

ORDINANCE NO. 84-03-22

AN ORDINANCE IMPOSING A LODGERS' TAX,
AND PROVIDING FOR THE USE OF SAID
TAX; SETTING FORTH DEFINITIONS;
PROVIDING FOR EXEMPTIONS; ESTABLISHING
ADMINISTRATIVE PROCEDURES.BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF
GRANT COUNTY, NEW MEXICO:SECTION 1. This ordinance shall be known as
and may be cited as "THE LODGERS' TAX ORDINANCE."SECTION 2. PURPOSE. The purpose of this
ordinance is to impose a tax which will be born by
transient persons using commercial lodging accommodations,
which tax will provide revenues for:

- A. Collecting and otherwise administering the tax;
- B. Establishing, constructing, purchasing,
otherwise acquiring, reconstruction, extending, bettering
or otherwise improving fairgrounds, exposition buildings,
fieldhouses, auditoriums, convention halls or other
convention facilities, and acquiring improvements
incidental thereto;
- C. Equipping and furnishing such recreational
facilities of the County;
- D. Acquiring a suitable site, grounds, or other
real property or any interest therein for such recreational
facilities of the County;
- E. The principal of, and interest on, any prior
redemption premiums due in connection with and any other
charges pertaining to revenue bonds authorized by
Sections 3-38-23 or 3-38-34 N.M.S.A. 1978 Compilation;
- F. Advertising, publicizing and promoting such
recreational facilities of the County and tourist
facilities therein; or
- G. Any combination of the foregoing purposes or
transactions stated in this section.

SECTION 3. DEFINITIONS. As used in the Lodgers'
Tax Ordinance:

- A. "Gross taxable rent" means the total amount
of rent paid for lodging;
- B. "Lodging" means the transaction of furnishing
rooms or other accommodations by a vendor to a vendee who
for a rent, uses, possesses or has the right to use or
possess any room or rooms or other units of accommodations
in or at taxable premises;
- C. "Lodgings" means the rooms or other

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accommodations furnished by a vendor to a vendee by the taxable service of lodging;

D. "Occupancy tax" means the tax on lodging, authorized by the Lodgers' Tax Ordinance;

E. "Person" means a corporation, firm, other body corporate, partnership, association or individual, includes an executor, administrator, trustee, receiver or other representative capacity, but does not include the United States of America, the State of New Mexico, any corporation department, instrumentality or agency of the federal government or the state government, or any political subdivision of the state;

F. "Rent" means the consideration received by a vendor in money, credits, property or other consideration valued in money for lodgings subject to an occupancy tax authorized in the Lodgers' Tax Ordinance;

G. "Taxable premises" means a hotel, apartment, apartment hotel, apartment house, lodge, lodginghouse, rooming house, motor hotel, guest house, guest ranch, ranch resort, guest resort, mobile home, motor court, auto court, auto camp, trailer court, trailer camp, trailer park, tourist camp, cabin or other premises used for lodging;

H. "Vendee" means a natural person to whom lodgings are furnished in the exercise of the taxable service of lodging; and

I. "Vendor" means a person furnishing lodgings in the exercise of the taxable service of lodging;

J. "County Clerk" means the County Clerk of Grant County or other designated representatives of the County Clerk as the case may be.

SECTION 4. IMPOSITION OF TAX. There is hereby imposed an occupancy tax of revenues of three percent (3%) of gross taxable rent for lodging paid to vendors on and after April 25, 1984.

SECTION 5. EXEMPTIONS. The occupancy tax shall not apply:

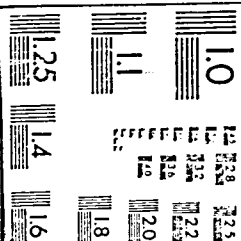
A. If the vendee:

(1) has been a permanent resident of the taxable premises for a period of at least thirty (30) consecutive days; or

(2) enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least thirty (30) consecutive days.

B. If the rent paid by a vendee is less than two dollars (\$2.00) a day;

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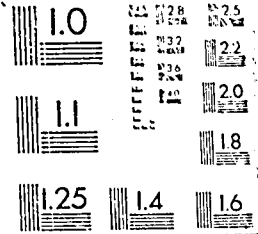
CERTIFICATION

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CAMERAMAN OPERATOR

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C. To lodging accommodations at institutions of the federal government, the State or any political division thereof;

D. To lodging accommodations at religious, charitable, educational or philanthropic institutions, including without limitation such accommodations as summer camps operated by such institutions;

E. To clinics, hospitals or other medical facilities;

F. To privately-owned and operated convalescent homes or homes for the aged, infirm, indigent or chronically ill; or

G. If the taxable premises do not have at least three rooms or three other units of accommodations for lodging; or

H. Taxable premises located within the corporate limits of a municipality.

SECTION 6. LICENSING.

