








Lodgers' Tax Municipality Survey Data as of 1.24.20

1. Does your community collect lodgers' tax?

Response	20%	40%	60%	80%	100%	Frequency
Yes						77.6%
No						22.4%

2a. Which of the following departments/staff play key roles in your lodgers' tax collection process? (select all that apply)

Response	20%	40%	60%	80%	100%	Frequency
County Clerk						2.8%
County Treasurer						19.4%
County Assessor						0.0%
City Clerk						27.8%
City Finance Director						55.6%
Other:						33.3%

2a. Which of the following departments/staff play key roles in your lodgers' tax collection process? (Other)

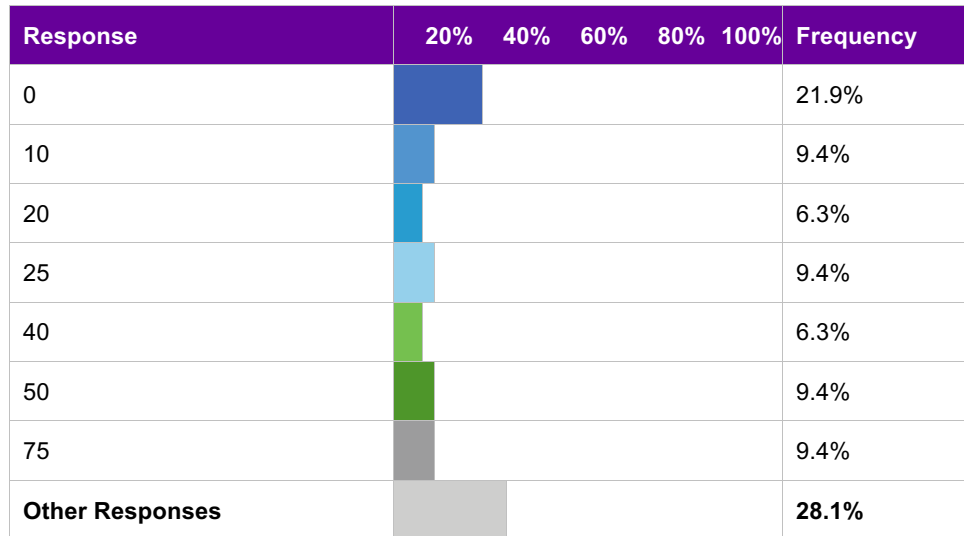
Response
Tourism Office oversees the administration of the Sandoval County Lodgers' Tax Advisory Board who provide recommendation on the use of funds.
General Services Director
County Finance Director; Marketing Coordinator
Village Clerk
Central receipting
Public Affairs Director works with finance accountant for collection. All other lodgers' tax work is done out of the Public Affairs department.
New Mexico Taxation and Revenue collects all taxes and remits them to us.
Administrative Clerk

Administrative Clerk
Administrative Assistant
Administrator
Deputy Finance Director

3. Based on my experience, lodgers' tax can be used to...: (check all that you believe lodgers' tax can be used for)

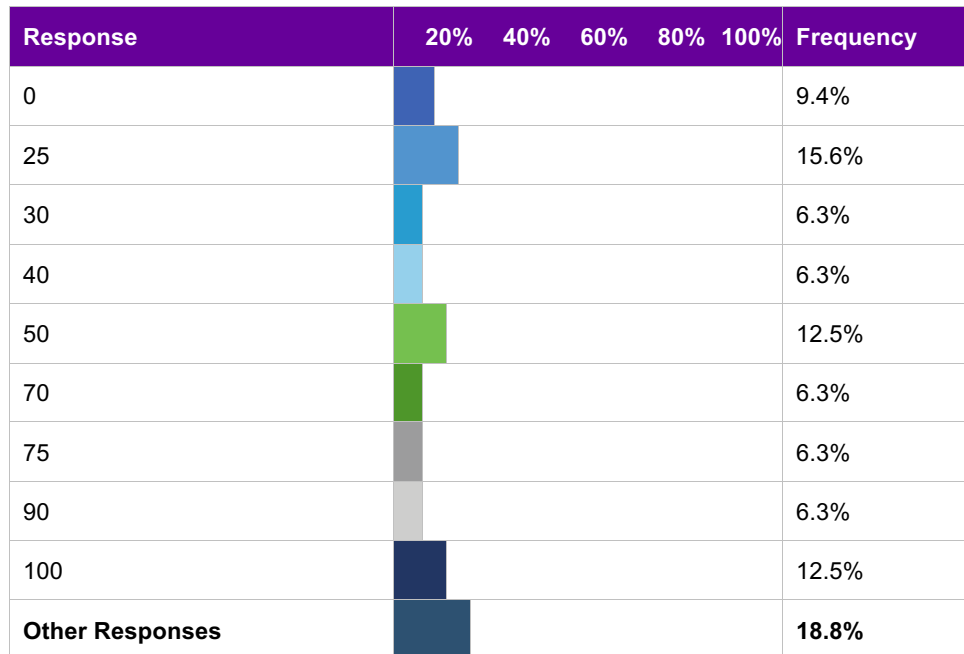
Response	20%	40%	60%	80%	100%	Frequency
advertise, publicize and promote tourist related attractions and facilities						80.0%
advertise, publicize and promote tourist related events						86.7%
finance capital items associated with tourist-related facilities, attractions or transportation systems (capacity building)						60.0%
none of the above						2.2%

