



## *San Miguel County*

### SHORT-TERM RENTAL REGISTRATION APPLICATION PROCESS & PACKET

**San Miguel County  
Planning & Zoning Division**  
500 West National Ave., Suite 203  
Las Vegas, NM 87701  
505-454-1074

**Email Address:**  
pandz@co.sanmiguel.nm.us

# 1

- ☐ **Get your NM CRS Tax ID #:** You can visit the NM Taxation & Revenue Department at 1200 South Francis Drive, Santa Fe, NM 87505, call 1-866-285-2966 or create an account online at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

# 2

### **Short-Term Rental Application Packet**

Please submit the following to the San Miguel County Planning and Zoning Division for review along with the following required documents:

- ☐ Completed Short-Term Rental Application Packet (**Pages 2 through 5 must be done in order from top to bottom**)
- ☐ Warranty Deed to the Property and proof of rental insurance coverage as required
- ☐ Site Plan of Property [All structures on property, square footage of the proposed short term rental(s)]
- ☐ Pictures of the entrance to the property, driveway and outside/inside of the proposed short-term rental unit
- ☐ Liquid Waste Permit(s) for septic from NM Environment Department; copies can be acquired at 2528 Ridgerunner Road in Las Vegas, NM or call 505-454-2801
- ☐ CRS Tax ID Registration Certificate

#### **PAYMENT OF FEES**

- ☐ Short-Term Rental Permit fees are \$150.00 per short-term rental unit for first year applicants; \$100.00 per rental unit for annual renewals thereafter. Fees are determined based off number of units. (Will be determined after review by Planning & Zoning)
- ☐ Business License Application fee will be is \$36.00.

Payments can be made by check/money order or in-person. Phone payments can be

Payments can be made by check/money order or in-person. Phone payments can be arranged by calling our office at 505-454-1074.

**Application Review will take 7-14 business days. Additional documentation may be required for completion.**

# 3

The San Miguel County Planning and Zoning Division will then issue a signed business license along with a Lodgers' Tax Permit(s).

# 4

You are official! Start collecting Lodger's Tax to remit collection by the 25<sup>th</sup> for the previous month of operation to the San Miguel Treasurer's Office along with a Lodgers' Tax Reporting Form. Must be submitted monthly. (Page 6 of this packet).



Short-Term Rental Permit No. \_\_\_\_\_

## LODGING VENDOR'S LICENSE APPLICATION

New Application\_\_\_\_\_ Renewal\_\_\_\_\_ Termination\_\_\_\_\_

**REQUIRED**-Account Number/Parcel ID \_\_\_\_\_

(Located on tax bill or can be acquired at the County Assessor's Office)

TYPE OF BUSINESS \_\_\_\_\_

BUSINESS NAME \_\_\_\_\_

NAME OF OWNER \_\_\_\_\_

BUSINESS MAILING ADDRESS \_\_\_\_\_

BUSINESS PHYSICAL ADDRESS \_\_\_\_\_

CONTACT PHONE NUMBER(S) \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_

NEW MEXICO CRS TAX ID# \_\_\_\_\_

TOTAL NUMBER OF BUILDINGS: \_\_\_\_\_

RATE PER NIGHT: \_\_\_\_\_

TOTAL NUMBER OF RV SPACES WITH HOOKUPS \_\_\_\_\_

RATE PER NIGHT \_\_\_\_\_

TOTAL NUMBER OF RV SPACES WITH-OUT HOOKUPS \_\_\_\_\_

RATE PER NIGHT \_\_\_\_\_

TOTAL NUMBER OF POP-UP AND TENT SPACES \_\_\_\_\_

RATE PER NIGHT \_\_\_\_\_

TOTAL NUMBER OF SHORT-TERM RENTAL ROOMS \_\_\_\_\_

RATE PER NIGHT \_\_\_\_\_

NOTE: There will be a 30 day review period for this application. The Planning and Zoning Division reserves the right to ask for additional documentation to begin this process.

*Payment of Late Fees May Be Required To Continue Operation*

**SIGNATURE OF APPLICANT** \_\_\_\_\_

**DATE OF APPLICATION** \_\_\_\_\_

**Return completed application to:**

**Amanda C. Salas, Director  
Planning & Zoning Division  
West National Ave., Ste. 203  
Las Vegas, NM 87701  
505-454-1074  
asalas@co.sanmiguel.nm.us**

## **DEPARTMENT SIGNATURE VERIFICATION FOR SHORT-TERM RENTALS**

The Lodging Vendor's Application (page 2 of this packet) must be entirely completed and provided with this page (page 3) for department signatures. Please complete this page in order, from top to bottom.

