

**CITY OF TRUTH OR CONSEQUENCES
LODGERS TAX ADVISORY BOARD
TUESDAY, SEPTEMBER 28, 2021**

AGENDA

REGULAR MEETING

Regular meeting of the Lodgers Tax Advisory Board of the City of Truth or Consequences, New Mexico to be held on Tuesday, September 28, 2021 at 12:00 p.m. in the City Commission Chambers, 405 W. 3rd St, Truth or Consequences, NM 87901.

CALL TO ORDER

ROLL CALL:

Jake Foerstner, Chairman
Gina Kelley, Vice-Chairman
Theresa King, Member
Linda DeMarino, Member

1. APPROVAL OF AGENDA

2. APPROVAL OF MINUTES:

- a. Regular Meeting Minutes of July 26, 2021

3. COMMENTS FROM THE PUBLIC (3 minute rule applies)

4. OLD BUSINESS:

- a. Discussion/Review: Lodgers Tax Award Tracking Sheet from meeting July 26, 2021.
- b. Discussion/Action: Lodgers Tax Funding Guidelines.

5. NEW BUSINESS:

- a. Discussion/Action: Loaders Tax collections from Short Term Rentals in T or C.
- b. Discussion/Action: Lodgers Tax Contract for awarded organizations.
- c. Acknowledgement: Theresa King resignation letter.
- d. Discussion/Action: Set next meeting date and time.

6. COMMENTS FROM THE BOARD

7. COMMENTS FROM STAFF

8. ADJOURNMENT

**CITY OF TRUTH OR CONSEQUENCES
LODGERS TAX ADVISORY BOARD
MONDAY, JULY 26, 2021
MINUTES**

REGULAR MEETING

Regular meeting of the Lodgers Tax Advisory Board of the City of Truth or Consequences, New Mexico to be held on Monday, July 26, 2021 at 12:00 p.m. in the City Commission Chambers, 405 W. 3rd St, Truth or Consequences, NM 87901.

CALL TO ORDER:

This meeting was called to order by Chairman Foerstner.

ROLL CALL:

Jake Foerstner, Chairman
Gina Kelley, Vice-Chairman
Theresa King, Member
Linda DeMarino, Member

ALSO PRESENT:

Bruce Swingle, City Manager
Tammy Gardner, Executive Assistant
Dawn C. Barclay, Deputy City Clerk

1. APPROVAL OF AGENDA:

Vice-Chairman Kelly made a motion to approve the agenda with an amendment to move "4. D – Discussion/Action: Review/recommendation of the Lodgers Tax Available Funds" to "4. A." under Old Business. Member King seconded the motion. Motion carried unanimously.

2. APPROVAL OF MINUTES:

- a. Regular Meeting Minutes of May 24, 2021.

Member King made a motion to approve Regular Meeting Minutes of May 24, 2021. Vice-Chairman Kelley seconded the motion. Chairman Foerstner abstained. Motion carries 3-0.

3. COMMENTS FROM THE PUBLIC:

There were no comments from the public.

4. OLD BUSINESS:

a. (d) Discussion/Action: Review/Recommendation of the Lodgers Tax Available Funds Report.

Bruce Swingle, City Manager presented the board with a Lodgers Tax available funds reports. He explained this report should have been made available to the board in the past but is now available on a monthly, quarterly, etc... basis. This report will show how much monies are available as well as certain expenses that have been applied, showing the remaining available balance. This year the board has \$133,707.74 to work with. He reminded the board that the City has been operating under approximately 4 different Resolutions with different interpretations. Mr. Swingle made reference to Resolution No. 13 21/22 which was approved on July 28, 2021 addressing new guidelines and will be the governing document moving forward. The Resolution has been made part of these minutes.

b. (a) Discussion/Action: Review/Recommendation of proposed changes to the Lodgers Tax Funding Guideline's approved by the City Commission on 3/31/2019.

The board discussed a couple of items then finalized. The guidelines are now ready to move forward to the City Commission meeting for approval.

Member DeMarino made a motion to approve the Lodgers Tax Guidelines with changes. Vice-Chairman Kelly seconded. Motion carried.

c. (b) Discussion/Action: Review/Recommendation of the Lodgers Tax Award Tracking Sheet.

The board discussed they will maintain and fill out the award tracking sheet. A copy will be provided prior to following months meeting to be added for discussion and review.

Member DeMarino made a motion to amend her motion and move to approve the Lodgers Tax Guidelines with the addition of the Lodgers Tax Rubric and the Lodgers Tax Award Tracking Sheet. Vice-Chairman Kelly seconded. Motion carried.

d. (c) Discussion/Action: Review/recommendation of the Lodgers Tax Quarterly Report.

The board stated and agreed there is no longer quarterly reports and this item does not need to be addressed.

Chairman Foerstner stated no action was necessary and moved on to the next item.

e. (e) Discussion/Action: Chamber of Commerce FY 21/22 Request for Funding. Tammy Gardner, Executive Assistant

The board reviewed and discussed the request for distribution service for their brochures.

Member De Marino made a motion to approve the request for \$3,059.92; distribution of the visitors guide. Vice-Chairman Kelley seconded the motion. Motion carries unanimously.

5. NEW BUSINESS:

a. Discussion/Action: Application Review & Allocation Recommendations for FY 2021/2022.

I. Chamber of Commerce

The board reviewed and discussed the funding request for advertising services with SparkNerds Design. The following motion was taken.

Chairman Foerstner made a motioned to award \$35,040.00 to SparkNerds Design contingent they stay consistent with the use of the brand logo and message. Member King seconded motion. Motion carried unanimously.

II. Veterans Memorial Park & Museum

The board reviewed and discussed after hearing comments from Wendy Barnes in regards to funding for the billboard. The funding is for one year of rent only. Funding for the brochures were awarded at a prior meeting.

Chairman Foerstner made a motioned to award \$3,475.44 for the highway billboard. Member Kelley seconded the motion. Motion carried unanimously.

III. MainStreet Truth or Consequences

The board reviewed and discussed award monies after hearing from Linda De Marino who presented the request in regards to the branding rollout for MainStreet. Her requests included advertising pertaining to the website, Facebook, and various swag items.

Member King made a motioned to fund the \$11,000.00 for phase one of the new T or C branding. Member De Marino seconded the motion. Motion carried unanimously.

b. Discussion/Action: Recommendation for re-appointment of Board Member Theresa King.

Chairman Foerstner made a motion to re-appoint Therese King to the Lodgers Tax Advisory Board. Member De Marino seconded the motion. Motion carried.

c. Discussion/Action: Possible re-organization of Chairman and Vice-Chairman.

Member De Marino made a motion to keep the positions that currently "as is" on the Lodgers Tax Advisory Board. Member King seconded the motion. Motion carried unanimously.

