



2019/2020 FY

LODGER'S TAX GRANT PROPOSAL REQUIREMENTS

Deadline to turn in proposals is by 2:00p.m. on April 29th, 2019.

I. INTRODUCTION

Do you qualify?

Lodger's Tax is collected from tourists who stay in lodging establishments in Taos County. Up to fifty (50%) percent of Lodger's Tax monies collected are mandated to be spent to promote tourism and/or tourist attractions in Taos County. Any 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.

How do you apply?

One needs to develop a formal proposal to be provided to the Taos County Lodger's Tax Secretary, Mrs. Valerie Rael-Montoya at the Lodger's Tax Office located at 105 Albright Street, Suite D who in turn will advise you when the Lodger's Tax Advisory Board will meet to consider proposals. If you have any questions you may reach Mrs. Montoya at 737-6387. **SIX COPIES** of your proposal are required to be submitted to the Lodger's Tax Advisory Board. If six copies are not submitted, your application will automatically be disqualified. 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 include the following items as outlined below:

1. Description of Project
2. Amount of Funding Requested
3. Explain how project will promote tourism and/or tourist attraction

4. History of Organization
5. Contact Information

II. LODGER’S TAX BOARD GUIDELINES

- A. Types of Organizations Qualified to Submit Proposals:
 1. **MUST** be oriented toward advertising, publicizing and promoting Taos County as outlined in Section 3-28-21 NMSA 1978 (as amended) “Use of Tax Proceeds.”
 2. **MUST** be able to provide fiscal records (minimum of one year)
 3. Main Branch Office **MUST** be situated in Taos County
 4. Staffing pattern **MUST** reflect local participation
 5. If a commercial operation, your business must be currently registered to conduct business in Taos County.

III. GRANT REQUIREMENTS

- A. Requests for grants will be submitted to the Lodger’s Tax Advisory Board through the Office of the Taos County Clerk, by Mrs. Valerie Rael-Montoya.
- B. Requests will include the following:
 1. Complete description of project
 2. A copy of the proposed budget including a breakdown of entire funding by category and source
 3. Records showing participation in event:
 - a. Number of participants (local and tourist alike)
 - b. City and State participants
 - c. Visitor expectations or approximations
 4. Current financial statements
 5. In-kind contributions or matching funds pledged
- C. Event must be completed before funds are released. Funds are dispersed on a reimbursable basis. Please provide invoices and copies of checks

once they clear your account in order for payment to be made without delay. Please include a cover letter identifying your request for payment.

- D. Outstanding bills on past-completed projects will not be paid.

IV. LODGER'S TAX ADVISORY BOARD RESPONSIBILITIES

- A. Upon appointment, a meeting will be held to elect officers, orientate board members, set up procedures and deadlines, and plan for public hearings on Lodger's Tax disbursements.
- B. The Board will set up one funding cycle per year and advise the public of procedural rules.
- C. Proposals for funding are accepted and initial screening and/or evaluation is conducted. A Public Hearing is scheduled for Oral Presentations.
- D. The Lodger's Tax Advisory Board will present recommendations to the Taos County Board of Commissioners on the proposed Lodger's Tax disbursements including the amount, if any, to be granted to each organization.
- E. The Lodger's Tax Advisory Board will notify those organizations of the award by the County Commission and the proper accounting and reporting requirements for those funds.
- F. The Board may recommend denying disbursement of funds, or portion thereof, if funds were not used accordingly.

V. PROCEDURES FOR PAYMENT

- A. Eligible organizations approved by Taos County Board of Commissioners 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 is required to submit a report after the completion of the promotional event, documenting the effectiveness of the event. Such documentation shall include, as a minimum, invoices, attendance figures, samples of promotional brochures, copies of media as 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. The County should disburse Lodger's Tax funds that are granted to applicants in accord with the proposal, within seven (7) months from the date of approval. **No carry over shall be permitted.**

VI. ACCOUNTABILITY OF FUNDS

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

- A. The organization shall submit to the Office of the Taos County Clerk, a complete financial statement itemizing all expenditures. The statement shall identify all eligible costs.
- B. The organization shall keep accounts, render statements and prepare the annual financial statements in accordance with accepted methods of accounting.
- C. The organization shall certify that the funds were duly expended for the explicit purpose of which authorized, that receipts for all expenditures are attached, and that all expenditures were authorized by the governing body of said organization.
- D. The organization acknowledges and fully understands that failure to comply with these requirements, and requests for accountability of funds for the Lodger's Tax Fund, will result in loss of funds.
- E. The Lodger's Tax Advisory Board will review all supporting documentation pertaining to the award of Lodger's Tax Funds, which must be used only for advertisement purposes.
- F. All organizations may be subject to audit by an agency appointed by the Taos County Board of Commissioners.

VII. INELIGIBLE COSTS

- A. Funds, material property or services rendered directly or indirectly from the proceeds of Lodger's Tax, shall not be used for any **political activity** or to further the election or defeat or any candidate for office.
- B. Any loss arising from uncollectible accounts, other claims or related costs.
- C. Contribution to a contingency reserve, or similar provision for unforeseen events.
- D. Costs of attending meetings, which are not open for attendance on a non-discriminatory basis.

- E. Payments for contracted professional or technical services to any advertising or publicity agency (exclusive of the cost of purchasing media advertising), which exceeds \$5,000.00 unless approval of such contract is obtained from the County Commission in advance.
- F. Funds used for postage, supplies, (ink, envelopes, etc.), tours, event speakers, entertainers, rental of buildings, etc.

*****If your organization is awarded funding, the money can only be used for advertising purposes. (For any clarification please contact Valerie Rael-Montoya)*****