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AGENDA BRIEFING MEMORANDUM

JUL 22 2025

Council Meeting Date: 7/22/2025

DEPARTMENT: Grant Programs	BY: Angie Barrios-Testa, Director of Grant Programs <i>ABT/STW</i>	DATE: 7/14/2025												
<p><b>SUBJECT:</b> An Ordinance Amending Chapter 48, Taxation, Article IV, Lodgers' Tax, Section 89, Adding the Grant Programs Director as Ex-Officio and Changing the Frequency of Meetings from Once a Month to Quarterly.</p>														
<p><b>BACKGROUND, ANALYSIS AND IMPACT:</b> (Safety and Welfare/Financial/Personnel/Infrastructure/etc.)</p> <p>During their regular meeting on April 1, 2025, the Lodgers' Tax Advisory Board unanimously approved amending their meeting frequency from once a month to quarterly. The Lodgers' Tax Advisory Board and staff believe it is sufficient to meet the administrative needs of the Lodgers' Tax Advisory Board duties.</p> <p>Staff is also requesting that the Grant Programs Director be added as an ex-officio member to align with how the Lodgers' Tax funding application process is currently being managed. The Finance Director will continue to oversee the budget and reimbursement process, while the Grant Programs Director serves to review the funding requests and is the liaison/secretary for the Lodgers' Tax Advisory Board.</p> <p>All other provisions are the same, and revisions follow the State Statute.</p>														
<p><b>DEPARTMENT RECOMMENDATION:</b> The City Council approves amending Section 48-89 of the Carlsbad City Code of Ordinances, as enclosed.</p>														
<p><b>BOARD/COMMISSION/COMMITTEE ACTION:</b></p> <table border="0"> <tr> <td><input type="checkbox"/> P &amp; Z</td> <td><input type="checkbox"/> Lodgers Tax Board</td> <td><input type="checkbox"/> Riverwalk Rec Center Board</td> <td><input type="checkbox"/> APPROVED</td> </tr> <tr> <td><input type="checkbox"/> Museum Board</td> <td><input type="checkbox"/> Alejandro Ruiz Board</td> <td><input type="checkbox"/> Water Board</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Library Board</td> <td><input type="checkbox"/> N. Mesa Board</td> <td><input type="checkbox"/> Beautification Committee</td> <td><input type="checkbox"/> DISAPPROVED</td> </tr> </table>			<input type="checkbox"/> P & Z	<input type="checkbox"/> Lodgers Tax Board	<input type="checkbox"/> Riverwalk Rec Center Board	<input type="checkbox"/> APPROVED	<input type="checkbox"/> Museum Board	<input type="checkbox"/> Alejandro Ruiz Board	<input type="checkbox"/> Water Board		<input type="checkbox"/> Library Board	<input type="checkbox"/> N. Mesa Board	<input type="checkbox"/> Beautification Committee	<input type="checkbox"/> DISAPPROVED
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<input type="checkbox"/> Library Board	<input type="checkbox"/> N. Mesa Board	<input type="checkbox"/> Beautification Committee	<input type="checkbox"/> DISAPPROVED											

Reviewed by: *Wendy Austin* Date: *7-16-2025*  
City Administrator:

**ORDINANCE NO. 2025- 12**

**AN ORDINANCE AMENDING CHAPTER 48 – TAXATION, ARTICLE IV. LODGERS’ TAX SECTION 48-89 ADVISORY BOARD CREATED; DUTIES SECTIONS (B), (2) AND (D); ADDING THE DIRECTOR OF GRANT PROGRAMS AS EX OFFICIO MEMBER OF THE BOARD, AND CHANGING THE FREQUENCY OF MEETINGS FROM ONCE A MONTH TO QUARTERLY AND ESTABLISHING AN ANNUAL SCHEDULE FOR MEETINGS EACH YEAR.**

WHEREAS, the Lodgers’ Tax Advisory Board unanimously approved amending the meeting frequencies at its April 1, 2025, Regular Meeting, and

WHEREAS, the Lodgers’ Tax Advisory Board believes it does not need to meet once a month to fulfill its duties, and

WHEREAS, the Lodgers’ Tax Advisory Board wishes to change the meeting frequency to quarterly and establish an annual schedule for meetings each year, and

WHEREAS, the City agrees that the Lodgers’ Tax Advisory Board can effectively meet quarterly, and,

WHEREAS, the City shall ensure that the Board establishes an annual calendar that will be available for the public and prospective Lodgers’ Tax Funding applicants, and

WHEREAS, the City wishes to add the Grant Programs Director as an Ex Officio Member of the Board.

