



Board of County Commissioners

Meeting Agenda San Miguel County Lodgers' Tax Advisory Board Regular Meeting County Commission Chambers-County Annex 500 W. National Avenue, Suite 200 Las Vegas, NM 87701

Thursday, February 1, 2024
2:00 p.m.

Via Zoom: <https://us02web.zoom.us/j/86366901086>

Opening Business

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Salutation of the New Mexico State Flag
 - "I salute the flag of the State of New Mexico and the Zia Symbol of perfect friendship among United Cultures."
5. Approval of the Agenda
6. Approval of Minutes – December 6, 2023
7. Public Input

Business Items

8. Introduction of new Lodgers' Tax Board Member John Villanueva (Discussion Only) - Amanda Salas, Planning & Zoning Director
9. Overview of Lodgers' Tax Application Cycle for 2024 (Discussion Only) - Amanda Salas, Planning & Zoning Director
10. Review of Lodgers' Tax Application Process (Discussion Only) - Amanda Salas, Planning & Zoning Director

Administrative

11. Next Possible Meeting Date (Special) – Thursday, February 22 at 2:00 p.m.

Adjournment

Harold M Garcia
Chair-District 1

Janice C. Varela
Vice-Chair-District 2

Max O Trujillo
Commissioner- District 3

Martin Sena
Commissioner-District 4

Kenneth C. Medina
Commissioner- District 5

Joy Ansley
County Manager

Jesus Romero
Deputy County Manager

Administration Complex

500 West National Avenue, Suite 203 Las Vegas, New Mexico 87701 (505) 454-1074 phone



Planning & Zoning Division

Amanda C. Salas, Director

Harold M Garcia
Chair-District 1

Janice C. Varela
Vice-Chair-District 2

Max O Trujillo
Commissioner- District 3

Martin Sena
Commissioner-District 4

Kenneth C. Medina
Commissioner- District 5

Joy Ansley
County Manager

Jesus Romero
Deputy County Manager

San Miguel County

Lodgers Tax Advisory Board Regular Meeting Minutes

Tuesday, December 6, 2023

2:00 p.m.

San Miguel County Courthouse

500 West National Ave., Las Vegas, NM 87701

The San Miguel County Lodgers Tax Advisory Board held a Regular Meeting on Wednesday December 6, 2023 at 2:00 p.m. The meeting convened at the San Miguel Administrative Complex located at 500 West National Avenue, Suite 200 Las Vegas New Mexico 87701

Opening Business

1. Call to Order

San Miguel County Lodgers Tax Advisory Board Madam Chair Kimberly Allen called the Meeting to order at 2:02 p.m.

2. Roll Call

Upon Roll Call Madam Chair Kimberly Allen-present, Vice-Chair Aubri Martinez-present Via Zoom, Board Member Diane Moore-present, Board Member John Ussery-present, A quorum was duly established

3. Pledge of Allegiance

San Miguel County Lodgers' Tax Advisory Board Chairman Kimberly Allen led the Chamber in the pledge

4. Salutation of the New Mexico State Flag



Board of County Commissioners

"I salute the flag of the State of New Mexico and the Zia Symbol of perfect friendship among the United Cultures".

5. Approval of the Agenda

Motion made by Board Member Diane Moore to approve agenda. Second by Vice-Chair Aubri Martinez. Motion Carried.

6. Approval of Minutes- October 24, 2023

Motion made by Vice-Chair Aubri Martinez to approve minutes for October 24, 2023 with correction to Section 9 Paragraph 2 & Section 11 Scenario #2 & #3 to read San Miguel County Lodgers' Tax Board. Second by Board Member Diane Moore. Motion Carried.

7. Public Input

No Public Input

Business Items

8. County Map Creation for Tourism Marketing Needs- (Discussion Only)-Kenneth Abeyta, San Miguel County IT Director

San Miguel County IT Director Kenneth Abeyta presented to the Lodgers Tax Board about creating a County Map. Madam Chair Kimberly Allen asked if they could have a work session to discuss more of the broad categories. San Miguel County Director Amanda Salas mentioned that this would be an Administrative process that San Miguel County IT Director Kenneth Abeyta will start with. This is just a general discussion, just a creation and general input from the Board. San Miguel County IT Director Kenneth Abeyta recommended that they could make a QR Code that the tourist can look on their phone and get a visual map of Historical Site& State Parks.

