



**VILLAGE COUNCIL REGULAR MEETING AGENDA
MEETING TO BE HELD VIA ZOOM TELECONFERENCE
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, AUGUST 11, 2020 2:00 P.M.**

1. CALL TO ORDER AND NOTICE OF MEETING

2. ROLL CALL

3. APPROVAL OF THE AGENDA

4. MARKET UPDATE AND PRESENTATION FROM VTSV FINANCIAL ADVISOR BRAD ANGST OF STIFEL REPORTING THE FINAL TERMS OF THE WASTEWATER TREATMENT PLANT BONDS WITH THE USDA

5. INTRODUCTION BY TAOS SKI VALLEY, INC. OF THE KACHINA MASTER PLAN PROJECT AND THE PROPOSED DEDICATION TO THE VILLAGE UPON COMPLETION AS A TIDD ELIGIBLE PROJECT

6. APPROVAL OF THE MINUTES OF THE JULY 14, 2020 VILLAGE COUNCIL REGULAR MEETING and the JULY 28, 2020 SPECIAL COUNCIL MEETING

7. CITIZEN'S FORUM –for non-agenda items only. Limit to 5 minutes per person (please email awooldridge@vtsv.org to sign up)

8. COMMITTEE REPORTS

- A. Planning & Zoning Commission
- B. Public Safety Committee
- C. Firewise Community Board
- D. Parks & Recreation Committee
- E. Lodger's Tax Advisory Board

9. REGIONAL REPORTS

10. MAYOR'S REPORT

11. STAFF REPORTS

- A. Administrator Avila
- B. Finance Director Grabowski
- C. Police Chief Trujillo
- D. Fire Chief Molina
- E. Building Official Bowden
- F. Planning Director Nicholson
- G. Public Works Director Martinez
- H. Clerk Wooldridge
- I. Attorney Baker

12. OLD BUSINESS

- A. Consideration to Approve Amended Resolution 2020-428 Declaration of an Emergency for the Village of Taos Ski Valley

13. NEW BUSINESS

- A. Consideration to Approve a Five-Year Contract Extension between the Village of Taos Ski Valley and Waste Management of New Mexico
- B. Discussion and Direction of Lodgers Tax Enforcement and Update of Ordinance 2012-14 to Align with State Statute
- C. Consideration to Approve Resolution No. 2021-446, the Village of Taos Ski Valley 2022-2026 Infrastructure Capital Improvements Plan (ICIP)
- D. Discussion Regarding Establishing a Capital Improvements Advisory Committee (CIAC)

14. MISCELLANEOUS

15. CLOSED SESSION

A. Discussion of Pending Litigation

This matter may be discussed in closed session under Open Meetings Act exemption 0-15-1(H) (7)

16. ANNOUNCEMENT OF THE DATE, TIME & PLACE OF THE NEXT MEETING OF THE VILLAGE COUNCIL

17. ADJOURNMENT

-- Providing infrastructure & services to a World Class Ski Resort Community --



Village of Taos Ski Valley
PO Box 100, 7 Firehouse Road, Taos Ski Valley, NM 87525
(575) 776-8220 (575) 776-1145 Fax
E-mail: vtsv@vtsv.org Website: www.vtsv.org

**VILLAGE COUNCIL REGULAR MEETING
DRAFT MINUTES
VIA ZOOM TELE CONFERENCE
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, JULY 14, 2020 2:00 P.M.**

1. CALL TO ORDER & NOTICE OF MEETING

The regular meeting of the Village of Taos Ski Valley Council was called to order by Mayor Brownell at 2:00 p.m. Notice of the meeting was properly posted.

2. ROLL CALL

Ann Wooldridge, Village Clerk, called the role and a quorum was present.

Governing body present:

Mayor Christof Brownell
Councilor Jeff Kern
Councilor Neal King
Councilor Chris Staggs
Councilor Tom Wittman, Mayor Pro Tem

Staff present:

Village Administrator John Avila
Village Clerk Ann Wooldridge
Finance Director Nancy Grabowski
Building Official Jalmar Bowden
Public Works Director Anthony Martinez
Police Chief Sam Trujillo
Planning Director Patrick Nicholson
Village Attorney Susan Baker

3. APPROVAL OF THE AGENDA

MOTION: To approve the agenda by removing item 13.A. and by moving item 11. L. to after the closed session

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

4. APPROVAL OF THE MINUTES OF THE JUNE 9, 2020 VILLAGE COUNCIL REGULAR MEETING and the JULY 2, 2020 EMERGENCY COUNCIL MEETING

MOTION: To approve the three sets of minutes

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

Mayor Brownell asked for a moment of silence in remembrance of two beloved snowboard instructors and members of the community who had passed away recently, Michael Johnston and George Medina.

5. CITIZENS' FORUM – Limit to 5 minutes per person (please sign in)

A. VTSV Chamber of Commerce Director Courtney Tucker said that the July 4th weekend had been successful, with TSVI, the Chamber, and the Village all working together to greet, help, and organize the influx of visitors. A visitor station was set up both in the lower parking lot and in Kachina by the Hiker Parking to greet visitors, distribute masks, hand sanitizer, and water. In the lower parking lot, gift certificates to shops were distributed for Village Core shops that were open.

