

## Fiscal Year:

## Schedule of Investments

**Comments:**

**VILLAGE OF TAOS SKI VALLEY**  
**Village Council**  
**Agenda Item**

---

AGENDA ITEM TITLE: **Consideration to Approve Resolution No. 2019-394 Requesting a Permanent Budget Adjustment (BAR) to the FY2019 budget for the Fire Protection fund (18) Adding Propane Utility Expense and Decreasing Contract/Professional Services Expense**

DATE: May 14, 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 know that the fire substation would need to be moved by TSVI for construction and for additional parking in the Kachina area. Since the Substation was moved, another source of heating had to be arranged. A new propane tank was leased for the Substation. The Village has now received the initial propane bill totaling \$1410.16. Since there was not a line item for this expense in the original fire protection fund when the budget was submitted, this needs to be added now to account for this expense. In order to avoid an increase to the total expense in the fire fund FY2019 budget, it was determined that the budget for contract/professional services could be decreased to accommodate for the increased expense for propane. In the event that there is an additional invoice for propane before the end of fiscal year FY2019, staff recommends an adjustment to each expense line item of \$3,000.

RECOMMENDATION: Staff recommends approval of **Resolution No. 2019-394** Requesting a Permanent Budget Adjustment (BAR) to the FY2019 budget for the Fire Protection fund (18) Adding Propane Utility Expense and Decreasing Contract/Professional Services Expense

**VILLAGE OF TAOS SKI VALLEY  
RESOLUTION NO. 2019-394**

**A RESOLUTION REQUESTING A PERMANENT BUDGET ADJUSTMENT TO THE FY2019 BUDGET TO THE FIRE PROTECTION FUND (18) ADDING PROPANE UTILITY EXPENSE AND DECREASING CONTRACT/PROFESSIONAL SERVICES EXPENSE**

**WHEREAS**, it is hereby resolved that the Village of Taos Ski Valley having met in a regular meeting on May 14, 2019 proposes to make an adjustment to the Fiscal 2018-19 budget as follows:

<u>FUND</u>	<u>ACCOUNT/DESCRIPTION</u>	<u>AMOUNT</u>
Fire Protection (20900)	6254 (57172) Utilities/Propane	\$3,000.00
Fire Protection (20900)	6220(55030) Contract/Professional Services	(\$3,000.00)

**WHEREAS**, at the regular meeting of the Village of Taos Ski Valley Governing body on May 14, 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. 2019-395 Requesting a Permanent Budget Adjustment (BAR) to the FY2019 Budget to Record Gross Receipts Taxes as Gross Revenue and Add the Administrative Fee as an Expense**

DATE: May 14, 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. Historically the Village has reported the collections of Gross Receipts Taxes (GRT) net of the administrative fees. With the new Local Government Budget Management System (LGBMS) the Department of Finance has noticed a reporting anomaly between local government entities, and is now requiring that the full revenue amount of collected GRT be accounted for and that an expense item for the fees be added to each fund budget. These changes will affect the following funds and revenue allocations:

General Fund (03)	GRT Municipal and GRT State
Roads (05)	GRT Infrastructure
Environment (07)	GRT Environmental
Sewer Depreciation (42)	GRT Hold Harmless and GRT Capital Outlay

Staff calculated the amounts based on the actual GRT revenues and expenses for FY2019 and has added an additional estimate to all of the revenue and expense items for the remaining May and June collections. These new requirements will be included in the FY2020 budget projections.

RECOMMENDATION: Staff recommends approval of **Resolution No. 2019-395** to amend the budget for FY2019 to increase GRT Revenue collections and add the GRT Administrative Fee expenses for the above funds.