9. Approval from San Miguel Board of Commissioners to proceed with Marketing RFP/Applications at November's Regular Meeting- (Discussion Only)-Amanda Salas, Planning & Zoning Director



Board of County Commissioners

San Miguel County Planning and Zoning Director Amanda Salas presented to the Lodgers Tax Board that on our last Lodgers' Tax Board and approved the application and RFP, we will proceed with the application process which will open January 1, 2024. The Commission did approve the application process and the RFP, so therefore we will move forward with those as well. The Commission did approve for the event project infrastructure application, the RFP for marketing and the budget as well for both initiatives. There were some questions that were asked during the presentation but those again will generally come down to the focus groups when we get to those places where we can have those general discussion of needs, desires, and wants direction. The advertisement for the application process is going to be out on social media, the county website and the local paper next week, and also radio advertisement as well. The RFP we are currently working on the language that was already approved by the County commission which was presented and put together by the Lodgers' Tax Board. The process will take place with Finance going through further recommendation for procurement processes, hopefully to get those out by January as well.

10. Draft of Lodgers' Tax Guide and Application (Discussion Only)- Amanda Salas, Planning & Zoning Director

San Miguel County Director Amanda Salas presented to the county a sample of the application and guide for the Lodgers' Tax application for events projects infrastructure we had previously discussed.

Administrative

11. Next Meeting Date (Special) - Thursday, February 1 at 2:00 p.m.

Motion made by Board Member John Ussery to approve next meeting to be held on Thursday February 1, 2024 at 2:00 p.m. Second by Board Member Diane Moore. Motion Carried.

12. Adjournment

Motion to adjourn meeting made by Madam Chair Kimberly Allen, Second by Board Member Diane Moore. Motion Carried. Meeting Adjourned at 3:00 PM.

