

EXHIBIT A – VILLAGE PLANNER APPLICATION GUIDANCE

1. Applicant/owner contact information;

Applicant: Taos Ski Valley, Inc.

Contact: Peter Johnson, Director of Development

2. Project parcel(s) information of the development, legal description, UPC;

Land parcel known as Parcel D, a consolidation of lots 2 and 3 of Block H of the OE Pattison Subdivision

3. Identify the public facilities/infrastructure constructed as part of the proposed project;

The project will include a snow-melted plaza and bridge for pedestrian use along with walking trails along the Lake Fork River.

4. The value of public infrastructure constructed and dedicated to the Village;

See Exhibit D.

5. Development Impact Fee credit requested;

See Exhibits B & C.

6. DIF category or categories to which the credit should apply;

See Exhibits B & C.

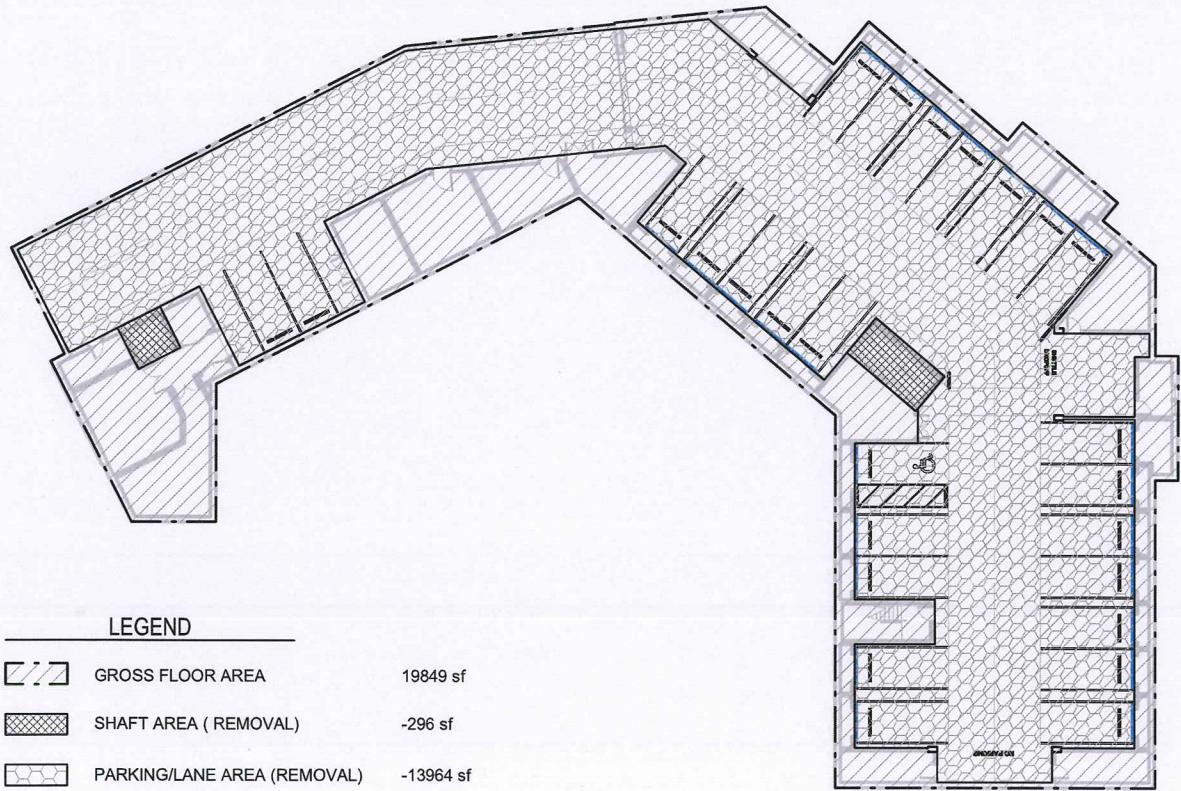
7. If applicable, the allocation of credit in dollars per development parcel.

N/A

Exhibit B - Parcel D Impact Fee Calculation

Building Program						
<u>Level</u>	<u>Gross SF*</u>	<u>Less: Garage</u>	<u>Less: Shafts</u>	<u>Net Building</u>	<u>Plus: Balcony</u>	<u>Impact SF</u>
Garage	19,849	(13,964)	(296)	5,589	-	5,589
Level 1	15,620	-	(907)	14,713	469	15,182
Level 2	15,033	-	(914)	14,119	1,131	15,250
Level 3	12,972	-	(600)	12,372	907	13,279
Level 4	13,027	-	(600)	12,427	1,021	13,448
Total	76,501	(13,964)	(3,317)	59,220	3,528	62,748
Fee Calculation						
<u>Fee Type</u>	<u>Rate</u>	<u>SF</u>	<u>Gross Fee</u>	<u>MDA Credit %*</u>	<u>MDA Credit \$*</u>	<u>Fee Due</u>
Roads	\$ 2.4773	62,748	\$ 155,445.62	25%	\$ (38,861.41)	\$ 116,584.22
Parks	\$ 0.4118	62,748	\$ 25,839.63	100%	\$ (25,839.63)	\$ -
Government Facilities	\$ 0.7738	62,748	\$ 48,554.40	0%	\$ -	\$ 48,554.40
Public safety	\$ 0.7095	62,748	\$ 44,519.71	0%	\$ -	\$ 44,519.71
	\$ 4.3724	76,501	\$ 274,359.36		\$ (64,701.03)	\$ 209,658.32

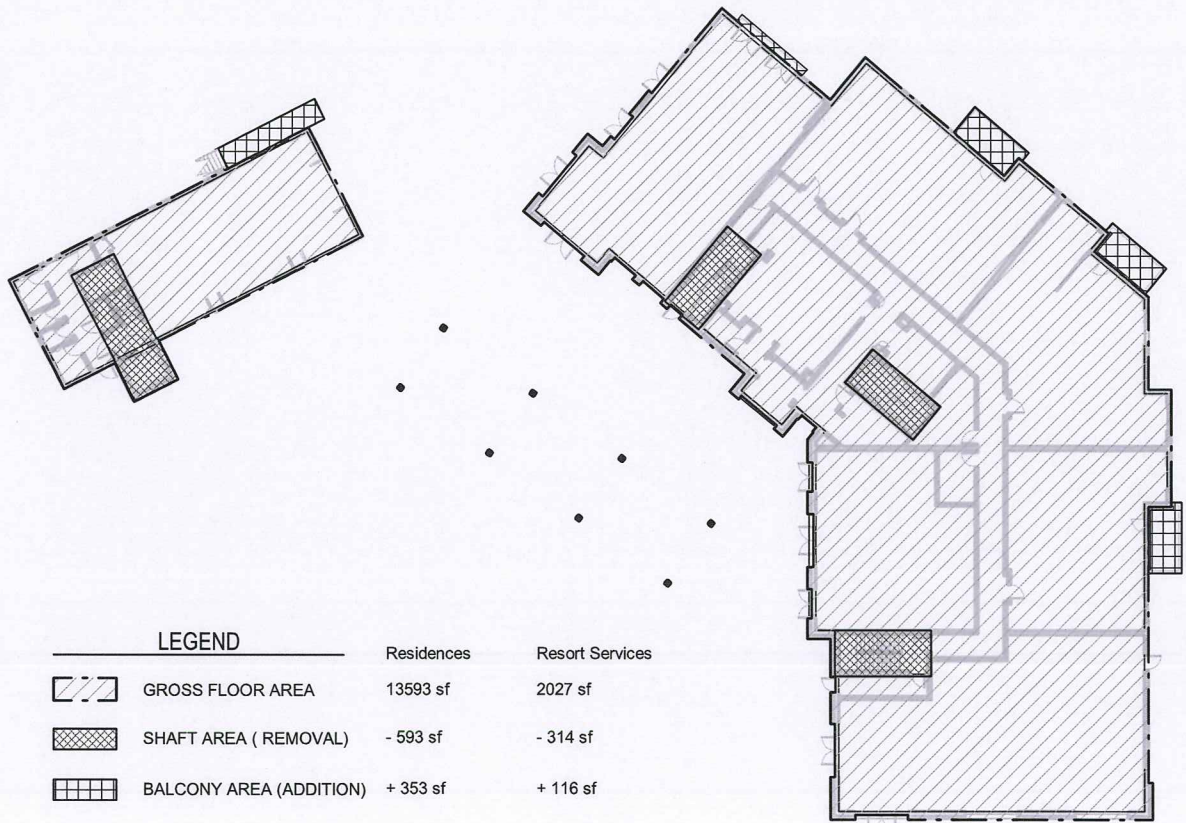
*Gross Square Footage included all space in the building from the outer edge of the exterior walls.






Total impact area = 5589 sf

1 GARAGE LEVEL PLAN
1" = 40'-0"



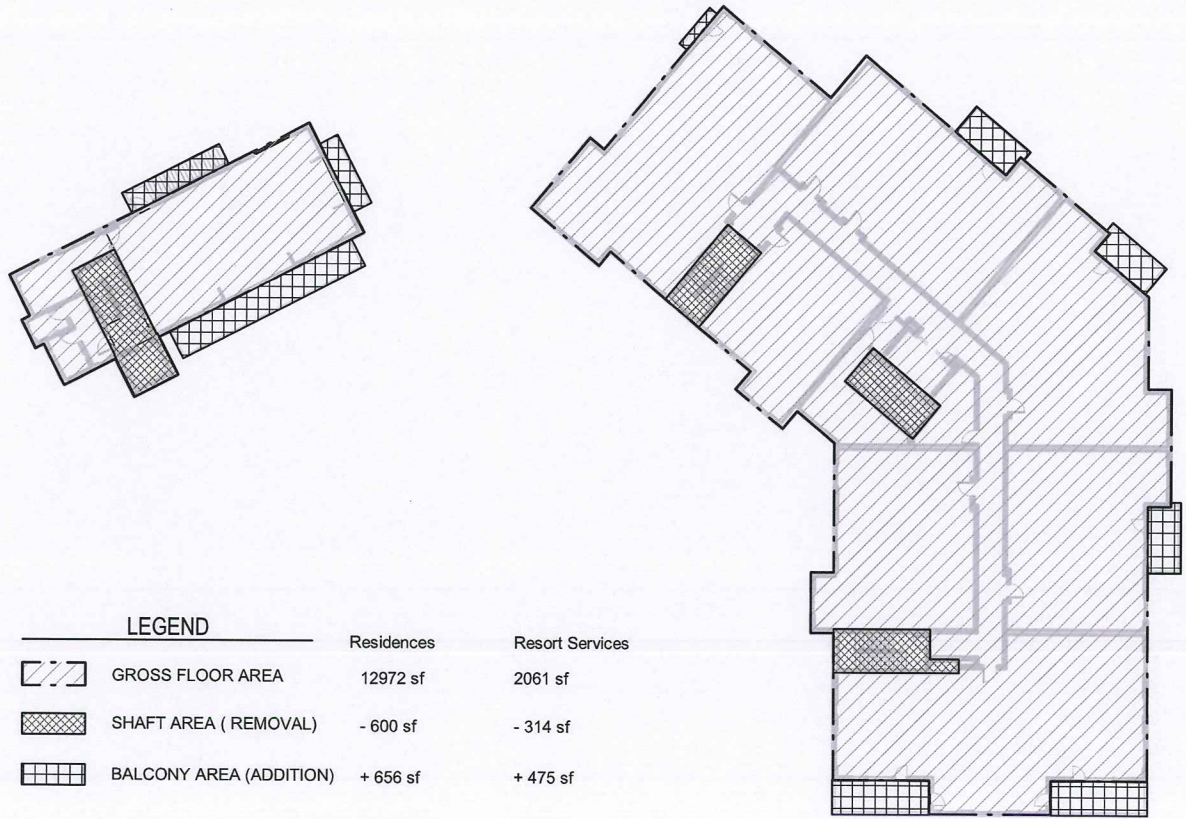





LEGEND		Residences	Resort Services
	GROSS FLOOR AREA	13593 sf	2027 sf
	SHAFT AREA (REMOVAL)	- 593 sf	- 314 sf
	BALCONY AREA (ADDITION)	+ 353 sf	+ 116 sf
Sum =		13353 sf	1829sf

