

## **PROCEDURES FOR LODGER'S TAX FUNDING ASSISTANCE** **FOR SPECIAL EVENTS**

1. To acquire the Lodger's Tax Funding Assistance application, contact the Rio Arriba County Administrative Office, Administrative Assistant within the Manager's Department, at (505) 753-2992. Our address is 1122 Industrial Park Road, Española, New Mexico 87532. Our office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.
2. Enclosed are the statutes and policies of the Lodger's Tax for your review. Please read them carefully, BEFORE completing the Lodger's Tax Funding Assistance request form. This will ensure that you understand the guidelines by which the Lodger's Tax Board (LTB) is governed. Failure to comply with any of these requests may result in your application being denied or revoked. If you have any questions about the application, you may contact the Liaison to the LTB at (505) 753-2992.
3. It is recommended that the organization applying must be: (a) for non-profit status 501 (C) 3 (b) have an umbrella under a fiscal agent on file (a letter from the fiscal agent under which the organization umbrellas) (c) indicate who is responsible for the reporting of financial statement and documents.
  - a. Business Registration License
  - b. New Mexico State Gross Receipts- Withholding Certificate (CRS-1)
  - c. Internal Revenue Service form 501 (C) 3, proof or non- profit status (if applicable)
  - d. New Mexico State Non-Taxable Taxation Certificate I(if applicable)
  - e. Submit a letter from the fiscal agent (if applicable)
  - f. Please attach a half page curriculum identifying the director/board members/committee chairs; contact information and a short paragraph of qualifications.
4. Please submit the Lodger's Tax Funding Assistance application, your current budget and supporting documents (including the pre-event budget breakdown), along with seven (7) copies (mailed or delivered) to the attention of the LTB for review. The application is to be completed and all attachments for support must be supplied at this time.
5. Applicants may be required to attend the next scheduled LTB meeting and make a fifteen (15) minute presentation (maximum) at which time their application is reviewed.

Board members may ask questions and discuss the application and all aspects of the event. The LTB meetings are conducted in compliance with the New Mexico Open Meetings Act.

6. If the LTB declines a request, the applicant is allowed to resubmit an application that has been denied that may be considered at the next quarterly meeting. The Chairman of the LTB approves all requested items for the agenda, before the meeting.
7. If the applicant's request is approved by the LTB, the LTB will draft a contract of services. This may require the applicant and the LTB to work together on the contract. Due to the time needed for processing the contract, it is very important that the applicant cooperate with the LTB through this process.
8. Depending on the amount of the contract it may need to be approved by the LTB. The request will then be forwarded to the Board of County Commission for final approval. The applicant will be provided with the dates for the Board of County Commission meetings. The applicant is required to attend these meetings, in the event that any questions need to be answered.
9. Once the Contract has been executed it shall not be altered, changed, or amended except by a written notice to the LTB by the applicant. The LTB will then hear the recommendation and vote for its acceptance. An amendment to the Contract will then be prepared and presented to the Board of County Commission for final approval and signatures.
10. After the Board of County Commission has approved the contract, and the contract is fully executed, a purchase order will be entered. The LTB will need to be invoiced as the applicant completes services for the event. Only those costs incurred after the contract is fully executed may be invoiced for payment from the funding. The applicant will submit invoices for payment to the LTB. Payment will be issued within fourteen (14) days; however, the County has thirty (30) working days to complete the payment process.
11. All advertisement and promotional material for the event must state the "partial funding was granted by the County of Rio Arriba Lodger's Tax.

12. The intent of funding special events from Lodger's Tax proceeds is to bring overnight visitors into Rio Arriba County and thus increase tourism for Rio Arriba County. Events must only use Lodger's Tax funds for advertising, promotion, or marketing.
13. The Contractor must maintain adequate liability insurance in at least the amount stated in the New Mexico Tort Claims Act. A certificate of insurance must be provided by the Contractor's insurance agency. It is the sole responsibility of the Contractor to comply with the law. The Contractor agrees to defend, indemnify and hold the County of Rio Arriba and LTB members harmless for all losses, damages, claims or judgment, execution, actions or demands whatsoever resulting from the Contractor's actions or inactions as a result of the event.
14. After the event, a post-event written report must be submitted to the LTB, within the next quarter (30 days). The report will be presented to the LTB by a ten-minute (10) verbal presentation to explain the written follow-up report at the next regularly scheduled meeting (post-event). The report must include a post event budget of expenditures and revenues. Also a descriptive breakdown of how the event directly related to produce revenues. Also a descriptive breakdown of how the event directly related to produce revenue for tourism i.e. number of attendees, participants, number of room nights used in local hotels/motels, estimate of direct revenue other than room nights, next year's plan.
15. The County of Rio Arriba as per the guidelines of the Finance Department:  
All reimbursement information must be categorized as per County of Rio Arriba Grant Agreement approved budget.
  - A. Original invoices must be submitted for payment processing. (Copies of invoices will not be accepted.) Expenditures must be incurred within the grant period.
  - B. Original invoices will be required for payment.
  - C. Copy of cancelled checks (front & back) or signed credit card receipts must accompany invoices as proof of payment.
  - D. Copies/clippings of flyers, banners, advertisements (radio, TV, newspaper, magazine, etc.) must accompany each vendor-related invoice.)