Chairman Kimberly Allen



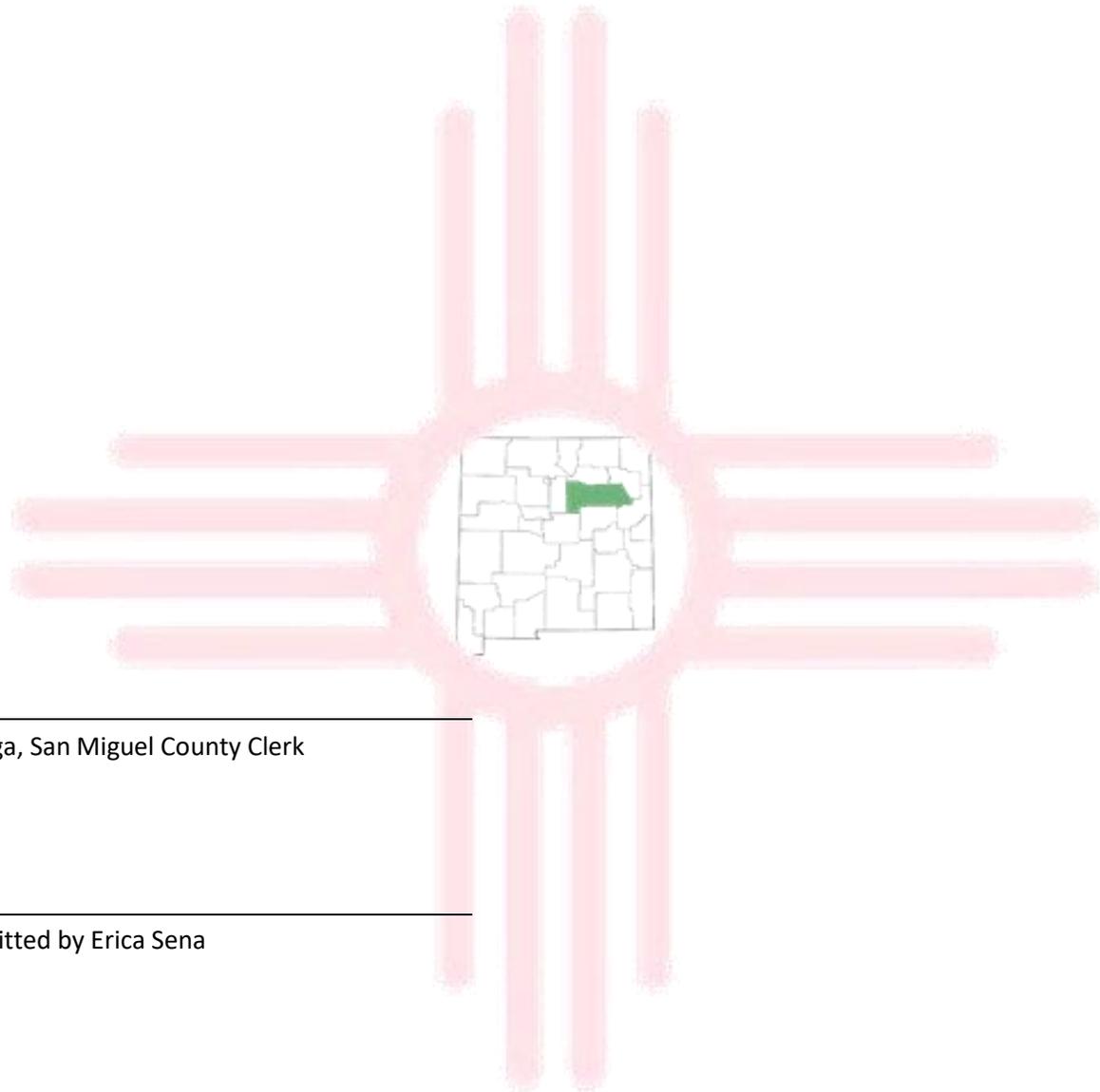
Board of County Commissioners

Amanda Salas, Planning & Zoning Director

ATTEST

Louanna Ortega, San Miguel County Clerk

Minutes submitted by Erica Sena





**2024 LODGERS' TAX
APPLICATION AND GUIDE**

NOTE: Projects can be funded up to \$5,000.00.

Additional funding may be considered and recommended, determined by the response of eligible application submission and budget availability.

Contact Info for Questions:

pandz@co.sanmiguel.nm.us

505-454-1074

Submit completed applications to:

San Miguel County Planning & Zoning Division

500 West National Ave., 203

Las Vegas, NM 87701

San Miguel County Funding Application Guide

For Advertising, Publicizing and Promoting Tourist-related Facilities, Attractions and Tourist-related Events

By state statute, the primary use of Lodgers' Tax is to advertise an event, tourist venue and/or community to attract visitors to the area for overnight stays. Lodgers' Tax funding is public money and, therefore, is given at the discretion of County Commission and is subject to all applicable state and local laws. If your organization is granted funding, you must submit proper documentation in order to be reimbursed within the same fiscal year that your event occurs, unless otherwise permitted. Lodgers' Tax funding is not guaranteed year after year, and is awarded only after recommendation by the Lodgers' Tax Advisory Board and final approval by the San Miguel County Board of Commissioners.

The purpose of these guidelines is to provide a fair, equitable and uniform funding process to organizations in San Miguel County while providing procedures to apply for and receive funding towards groups, events, services, and programs that benefit residents in the unincorporated areas of San Miguel County. *Lodgers' Tax funds are allocated on a first-come, first-serve basis and cannot be guaranteed to any applicant.*

Who can apply?

- ❖ Any organization which promotes travel and tourism for the benefit of San Miguel County, has an established organization, demonstrates leadership, can accomplish the proposed project or event, and can comply with all applicable conditions. Lodgers' Tax is collected from individuals who stay in lodging facilities within the unincorporated areas of San Miguel County. An organization may have a worthy community project, however, if the project does not promote tourism or tourist attractions, the organization **will not** qualify for Lodgers' Tax Funds. The end goal should be to promote and strengthen the tourism economy of San Miguel County.
- ❖ Applications must be submitted at least 90 days prior to the event/project. Entities are strongly encouraged to submit requests well in advance of the three-month deadline. Requests that are submitted which do not comply with the

provision of submission three months prior to the event may not be considered by County personnel.