Total impact area = **15182** sf

1 LEVEL 1 PLAN
1" = 40'-0"








LEGEND		
	GROSS FLOOR AREA	
	SHAFT AREA (REMOVAL)	
	BALCONY AREA (ADDITION)	
	Residences	Resort Services
	12972 sf	2061 sf
	- 600 sf	- 314 sf
	+ 656 sf	+ 475 sf
	Sum = 13028 sf	2222 sf

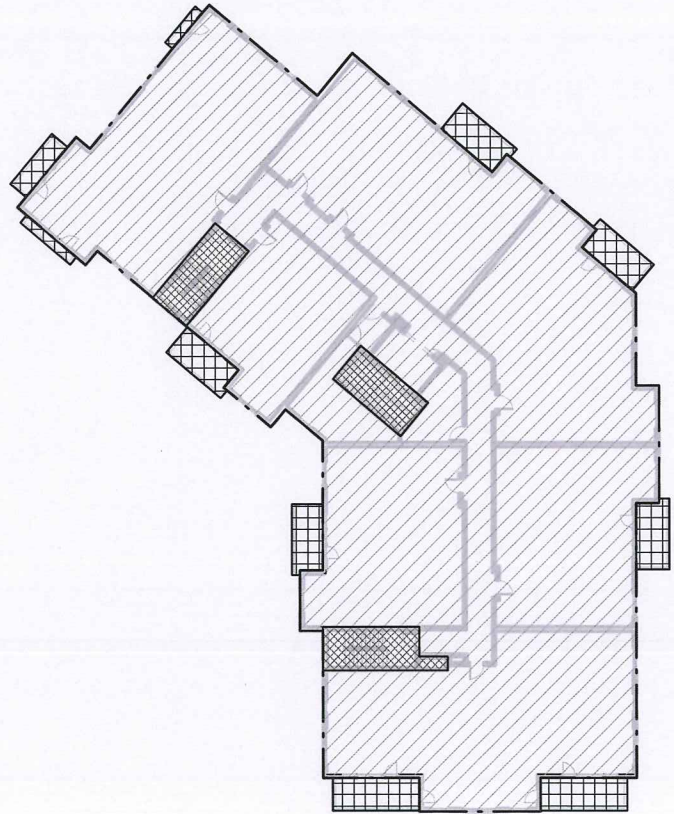
Total impact area = 15136 sf

1 LEVEL 2 PLAN
1" = 40'-0"



LEGEND		
	GROSS FLOOR AREA	12972 sf
	SHAFT AREA (REMOVAL)	- 600 sf
	BALCONY AREA (ADDITION)	+ 907 sf




Total impact area = 13279 sf

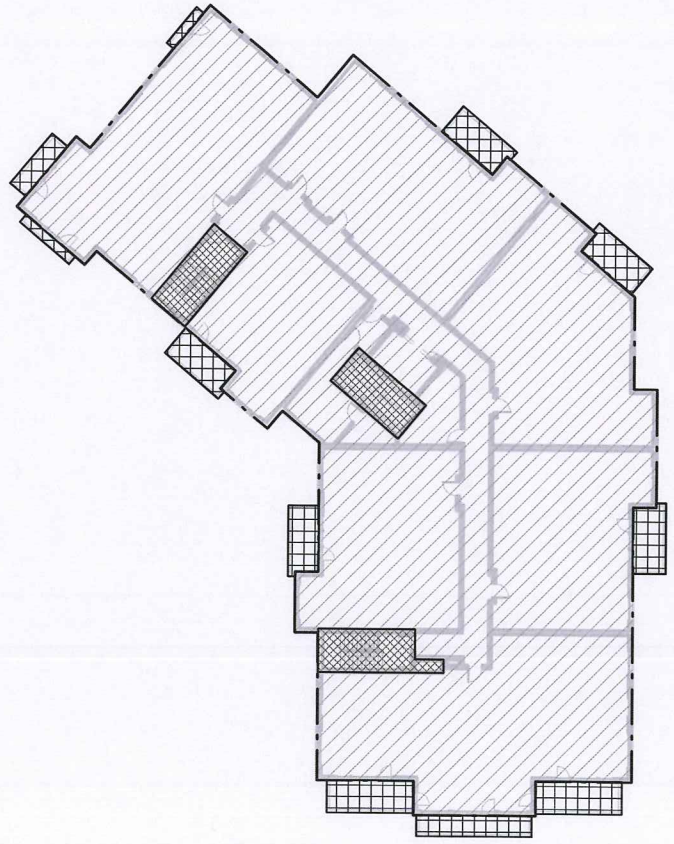


1 LEVEL 3 PLAN
1" = 40'-0"



TSV Parcel D, a Condominium

LEGEND		
	GROSS FLOOR AREA	13027 sf
	SHAFT AREA (REMOVAL)	- 600 sf
	BALCONY AREA (ADDITION)	+ 1021 sf
Total impact area = 13448 sf		



1 LEVEL 4 PLAN
1" = 40'-0"



TSV Parcel D, a Condominium

TSV Parcel DImpact Fee
Gross Areas

2/5/2019

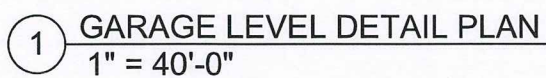
Building	Level	Gross Floor Area Including Shafts	Shafts Areas (-)	Balcony Areas (+)	Impact Fee Area (including balconies + excluding shafts)
Garage	0	19849	296	0	19553
		Parking Lane/Drive Removal -	13964		
	total				5589
Residences	1	13593	593	353	13353
Residential Building	2	12972	600	656	13028
	3	12972	600	907	13279
	4	13027	600	1021	13448
	total	52564	2393	2937	53108
Resort Services	1	2027	314	116	1829
Resort Services Building	2	2061	314	475	2222
	total	4088	628	591	4051
Combined	0	19849	14260	0	5589
	1	15620	907	469	15182
	2	15033	914	1131	15250
	3	12972	600	907	13279
	4	13027	600	1021	13448
	total	76501	17281	3528	62748

TSV Parcel D, a Condominium

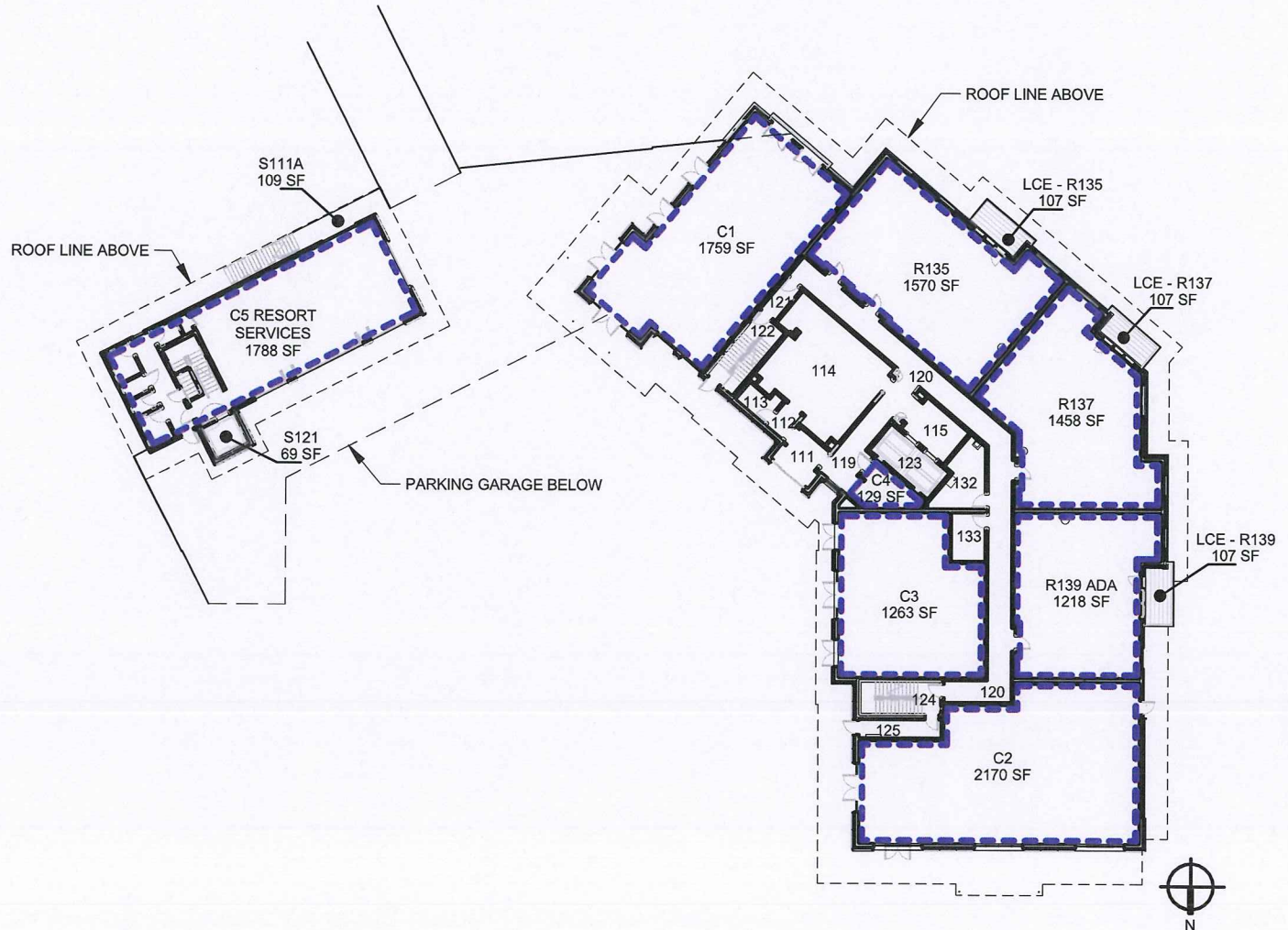
Exhibit C - Parcel D System Development Fee Calculation

Building Program						
<u>Space</u>	<u>Total SF</u>	<u>Garage</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Level 4</u>
C1	1,759		1,759			
C2	2,170		2,170			
C3	1,263		1,263			
C4	129		129			
C5	3,588		1,788	1,800		
Total Commercial	8,909	-	7,109	1,800	-	-
R135	1,570		1,570			
R137	1,458		1,458			
R139	1,218		1,218			
R234	1,795			1,795		
R235	1,578			1,578		
R236	869			869		
R237	1,468			1,468		
R238	1,224			1,224		
R239	1,224			1,224		
R240	1,964			1,964		
R334	1,795				1,795	
R335	1,578				1,578	
R336	869				869	
R337	1,468				1,468	
R338	1,224				1,224	
R339	1,224				1,224	
R340	1,964				1,964	
R434	1,795					1,795
R435	1,578					1,578
R436	869					869
R437	1,468					1,468
R438	1,224					1,224
R439	1,224					1,224
R440	1,964					1,964
Total Residential	34,612	-	4,246	10,122	10,122	10,122
Garage	9,865	9,865				
Driveway	4,032	4,032				
Corridor	3,809	97	1,018	898	898	898
MEP/IT/Trash	2,917	2,005	244	204	204	260
Storage	1,936	1,277		239	239	181
Stairway	1,480	155	395	310	310	310
Vestibule/Lobby	925	341	266	106	106	106
Elevator Shaft	838	220	144	158	158	158
Amenity (Locker Room)	673		673			
Total Other	26,475	17,992	2,740	1,915	1,915	1,913
Total SF - Paint to Paint	69,996	17,992	14,095	13,837	12,037	12,035
Plus: TARE (walls)	6,505	1,857	1,525	1,196	935	992
Gross SF	76,501	19,849	15,620	15,033	12,972	13,027

EQR Calculation				
	SF	EQR/SF	EQR	Comment
Residential	34,612	1,200	28.84	standard rate
Commercial	8,909		2.50	1.0 EQR first 1,500 SF + .5 EQR/1,500 sf
RS Building (4 toilets)			3.40	per code
Total before Credits			<u>34.74</u>	
<u>Credits: Existing Uses</u>				
Pizza Shack	600		(2.36)	1.36 EQR first 375 SF + 1.0 EQR/375 sf
Taos Mesa Brewery	325		(1.36)	1.36 EQR first 375 SF + 1.0 EQR/375 sf
Molly's Crepe	325		(1.36)	1.36 EQR first 375 SF + 1.0 EQR/375 sf
Other Parcel D Spaces	1,750		(1.50)	
Existing Restrooms			(3.40)	per code
Total Credits			<u>(9.98)</u>	
Net EQR			24.76	
Fee Calculation				
	Water	Sewer	Total	
Net EQR	24.76	24.76		
Fee Rate/EQR	\$ 4,416	\$ 3,556	\$ 7,972	
Gross Fee	\$ 109,354.88	\$ 88,058.41	\$ 197,413.29	
MDA Credit %	25%	25%		
MDA Credit (\$)	\$ (27,338.72)	\$ (22,014.60)	\$ (49,353.32)	
Net Fee	\$ 82,016.16	\$ 66,043.81	\$ 148,059.97	

