

# Lodgers' Tax

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July 1, 2026  
(Gass/Jones)



## Lodgers' Tax Update April 2026 Activity Collected in May2026

- One hotel, The Crane, did not report.
- STR data shows we were at 58.9% occupancy. Down 2.2%
- ADR percent change this month is up .5% from last year.
- 32 Short Term Rentals reported for the period.



CITY OF ROSWELL  
**5% LODGERS' TAX COLLECTION REPORT**  
**COLLECTED IN MAY 2026 FOR THE MONTH OF APRIL 2026 ACTIVITY**

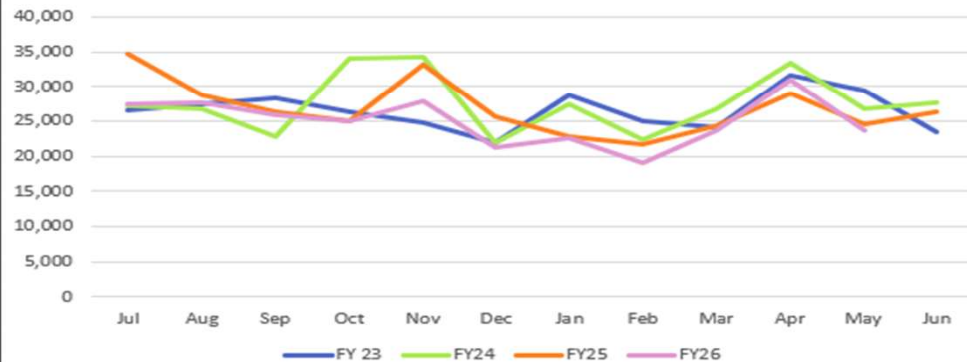
**ROOM NIGHTS REPORTED BY MONTH:**

|                       | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Total   |
|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| FY 23                 | 26,570 | 27,515 | 28,330 | 26,385 | 24,822 | 21,885 | 28,847 | 24,972 | 24,102 | 31,539 | 29,313 | 23,353 | 317,633 |
| FY24                  | 27,246 | 26,672 | 22,821 | 33,964 | 34,230 | 21,867 | 27,393 | 22,269 | 26,694 | 33,329 | 26,826 | 27,611 | 330,922 |
| FY25                  | 34,628 | 28,716 | 26,372 | 25,091 | 33,101 | 25,752 | 22,812 | 21,634 | 24,353 | 29,043 | 24,629 | 26,392 | 322,523 |
| FY26                  | 27,421 | 27,574 | 25,836 | 24,990 | 27,802 | 21,317 | 22,495 | 18,961 | 23,646 | 30,907 | 23,751 |        | 274,700 |
| Available Room Nights | 47,460 | 49,042 | 49,042 | 47,460 | 49,042 | 47,460 | 49,042 | 49,042 | 44,296 | 49,042 | 47,460 | 49,042 |         |
| Occupancy %           | 57.8%  | 56.2%  | 52.7%  | 52.7%  | 56.7%  | 44.9%  | 45.9%  | 38.7%  | 53.4%  | 63.0%  | 50.0%  | 0.0%   |         |

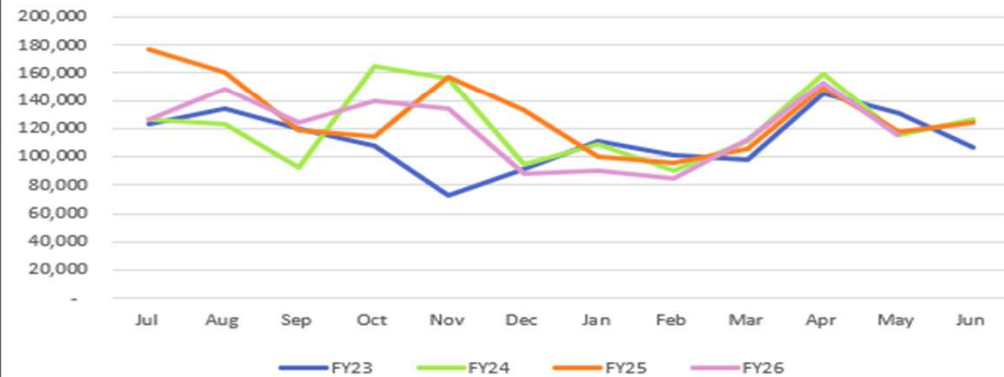
**LODGERS' TAX COLLECTED BY MONTH:**

|      | Jul     | Aug     | Sep     | Oct     | Nov     | Dec     | Jan     | Feb     | Mar     | Apr     | May     | Jun     | Total        |
|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------------|
| FY23 | 123,675 | 133,648 | 120,051 | 107,406 | 73,116  | 91,015  | 111,293 | 100,743 | 98,450  | 145,415 | 130,573 | 107,096 | \$ 1,342,481 |
| FY24 | 126,306 | 123,243 | 92,711  | 164,942 | 156,080 | 94,157  | 108,666 | 89,983  | 110,577 | 159,226 | 115,351 | 126,741 | \$ 1,467,982 |
| FY25 | 177,303 | 159,992 | 118,806 | 114,100 | 157,353 | 132,870 | 99,619  | 95,871  | 105,116 | 149,261 | 117,774 | 124,547 | \$ 1,552,612 |
| FY26 | 126,367 | 148,321 | 123,922 | 139,591 | 134,417 | 88,178  | 89,939  | 85,050  | 112,538 | 153,081 | 115,224 |         | \$ 1,316,628 |

