




Board of County Commissioners

Agenda

San Miguel County Lodgers' Tax Advisory Board 

Regular Meeting

Tuesday, January 4, 2022

2:00 p.m.

Join the meeting via link

<https://us02web.zoom.us/j/86519342274>

or

Webinar ID: 865 1934 2274

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

Opening Business

1. Call to Order
2. Roll Call
3. Approval of Agenda
4. Approval of Minutes from November 30, 2021

Financial Report

1. San Miguel County Finance Division – *Informational*
 - a. Further update on Lodgers' Tax Budget and Revenue.

Business Items

1. Discussion of Lodgers' Tax- *Informational*
 - a. Outdoor and Recreational RFP – potential date based off of finance update.
 - b. Additional suggestions stemming from last meeting regarding potential initiatives.
2. Proposed Lodgers' Tax Ordinance – *Discussion/Action*

Update on Upcoming Business- All Informational

1. Best Practices Training for Lodgers' Tax-Update
2. Ethics Training – March 2022

Administrative- Discussion/Action

1. Regularly Scheduled Meeting Dates/Days
Quarterly
2. Next Meeting Date and Location

Adjournment

Administration Complex

500 West National Avenue, Suite 201 Las Vegas, New Mexico 87701 (505) 425-9333 phone (505) 425-7019 fax



Board of County Commissioners

**San Miguel County Lodger's Tax Advisory Board Meeting
November 30, 2021 at 2:00 p.m.
Held via Zoom**

*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*

Meeting was called to order by Chairman Hugh Ley at 2:00pm via zoom and roll call was taken. Present during roll call were Lodger's Tax Board Members Kimberly Allen, Diane Moore, Bart Ellison, and Chairman Huie Ley. Not present was Board Member Paul Aragon. Additional county staff present were Amanda Salas, Planning & Zoning Director, Melinda Gonzales, Finance Director and Joy Ansley, County Manager.

A quorum was established. Board Member Diane Moore called for a motion to approve the agenda. Board Member Bart Ellison seconds the motion. Motion carried with all members in favor of approval of the agenda. Next item on the agenda was to approve the minutes from the meeting from February 2nd, 2021. Moore called for a motion to approve the minutes. The motion was seconded by Ellison. The motion carried and the minutes were approved.

Salas introduces herself to the board as the new Planning & Zoning Director.

Item #1- Financial Report

Melinda Gonzales, Finance Director, presented a financial report of the lodging establishments that the county is receiving funds from. The next section of the report was expenditures. The county has budgeted total of \$107,885. \$76,427 is in a non-committed fund and the remaining \$31,468 is tied up into a purchase order with Pecos Business for the current year and a second year. The expenditures as of 10/31 were \$14,654 leaving a balance of \$16,304. A recap of the budgeted cash balance, starting balance was 84,931.35, budgeted revenue \$42,885, budgeted expenditure \$107,885. Melinda voiced her concerns regarding the lack of Airbnb's reporting to the county and not paying Lodgers' Tax. Discussion on Airbnb's and third party location services delayed to continue as the topic was further down the agenda items.

Item #2- Lodger's Tax

Chairman Ley asked a question about the RFP process. Chairman Allen addressed that some applicants find the RFP difficult. Moore discusses that the RFP can be utilized for a recreational facility or utilizing for the improvement of the county fairgrounds. Chairman Ley asks for suggestions on where the Lodgers' Tax should be utilized. Salas notes that other areas in the county such as Conchas, Bernal, and Sapello don't see much attention as areas like Pecos, since they were the awardee of the last RFP. She also notes that a third party vendor may need to be utilized to aid in the more evenly distributed approach to promote tourism. Allen offers suggestions on considering the biking industry and mountain biking trails, referencing bike pathways being developed in southern Colorado. Ellison asks Chairman Ley regarding easing the county ordinance which he felt is limited to advertising. Chairman Ley, Gonzales and Salas discuss the similarities between the state law and the county ordinance. Chairman Ley discusses potentially rewriting the ordinance to allow the funds to be utilized more broadly. Ms. Salas discusses a new Lodgers' Tax ordinance that is being looked at which is mirrored from the ordinance of Ruidoso which will provide additional clarification of the uses of Lodgers' Tax funding and mirror the state statutes. Salas also states the new ordinance will need to include and update the short-term rentals requirements for Lodgers' Tax that were amended at the state level approximately in 2019. Moore agrees that the ordinance needs to be

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Board of County Commissioners

revisited to open up the spending options to encourage more “heads in beds”. **Chairman Ley asks about contracting a vendor to develop a San Miguel County visitor’s guide.** Salas suggests board members have any additional information of other potential Lodgers’ Tax ideas for the next meeting if desired. County Manager Joy Ansley also expressed her interest as well as the commission’s interest in possibly utilizing Lodgers’ Tax money for the county fairground improvements as public interest has been noted for rodeo events.

Item #3- Best Practices Training for Lodger’s Tax

Ms. Salas states that she is looking into getting training of Lodger’s Tax for the board and commission. She hopes to have an update on feasibility and timing in the next meeting. Allen mentions an individual from the NM Hospitality Association name Kathy Komoll she has had contact with in the past to help with training and who was willing to offer training. Moore notes that collaboration on training with commissioners is vital for success. Ms. Salas states that ethics training will also be provided in the near future for the board as a good refresher on guidelines and limitations.

Item #4- Third Party Location of Airbnb’s

Ms. Salas states that a third party company contacted her department to aid in the location of Airbnb’s to ensure compliance to collect Lodger’s Tax. The third party will aid in the location of active units renting and provide statistics as to what the average rental rate and frequency of rental. Ms. Salas expresses the importance of educating renters on the tax to ensure compliance. Chairman Ley asks Ms. Salas about the RFP she will be developing on how to be involved in its’ process. Chairman Ley expressed interest in being involved in being kept up to date on the process to ensure that the final RFP is in the best interest of the county.

Item #5- Next Meeting Time

Ms. Salas proposed Tuesday, January 4th 2022 for the next meeting time via zoom. The Board agrees to the date via zoom. Allen expressed interest in setting regular meeting dates in the future. Ms. Salas states lodgers tax meetings are regularly 3 months apart. Allen suggests communicating every 2nd Tuesday to touch base. Chairman Ley entertains a motion to adjourn. Moore motions to adjourn, Allen seconds the motion. The vote was held and meeting was adjourned.

Approved By: _____
Chairman

**SAN MIGUEL COUNTY LODGERS TAX
FY22**

Revenues FY22	Current Budget	YTD 12/29/2021	Variance Positive (Negative)
Las Vegas KOA	\$ 9,500.00	\$ 5,976.50	\$ (3,523.50)
Los Pinos Ranch	750.00	1,417.25	667.25
Pecos River Cabins	4,450.00	1,291.55	(3,158.45)
White Hill House	750.00	270.00	(480.00)
Pecos River RV Camp	375.00	1,440.50	1,065.50
Pendaries Village Comm.	5,250.00	7,237.25	1,987.25
Pendaries Park at Rociada	8,000.00	8,363.39	363.39
Vegas RV & Storage	300.00	153.74	(146.26)
Mark Rents Cabins	-	-	-
Cow Creek Ranch	-	-	-
Wilderness Gateway BB	600.00	105.77	(494.23)
Manzanares Creek Lodge	-	204.11	204.11
Brush Ranch	1,150.00	26,243.07	25,093.07
Dan Timmins	750.00	807.94	57.94
Warren Marine Supply	250.00	-	(250.00)
Baja Road Retreat	150.00	160.60	10.60
Johhny Nero LLC	-	-	-
Ranchos de Fe	550.00	-	(550.00)
Leaping Deer Ranch LLC	-	2,175.73	2,175.73
Blamer Ranch	8,700.00	11,667.09	2,967.09
IAM Movies, LLC	1,200.00	2,323.07	1,123.07
Pecos Guest House	100.00	119.11	19.11
Subtotal Lodgers Tax	\$ 42,825.00	\$ 69,956.67	\$ 27,131.67
Interest Earned / Misc	60.00	9.02	(50.98)
Total Revenues	\$ 42,885.00	\$ 69,965.69	\$ 27,080.69

Expenditures FY22	Budgeted	YTD 12/29/2021	Balance
Non Committed	\$ 76,427.00	\$ -	\$ 76,427.00
NMAC Conference	-	-	-
Main Street de Las Vegas	-	-	-
Las Vegas Arts Council	-	-	-
Pecos Business Association	31,458.00	(14,654.00)	16,804.00
Las Vegas Independent Alliance	-	-	-
Rough Riders	-	-	-
Hermits Peak Watershed Alliance	-	-	-
Animal Welfare Coalition	-	-	-
Buildings and Structures	-	-	-
Total Expenditures	\$107,885.00	\$ (14,654.00)	\$ 93,231.00

Recap	Budgeted	Actual YTD
FY22 Beginning Cash Balance	\$ 84,931.35	\$ 84,931.35
Plus FY22 Revenues	42,885.00	69,965.69
Less FY22 Expenditures	(107,885.00)	(14,654.00)
Other	-	-
FY22 Ending Cash Balance	\$ 19,931.35	\$140,243.04

ORDINANCE 01

San Miguel County

Lodgers' Tax Ordinance

AN ORDINANCE IMPOSING AN OCCUPANCY TAX ON REVENUES FOR PERSONS USING TOURIST-RELATED LODGING FACILITIES IN SAN MIGUEL COUNTY; UTILIZING REVENUE THEREFROM FOR THE PURPOSE OF PROMOTING TOURISM WITHIN SAN MIGUEL COUNTY; PROVIDING FOR EXEMPTIONS, LICENSING, RECORD KEEPING PROCEDURES; COLLECTION OF TAXES, REPORTING, DUTIES OF VENDORS, AUDITS, AND ENFORCEMENT; REAFFIRMING THE LODGERS' TAX ADVISORY BOARD; REQUIRING THE DISCLOSURE OF INFORMATION; PROVIDING FOR PENALTIES; SETTING REQUIREMENTS FOR FINANCIAL REPORTING; PROVIDING FOR THE SEVERABILITY OF PARTIES HEREOF, THE REPEAL OF ORDINANCES IN CONFLICT; AND FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of San Miguel County, New Mexico, desires to amend and re-enact its Ordinance imposing a Tax on Persons using Tourist-related lodging facilities; and

WHEREAS, the revenue from such imposition of Tax serves to promote and publicize Tourist-related attractions, facilities, and events or attractions within the County of San Miguel; and

WHEREAS, the Board of County Commissioners of San Miguel County, New Mexico, finds that enacting the San Miguel County Lodgers' Tax Ordinance will serve to promote the prosperity, order, comfort and convenience of the County of San Miguel and its residents.

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of San Miguel County, New Mexico, that the Lodgers' Tax Ordinance be as follows:

Section 1. Purpose.

The purpose of this Ordinance is to impose and provide for the management of a Tax, which will be accepted by Persons using Tourist-related lodging accommodations, which will provide revenues for the purpose of advertising, publicizing, and promoting County Tourist-related attractions, facilities and events, and acquiring, establishing and operating Tourist related facilities, attractions or transportation systems, as authorized in Section 4 of this Ordinance.

Section 2. Definitions.

As used in this Ordinance:

1. "Advisory Board" means the Lodgers' Tax Advisory Board or Board established herein to make recommendations and serve as an advisory group to the Board of County Commissioners of San Miguel County, keep minutes of its proceedings and submit its recommendations, correspondence, follow the Open Meetings Act and other pertinent documents to the staff and County Commission.
2. "County" or "San Miguel County" means all parts of the County of San Miguel outside the incorporated units of any municipality within the County of San Miguel.
3. "County Commission" means the elected Board of County Commissioners of the San Miguel County, New Mexico.
4. "County Clerk" means the County Clerk of San Miguel County, New Mexico.
5. "County Manager" means the chief executive officer of San Miguel or his or her designee which may include the County Clerk, the County Treasurer, County Finance Department or other designated representatives of the County Manager.
6. "Gross taxable rent" means the total amount of rent paid for lodging, not including the state gross receipts or a local sales tax.
7. "Lodging" means the transaction of furnishing rooms or other accommodations by a Vendor to a Vendee who for rent uses, possesses or has the right to use or possess any room or rooms or other units of accommodations in or at a Taxable premises.
8. "Lodgings" means the rooms or other accommodations furnished by a Vendor to a Vendee by a taxable service of lodging(s).
9. "Occupancy Tax" or "Lodgers' Tax" or "Tax" means the tax on lodging authorized by the Lodgers' Tax Act, State of New Mexico.
10. "Person" means a corporation, firm, other body corporate, partnership, association or individual. "Person" includes an executor, administrator, trustee, receiver or other representative appointed according to law and acting in a representative capacity. "Person" does not include the United States of America, the State of

New Mexico, any corporation, department, instrumentality or agency of the Federal government or the State government, or any political subdivision of the State.

11. "Rent" means the consideration received by a Vendor in money, credits, property or other consideration valued in money for lodgings subject to an Occupancy tax authorized in the Lodgers' Tax Act, State of New Mexico.
12. "Taxable premises" means a hotel, apartment, apartment hotel, apartment house, lodge, lodging house, rooming house, motor hotel, guest house, guest ranch, ranch resort, guest resort, mobile home, motor court, auto court, auto camp, trailer court, trailer camp, trailer park, tourist camp, tents, cabin, air b and b or other premises used for lodging.
13. "Tourist" means a Person(s) who travels for the purpose of business, pleasure or culture to a municipality or county imposing an Occupancy tax.
14. "Tourist-related events" means events that are planned for, promoted to, and attended by Tourists in San Miguel County.
15. "Tourist-related facilities and attractions" means facilities and attraction that are intended to be used by or visited by Tourists.
16. "Vendee" means a person to whom lodgings are furnished in the exercise of the taxable service or lodging.
17. "Vendor" means a Person furnishing lodgings in the exercise of the taxable service of lodging.

Section 3. Imposition of Tax

There is hereby imposed an Occupancy tax on revenues received from Lodging within that part of San Miguel County outside the incorporated limits of any municipality of San Miguel County as set forth in §3-38-15 NMSA 1978.

The Tax shall be five percent (5%) of Gross taxable rent for lodging paid to Vendors. Not less than one-half of the proceeds from the first three percent of the Tax and not less than one-fourth of the proceeds from the Tax in excess of three percent (one and three-quarters) ($1\frac{3}{4}$) of the proceeds shall be used for advertising, publicizing, and promoting Tourist-related attractions, facilities, and events as set forth in §3-38-10(D)(2)NMSA 1978.

Every vendor who is furnishing any Lodgings within the unincorporated areas of the County of San Miguel is exercising a taxable privilege as set forth in §3-38-15 NMSA 1978. Each lodging, room or rooms, taxable premises, or other accommodations furnished by a Vendor shall be subject to a County Occupancy Tax.

Section 4. Use of Tax Proceeds.

The proceeds of the Occupancy tax shall be used to defray costs of:

1. Collecting and otherwise administering the Tax, including the performance of audits required by the Lodgers' Tax Act pursuant to guidelines issued by the Department of Finance and Administration and Tax and Revenue Department.
2. Establishing, operating, purchasing, constructing, otherwise acquiring, reconstructing, extending, improving, equipping, furnishing or acquiring real property or any interest in real property for the site or grounds for Tourist-related facilities, attractions or transportation systems of the municipality, the County in which the municipality is located or the county;
3. The principal of an interest on any prior redemption premiums due in connection with any other charges pertaining to revenue bonds authorized by §3-38-23 or 3-38-24, NMSA 1978.
4. Advertising, publicizing, and promoting Tourist-related attractions, facilities and events of the municipality or county and Tourist facilities or attractions within the area;
5. Providing police, fire protection and sanitation service for Tourist-related events, facilities and attractions located in the respective municipality or county; or
6. Any combination of the foregoing purposes or transactions stated in this Section, but for no other municipal or County purpose.

Section 5. Exemptions.

The Occupancy tax shall not apply:

1. If a Vendee:
 - a. Has been a permanent resident of the Taxable premises for a period of at least thirty (30) consecutive days; or
 - b. Enters into or has entered into a written agreement for Lodgings at the Taxable premises for a period of at least thirty (30) consecutive days;
2. If the Rent paid by a Vendee is less than Two Dollars (\$2.00) a day;
3. To Lodging accommodations at institutes of the federal government, the state or any political subdivision thereof;
4. To Lodging accommodations at religious, charitable, educational or philanthropic institutions, including without limitation such accommodations as summer camps operated by such institutions.
5. To clinics, hospitals or other medical facilities, or

6. To privately-owned and operated convalescent homes or homes for the aged, infirm, indigent or chronically ill.

Section 6. Licensing.

1. No Vendor shall engage in the business of providing Lodging in the County who has not first obtained a business license as provided in this section.
2. Applicants for a Vendor's license shall submit an application to the County Planning and Zoning Department stating:
 - a. The name of the Vendor including identification of any Person, as defined in this Ordinance, who owns or operates or both owns and operates a place of lodging and the name or trade names under which Vendor proposes to do business and the post office address thereof;
 - b. A description of the facilities, as described and included in definition 12, and the usual schedule of rates therefore;
 - c. A description of other facilities provided by Vendor or others to users of the Lodgings such as restaurant, bar, cleaning, laundry, courtesy car, stenographic, tailor or others, and a statement identifying the license issued, to whom issued, the authority issuing, and the period for which issued, if applicable, and identification number provided by the Bureau of Taxation and Revenue of the State of New Mexico;
 - d. The nature of the business practices of the Vendor and to the extent, if any, that his business is exempt from the Lodgers' tax; and
 - e. Other information reasonably necessary to effect a determination of eligibility for such business license. Vendor should have proof of a New Mexico Gross Receipts Tax I.D. CRS # and liability insurance and proof of a legitimate business venture.
3. The County Planning and Zoning Department shall review applications for a license within ten (10) days of receipt thereof and grant the license in due course if he or she finds the applicant is doing business subject to the Lodgers' Tax Act.
4. If the County Planning Department finds that the applicant is not qualified to do business subject to the Lodgers' Tax, he or she shall, not more than ten (10) days after receipt of the application, advise the applicant of his or her decision and give the reasons therefor. The notice of such action shall be given by registered mail, postage prepaid, addressed to the applicant at the address given on the application, deposited in a San Miguel County post office on the date thereof.
5. If the County Planning and Zoning Department finds the applicant not exempt under the terms of this Ordinance, he or she shall, not more than ten (10) days

after receipt of the application, advise the applicant of his or her decision and give the reasons therefor.

6. An applicant who is dissatisfied with the decision of the County Planning and Zoning Department may appeal the decision to the County Commission by written notice to the County Planning department of such appeal to be made within fifteen (15) days of the date of the decision of the County Planning and Zoning Department on the application. The matter shall be referred to the County Commission for hearing at a regular or special meeting in usual course of business. The decision of the County Commission made thereof shall be expressed in writing and be communicated in the same manner as the decision of the county Planning Department is transmitted. The action of the County Commission shall be final.
7. If the County Commission finds for the applicant, the County Manager shall issue the appropriate license or other notice conforming to the decision made by the County Commission.

Section 7. Collection of the Occupancy Tax; Reporting

1. Every Vendor providing lodgings within the County shall collect the proceeds of the Tax thereon on behalf of the County and shall act as a trustee therefor, as set forth in §3-38-17 NMSA 1978.
2. The Tax shall be collected from Vendees in accordance with this Ordinance and shall be charged separately from the Rent fixed by the Vendor for the lodgings. The Vendor shall be audit ready and be subject to review.
3. On and after July 1, 1985, each Vendor licensed under this Ordinance shall be liable to the County for payment of the proceeds for the Occupancy tax provided herein on the rent paid for lodging.
4. Each Vendor shall make a report by the twenty-fifth (25th) day of each month on forms provided by the County Manager of the receipts for Lodging paid to him in the preceding calendar month and shall remit therewith payment of the amounts due to the County. When the last day for filing a report and payment of Taxes falls on a Saturday, Sunday, or legal state or national holiday, the act of filing the report and payment of Taxes is timely if performed (paid or postmarked on the next succeeding day which is not a Saturday, Sunday, or a legal state or national holiday. The report shall include sufficient information to enable the County to audit the report and shall be verified on oath by the Vendor. Monthly reports shall be due from each Vendor regulated by this Ordinance even if no tax is due during the such reporting period.
5. Reporting forms shall include whether the taxpayer is utilizing a cash or accrual basis of accounting. Vendor's revenue recognition for Lodgers' Tax reporting

shall be consistent with Gross Receipts Tax reporting regulations as specified under §7-9-1, through 7-9-91, NMSA 1978 per state law.

Section 8. Duty of Vendor.

1. Vendor shall maintain adequate records of facilities subject to the Tax and of proceeds received for the use thereof which records include, at a minimum, the following:
 - a. Bank Statements
 - b. CRS-1 Reports
 - c. Annual Tax Returns
 - d. Housekeeping Records
 - e. Registration Cards
 - f. Daily Reports
 - g. Monthly or Quarterly Financial Statements
 - h. Annual Financial Statements
 - i. Advance Deposit Records
 - j. Copies of Invoices
 - k. Cancelled Checks
2. Such records shall be made available upon a seven (7) day notice for inspection at the Vendor's place of business during reasonable hours and shall be retained for three (3) years.
3. If Vendor fails to make such records available, after having been provided a seven (7) day notice, Vendor shall be assessed a civil penalty in the amount of One Hundred Dollars (\$100.00) per day until such records have been made available for inspection.

Section 9. Audit of Vendors.

1. As per §3-18-17(1) NMSA 1978, the County Commission shall select for annual random audits of one or more Vendors to verify the amount of Gross Rent subject to the Occupancy tax and to ensure that the full amount of Occupancy tax on that Rent is collected from each Vendor thus audited. The County Commission shall annually determine first the number of Vendors to be audited, and then the Vendor(s) by lot.
2. The County may also, at any time deemed appropriate by the County Manager, audit any Vendor to verify the amount of Gross Rent subject to the Occupancy

tax and to ensure that the full amount of Occupancy tax on the Rent is collected from each Vendor audited.

3. A copy of each audit conducted under this Section shall be filed annually with the Local Government Division of the Department of Finance and Administration.
4. Procedures for audits under this Section shall be established by the County Manager and approved by the County Commission. Vendors shall be prepared to be audited and provide backup documentation for all expenditures and have available all reporting and financial documents necessary for review and audit.

Section 10. Failure to File Report; Failure to Pay Tax; Failure to Make Return; Computation, Civil Penalty, and Notice; Collection of Delinquencies; Occupancy Tax is a Lien.

1. If any Vendor fails to file a report due under the provisions of this Ordinance, or if any Vendor makes a return as required by this Ordinance without paying the Tax then due, he or she shall be liable for the Tax and a civil penalty for any such failure in an amount equal to the greater of ten percent (10%) of the amount that was not duly remitted to the County or One Hundred Dollars (\$100.00), whichever amount is greater plus and interest rate of one percent (1%) per month in which a vendor fails to report or is late and shall be the vendors liability for any unpaid, delinquent or uncollected funds. The San Miguel County Treasure shall ensure penalty and interest is applied against any vendor who is determined to be delinquent or late.
2. If any Vendor neglects or refuses to make a return and pay the Tax as required by this Ordinance, the County may institute any appropriate action or proceedings to:
 - a. Prevent the conduct of the business;
 - b. Restrain, correct or abate the violation; or
 - c. Prevent the occupancy of the building, structure or land on which the business is located
 - d. Action in mandamus or for injunction or by other appropriate remedy
3. In addition to the remedies provided in subsections 1 and 2 above, the business license fee and the business registration fee may be collected and enforced by the County by suit in District Court or under such other regulation as the County as provided by ordinance.
4. The County may initiate any appropriate action or proceeding as provided in subsections 1 and 2 of this section at any time up to four (4) years after the violation.

5. The Occupancy tax imposed by a municipality or county constitutes a lien in favor of that municipality or county upon the personal and real property of the Vendor providing lodgings in that municipality or county. The lien may be enforced as provided in §3-36-1 and 3-37-7, NMSA 1978. Priority of the lien shall be determined from the date of filing.
6. Under process or order of court, no Person shall sell the property of any Vendor without first ascertaining from the County Manager, Clerk or Treasurer the amount of any Occupancy tax due the County. Any Occupancy tax due shall be paid from the proceeds of the sale before payment is made to the judgment creditor or any other Person with a claim on the sale proceeds.
7. The County Manager, Clerk or Treasurer shall furnish to any Person applying for such a certificate a certificate showing the amount of all liens in the records of the County against any Vendor pursuant to Chapter 3, Article 38, NMSA 1978.

Section 11. Enforcement.

1. As set forth in §3-38-17(3) NMSA 1978, an action to enforce the Lodgers' Tax Act may be brought by:
 - a. The attorney general or the district attorney in the county of jurisdiction; or
 - b. A Vendor who is collecting the proceeds of an Occupancy tax in the county of jurisdiction.
2. A district court may issue a writ of mandamus or order an injunction or other appropriate remedy to enforce the provisions of the Lodgers' Tax Act.
3. The court shall award costs and reasonable attorney's fees to the prevailing party in a court action to enforce the provisions of the Lodgers' Tax Act.

Section 12. Lodgers' Tax Advisory Board, Creation

The Chair of the County Commission shall appoint a five-member Advisory Board that consists of two members who are owners or operators of lodgings subject to the Occupancy tax within the unincorporated area of the County, two members who are owners or operators of industries located within the unincorporated area of the County that primarily provide services or products to Tourists, and one member who is a resident of the unincorporated area of the County who represents the general public, in compliance with §3-38-22 NMA 1978.

The Advisory Board shall serve at the pleasure of the County Commission and shall advise the County on the expenditure of funds authorized by Section 4 of this Ordinance for advertising, publicizing, and promoting Tourist attractions and facilities in the County. The Advisory Board shall submit to the County Commission recommendations for the expenditure of funds authorized pursuant to the Lodgers' Tax Act for advertising,

publicizing, and promoting Tourist-related attractions, facilities, and events in the County.

Section 13. Composition of Advisory Board, Rules Governing the Operation of the Advisory Board.

1. Notwithstanding the terms established in subsection 2 hereof or any other provisions of law, any Person serving on the Advisory Board may be removed by majority vote of the County Commission. Vacancies shall be filled by the Chair of the County Commission. A person appointed to fill a vacancy shall serve the remainder of the term to which he is appointed.
2. The Advisory Board shall annually, at the first regularly scheduled monthly meeting of the calendar year, elect the following officers:
 - a. Chair
 - b. Vice Chair
3. The Term for all members of the Lodgers' Tax Advisory Board shall begin on the first day of January in even numbered years, and shall expire on the last day of December, two years thereafter, or when each member's respective successor has been duly appointed and qualified.
4. The replacement of members shall be upon death, removal, resignation, change of residence from the County, or an inability of a member of the Advisory Board to act, a vacancy on the board shall exist. The vacancy shall be filled by appointment of the Chairperson of the County Commission, for the unexpired term.