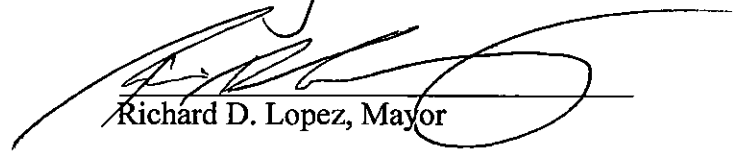
NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF CARLSBAD, EDDY COUNTY, NEW MEXICO, THAT:

1. *Chapter 48 – Taxation Article IV Lodgers’ Tax Section 48-89 Advisory board created; duties*, Sec. (b) (2) of the Carlsbad City Code is hereby amended to state, “The Mayor, the city administrator, the director of finance, and the director of grant programs shall be ex officio members of the board...”, and
2. *Chapter 48 – Taxation Article IV Lodgers’ Tax Section 48-89 Advisory board created; duties*, Sec. (d) of the Carlsbad Code is hereby amended to state, “Meetings. The board shall meet once a quarter and at such other times as may seem

to it to be fit and proper. The board shall annually establish the schedule of meetings to implement at the beginning of the subsequent calendar year”.

3. No other provision is amended.

INTRODUCED, PASSED, ADOPTED, AND APPROVED this July 22<sup>nd</sup> day of 2025.

  
Richard D. Lopez, Mayor

  
ATTEST  
  
Nadine Mireles, City Clerk

## **ARTICLE IV. LODGERS' TAX<sup>1</sup>**

### **Sec. 48-76. Short title.**

This article shall be known as and cited as the "Lodgers' Tax Ordinance."

(Ord. No. 2020-12, Att., 6-9-20)

### **Sec. 48-77. Purpose.**

The purpose of this article is to continue to collect a tax, which will be borne by persons using commercial lodging accommodations which tax will provide revenues for the purpose of advertising, publicizing and promoting tourist-related facilities, attractions and events, and acquisition, construction and maintenance of tourist-related attractions and recreational facilities, and for other municipal purposes, as authorized in section 48-90.

(Ord. No. 2020-12, Att., 6-9-20)

### **Sec. 48-78. Definitions.**

As used in this article:

*Board* means the advisory board established herein to make recommendations to the governing body, keep minutes of its proceedings and submit its recommendations, correspondence and other pertinent documents to the governing body.

*City clerk* means the city clerk of Carlsbad, New Mexico.

*Gross taxable rent* means the total amount of rent paid for lodging, not including the state gross receipts tax or local sales taxes.

*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 the room or rooms or other units of accommodations in or at a taxable premises.

*Lodgings* means the rooms or other accommodations furnished by a vendor to a vendee by a taxable service of lodging.

*Occupancy tax* means the tax on lodging authorized by the Lodgers' Tax Ordinance.

*Person* means a corporation, firm, other body corporate, partnership, association or individual. "Person" includes an executor, administrator, trustee, receiver or other representative appointed according to law and acting in a representative capacity. "Person" 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.

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<sup>1</sup>Editor's note(s)—Ord. No. 2020-12, Att., adopted June 9, 2020, repealed the former Art. IV, §§ 48-76—48-100, and enacted a new Art. IV as set out herein. The former Art. IV pertained to similar subject matter and derived from Ord. No. 2019-45, adopted Nov. 12, 2019.

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*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 this article.

*Taxable premises* means a hotel, motel or other premises used for lodging that is not the vendee's household or primary residence.

*Temporary lodging* means lodgings for the purpose of housing a vendee within proximity of the vendee's employment or job location.

*Tourist* means a person who travels for the purpose of business, pleasure or culture to a municipality of county imposing an occupancy tax.

*Tourist-related events* means events that are planned for, promoted to and attended by tourists.

*Tourist-related facilities and attractions* means facilities and attractions that are intended to be used by or visited by tourists.

*Tourist-related transportation systems* means transportation systems that provide transportation for tourists to and from tourist-related facilities and attractions and tourist-related events.

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

*Vendor* means a person or the person's agent furnishing lodgings in the exercise of the taxable service of lodging.