**VILLAGE OF TAOS SKI VALLEY  
RESOLUTION NO. 2019-395**

**A RESOLUTION REQUESTING A PERMANENT BUDGET ADJUSTMENT TO THE  
FY2019 BUDGET TO RECORD GROSS RECEIPT TAXES AS GROSS REVENUE AND  
ADD THE ADMINISTRATIVE FEE AS AN EXPENSE**

**WHEREAS**, it is hereby resolved that the Village of Taos Ski Valley having met in a regular meeting on May 14, 2019 proposes to make an adjustment to the Fiscal 2018-19 budget as follows:

<u>FUND</u>	<u>ACCOUNT/DESCRIPTION</u>	<u>AMOUNT</u>
General Fund (03/11000)	4020 (41250) Municipal GRT	\$21,052.53
General Fund (03/11000)	4021 (42404) State Base GRT	\$ 39.74
Roads Fund (05/21600)	4023 (41251) Infrastructure GRT	\$ 5,211.86
Environment (07/20200)	4022 (41253) Environmental GRT	\$ 1,302.94
Sewer Reserve (42/53400)	4053 (41252) Municipal Capital	\$ 5,211.86
Sewer Reserve (42/53400)	4019 (46900) Hold Harmless GRT	\$14,949.27
<b>Total Additional Budgeted Revenue:</b>		<b>\$47,768.20</b>
General Fund (03/11000)	6570 (57999) Other Operating/GRT Exp.	\$21,052.53
General Fund (03/11000)	6570 (57999) Other Operating/GRT Exp.	\$ 39.74
Roads Fund (05/21600)	6570 (57999) Other Operating/GRT Exp.	\$ 5,211.86
Environment (07/20200)	6570 (57999) Other Operating/GRT Exp.	\$ 1,302.94
Sewer Reserve (42/53400)	6570 (57999) Other Operating/GRT Exp.	\$ 5,211.86
Sewer Reserve (42/53400)	6570 (57999) Other Operating/GRT Exp.	\$14,949.27
<b>Total Additional Budgeted Expense:</b>		<b>\$47,768.20</b>

**WHEREAS**, at the regular meeting of the Village of Taos Ski Valley Governing body on May 14, 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 \_\_\_\_\_



Reallocation of FY2019 GRT Receipts

Fund	41250/Muni GRT/Fund 03					42404/State base/Fund 03			41251/Infrast/fund 05		
	Tax Received	Admin fee	Contract deduct	Net amount	Add-Telecom & MED/NET	Tax Received	Admin fee	Net Amount	Tax Received	Admin fee	Net Amount
Jul-18	22,476.28	(488.25)	(5,763.47)	16,224.56	16,364.59	18,374.66	(3.71)	18,370.95	3,750.00	(121.88)	3,628.12
Aug-18	22,063.38	(477.99)	(5,763.47)	15,821.92	15,995.01	18,020.26	(0.08)	18,020.18	3,677.25	(119.51)	3,557.74
Sep-18	34,782.47	(753.73)	(5,763.47)	28,265.27	28,530.80	28,407.28	(0.33)	28,406.95	5,797.42	(188.42)	5,609.00
Oct-18	56,773.54	(1,230.16)	(5,763.47)	49,779.91	50,104.28	46,366.19	(0.22)	46,365.97	9,462.46	(307.52)	9,154.94
Nov-18	58,053.53	(1,258.02)	(5,763.47)	51,032.04	51,403.43	47,413.55	(0.60)	47,412.95	9,676.21	(314.47)	9,361.74
Dec-18	80,220.73	(1,739.14)	(5,763.47)	72,718.12	72,883.96	65,562.05	(0.77)	65,561.28	13,370.95	(434.75)	12,936.20
Jan-19	104,245.71	(2,258.79)	(5,763.47)	96,223.45	97,382.43	85,135.86	(0.39)	85,135.47	17,374.75	(564.68)	16,810.07
Feb-19	133,921.71	(2,902.33)	(5,763.47)	125,255.91	126,644.55	109,382.22	(2.02)	109,380.20	22,322.14	(725.46)	21,596.68
Mar-19	124,482.35	(2,699.95)	(5,763.47)	116,018.93	117,169.10	101,703.30	(8.33)	101,694.97	20,755.80	(674.56)	20,081.24
Apr-19	103,447.27	(2,244.17)	(5,763.47)	95,439.63	96,470.75	84,524.32	(8.29)	84,516.03	17,249.85	(560.61)	16,689.24
May-19											
Jun-19											
<b>TOTAL</b>	<b>740,466.97</b>	<b>(16,052.53)</b>	<b>(57,634.70)</b>	<b>666,779.74</b>	<b>672,948.90</b>	<b>604,889.69</b>	<b>(24.74)</b>	<b>604,864.95</b>	<b>123,436.83</b>	<b>(4,011.86)</b>	<b>119,424.97</b>