Examples of Eligible Expenses for Lodgers' Tax Funding

The items listed below are generally ACCEPTABLE expenses related to advertising:

- ❖ Radio, television, newspaper, billboard or magazine advertisements
- ❖ Posters, brochures, flyers, postcards, or other marketing materials
- ❖ Postage for mailing of marketing materials
- ❖ Banners with ONLY the San Miguel County logo
- ❖ Website, Facebook, or other internet paid advertising placement
- ❖ Free T-shirts for registration participants or attendees
- ❖ Police, Fire and Sanitation services are recognized as eligible expenses.

Examples of Ineligible Expenses for Lodgers' Tax Funding

The items listed below are generally NOT ACCEPTABLE expenses related to events and do not constitute an all-inclusive list:

- ❖ Administrative, operational, or event manager costs (includes marketing firm services)
- ❖ Costumes
- ❖ Payments, other than placed advertisements, for entertainment
- ❖ Equipment rental
- ❖ Food or beverages (including water) provided for entertainment, judges, contestants, workers, or as hospitality
- ❖ Gifts or in-kind expenses
- ❖ Lodging or travel
- ❖ Monetary awards
- ❖ Programs given out during the event
- ❖ Rent of facility
- ❖ Thank you advertisements after the event
- ❖ Website construction or maintenance
- ❖ Any use unable to be determined as acceptable after follow-up with finance and legal.

NEEDED DOCUMENTS FROM APPLICANTS TO BE PROVIDED WITH APPLICATION:

- Business Registration License with San Miguel County
- NM State Gross Receipts Tax ID Registration
- Internal Revenue Service form 501(C)3, proof or non-profit status (if applicable)
- New Mexico State Non-Taxable Taxation Certificate (if applicable)
- Letter from the fiscal agent (if applicable)
- Attach a page identifying the director/board members/committee chairs of the organizations with contact information for each one and a short paragraph of qualifications.

Application Process

As the authorized county official, the Planning & Zoning Director is responsible for accepting Lodgers' Tax funding applications, reviewing proposals, and working with applicants to ensure that the process is as efficient as possible while the events are in keeping within county ordinance, guidelines and state statute. San Miguel County reserves the right to request supplementary information in support of the application.

All organizations will be notified by mail when their application is received. The organization will be notified when their application will go before the Lodger's Tax Advisory Board, where a short presentation (no more than 5 minutes) will be required.

For Events in the Unincorporated Areas Only: If the applicant is requesting sponsorship from Lodgers' Tax funds, a Temporary Use Permit application will be a part of the event approval process. Applicant must agree to follow the submission time requirements as outlined in the Temporary Use Permit.

1. Applicants will be placed on the Lodgers' Tax Advisory Board agenda in the order the completed application is submitted.
2. Applicants shall attend the meeting and make a brief presentation (5 minutes maximum) at which time the application will be reviewed. The board may ask questions for clarification if necessary.
3. Awards shall be made to the responsible applicant(s) whose presentations are most advantageous in promoting tourism in the San Miguel County.
4. Applications shall be evaluated on the basis of demonstrated competence and qualification for the type of service required, and based on the criteria set forth in the proposal. The Lodgers' Tax Advisory Board will evaluate all proposals along with the Planning & Zoning Director and Finance Director or designee.

5. The Lodger's Tax Advisory Board will make a recommendation to the County Commission for the recommended funding award for each applicant.
6. The County Commission will review all recommendations and formally award amounts at their discretion at their next regular meeting. Award amounts are dependent upon available funding, the number of proposals received and the quality of the proposals.
7. Award decisions will be returned in writing to all recipients indicating approval or disapproval from the Planning & Zoning Division of the funding amount approved by the County Commission, administrative guidelines and any special conditions of funding (if applicable).

The applicant must agree to provide 100% of the eligible costs at the application process. Eligible costs will be reimbursed by San Miguel County, pursuant to the monetary award only. No advances will be given to applicants.