(Ord. No. 2020-12, Att., 6-9-20)

#### **Sec. 48-79. Rate and authorization of tax—Limitations on use of proceeds.**

- (a) A municipality may impose by ordinance an occupancy tax for revenues on lodging within the municipality.
- (b) The occupancy tax shall not exceed five percent of the gross taxable rent for lodging within the municipality paid to vendors.
- (c) Every vendor who is furnishing any lodgings within a municipality is exercising a taxable privilege.
- (d) The following portions of the proceeds from the occupancy tax that are collected based on the first 30 days a vendee rents lodgings in taxable premises shall be used only for advertising, publicizing and promoting tourist-related facilities and attractions and tourist-related events: not less than one-half of the proceeds from the first three percent of the occupancy tax and not less than one-fourth of the proceeds from the occupancy tax in excess of three percent shall be used for those purposes.
- (e) The proceeds from the occupancy tax that are collected based on the first 30 days a vendee rents lodgings in taxable premises in excess of the amount required to be used for advertising, publicizing and promoting tourist-related facilities and attractions and tourist-related events may be used for any purpose authorized in section 48-90.
- (f) The proceeds from the occupancy tax that are required to be used to advertise, publicize and promote tourist-related facilities and attractions and tourist-related events shall be used within two years of the close of the fiscal year in which they were collected and shall not be accumulated beyond that date or used for any other purpose.
- (g) Notwithstanding the provisions of subsection (d), any use of occupancy tax proceeds on January 1, 1996 may continue to be so used after July 1, 1996 in accordance with the provisions of this section and Ordinance No. 48-90 as they were in effect prior to July 1, 1996; provided, any change in the use of those occupancy tax proceeds after July 1, 1996, is subject to the limitations of that paragraph.

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- (h) Notwithstanding the provisions of subsection (d) of this section, the payment of principal and interest on outstanding bonds issued prior to January 1, 1996 pursuant to NMSA 1978, § 3-38-23 or § 3-38-24 shall be made in accordance with the retirement schedules of the bonds established at the time of issuance. The amount of expenditures required under subsection (d) of this section shall be reduced each year, if necessary, to make the required payments of principal and interest of all outstanding bonds issued prior to January 1, 1996.

(Ord. No. 2020-12, Att., 6-9-20)

### **Sec. 48-80. Licensing.**

- (a) No vendor shall engage in the business of providing lodging in the municipality of Carlsbad 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 city clerk stating:
- (1) The name of the vendor, including identification of any person, as defined in this article, who owns or operates or both owns and operates a place of lodging and the name or trade names under which the 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 schedule 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, stenographer, tailor or others, and a statement identifying the license issued, to whom issued, the authority issuing, and the period for which issued. If applicable, also the identification number provided by the Taxation and Revenue Department of the State of New Mexico;
  - (4) The nature of the business practices of the vendor and to what extent, if any, the business is exempt from the lodgers' tax;
  - (5) Other information reasonably necessary to effect a determination of eligibility for such license.
- (c) The city clerk shall review applications for license within ten days of receipt thereof, and grant the license in due course if the applicant is doing business subject to the lodgers' tax.
- (d) An applicant who is dissatisfied with the decision of the city clerk may appeal the decision to the governing body by written notice to the city clerk of such appeal to be made within 15 days of the date of the decision of the city clerk on the application. The matter shall be referred to the governing body for hearing at a regular or special meeting in the usual course of business. The decision of the governing body made thereon shall be expressed in writing and be communicated in the same manner as the decision of the city clerk is transmitted. The action of the governing body shall be deemed final.
- (e) If the governing body finds for the applicant, the city clerk shall issue the appropriate license or other notice conforming to the decision made by the governing body.

(Ord. No. 2020-12, Att., 6-9-20)

### **Sec. 48-81. Exemptions.**

The occupancy tax shall not apply:

- (a) If a vendee:
- (1) Has been a permanent resident of the taxable premises for a period of at least 30 consecutive days unless those premises are temporary lodging; or

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(Supp. No. 16)

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- (2) Enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least 30 consecutive days unless those premises are temporary lodging;
  - (b) If the rent paid by a vendee is less than \$2.00 a day;
  - (c) To lodging accommodations at institutions of the federal government, the state or any political subdivision thereof;
  - (d) To lodging accommodations at religious, charitable, educational or philanthropic institutions, including such accommodations at 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.
- (Ord. No. 2020-12, Att., 6-9-20)

**Sec. 48-82. Collection of the tax and reporting procedures.**

- (a) Every vendor providing lodgings in a municipality imposing an occupancy tax shall collect the proceeds thereof on behalf of the municipality and shall act as a trustee therefor.
- (b) The tax shall be collected from vendees in accordance with the ordinance imposing the tax and shall be charged separately from the rent fixed by the vendor for the lodgings.
- (c) Each vendor licensed under this article shall be liable to the municipality of Carlsbad for the tax provided herein on the rent paid for lodging at a taxable premises.
- (d) Each vendor shall make a report by the 25th day of each month, on forms provided by the city clerk of all receipts for lodging in the preceding calendar month, and shall submit the proceeds of the lodgers' tax to the municipality and include sufficient information to enable the municipality to audit the reports and shall be verified on oath by the vendor.

(Ord. No. 2020-12, Att., 6-9-20)

**Sec. 48-83. Duties of the vendor.**

Vendor shall maintain adequate records of facilities subject to the tax and of proceeds received for the use thereof. Such records shall be maintained in Carlsbad, New Mexico, and shall be open to the inspection of the municipality during reasonable hours and shall be retained for three years.

(Ord. No. 2020-12, Att., 6-9-20)

**Sec. 48-84. Failure to make return; computation, civil penalty and notice; collection of delinquencies; occupancy tax is a lien.**

- (a) Every vendor is liable for the payment of the proceeds of any occupancy tax that the vendor failed to remit to the municipality, whether due to his failure to collect the tax or otherwise. He shall be liable for the tax plus a civil penalty equal to the greater of ten percent of the amount not remitted or \$100.00. The city clerk shall give the delinquent vendor written notice of the delinquency, which notice shall be mailed to the vendor's local address.

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- (b) If payments are not received within 15 days of the mailing of the notice, the municipality may bring an action in law or equity in the district court for the collection of any amounts due including, without limitation penalties thereon, interest on the unpaid principal at a rate not exceeding one percent per month. If the city attempts collection through an attorney or the city attorney for any purpose with regard to this article, the vendor shall be liable to the municipality for all costs, fees paid to the attorney or city attorney, and all other expenses incurred in connection therewith.
  - (c) The occupancy tax imposed by a municipality constitutes a lien in favor of the municipality upon the personal and real property of the vendor providing lodgings. The lien may be enforced as provided in NMSA 1978, §§ 3-36-1 through 3-36-7. Priority of the lien shall be determined from the date of filing.
  - (d) Under process or order of court, no person shall sell the property of a vendor without first ascertaining from the city clerk or treasurer the amount of any occupancy tax due the municipality. Any occupancy tax due the municipality shall be paid from the proceeds of the sale before payment is made to any judgment creditor or any other person with a claim on the sales proceeds.

(Ord. No. 2020-12, Att., 6-9-20)

#### **Sec. 48-85. Criminal penalties.**

Any person who violates the provisions of this article for a failure to pay the tax, to remit proceeds thereof to the municipality or to properly account for any lodging and tax proceeds pertaining thereto shall be guilty of a misdemeanor and upon conviction shall be fined in an amount not to exceed \$500.00 or by imprisonment not to exceed 90 days or both.

(Ord. No. 2020-12, Att., 6-9-20)

#### **Sec. 48-86. Refunds and credits.**

If any person pays any lodgers' tax in excess of the tax required, a refund thereof may be claimed by directing a written claim to the city clerk, no later than 90 days from the date payment was made. Every claim for refund shall state the nature of the person's complaint and the affirmative relief requested. The city clerk shall allow the claim in whole or in part or may deny it. Refunds of tax and interest erroneously paid and amounting to \$100.00 or more may be made only with the approval of the governing body.

(Ord. No. 2020-12, Att., 6-9-20)

#### **Sec. 48-87. Audit of vendors.**

- (a) The governing body shall select for annual random audit(s) one or more vendors to verify the amount of gross rent subject to the occupancy tax and to ensure that the full amount of occupancy tax on the rent is collected from each vendor thus audited.
- (b) The governing body shall determine each year the number of vendors within the municipality to audit and shall conduct random audits to verify full payment of occupancy tax receipts.
- (c) The audit(s) may be performed by the city clerk or by any other designee of the governing body. A copy of each audit shall be filed annually with the local government division of the department of finance and administration.