BAR for Admin Fees		Additional FY 2019	
03	(16,052.53)	(5,000.00)	(21,052.53)
03	(24.74)	(15.00)	(39.74)
05	(4,011.86)	(1,200.00)	(5,211.86)
42	(11,349.27)	(3,600.00)	(14,949.27)
42	(4,011.86)	(1,200.00)	(5,211.86)
07	(1,002.94)	(300.00)	(1,302.94)
	(36,453.20)	(11,315.00)	(47,768.20)

check figure (47,768.20)

41253/Environ/ Fund 07			41252/Muni Cap/fund 42			41258/HH/fund 42			TOTAL
Tax Received	Admin fee	Net Amount	Tax Received	Admin fee	Net Amount	Tax Received	Admin fee	Net Amount	
937.39	(30.47)	906.92	3,750.00	(121.88)	3,628.12	6,017.33	(195.56)	5,821.77	48,720.47
919.24	(29.87)	889.37	3,677.25	(119.51)	3,557.74	7,568.69	(245.98)	7,322.71	49,342.75
1,449.29	(47.10)	1,402.19	5,797.42	(188.42)	5,609.00	11,699.32	(380.23)	11,319.09	80,877.03
2,365.59	(76.88)	2,288.71	9,462.46	(307.52)	9,154.94	14,183.04	(460.95)	13,722.09	130,790.93
2,419.10	(78.62)	2,340.48	9,676.21	(314.47)	9,361.74	16,537.69	(537.47)	16,000.22	135,880.56
3,342.54	(108.68)	3,233.86	13,370.79	(434.75)	12,936.04	16,692.52	(542.51)	16,150.01	183,701.35
4,343.59	(141.17)	4,202.42	17,374.75	(564.68)	16,810.07	39,252.82	(1,275.71)	37,977.11	258,317.57
5,580.52	(181.36)	5,399.16	22,322.14	(725.46)	21,596.68	39,988.28	(1,299.62)	38,688.66	323,305.93
5,188.91	(168.64)	5,020.27	20,755.80	(674.56)	20,081.24	38,888.31	(1,263.87)	37,624.44	301,671.26
4,312.42	(140.15)	4,172.27	17,249.85	(560.61)	16,689.24	34,938.76	(1,135.51)	33,803.25	252,340.78
30,858.59	(1,002.94)	29,855.65	123,436.67	(4,011.86)	119,424.81	225,766.76	(7,337.41)	218,429.35	1,764,948.63



**VILLAGE OF TAOS SKI VALLEY**  
**Village Council**  
**Agenda Item**

---

**AGENDA ITEM TITLE: Consideration to Approve Renewal of the Audit Contract with Burt & Company CPA LLC for Three Years**

DATE: May 14, 2019

PRESENTED BY: Nancy Grabowski, Finance Director

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

**BACKGROUND INFORMATION:** In 2015 the Office of the State Auditor decided that many entities were using the same auditors for too long of a time period. The State Auditor updated the audit rule at that time and limited the term of audit services to a six consecutive-year limit. The Village had had the same auditor for twelve years at that time. Village staff conducted an RFP and awarded the contract to Burt & Company CPA LLC. The State Auditor requests that entities get updated bids after the third year, in accordance with state procurement code, to make sure that entities are getting the best value for their purchase.

Based on the revised audit rule, section F-3 “The agency is encouraged to request multiple-year proposals for audit and AUP services, not to exceed three years, however the term of the contract shall be for one year only.” Staff requested bids from other auditors but Burt & Company remained the lowest bidder. Staff is satisfied with their performance and would prefer to continue utilizing their services. Although there is an increase from \$19,500 to \$22,000 per year, staff finds this increase acceptable and warranted, based on the number of projects and increased time the audit will require.

**RECOMMENDATION:** Staff recommends authorization and approval to renew the contract with the Burt & Company CPA, LLC for the next three years at \$22,000 per year.