**Actual Room Nights Sold - Four Year Trend**



**Actual Lodgers' Tax - Four Year Trend**





**CITY OF ROSWELL**  
**\$2.50 CONVENTION CENTER BED FEE COLLECTION REPORT**  
**Collected in May 2026 for April 2026 Activity**

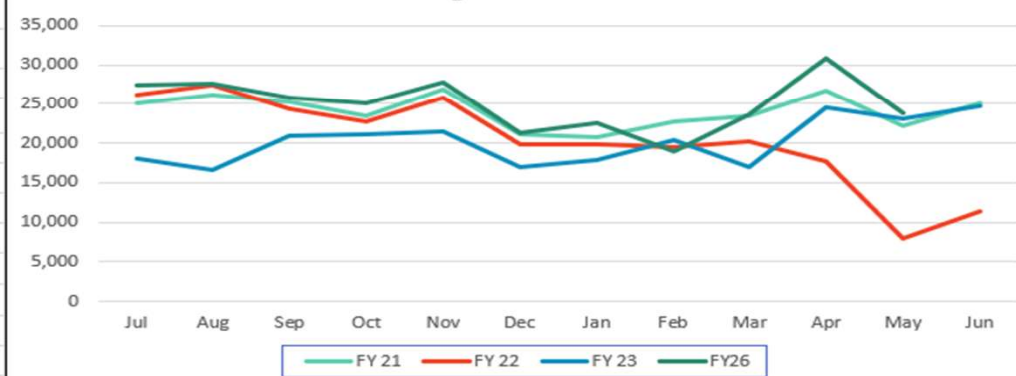
**ROOM NIGHTS REPORTED BY MONTH:**

|                       | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Total   |
|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| FY23                  | 26,570 | 27,515 | 28,330 | 26,385 | 24,822 | 21,885 | 28,847 | 24,972 | 24,102 | 31,539 | 29,313 | 23,353 | 317,633 |
| FY24                  | 27,246 | 26,672 | 22,821 | 33,964 | 34,230 | 21,867 | 27,393 | 22,269 | 26,694 | 33,329 | 26,826 | 27,611 | 330,922 |
| FY25                  | 34,628 | 28,716 | 26,372 | 25,091 | 33,101 | 25,752 | 22,812 | 21,634 | 24,353 | 29,043 | 24,629 | 26,392 | 322,523 |
| FY26                  | 27,421 | 27,574 | 25,836 | 24,990 | 27,802 | 21,317 | 22,495 | 18,961 | 23,646 | 30,907 | 23,751 |        | 274,700 |
| Available Room Nights | 47,460 | 49,042 | 49,042 | 47,460 | 49,042 | 47,460 | 49,042 | 49,042 | 44,296 | 49,042 | 47,460 | 49,042 |         |
| Occupancy %           | 57.8%  | 56.2%  | 52.7%  | 52.7%  | 56.7%  | 44.9%  | 45.9%  | 38.7%  | 53.4%  | 63.0%  | 50.0%  | 0.0%   |         |

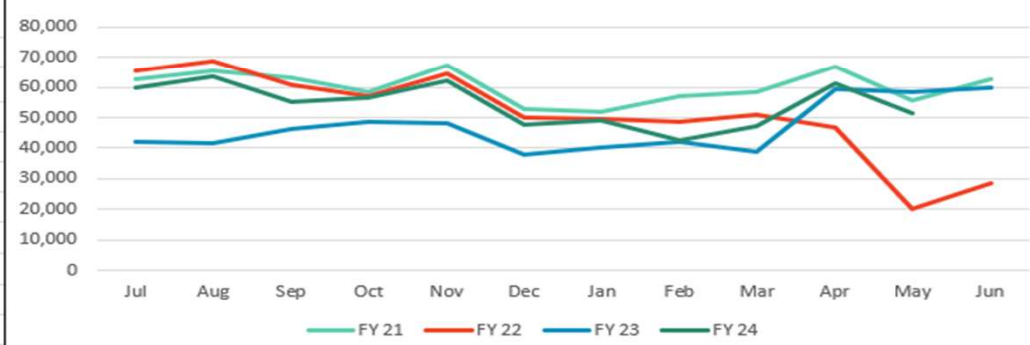
**CONVENTION CENTER FEES COLLECTED BY MONTH:**

|      | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Total      |
|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|
| FY23 | 62,518 | 65,830 | 67,088 | 61,810 | 44,848 | 51,480 | 68,305 | 57,842 | 53,238 | 75,480 | 63,965 | 54,313 | \$ 726,714 |
| FY24 | 63,160 | 59,332 | 49,567 | 79,130 | 80,079 | 50,482 | 61,255 | 50,565 | 58,575 | 74,128 | 61,840 | 63,755 | \$ 751,868 |
| FY25 | 80,315 | 70,870 | 60,612 | 56,428 | 76,247 | 64,132 | 53,257 | 49,550 | 50,762 | 63,197 | 56,455 | 58,595 | \$ 740,420 |
| FY26 | 59,642 | 63,445 | 55,335 | 56,445 | 62,249 | 47,570 | 49,045 | 42,385 | 47,275 | 61,152 | 51,440 |        | \$ 595,983 |

