



OCCUPANCY TAX BOARD
Tuesday, May 19, 2026, 2:30 p.m.
Mike Mathew's Conference Room at Roswell City Hall
425 N. Richardson Ave. Roswell, NM 88201
Committee Chair: Open
Vice Chair: Open
Committee Members: Jane Oldrup, Mike Gottlieb, Kabir Bhakta
Staff Representative: Tommi Jo Conyers

A. Call to Order

B. Roll Call

C. Approval of Agenda

D. Approval of Minutes

Approval of February 17, 2026, meeting minutes

E. Action Items

1. Recommendation and approval of Committee Chair
2. Recommendation and approval of Vice- Chair

F. Other Business/Non-Action/Information Items/Reports

1. Occupancy Tax Board Overview
2. Reports: Lodger's Tax & Convention Center Bed Fees, Visitor Center Report

G. Public Comments

H. Adjourn

Next Meeting: July 21, 2026

AGENDA STATEMENT

Notice of this meeting has been provided to the public in compliance with Sections 10-15-1 through 10-15-4 NMSA 1978 and **Resolution 26-12**.

If you are an individual with a disability who is in need of a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing or meeting, please contact Human Resources at 575-624-6700 at least one week prior to the meeting or as soon as possible. Public documents, including the agenda and minutes, can be provided in various accessible formats, please contact the City Clerk at 575-624-6700.

NOTICE OF POTENTIAL QUORUM -- A quorum of the City Council may or may not attend, but there will be not be debate by the City Council. The Council, acting as attendees to an informational presentation, will not be discussing public business and no action will be taken.

Printed and posted: May 15, 2026

Occupancy Tax Board Meeting:

Please join my meeting from your computer, tablet, or smartphone.

OCCUPANCY TAX BOARD
Tuesday, February 17, 2026,
2:30p.m.

Committee Chair: Sandra England
Vice Chair: Patricia Andrade-Loranca
Committee Members: Jane Ann Oldrup,
Mike Gottlieb, Karen Arnold
Staff Coordinator: Tommi Jo Conyers

Notice of this meeting was given to the public in compliance with Sections 10-15-1 through 10-15-4 NMSA 1978 and Resolution 25-28

A. CALL TO ORDER

The meeting was called to order at 2:31 p.m.

B. ROLL CALL

Members present: Sandra England, Jane Ann Oldrup, Patricia Andrade- Loranca
Members absent: Karen Arnold, Mike Gottlieb
Staff present: TJ Conyers

C. APPROVAL OF AGENDA

Member Oldrup moved to approve the agenda. Member Andrade- Loranca was the second. A voice vote was as follows: Sandra England–Yes; Jane Ann Oldrup–Yes; Patricia Andrade-Loranca- Yes; Mike Gottlieb- Absent; Karen Arnold- Absent; and the motion passed 3-0

D. APPROVAL OF THE MINUTES

Member Oldrup moved to approve the minutes for November 18, 2026 and January 20, 2026. Member Andrade- Loranca was the second. A voice vote was as follows: Sandra England–Yes; Jane Ann Oldrup–Yes; Patricia Andrade-Loranca- Yes; Mike Gottlieb- Absent; Karen Arnold- Absent; and the motion passed 3-0

E. ACTION ITEMS

1. Recommendation to approve a change from Monthly meetings to quarterly

Mrs. Conyers explained that due to the limited number of action items requiring Board consideration each month, it is recommended that the Occupancy Tax Board transition from monthly meetings to quarterly meetings. Over the past year, meetings have frequently had minimal or no actionable items, resulting in inefficient use of staff time and Board resources.

Moving to a quarterly schedule would:

- Improve operational efficiency
- Reduce administrative and staff burden
- Allow agenda items to be more substantive and strategic
- Maintain fiscal oversight and compliance requirements

- Provide flexibility to call special meetings if time-sensitive matters arise
Should an urgent funding request or critical matter arise between regularly scheduled meetings, a special meeting may be called in accordance with Open Meetings requirements.

This adjustment would better align meeting frequency with the Board's actual workload while maintaining transparency and effective governance.

Meetings will now be held on the 3rd Tuesday of the month at 2:30 at City Hall in January, April, July, and October.