Under no circumstances will an Advisory Board member serve on a Advisory Board or board of another municipality during their respective term and will be deemed a conflict of interest.

The Advisory Board shall hold a regular meeting quarterly at a date and time established by a majority vote of the board and can meet as needed by the Planning & Zoning Division or County Commission. The meeting shall be conducted in compliance with the provisions of §10-15-1, NMSA 1978, Open Meetings Act. A member of the Advisory Board shall take minutes of each meeting, whether regular or special. Within ten (10) days of any meeting, the member shall forward a copy of the minutes to the County Manager.

Section 14. Procedures for entities requesting Lodgers' Tax funds, replacement of unretrieved, encumbered funds to unencumbered status.

Lodgers' Tax Fund Requests shall comply with the usage requirements set forth in 3-38-21, NMSA 1978 and may be requested through the following procedure.

1. Entities requesting consideration and recommendation from the Advisory Board and approval from the County Commission for Lodgers' Tax funds should request and complete the most current form of the Lodgers' Tax Application for Funding Request from the County no fewer than three (3) months prior to the entity's event for Advisory Board and potential County Commission consideration. Entities are strongly encouraged to submit requests to the Advisory Board for consideration of Lodgers' Tax funds 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. In addition to supplying the Request form, the County shall also provide guidance for completing the Request form and which necessary background documents are required from the requesting entity. The San Miguel County has the discretion to issue a Request for Proposals (RFP) for purposes of providing funding to entities based on the New Mexico Procurement Code, New Mexico Administrative Code (NMAC), and State Purchasing Act.
2. Upon receipt of a completed Application for Funding form by the County, consideration shall be given for each entity's fund request at the next regularly scheduled Advisory Board meeting for approval or disapproval of recommendation to the County Commission for funding request.
3. Upon Advisory Board approval of recommendation for funding, the County Commission shall consider approval or disapproval of the request at the next regularly scheduled County Commission meeting.
4. If funds are approved by the County Commission, entities shall have a period of ninety (90) days from the approved date of the event, in which to request approved funds from the County by submitting a completed Reimbursement form accompanied by appropriate documentation. If entities do not retrieve funds during the allocated time, all approved funds shall be replaced to unencumbered status in the Lodgers' Tax Fund and shall be considered available funds for future requests.

Section 15. Disclosure of Information

1. It is unlawful for any County official, employee or agent to reveal to any Person other than another County official, employee or agent engaged in County tax administration, or any employee of the New Mexico Bureau of Revenue, any information about a Vendor licensed by the County under this Ordinance or information acquired as the result of the Vendor's collection and remittance of the Tax described in this Ordinance. No County official, employee or agent charged with keeping such information shall be required to produce it in any action or proceeding in court except on behalf of:

The County in any action or proceeding under the provisions of §3-38-13 through 3-38-24, NMSA 1978 (Lodgers' Tax Act) or under the provisions of this

Ordinance when the information is directly involved in the action or proceeding, provided that such information is provided in accordance with the New Mexico Rules of Civil Procedure and applicable statutes of the State of New Mexico. In either event, the Court may require the production of and admit in evidence only so much of the information as is pertinent to the action or proceeding.

2. Nothing contained herein shall be construed to:
 - a. Prohibit delivery to a Vendor or his representative a copy of any return or report filed by that Vendor in connection with the Tax;
 - b. Prohibit the publication of statistics prepared to prevent the identification of a particular Vendor's report or return and its contents; or
 - c. Prohibit inspection by the legal representative of the State or County of the report or return of any Vendor by or against whom an action or proceeding is contemplated or has been instituted as authorized in §3-38-13 through 3-38-24, NMSA 1978 (Lodgers' Tax Act) or as authorized in this Ordinance.
3. Reports, statements and returns shall be preserved for three (3) years.

Section 16. Contracting for Services.

Contracting for services shall comply with the New Mexico Procurement Code as it applies to contracting or subcontracting for professional services. Any person, firm, or agency contracted under funding provided by the Lodgers' Tax shall be required to provide quarterly reports of activities or reports as stated in a contract between San Miguel County and the entity.

Payment of funds shall occur only and after a receipt and report of all expense reports and activity of the grant is submitted to the County Manager or designee outlining the activity for the month. Contractual language between entities may modify this requirement based on budget and scope of work.

The funds expended may be spent for printing, supplies, office expenses, advertising, promoting, publicizing, and other related administrative costs directly related to the management of the program and activities by the occupancy tax. All expenditures will relate directly to a scope of work and budget.

Section 17. Criminal Penalties.

Any Person violating any of the provisions of the Lodgers' Tax Ordinance for failure to pay the Tax, to remit proceeds thereof to the County, to properly account for any Lodging and Tax proceeds pertaining thereto, or for violating the confidentiality provisions of Section 15 of this Ordinance shall be guilty of a misdemeanor and upon conviction shall be fined in an amount not to exceed Five Hundred Dollars (\$500.00) or by imprisonment not to exceed ninety (90) days, or both.

Section 18. Financial Reporting.

1. The County Commission shall furnish to the Advisory Board that portion of any proposed budget, report or audit filed or received by the County Commission pursuant to Chapter 6, Article 6, NMSA 1978 or the Audit Act that relates to expenditure of Occupancy tax funds within ten (10) days of the filing or receipt of such proposed budget, report or audit by the County Commission.
2. The County Commission shall report to the local Government Division of the Department of Finance and Administration on a quarterly basis any expenditure of Occupancy tax funds pursuant to 3-38-15 and 3-38-21, NMSA 1978, and shall furnish a copy of this report to the Advisory Board when it is filed with the Division.

Section 19. Severability.

If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

Section 20. Repealed.

All Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed to the extent of such conflict.

Section 21. Effective Date.

This Ordinance shall take effect _____ .

PASSED, APPROVED AND ADOPTED this _____ day of _____, 2021.

BOARD OF COUNTY COMMISSIONERS OF SAN MIGUEL COUNTY, NEW MEXICO

Harold M. Garcia, Chair

Janice Varela, Vice Chair

Max Trujillo, Member

Martin Sena, Member

Kenneth Medina, Member

Approved as per legal sufficiency:

Dave Romero, Attorney

4713

SAN MIGUEL COUNTY
LODGERS' TAX ORDINANCE
Ordinance No. SMC-10-09-01-ORD-LODGERS' TAX

AN ORDINANCE IMPOSING AN OCCUPANCY TAX ON REVENUES FOR LODGING IN SAN MIGUEL COUNTY PURSUANT TO THE AUTHORITY GRANTED BY THE LODGERS' TAX ACT, SECTIONS 3-38-13 THROUGH 3-38-24, NMSA 1978; ESTABLISHING COLLECTION, REPORTING AND RECORD KEEPING PROCEDURES THEREFOR; ESTABLISHING PENALTIES FOR VIOLATION OF THE ORDINANCE; REPEALING AND SUPERSEDING ALL LODGERS' TAX ORDINANCES HERETOFORE ADOPTED IN SAN MIGUEL COUNTY; AND PROVIDING AN EFFECTIVE DATE OF JANUARY 1, 2002.