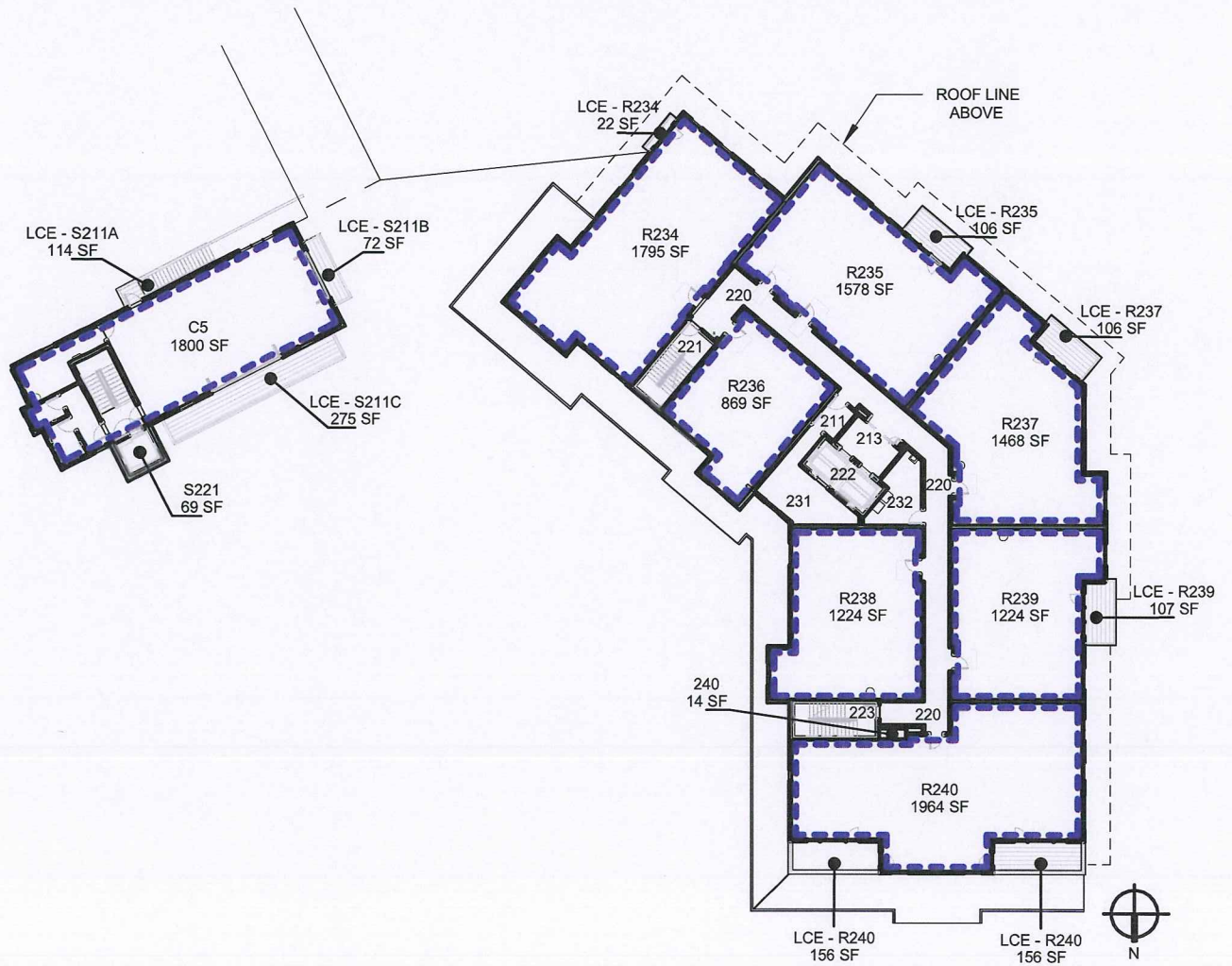


TSV Parcel D, a Condominium



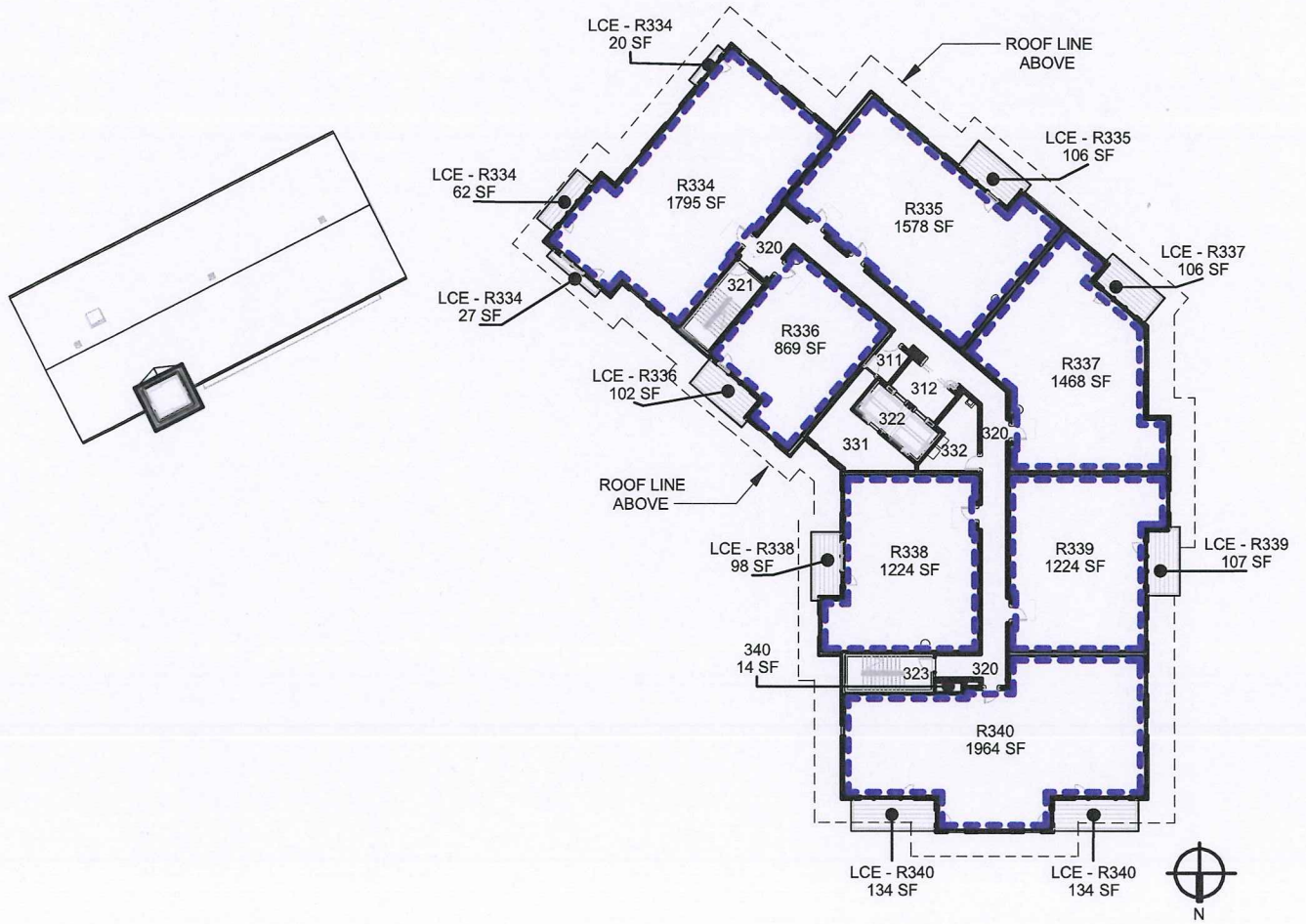
1 LEVEL 1 DETAIL PLAN
1" = 40'-0"

TSV Parcel D, a Condominium



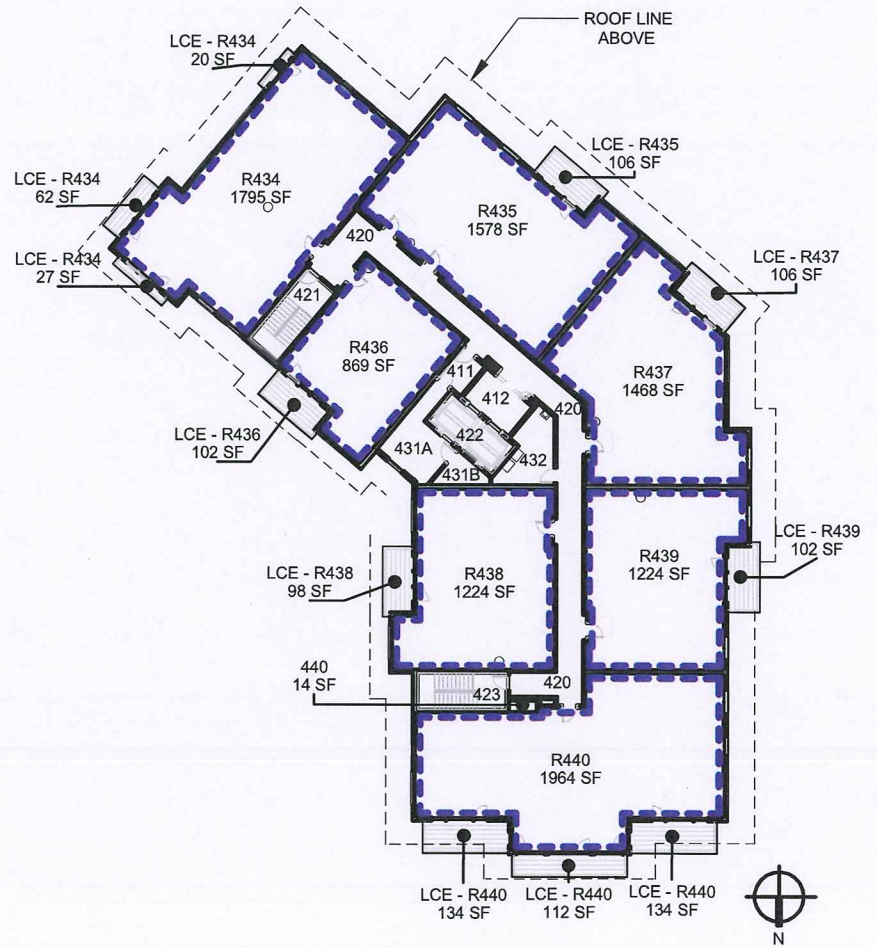
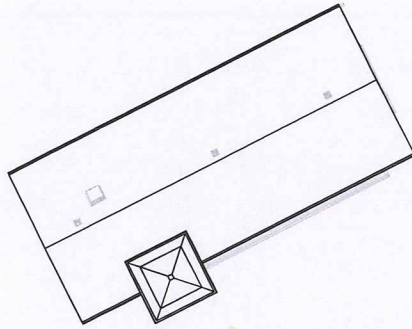
1 LEVEL 2 DETAIL PLAN
1" = 40'-0"

TSV Parcel D, a Condominium



1 LEVEL 3 DETAIL PLAN
1" = 40'-0"

TSV Parcel D, a Condominium



1 LEVEL 4 DETAIL PLAN
1" = 40'-0"

**Taos Ski Valley
Public Improvement Outlays**

February 15, 2019

	Dedicated	2018 Dedication	In Process		Future Outlays	Total
			Costs to Date	Costs to Complete		
<u>Public Spaces</u>						
Mountain Plaza	\$ 1,538,545					\$ 1,538,545
River Restoration	\$ 1,276,058	\$ 1,014,407				\$ 2,290,465
Wayfinding/Signage	\$ 158,629					\$ 158,629
Parcel D Plaza & Bridge					\$ 1,500,000	\$ 1,500,000
	\$ 2,973,232	\$ 1,014,407	\$ -	\$ -	\$ 1,500,000	\$ 5,487,639
<u>Route 150 Trench</u>						
Natural Gas	\$ 4,797,795					\$ 4,797,795
Electric		\$ 4,946,816				\$ 4,946,816
Fiber			\$ 3,439,664			\$ 3,439,664
	\$ 4,797,795	\$ 4,946,816	\$ 3,439,664			\$ 13,184,275
<u>Core Village Utilities</u>						
Core Village Utils & Drainage	\$ 1,855,333	\$ 190,000				\$ 2,045,333
Paving		\$ 75,366				\$ 75,366
Detention Pond	\$ 528,187	\$ 66,652				\$ 594,839
Strawberry Hill Utilities		\$ 1,074,804				\$ 1,074,804
	\$ 2,383,520	\$ 1,216,822	\$ -	\$ -		\$ 3,600,342
<u>Roads & Crossings</u>						
Sutton Place Road	\$ 1,054,280					\$ 1,054,280
Sutton Place Crossing	\$ 3,549,770					\$ 3,549,770
Sutton Place Pedestrian Crossing		\$ 96,256				\$ 96,256
Ernie Blake Road & Crossing			\$ 2,014,245	\$ 600,000		\$ 2,614,245
Thunderbird Road & Crossing			\$ 493,317	\$ 100,000	\$ 900,000	\$ 1,493,317
Strawberry Crossing			\$ 967,265			\$ 967,265
	\$ 4,604,050	\$ 96,256	\$ 3,474,827	\$ 700,000	\$ 900,000	\$ 9,775,133
<u>Administrative</u>	\$ 1,360,284					\$ 1,360,284
TOTAL OUTLAY	\$ 16,118,881	\$ 7,274,301	\$ 6,914,491	\$ 700,000	\$ 2,400,000	\$ 33,407,673
TOTAL REIMBURSEMENT						\$ 3,650,000

Exhibit E - Master Development Agreement

prohibiting (a) the Village from hiring third parties to perform the maintenance activities and meeting the standards described in this Section, or (b) TSVI from participating in or contributing toward the maintenance of such improvements to the extent necessary or convenient to the operation of its properties which are proximate to the improvements. To the extent reasonably practicable, TSVI shall notify the Village prior to commencing or contributing to the cost of maintenance activities that are not otherwise subject to a written agreement between those Parties, and those Parties shall collaborate to determine the amount of reimbursement, if any, due to TSVI for maintenance activities conducted by or on behalf of TSVI at its cost; provided, that nothing herein shall be construed as obligating the Village to reimburse TSVI without prior written agreement to the same.

(ii) Maintenance of Street and Adjacent Sidewalk Improvements.

aa. Clear and gravel of accumulated snow by 7:30 a.m. prevailing Mountain Time and keep clear through 7 pm prevailing Mountain Time. Gravel shall be removed in a timely manner as needed to avoid washing into the retention pond.

bb. Clear adjacent sidewalks of accumulated snow by 7 am prevailing Mountain Time and keep clear through 8pm prevailing Mountain Time. Sidewalks will be maintained in a clean and safe condition, including maintenance and replacement of surfaces promptly as needed.

cc. Ensure that signage adheres to and is maintained in accordance with municipal code.

dd. Ensure any planters will be maintained, replaced and kept in good repair so as to enhance the appearance of streets in proximity to planters.

ee. Street improvements and adjacent sidewalks shall be open to the public at all times, subject to temporary closure during maintenance activities.

Section 7. Adjustment of TSVI Impact Fees. System Development Fees and Franchise Fees.

A. Development Fees. In connection with each individual TSVI project requiring the issuance of a Village construction permit, the Roadway/Pedestrian/Drainage Development Impact Fee, the Parks and Recreation/Open Space Development Impact Fee, the Public Spaces/Recreation Development Impact Fee, and any other Development Impact Fee imposed in connection with water, sewer or natural gas imposed by the Village and made applicable to such project shall be subject to a reduction of between twenty-five percent (25%) and one hundred percent (100%), which shall be mutually agreed upon by the Village and TSVI at the time that such fees would be payable. Factors to be considered in the determination of any fee reduction are the unreimbursed balance of TSVI's upfront outlays towards improvements the fee in question would address along with the Village's current Needs Assessment and Capital Improvements Plan documents at that time.

VILLAGE OF TAOS SKI VALLEY

Village Council

Agenda Item

AGENDA ITEM TITLE: Consideration to Approve Resolution No. 2019-387 Acceptance and Approval of the FY2018 Audit

DATE: March 12, 2019

PRESENTED BY: Nancy Grabowski/Burt and Company LLC

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED?: Not Recommended

BACKGROUND INFORMATION: The fiscal year 2018 audit was submitted to the State Auditor's office in December 2018. The audit has now been approved and finalized by the Office of the State Auditor. Copies of the audit have been distributed to the Council along with the letter from the auditors with a discussion of the financial status of the Village of Taos Ski Valley. A copy of the release letter from the State Auditor is included as Exhibit A. The Village received an unmodified opinion with no findings.

RECOMMENDATION: Motion to approve Resolution No. 2019-387 to accept and approve the final FY2018 audit.

Village of Taos Ski Valley
Resolution No. 2019-387
ACCEPTANCE AND APPROVAL OF THE FY2018 AUDIT

WHEREAS, the Village of Taos Ski Valley is required by statute to contract with an independent auditor to perform the required annual audit or agreed upon procedures for Fiscal Year 2018; and,

WHEREAS, the Village of Taos Ski Valley has directed the accomplishment of the audit for FY2018 be completed; and,

WHEREAS, this audit has been completed and presented to the Village of Taos Ski Valley per the February 25, 2019 Letter from the Statue Auditor authorizing release of the FY2018 audit.

WHEREAS, NMAC 2.2.2.10 (M) (4) provides in pertinent part that "Once the audit report is officially released to the agency by the state auditor (by a release letter) and the required waiting period of five calendar days has passed, unless waived by the agency in writing, the audit report shall be presented by the IPA, to a quorum of the governing authority of the agency at a meeting held in accordance with the Open Meetings Act, if applicable;" and,

NOW THEREFORE, BE IT RESOLVED that the Village of Taos Ski Valley does hereby accept and approve the completed audit report, with no findings as indicated within this document.

ACCEPTED AND APPROVED this 12th day of March, 2019 in regular session by the Village of Taos Ski Valley Council at Village of Taos Ski Valley, Taos County, New Mexico.

PASSED, ADOPTED, AND APPROVED this 12th day of March, 2019.