4. Generally speaking, what portion of the lodgers' tax collected by your community annually is allocated to each of the following categories?
Advertise, publicize and promote tourist related attractions and facilities:



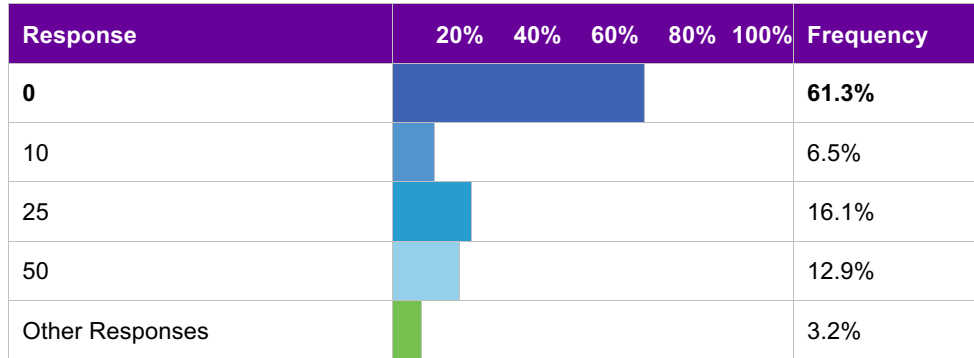
Average = 33.9%

4. Generally speaking, what portion of the lodgers' tax collected by your community annually is allocated to each of the following categories?
Advertise, publicize and promote tourist related events:



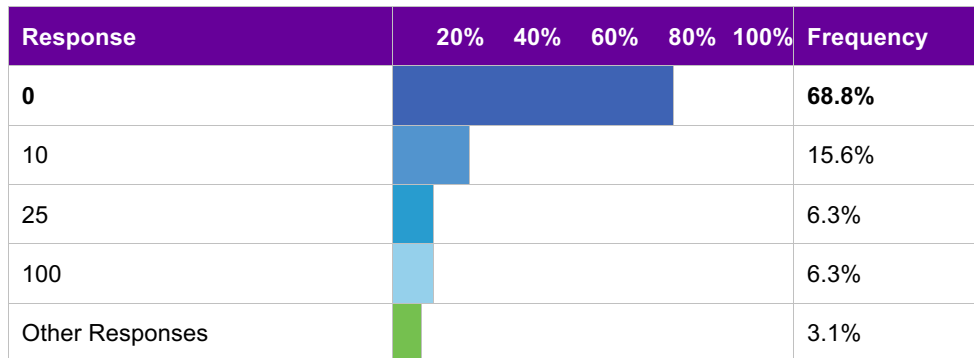
Average = 46.8%

4. Generally speaking, what portion of the lodgers' tax collected by your community annually is allocated to each of the following categories?
Finance capital items associated with tourist-related facilities, attractions or transportation systems (capacity building):



Average = 13.1%

4. Generally speaking, what portion of the lodgers' tax collected by your community annually is allocated to each of the following categories?
Other:



Average = 9.7%

5. What is your community's process for determining how lodgers' tax receipts are utilized/allocated each year? (check all that apply)

Response	20%	40%	60%	80%	100%	Frequency
we have a set formula for allocating funds						12.1%
we decide each year based on requests for funds						72.7%
Other:						24.2%

5. What is your community's process for determining how lodgers' tax receipts are utilized/allocated each year? (Other)

Response
Utilized based on recommendations submitted by the Sandoval Tourism Alliance and the Sandoval County Lodgers' Tax Advisory Board
Lodgers Tax Advisory Board reviews projected revenues and available reserves to determine amount which is available for funding requests; the majority of available funds are used for promoting attractions & facilities
Lodger's Tax Committee determines allocations based on requests
Determined by Lodger's Tax Board
We allocate the minimum to advertising based on predicted revenues. The Lodger's Tax Board evaluates each request for funding based on set criteria and scores each project. An average score for each project is taken and is then calculated.
Lodgers' Tax Advisory Board makes recommendations during the budget process, a consensus is reached, then the Village Council implements the plan
half of the tax receipts are put in the executive side of lodgers tax, the other half is determined first by contracts for advertising, any money left over from that is based on requests for funds

6. Does your community have a process for attractions/facilities to apply for lodgers' tax funds?

Response	20%	40%	60%	80%	100%	Frequency
Yes						55.2%
No						44.8%

7. Does your community have a process for events to apply for lodgers' tax funds?

Response	20%	40%	60%	80%	100%	Frequency
Yes						79.3%
No						20.7%

8. Does your community collect lodgers' tax from short-term rentals (Airbnb, VRBO, etc.)?

Response	20%	40%	60%	80%	100%	Frequency
Yes						24.1%
No						75.9%

10. Does your community have a/an compliance/enforcement process for ensuring collection of lodgers' tax from short-term rentals?

Response	20%	40%	60%	80%	100%	Frequency
Yes						57.1%
No						42.9%