6. REPORTS FROM THE BOARD:

Member Kelley gave a report on her personal tracking sheet of all the free media from the Virgin launch. She has tracked at least 100 worldwide media reports that mentioned specifically Truth or Consequences and feels there could have been more mentions that were missed. She also made mention on how full the lodging facilities during the space launch. She thanked Mr. Swingle for doing a great job speaking to the media at the watch party.

Continuing6. Reports from the Board....

Chairman Foerstner took a minute to thank Mr. Swingle and Ms. Gardner on doing a great job providing the reports and clarifying the 60/40 split.

7. REPORTS FROM STAFF:

Dawn C. Barclay, Deputy City Clerk notified the board that a meeting was scheduled next month as a backup measure incase more time was needed to for discussions.

8. ADJOURNMENT:

There being no further business to come before the Lodger's Tax Advisory Board.

Member King made a motion to adjourn the meeting. Vice-Chairman Kelley seconded the motion. Motion carried unanimously.

PASSED AND APPROVED ON THIS 28th DAY OF SEPTEMBER 2021.

Jake Foerstner, Chairman
Lodger's Tax Advisory Board



CITY OF TRUTH OR CONSEQUENCES

RESOLUTION NO. 13 21/22

A RESOLUTION OF THE CITY OF TRUTH OR CONSEQUENCES CITY COMMISSION SETTING A METHOD BY WHICH LODGERS TAX IS ALLOCATED ON A YEARLY BASIS

WHEREAS, the City of Truth or Consequences collects a large amount of Lodgers Tax from local hotels, RV parks, spas and motels, and;

WHEREAS, this Lodgers Tax is used extensively to promote the use of the local hotels and motels with the expressed intent to increase the Lodgers Tax revenue because it is recognized that the more visitors the City receives the more they benefit the community as a whole, and;

WHEREAS, the Tourism Industry is an important aspect of the City's economy, just as important as Ranching, Agriculture, Industrial, Service and Retail, and;

WHEREAS, the City in the past has used the Lodgers Tax for the Golf Course, Civic Center and the non-profit organizations to promote tourism activity on a county-wide scale, and;

WHEREAS, it is the City's desire to use some of the Lodgers Tax to solely promote the City of Truth or Consequences, and;

WHEREAS, the City desires to allocate funds for Public Art.

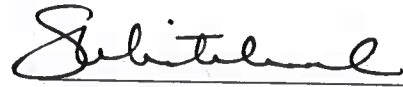
THEREFORE, BE IT RESOLVED by the City Commission of the City of Truth or Consequences as follows:


1. The available funds shall be allocated as follows based on actual revenues received in the prior fiscal year:
 - A. 10% Administrative Fee
 - B. 1% for Public Arts
 - C. The remaining balance shall be allocated as follows:
 - i. 60% of the remaining 89% shall go to local non-profit organizations who promote tourism activities on a county-wide scale. The Lodgers Tax Board shall make appropriate recommendations pursuant to the City Ordinance 2-363.

- ii. 40% of the remaining 89% shall go towards appropriate City facilities such as the Municipal Golf Course, Civic Center and to promote tourism.
2. Public Arts and Lodgers Tax Board allocated portions not expensed in the fiscal year, the revenue may be carried over for up to two (2) additional fiscal years.
3. This Resolution repeals Resolution 29-12/13 and all other Resolutions that purported to set forth a method for allocating Lodgers Tax.

PASSED, APPROVED AND ADOPTED this 28th day of July, 2021.




Sandra Whitehead, Mayor


Angela A. Torres, City Clerk

Lodgers' Tax Award Tracking Sheet

Lodgers' Tax Meeting Date: July 26, 2021

Applicant: Truth or Consequences/Sierra County Chamber of Commerce

Project(s) Applied For:

1) Visitor Guide Distribution through Certified

Amount Requested: \$3059.92 Amount Approved: \$3059.92

Approved x Postponed Denied

Reason for Postponement or Denial: _____

2) Visit T or C marketing project

Amount Requested: \$42,480 Amount Approved: \$35,040

Approved x Postponed Denied

Reason for Postponement or Denial: _____

Less was approved that applied for due to the selection of package 3 versus the more expensive packages.

Lodgers' Tax Award Tracking Sheet

Applicant: MainStreet T or C

Project(s) Applied For:

1) Branding Rollout

Amount Requested: \$11,000 Amount Approved: \$11,000

Approved x Postponed Denied

Reason for Postponement or Denial: _____

2) _____

Amount Requested: _____ Amount Approved: _____

Approved _____ Postponed _____ Denied _____

Reason for Postponement or Denial: _____

Lodgers' Tax Award Tracking Sheet

Applicant: Veterans Memorial Park & Museum

Project(s) Applied For:

1) Veterans Memorial Park & Museum Highway Billboard

Amount Requested: \$4582.08 Amount Approved: \$4582.08

Approved x Postponed Denied

Reason for Postponement or Denial: _____

2) _____

Amount Requested: _____ Amount Approved: _____

Approved _____ Postponed _____ Denied _____

Reason for Postponement or Denial: _____



TRUTH OR CONSEQUENCES NEW MEXICO

City of Truth or Consequences Lodgers' Tax Funding Guidelines

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Overview of Lodgers' Tax

- **Sec. 7-196. Title of article.**

This article shall be known as and may be cited as "The Lodgers' Tax Ordinance." (Ord. No. 442, § 1, 8-12-96)

- **Sec. 7-197. Purpose of article.**

The purpose of this article is to impose a tax which will be borne by persons using commercial lodging accommodations which tax will provide revenues for the purpose of advertising, publicizing and promoting tourist-related attractions, facilities and events, and acquiring, establishing and operating tourist-related facilities, attractions or transportation systems, as authorized in section 17 of this article.

- **Sec. 7-199. Imposition of tax.**

There is hereby imposed an occupancy tax of **five percent** of gross taxable rent for lodging within the municipality paid to vendors.

Overview of Lodgers' Tax

Eligible Uses

- **Sec. 7-212. Eligible uses of lodgers' tax proceeds.**

(a) The Municipality may use the proceeds from the tax to defray the 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;
- (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 and interest on any prior redemption premiums due in connection with and any other charges pertaining to revenue bonds authorized by section 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 and fire protection and sanitation service for tourist-related events, facilities and attractions located in the Municipality; or
- (6) any combination of the foregoing purposes or transactions stated in this section, but for no other municipal purpose.

Overview of Lodgers' Tax

Eligibility

Lodgers' Tax recipients are required to be nonprofits.

- A current certificate of this status must be submitted with the lodgers' tax application.
- Subsequent changes in status must be reported to the Lodgers Tax Advisory Board.

Lodgers' Tax Application

- Applications are examined carefully as there are usually more requests for funds than are available.
- The application process normally starts in March or April by publishing notices that the City is accepting applications.
 - City Website
 - Local Newspapers
- Applications must be completely filled out and signed.
- A certificate or an online screenshot of nonprofit status must be submitted with the grant application for both the Internal Revenue Service (IRS) and the Office of the Secretary of State (SOS).
- ***Application must have all of the above to be eligible for consideration.***
- The Lodger's Tax Advisory Board (LTAB) reviews the applications and makes recommendations to the City Commission.
- The City Commission reviews the applications and allocates the funds at a regular City Commission meeting. The City Commission may alter and/or adjust any LTAB recommendation.
 - Applicants are invited to this meeting.
 - It is recommended that recipients wait for the commission approval prior to implementing their projects.

