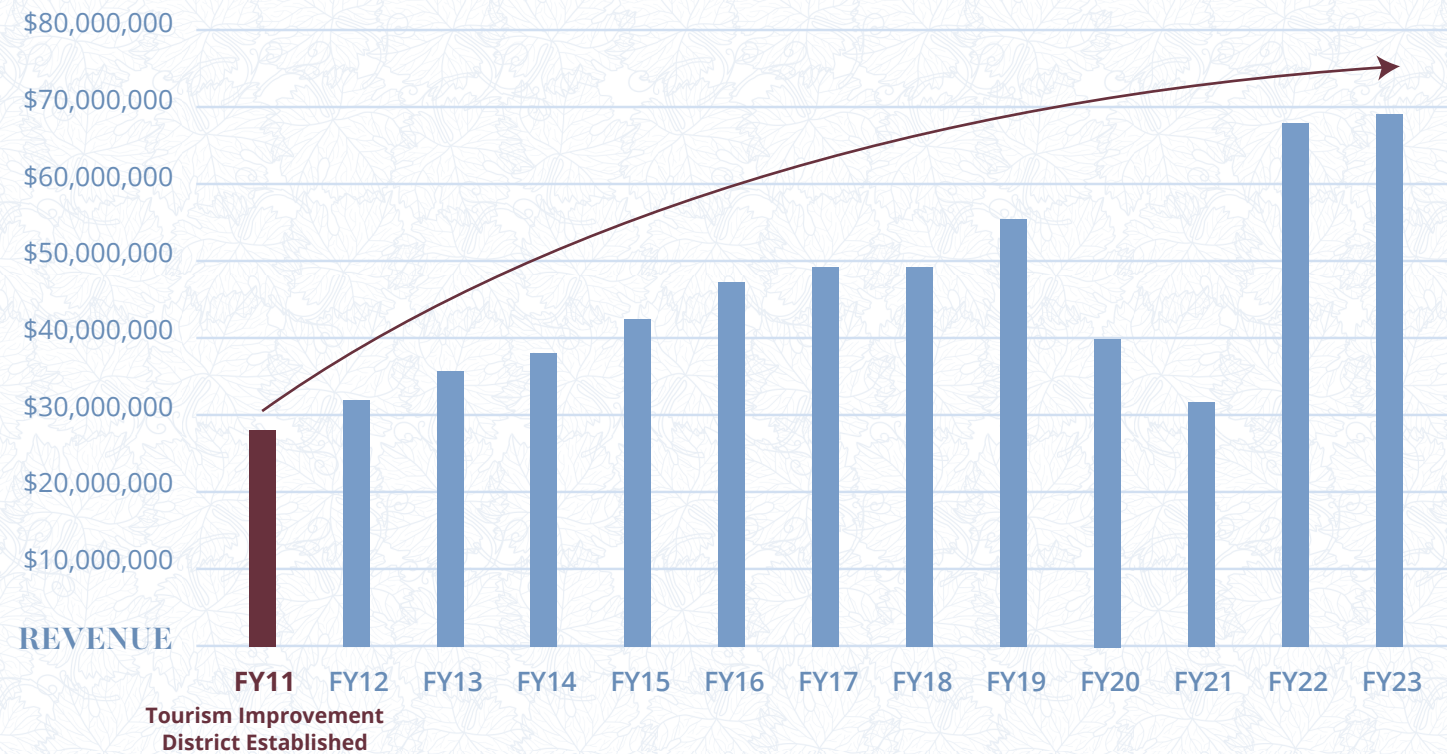


TID & TOT... A SYMBIOTIC RELATIONSHIP

Marketing efforts, made possible by the TID, directly drive growth of the TOT, which produces a significant revenue contribution to the General Funds of each town within Napa Valley.



TOT has steadily grown since the establishment of the TID in 2010.



TOURISM IMPROVEMENT DISTRICT **TID & TOT** TRANSIENT OCCUPANCY TAX
WORKING TOGETHER SYNERGISTICALLY

Tourism positively impacts the economy of Napa Valley, supporting local community improvements and enhancing quality of life for residents.



TID & TOT RELATIONSHIP

What is the TID?

The Tourism Improvement District (**TID**) is a 2% **assessment** levied on overnight hotel stays. This assessment, supported by visitors, results in revenue that funds marketing efforts to promote tourism.

Collected TID assessments fund destination marketing budgets of approximately \$11 million annually.



How the TID works?

When visitors come to Napa Valley and stay in a lodging property, a **2%** **assessment** is collected on the overnight hotel fee.

Assessment Allocation

74% of the collected TID assessment goes to Napa Valley Tourism Corporation (**NVTC**).

25% of the collected TID assessment stays in the town in which the lodging property is located for localized, town-specific marketing programs, events, and local activity.

1% of the collected TID assessment is a collection fee for the jurisdiction.

The **NVTC** contracts with **Visit Napa Valley** to produce marketing and sales programs, promoting continued and sustainable tourism for all of Napa Valley.

These marketing and sales efforts inspire visitation, further **growing TOT** in each town, driving positive economic impacts for Napa Valley.



A symbiotic relationship between two funding sources creating an economic ecosystem to support a sustainable tourism economy, benefiting the local community.

What is the TOT?

The Transient Occupancy Tax (**TOT**) is a 12% **tax** levied on overnight hotel stays. This tax revenue is designated specifically for the general fund of each city in Napa Valley and the unincorporated area of Napa County.

In Calistoga, St. Helena, Yountville, City of Napa, and Napa County, an additional 1% TOT is imposed on overnight hotel stays. This 1% is earmarked for funding workforce housing solutions.



How the TOT works?

When visitors come to Napa Valley and stay in a lodging property, a **12%** **tax** is collected on the overnight hotel fee.

In all towns except American Canyon, an additional **+1%** **tax** is levied.



Tax Allocation

The revenue collected from the TOT goes directly to the general fund of the jurisdiction in which the lodging property is located. TOT revenue is managed by each town and the unincorporated county, and these funds may be allocated for community services such as police and fire safety; road repairs; parks and recreation; and more.

