

Colfax County



LODGERS TAX FUNDING APPLICATION GUIDE

**Includes: Expenses not covered by
Lodgers Tax Funding**

CREATED November 2, 2020

2020-2021 LODGER'S TAX FUNDING APPLICATION GUIDELINES
For Advertising, Publicizing, and Promoting Tourist-related Facilities and Attractions and
Tourist-related Events in Colfax County.

Who can apply?

- Any organization which promotes travel and tourism for the benefit of Colfax County, has an established organization, demonstrates leadership, can accomplish the proposed project or event, and can comply with all applicable conditions. Lodger's Tax is collected from individuals who stay in lodging facilities within the unincorporated areas of Colfax 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 Colfax County.

TIMELINE FOR APPLICATION FUNDING REQUESTS

When and how to apply.

- Applications must be submitted **45 days prior** to the event.
- Applications can be obtained from the Colfax County Manager's Office by calling (575) 445-9661 or downloaded through the County website www.co.colfax.nm.us.
- All applications can be mailed to Attn: Lodger's Tax Clerk, Colfax County Manager's Office, P.O. Box 1498, Raton, New Mexico 87740. 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 and the Colfax County Board of Commissioners and if a presentation by the organization will be necessary or required.

LODGER'S TAX FUNDING RULES

- A. The event organizer will submit to the Lodger's Tax Office, within **45 days** following the event date the following:
 1. Receipts or invoices that are indicated paid by the vendor (**Expenditures Report**).
 2. Name and address of vendor.
 3. Date of purchase.
 4. Items purchased.
 5. All artwork and images of the advertisements or promotional items used for the event.
 6. Proof of payment to the vendors which include cancelled checks, credit card receipts and/or statements, or bank statements only.
 7. Evaluation Form.
 8. Three high resolution photos of the event.

- B. Unless specifically authorized by Colfax County Lodger's Tax Advisory Board and the Colfax County Board of Commissioners, event promoters **may not** contract with or authorize payment to themselves, or family members related by adoption, blood, or marriage to the third degree of kinship which include a spouse, parents, children, siblings, grandparents, grandchildren, aunts, uncles, nieces, and nephews. Event promoters **may not** contract with or authorize payment to any partnership, organization, business, organization, or entity in which the event promoter has a financial interest to provide SERVICES which include the design, website update, file downloads, etc. In the instance that the event promoter wishes to use the services of a family member as defined above, the event promoter must obtain and submit three written quotes for the required service for all expenditures over \$5,000 unless the event promoter submits documentation displaying a review of available sources was conducted demonstrating three available sources are not available for the required service. If the expenditure is under \$5,000 the event promoter will request written approval from the County Manager to submit payment to the related person. Sole-source media advertisement placements in radio, print, etc. do not follow the same rules.

BRANDING REQUIREMENTS

- ❖ All recipients of Lodger's Tax funds must list the **County of Colfax Lodger's Tax** as a Contributor on all advertisements, brochures, and other mediated materials by using the Colfax County logo. No previous logos will be accepted on FY21 materials. Logos may be provided at time of award notification and are always available for download at www.co.colfax.nm.us

PHOTO REQUIREMENT

- ❖ After the event/project you 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 Colfax 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 you for future funding.

EVALUATION FORM

- ❖ An evaluation is **required** for each project or event receiving Lodger's Tax Funds. Evaluations must be returned to the Lodger's Tax Office within 45 days of the completion of the project or event and will not be accepted with the application. The evaluation cannot be completed prior to the event but must be completed after the event.

EXPENDITURES REPORT

- ❖ A final report with substantiating documentation of expenditures is **required** 45 days after the event.

CONSIDERATIONS

When considering whether an expenditure is an appropriate use of Lodgers' Tax revenues in accordance with Colfax County Ordinance NO. 2019-02 (Amended) and the Lodgers' Tax Act Sections 3-38-13 through 3-38-25 NMSA 1978, the following will be considered. Eligible uses of Lodgers' Tax Proceeds are to defray the cost of advertising, publicizing, and promoting tourist-related facilities, attractions, and tourist-related events.

- Will the event or use of funds bring people from out of town?
- Will the out-of-town visitors stay at motels, hotels, motor or trailers courts or other lodging facilities?
- Will out-of-town visitors be eating at local restaurants?
- Will out-of-town visitors' frequent other stores, sites or attractions in the local area?
- How will the funding be used towards promoting Colfax County?
- How many overnight visitors will the project or event bring in the County?
- How is the proposed project or event adding value to the County?