Village of Taos Ski Valley  
Village Council  
Agenda Item

**AGENDA ITEM TITLE: Consideration to Approve Letter Amendment to the Voluntary Collection Agreement between Airbnb and the Village of Taos Ski Valley, NM for the Collection of the Lodger's Tax**

DATE: May 14, 2019

PRESENTED BY: Ann M. Wooldridge, Village Clerk / John Avila, Village Administrator

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

**BACKGROUND INFORMATION:**

Since Airbnb entered into a Voluntary Collection Agreement with the Village of Taos Ski Valley, New Mexico in March 2018, Airbnb has decided to offer some members of the host community an optional software feature for tax compliance. This new tax tool, a variation of which is already available on other platforms, will essentially allow hosts to remit applicable lodging taxes on their own.

In Airbnb's case, it is likely only hosts in the traditional hospitality industry will have access to this software feature. Airbnb will continue to collect and remit occupancy taxes on behalf of all other hosts.

To this end, Airbnb has provided an amendment to the VCA that incorporates terms related to the new tax tool.

Airbnb has said that no entity in the Village has expressed an interest in using this optional program. Airbnb has said that they look forward to continuing the partnership with the Village of Taos Ski Valley. Although the Village is allowed to request a list of Airbnb participants only every four years, it appears that Airbnb has been collecting and remitting Lodger's Tax consistently and on time.

**RECOMMENDATION:**

Staff recommends that the Council Approve the Letter Amendment to the Voluntary Collection Agreement between Airbnb and the Village of Taos Ski Valley, NM for the Collection of the Lodger's Tax



April 26, 2019

Village of Taos Ski Valley  
P.O. Box 100  
Taos Ski Valley, NM 87525

RE: Letter Amendment to the Voluntary Collection Agreement between Airbnb and the Village of Taos Ski Valley, New Mexico for the Collection of the Lodger's Tax ("Letter Amendment")

To Whom It May Concern:

On March 1, 2018, the Village of Taos Ski Valley and Airbnb, Inc. ("**Airbnb**") entered into the Voluntary Collection Agreement for the Collection of the Lodger's Tax ("**VCA**"), in which Airbnb contractually agreed to report, collect and remit the applicable transient occupancy taxes ("**TOT**") on behalf of Hosts for Taxable Booking Transactions completed by Hosts and Guests on the Platform for accommodations located in the Village of Taos Ski Valley.

Since entering into the VCA with the Village of Taos Ski Valley, Airbnb's business model has evolved and our host community has expanded. In order to offer our host community a tax experience that is consistent with that of our competitors, Airbnb has implemented a new optional software feature to enable certain hosts to have more control over their taxes. Airbnb anticipates this software feature will be available by Q2 2019.

By signing the Letter Amendment below, Airbnb and the Village of Taos Ski Valley agree to amend the VCA in the following manner:

1. **Definitions.** Unless indicated otherwise, capitalized terms used in this Letter Amendment shall have the same meanings as set forth for those terms in the VCA.
2. **Registered Hosts.** Airbnb reserves the right to implement a software feature on the Platform whereby Airbnb collects applicable transient occupancy taxes and applicable sales taxes ("**Taxes**") based on tax information supplied by certain Hosts, and remits such Taxes to Hosts for their ultimate reporting and remittance to the appropriate taxing jurisdiction. In such cases, a Host must provide to Airbnb its (i) applicable TOT identification or registration number; (ii) applicable business identification number (e.g., Employer Identification Number); and (iii) acknowledgement of its obligation to collect all Taxes owed on a Host's Taxable Booking Transactions and to remit and report any Taxes collected directly to the Taxing Jurisdiction ("**Registered Hosts**"). Upon request from the Taxing Jurisdiction, and not more than once per consecutive twelve-





month period, Airbnb may provide the Taxing Jurisdiction with copies of documentation related to Registered Hosts.

Airbnb satisfies its obligations under the VCA and this Letter Amendment by submitting the full amount of Taxes collected on behalf of Hosts due to your jurisdiction, and in the case of Registered Hosts only, by remitting the Taxes collected on a Registered Host's Taxable Booking Transactions directly to the Registered Host. Solely with respect to Registered Hosts, Airbnb does not assume any liability for the failure of a Registered Host to comply with any applicable collection, reporting or remittance obligations related to Taxable Booking Transactions. Registered Hosts will be solely responsible for directly remitting Taxes collected on Taxable Booking Transactions to your jurisdiction.