SECTION I. TITLE: This ordinance may be cited as the Lodgers' Occupancy Tax Ordinance.

SECTION II. DEFINITIONS: For the purpose of this ordinance, the following words and phrases have the following meanings:

- A. **County Clerk:** The county Clerk of San Miguel County, New Mexico.
- B. **Gross Taxable Rent:** The amount of rent paid for lodging, not including the State Gross Receipts Tax or Local Sales Tax.
- C. **Lodging:** The transaction of furnishing rooms and other accommodations to a vendee who, for rent uses, or has the right to use or possess any room or other unit or accommodations in or at a taxable premises for a period of no more than 30 consecutive days.
- D. **Lodgings:** The rooms or other accommodations furnished from a vendor to a vendee by a taxable service of lodging.
- E. **Person:** A corporation, firm, partnership, association, individual, or other entity, including an executor, administrator, trustee, receiver or other representative appointed according to law and acting in a representative capacity, but does not include the United States of America, the State or any political subdivision, corporation, department, instrumentally or Agency of the Federal Government or the State Government.
- E. **Rent:** The consideration received by a vendor in money, credit, property, or other consideration valued in money for lodging, subject to the occupancy tax authorized by this Ordinance.

COUNTY OF SAN MIGUEL
PAUL MAEZ
COUNTY CLERK

FILED FOR RECORD ON:

DATE: 10-5-01

TIME: 2:45 PM

BOOK 240 OF MSC PG 032

DEPUTY *[Signature]*
WITNESS MY HAND AND SEAL

F. Taxable Premises: A hotel, apartment, apartment hotel, apartment house, lodge, lodging house, rooming house, motor hotel, guest house, ranch resort, guest resort, motor court, auto court, auto camp, trailer court, trailer camp, trailer park, bed and breakfast, tourist camp, cabin, or other premises for lodging.

G. Treasurer: The County Treasurer of San Miguel County, New Mexico.

H. Vendee: A natural person to whom lodgings are furnished in the exercise of the taxable service of lodging. A vendee does not include a natural person who has been a permanent resident of the taxable premises for at least thirty (30) consecutive days, who has entered into a written agreement for lodging at the taxable premises for a period of at least thirty (30) days or whose rent is less than \$2.00 per day.

I. Vendor: A person who provides lodging to a vendee for rent.

SECTION III. IMPOSITION OF TAX; REPORTS; PENALTY; COLLECTION:

A. Statutory Authority: The board of County Commissioners of San Miguel County, pursuant to the New Mexico Lodgers' Tax Act, section 3-38-13, et seq., NMSA 1978, as amended, hereby imposes an occupancy tax on gross taxable rent for lodging within San Miguel County and outside the municipal limits of any incorporated municipality in San Miguel County.

B. Exemptions: Accommodations at institutions of the Federal Government, the state or any political subdivision thereof shall not be subject to this occupancy tax. This Ordinance shall not apply to clinics, hospitals, detention centers, or other medical facilities, to privately owned and operated convalescent homes or homes for the aging, infirm, indigent, or chronically ill; to lodging accommodations at religious, charitable, educational, or philanthropic institutions or to premises which do not have more than 3 units of accommodations for lodgings.

C. Amount: The amount of the occupancy tax imposed by this Ordinance is 5 percent (5%) of gross taxable rent.

D. Date Payment Due: The occupancy tax shall be paid to the County Treasurer by the vendor in the form of cash or check on or before the 25th day of each month for the previous calendar month's lodging or consistent with vendors New Mexico Gross Receipts payments.

E. Reports Required: The vendor shall complete, sign, and submit, together with the payment set forth in Section III (C), the vendor's CRS Gross Receipts Tax Form, and San Miguel County's Lodgers' Tax Report.

F. Penalty and Interest: A penalty of one hundred dollars (\$100) or ten (10%) percent of the Amount of Occupancy Tax due, whichever is greater, plus interest at the rate of one (1%) percent per month, will be assessed against any vendor whose payments are either delinquent or late, in addition to the vendor's liability for any unpaid or uncollected funds. The County Treasures shall insure penalty and interest is applied against any vendor who is determined to be delinquent or late.

G. Collection: This Ordinance may be enforced by an action in mandamus or for injunction, or by other appropriate remedy. The occupancy tax imposed by this Ordinance constitutes a lien in favor of San Miguel County upon the personal and real property of the vendor providing lodgings, which lien may be enforced as provided in Sections 3-36-1 through 3-36-7, NMSA 1978, as amended.

SECTION IV. REGISTRATION; DISPUTES; REFUNDS:

A. Business Registration: All vendors engaging in business in San Miguel County, shall acquire and maintain a Business Registration/License as required by County Ordinance.

B. Accounting Applications: All vendors applying for a County Business Registration/license must submit an application including the following information:

1. The name of the vendor, including identities of any person, as defined in this ordinance, who owns or operates a place of lodging and the name or trade names under which the vendor proposes to do business and the mailing and street addresses thereof;
2. A description of the vendor's lodging facilities, including the number of rooms and the usual schedule of rates therefor;
3. A description of other facilities or services provided by the vendor or others to users of the lodgings, such as restaurant, bar, cleaning, laundry, courtesy, car, stenograph, trailer, or others, and a statement identifying any applicable license/registrations and tax identification numbers for those facilities.
4. A copy of the State of New Mexico Gross Receipt tax number (CRS ID#)

- C. Review: The County Clerk shall review applications for Business Registration/License within ten (10) days of the receipt thereof, and approve the registration in due course if the applicant is doing business subject to the lodgers tax.
- D. Any vendor claiming a refund for overpayment shall file a request, in writing, with the County Clerk within ninety (90) days of the alleged overpayment. The request shall clearly document the gross rent for the payment period, the amount of occupancy tax collected, the amount remitted to the county and the amount of overpayment claimed. The County Clerk shall review the refund request within thirty (30) days of receipt of the claim for refund.
- E. Dispute Procedures: An applicant who is dissatisfied with the decision of the County Clerk under Paragraphs C and D herein above may appeal the decision to the Board of County Commissioners. The appeal shall be in writing and shall be filed with the County Clerk within fifteen (15) days of the receipt of the decision of the County Clerk as provided above at Paragraphs C and D.
- F. The appeal shall be heard by the County Commission in the usual course of business. The action of the County Commission shall be deemed final, and the Commission through the County Manager shall issue written findings of fact and conclusions of law.