Event Dates, Cancellations and Changes- All recipients of Lodgers' Tax funds are responsible for completing the proposed project within the approved time-period upon the application. Changes to event dates must be submitted in writing no less than 30 days prior to the event in order for consideration.

Branding Requirements

- ❖ All recipients of Lodgers' Tax funds must include the San Miguel County, NM logo to all print and digital advertisements, brochures and other materials including the phrase: "Paid in part by the San Miguel County, NM Lodger's Tax Fund. The phrase must also be added to any verbal advertisements such as radio, television etc.

Photo Requirement

- ❖ After the event/project, if applicable, recipients are required to submit a minimum of three (3) high resolution or clearly defined photos of your event to the Lodger's Tax Office for use in promotion on the San Miguel County website and for potential tourism marketing. Please provide a letter from the photographer with permission for usage in digital and print media which states how the photographer wishes to be credited. Failure to provide the required photographs may disqualify recipients for future funding.

Survey Requirement- *For Events Only*

- ❖ During the event, recipients will be required to have attendees fill out the San Miguel County Event Survey attached to the Lodgers' Tax application. While not all attendees may want to do

so, a general effort must be put forth to get as many attendees to fill it out. This gathered data will help San Miguel County further marketing strategies and event planning.

Reporting Requirements & Timelines

NOTE: Failure to file timely may result in denial of future requests.

No later than 90 days after completion of the project, each recipient of Lodgers' Tax funds will submit to the Planning & Zoning Department as per the following:

- Lodgers' Tax Summary Report (Appendix B of the Application):
- Lodgers' Tax Final Expenditure Report (Appendix C of the application)
- Receipts/itemized invoices and proof of payment, accompanied by proof of payment such as credit card receipts, checks etc.; invoices which must be post-dated after issuance of Lodgers' Tax fund award
- For Events Only-San Miguel County Surveys
- Proof of ad placement
 - Tear sheet from newspaper or magazine, or copy of other printed material or promotional items
 - Radio/TV ad copy on thumb drive
 - Printed proof of billboards, banners, etc.
- ❖ Reimbursement checks will be processed and mailed within 15 days of receipt of documentation.
- ❖ If recipients do not retrieve funds from San Miguel County during the allocated time, all approved funds shall be replaced to unencumbered status in the San Miguel County Lodgers' Tax Fund and shall be considered available funds for future requests.

SUBMIT ALL MATERIALS TO:

San Miguel County Planning & Zoning Division
500 West National Ave., Suite 202
Las Vegas, NM 87701

In-person materials drop off at the Planning & Zoning Division.



San Miguel County Lodgers' Tax Application for Events, Projects and Infrastructure

PART 1: PROJECT INFORMATION				10 points
Organization Name:				
Organization Mailing Address:				
Organization Mailing Address:				
Event Dates:		TO		
Event Name:				
Event Organizer Name and Title				
Event Location/Address:				
Organizer Contact Phone #:				
Organizer Email Address:				
Contact person (if different from above)				
Contact phone # & email for secondary person				

PART 2: PROJECT COST AND FUNDING REQUEST		20 points
Requested Amount of Lodgers' Tax Funding Requested:		
Total Anticipated Project/Event Cost:		
Additional Funding Sources:		
In-Kind Contributions:		
Anticipated Attendance (not including staff):		
Total Number of Staff and Volunteers:		

PART 3: CRITERIA

30 points

Were you previously funded? YES NO (circle one) WHEN?

Previous Awards Amount:

Non-Profit? YES NO (circle one) Must provide non-profit status

If applicable, please provide: 501-C_____ or 501-C-3_____ Other:

FEIN # _____ NM GRT # _____

Incorporation # _____ Legal may review this section at any time.

Copy of County/City Business License (Please attach to application.)

Copy of Temporary Use Permit Application (IF APPLICABLE)

Describe the overall project/event.

Where and how will you be advertising/promoting this event/project? Be specific.

Describe the regions/cities in which you plan to market your event/project outside of San Miguel County (include percentages).

Describe your event/project assessment/evaluation plans in terms of counting your participants, where they are from, hotels stays, etc. How many people? Do you encourage overnight stays? Do you encourage visits to local businesses?