Organization _____
 Reviewer _____
 Date _____

Lodgers' Tax Rubric

	Definitely	Likely	Not Likely	Definitely Not	Total
	4	3	2	1	
The appropriate market is identified for event/project.					
It is the appropriate media for the market.					
It will bring out-of-town visitors that will stay overnight.					
The marketing is unique, not duplicating other efforts.					
The ROI is measurable and commensurate to the marketing costs.					
Total Points					

- 17-20 - Good application- No changes required
 14-16 - Fair application- Funding with recommendations
 13 or lower - Refine application and resubmit

Lodgers' Tax Agreement

- Lodgers' Tax contracts between the City and Contractor are for Advertising & Promotion.
- Section 2 of the Contract requires contractors to:
 - “Advertise, publicize and promote the City and its facilities as a tourism attraction. Such publicizing and promoting shall include but not be limited to the advertising of the Fairgrounds, Civic Center, Museums, Convention Center and other City and area resources and attractions.”
- The purpose of the Tax is to bring **OVERNIGHT** visitors to the City.
- Local advertising should be minimized as the purpose of lodgers' tax is to put “heads in beds”.
- Promotion and advertising shall be adhered to per the approved application submitted by the Contractor and attached as ‘Exhibit A’ to the Grant Agreement.
- ‘Exhibit A’ shall be known as the ‘Scope of Work’ which represents the approved manner that the allocated funds can be spent.
- The contractor shall designate a representative and an alternate to serve as the point of contact and authorized representative to spend funds.
 - The representative may be called upon to attend Lodgers' Tax meetings or meet with city staff to answer questions regarding their activities and/or submittals.

Payment Reimbursements

- Print media, television ads, billboards, radio ads, and online ads of the Contractor which are paid for from Lodgers' Tax monies shall include the following:
 - All recipients of lodgers' tax funds must list the City of T or C as a contributor on all advertisements and printed materials by using the adopted T or C brand logo. Logos and the guide for usage will be provided at the time of award notification.
 - Radio ads shall include the radio advertisement script and proof of performance via a report generated by the radio station.
 - Social media and web site banner ads are eligible expenses and do not require branding.
- Please contact the City Clerk's office, torcclerk@torcnm.org for City Brand logo.
- Exceptions may be made in regards to exclusion of City Brand Logo on small promotional items i.e. small pens or small key rings.
- Websites – costs related to design and maintenance are eligible costs.
- Facebook and other Social Media – advertisements are allowable expenses.
- The City determines which expenditures are allowable and are in compliance with the purpose of this contract. (Sec. 4 a)
- If determined to be an eligible purchase, the City will pay the Contractor for reimbursement. (Sec. 4 b)
- Rejected payments can be submitted to the Lodgers Tax Board for consideration and recommendation for submission to the City Commission.

Payment Reimbursement Requirements

- All invoices must be presented to the City Manager's Office for review and approval within 90 days of the event or project implementation.
- All funds must be spent and invoices turned into the City Manager's Office **no later than the last business day in May unless prior written approval from the City Manager's office has been obtained.**
- Invoices submitted after that date **WILL NOT BE PAID** and will be the responsibility of the Contractor.
- For advertisements and/or publications, provide an electronic or printed tear sheet. A **tear sheet** is a page cut or torn from a publication to prove to the client that the advertisement was published.
- Invoices, checks, and form amounts **that do not match, must include an explanation.** I.e. invoice is for \$525 and the allocation is \$500. The organization then pays \$25, an explanation must be included on the reimbursement form)
- Reimbursements can be submitted as frequent as needed.

Eligible Costs

- **Media placement:** cost of insertion of ads in media including print, electronic, web/Internet and outdoor; rental of billboard, website development & hosting, information applied to Kiosks, and other automated forms of advertising.
- **Printing:** cost of printing and distribution of promotional materials including media packets, promotional brochures, posters, etc. Reprints shall meet current criteria. In the event that ad sales have been made on any brochures, vacation guides and similar publications, the City requires reporting of revenue generated in ad sales and cost of printing, the difference is eligible for reimbursement.
- **Registration fees and booth rental:** costs for conferences where representation by the Organization is clearly a part of the marketing plan.
- **Video:** Production of a community, partnership, or statewide promotional video/CD-ROM/DVD that is part of the organization's marketing effort for use in various broadcast media. **Produced videos on flash drives, dvd, cd-rom etc. cannot be offered for sale.**
- **Mailing lists:** Cost for purchase of targeted marketing mailing lists.
- **New Mexico Tourism Department (NMTD) Sales & Media Outreach Missions, Trade Shows:** Costs for NMTD sponsored registration and booth space through the NMTD's tourism promotion programs when space is available and NMTD opens participation.
- **Production costs:** Costs of producing an advertisement, brochure, internet data and graphics, website development (including hosting), typesetting, photography, rendered art, purchase of trade show booth.
- **Fulfillment costs:** Shipping as it applies to fulfilling requests for visitor information.
- **Public Relations:** Public relation services related to tourism promotion.
- **Promotional Items:** T-shirts, Key rings, pins, calendars, litter bags, posters, and similar items. We encourage the use of promotional items for marketing to be used minimally.

• Ineligible Costs

- **Commissions:** Advertising agency commissions
- **Fulfillment costs:** Envelopes and supplies
- **Communications:** Telephone expenses
- **Travel Expenses:** Any expenses related to travel including lodging, meals, airfare, and gas. An exception may be made for the cost of gas incurred while distributing printed materials outside of Sierra County.
- **Administration:** Salaries, over-run, overhead, entertainment, meals, beverages, supplies, taxes and other categories, not specifically allowed in eligible costs.
- **Items for sale:** Promotional items produced for sale such as Videos/CD's/DVD's, brochures, t-shirts, posters, calendars, etc.
- **Equipment:** Any purchase of equipment and/or furnishings.

**Lodgers' Tax
Recommended Expenditures Chart**

Brochures, Visitor Guides	Brochures & Visitor Guides should be distributed in locations with high visitor foot traffic.	Reaches both potential visitors planning trips, and current visitors looking for things to do.	Receipt, sample brochure or visitor guide.
Distribution of Visitor Guides and Brochures	Contracting with companies such as Fun & Games and Certified Folder will ensure that your brochures or visitor guide will be distributed statewide to State and local visitor centers and/or hotels and attractions with high visitor foot traffic.	Reaches both potential visitors planning trips, and current visitors looking for things to do.	Receipt or copy of paid invoice.
Posters/Flyers	Distribute widely throughout Sierra County & at all visitor centers in the SW NM Region	Not as effective in attracting out of town visitors	Copy of receipt for production & poster/flyer
Digital Radio (ex: Spotify, Pandora, I Heart online)	Ads can target specific demographics, zip codes	Customizable engagement; you pay for a specific number of engagements based upon if the ad is opened by users)	Receipt, link to ad proof
Video Production	The production of a video for digital ad campaign	Video engages people in the experience of your destination/event.	Receipt from company, link to final product, written consent for us to use your video in marketing T or C
Print Ad Design	Graphic Design and layout of an ad	Higher quality visual images/info	Receipt & copy of ad artwork
Giveaways	Space permitting, please include the T or C authorized brand or City logo	Destination/event promotion	Receipt for production, sample item

**Lodgers' Tax
Recommended Expenditures Chart**

Ad/Promotions Medium	What Is Recommended	Why/Who It Reaches	What To Turn In For Reimbursement
Website Development, maintenance & hosting	A good website that shows off what your destination/event has to offer is very important, as most people today do their travel research online.	Reaches the world	Receipts for development, maintenance & hosting, link to the website.
Social Media	Advertising targeting audiences outside of Sierra County either demographically or by special interest	Largest range, least expensive and most accessible to the audience	Receipts from the individual platforms and the email report that reports the engagement.
Newspaper	Publications outside Sierra County	Reaches people outside Sierra County, tends to reach an older demographic audience	Receipt & tear sheet from publication
Magazine	Demographic specific outside Sierra County based on interest group	Reaches an audience that may already have an interest in destination/event	Receipt & tear sheet from publication
Google	All of the services offered regarding advertising, website boosts etc.	Boosts your website & results in a higher position in google search engine	Receipt from Google
Billboards	Preference given to billboards outside of Sierra County	Exposure to thousands of travelers daily.	Receipt, ad artwork, spec sheet from vendor showing location of billboard
Radio	Promotion outside of Sierra County	Widespread promotion, more effective for rural areas	Receipt, copy of radio ad draft, history of when the ad ran (obtainable from the radio station)
Television	Promotion outside of Sierra County in targeted demographic markets	Reaches varied demographic audience based upon programming choices	Receipt, link to TV ad

Contractor Responsibilities

It is the responsibility of the Contractor:

- To keep a running total of their unused and available Lodgers' Tax award.
- To report all advertising revenues for projects funded in part by lodgers' tax.
- To assign a signatory authority and responsible financial representative.
- To sign all reimbursement forms or requests for payment.
 - Requests must be submitted in writing using the City's form.
- To notify the City their "remit to" address where they want the check sent.



2021-2022 LODGERS' TAX GRANT APPLICATION

PART I: PROJECT INFORMATION

Complete one application for each project or event.

Organization Name	
Project/Event Name	
Event Date(s) and Location (if applicable)	
Event Organizer & Title within Organization (if applicable)	
Phone Number of Organizer	
Email of Organizer	
Organization Address	
Organization's Contact Person (If different than event organizer)	
Contact Phone and Email for Organization's Contact Person	

PART 2: PROJECT COST AND FUNDING REQUEST Lodgers Tax Grant Funding

Amount Requested: (Must match application page 4)	
Anticipated Attendance (not including volunteers/staff):	

PART 3: CRITERIA

Was this project/event funded in 2020-2021? Circle one: Yes/No

How many times has your event occurred? List previous events years. If new, indicate "new":

1. Define/Describe the overall project/event (what is happening at the event?):

2. Who is your target audience for your project/event and advertising (who do you want to attend?)

3. Describe the regions/cities in which you plan to market your project/event outside of Truth or Consequences?

4. What percentage of your printed materials will be distributed outside of Sierra County and how will they be distributed?

5. Describe your project/event indicators of success and how you plan to gather the information and how you plan to share that assessment with the City (e.g. increased hotel stays, increased attendance, first time attendees):

6. How many Facebook followers do you have for this event page or organization page (for a project)? _____ Instagram followers? _____

7. If applicable, do you plan to sell advertising for this project? If so, how much do you anticipate will be ad revenue will be generated? _____

8. If you are asking for funding for an existing website, be sure to attached analytics from previous year.

PART 4: PLAN FOR GRANT AMOUNT REQUESTED

Fill out this chart with your spending plan and the costs for these items. Note: **The items listed within this budget are the only reimbursable items after funds are awarded.** Modifications to your plan may only take place with regards to variation in dates of publication. Items not listed within the application at the time of approval will not be reimbursed. The Lodgers' Tax Board reserves the right to recommend denying funding of specific items within this budget during their recommendation to City Commission.

Advertising/Promotion Company/Provider	Type of Ad/Promotion	Cost
TOTAL AMOUNT REQUESTED: Must match page 1.		

PART 5: FINANCIAL DISCLOSURE CHECKLIST

As per the attached City Ordinance, all applicants for Lodgers' Tax funds must submit the following information. You are only required to submit this information once per fiscal year.

- ☐ IRS and Secretary of State proof of Good Standing
- ☐ Previously submitted

PART 6: ASSURANCES AND CERTIFICATIONS

I/We certify that I/we am/are authorized to act on behalf of the organization making this application and that the statements herein are complete and accurate to the best of my knowledge. If funded, we will keep a clear and accurate accounting of how the funds were used. We will evaluate the use of funds as required and approved by the City of Truth or Consequences and will deliver an evaluation report to the City no more than (60) days after the event or project completion or on or before May 31st, 2022, whichever comes first).

Print your name and title: _____

Signature: _____

Date: _____

Lodgers' Tax Grant Report

- Reports are to be submitted within 60 days of the completion of the organization's marketing project or event.
- Reports are used to gauge activity and ensure grant compliance with agreement.
- The template for the Lodgers' Tax Grant Report may be found on the following page.
- **Failure to report can affect future funding requests, including reports with no activity.**



2021-2022 LODGERS' TAX GRANT REPORT

Organization Name	
Project/Event Name	
Event Date(s) and Location (if applicable)	

1. Describe your project/event indicators of success and how you gathered the information. (e.g. increased hotel stays, increased attendance, first time attendees):

2. Did you sell advertising for this project? If so, how much? _____

3. Upon reflection, was there anything you would have done differently in the marketing or would like to do differently in the future?

4. If you utilized Lodgers' Tax for digital marketing, attach a copy of the analytics.

Advertising/Promotion Company/Provider	Type of Ad/Promotion	Cost
TOTAL AMOUNT SUBMITTED FOR REIMBURSEMENT:		

PART 6: ASSURANCES AND CERTIFICATIONS

I certify that I am authorized to act on behalf of the organization making this report and that the statements herein are complete and accurate to the best of my knowledge. We kept a clear and accurate accounting of how the funds were used. We evaluated the use of funds as required and approved by the City of Truth or Consequences and delivered this report to the City no more than (90) days after the event or project completion or on or before May 31st, 2022, whichever comes first).

