



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: 06/27/2026

Event Name: Rio Pecos Kennel Club Show Event Date: 10/2-4/2026
Organization: Rio Pecos Kennel Club (RPKC) Event Time: 8am-4pm daily
Event Address: RIAC Park, Earl Cummings Blvd. City/State/ZIP: Roswell NM 88203
Website: Facebook - Rio Pecos Kennel Club page Phone: 575-626-2640 Email: condor@dfn.com
Organizer: Elaine Mayfield Mobile: 575-626-2640
Second Organizer: Mary Wright Mobile: 575-208-8916200

EVENT DETAILS ☐ Check for first time event

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: 313 dogs entered with 250 people # of hotel rooms booked: 15 in block + others

Description of Event Logistics:

This will be the 73rd annual AKC All-Breed dog show held in Roswell with over 300 entries from all over New Mexico and the United States. Generally, about 35 entries are from the Roswell area. We have held the dog show at the RIAC Park near the airport for about 27 years. Most equipment, generators, tents, tables and chairs are owned by club members and participants. Around 30 RVs are brought to the show and park for 2-3 nights on the grounds but are self-contained since there are no amenities there. The club hires 24-hour security and custodial services including 2-3 porta-potties which we include in the request for Lodger's Tax Funding. We have applied for and received Lodger's Tax Funding for many years.

We also request reimbursement for the amount spent on marketing this event throughout the southwest region and beyond.



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
Mailings	Physical mailings by Jack Onofrio Dog Show Supt.	6 weeks prior to the show	\$ 35
Emailings	8500 email postacrd by Onofrio	6 weeks prior to the show	\$ 1995
			\$ 2030

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	Security during show - \$250 + \$0.75/entry x 3 days	\$ 929
Fire	Demarees Porta-potties for 3 days	\$ 380
Clean-up/Sanitation	Sanitation during show - \$150 + \$0.50/entry x 3 days	\$ 603
TOTAL estimated cost:		\$ 3942



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
NA		
Note: All expenditures <i>MUST</i> be accounted for.		
TOTAL estimated expense:		

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 in Roswell for the entire show weekend contributing to the economy through shopping, lodging, dining, supplies and gas. Almost all dog show entrants compete all three days of the weekend and do not attend only one day.

We have been getting a block of 15 rooms at a local hotel and provide a list of hotels in the marketing materials for participants to make reservations. In our surveys, we have shown about 75 motel nights are attributed to the dog show generating Lodger's Tax funds and the 'bed tax'. The number of meals eaten in Roswell by the attendees was over 300 (200 people over 3 days). This includes a local food truck which served about 100 meals at the show site.

Source for detail provided: Annual survey taken at the dog show and checking with the providers.

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

We have had a range of entries from a low of 290 to 350 in the last few years. The pandemic caused a big drop in numbers, but it is slowly showing signs of recovery. We have always been sanctioned by the American Kennel Club and hold our shows to their high standards drawing committed professionals and individual enthusiasts. We have used the same security, custodial and sanitation services for many years with very positive working relationships.

We have maintained a very good relationship with the city and the airport administration in using the facility and making sure it is left in proper condition.

Award dollars previously used: We received \$ #944.52 for the 2025 show for very similar items requested.

Prior year attendance: 313 dogs and about 150 participants plus 50 local visitors.

of overnight room nights booked: Our survey of 37 participants laogged 48 motel nights plu or 15 block rooms

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 for the facility. The park is generally mowed by the Parks Dept. 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 four years. We have not required any special equipment or services from the city or airport.

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 150 or so dog show exhibitors will stay for the entire show weekend contributing to the economy of Roswell through shopping, lodging, dining, supplies and fuel. Also, every year the 6-7 judges are eager to visit the UFO Museum and buy souvenirs for the grandkids! we are happy to take them there each time.

Attendance typee & transportation to Roswell: All exhibitors travel to Roswell by auto or RV; the judges fly in and out.

Average daily spending on food/beverage: we estimate about \$50 per person each day for food and beverages

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 and residence information from the Dog Show Superintendent each year. The numbers for 2025 are below. We identify that only about 25 participants are from Roswell and the surrounding communities.

Friday, October 3, 2025 - 292 entries

Saturday, October 4, 2025 - 313 entries

Sunday, October 5, 2025 - 305 entries

Of the 313 entries on Saturday the breakdown shows the follow states represented:

New Mexico	93 or 29.9%	(about 1/4 are local)
Texas	77	
Arizona	37	
California	16	
Kansas	10	

18 Other states represented by single digits including Alaska, Massachusetts, North Carolina and Florida.

25 _____ Local

150 _____ Outside

83% _____ % of attendance from outside of Roswell

Source for data provided: Dog Show Supt. records

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 and Carlsbad. 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 we encourage visitor attendance through the media. We also invite local school students to sing or play the National Anthem.

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): _____