

VILLAGE OF

BLINDSO

NEW MEXICO



**LODGER'S
TAX**

**MONEY
IN**

**MONEY
OUT**



§3-38-15, NMMSA 1978 ***Authorization of Tax***

“A Municipality may impose by Ordinance an Occupancy Tax (Lodger’s Tax) for revenues on lodging within the Municipality”

MONEY IN

**In FY 23-24 the Village
of Ruidoso collected
\$3,000,766 in Lodger's
Tax.**

**The Village of Ruidoso on
an average collects
Lodger's
Tax from approximately
1,450 Short
Term Rentals and 13
Hotels**



**UNTIL JUNE 17,
2024**

SOUTHFORK FIRE





AND THEN





**HOW DID THIS
AFFECT
LODGER'S TAX?**

At the end of:

- June, Short Term Rentals count was 1,372**
- July, 1363**
- August, 1,363**
- September, 1,363**
- October, 1,377**

**As of October, 2024,
Lodger's Tax Proceeds
are down 59% from last
year**

WHY?

- **Burned or Flooded**
- **Became a long-term rental for victims of the fire**
- **Hotel rooms booked long term**

§3-38-16.A, NMMSA 1978

Exemptions

**The Occupancy Tax shall not
apply:**

**If a vendee has been a permanent
resident of the taxable premises
for a period of at least 30
consecutive days, unless those
premises are temporary lodging**

MONEY OUT

The Village of Ruidoso's focus on how to spend revenues received from Lodger's Tax is to fund events that will bring visitors to Ruidoso.



§3-38-21, NMSA 1978

ELIGIBLE USE OF PROCEEDS

“...Advertising and promoting tourist related attractions and events...”

- **Social media advertising, flyers, etc.**
- **T-Shirts, wine glasses, koozies, etc. for ticketed attendees**

**WHAT
KIND OF
EVENTS?**

Mid-Town Halloween



RUIDOSO MIDTOWN ASSOCIATION

MIDTOWN HALLOWEEN

COFFIN RACE | PUMPKIN ROLL |
COSTUME CONTEST | TRUNK OR TREAT

COFFIN RACES
\$500 PER WINNING TEAMS

**WEDNESDAY
OCTOBER 30
3-6 PM**

STAY UP YOUR TEAM
SCAN QR CODE
\$25 PER TEAM



Oktoberfest at Downshift Brewery Riverside



UNDER A MOUNTAIN SKY CONCERTS IN THE PARK



Under a
Mountain Sky
2024

FREE event
sponsored by the Village of Ruidoso

Summer Outdoor Music Series
at Wingfield Park 6-8PM

Zach Aaron • 6-7pm
Phil Hamilton • 7-8pm

August 22, 2024



Zach Aaron



Phil Hamilton

- **Aspenfest Parade & Festival**
 - **Ruidoso Tattoo Expo**
 - **NM 4x4 Rally**
- **Lincoln County Disc Golf Tournaments**
 - **Vines in the Pines**
 - **Ruidoso Trail Runs**



Funding Also Used For:

- Security for Softball Tournaments**
- Marketing Contract**

Administrative & Operation Costs for:

- Wingfield Heritage House
Museum**
- Billy the Kid Visitor Center**
- Ruidoso Valley Chamber of
Commerce & Visitor Center**

Event Funding Process

**Organization submits
application via Village
website on-line portal**

Application Consists of:

- **Event Name**
- **Event Date**
- **Name of Organization Applying for Funds**
- **Name of Person Submitting Application**
- **Contact Information**
- **Total Budget for Event**
- **Amount Requested**

- **Date(s) of Event**
- **Description of Event**
- **Estimated Attendance**
- **Attendance Number from Last Year (if not a new event)**
- **Anticipated Number of Hotel Rooms will be Booked**

- **How Attendance is Measured (notes)**
- **Does the Organization Have an Event Website?**
- **Estimated Attendance**
- **Attendance Number from Last Year (if not a new event)**
- **Anticipated Number of Hotel Rooms will be Booked**

Examples of Application Scope of Work & Marketing Budget Plan

- Radio - \$15,000**
- Social Media - \$3,000**
- Posters & Flyers - \$300**
- Magazine Ads - \$1,600**

Meeting with Lodger's Tax Committee is Held

- **Organization makes presentation**
- **Committee evaluates**

What Evaluation Criteria is Used by the Committee?

- Is the event suitable for the community?**
- What demographics of visitors or locals will the event attract?**
- Do these visitors typically bring family members or children?**

- **What is the estimated economic impact of the event?**
- **How many days will the visitor typically stay?**

- **If funds are awarded, how will the funds be used?**

- **What is the plan of action to promote the event?**

Funding Recommendations from the Committee

- Funds are awarded after all considerations are discussed**
- Amount awarded depends on if the event is a “first time” event**

The Committee Can:

•Recommend a Funding Request as Requested by the Applicant;

•Recommend a Funding Request with Changes

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**•Recommend a Funding
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- **Deny a Funding Request; or**
- **Table a Funding Request Pending Additional Information on the Request**

FUNDING PROCESS

Finance Department reviews recommendations and are considered during budget hearings for the upcoming fiscal year budget.

AWARD OF FUNDS

- **Funds are awarded by Contract**
- **Funds are NOT advance to the Applicant**
- **The Applicant must submit copies of paid receipts along with photos of the event within 90 days after the event has been held**

QUESTIONS?

THANK YOU!

Contact Information:

