

**Lodger's Tax Expenditure
Application Form**

1) Name of person or entity requesting funds

Amount of funding requested:

Address, telephone, and email information (website if applicable)

2) Description of project for which funds are requested including details of promotional plan for event/project.

Date of Project: Detail when project activities will begin and end and when funding for project is expected.

4) Importance of Project to Community:

(I.e. fund raising opportunity, short- and/or long-term benefits, potential financial impact on the local community, multiplier effect of project or grant funds, how many days/nights beds possibly filled, etc.)

Describe other potential and obtained or additional sources of funding for the project/event.

6) Leader/Person(s) responsible for success of this project (for both the planning and execution of project/event) Detail related experience or background.

7) Complete income and expense summary for project.

To include all costs, advertising, labor, taxes, insurance, etc. (Note that if the project is proposed please provide a detailed pro-forma budget.)

9) Mail 6 copies of application to:

Village of Taos Ski Valley
Attn. Lodger's Tax Advisory Board
7 Firehouse Road
PO Box 100
Taos Ski Valley, NM 87525

**Lodger's Tax
Payment Request Form**

- 1) Evaluation and results of project. Please include a brief description of the project/event including number of attendees and summary of impact of the event.
 - a) Proof of when services were initiated.
(Insertion order, work order, contract, etc.)
 - b) Proof of Performance.
(Number attending event, tear sheet, invoices, brochures, copy of ad, photo of project etc)
 - c) Proof of Payment.
(Copies of both sides of the canceled check)

- 2) Lodger's Tax Funds that are granted to applicants must be dispersed on or before June 30th within one (1) year from the date of approval by the Village Council, and after approved expenses have been paid

- 3) Mail Request to:
Village of Taos Ski Valley
Att. Lodger's Tax Committee
7 Firehouse Road
PO Box 100
Taos Ski Valley, NM 87525

- 4) Payment request reviewed with and approved by Lodger's Tax Advisory Board.

Member signature

A. INTRODUCTION-LODGER'S TAX GRANT APPLICATION FORM

Who can apply?

Lodger's Tax is collected from tourists who stay in lodging facilities in the Village of Taos Ski Valley. Roughly fifty percent of Lodger's Tax monies collected are mandated to be spent to promote tourism and tourist attractions. An organization may have a very worthy community project, however, if the project does not deal with promoting tourism or tourist attractions, the organization will not qualify for Lodger's Tax Funds. (. . . or for projects or events that strengthen the local tourism industry or economy and/or infrastructure of the area including such projects as training programs or the installation of tourism related facilities.) The end goal of all projects applying for the use of lodger's tax funds should be tied to the overall goal of promoting and strengthening the tourism economy of Taos Ski Valley.

How do you apply?

One needs to develop a formal proposal to be provided to the Village of Taos Ski Valley Lodger's Tax Advisory Board at the Village of Taos Ski Valley office, PO Box 100, who, in turn, will advise when the Lodger's Tax Advisory Board will meet to consider proposals. If you should have any questions you may reach Roger Mariani at 776-2277. **SIX COPIES** of your proposal are required to be submitted to the Lodger's Tax Advisory Board. Public notice of acceptance of proposals and time for consideration of proposals shall be provided to applicants and through the news media in a timely manner.

INTRODUCTORY PAGE

The front portion of all proposals should respond to the following concerns as outlined below (no more than one page should be used for these purposes by using Attachment "A")

- (1) Description of Project
- (2) Amount of Funding Requested
- (3) How the Project will promote or otherwise strengthen local tourism
- (4) Brief history of Organization and experience in this or similar projects
- (5) Contact Person (Name, Address, Telephone Number, email address)

B. LODGER'S TAX BOARD GUIDELINES

I. TYPES OF ORGANIZATIONS QUALIFIED TO SUBMIT PROPOSALS

A.) Should be oriented toward advertising, publicizing and promoting Taos County and the Village of Taos Ski Valley as outlined in Section 3-38-21 NMSA 1978 (as amended) "Use of Tax Proceeds" Please provide the number of tourists and locals affected directly and other appropriate demographics.

C.) Main or branch office should be situated in Taos County.

D.) Staffing pattern should reflect local participation.

E.) If a commercial operation, must be registered to do business in the Village of Taos Ski Valley and hold a current NM CRS number.

II. GRANT REQUIREMENTS (perhaps this should be broken into two categories: those that have already taken place and those that are proposed or projected for the future.)

A.) Grant applications will be submitted to the Lodger's Tax Advisory Board via the Village of Taos Ski Valley.

B.) Requests should include the following:

1. Complete description of service, promotion or function to be performed/conducted.
2. Actual cost of promotion or function, including documentation to support expenditures, and a copy of the proposed budget for the event or project.
3. Breakdown of entire funding by category and source including donations and in-kind contributions.
4. Records showing participation in event if the event has already occurred (if for a proposed or future event, please provide details of complete marketing plan for the event or project):
 - a. Number of participants, local and tourist alike.
 - c. Visitor expectations produced or approximation thereof.

C.) Promotion or function for all proposed projects must be completed before funds are released. Approval may be granted for unexecuted projects; however funds will be dispersed only on a reimbursable basis, based on detailed services performed.

III. REQUESTS WILL BE EVALUATED AS TO:

- A.) Scope of work accomplished and compliance with guidelines
- B.) Short- and long-terms Economic value or potential thereof to Taos County and Village of Taos Ski Valley.
- C.) Efficient use of grant funds and potential leveraging of grant funds.
- D.) Innovative projects.

C. VILLAGE OF TAOS SKI VALLEY LODGER'S TAX ADVISORY BOARD RESPONSIBILITIES:

The Lodger's Tax Advisory Board shall have the following responsibilities assigned to them:

1. Upon appointment, a meeting will be held to elect officers, orientate board members, set up procedures and deadlines, and to plan for public hearings on Lodger's Tax disbursements.
2. The Board will set up one funding cycle per year and advise the public of procedural rules.
3. Proposals for funding are accepted and an initial screening and evaluation is conducted. A public hearing is scheduled for oral presentations.
4. The Lodger's Tax Advisory Board will present recommendations to the Village Council on the proposed Lodger's Tax disbursements including the amount, if any, to be granted to each applicant and other uses of Lodger's Tax proceeds.
5. The Lodger's Tax Advisory Board will notify those organizations of the award by the Village Council, and advise them of the accounting and reporting requirements for those funds.
6. The Board may recommend denying disbursement of funds or portions thereof, if funds were not used as provided by law.

D. PROCEDURES FOR PAYMENT

Eligible organizations approved by the Village Council to receive Lodger's Tax promotional funds shall be required to comply with the following procedures in order to receive reimbursement for promotional activities:

1. The applicant shall be required to submit a report after the completion of the promotion package, documenting the effectiveness of the promotion. Such documentation shall include, as a minimum, receipts, attendance figures, sample of promotion brochures, copies of media ad placement, posters or audiovisual programs and any other information requested by the Lodger's Tax Advisory Board needed to make a determination as to payment eligibility pursuant to Section 3-38-21 NMSA 1978 (as amended).
2. Lodger's Tax Funds that are granted to applicants should be dispersed in accord with the proposal, within one (1) year from the date of approval by the Village Council. Applicants may request an extension of time, with approval of the Lodger's Tax Advisory Board. No carryover of unused funds shall be permitted.

E. ACCOUNTABILITY OF FUNDS

Eligible organizations, approved by the Village Council to receive Lodger's Tax promotional funds, shall be required to comply with the following accounting requirements as condition of funding.

1. In order to receive approved grant funds, the organization shall submit to the Village of Taos Ski Valley a complete financial statement itemizing all expenditures and revenues for the project in question. The statement shall identify the specific expenses for which funds are to be used
3. The organization shall certify that the funds were duly expended for the explicit purpose for which they were authorized, with cancelled invoices.
4. The organization acknowledges and fully understands that failure to comply with these requirements and requests for accountability of funds from the Lodger's tax Promotion Fund will result in loss of funds.
5. The Lodger's Tax Advisory Board will review all supporting documentation pertaining to the award of Lodger's Tax funds.
6. All organizations receiving Lodger's Tax Fund grants may be subject to audit by an agency appointed by the Village Council.

F. INELIGIBLE COSTS

Funds, materials, property or services rendered, directly or indirectly from the proceeds of Lodger's Tax, shall not be used for:

1. Any political activity or to further the election or defeat of any candidate for any office.
2. Any losses arising from uncollectible accounts, other claims or related costs.
3. Contributions to a contingency reserve, or similar provision for unforeseen events.
4. Costs of attending meetings which are not open for attendance on a non-discriminatory basis.