(Ord. No. 2020-12, Att., 6-9-20)

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**Sec. 48-88. Confidentiality of return and audit.**

It is unlawful for any employee of the municipality of Carlsbad to reveal to any individual other than other employees of the municipality of Carlsbad any information contained in the return or audit of any taxpayer, including vendors subject to this article, except to a court of competent jurisdiction in response to an order thereof in an action relating to taxes to which the municipality of Carlsbad is a party, and in which information sought is material to the inquiry; to the taxpayer himself or to his authorized representative; and in such manner, for statistical purposes, that the information revealed is not identified as applicable to any individual taxpayer.

(Ord. No. 2020-12, Att., 6-9-20)

**Sec. 48-89. Advisory board created; duties.**

(a) *Creation.* There is hereby created a board to be known as the City of Carlsbad Lodgers' Tax Advisory Board.

(b) *Appointment of members.*

(1) The board shall consist of five members. The mayor, with the consent and approval of the city council, shall appoint the members. The board shall consist of:

- a. Two members who are owners or operators of lodgings subject to the occupancy tax within the municipality;
- b. Two members who are owners or operators of industries located within the municipality that primarily provide services or products to tourists; and
- c. One member who is a resident of the municipality and represents the general public.

The board shall serve without compensation. The board shall annually elect one of its members as chairperson and one as vice-chairperson.

(2) The mayor, the city administrator, ~~and~~ the director of finance, and the director of grant programs shall be ex officio members of the board. Additionally, the mayor may appoint, with the consent and approval of the city council, one council member as an ex officio member of the board. The mayor may appoint, with the approval of council, a council member to act as the mayor's designee in the mayor's capacity as an ex officio member of the board. Ex officio members shall have no vote in any of the proceedings.

(c) *Term of office.* The term of office for the members shall be four years beginning on July 1 of the year of appointment and ending four years later. All appointments to vacancies on the board shall be for the unexpired term of the member leaving the board.

(d) *Meetings.* The board shall meet once ~~a month~~ a quarter and at such other times as may seem to it to be fit and proper. The board shall annually establish the schedule of meetings to implement at the beginning of the subsequent calendar year.

(e) *Removal of board member.* Any board member, who shall, by his or her conduct, be subject to removal for cause shall be entitled to a hearing before the city council and is entitled to representation at such hearing and shall be removed if a majority of all members of the city council find that cause exists for removal of such member.

(f) *Duties.* The board shall advise the city council on the expenditure of funds authorized by this article for advertising, publicizing and promoting tourist attractions and facilities in the City of Carlsbad. The board shall submit to the mayor and council recommendations for the expenditures of funds authorized pursuant to this

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article for advertising, publicizing and promoting tourist-related attractions, facilities and events in the City of Carlsbad.

- (g) *Secretary.* A designee of the city administrator shall be the secretary of the board and shall faithfully keep the minutes of the meetings of the board and all other correspondence of the board but shall have no vote in any of the proceedings.

(Ord. No. 2020-12, Att., 6-9-20)

#### **Sec. 48-90. Use of lodgers' tax monies.**

- (a) Subject to the limitations contained in Ordinance No. 48-79, for the first 30 days of use, the municipality may use the proceeds from the occupancy tax that are collected based on the first 30 days a vendee rents lodgings in taxable premises to defray the costs of:
- (1) Collecting and otherwise administering the occupancy tax including the performance of audits required by this article;
  - (2) 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 of Carlsbad, New Mexico;
  - (3) The principal of and interest on any prior redemption premiums due in connection with and any other charges pertaining to revenue bonds authorized by NMSA 1978, § 3-38-23 or § 3-38-24;
  - (4) Advertising, publicizing and promoting tourist-related attractions, facilities and events of the municipality of Carlsbad, NM and tourist-related facilities, attractions and events within the area;
  - (5) Providing police and fire protection and sanitation service for tourist-related facilities, attractions and events located in the municipality of Carlsbad, NM;
  - (6) Providing a required minimum revenue guarantee for air service to the municipality to increase the ability of tourists to easily access the municipality's tourist-related facilities, attractions and events; or
  - (7) Any combination of the foregoing purposes or transactions stated in this section but for no other municipal purpose.
- (b) The proceeds from the occupancy tax that are collected based on the 31st and subsequent days a vendee rents lodgings in a taxable premises may be used for any municipality purpose; provided that the use is approved in the budget.
- (c) As used in this section, "minimum revenue guarantee" is the amount of money guaranteed by a municipality to be earned by an airline providing air services to and from that municipality, which is the difference between the minimum flight charge revenue specified in the contract between the municipality and the airline and the amount of actual flight charge revenue received by the airline that is less than that contractual amount.