Print your name and title: _____

Signature: _____

Date: _____

Contractor Amendments To Approved Lodgers' Tax Funding Requests

CAN

- Budget Categories*
Funds may be moved from one category to another category.
- Scope of Work*

*** Must have prior approval from the Lodgers' Tax Advisory Board and/or City Manager's Office.**

CANNOT

- Request an extension of time.
- Request transfer of funds to another organization

Contacts

- Tammy Gardner tgardner@torcnm.org, 894-6673 Ex 320
 - Review payment requests for compliance with agreements and process compliant payments.
 - Submit copies of reports to City Hall.
 - Any other duties requested by the LTAB
- Angela Torres, atorres@torcnm.org, 894-6673 Ext. 302
- Dawn Barclay dbarclay@torcnm.org, 894-6673 Ext. 304
 - Prepare meeting Agendas & Minutes
 - Forwards reports to Lodgers' Tax Advisory Board.
 - Place on the LTAB calendar request for changes to agreement and/or use of funds.

Barclay, Dawn

From: Gina Kelley <ginakelley@gmail.com>
Sent: Thursday, September 23, 2021 3:14 PM
To: Barclay, Dawn
Subject: Fwd: Follow up | AirDNA
Attachments: AirDNA_Market Sumary Report_Truth Or Consequences.xlsx; Lodgers Tax Statute Exemptions.pdf

Hi Dawn,

Could you please include this email, her attached document, and the page from the lodgers tax statute that shows that there is no longer a lodgers tax exemption for people/businesses who rent out 3 rooms or less.

I may send more. Working on it.

----- Forwarded message -----

From: Laura Feixas <laura.feixas@airdna.co>
Date: Thu, Sep 23, 2021 at 9:35 AM
Subject: Follow up | AirDNA
To: <ginakelley@gmail.com>

Hi Gina,

Thanks so much for your time just now, it was a pleasure talking to you!

As discussed, the short-term rental industry has been growing exponentially for the past years. Therefore, having the full picture of this industry is key when defining strategies and analyzing potential revenue.

Please find below some key figures of the short-term rental industry in the city of Truth or Consequences.

	August 2016	August 2021
Properties available	15	75
ADR	\$81.64	\$148.92
Booked nights	63	841
Revenue	\$5,143	\$125,242

A 12-month subscription to our **Market Summary Report** (sample attached) has a cost of **\$150/month**.

Don't hesitate to reach out if you have any questions.

Many thanks,



Laura Feixas

Sales Territory Manager (Spain & LATAM), AirDNA

+1 720 372 2318 | +34 932 20 55 69

airdna.co



Combined Report
Data pulled up to Aug-21

AirDNA
1507 Blake Street
Denver, CO 80202
+1 (720) 372-2318
hello@airdna.co

Oct-14 Nov-14 Dec-14 Jan-15 Feb-15

New Mexico - Truth Or Consequences

Total Available Listings

Entire Place	10
Private Room	0
Shared Room	0
Hotel Comparable	5

Booked Listings

Entire Place	4
Private Room	0
Shared Room	0
Hotel Comparable	3

Room Nights - Entire Place

Total Available	143
Booked	28

Room Nights - Hotel Comparable

Total Available	89
Booked	24

Listing Nights - Entire Place

Available	116
Booked	26

Occupancy

Entire Place	22.4%
Hotel Comparable	27.0%

ADR

Entire Place	\$61.08
Hotel Comparable	\$52.42

RevPAR

--	--

Entire Place	\$13.69
Hotel Comparable	\$14.13

Avg Days Leadtime

Entire Place	0
Hotel Comp	0

Avg Days Stay

Entire Place	3.7
Hotel Comp	4

3-38-16. Exemptions.

The occupancy tax shall not apply:

- A. if a vendee:
 - (1) has been a permanent resident of the taxable premises for a period of at least thirty consecutive days; or
 - (2) enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least thirty consecutive days;
 - B. if the rent paid by a vendee is less than two dollars (\$2.00) a day;
 - C. to lodging accommodations at institutions of the federal government, the state or any political subdivision thereof;
 - D. to lodging accommodations at religious, charitable, educational or philanthropic institutions, including accommodations at summer camps operated by such institutions;
 - E. to clinics, hospitals or other medical facilities;
 - F. to privately owned and operated convalescent homes or homes for the aged, infirm, indigent or chronically ill; or
 - G. if the vendor does not offer at least three rooms within or attached to a taxable premises for lodging or at least three other premises for lodging or a combination of these within the taxing jurisdiction.
- History:** 1953 Comp., § 14-37-17, enacted by Laws 1969, ch. 199, § 4; 2000, ch. 37, § 2.



Airbnb Support 12:59 PM

Airbnb has entered into a voluntary collection agreement, or was required by law to start collecting and remitting with the local tax collector in New Mexico. We will be filing one tax return per jurisdiction, with the total combined reservation revenue. This means that all hosts located in your area will be represented by one remitted amount, and we will not be providing your personal information on the return.

Your local tax office can share more information



Write a message



In what areas is occupancy tax collection and remittance by Airbnb available?

In areas that Airbnb has made agreements with governments or is required by law to collect and remit local taxes on behalf of hosts, Airbnb calculates these taxes and collects them from guests at the time of booking. Airbnb then remits collected taxes to the applicable tax authority on the hosts' behalf. This can apply to occupancy taxes, value added taxes (VAT), and good and service taxes (GST) on accommodations. Find out more about [how occupancy tax collection and remittance by Airbnb works](#).

Currently, Airbnb is collecting and remitting taxes on behalf of the host in the following locations. Click through the following links to find out more about which taxes specifically Airbnb is collecting in each jurisdiction.

Occupancy tax collection and remittance by Airbnb in New Mexico

New Mexico State, NM Guests who book Airbnb listings that are located in New Mexico State, NM will pay the following taxes as part of their reservation:

Gross Receipts Tax: 5.125% - 8.6875% of the listing price including any cleaning fees and guest fees for reservations 30 nights and shorter. For detailed information, please visit the [New Mexico Gross Receipts Overview](#) website.

Taos County Guests who book Airbnb listings that are located in the unincorporated areas of Taos County, NM (does not include the incorporated cities of Questa, Red River, Taos Ski River, and Taos) will pay the following tax as part of their reservation:

- Lodger's Tax: 5% of the listing price including any cleaning fees, for reservations 29 nights and shorter. Whether tax is collected depends on the number of bedrooms in a listing. For detailed information, visit the [Taos County Clerk](#) website.

Albuquerque Guests who book Airbnb listings that are located in the City of Albuquerque, New Mexico will pay the following taxes as part of their reservation:

- Lodgers' Tax: 5% of the listing price including any cleaning fees, for reservations 29 nights and shorter. For detailed information, please visit the [City of Albuquerque Treasury Department](#) website.
- Hospitality Fee: 1% of the listing price including any cleaning fees, for reservations 29 nights and shorter. For detailed information, please visit the [City of Albuquerque Treasury Department](#) website.