VOTES: _____ Yes _____ No

VILLAGE OF TAOS SKI VALLEY, NEW MEXICO

Christof Brownell, Mayor

ATTEST:

Ann M. Wooldridge , Village Clerk

Exhibit A.



Brian S. Colón, Esq.
State Auditor

Natalie Cordova, CPA
Deputy State Auditor

State of New Mexico
OFFICE OF THE STATE AUDITOR

Via Email

February 25, 2019

SAO Ref. No. 6171

Christof Brownell, Mayor
Village of Taos Ski Valley

christofbrownell@gmail.com>

Re: Authorization to Release FY2018 Village of Taos Ski Valley Audit Report

The Office of the State Auditor (Office) received the audit report for your agency on 12/18/2018. The OSA has completed the review of the audit report required by Section 12-6-14(B) NMSA 1978 and 2.2.2.13 NMAC. This letter is your authorization to make the final payment to the Independent Public Accountant (IPA) who contracted with your agency to perform the financial and compliance audit. In accordance with the audit contract, the IPA is required to deliver to the agency the number of copies of the report specified in the contract.

Pursuant to Section 12-6-5 NMSA 1978, the audit report does not become a public record until five days after the date of this release letter, unless your agency has already submitted a written waiver to the OSA. Once the five-day period has expired, or upon the OSA's receipt of a written waiver:

- the OSA will send the report to the Department of Finance and Administration, the Legislative Finance Committee and other relevant oversight agencies;
- the OSA will post the report on its public website; and
- the agency and the IPA shall arrange for the IPA to present the report to the governing authority of the agency, per 2.2.2.10.M(4) NMAC, at a meeting held in accordance with the Open Meetings Act, if applicable.

Although no findings were reported in your report, please remember it is ultimately the responsibility of the governing authority of the agency to maintain adequate internal controls over financial reporting and compliance.

Sincerely,

A handwritten signature in black ink, appearing to be "B. Colón", written over a horizontal line.

Brian S. Colón, Esq.
State Auditor

cc: Burt & Company, CPAs, LLC

2540 Camino Edward Ortiz, Suite A, Santa Fe, New Mexico 87507
Phone (505) 476-3800 * Fax (505) 827-3512
www.osanm.org * 1-866-OSA-FRAUD

Village of Taos Ski Valley
Village Council
Agenda Item

AGENDA ITEM TITLE: **Consideration to Approve Resolution No. 2019-388 requesting a permanent Budget Adjustment Request to the FY2019 budget (BAR) to add revenue proceeds for for the sale of capital assets**

DATE: March 12, 2019

PRESENTED BY: Nancy Grabowski, Finance Director

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The Village submitted its fiscal year 2018-19 budget in July of 2018. At that time the Village did not budget for the proceeds of the sale of capital assets. Staff was not aware in advance of the budget submission that capital assets would be disposed of within the fiscal year. The council approved the disposal of the three (3) military vehicles in October of 2018. At this time two of the three military vehicles have been sold at surplus auction and the Village has now collected the funds. The Stewart Stevenson was sold for \$10,000 and the AMGE sold for \$6,100.00, for a total of \$16,100.00. As there was not a budget for these sales, the Village must create a Budget Adjustment (BAR) to account for these funds.

RECOMMENDATION: Staff recommends approval of **Resolution No. 2019-388** to amend the budget for FY2019 to include revenue for the proceeds of the sale of capital assets.

**VILLAGE OF TAOS SKI VALLEY
RESOLUTION NO. 2019-388**

**A RESOLUTION REQUESTING A PERMANENT BUDGET ADJUSTMENT TO THE
FY2019 BUDGET TO ADD REVENUE PROCEEDS FOR THE SALE OF CAPITAL
ASSETS.**

WHEREAS, it is hereby resolved that the Village of Taos Ski Valley having met in a regular meeting on March 12, 2019 proposes to make an adjustment to the Fiscal 2018-19 budget as follows:

<u>FUND</u>	<u>ACCOUNT/DESCRIPTION</u>	<u>AMOUNT</u>
04 Law Enforce. (11000-3001)	4101 (46091) Sale of fixes assets	\$ 16,100.00

WHEREAS, at the regular meeting of the Village of Taos Ski Valley Governing body on March 12, 2019, it considered adjustments to its budget for the Fiscal Year 2018-2019; and

WHEREAS, said budget was developed on the basis of need and through cooperation with all user departments, elected officials and other department supervisors; and

WHEREAS, the official meetings for the review of said documents were duly advertised and posted in compliance with the State of New Mexico Open Meetings Act; and

WHEREAS, it is the majority opinion of this Council that the proposed budget adjustments meets the requirements as currently determined for Fiscal Year 2018-2019.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the governing body of the Village of Taos Ski Valley, State of New Mexico hereby approves, authorizes and directs that the Village of Taos Ski Valley budget for Fiscal Year 2018-2019 be amended accordingly.

PASSED, APPROVED AND ADOPTED this _____ day of _____, 2019.

THE VILLAGE OF TAOS SKI VALLEY

By: _____
Christof Brownell, Mayor

(Seal)

ATTEST:

Ann M. Wooldridge, Village Clerk

VOTE: For _____ Against _____

Village of Taos Ski Valley
Village Council
Agenda Item

AGENDA ITEM TITLE:

Consideration to Approve Resolution No. 2019-389, A Resolution Approving the Disposal of Capital Equipment Owned by the Village of Taos Ski Valley

DATE: March 12, 2019

PRESENTED BY: Nancy Grabowski

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not recommended

BACKGROUND INFORMATION: The Village has determined that the following two (2) pieces of equipment are no longer being used and should be disposed of:

In fiscal year 2013 the Village acquired a 2003 Ford 15 Passenger Bus as a donation from the Town of Taos. The intention was to supplement the Chile Line bus route. At this time the Village is not using this vehicle and is requesting to dispose the asset by surplus auction.

In 2010 the Village traded a Roediger Belt Press for a 1972 International/Case Unimog with the Town of Taos. At this time the Public Works Department is not using this equipment. Replacement parts to get the equipment working are more expensive than the value of the equipment. Staff will attempt a sale by surplus auction but if unable to sell this it will be disposed of as scrap.

RECOMMENDATION: Staff recommends approval of Resolution 2019-389 to approve the disposal of the capital equipment owned by the Village of Taos Ski Valley.