3. **Airbnb Notice of Additional Taxes.** If Airbnb expands the types of transactions that may be completed by Hosts and Guests on the Platform to include additional taxable services or products located in your jurisdiction, and Airbnb decides in its sole discretion to collect and remit any applicable taxes with respect to such transactions on behalf of Hosts and/or Guests, Airbnb will provide reasonable notice to your jurisdiction regarding the collection and remittance of such taxes.
4. All other terms and conditions of the VCA will remain in full force and effect. This Letter Amendment may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one instrument.

**Please provide your signed counterpart of this Letter Agreement within 60 days from the date of this letter (the "Response Period") to the following address:**

Airbnb, Inc.  
Attn: Tax Department  
888 Brannan Street, 3rd Fl.  
SF, CA 94103  
[taxagreements@airbnb.com](mailto:taxagreements@airbnb.com)

If Airbnb does not receive your signed counterpart of this Letter Amendment within the Response Period, and you continue to accept TOT for Taxable Booking Transactions completed by Hosts and Guests on the Platform for accommodations located in the Village of Taos Ski Valley following the Response Period, Airbnb will deem the inaction as an implied acceptance of this Letter Amendment, and Airbnb will proceed to collect and remit taxes as provided in the Agreement and this Letter Amendment.

To the extent you object to or formally reject this Letter Amendment in writing within the Response Period, unless the parties come to an agreement within 120



days from the date of this letter, the Agreement will be deemed terminated as of the end of such 120 day period.

We look forward to continuing our partnership with the Village of Taos Ski Valley.

Sincerely,

Mirei Yasumatsu  
Global Head of Tax  
Airbnb, Inc.

Acknowledged and agreed to by a duly authorized representative of the Village of Taos Ski Valley:

**VILLAGE OF TAOS SKI VALLEY, NEW MEXICO**

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Name and Title of Authorized Representative



**VILLAGE OF TAOS SKI VALLEY**  
**Village Council**  
**Agenda Item**

---

**AGENDA ITEM TITLE:** Introduction: **Ordinance 2019-67** Village of Taos Ski Valley Water and Sewer Connection Fees Ordinance

**DATE:** May 14, 2019

**PRESENTED BY:** John Avila & Susan Baker

**STATUS OF AGENDA ITEM:** New business

**CAN THIS ITEM BE RESCHEDULED:** Not Recommended

**BACKGROUND INFORMATION:** In order to adequately support the fiscal sustainability of the Village water and wastewater systems, it is necessary for the Village to assess connection fees for new or expanded development. The Water and Sewer Connection Fees Ordinance legally establishes appropriate charges for connecting to the Village systems.

**Discussion:**

The proposed Village connection fees ordinance establishes appropriate fees for connection to and use of the Village's water and sewer systems. In order for the water and sewer systems to accommodate residential and commercial growth in the community, there is a need to establish fees for Village services. The assessment of connection fees is a standard practice for local governments and is necessary to ensure the fiscal health of these enterprise funds.

In addition, the Village incurs excavation and construction costs to make water and sewer service connections to new residences and businesses requiring such service connections. These costs should be borne by the property owners requiring the new services and not exclusively by the Village.

As set forth in this Ordinance, any property owner who connects to the Village's sewer services must also comply with Village Ordinance No. 15-37. The Ordinance restricts the discharge of dangerous and toxic effluent that could permanently damage the system. It also requires that an applicant obtain a permit to discharge certain types of effluent. For example, storm water and construction debris should not be allowed to flow directly into the system and may be mitigated through a sophisticated filtration system and regular monitoring. The proposed Ordinance clarifies that the costs incurred to ensure compliance with Ordinance No. 15-37 are to be borne by the property owner and not the Village.

**RECOMMENDATION:** Since this is the Introduction of **Ordinance 2019-67**, this item is for discussion only at this meeting. A Public Hearing will be held at the next Council meeting for adoption of the Ordinance.