**Actual Room Nights Sold - Four Year Trend**

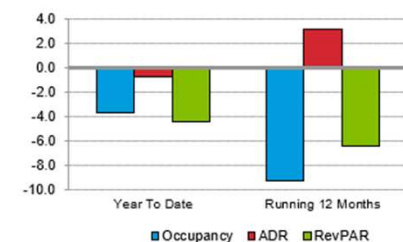
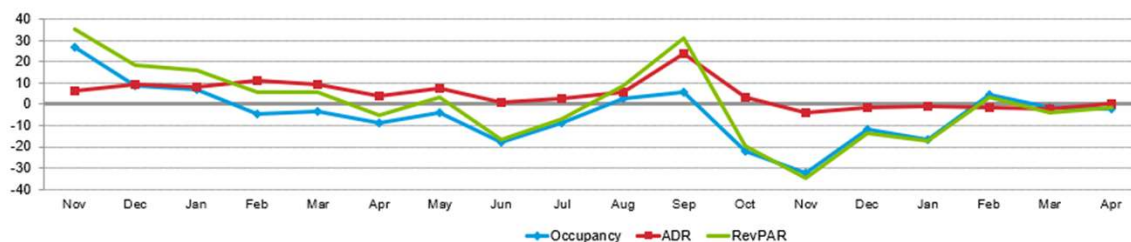


**Actual Convention Center Bed Fee at \$2.50  
Four Year Trend**



City of Roswell NM  
For the Month of April 2026

City of Roswell NM  
For the Month of April 2026



| Year To Date |      |      | Running 12 Months |      |      |
|--------------|------|------|-------------------|------|------|
| 2024         | 2025 | 2026 | 2024              | 2025 | 2026 |
| 64.5         | 62.6 | 60.3 | 64.3              | 65.0 | 58.9 |
| 64.3         | 64.5 | 62.6 | 62.6              | 64.3 | 65.0 |
| 0.3          | -3.0 | -3.7 | 2.6               | 1.0  | -9.3 |

| Year To Date |        |        | Running 12 Months |        |        |
|--------------|--------|--------|-------------------|--------|--------|
| 2024         | 2025   | 2026   | 2024              | 2025   | 2026   |
| 98.07        | 105.76 | 104.93 | 97.24             | 104.38 | 107.67 |
| 92.75        | 98.07  | 105.76 | 91.56             | 97.24  | 104.38 |
| 5.7          | 7.8    | -0.8   | 6.2               | 7.3    | 3.1    |

| Year To Date |       |       | Running 12 Months |       |       |
|--------------|-------|-------|-------------------|-------|-------|
| 2024         | 2025  | 2026  | 2024              | 2025  | 2026  |
| 63.25        | 66.17 | 63.23 | 62.53             | 67.80 | 63.41 |
| 59.67        | 63.25 | 66.17 | 57.36             | 62.53 | 67.80 |
| 6.0          | 4.6   | 4.4   | 9.0               | 8.4   | 6.5   |

| Year To Date |         |         | Running 12 Months |         |         |
|--------------|---------|---------|-------------------|---------|---------|
| 2024         | 2025    | 2026    | 2024              | 2025    | 2026    |
| 151,320      | 151,320 | 151,800 | 460,265           | 460,265 | 461,481 |
| 151,320      | 151,320 | 151,320 | 460,265           | 460,265 | 460,265 |
| 0.0          | 0.0     | 0.3     | 0.0               | 0.0     | 0.3     |

| Year To Date |        |        | Running 12 Months |         |         |
|--------------|--------|--------|-------------------|---------|---------|
| 2024         | 2025   | 2026   | 2024              | 2025    | 2026    |
| 97,532       | 94,678 | 91,464 | 295,949           | 298,373 | 271,761 |
| 97,346       | 97,592 | 94,678 | 288,342           | 295,949 | 298,373 |
| 0.3          | -3.0   | -3.4   | 2.6               | 1.0     | -9.1    |

| Year To Date |            |            | Running 12 Months |            |            |
|--------------|------------|------------|-------------------|------------|------------|
| 2024         | 2025       | 2026       | 2024              | 2025       | 2026       |
| 9,570,948    | 10,012,749 | 9,597,763  | 28,778,721        | 31,208,098 | 29,260,520 |
| 9,029,284    | 9,570,948  | 10,012,749 | 26,399,754        | 28,778,721 | 31,208,098 |
| 6.0          | 4.6        | 4.1        | 9.0               | 8.4        | 6.2        |