(Ord. No. 2020-12, Att., 6-9-20)

#### **Sec. 48-91. Revenue bonds.**

- (a) Revenue bonds may be issued at any time or from time to time by a municipality to defray wholly or in part the costs of any one, all or any combination of purposes authorized in section 48-90(a)(2)–(5).

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- (b) The revenue bonds may be payable from and such payment may be secured by a pledge of and lien on the revenues derived from:
    - (1) The proceeds of the occupancy tax of the municipality after the deduction of those amounts required to be expended pursuant to section 48-79(d) and the administration costs pertaining to the occupancy tax in an amount not to exceed ten percent of the occupancy tax receipts collected by the municipality in any fiscal year, excluding from the computation of such costs the administration costs ultimately recovered from delinquent vendors by civil action as penalties, costs of collection and attorney fees but not as interest on unpaid principal;
    - (2) The tourist-related facilities and attractions or tourist-related transportation systems to which the bonds pertain, after provision is made for the payment of the operation and maintenance expenses of the tourist-related facilities and attractions or tourist-related transportation systems; or
    - (3) A combination of such net revenues from both sources designated in paragraphs (1) and (2) of this subsection.
  - (c) The bonds shall bear interest at a rate as authorized in the Public Securities Act [NMSA 1978, §§ 6-14-1 through 6-14-3], and the first interest payment may be for any period authorized in the Public Securities Act.
  - (d) Except as otherwise provided in this article (sections 48-76 through 48-100), revenue bonds authorized in this article shall be issued in accordance with the provisions of NMSA 1978, §§ 3-31-2 through 3-31-6.

(Ord. No. 2020-12, Att., 6-9-20)

#### **Sec. 48-92. Refunding bonds.**

- (a) Any municipal revenue bonds issued as authorized in this article (sections 48-76 through 48-100) may issue refunding revenue bonds payable from pledged revenues therein authorized for the payment of revenue bonds at the time of the refunding or at the time of the issuance of the bonds being refunded as the governing body of the municipality may determine, notwithstanding the revenue sources or the pledge of such revenues or both are thereby modified.
- (b) Refunding bonds may be issued for the purpose of refinancing, paying and discharging all or any part of such outstanding bonds of any one or more or all outstanding issues:
  - (1) For the acceleration, deceleration or other modification of the payment of such obligations, including without limitation any capitalization of any interest thereon in arrears or about to become due for any period not exceeding one year from the date of the refunding bonds;
  - (2) For the purpose of reducing interest costs or effecting other economies;
  - (3) For the purpose of modifying or eliminating restrictive contractual limitations pertaining to the issuance of additional bonds, otherwise concerning the outstanding bonds, or to any facilities relating thereto; or
  - (4) For any combination of the foregoing purposes.
- (c) The interest on any bond refunded shall not be increased to any rate in excess of the rate authorized in the Public Securities Act [NMSA 1978, §§ 6-14-1 through 6-14-3] and shall be paid as authorized in that act.
- (d) Bonds for refunding any bonds for any other purpose permitted by this article may be issued separately or issued in combination in one series or more.
- (e) Except as otherwise provided in this article, refunding bonds authorized in this article shall be issued in accordance with the provisions of NMSA 1978, §§ 3-31-10 and 3-31-11.

(Ord. No. 2020-12, Att., 6-9-20)

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**Sec. 48-93. Maintaining revenue dedication.**

Any amount of revenue attributable to a tax imposed pursuant to this article, shall continue to be dedicated to the same amount of revenue attributable to the tax until the ordinance dedicating the revenue expires, the term of the dedicating expires, the governing body acts to change the dedication or, in the case of bonded indebtedness, the debt is fully discharged or otherwise provided for in full.

(Ord. No. 2020-12, Att., 6-9-20)

**Sec. 48-94. Effective date.**

The effective date of the provisions of this article is July 1, 2020.

