



Date 11/01/2023

To all Operators of Short-Term Rental Properties and Hotels:

Please be advised that the Town of Silver City has engaged the company Avenu Insights & Analytics, LLC, to assist the Town in collecting its Lodger's Tax from short-term rental properties ("STR").

If you operate a STR (or hotel/motel) you are obligated to pay Lodger's Tax to the Town of Silver City pursuant to Article III of Chapter 44 of the Town's Municipal Code. Therefore, if your guest(s) or renter(s) occupied your STR for a period of at least 29 days or less, you are subject to payment of the Lodger's Tax. You are exempt from payment of the Lodger's Tax if the occupant of your STR:

- a. Has been a permanent resident of the taxable premises for a period of at least 30 consecutive days; or
- b. Enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least 30 consecutive days; Section 44-115 (1), Town Municipal Code.

You will be receiving written instructions from Avenu for payment of your Lodger's Tax for your STR. If you have any questions or need assistance, Avenu and the Town will provide you with a link to Avenu's website. You may, also call Avenu's representatives at the telephone number provided in their written instructions.

Thank you.

Sincerely,

Alex C. Brown
Town Manager