A. No vendor shall engage in the business of providing lodging in the County of Grant, other than within the corporate limits of a municipality, who has not first obtained a license as provided in this section.

B. Applicants for a vendor's license shall submit an application to the County Clerk stating:

(1) The name of the vendor including identification of any person, as defined in this ordinance, who owns or operates or both owns and operates a place of lodgings and the name or trade names under which vendor proposes to do business and the post office address thereof.

(2) A description of the facilities, including the number of rooms and the usual schedules of rates therefor,

(3) A description of other facilities provided by vendor or others to users of the lodgings such as restaurant, bar, cleaning, laundry, courtesy car, stenographic, tailor or others, and a statement identifying the license issued, if applicable, and the identification number provided by the Bureau of Revenue of the State of New Mexico.

(4) The nature of the business practices of the vendor and to what extent, if any, his business is exempt from the Lodgers' Tax.

(5) Other information reasonably necessary to effect a determination of eligibility for such license.

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M. J. [Signature]
COUNTY CLERK

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Vendor licensed under the ordinance shall be liable to
C. On and after April 25, 1984, each

for the lodgings.
be charged separately from the rent fixed by the vendor

accordance with the lodgers' Tax Ordinance and shall
B. The tax shall be collected from vendors in

as a trustee thereof.
the tax thereon on behalf of the County, and shall act

A. Every vendor providing lodgings shall collect

SECTION 7. COLLECTION OF THE TAX-REPORTING.

decision made by the Commission.

appropriate license or other notice conforming to the
for the applicant, the County Clerk shall issue the

G. If the Board of County Commissioners finds
the Board of County Commissioners shall be final.

County Commissioners is transmitted. The action of
the same manner as the decision of the Board of

thereof shall be expressed in writing and be communicated
The decision of the Board of County Commissioners made

or special meeting in the usual course of business.
Board of County Commissioners for hearing at a regular

the application. The matter shall be referred to the
days of the date of the decision of the County Clerk on

the County of such appeal to be made within fifteen (15)
the Board of County Commissioners by written notice to

decision of the County Clerk may appeal the decision to
F. An applicant who is dissatisfied with the

and give the reasons therefor.
the application, advise the applicant of her decision

she shall not more than ten (10) days after receipt of
exempt under the terms of the lodgers' Tax Ordinance,

H. If the County Clerk finds the applicant not
office at Silver City on the date thereof.

address given on the application, deposited in the post
postage prepaid, addressed to the applicant at the

of such action shall be given by registered mail.
her decision and give the reasons therefore. The notice

receipt of the application, advise the applicant of
Tax, she shall not more than ten (10) days after

is not qualified to do business subject to the lodgers'
D. If the County Clerk finds that the applicant

applicant is doing business subject to the lodgers' Tax.
grant the license in due course if she finds the

for license within ten (10) days of receipt thereof and
C. The County Clerk shall review applications

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SECTION 10. PENALTY CLAUSE. Any vendor who violated the provisions of the Lodgers' Tax Ordinance by failure to pay the tax, to remit the proceeds pertaining thereto, or who continues to operate a place of business after revocation of his occupation license as provided for in Section 9, B., shall be subject to penalties of not to exceed ninety (90) days in jail or three hundred dollars (\$300.00) fine for each violation.

SECTION 11. SEVERABILITY. If any part or application of this ordinance is held invalid, the remainder of its application to other situations or persons shall not be affected.

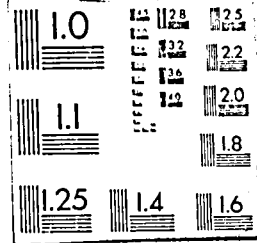
PASSED, ADOPTED AND APPROVED this 22 day of March, 1984.

GRANT COUNTY BOARD OF
COUNTY COMMISSIONERS

ATTEST:

Manuel T. Serna
Manuel T. Serna, Chairman

Isabel Quinones
Isabel Quinones,
Clerk and Recorder
By: Carol Bass, deputy



CERTIFICATION
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May 1984
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