**VILLAGE OF TAOS SKI VALLEY**

**ORDINANCE NO. 2019-67**

**AN ORDINANCE SETTING WATER AND SEWER SYSTEM  
CONNECTION FEES; AMENDING PRIOR RESOLUTIONS AND  
ORDINANCES RELATING TO WATER AND SEWER SYSTEM  
FEES; PROVIDING FOR REGULAR MODIFICATION  
OF WATER AND SEWER SYSTEM CONNECTION FEES TO COVER  
INCREASED OPERATIONAL AND MAINTENANCE EXPENSES**

**WHEREAS**, the Village Council, the governing body of the Village of Taos Ski Valley (the “Village”) has an obligation to establish and to modify, from time to time, appropriate fees for connection to and use of the Village’s water and sewer services; and

**WHEREAS**, the Village is experiencing increased residential and commercial growth in the community and there is a need to address the impacts of growth; and

**WHEREAS**, substantial future water and sewer capital infrastructure improvements will need to be completed as a result of growth in the community in order to maintain the current levels of service; and

**WHEREAS**, current residents already connected to the water distribution system and the sewer collection and treatment system have made responsible and significant investments in those systems; and

**WHEREAS**, current residents have made critical investments in the Village’s water rights supporting the water utility system; and

**WHEREAS**, there is reason for oversight, regulatory and health safety compliance for all habitable structures to connect to the water and sewer systems without imposing a financial burden on present residential and commercial users; and

**WHEREAS**, the Village incurs significant excavation and construction costs to make water and sewer service connections to new residences and businesses requiring such service connections, which costs should be borne by the property owners requiring the new services; and

**WHEREAS**, the Village has previously imposed water and sewer system fees pursuant to Resolution No. 04-88 and Resolution No. 07-128, as supplemented and amended from time to time; and

**WHEREAS**, the Village finds it appropriate to repeal Resolution No. 04-88 and Resolution No. 07-128 to the extent described herein; and



**WHEREAS**, the Village Council finds and determines that it is appropriate to establish, through adoption of this Ordinance, system connection fees for water and sewer service, each payable at the time the request for connection is made to the Village.

**NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF TAOS SKI VALLEY THAT:**

1. All water and sewer utility connection fees must be paid prior to the issuance of a building permit, prior to commencement of construction, prior to installation or expansion of use of a service line, and prior to connecting any service line to the Village system.

2. The water utility connection fee for any new construction or any redevelopment requiring the setting of a new water meter or any modification of the Village's water utility distribution system shall be as follows:

A. Basic connection fee (including meter installation):

a. Single-family residence: \$ 5,000

b. Multi-family residential units and condominiums:

\$ 5,000 for each family residential or condominium connection.

c. Hotels, motels, lodges, and other transient residential facilities:

\$ 5,000 for each residential or commercial connection

d. Commercial or public buildings, including but not limited to stores, offices, and other business uses:

Meter size less than 1 inch: \$ 5,000

Meter size 1 to 1 ½ inch: \$ 10,000

Meter size over 1 ½ but not over 2 inches: \$ 15,000

Meter size greater than two (2) inches: As determined by the Village under the Village's line extension policy and incorporated in a line extension agreement with the property owner seeking service.

e. Swimming pools, hot tubs and other bathing fixtures larger than a bathtub metered separately or in conjunction with any other use:

Fixtures with a water capacity of 151 to 750 gallons: \$ 250 if located on residential premises and restricted to private, non-commercial use; \$ 500 if associated with any commercial establishment.

Fixtures with a water capacity of 751 to 5,000 gallons: \$ 500.

Bathing fixtures with a water capacity of 5,001 gallons or more: \$ 500 for every 5,000 gallons or part thereof.

- B. *Service connections.* All water utility service connections shall be in accordance with Ordinance No. 2015-38. The applicant for new water utility service shall pay the Village's actual cost to extend the service connection from the nearest water transmission line to the new construction or redevelopment. In the alternative, if approved in advance by the Village, the applicant may contract for or install the necessary service connection from the nearest water transmission line to the new construction or redevelopment. If the applicant elects to contract for or install the connection, the applicant or contractor shall provide detailed design drawings for the review and approval of the Village in advance of construction, and shall notify the Village at least three (3) business days before construction begins so that Village personnel can observe the construction and installation of the connection, which shall be subject to approval by the Village and shall not be placed in service without such approval.
- C. *Line extension policy.* In the event of an application for water utility service at a location or property that is not within a reasonable distance of an existing water utility main transmission line, then the applicant shall be responsible for the cost of the necessary main transmission line to reach the location or property. The applicant may pay the Village's cost to construct and install the transmission line, or may construct and install the line subject to Village approval as provided for service connections in the preceding Section 2.B of this Ordinance and in Ordinance No. 2015-38.