SECTION V. USE OF TAX PROCEEDS:

- A. Tourism Promotions: Seventy five (75%) percent of the proceeds from the lodgers tax collected under this Ordinance shall be used for the purpose of advertising, publicizing and promoting tourist related attractions, facilities and events in San Miguel County, including fair grounds, expositions, buildings, field houses, auditoriums, welcome centers, tourist information centers, museums, performing art facilities in operation prior to January 1, 1989, convention halls, and other convention facilities in San Miguel County.
- B. Administration: Up to twenty five (25%) percent of the proceeds may be used to collect and otherwise administer the occupancy tax, to equip, furnish, and repair those facilities described in Section V (A); to acquire a suitable site, grounds, or other real property or any interest therein for the facilities described in Section 5 (A); to advertise, publicize, and promote those facilities described herein, and for any combination of the foregoing purposes or transactions.
- C. Spending Occupancy Tax: Proceeds collected under this Ordinance shall be expended within two years of the fiscal year in which they were collected.

D. Contracting for Services: The Board of County Commissioners may contract for management of the programs and activities funded by the occupancy tax, as follows:

1. Contracting of services shall comply with the New Mexico Procurement Code, Section 13-1-28, et seq., NMSA 1978, as it applies to contracting for professional services.
2. Any person, firm or agency contracted under this subsection shall be required to provide quarterly reports to the Lodgers Tax Advisory Board listing expenditures for that period.
3. Payment of funds under this subsection shall occur only after receipt of all expense reports, whereupon issuance of a check from the County Finance Supervisor shall occur within thirty (30) days. The County Manager shall authorize reimbursements for expenses incurred and allowed under any contract authorized hereunder.
4. The funds expended under this Section may be spent for printing, supplies, office expenses, advertising, promoting, publicizing, and other related administrative costs directly related to the management of the programs and activities funded by the occupancy tax.

SECTION VI. ADVISORY BOARD:

- A. Appointment of Members: The chairperson of the County Commission shall appoint an Advisory Board of five county residents, two of whom shall represent the lodging industry, two of whom are directly involved in tourist related industries, and one member at large who shall represent the general public, which Board shall be known as the Lodgers' Tax Advisory Board. The appointments shall be subject to confirmation by the Board of County Commissioners.
- B. Term: The term for all members of the Lodgers' Tax Advisory Board shall begin on the first day of January in even numbered years, and shall expire on the last day of December, two years thereafter, or when each member's respective successor has been duly appointed and qualified.
- C. Service of Members: Members of the Advisory Board shall serve at the pleasure of the Board of County Commissioners and may be removed at any time with or without cause.
- D. Replacement of Members: Upon death, removal, resignation, change of residence from the County, or inability of a member of the board to act, a vacancy on the advisory board shall exist. This vacancy shall be filled by appointment by the Chairperson of the County Commission, for the unexpired

term of such member, subject to confirmation by the Board of County Commissioners.

- E. Role of Advisory Board: The Lodgers' Tax Advisory Board shall work with the County Manager, to make recommendations to the Board of County Commissioners concerning the appointment of Board Members, issuance of service contracts, and the expenditure of the occupancy tax proceeds. The Advisory Board shall prepare financial reports, identifying the amount of occupancy tax collected, the amount of expenditures incurred and the fund balances remaining. These reports shall be submitted to the Board of County Commissioners during the County's Budget Schedule.
- F. Open Meetings: The advisory board shall hold open meetings, pursuant to the New Mexico Open Meetings Act, Section 10-15-1, et. Seq. NMSA 1978, as amended, and shall abide by any rules and regulations for the conduct of public meetings as may be promulgated by the Board of County Commissioners.

SECTION VII: COUNTY AUDIT RECORDS:

- A. Number of Audits: The Board of County Commissioners shall determine each year the number of vendors within the County who shall be audited, based on recommendations from the Lodgers' Tax Advisory Board.
- B. Random Audit: The County Manager shall select at random one or more vendors, as determined by the Board of County Commissioners, to verify reported gross rent, full collection of occupancy tax and accuracy of the information contained on the County's Reporting Form.
- C. Notice: Vendors selected for audit shall be entitled to reasonable notice of the audit.
- D. Procedure: The audit may be performed by the County Treasurer or by any other designee of the Board of County Commissioners. A copy shall remain with the County Clerks Office.
- E. Confidentiality: It is unlawful for any employee of the County of San Miguel to reveal to any individual other than another employee of the County, or the taxpayer or his authorized representative, any information contained in the return or audit of any taxpayer including vendors subject to the Lodgers Tax Act, except as otherwise provided by law.
- F. Record Preservation and Destruction: The vendor shall maintain adequate records of facilities subject to the tax and proceeds received for the use thereof. Such records shall be maintained in San Miguel County and shall be

open to inspection by the County during reasonable business hours and shall be retained for three (3) years.


SECTION VIII. PENALTY CLAUSE: Any person who violates the provisions of the Lodgers' Tax Ordinance by failure to pay the tax, to remit the proceeds thereof to the County, to submit required forms and reports or to account properly for any lodging tax proceeds pertaining hereto, shall be subject to penalties not to exceed 90 days in jail and/or a fine of five hundred dollars (\$500) for each violation. Each month of non-compliance shall constitute a separate offense.

SECTION IX. SEVERABILITY: If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason found to be unconstitutional or invalid, the validity of the remaining portions of this Ordinance shall not be affected, it being the express intent of the Board of County Commissioners to adopt each section, phrase, paragraph, and word separately.

SECTION X. EFFECTIVE DATE: This Ordinance shall become effective January 1, 2002.

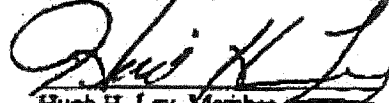
PASSED, APPROVED, ADOPTED AND ORDAINED THIS 10 DAY OF October 2001.

**SAN MIGUEL COUNTY
BOARD OF COUNTY COMMISSIONERS**


LeRoy H. Garcia, Chairman


Arthur J. Padilla, Vice-Chairman

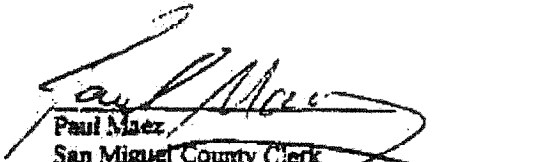
Lawrence R. Rascon, Member

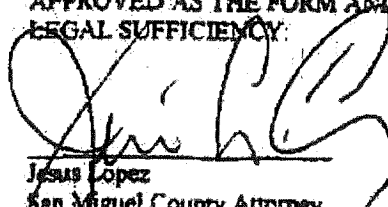

Hugh H. Ley, Member

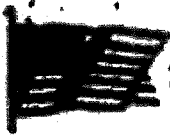

Kenneth C. Medina, Member

ATTEST:

APPROVED AS THE FORM AND
LEGAL SUFFICIENCY:


Paul Maer
San Miguel County Clerk


Jesus Lopez
San Miguel County Attorney



LE ROY H. GARCIA
CHAIRMAN - DISTRICT 1

SUSANO F. ORTIZ
COMMISSIONER - DISTRICT 2

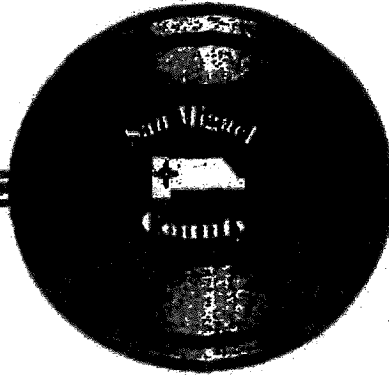
KENNETH C. MEDINA
COMMISSIONER - DISTRICT 3

Board of County Commissioners

HUGH H. LEY
VICE CHAIR - DISTRICT 4

DAVID R. SALAZAR
COMMISSIONER - DISTRICT 5

LES W. J. MONTONA
COUNTY MANAGER



RESOLUTION NO. 05-09-06-CM-LODGERS' TAX


IT APPEARING to the San Miguel County Board of Commissioners that the San Miguel County Lodgers' Tax Ordinance, No. SMC-10-09-01-ORD-Lodgers' Tax, requires ongoing review and revisions; and

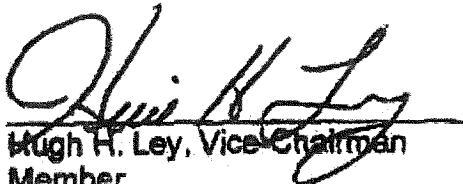
IT APPEARING FURTHER to the Board of County Commissioners, that Section III(B) of the Ordinance, relating to exemptions from the Lodgers' Tax Ordinance, should be amended to exempt from the Ordinance, only premises having ^{one} no units of accommodations for lodging, rather than three units or less; and

IT APPEARING FURTHER to the Board of County Commissioners, that said amendment is reasonable and necessary to insure the appropriate collection of Lodgers' Tax fees based on the accommodations for lodging occurring within San Miguel County;

IT IS NOW, THEREFORE, RESOLVED AND DETERMINED, by the Board of County Commissioners of San Miguel County, New Mexico, that the aforesaid amendment to the County's Lodgers' Tax Ordinance, be considered for adoption at the next regular monthly meeting of the Board of Commissioners, and that the County Manager to do all things necessary to bring said Amendment for passage before the Board of County Commissioners at its next regular monthly meeting, and to publish the title and general summary of the Amendment as required by law.

MOVED, SECONDED AND ADOPTED this 9th day of May, 2006, by the BOARD OF COUNTY COMMISSIONERS OF SAN MIGUEL COUNTY, NEW MEXICO.


LeRoy H. Garcia, Chairman

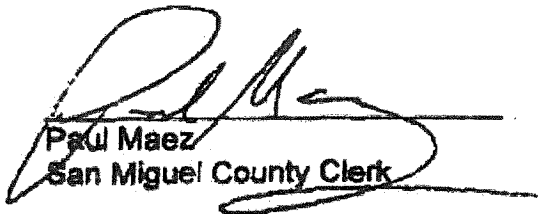

Hugh H. Ley, Vice Chairman
Member


Kenneth C. Medina,

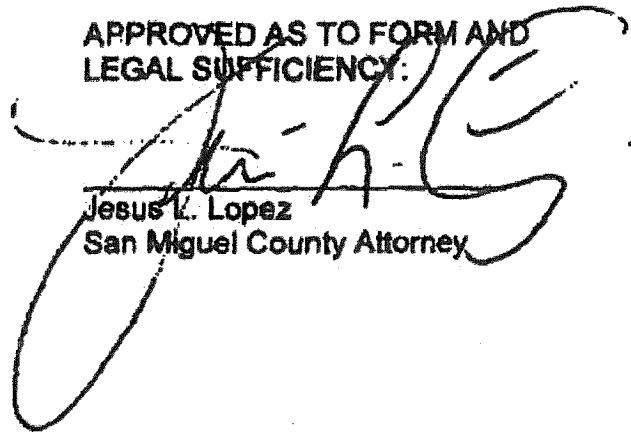

Susano F. Ortiz, Member


David R. Salazar, Member

ATTEST:


Paul Maez
San Miguel County Clerk


APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:


Jesus L. Lopez
San Miguel County Attorney

COUNTY OF SAN MIGUEL)
STATE OF NEW MEXICO) ss

SAN MIGUEL COUNTY
PAGES: 2

I Hereby Certify That This Instrument Was Filed for
Record On The 17TH Day Of May, 2006 at 01:54:33 PM
and Was Duly Recorded as Instrument #200602050
Of The Records Of SAN MIGUEL COUNTY CLERK


Witness My Hand And Seal Of Office
PAUL MAEZ
Deputy San Miguel County Clerk, San Miguel, NM

**AMENDMENT TO SAN MIGUEL COUNTY
ORDINANCE NO. SMC-10-09-01-ORD-LODGERS' TAX**

After conducting a public hearing on Tuesday, June 13, 2006, as required by law, with all requisite public notices having been given of and for such hearing, it is hereby ordained by the Board of County Commissioners of San Miguel County, New Mexico, that the following amendment be, and it is hereby made, to San Miguel County Ordinance No. SMC-10-09-01-ORD-LODGERS' TAX, to wit:

An Amendment to Section III(B) of the Lodgers' Tax Ordinance, No. SMC-10-099-01-ORD-LODGERS' TAX, striking the following language thereof: which do not have more than 3 units of accommodations for lodgings; and inserting in lieu and stead of said language, the following words: which do not have more than one (01) unit of accommodations for lodgings.

MOVED, SECONDED AND ADOPTED by the Board of County Commissioners of San Miguel County, New Mexico, at its regular monthly meeting held June 13, 2006, in Las Vegas, New Mexico, after conducting a public hearing as required by law.

**THE BOARD OF COUNTY COMMISSIONERS
OF SAN MIGUEL COUNTY, NEW MEXICO**

By: *LeRoy H. Garcia*
LeRoy H. Garcia, Chairman
Hugh H. Ley
Hugh H. Ley, Vice Chairman
Kenneth C. Medina
Kenneth C. Medina, Member

Susano F. Ortiz, Member
Susano F. Ortiz
David R. Salazar, Member
David R. Salazar

Attest
Paul Maez
Paul Maez
San Miguel County Clerk

(SEAL)

COUNTY OF SAN MIGUEL)
STATE OF NEW MEXICO) ss
SAN MIGUEL COUNTY
PAGES: 1
I Hereby Certify That This Instrument Was Filed for
Record On The 1ST Day Of August, 2006 at 02:15:36 PM
And Was Duly Recorded as Instrument #200604229
Of The Records Of SAN MIGUEL COUNTY CLERK

Witness My Hand And Seal Of Office
Deputy *M. Sene* County Clerk, San Miguel, NM
PAUL MAEZ