### **E-911/RURAL ADDRESSING CLEARANCE – 1<sup>st</sup> FLOOR RURAL**

#### **ADDRESSING OFFICE (Multiple addresses may exist)**

Account #: \_\_\_\_\_

Address Issued/Current: \_\_\_\_\_

Address Issued/Current: \_\_\_\_\_

Address Issued/Current: \_\_\_\_\_

Issued By: \_\_\_\_\_

### **SOLID WASTE COLLECTIONS CLEARANCE – 1<sup>st</sup> Floor Solid Waste Office**

Solid Waste Service Request: Yes \_\_\_ No \_\_\_ Pending: Yes \_\_\_ No \_\_\_

Entered By: \_\_\_\_\_ Date: \_\_\_\_\_

### **NM ENVIRONMENT DEPARTMENT CLEARANCE**

ADDRESS: 2538 Ridge Runner Road, Las Vegas, NM (Located behind Wal-Mart) 505-454-2801

On-site Liquid Waste Permit(s) Met? Yes \_\_\_ No \_\_\_ Other \_\_\_\_\_

Comments: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

New Mexico Environment Department

Date: \_\_\_\_\_

### **SAN MIGUEL COUNTY ASSESSOR'S DIVISION**

LOCATION- 518 VALENCIA STREET

(BROWN BUILDING WITH A RED PROPANEL ROOF)

Account #.

Map Parcel: \_\_\_\_\_

Property Use: Mobile Home [ ] Manufactured Home [ ]

Site Built [ ] \_\_\_\_\_

Verification by: \_\_\_\_\_ Date: \_\_\_\_\_

SIGNATURE OF APPLICANT: \_\_\_\_\_ DATE \_\_\_\_\_

SIGNATURE OF APPLICANT: \_\_\_\_\_ DATE \_\_\_\_\_

NOTARIZED SIGNATURE OF LANDOWNERS \_\_\_\_\_ DATE \_\_\_\_\_

NOTARIZED SIGNATURE OF LANDOWNERS \_\_\_\_\_ DATE \_\_\_\_\_

STATE OF NEW MEXICO }  
COUNTY OF SAN MIGUEL } ss.

This instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_\_\_\_, by \_\_\_\_\_.

Notary Public \_\_\_\_\_

Commission Expires: \_\_\_\_\_

JANUARY 2023/DECEMBER 2023

FEE: \$36.00

**Registration fees not paid by the 15th day of March are subject to a penalty of 10% of the fee due.**



**SAN MIGUEL COUNTY  
Business License Application**

PLEASE PRINT CLEARLY

Date of Application: \_\_\_\_\_

Name of Owner: \_\_\_\_\_

Street Address: \_\_\_\_\_  
City State Zip Code

Mailing Address: \_\_\_\_\_  
City State Zip Code

Phone No.: \_\_\_\_\_ Cell No.: \_\_\_\_\_

Registered Business Name/DBA: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
City State Zip Code

Email Address: \_\_\_\_\_

Phone No.: ( ) \_\_\_\_\_ Cell No.: ( ) \_\_\_\_\_

Type of Business (**Required**): \_\_\_\_\_

New Mexico Gross Receipts Tax Number (CRS ID): \_\_\_\_\_

PLEASE CHECK THE APPLICATION SECTION:

\_\_\_\_ New Business  
\_\_\_\_ Annual Renewal

(For new businesses, must present CRS Tax ID Registration Certification/Applicable Licenses and Documents)

\_\_\_\_\_  
Applicant Signature Date

\_\_\_\_\_  
Planning & Zoning Director Date

STAMP

Return to:  
Planning & Zoning Division  
San Miguel County Administration Complex  
500 West National Avenue, Suite 203  
Las Vegas, New Mexico 87701



**SAN MIGUEL COUNTY  
LODGERS TAX REPORTING FORM**

**BUSINESS NAME** \_\_\_\_\_

**ADDRESS** \_\_\_\_\_

**TELEPHONE NUMBER** \_\_\_\_\_

This report and remittance is due by the 25th of the month following the month reported.  
Penalties will be applied if not received by the 25th.