Member Oldrup moved to approve. Member Andrade- Loranca was the second. A voice vote was as follows: Sandra England–Yes; Jane Ann Oldrup-Yes; Patricia Andrade-Loranca- Yes; Mike Gottlieb- Absent; Karen Arnold- Absent; and the motion passed 3-0

F. OTHER BUSINESS/NON-ACTION/ INFORMATIVE ITEMS/REPORTS

Mrs. Conyers presented the Lodgers' Tax and Convention Center Bed Fee Reports for revenues collected in November 2025 (reflecting October 2025 activity) and for revenues collected in December 2025 (reflecting November 2025 activity). She also provided an overview of the Visitor Center Reports for November and December 2025.

G. PUBLIC COMMENT

None

H. ADJOURNMENT

The meeting adjourned at 2:58 p.m.



City of Roswell Policy
Effective Date: XX/XX/2024
Revision Dates: XX/XX/2024

Policy Name: Lodgers' Tax Event Use
Policy Number: PA0002
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1.0 Purpose:

The purpose of this policy is to provide a fair, equitable, and uniform funding process to organizations in the City of Roswell and to provide procedures to apply for and receive funding tourist-related attractions, facilities, and events with the primary purpose of the expenditure being the promotion tourism or the economy in general and not subsidizing the operations of privately owned tourist facilities or attractions.

2.0 General Guidelines:

The City of Roswell may utilize a portion of Lodgers' Tax funding to promote tourist-related attractions, facilities, and events, subject to budget availability and allocation. Lodgers' Tax funding is available for three different functions:

- 1) advertising, publicizing and promoting tourist-related attractions, facilities and events of the municipality or county and tourist-related facilities, attractions and events within the area, NMSA §3-38-15(F),
- 2) providing police and fire protection and sanitation service for tourist-related facilities, attractions and events located in the respective municipality, § 3-38-21, and
- 3) For establishing, operating, purchasing, constructing, otherwise acquiring, reconstructing, extending, improving, equipping, furnishing or acquiring real property or any interest in real property for the site or grounds for tourist-related facilities and attractions or tourist-related transportation systems of the municipality, § 3-38-21.

Use of Lodgers' Tax funds is subject to the availability and allocation of funding by the City Council.

3.0 Application Process:

The City Manager or his designee is responsible for accepting Lodgers' Tax funding applications, reviewing proposals, and working with applicants to ensure that the process is as efficient as possible and the events are in keeping with City guidelines and policies. Often, these requests will be included with the Special Event Permit request process. Lodgers' Tax funds shall be allocated following at least a thirty (30) day advertising period beginning in July of each year for requests and cannot be guaranteed to any applicant. Funding limits per organization or events in any one fiscal year will be made on a case-by-case basis and consistent with the Procurement Code.

- 1) In July of each year, the City will release applications for Lodgers' Tax funds as allocated by the Governing Body.
- 2) Applicants who wish to hold an event in the City of Roswell shall follow the process as outlined in the Special Events Policy. If the applicant is also requesting sponsorship from Lodgers' Tax funds, the additional process outlined in this policy shall be included as part of the event approval process.
- 3) Applicants subject to the Special Events Policy should follow the submission time requirements as outlined in the Special Events Policy.
- 4) Applications should include, in addition to the required items for the Special Event Permit, historical information on the number of attendees, the portion that traveled from out-of-town, the portion that stayed in local hotels, and other information on the past success of the event.
 - a) All required pertinent information required will be part of the application packet provided during the advertising period.
 - b) The City reserves the right to request supplementary information in support of the application.
- 5) Depending funding appropriated applicants will be able to request funding for any of the three permissible Lodgers' Tax uses listed in Section 2.0.
 - a) Any funding provided under Section 2.0(3) must be through a sponsorship agreement that makes the recipients event "of the municipality."

4.0 Eligible Expenses:

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 or establishing, operating, purchasing, constructing, otherwise acquiring, reconstructing, extending, improving, equipping, furnishing or acquiring real property or any interest in real property for the site or grounds for tourist-related facilities and attractions or tourist-related transportation systems of the municipality.

- 1) Advertising, publicizing, and promoting
 - a) 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

- b) Police, Fire and Sanitation services are recognized as eligible expenses.
- c) The items listed below are generally not acceptable expenses related 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, and
 - 12. Thank you advertisements after the event.

5.0 Funding Levels:

- 1) Unless exempt from the Procurement Code or as part of a Sponsorship, awards will be capped at \$20,000.00.
- 2) A separate allocation of Lodgers' Tax funds may be recommended for labor from City personnel for Police, Fire, EMS, or Sanitation services by the Occupancy Tax Board to the City Council and approved through the outlined approval process.