Ruidoso Guests who book Airbnb listings that are located in the Village of Ruidoso, NM will pay the following tax as part of their reservation:

-
- Lodger's Tax: 5% of the listing price including any cleaning fees, for reservations 29 nights or shorter. For detailed information, please visit the [Village of Ruidoso Municipal Clerk's](#) website.

Santa Fe Guests who book Airbnb listings that are located in Santa Fe, NM will pay the following taxes as part of their reservation:

- Santa Fe Lodgers' Tax: 7% of the listing price including any cleaning fee for reservations 29 nights and shorter. For detailed information, please visit the [City of Santa Fe Lodgers Tax](#) website.

Taos Guests who book Airbnb listings that are located in Taos, NM will pay the following taxes as part of their reservation:

- Taos Lodgers' Tax: 5% of the listing price including any cleaning fee for reservations 29 nights and shorter. For detailed information, please visit the [Town of Taos](#) website.

Taos Ski Valley Guests who book Airbnb listings that are located in The Village of Taos Ski Valley, New Mexico will pay the following tax as part of their reservation:

- Lodgers' Tax: 5% of the listing price including any cleaning fees, for reservations 29 nights and shorter. For detailed information, please visit the [Village of Taos Ski Valley Lodgers' Tax](#) website.

Find out more about [how occupancy tax collection and remittance by Airbnb works](#).

Sample Booking on Airbnb

\$163 / night ★ 4.83 (387 reviews)

CHECK-IN 10/29/2021	CHECKOUT 10/31/2021
GUESTS 1 guest ▼	

Reserve

You won't be charged yet

<u>\$163 x 2 nights</u>	\$326
<u>Cleaning fee</u>	\$50
<u>Service fee</u>	\$53
<u>Occupancy taxes and fees</u>	\$36
Total	\$465

✕ (New Mexico) Local Gross Receipts Tax (Sierra)
Local Gross Receipts Tax (Truth Or
Consequences)

[Learn more](#)

Sample Bookings on VRBO

Booking summary	
<input checked="" type="checkbox"/> Your dates are available	
Check In Oct 30	Check Out Nov 1
Guests 1 guest	
\$111.00 x 2 nights	\$222.00
Cleaning Fee	\$75.00
Service Fee ⓘ	\$39.00
Damage Protection	—
(Price calculated when you book)	
Tax ^	\$46.38
City - Truth or consequences	
Lodging Tax	\$2.97
General Sales and Use Tax	\$5.67
Accommodations Tax	\$14.85
State - New Mexico	
General Sales and Use Tax	\$17.22
County - Sierra	
General Sales and Use Tax	\$5.67
Total	\$382.38

Booking summary	
<input checked="" type="checkbox"/> Your dates are available	
Check In Oct 28	Check Out Oct 30
Guests 1 guest	
\$143.50 x 2 nights	\$287.00
Cleaning Fee	\$75.00
Service Fee ⓘ	\$48.00
Damage Protection	—
(Price calculated when you book)	
Tax ^	\$34.85
City - Truth or consequences	
General Sales and Use Tax	\$6.92
State - New Mexico	
General Sales and Use Tax	\$21.01
County - Sierra	
General Sales and Use Tax	\$6.92
Total	\$444.85
Refundable Damage Deposit ⓘ	\$200.00
Total + deposit	\$644.85

Your first payment is only **\$176.84**

Pay the rest by October 22, 2021 ⓘ **\$468.01**

Property Name	Listing #	Address	Room Rate
Your Own Private Natural Hot Spring	4339886		\$ 158.00
Teal Cottage	19521456		\$ 161.00
Hacienda Apartment	38455830		\$ 156.00
Cielo Apartment	49145427		\$ 165.00
Casita Mariposa	49154973		\$ 145.00
Hot Springs Getaway	41589347		\$ 330.00
Quirky 1 bedroom	4489948		\$ 72.00
Treehouse Bungalow	2170508		\$ 62.00
Comfortable 1 bdrm downtown	2862450		\$ 65.00
Daquiri Studio	11298971		\$ 64.00
Aquarius Soak & Chill	27335930		\$ 140.00
Caribbe	7087409		\$ 88.00
Entire Duplex	38070744		\$ 243.00
Dome House	15434944		\$ 160.00
Rock Star Tour Bus	28381530		\$ 133.00
Aloha Casita	42881707		\$ 46.00
Aloha Ohana Hacienda Hot Springs	36265472		\$ 55.00
Aloha Hot Springs	43691439		\$ 62.00
Cutest Little Adobe	41344680		\$ 120.00
Casa Chamisa Too	46380048	760 W 4th Ave	\$ 120.00
Casa Chamiza	40695909	780 W 4th Ave	\$ 250.00
Mineral Hot Springs Unit B	43788441		\$ 75.00
Mineral Hot Springs Unit C	42199127		\$ 75.00
2 bdrm mineral springs	42225007		\$ 132.00
Carmen's Casita	49893288		\$ 79.00
Eclectic Home	51734859		\$ 147.00
Scenic Cielo Vista	9899287	Camino del Cielo	\$ 112.00
Cedar Street Casita	49635109	406 Cedar	\$ 97.00
Artists Habitat Suite 2	13065205		\$ 110.00
Artists Habitat Sublime Studio O	12380143		\$ 90.00
Artists Habitat Sublime Studio 4	967699		\$ 110.00
Artists Habitat Heavenly 2 room Suite 3	3397727		\$ 110.00
Entire Cottage			\$ 108.00
Casita de Aguas	35740969		\$ 108.00
Riverside Hot Springs Private Retreat	33309104		\$ 225.00
Peaceful Springs	48804425		\$ 116.00
Turtle View	23029688		\$ 90.00
Desert Casita	29155126		\$ 70.00
Desert Charm	11278428		\$ 80.00
Casita del Rio	15679190		\$ 125.00
Su Casa	20031664	701 5th Ave.	\$ 47.00
La Casa del Rio Encantado	44064602		\$ 150.00
Secret Garden	44178950		\$ 124.00
Casa Azul	52236511	600 Austin St	\$ 129.00
The Adobe	30892786		\$ 107.00

Deluxe Casita	4760141	\$	90.00
David-Daddy's Lake House	38931039	\$	81.00
Cute, Cozy & Spacious Home	19661299	\$	98.00
Tiny House Compound (it's an RV)	45190481	\$	100.00
Carmen's Casita	35837847	\$	70.00
Casa de Colores	50753603 Cedar St.	\$	92.00
Labrynth Retreat	5781669 603 Foch St	\$	114.00
Dream Catcher	42913753	\$	165.00
Truth or Consequences NM on the Rio	29889928	\$	90.00
Rock House Retreat	37450708 71? Kopra	\$	195.00
Artist Abbey	36238618	\$	65.00
Space Castle	13939832	\$	135.00
Bohemian Dreamer Yurt/Hot Springs Glamp Car	50230210	\$	111.00
Casa de Colores/Hot Springs Glamp Camp	51735021	\$	135.00
Silvia the Spartan	47981553	\$	117.00
Safari Tent	48032486	\$	80.00
Blue Bell	48574011	\$	117.00
Blissa	49044695	\$	80.00
Campsite 10	48585679	\$	50.00
Campsite 5	48226705	\$	50.00
Campsite 6	48574753	\$	50.00
Campsite 12	50323150	\$	50.00
Campsite 7	48585410	\$	50.00
Campsite 11	48586638	\$	50.00

ADVERTISING & PROMOTION CONTRACT

THIS AGREEMENT is made and entered into by and between the City of Truth or Consequences, New Mexico, herein referred to as “City” and [REDACTED], herein referred to as “Contractor”.