16. If the money is not used for the indicated project, it will automatically revert to the Rio Arriba County Lodger's Tax Fund. These funds will be required to be spent within six (6) months.

**Note:** The processing of your payment will be completed in a timely manner by the LTB staff provided you submit your information during or immediately after the event. **Keep in mind that your Grant Agreement with Rio Arriba County is a dated contract and invoices cannot be paid if received after your contract is expired.**

**Acknowledgement:**

Please sign acknowledgement below stating that you have carefully read and fully understand the preceding *Procedures for Lodger Tax Funding Assistance for Special Events*.

---

Applicant's Signature \_\_\_\_\_ Date \_\_\_\_\_

---

Title/ Position \_\_\_\_\_

## Rio Arriba County Lodger's Tax Application

Applicant's Name \_\_\_\_\_

Company/Business Name \_\_\_\_\_ Contact Name \_\_\_\_\_

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

Physical Address \_\_\_\_\_ Phone # \_\_\_\_\_ Fax# \_\_\_\_\_

Have you ever applied?      Yes      No      If yes, when? \_\_\_\_\_

Corporation \_\_\_\_\_      Firm \_\_\_\_\_      Other Body Corporate \_\_\_\_\_  
Association \_\_\_\_\_      Individual \_\_\_\_\_      Partnership \_\_\_\_\_

Federal Tax I.D. \_\_\_\_\_ NM State Gross Receipts Tax I.D. \_\_\_\_\_

NM Public Regulation Commission (NMPRC) # \_\_\_\_\_

Please give a brief description of your project

---

---

---

---

---

---

---

---

---

---

Administration Costs \$ \_\_\_\_\_ Advertising Budget \$ \_\_\_\_\_

Miscellaneous Cost \$ \_\_\_\_\_ Amount Requested \$ \_\_\_\_\_

Who else have you solicited for funds? Please list all that apply

---

---

---

---

Please attach a ½ page curriculum identifying the director/board members/committee chairs; contact information and a short paragraph of qualifications.

## **\*PRE & POST EVENT BUDGET**

Name of Business/Foundation

Amount

Date Awarded or  
Anticipated Date

Specify other revenue

Sources contracted: \_\_\_\_\_ \$ \_\_\_\_\_

***Note: All expensed items must be directly related to promotion, advertising and marketing.***

<u>Categories</u>	<u>Description</u>	<u>Projected</u>		<u>Actual</u>	
		<u>Expenses-</u>	<u>Revenue</u>	<u>Expenses-</u>	<u>Revenue</u>
Newspaper	_____	\$ _____	- _____	\$ _____	- _____
Magazine	_____	\$ _____	- _____	\$ _____	- _____
Poster	_____	\$ _____	- _____	\$ _____	- _____
Brochure	_____	\$ _____	- _____	\$ _____	- _____
Radio	_____	\$ _____	- _____	\$ _____	- _____
TV	_____	\$ _____	- _____	\$ _____	- _____
Creative	_____	\$ _____	- _____	\$ _____	- _____
Printing	_____	\$ _____	- _____	\$ _____	- _____
Postage	_____	\$ _____	- _____	\$ _____	- _____
Direct Mail	_____	\$ _____	- _____	\$ _____	- _____
Production	_____	\$ _____	- _____	\$ _____	- _____
Web site	_____	\$ _____	- _____	\$ _____	- _____
Other (specify)	_____	\$ _____	- _____	\$ _____	- _____
Other (specify)	_____	\$ _____	- _____	\$ _____	- _____
<b><u>TOTALS:</u></b>		\$ _____	- _____	\$ _____	- _____

<b>Total Hotel/Motel Rooms filled:</b>	_____	_____
<b>Total Revenue generated from room sales:</b>	_____	_____
<b>Total number of Attendees (tickets sold, registered guests, public)</b>	_____	_____
<b>Total number of Participants (out of town vendors/ Volunteers working event)</b>	_____	_____

**The Pre and Post Event Budget needs to be completed and attached to your final report. Your final report should include a one to two page summary of your event. Please note your ticket sales, amount of tourists attending our event and how your event compared to the last year's event in the number of people attending and revenue generated. You will be required to attend the next OTAB meeting scheduled after your event to present your final report.**