PART 4: LODGER’S TAX GOALS & PURPOSES

30 points

Lodgers' Tax Funds are allocated to meet the purposes and goals of San Miguel County regarding advertising, marketing, and promotion of tourist related events, activities and facilities.

Describe how your event will increase tourism in the area and impact lodging:

Describe any partnerships/collaborations you will engage in to successfully complete your event/project:

BY SUBMITTING THIS APPLICATION, YOU AGREE TO THE FOLLOWING (INITIAL EACH):

_____ PROMOTE A POSITIVE IMAGE FOR SAN MIGUEL COUNTY

_____ INCREASE YOUR ORGANIZATION’S CAPACITY TO DEVELOP RESOURCES & FUNDS TO REDUCE RELIANCE ON LODGER’S TAX FUNDING

_____ SUBMIT MATERIALS ONLY RELATED TO ADVERTISING, PROMOTION, AND MARKETING OF THE EVENT/ PROJECT IN SAN MIGUEL COUNTY THAT USE THE SAN MIGUEL COUNTY LOGO/PHRASE PER BRAND GUIDELINES.

PART 5: FINANCIAL DISCLOSURE CHECKLIST

10 points

AS PER SAN MIGUEL COUNTY LODGER’S TAX RULES, ALL APPLICANTS FOR LODGER’S TAX FUNDS MUST SUBMIT THE FOLLOWING INFORMATION:

- Advertising/marketing/promotional plan and budget (Appendix A of application)
- A written fundraising plan with complete list of funding sources
- A written statement explaining how your organization is cultivating on-going sources that reduces reliance on lodgers' tax funding.

PART 6: ASSURANCES AND CERTIFICATIONS

I/WE CERTIFY THAT I/WE AM/ARE AUTHORIZED TO ACT ON THE BEHALF OF THE ORGANIZATION MAKING THIS APPLICATION AND THAT THE STATEMENTS HEREIN ARE COMPLETE AND ACCURATE TO THE BEST OF MY/OUR KNOWLEDGE.

IF FUNDED, WE WILL KEEP A CLEAR AND ACCURATE ACCOUNTING OF HOW THE FUNDS WERE USED AND WILL SUBMIT COPIES OF ALL INVOICES THAT WERE PAID WITH LODGER'S TAX GRANT FUNDS. WE WILL EVALUATE THE USE OF FUNDS AS REQUIRED AND APPROVED FOR SAN MIGUEL COUNTY, AND WILL DELIVER AN ANNUAL EVALUATION REPORT TO THE COUNTY ON OR BEFORE THE ESTABLISHED DATE OF SUBMITTAL

PRINT YOUR NAME AND TITLE: _____

SIGNATURE: _____

DATE OF SUBMISSION: _____

LODGER'S TAX PROPOSAL LETTER OF TRANSMITTAL

THE UNDERSIGNED CERTIFIES THAT THEY HAVE READ AND UNDERSTAND THE ABOVE GENERAL CONDITIONS AND THAT THEY ACCEPT THESE CONDITIONS AND SUBMIT THE ATTACHED PROPOSAL IN FULL COMPLIANCE WITH THESE CONDITIONS AND THE APPLICABLE SPECIFICATIONS.

IN SUBMITTING THIS PROPOSAL, THE OFFEROR REPRESENTS THAT THE OFFEROR HAS FAMILIARIZED THEMSELVES WITH THE NATURE AND EXTENT OF THE REQUEST FOR PROPOSALS DEALING WITH FEDERAL, STATE, AND LOCAL REQUIREMENTS WHICH ARE PART OF THESE REQUEST PROPOSALS. THE OFFEROR WILL COMPLY WITH ALL APPLICABLE FEDERAL AND STATE LAWS, LOCAL ORDINANCES AND THE RULES AND REGULATIONS OF ALL AUTHORITIES HAVING JURISDICTION OVER SERVICES BEING PROVIDED.