WHEREAS the City and Contractor desire to enter into a Contract to provide Lodger’s Tax funds to the Contractor to aid the Contractor’s promotion and advertising of the City as a tourist attraction which will aid in the economic growth of the City.

NOW, THEREFORE, IN CONSIDERATION of the mutual promises of the parties; it is hereby covenanted and agreed by and between the parties:

1. **The City shall** provide up to the sum of [REDACTED] to the Contractor for a one (1) year period commencing on July 1, 2017 and continuing through June 30, 2018.
2. **The Contractor shall:**
 - a. Advertise, publicize and promote the City and its facilities as a tourism attraction. Such publicizing and promoting shall include but not be limited to the advertising of the fairgrounds, civic center, museums, convention center and other City and area resources and attractions.
 - b. Said promotion and advertising shall specifically consist of the plan as presented (and approved by the Lodger’s Tax Board) in the Contractor’s application for Lodger’s Tax Funds. The Scope of Work is set forth within the application.
 - c. All print media, television ads, billboards and radio ads of the Contractor which are reimbursed for from Lodger’s Tax monies, shall include the wording “**PAID IN PART BY TRUTH OR CONSEQUENCES LODGER’S TAX**” and include the City of Truth or Consequences logo. In the case of radio advertising, the verbiage “Paid in part by Truth or Consequences Lodgers” must be included.
3. **Fund Expenditures:** Funding under this contract is from Lodger’s Tax. Such funds may be spent for promotion and advertising only.
4. **Procurement by Contractor:** The Procurement Code, Sections 13-1-28 through 13-1-199 NMSA 1978, imposes civil and criminal penalties for violation of this statute. Any property purchased by Contractor, the cost of which is to be paid under this agreement, shall be purchased in compliance with the Procurement Code.
 - a. The City and the Lodger’s Tax Advisory Board shall determine which of these expenditures are allowable and are in compliance with the purpose of this contract.

- b. If determined to be an eligible purchase, the City will pay the Contractor for reimbursement.
 - c. Since the purpose of the Tax is to bring visitors to town, the Contractor must use seventy-five percent (75%) of the funds outside the County. This will serve to increase the use of hotels, motels, and RV parks which will in turn yield more Lodger's Tax.
 - d. All invoices must be turned into the City Manager's Office no later than the last business day of May, 2018.
 - e. Invoices submitted after that date WILL NOT BE PAID! All unspent funds will revert to the City's Lodger's Tax Fund to be used for any purpose the City may deem eligible.
 - f. All invoices submitted for advertising must be accompanied by a copy of the advertisement that clearly shows the City of Truth or Consequences logo and "Paid in part by Truth or Consequences Lodgers Tax".
 - g. Quarterly Reports are due by the 15th of the month following each quarter.
5. **Termination:** Either party shall have the right to terminate this Contract without cause by giving thirty (30) days written notice to the other party.
6. **Records:** The Contractor agrees to keep accurate records of all time and expenses allocated to the performance of the agreed upon work. Such records shall be kept in the office of the Contractor and shall be made available to the City or its authorized representatives for inspection and copying upon reasonable request.
7. **Ownership of Documents:** All reports, maps, ads, logos, or documents prepared as a part of this Agreement, including original drawings, estimates, specifications, field notes, and data are the property of the City. The Contractor may retain reproducible copies of drawings and other documents.
8. **Claims:** The Contractor shall save and hold the City free from claims that might arise in connection with work the Contractor will perform under this Agreement. The Contractor also agrees to pay for staff time, at standard hourly billing rates, plus expenses at cost that might be required for expert testimony or any other court appearances, together with preparation time and legal costs that might arise because of Contractor's involvement in this assignment, whether subpoenaed by the City or any other group.
9. **Personnel:**
- a. The Contractor represents that they have, or will secure at their own expense, all personnel required in performing the services under this Agreement. Such personnel shall not be employees of or have any Agreement relationship with the City.
 - b. All of the services required hereunder will be performed by the Contractor or under his/her supervision and all personnel engaged in the work shall be fully qualified and shall be authorized or permitted under state and local law to perform such services.

- c. None of the work or services covered by this Agreement shall be subcontracted without the prior written approval of the City and Lodger's Tax Advisory Board. Any work or services subcontracted hereunder be specified by written Subcontract and shall be subject to each provision of this Agreement.
10. **Assignability:** The Contractor shall not assign any interest on this Agreement, and shall not transfer any interest in the same (whether by assignment or notation), without the prior written consent of the Lodger's Tax Advisory Board and City thereto: Provided, however, that claims for money by the Contractor from the City under the Agreement may be assigned to a bank, trust company, or other financial institution without such approval. Written notice of any such assignment or transfer shall be furnished promptly to the City.
 11. **Authority:** Contractor agrees not to purport to bind the City to an obligation not herein assumed, unless Contractor has expressed written authority to do so, and then only within the strict limits of that authority.
 12. **Reports and Information:** The Contractor, at such times and in such forms as the City may require, shall furnish the City such periodic reports as it may request pertaining to the work or services undertaken pursuant to this Agreement, the costs and obligations incurred or to be incurred in connection therewith, and any other matters covered by this Agreement.
 13. **Copyright:** No report, maps, ads, logos, or other documents produced in whole or in part under this Agreement shall be the subject of an application for copyright by or on behalf of the Contractor.
 14. **Compliance with Local Laws:** The Contractor shall comply with all applicable laws, ordinances and codes of the State and the City and the Contractor shall save the City harmless with respect to any damages arising from any tort done in performing any of the work embraced by this Agreement.
 15. **Equal Employment Opportunity:** During the performance of this Agreement, the Contractor agrees as follows:
 - a. The Contractor will not discriminate against any employee or applicant for employment because of race, creed, sex, color or national origin. The Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, creed, sex, color or national origin. Such action shall include, but not be limited to, the following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in

conspicuous places, available to employees and applicants for employment, notices to be provided by the City setting forth the provisions of this nondiscrimination clause.