**Report for MONTH** \_\_\_\_\_ **YEAR** \_\_\_\_\_

<b>Gross Rental Receipts</b>	<b>Less Allowable Deductions</b>	<b>Taxable Rental Receipts</b>	<b>Tax Rate</b>	<b>Total Tax Due</b>
\$ _____	\$ _____	\$ _____	5%	\$ _____

Lodgers Tax due with this report. \$

Adjustments from previous report (explain). \$

Penalty for late filing (the greater of 10% or \$10.00) \$

Interest for late filing (1% per month) \$

**TOTAL TAX, PENALTY AND INTEREST.** \$

Allowable Deduction (Check if Applicable)

☐ Vendee has been a permanent resident of the taxable premise for 30 days or more, and has a written agreement for the same.

☐ Rent paid by vendee is less than two dollars per day.

I certify that the information contained in this report is true and correct to the best of my knowledge.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**Please return this form with your remittance to the following address:**

**San Miguel County  
Treasurer Office  
500 West National Suite 111  
Las Vegas, NM 87701**

**If forms are needed please contact the Finance Department at (505) 425-6516.**

## SMC Lodgers' Tax & Short-Term Rental Ordinance 04122022-P&Z

### Section 8: Short-Term Rentals

#### 8.1: General Provisions

##### A. Each Short-term Rental Unit shall:

- (1) Maintain a valid county business license for purposes of operating any one or more Unit within the unincorporated areas of San Miguel County;
- (2) Pay all applicable local, state, and federal taxes, including lodgers' tax, hospitality fee, gross receipts tax and income taxes associated with the operation of each Unit unless the marketplace provider does this on the operator's behalf;
- (3) Provide a habitable and safe condition for tenants, in compliance with all federal, state and local standards, statutes, regulations, health orders, and ordinances;
- (4) Shall be thoroughly cleaned and disinfected following each use;
- (5) Maintain short-term rental insurance coverage for each Short-Term Rental Unit in the minimum amount of \$250,000 to insure against damages to guest(s), and when such damages are incurred by other persons including, but not limited to, neighbors;
- (6) Clearly display inside each Unit a copy of the applicable Short-Term Rental Permit issued pursuant to this ordinance;
- (7) Include the Short-Term Rental Permit Number issued by the county on all marketing materials for each respective Unit;
- (8) Display inside each Unit a current "Good Neighbor Agreement". The Good Neighbor Agreement will be provided by the Planning & Zoning Division on an annual basis and shall inform the occupants of the maximum overnight occupancy, maximum gathering occupancy and relevant county ordinances, and explain that occupants of any Short-Term Rental Units are required to comply with all relevant county ordinances.

#### 8.2: Short Term Rental Permits

A. The Planning & Zoning Division shall collect a non-refundable Short-Term Rental Permit fee of \$150.00 for each initial permit, and a non-refundable \$100.00 for the renewal thereafter. An inspection fee may be imposed at an amount set by the Fire Division. Revenue from fees imposed pursuant to this paragraph shall be used only to administer, manage, and enforce this section.

B. In addition to any other necessary information, the Planning & Zoning Division application will contain the following for each Short-Term Rental Application:

- (1) Physical address for the Short-Term Rental Unit;
- (2) Name, phone number, email, and business address of the Operator/Owner or agent(s) who will be available twenty-four (24) hours per day, seven (7) days a week to respond to complaints regarding the operation or occupancy of the Unit;
- (3) A scaled floor plan showing the layout and square footage of the STR unit(s);

- (4)A statement signed by the Operator/Owner that the Short-Term Rental Unit will operate in compliance with this article and all other applicable county ordinances in affect at the time, including but not limited to, the Land Development Ordinance, Code Enforcement Ordinance, the Fire Code and any relevant public health orders;
- (5)Proof of rental insurance coverage as required by Section 7.1-A; and
- (6)Copy of the Good Neighbor Agreement.

C. Any Short-Term Rental Unit issued pursuant to this article is valid for twelve (12) consecutive months unless sooner terminated by the Operator/Owner, or cancelled by the county. Renewal will be required every calendar year in conjunction with business license renewal.

