



LODGERS' TAX

APPLICATION AND INSTRUCTIONS

Events July 1, 2025 – June 30, 2026

Contact information for questions:

tourism@roswell-nm.gov



LODGERS' TAX GENERAL INFORMATION

The City of Roswell requires any organization or citizen seeking Lodgers' Tax (occupancy) funds from the city to make such a request through the city's application process and compliance with the City of Roswell's policies and procedures.

APPLICATION PROCESS

1. Lodgers' Tax Funding Request is submitted to tourism@roswell-nm.gov by deadline.
2. The city's Occupancy Tax Board reviews and provides recommendation to Finance Committee.
3. The Finance Committee reviews, approves or changes recommendation for City Council.
4. City Council awards, changes or denies funding request.

The role of the Occupancy Tax Board is to review applications for events that will bring out-of-town visitors to the City of Roswell and promote hotels stays. The board provides recommendation to the Finance Committee.

DEADLINES FOR FY26

1. Applications are to be submitted June 1, 2025 to July 8, 2025.
2. Applications will be considered at the Occupancy Tax Board meeting which will take place on July 15, 2025.

TYPES OF AWARDS AVAILABLE

Applicants may request awards for each of the following categories:

- 1. Marketing.** The items listed below are generally acceptable expenses related to advertising:
 1. *Radio, television, newspaper, billboard or magazine advertisements*
 2. *Posters, brochures, flyers, postcards, or other marketing materials*
 3. *Postage for mailing of marketing materials*
 4. *Website, Facebook, or other internet paid advertising placement*
 5. *Free T-shirts for registration participants or attendees*
 6. *Police/Security, Fire and Sanitation services are recognized as eligible expenses within the Marketing category.*
- 2. Sponsorship.** Sponsorships are available where the City and applicant wish to form a formal cooperative arrangement where the City holds an interest in the event and helps create the event. Sponsorships will be conditioned up MOUs or contracts subject to governing body approval.

The items listed below are generally *not acceptable expenses* unless part of a City sponsorship:

1. *Establishing, operating, purchasing, constructing, otherwise acquiring, reconstructing, extending, improving, equipping furnishing or acquiring real property*
2. *Administrative, operational, or event manager costs (includes marketing firm services)*
3. *Costumes*
4. *Payments, other than placed advertisements, for entertainment*
5. *Equipment rental*
6. *Food or beverages (including water) provided for entertainment, judges, contestants, workers, or as hospitality*
7. *Gifts or in-kind expenses*
8. *Lodging or travel*
9. *Monetary awards*
10. *Programs given out during the event*
11. *Rent of facility*
12. *Thank-you advertisements after the event*

FUNDING LIMITS

Unless exempt from the Procurement Code or as part of a Sponsorship, awards will be capped at \$20,000.00



LODGERS' TAX FUNDING APPLICATION

Received Date: 7/8/2025- via email-TJC

Please check the box for which type of funding you seek.

- ☒ Marketing, and Police/Security, Fire and Sanitation services
☐ Sponsorship

Today's Date: 07/07/2025

Event Name: Rio Pecos Kennel Club Dog Show Event Date: 10/3-5/2025
Organization: Rio Pecos Kennel Club Event Time: 8am-4pm daily
Event Address: RIAC Park, Earl Cummings Blvd. City/State/ZIP: Roswell NM 88203
Website: FaceBook Phone: 575-626-2640 Email: condor@dfn.com
Organizer: Elaine Mayfield Mobile: 575-626-2640
Second Organizer: Mary Wright Mobile: 575-208-8916

EVENT DETAILS

Estimated # Attending: 200 people with 350 dogs each day Anticipated # of hotel rooms booked: 20

Last year's event (if this is not a first-time event, must attach proof)

of Attendees: 317 dogs entered with 250 people # of hotel rooms booked: block of 15 + booking

Description of Event Logistics:

This will be the 72nd annual AKC All-Breed dog show held in Roswell with over 350 entries from all over New Mexico and the United States. Generally, about only 50 entries reside in Roswell area. We have held the dog show at RIAC Park for about 26 years. Most equipment, generators and tents, used is owned by club members and participants. About 30 RV's attend the show and park on the grounds but all are self-contained since there are no amenities there. We hire 24-hour private security and custodial services including porta-potties which we include in the request for Lodgers' Tax Funding. We have applied for and received Lodgers Tax Funding for many years.

Sponsorship amount requested:



Permit #: _____

LODGERS' TAX FUNDING REQUEST

Any funding from Lodgers' Tax must follow the Lodgers' Tax Policy (PA0002). Please be sure you have read and understand the policy. **You must type out marketing budget plan in the fillable form below or attach as indicated below.** Please feel free to add additional pages, ad samples, artwork, etc. This is what is considered for approval. Any request not listed with this form is not considered for approval. Lodgers' Tax funds must be expended in accordance with the Lodgers' Tax Act for purposes of advertising, publicizing and promoting tourist-related attractions, facilities and events. Lodgers' Tax is funded by overnight stays in Roswell.

☐ Check here for First-time Event

List of eligible expenses for marketing: Newspaper, Magazine, Radio, Television, Google Ads/ Paid Social Media, Digital Billboard, Vinyl Billboard, Posters, Flyers, Postcards, or other paid media.

MARKETING BUDGET PLAN

Eligible Marketing Expenses Please use and attach an additional sheet if more space is needed.