By applying for Lodgers' Tax funding, you are agreeing to:

- Promote a positive image for Colfax County.
- Promote a positive service culture in Colfax County.
- Increase your organization's capacity to develop resources and funds and reduce reliance on Lodgers' tax funding.
- Submit materials only related to advertising, promotion, and marketing of Colfax County that use the Colfax County logo per brand guidelines.
- You will NOT use Colfax County's logo without written e-mail permission from the Colfax County Manager or approved via approved Lodger's Tax Funding Application.
- Promote tourist related facilities within Colfax County.
- Promote tourist related attractions within Colfax County.
- Promote a positive tourist related event within Colfax County.

CLOSING STATEMENT

- **The Lodger's Tax Advisory Board will make their recommendations to the Colfax County Commissioners for approval or disapproval. Decisions will be returned in writing to the applicant indicating approval or disapproval. Approved projects or events receiving Lodger's Tax Funds will receive notification of the funding amount, administrative guidelines, and any special conditions of funding. The event organizer is responsible for expending the awarded funds for the purposes for which received and in accordance with Colfax County Ordinance NO. 2019-02 (Amended) and the Lodger's Tax Act Sections 3-38-13 through 3-38-25 NMSA 1978. All recipients of Lodger's Tax Funds are responsible for completing the proposed project or event within the approved time-period on the application. Changes of event or project dates must be submitted in writing no less than 30 days prior to the event. A full reimbursement of the awarded Lodger's Tax Funds will be due to Colfax County due to inclement weather or force majeure which causes the project or event to be cancelled indefinitely. Only one application per event or project is accepted. Multiple organizations may not apply for the same event or project.**
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- **The County reserves the right to reject any or all requests in whole or in part, to waive informalities or technicalities at its option, and to accept the requests it deems to be in the best interest of Colfax County.**
 - **Non-Discrimination: The County of Colfax does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in the employment or the provision of services. Contractors shall be in compliance with the A.D.A. requirements.**
 - **Appropriations: The terms of this agreement are contingent upon sufficient monies being made available by the County of Colfax for the performance of this agreement.**
 - **Indemnification: Applicant hereby indemnifies and holds harmless the County of Colfax from any and all loss, damages or liability arising out of any acts of omissions by applicant, its agents, employees, vendors, subcontractors, guests or invitees.**
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Approved applications will receive notification of the funding amount, administrative guidelines, and any special condition of funding.

I agree that I have read the Lodger's Tax Funding Application Guide and I agree with all the conditions set forth in the Guide and understand the expenses which are not covered by the Lodger's Tax Funding.

Applicant's Signature

Date

Title/Position

Appendix A

Organization Information

CONTACT AND EVENT INFORMATION (Turned in with the application)

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)	

Expected Results

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

Specify OTHER revenue sources expected to be contracted

Name of Business/Organization	Amount Awarded	Date Funding Awarded

Appendix B

BUDGET REPORT

ADVERTISING/MARKETING/PROMOTIONAL PLAN AND BUDGET (Turned in with the application)

Fill out the chart with your advertising plan and the estimated cost for these ads. We recommend you contact the agencies in advance to get advertising quotes to assist with your budget.

Advertising/Promotion Company/Provider	Type of Ad/Promotion	Date of Ad Publication or Item Purchased	Cost
Example: KRTN Radio Station	Satellite Internet/Radio Advertisement	April 15-22, 2021	\$45.00
Example: The World Journal Newspaper	Newspaper Advertisement Promotion	April 10-24	\$60.00
Total Projected Cost of Marketing:			

Appendix C

EVALUATION FORM 1 of 2

LODGERS' TAX SUMMARY REPORT (Turn in no later than 30 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

Appendix C

EVALUATION FORM 2 of 2

LODGERS' TAX SUMMARY REPORT
(Turn in no later than 30 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 Colfax 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

EXPENDITURES REPORT

COLFAX COUNTY LODGERS TAX FUND FINAL REPORT

(Turn in no later than 30 days after event)

Name: _____ Report Date: _____

Contact Name: _____ Contact #: _____

Address: _____ E-Mail: _____

Name of Business/Organization	Amount Awarded	Date Funding Awarded

<u>Date</u> Submitted for Payment	<u>Vendor Name</u> Attach copy of Business Invoice	<u>Product</u> Attach proof of Service/Product	<u>Purpose</u> Describe	<u>Amount of Invoice</u>	<u>Date Paid</u> Proof of Payment

NOT COVERED

Lodger's Tax will not cover:

1. Item submissions such as time to download or upload materials for any services, rent, fences, entertainment, announcers, volunteers, etc. These are the item submission costs which made the actual event happen in the first place.
2. Food of any kind or substance including bottled water for participants.
3. Event or Project Decorations which include anything used to make something more attractive or festive. These could be fireworks, goodie bags, awards, trophies, or thank-you gestures. A decoration can also be a medal or award conferred as an honor.
4. Video production for advertising or marketing purposes. Only the distribution expenses of the video will be considered allowable expenses through Google, social media, or a digital placement contract with an outside vendor.
5. Sponsor banners with the Establishment's logo. The only permitted banner is a banner that **ONLY** uses the Colfax County logo, but no other businesses or sponsors logo will be permitted.
6. Website construction/maintenance: Lodgers' Tax does not cover the construction of a website. Lodger's Tax **DOES** cover the social media or digital marketing required to draw traffic to a website. The website is an extension of the proposed business- we cover what you do to drive traffic to the business. For example: Google ads or other forms of advertisement on social media would be covered.
Items added which were **not** included in the County's **Approved** Funding Application.

If you have any questions regarding expenditures being an appropriate use of Lodger's Tax revenue, please contact:

County Manager Monte Gore (575) 445-9661 mgore@co.colfax.nm.us

Lodger's Tax Clerk Tina Colangelo @ (575) 445-9661 tcolangelo@co.colfax.nm.us

ADVERTISING TIPS AND RECOMMENDATIONS

Social Media:

Social Media Advertising- target regions outside of Colfax County, you can change the age, gender, demographic, and interests of who you are targeting through paid ads. Ads must have an image or video for best demographic capture.

- Facebook: Put in your image or video and select boost found in the bottom-right corner of the post. From here you can select the details, demographics, budget, and time of reach. There are two kinds of reach: organic and paid. Organic is what would show up without a paid boost, paid with what you're asking Facebook to put out there. Facebook also tracks who clicks or shares your ads as well. Or create an event and make it public.
- Target Specific Facebook groups: look up supporters of your event and see if they have group social media pages dedicated to that. If they do, see if you can post your flyer on those pages.
- Instagram: make sure you have an event hashtag and a way for the individuals who love your event to share their photo experiences. Make sure you have an account for people to tag into. Users have the option to share their posts to Facebook.
- Snapchat: Geofilter- you can pay for a filter to advertise your event. You pay based on where it is and what it looks like. Geofilter is another word for a digital sticker.

Magazine or Digital Advertising:

Trade or Industry Magazines and Digital Advertising- A suggested plan of action next to social media is to target publications that specifically cater to your interest group and advertise both in print and on their digital platforms which include banners, web ads, e-blasts, newsletters, Facebook endorsements.

- Look at circulation of the publication and subscribers to digital press. Determine if printing or digital would be more effective by research of the timelines, when the traditional customers are planning their season or excursion or look at the age demographic of the consumer to determine the percentages.

YouTube channel: does your organization have a lot of videos? Post your videos to have them shared or share the videos.

Advertising to the local community can be done at low to no cost in the Community Calendars of KRTN Radio Station, KCRT Radio Station, KNCE Radio Station, KXMT Radio Station, KTAO Radio Station, The World Journal Newspaper, The Chronicle Newspaper, Colfax Gazette Newspaper, The Taos News Newspaper, Tourist Information Centers, etc. You may contact radio stations for live conversation broadcasts to promote the event.

Photos and Videos sell events!

Colfax County



PO Box 1498, 230 N. 3rd St., Raton New Mexico 87740

Lodger's Tax Request Form

USE OF PROCEEDS: For advertising, publicizing, and promoting tourist-related facilities and attractions and tourist related events in Colfax County. The proceeds collected by the County, pursuant to "The Ordinance", 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 Colfax County.

The Lodgers' Tax Advisory Committee has a recommendation for the Colfax 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 BY BOARD OF COMMISSIONERS: _____

APPROVED IN LODGER'S TAX ADVISORY COMMITTEE MEETING THIS ____ DAY OF _____

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

**LODGER'S TAX ADVISORY BOARD
COLFAX COUNTY, NEW MEXICO**

**STATE OF NEW MEXICO
COUNTY OF COLFAX**

The foregoing instrument was signed and acknowledged before me this ____ day of _____, 2020, by _____.

(SEAL)

Notary Public

My Commission Expires: _____

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

**BOARD OF COMMISSIONERS OF
COLFAX COUNTY, NEW MEXICO**

Chairman

Vice-Chairman

Member

ATTESTED

Clerk of the Board