3. The sewer utility connection fee for any new construction or any redevelopment requiring a new connection to the Village's sewer collection system shall be as follows:

A. Basic connection fee:

a. Single-family residence: \$ 3,000

b. Single-family residence with more than one connection:

\$ 3,000 for each connection

c. Multi-family residential units and condominiums:

\$ 3,000 for each residential unit

d. Hotels, motels, lodges, and other transient residential facilities:

\$ 3,000, plus \$2,000 for each guest room or other sleeping accommodation



e. Commercial or public buildings, including but not limited to stores, offices, and other business uses:

i. Bars, restaurants and other establishments serving food and/or beverages:

\$ 3,000, plus \$ 3,000 for every 375 square feet of seating space or part thereof

ii. Other commercial and business establishments and public buildings:

\$ 3,000, plus \$3,000 for each pair of restrooms open to the public.

f. Swimming pools, hot tubs and other bathing fixtures larger than a bathtub in conjunction with any other use:

Fixtures with a water capacity of 151 to 750 gallons: \$ 200 if located on residential premises and restricted to private, non-commercial use; \$ 400 if associated with any commercial establishment.

Fixtures with a water capacity of 751 to 5,000 gallons: \$ 400.

Bathing fixtures with a water capacity of 5,001 gallons or more: \$ 400 for every 5,000 gallons capacity or part thereof.

B. *Service connections.* All sewer utility service connections shall be in accordance with Ordinance No. 2015-37. The applicant for sewer utility service shall contract for or install the necessary service connection from the building or facility served to the nearest appropriate main collector line of the sewer collection system. The applicant or contractor shall provide detailed design drawings for the review and approval of the Village in advance of construction, and shall notify the Village at least three (3) business days before construction begins so that Village personnel can observe the construction and installation of the connection, which shall be subject to approval by the Village and shall not be placed in service without such approval. Where necessary, the applicant will ensure the construction of adequate filtration and monitoring systems to ensure effluent discharged into the sewer collection system meets the requirements of Ordinance No. 2015-37. All costs associated with such requirements, including permits, shall be borne by the applicant.

C. *Line extension policies.* In the event of an application for sewer utility service at a location or property that is not within a reasonable distance of an existing Village sewer main collector line, then the applicant shall be responsible for the cost of constructing and installing the necessary sewer main collection line to reach the location or property. The applicant, subject to Village approval, may pay the Village's cost to construct and install the sewer main collection line to a point within 150 feet of the property boundary to which service will be supplied, or may construct and install the line subject to Village approval as provided for service connections in the preceding Section 3.B of this Ordinance and in Ordinance No. 2015-37.

4. *Annual increment of fees.* In order to offset anticipated increases in operational costs over time, all fees set forth and adopted by this Ordinance shall **increase** by three (3) percent annually at the beginning of each fiscal year, commencing on July 1, 2020, and continuing annually thereafter. Each annual increment of three (3) percent shall be applied to the fees in effect during the previous fiscal year.

5. The water and sewer connection fees adopted by Resolution No. 04-88 and the water and sewer system development fees adopted by Resolution No. 07-128 are hereby repealed and replaced by the fees adopted in this Ordinance. This repeal does not affect the Equivalent Residential Use Schedule set forth in Section 4 of Resolution 07-128, which remains in full force and effect.

6. Any resolution or ordinance previously adopted that is inconsistent with this Ordinance is hereby rescinded to the extent of the inconsistency.

PASSED, ADOPTED AND APPROVED this 7th day of June, 2019.

VILLAGE OF TAOS SKI VALLEY

---

CHRISTOFF BROWNELL, Mayor

(Seal)

ATTEST:

---

ANN M. WOOLDRIDGE, Village Clerk