Advertising Type	Placement/Vendor (specific):	Frequency/Run Dates:	Your Eligible Expense
Example: Newspaper	Example: Dallas Morning News	Example: May 1-10, 2x 1/2 pg	Example: \$700
Mailings	Physical mailings by Jack Onofrio, Dog Show Supt	6 weeks prior to the show	35
Emailings	8500 email postcards by Onofrio at \$0.21 each	6 weeks prior to the show	1785
Production	250 pieces physical entry info by Onofrio	12 weeks prior to the show	80

Note: All marketing must include "paid in part by City of Roswell Lodgers' Tax" logo and/or text to be eligible.

Other Eligible Expenses	Details (Source of Services / Service Employees Required / # of T-Shirts)	Your Eligible Expense
Police/Security	Security during show - \$250 + \$.75/entry x 3 days	929
Fire		
Clean-up/Sanitation	Sanitation - during show - \$150 + \$.50/entry x 3 days	603
T-Shirts (registered participant)	Sanitation - Portapotties for 3 days	565
TOTAL ELIGIBLE EXP \$3997		

TOTAL eligible expenses:

EVENT DETAILS/SCORING

The definition of a Tourist means a person who travels for the purpose of business, pleasure or culture to a municipality or county imposing an occupancy tax. Tourist-related events mean events that are planned for, promoted to and attended by tourists. *Lodgers' Tax Act Definitions {3-38-13 NMSA 1978}*

Please provide details of your event, along with any attachments that may help answer the specific questions below. The Occupancy Tax Board will score the event on a 100-point scale based on return on investment, historical performance, other economic impact, general attendance and event uniqueness.

Return on Investment (25 points): Detail the return on investment to the community based on tourism. Consider any additional Lodgers' Tax generated as a direct result of your organization or event, along with any estimated attendance from out-of-town visitors and estimated room nights in local lodging facilities.

The 200 dog show exhibitors will stay for the entire show weekend contributing to the economy of Roswell through shopping, lodging, dining, supplies and gas. Dog show entrants enter all three days of the show weekend and do not attend only one day.

We get a block of 15 rooms at a local hotel and generally fill those. In our surveys, we have shown about 75 motel room nights which generated Lodger's Tax and the bed tax. The number of meals eaten in Roswell by the attendees was in the hundreds - 200 people for three days - including the local food truck for at least 100 meals at the show site. We can identify only about 25 local individuals attending the show with their dogs affecting this number.

Source for detail provided: Annual survey taken at the dog show

Historical Performance (10 points): Include award dollars used, prior attendance and room nights.

We get a block of 15 rooms at a local hotel and generally fill those. In our surveys, we have shown about 75 motel room nights which generated Lodger's Tax and the bed tax. The number of meals eaten in Roswell by the attendees was in the hundreds - 200 people for three days - including the local food truck for at least 100 meals at the show site.

Award dollars previously used: We received \$2,021.32 from Lodgers Tax for the 2025 Show

Prior year attendance: There were 317 dogs entered each day with about 220 people attending

of overnight room nights booked: 45 nights were booked with our 15 room block plus those booked individually

Estimated cost of service request from City Departments (not scored):

The only City Services that we request is the mowing of the park and the user fee of the facility.

The park is generally mowed by Parks Department or Airport employees as part of their regular duties.

The Airport administration has leased to us the park facility for \$100 for the event for the past three years.

Other Economic Impact (25 points): Additional Gross Receipts Tax generated as a direct result of your organization or event (restaurants, purchases in local stores).

The 200 dog show exhibitors will stay for the entire show weekend contributing to the economy of Roswell through shopping, lodging, dining, supplies and gas. Dog show entrants enter all three days of the show weekend and do not attend only one day purchasing throughout their stay in Roswell. Note: Every year the judges, 6 or 7 of them, have asked to go to the Roswell UFO Museum to view the displays and buy souvenirs!

Attendance typee & transportation to Roswell: All exhibitors travel to Roswell by auto or RV, the judges fly in

Average daily spending on food/beverage: we estimate about \$50 per person

Source for data provide listed above: We do a survey during the show each year

General Attendance of Event (10 points): Please consider both local and out-of-town attendees.

We get the entry numbers from the Dog Show Superintendent or every show. The number entered each day in 2024 was: Friday - 274, Saturday - 317, and Sunday - 355 giving us the high number of 317 entrants which we have used as the entry number. This number translates to approximately 200-250 people attending the show.

We can identify only about 25 local individual attending the show with their dogs which would affect this data.

25	Local
200	Outside
87.5%	% of attendance from outside of Roswell

Source for data provided: Event survey

Uniqueness of Event (30 points): What makes this event different from others?

We are the only AKC Kennel Club in the area. In fact our members are from Roswell, Artesia, Carlsbad, Ruidoso and one from Estancia! We have held All Breed dog shows in Roswell since the 1950's and there is no other similar event. All shows are free to the public and encourage visitor attendance through the media.

With our high entrant percentage of out-of-owners we have a definite impact on the economy of Roswell.

Occupancy Tax Board Use Only

Return on Investment (25 points): _____

Historical Performance (10 points): _____

Other Economic Impact (25 points): _____

General Attendance (10 points): _____

Uniqueness of Event (30 points): _____

Total (100 points): _____

OFFICIAL USE ONLY

OTB Date: _____ Finance Committee Date: _____ Council Date: _____

Last Day of Event: _____ Reimbursement Request Due Date (90 days from last day of event): _____