B. TSVI Peter Talty encouraged Village Staff to give more notice of cancellation for what he considered important public hearings, for example for the Shopoff presentations. He said that "transparency" was encouraged. He asked if the Village would include the entire community in reports that were referenced at the end of the meeting (which

meeting?) that were shared with “select members of the community.” He said that he would be very interested in seeing these. Mr. Talty suggested that certain items relayed at the recent P&Z meeting as “Miscellaneous” were quite important, such as the possible adoption of a Planned Unit Development (PUD) Ordinance. He asked that planning items be discussed with the community.

C. TSVI David Norden said that there was an extraordinary collaboration between TSVI, the Village, the Chamber, and the Village businesses for the July 4th weekend. TSVI had been nervous about how things would go, but everyone was calm and organized and things went well. TSVI will take this story to the Governor’s office, he said, on how to collaborate to discuss steps to either move forward or pull back on precautions. Mr. Norden said that a weekly TSVI-VTSV meeting is being helpful now and moving ahead. He said that TSVI has been considering its winter planning and has determined that flexibility will be needed, staffing considerations will be enormous, and that the Taos Ski Valley community will need one clear vision of how to open and how to conduct business.

D. Homeowner Francie Parker thanked the Village Staff for the dust control treatment and for imposing and monitoring a lower speed limit on Twining Road. She said that the Police patrolling had been effective in controlling the traffic, traffic speed, and cars parking on the side of the road. Parking on Village roads is a problem, she said, especially in the Kachina Basin. She hoped that a solution could be found.

6. COMMITTEE REPORTS

A. **Planning and Zoning Commission** –Commission Chair Wittman reported that the P&Z Commission met on July 13, 2020. Agenda items included a riparian setback variance request for a residence on upper Twining Road, which was not approved by a vote of 2-5, as well as a presentation by Village Administrator Avila on Village Facilities. Commission Chair Wittman thanked Administrator Avila for the work on the presentation and asked for more focus on the Village Complex in particular. Building Official Bowden did not discuss the proposed Wildland Interface firewise ordinance as the P&Z Meeting was already very lengthy. There were three items mentioned under Miscellaneous, concerning administrative approvals, a possible Planned Unit Development ordinance, and the recent approval of a food cart installation.

The next meeting of the P&Z Commission is scheduled for August 3, 2020 via Zoom.

B. **Public Safety Committee** –Mayor Brownell read the Public Safety and Firewise Board meetings report submitted by Chair Roger Pattison. Chair Pattison reported that good progress had been reported on utilities undergrounding, the NFL grant had not been awarded to the Village, a tentative plan for an evacuation plan fire drill has been moved to September or October, and progress is being made on the installation of a dry fire hydrant in Amizette by the Gavilan Stream. The Committee and Board would support the proposed Wildland Interface Ordinance with certain recommendations.

The next meeting will take place on August 3, 2020 at 10:00 a.m. via Zoom.

C. **Firewise Community Board of Directors** – The report was combined with the Public Safety report. The next meeting will take place on August 3, 2020 at 11:00 a.m. via Zoom.

D. **Parks & Recreation Committee** –

Committee Chair Katherine Kett reported that the disc golf course was in a good location this year and that the online map could be found at UDisc.com. The hanging flower baskets are being watered by volunteers. She thanked the Village’s Public Works Department for its assistance. The Committee met on July 10, 2020, with a small group gathering for a picnic at the Kachina Park. Chair Kett said that here is a problem with the trash cans at Hiker Parking as people are disposing of household trash, not just hiking trash. She noted that the Pavilion at Hiker Parking is essential. She is hoping that signage for the Kachina wetlands can be organized and installed. The Amizette Hiking Trail would be an important addition for the Village to keep people away from the highway. The Village’s GIS contractor has developed a shape file showing a potential trail, and some members of the Parks & Recreation Committee, as well as Mayor Brownell, Robert Scram from TSVI, and Richard Holmes from the U.S. Forest Service, met recently to walk the potential trail. It is a big step forward in this effort, she noted. The possibility of this trail coming to fruition is still tentative. There is no intention of infringing on private property. Chair Kett said that an agreement would be needed to use Village impact fees on upkeep of the JR Trail. She urged all parties to work cooperatively at this stage to overcome administrative approvals. The next meeting is planned for July 21, 2020 at 11:00 a.m. at the Twining Campground.

E. **Lodger’s Tax Advisory Board** – There was no report. The next meeting has not been scheduled.

7. **REGIONAL REPORTS**

Planning Director Nicholson said that the Northern Regional Pueblos Organization had met to prioritize road projects in the region. The NRPO will be conducting a survey, primarily for Taos County on economic goals and assets.

8. **MAYOR'S REPORT**

Mayor Brownell said that the July 4th weekend had gone very well with all parties working together to handle the many cars in the Kachina area. He said that patrolling of Highway 150 has been very effective and thanked the Police, Chief Molina, and other citizens who have been driving Highway 150 in the evening looking for campfires. He said that the US Forest Service would not be going to Stage 3 Fire Restrictions at this time. He thanked the volunteers who helped with two overnight rescues recently. Mayor Brownell said that the Landfill Board had decided to subsidize the Recycling Center for now and hopes that a solution can be found for recycling.