(Ord. No. 2020-12, Att., 6-9-20)

**Secs. 48-95—48-100. Reserved.**

**MINUTES OF A MEETING OF THE LODGERS' TAX ADVISORY BOARD OF THE  
CITY OF CARLSBAD, NEW MEXICO, HELD IN THE MUNICIPAL BUILDING,  
PLANNING ROOM, 101 N. HALAGUENO ST., CARLSBAD, NM  
TUESDAY, APRIL 1, 2025 AT 7:30 A.M.**

**Voting Members Present:** Dr. S.S. Dara, Chair  
Dale Balzano, Vice-Chair  
Elizabeth Lickliter  
Milan Patel  
Amit Bhakta

**Voting Members Absent:** None

**Also Present:**

Angie Barrios-Testa,	Director of Grant Programs
Jessica Ponce	Budget and Grant Analyst
Cynthia Florez	Administrative Coordinator
Patrick McManus	Project & Grant Accountant
Robert Jacquez	Carlsbad Community of Hope Center
Evelyn Ledbetter	KENW-FM

**1. CALL TO ORDER**

Dr. S.S. Dara, Chairman, called the meeting to order at 7:28 a.m.

**2. ROLL CALL OF VOTING MEMBERS AND DETERMINATION OF QUORUM**

Dr. S.S. Dara called Roll, and it was determined that there was a Quorum of the voting members.

Present: Dr. S.S. Dara, Dale Balzano, Elizabeth Lickliter, Milan Patel and Amit Bhakta

Absent: All present

**3. CONSIDER APPROVAL OF MINUTES OF LODGERS' TAX ADVISORY BOARD MEETING HELD ON MARCH 4, 2025**

Angie Barrios-Testa informed the board members that the order of the meeting has changed, and we will no longer have approval of the Agenda and adjourn as items for a vote. The motion to approve the Minutes was made by Amit Bhakta and seconded by Dale Balzano.

The vote was as follows:

Yes: Dr. S.S. Dara, Dale Balzano, Elizabeth Lickliter, Milan Patel and Amit Bhakta

No: None

**4. CONSIDER APPROVAL TO REMOVE FROM TABLE THE REQUEST FOR LODGERS' TAX FUNDING FROM THE CARLSBAD COMMUNITY OF HOPE CENTER FOR THE JERICHO WALK AND BIKE RUN EVENT**

Angie Barrios-Testa explained that this item was just to remove it from the table because it was tabled at the last meeting. The motion to consider approval to remove from table the request was made by Milan Patel and seconded by Amit Bhakta.

The vote was as follows:

Yes: Dr. S.S. Dara, Dale Balzano, Elizabeth Lickliter, Milan Patel and Amit Bhakta

No: None

also promote Carlsbad on Facebook and their website. She stated that the twelve spots per week are coordinated through the City. Ms. Barrios-Testa stated that she would coordinate with Communication Specialist, Valeria Bannister. Ms. Ledbetter stated that they have a community calendar that they air every day at 12:30 p.m., which coordinates what events are coming up, whether that's Pecos River, etc. She stated with the Lodgers' Tax, the whole purpose is to put people into the hotels and restaurants and get money for Carlsbad. Ms. Ledbetter stated that they are educating students through NMSU. Ms. Barrios-Testa stated that it was a very reasonable request and that they have provided the service in the past; however, it's been a couple of years and we are glad they are back. The motion to approve the request was made by Dale Balzano and seconded by Elizabeth Licklitter.

The vote was as follows:

Yes: Dr. S.S. Dara, Dale Balzano, Elizabeth Licklitter, Milan Patel and Amit Bhakta

No: None

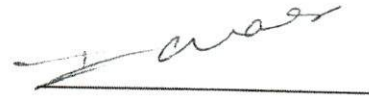
**7. CONSIDER APPROVAL OF LODGERS' TAX ORDINANCE TO CHANGE THE LODGERS' TAX ADVISORY BOARD MEETING FREQUENCY FROM MONTHLY TO QUARERTLY**

Angie Barrios-Testa stated that this was brought up at the last meeting, but there was no vote as it was just a discussion. Currently, the ordinance states that the board meets monthly, but the City recommends that the board meets quarterly. Angie Barrios-Testa stated that if the board needed to meet more often, we could always have special meetings, so that would not take away the ability to have extra meetings if needed. The motion to approve the request was made by Milan Patel and seconded by Amit Bhakta.

The vote was as follows:

Yes: Dr. S.S. Dara, Dale Balzano, Elizabeth Licklitter, Milan Patel and Amit Bhakta

No: None



Chair