6.0 Approval Process:

- 1) Staff will review all applications and make recommendations to the Occupancy Tax Board (OTB).
- 2) Each application for Lodgers' Tax funding will be considered by the OTB at a meeting held following the advertising period.
- 3) Applicants are placed on the OTB agenda in the order the completed application is submitted.

- 4) Recommendations for the level of City sponsorship and allocated amounts for City personnel will be made by the OTB to the City Finance Committee.
- 5) Scoring criteria will be contained in the application, but generally will include:
 - a) Return on investment to the community based on tourism i.e. additional Lodgers' Tax generated as a direct result of your organization or event (estimated attendance from out-of-town visitors, estimated room nights in local lodging facilities),
 - b) Historical performance of the event including award dollars used, prior attendance and room nights, Lodgers' Tax per attendee,
 - c) Other economic impact i.e. additional Gross Receipts Tax generated as a direct result of your organization or event (restaurants, purchasing in local stores),
 - d) Total attendance,
 - e) Uniqueness of the event, and
 - f) Benefit to the community.
- 6) The City Finance Committee will review the recommendation made by the OTB and either approve the request for final consideration by the City Council or, if the Finance Committee does not concur with the OTB's recommendation, the Finance Committee will recommend their desired funding level for City sponsorship and allocated amounts for City personnel for consideration by the City Council.

7.0 Applicant Requirements:

- 1) Applicants, or a representative, shall attend the scheduled meeting of the OTB and make a brief presentation (five (5) minutes maximum) at which time the application will be reviewed.
- 2) The Applicant will also be advised to attend the Finance Committee meeting where the OTB recommendation will be considered.
- 3) The applicant must agree to use the phrase: "Paid in part by the City of Roswell Lodgers' Tax Fund" along with an approved City logo in any advertisement or marketing for the event including T-shirts. This should either be verbal and/or in print depending on the type of advertising media or marketing including t-shirts.
- 4) The Public Affairs Department will oversee and approve any logo usage for any event and will approve or deny any marketing or promotion for a City Sponsored Event. The applicant should ensure that the advertising media is provided to the Public Affairs Department with sufficient time for review.

8.0 Reimbursement or Prepayment Process:

- 1) Any Awardee shall maintain complete and accurate financial records of each expenditure of the tax revenue made and upon request of the governing body of the municipality or county shall make such records available for inspection.
- 2) Awardees of Lodgers' Tax funds will be reimbursed up to the level of their approved funding allocation after an event has taken place. Advances may be given at the Committee's discretion if otherwise compliant with NMSA §§13-1-158 and 13-1-98.
 - a) Any awardee who receives prepayment shall provide equivalent information as a reimbursed awardee.
- 3) In order for the awardee to receive their reimbursement, the following must be submitted to the Tourism and Event Manager:
 - a) Reimbursement Form,
 - b) proof of payment for each eligible expense,
 - c) If applicable, a copy of any advertisements or marketing materials to show that the marketing requirements were met,
 - d) Event Report to include survey results for room nights in the City and overall event attendance,
 - e) Financial statement of the complete budget with the applicable budget clearly broken out.
- 4) All requests will be reviewed for their eligibility and may be denied if they are not eligible expenses.
- 5) Requests for reimbursement may be submitted in multiple submissions. No reimbursement will be issued without receipt of the appropriate support documents, Event Report, and financial statement or after ninety (90) calendar days from the last day of the event.
- 6) If additional information or support documentation is requested by the City, the requested information must be provided within ten (10) business days following the request. Otherwise, the items will not be reimbursed.

Approved as to Form:

City Attorney

Date:

5-20-24

Policy Approved:

Date:

5/20/24

CITY OF ROSWELL
5% LODGERS' TAX COLLECTION REPORT
COLLECTED IN MARCH 2026 FOR THE MONTH OF FEBRUARY 2026 ACTIVITY

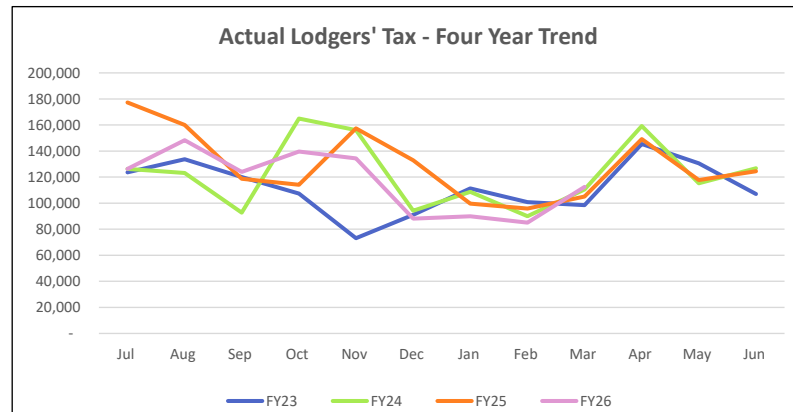
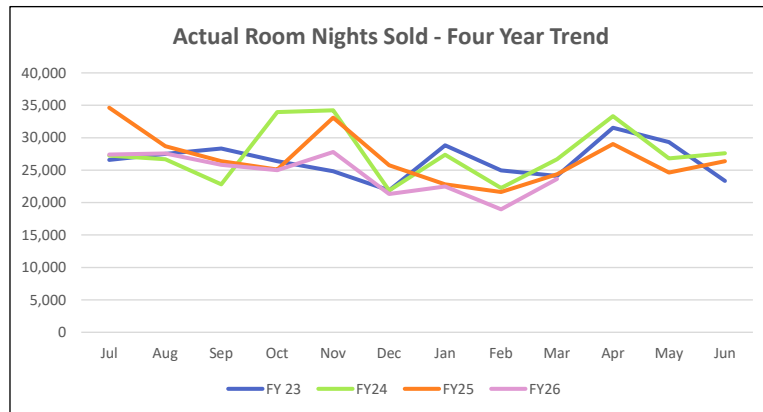


ROOM NIGHTS REPORTED BY MONTH:

	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				220,042
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%	0.0%	0.0%	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				\$ 1,048,323



*February increase reflects late payment received by the city not the actual allocation of tax liability to the appropriate month.

**Updated 9/22 to reflect monies received by the city during the monthly reporting period for FY20, FY21, FY22 and FY23 for cash basis only.



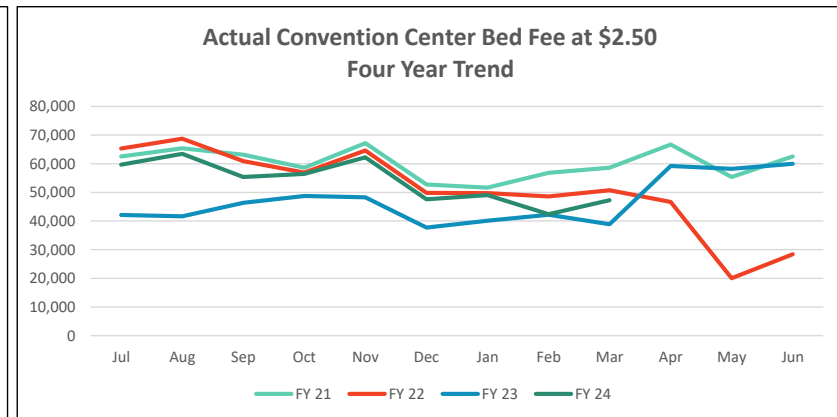
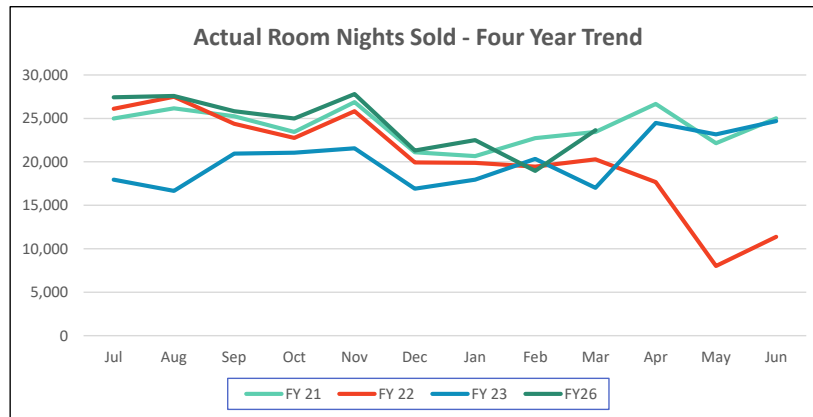
CITY OF ROSWELL
\$2.50 CONVENTION CENTER BED FEE COLLECTION REPORT
 Collected in March 2026 for February 2026 Activity

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				220,042
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%	0.0%	0.0%	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				\$ 483,391



*February increase reflects late payment received by the city not the actual allocation of tax liability to the appropriate month.

**Updated 9/22 to reflect monies received by the city during monthly reporting period for FY20, FY21, FY22 and FY23 for cash basis only.