



LODGERS' TAX

APPLICATION AND INSTRUCTIONS

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 EVENTS HELD JULY 1, 2026 TO DECEMBER 31, 2026

1. Applications are to be submitted by or before 5 p.m. on June 30, 2026

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 *acceptable expenses* as 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, marketing awards will be capped at \$20,000.00



LODGERS' TAX FUNDING APPLICATION

Received Date: _____

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

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

Today's Date: 6/30/2026

Event Name: Roswell Symphony Orchestra Concert Season 2026-2027 Event Date: 9-26-26 & 12-13-26

Organization: Roswell Symphony Orchestra Event Time: _____

Event Address: 1717 W. 2nd Street Ste 205 City/State/ZIP: _____

Website: ROSWELLSYMPHONY.ORG Phone: 575-623-5882 Email: rso.findir@gmail.com

Organizer: Betty Sanchez, Executive Director Mobile: 575-317-3279

Second Organizer: Kate Graham, Concert Operations Manager Mobile: 224-558-9185

EVENT DETAILS ☐ Check for first time event

Estimated # Attending: 2500 Anticipated # of hotel rooms booked: 100

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

of Attendees: 2060 # of hotel rooms booked: 140

Description of Event Logistics:

The Roswell Symphony Orchestra concert season for 2026-2027 will take place on September 26, 2026, December 13, 2026, March 6, 2027 and April 24, 2027. The location of all four concerts will be held at New Mexico Military Institute's Pearson Auditorium and require no city facilities. All seating, restrooms, security etc. will be provided on site by NMML.



Permit #: _____

MARKETING LODGERS' TAX 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.

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 Estimated Cost
Example: Newspaper	Example: Dallas Morning News	Example: May 1-10, 2x 1/2 pg	Example: \$700
News Paper	Roswell Daily Record, Artesia Daily Press	Send-A-Senior advertisement	\$1000.00
Radio	KBIM, KHFM, Pecos Valley Broadcasting	2wks prior to each concert	\$2000.00
Television	KBIM, KHFM, Pecos Valley Broadcasting	2 weeks prior to each concert	\$1000.00
Internet	Facebook/Instagram/Google	June 2026 through April 2027	\$1000.00
Printing	Southwest Printers	Postcards/Programs/Flyers/Posters	\$8000.00

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 Estimated Cost
Police/Security		
Fire		
Clean-up/Sanitation		

TOTAL estimated cost: \$13000.00



Permit #: _____

SPONSORSHIP LODGERS' TAX REQUEST

1. 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 *acceptable expenses* as 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

SPONSORSHIP BUDGET PLAN

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

Expense Type	Vendor (specific):	Your Estimated Expense
Example: Facility Rental	Example: Convention Center	Example: \$700
Facility Rental September 2026	NMMI Pearson Auditorium	\$1920.00
Facility Rental December 2026	NMMI Pearson Auditorium	\$1920.00
Facility Rental March 2027	NMMI Pearson Auditorium	\$1920.00
Facility Rental April 2027	NMMI Pearson Auditorium	\$1920.00
Musician Meals September	NMMI/Sodexo	\$950.00
Musician Meals December	NMMI/Sodexo	\$650.00
Event Manager/Admin 2026-2027 Season		\$16000.00

Note: All expenditures **MUST** be accounted for.

TOTAL estimated expense:	25280.00
---------------------------------	-----------------

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 RSO includes local professional musicians although approximately 90% of our orchestra travel from surrounding areas such as Lubbock, Amarillo, Santa Fe, Albuquerque, Las Cruces and El Paso. Each concert season brings a significant number of patrons who attend our events as well as musicians that come to support our local hotels, restaurants, and shops. For our 2025-2026 concert season, we incurred hotel costs of more than \$18000.00 for our musicians alone. We have a core audience of roughly 3000 people who attend our concerts throughout the year. We are actively working to improve those numbers by becoming more visible in Roswell and surrounding communities. As a local Non-Profit with an annual budget of 200-250K, we strive to invest in the Roswell community both monetarily and by providing musical and cultural enrichment. All RSO concert programs advertise and support local businesses. All advertisement and marketing campaigns are locally sourced in addition to electronic billboards in the city of Roswell, Artesia, Hobbs, Ruidoso and Carlsbad. We also placed ads in local newspapers, radio stations across the state and utilized social media to promote our events. These advertisements helped draw 1000 patrons from Roswell and surrounding communities who in turn help stimulate our economy

Source for detail provided: Agile Ticket Solutions

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

For the 2025-2026 RSO concert season there were 2060 patrons who attended our four concerts. RSO was awarded \$20000.00 in sponsorship funding from the City of Roswell. These funds were used in part to pay for advertisement including electronic billboards, television ads, social media and printed advertisements.

The RSO generated approximately 200 hotel rooms to accommodate the symphony musicians.

Award dollars previously used: \$20000.00

Prior year attendance: 2021

of overnight room nights booked: 140

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

There will be no request from the City of Roswell Departments

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

Most of our musicians eat as many as eight meals while they are in town from Thursday through Sunday. With approximately 120 musicians, this amounts to around 960 meals at local restaurants over three concert weekends in the fall.

Like with any event, our patrons also frequent local dining establishments before and after our concerts. In the Fall 2026, we anticipate approximately 1000 - 1500 total patrons at our two subscription concerts, the first in September, a patriotic themed presentation in celebration of the USA 250th birthday and second, our largest concert being in December for Christmas.

Attendance typee & transportation to Roswell: _____

Average daily spending on food/beverage: _____

Source for data provide listed above: _____

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

At the RSO 2024-2025 Season there were a total of 2021 patrons in attendance. 395 attendees at October 2024 concert, 838 attendees at December 2024 concert, 362 attendees at March 2026 concert, and 426 in attendance at the May 2025 concert.

_____ Local

_____ Outside

_____ % of attendance from outside of Roswell

Source for data provided: _____

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

The Roswell Symphony Orchestra has served Southeastern New Mexico with an enriching 66 seasons of orchestral music and has helped to support music education programs in the schools and communities across the state. The RSO is the only organization capable of presenting these services for Roswell and its surrounding areas.

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): _____