- b. The Contractor will, in all solicitation or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to race, creed, color, sex, or national origin.
- c. The Contractor will cause the foregoing provisions to be inserted in all Subcontracts for any work covered by this Agreement so that such provisions will be binding upon each subcontractor, provided that the foregoing provisions shall not apply to Agreements or Subcontracts for standard commercial supplies or raw materials.
- d. The Contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations and relevant orders of the Secretary of Labor.
- e. The Contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his/her books, records and accounts by the City's representative, the funding agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations and orders.
- f. In the event of the Contractor's noncompliance with the equal opportunity clauses of this Agreement or with any of such rules, regulations or orders, this Agreement may be canceled, terminated, or suspended in whole or in part and the Contractor may be declared ineligible for further government Agreements in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- g. The Contractor will include the provisions of paragraphs (a) through (g) in every Subcontract or purchase order unless exempted by rules, regulations or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The Contractor will take such action with respect to any Subcontract or purchase order as the City's representative may direct as a means of enforcing such provisions including sanctions for noncompliance: Provided, however, that in the event the Contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the City, the Contractor may request the United States to enter into such litigation to protect the interests of the United States.

16. **Civil Rights Act of 1964:** Under Title VI of the Civil Rights Act of 1964, no person shall, on the grounds of race, color, or national origin, be excluded

from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

17. Access to Records:

- a. The State Auditor, the City's auditor, the City, or any of their duly authorized representatives, shall have access to any books, documents, papers and records of the Contractor which are directly pertinent to this specific Agreement, for the purpose of audits, examinations, and making excerpts and transcriptions.
- b. All records connected with this Agreement will be maintained in a central location by the City and will be maintained for a period of three (3) years from the official date of closeout of the contract.

18. Third Party Rights: The provisions of this agreement are for the sole benefit of the parties and shall not be construed as conferring rights on any other person or entity.

19. Captions and Headings: The captions and headings contained in this Agreement are provided for identification purposes only and shall not be interpreted to limit or define the content of the provisions described under the respective caption or heading.

20. Severability: If any one or more of the sentences, clauses, paragraphs or sections contained herein is declared invalid, void or unenforceable by a court of competent jurisdiction, the same shall be deemed severable from the remainder of this Agreement, and shall not affect, impair or invalidate any of the remaining sentences, clauses, paragraphs or sections contained herein.

21. Venue: All proceedings involving disputes over the terms, provisions, covenants or conditions contained in this Agreement and all proceedings involving any enforcement action related to this Agreement shall be initiated and conducted in the applicable court or forum in Sierra County, New Mexico.

22. Attorney Fees: In the event any action, suit or proceeding is brought for the enforcement of, or the declaration of any right or obligation pursuant to this Agreement or as a result of any alleged breach of any provision of this Agreement, the prevailing party in such suit or proceeding shall be entitled to recover its costs and expenses, including reasonable attorneys' fees, from the losing party, and any judgment or decree rendered in such a proceeding shall include an award thereof.

23. Authority to Sign Agreement: The persons executing this Agreement on behalf of the parties hereto warrant that they are duly authorized to execute this Agreement on behalf of said parties.

24. **Interest of Members of the City:** No member of the governing body of the City and no other officer, employee, or agent of the City who exercises any functions or responsibilities in connection with the planning and carrying out of the program, shall have any personal financial interest, direct or indirect, in this Agreement; and the Contractor shall take appropriate steps to assure compliance.
25. **Interest of other Local Public Officials -** No member of the governing body of the City and no other public official of the City, who exercises any functions or responsibilities in connection with the planning and carrying out of the program, shall have any personal financial interest, direct or indirect, in this Agreement; and the Contractor shall take appropriate steps to assure compliance.
26. **Bribes, Gratuities and Kickbacks:** It is illegal in this state for any public employee to solicit or accept anything of value in connection with award of this Agreement and for any person to offer or pay anything of value to any such public employee (§30-24-1 through §30-24-2 NMSA 1978). Pursuant to §13-1-191 NMSA 1978 reference is made to the criminal laws of this state (including §30-41-1 through §30-41-3 NMSA 1978) which prohibit bribes, kickbacks, and gratuities and violation of which constitutes a felony. Further, the Procurement Code (§13-1-28 through §13-1-199 NMSA 1978) imposes civil and criminal penalties for its violation.

CITY OF TRUTH OR CONSEQUENCES

Juan A. Fuentes, City Manager

Date

Melissa Torres, Finance Officer, Reviewed for Budgetary Sufficiency

Date

Jaime Rubin, City Attorney, Reviewed for Legal Sufficiency

Date

CONTRACTOR

Authorized Representative (Signature & Printed Name)

Date

For a recipient of Lodger's Tax to be eligible for the City, acting as the fiscal agent, to reimburse their incurred financial obligations using Lodger's Tax, the following must be strictly adhered to:

Please initial each requirement:

_____ PAID invoices must be presented to the City Manager's Office for reimbursement with a copy of the cancelled check (front & back) and a copy of the tear sheets or script within a timely manner so that we can maintain a good working relationship with the vendors. The tear sheets, scripts, and invoices are the responsibility of the Contractor. Please review invoices for accuracy. Do not assume that they are correct.

_____ No bill will be reimbursed unless it has the "Paid in part by Truth or Consequences Lodger's Tax" and the City of Truth or Consequences logo in print or "Paid in part by Truth or Consequences Lodger's Tax" spoken in a radio ad. Radio ad invoice shall include the ad/message.

_____ No bill will be reimbursed if it differs from the services agreed upon in the application and signed contract unless the change is requested in writing, recommended by the Lodger's Tax Advisory Board and approved by the City Manager.

_____ It is the responsibility of the Contractor to keep a running total of their unused and available Lodger's Tax award.

_____ It is the responsibility of the Contractor to notify the City as to who are the two (2) eligible people to turn in bills for reimbursement. (Please print names below.)

Designee No. 1: _____ Phone No. _____

Designee No. 2: _____ Phone No. _____

_____ No bill will be reimbursed by the City unless it bears the signature of the City Manager or designee approving payment.

_____ Quarterly reports are due by the 15th of the month following the quarter or the Friday prior if the 15th falls on a weekend. A report is due even if no work was done with an explanation why work has not begun. It is the responsibility of the Contractor to get reports in on time.

_____ **By your signature on this contract, you have agreed to follow and implement all conditions within the time frame set forth and if you deviate without prior approval from the Lodger's Tax Advisory Board and the City Manager, then the City has no further fiscal responsibility per this contract.**

Dated this _____ day of _____, 2017

CONTRACTOR:

BY: _____
Printed Name of Authorized Representative

Signature of Authorized Representative



SIERRA GRANDE

A TED TURNER RETREAT

September 24, 2021

Dear Lodger's Tax Advisory Board,

I am submitting my resignation from the Lodgers tax Advisory Board effective October 1, 2021.

I will be moving out of the area to Raton, NM to accept a new position with Turner Enterprises.

I have enjoyed my time serving on the Lodger's Tax Advisory Board. Thank you for this wonderful experience.

With regards,

Theresa King