D. The Planning & Zoning Division and Fire Division shall have the right to inspect each Unit, without prior notice, to determine compliance with this ordinance and all other applicable county ordinances and codes.

E. A Short-Term Rental Unit permit may be renewed so long as the permit to be renewed is in good standing and in-force, and so long as the application complies with any and all requirements.

F. Upon the transfer of ownership of a Short-Term Rental Unit, the permit shall terminate immediately. If the new owner wishes to use the property or unit as a Short-Term Rental Unit, a new application will be required.

G. A real estate broker listing residential property in San Miguel County on which a Short- Term Rental Unit exists, shall provide prospective buyers a current copy of this Ordinance; and

H. All Short-Term Rentals shall be considered to be non-residential property for purposes of the fire code and the Land Development Ordinance.

I. No Short-Term Rental Operator/Owner shall operate any Short-Term Rental Unit without a valid Short-Term Rental Permit from the Planning & Zoning Division for each unit proposed for operation.

### 8.3: Short Term Rental Occupancy

A. The maximum overnight occupancy of a Short-Term Rental Unit is limited to a maximum of two adults per bedroom, plus an additional two adults for each unit excluding studios or efficiencies, such that a two bedroom house would have an overnight occupancy of six adults, or a three bedroom house would have an overnight occupancy of eight adults. For the purposes of this division, an adult is any person over fifteen (15) years of age.

B. Gatherings of persons in excess of the maximum overnight occupancy prescribed by division (A), above, shall not exceed two times the maximum overnight occupancy or 20 persons, whichever is less. All such gatherings shall conclude and attendees disburse by 10:00 p.m. local time.



C. Noise or other disturbances outside the Short-Term Rental Unit, including on decks, portals, porches, balconies, patios, yards, pools, driveways, or carports, is prohibited between 10:00 p.m. and 9:00 a.m.

#### 8.4: Enforcement & Penalties

A. The San Miguel County Sheriff's Office, Planning & Zoning Division and Code Enforcement have the duty and authority to enforce this ordinance consistent with, but not limited to, the Land Development Ordinance and the Code Enforcement Ordinance currently in place.

B. A written notice by first class mail to the Owner/Operator and/or agent of the unit will be issued by the Planning & Zoning Division and if no such person has been identified, then a written notice by first class mail will be issue to the owner of record as listed in the real property records of the County Clerk.

C. At a minimum, the notice must include:

- (1)A statement that a violation of this section has been observed or otherwise determined to exist;
- (2)A brief description of the nature of the violation;
- (3)Advisement of a 30-day grace period (or longer if appropriate per determination of authorized individual) within which to come into compliance;
- (4)A reference to the penalty provisions of this section.

D. If the property has not been brought into compliance within the grace period set forth by the notice prescribed under Section (C) above or any period of extension granted by an authorized official, the owner or responsible party is subject to the penalty provisions set forth in this ordinance, with each day of violation considered a separate offense.

E. Instead of or in addition to the penalty provision of Section 7.4 of this ordinance, the county, acting through the County Attorney, is hereby authorized to file an action in a court of competent jurisdiction as a means of compelling compliance to:

- (1)Prohibit any person from violating or threatening to violate the terms, conditions and restrictions of this article;
- (2) Collect civil assessments against the property of \$500 per day for every day the property remains or remained in violation of this section after the expiration of the grace period or any extensions granted by the authorized county official identified in the notice by the Planning & Zoning Division; and
- (3)Recover damages from the Operator/Owner of a Short-Term Rental Unit in the amount of money adequate for the county to undertake or reimburse expenditures for any construction remediation, cleanup, or other activity necessary to bring about compliance with this article.

F. In addition to judicial remedies, any expenditure by the county to bring the property into compliance, or any damages or assessments, are recoverable through the imposition of a county lien on the parcel under NMSA 1978, §§ 3-36-1 to 3-36-5. To the extent that monetary penalties are recovered as a result of enforcement under this section, any funds so recovered shall be used exclusively for the purpose of funding enforcement activities under this section.

G. If there are three or more instances of violations of county ordinances statutes within a 12 month period of the Short-Term Rental Unit, the Unit's permit shall be revoked for a period of two years and the Unit shall cease to operate.

You can read the rest of the ordinance which pertains to Lodgers' Tax on our website at  
<https://co.sanmiguel.nm.us/>