EVALUATIONS AND FINANCIAL STATEMENTS ARE A REQUIREMENT OF THE PROPOSALS AND MUST BE SUBMITTED IN A TIMELY MANNER, BUT NO LATER THAN THIRTY (90) DAYS AFTER THE EVENT/PROJECT. FAILURE TO SUBMIT FINANCIAL STATEMENTS AND EVALUATIONS WILL BE CAUSE FOR REJECTION OF FUTURE AWARDS.

AUTHORIZED SIGNATURE _____

PRINTED NAME _____

TITLE/POSITION _____

DATE: _____

TELEPHONE # _____

ADDRESS: _____

CITY, ST & ZIP: _____

EMAIL ADDRESS: _____

Appendix B

EVALUATION FORM- Page 1 of 2

LODGERS' TAX SUMMARY REPORT (Turn in no later than 90 days after event)

Contact Information

Organization Name (As listed on W9)	
Event Name	
Event Date(s)	
Event Organizer & Title within Organization	
Phone Number of Event Organizer	
Email of Event Organizer	
Event Location(s)	

Results

Number of participants at your event (excluding volunteers and staff)	
Number of volunteers/staffs at your event	

Specify OTHER revenue sources contracted

Name of Business/Organization	Amount Awarded	Date Funding Awarded

EVALUATION FORM-Page 2 of 2

**LODGERS' TAX SUMMARY REPORT
(Turn in no later than 90 days after event)**

1. How did you calculate your event attendance?

2. Describe your advertising/marketing/promotional plan and how you used the funds to achieve it:

3. Describe the event's impact on businesses and residents located in San Miguel County:

Signature of person completing evaluation: _____ Date: _____

Failure to submit an evaluation form and post-event expense report may result in denial of future requested funding.

Appendix D

SAN MIGUEL COUNTY EVENT SURVEY

ATTENTION! Please take a moment to complete this brief survey. We are striving to ensure events in San Miguel County are supported by Lodgers' Tax. Your feedback is greatly appreciated.

- Age: 18 to 24_____ 25 to 44_____ 45 to 64_____ 65 or Over_____

- Which city/state are you from? _____

- Are you staying in a hotel or short-term rental? Yes_____ No_____
 - If Yes – Which one? _____
 - How many nights? _____

- Do you plan on making any purchases while in San Miguel County? Yes_____ No_____
 - If Yes- What type of business? _____

- Which restaurants did you visit and how was your experience?

- What was your favorite part about San Miguel County?

- What additional tourist attractions would you like to see implemented in San Miguel County?

Please provide any additional comments you would like to provide.

THANK YOU FOR VISITING SAN MIGUEL COUNTY!

➤ THIS FORM FOR ADMINISTRATIVE USE ONLY

San Miguel County



500 West National Avenue Las Vegas, NM 87701

Lodgers' Tax Request Form

USE OF PROCEEDS: For advertising, publicizing, and promoting tourist-related facilities and attractions and tourist related events in San Miguel County. The proceeds collected by the County, pursuant to county ordinance and state statute must be expended within (2) two years of the fiscal year in which they were collected.

FACILITIES: Any organization which promotes travel and tourism for the benefit of San Miguel County.

The Lodgers' Tax Advisory Committee has a recommendation for the San Miguel County Board of County Commissioners:

Name _____ Address _____

City _____ State _____ Zip Code _____

Date of event _____

\$ Amount Requested _____

Non-Promotional Funding _____

Promotional Funding _____

Administrative Cost _____

<u>BUSINESS NAME & ADDRESS</u>	<u>AMOUNT REQUESTED</u>	<u>RECOMMENDED FOR APPROVAL BY:</u>

APPROVED IN LODGERS' TAX ADVISORY BOARD MEETING THIS ____ DAY OF _____

Witness my hand and seal on this ____ day of _____.

LODGERS' TAX ADVISORY BOARD SAN MIGUEL COUNTY, NEW MEXICO

This guide and application has been PASSED, APPROVED AND ADOPTED ON THE ____ day of _____, and SHALL TAKE EFFECT ON _____.

BOARD OF COMMISSIONERS OF SAN MIGUEL COUNTY, NEW MEXICO

Chairman

Vice-Chairman

Member

Member

Member

ATTESTED

County Clerk