A. Consideration to Approve the Appointment of Capital Infrastructure Advisory Committee Members
The Capital Infrastructure Advisory Committee (CIAC) serves in an advisory capacity and shall:

(1) advise and assist the municipality or county in adopting land use assumptions; (2) review the capital improvements plan and file written comments; (3) monitor and evaluate implementation of the capital improvements plan; (4) file annual reports with respect to the progress of the capital improvements plan and report to the municipality or county any perceived inequities in implementing the plan or imposing the impact fee; and (5) advise the municipality or county of the need to update or revise the land use assumptions, capital improvements plan, and impact fee.

Notice of committee member openings was advertised, and the deadline was June 30, 2020 to submit letters of interest. This is a new committee in the Village. While Mayor Brownell had anticipated suggesting members for approval, the Council asked for more details about this Committee's purpose and the need for the Committee.

MOTION: To table this item

Motion: Councilor Wittman

Second: Councilor Stagg

Passed: 4-0

9. **STAFF REPORTS**

Administrator Avila reported on ongoing projects:

- **WWTP** – The RFP response to WWTP upgrades with the Ovivo equipment anticipated an increased power usage but the actual amount was not known. Hopes are that the system will be able to become more efficient to lessen the large increase seen in Kit Carson electric bills for the new Treatment Plant.
- **Kachina Water Tank** – Rock excavation and reseeded to be done by TSVI. Trenching for conduit is underway by Village Staff, to be followed by Kit Carson installation of electric cable and a transformer.
- **Village Hall Complex** – Interior and exterior impediments to improvements for a Public Safety Office have continued so that opportunities to move forward have had to wait until this new fiscal year. The \$90,000 repair estimate could be reduced if the Village could undertake some of the remaining demolition and work to make the office useable by August. The Public Safety Office is a workable start to developing a Village Office at the site, and if Fire/EMS were located there also, Fire Grant funding could be sought. Since the COVID emergency, potential renters have been lost for the apartment units. Landseer Management will no longer represent the Village as property managers. The workforce housing lease model seems to be unworkable in the current market and other models of providing workforce housing need to be considered. Conducting an RFP for a company that could make a capital investment in exchange for control and use of the apartment building for a multi-year period, are being considered, as well as methods as to how the Village could place the units on the market as condominiums. Even if sale of the property would be considered, payment of the loan for the property would still be required.
- **TIDD** -Thunderbird/Ernie Blake Road upgrades are underway with regular meetings being held with TSVI and the contractors for the project. Village Staff has assisted with the permitting process including excavation and right-of-way and utility requirements. Meetings with TSVI, Kit Carson, and NM Gas have provided project updates. NMED approved the precautions being taken on Thunderbird Road, as well as the Army Corps of Engineers and the US Forest Service. Future TIDD dedication documents are still pending.
- **Underground electric**- The award for excavation services for facility undergrounding will take place at this meeting. With the contractor onboard, Kit Carson can finish the permit application with NMDOT and undergrounding electricity along Highway 1560 in the Amizette area will be able to start. The parties are focusing on starting this summer. Participation by Amizette owners is extremely important. The Village has a notice to proceed for Precision Service Electric to complete infrastructure in the public right-of-way as soon as their contract

is extended. They can independently be contracted by private owners to complete the connection to their homes. Once the underground service is available near a property, the five steps to connect are for the owner to engage an electrician, to then contact Kit Carson and request an upgrade, after which Kit Carson and electrician will contact the Village for underground permitting and for starting a credit request for work done in the public right-of-way. The underground work can then proceed to connect to the underground service, after which an application can be made for the portion of the work done in the right-of-way. If the property is undeveloped, then the request to Kit Carson is for a new service. Owner participation in connecting their properties is important as the rate payers in the Village are paying for service of two lines (overhead and underground) until 100% connection to the underground line allows the de-energization of the overhead line in a neighborhood.

The Village will use Kit Carson franchise fees to fund the work in the right-of-way.

- **COVID – 19 Emergency** – On July 2, 202 the Village Council amended Resolution 2020-428 to require wearing of protective masks within the Village. This will be reviewed again in August. The intent is to make the Village the “safest place” to visit, with procedures to ensure that it is. TSVI is to be commended on their practices vis-a-vis the virus, said Administrator Avila.
- More work will be conducted in analyzing best uses of the Village Complex property, with possible input by the new Capital Infrastructure Advisory Committee.

Department Briefs

- Finance Director Grabowski reported that GRT remitted to the Village in June for April filings was \$36,980 compared to \$86,838 for last year. Year-to-date is \$1,652,811 versus \$2,206,062 for last year. Payback to the NM Tax & Revenue Department for distributions erroneously given to the Village instead of to the TIDD was \$476,000, making the real decrease \$77,000.

The TIDD received a distribution in June for April collections of \$81,821 in GRT. Hold Harmless GRT for the month was \$11,612.

Lodger’s tax collections in June for May were -\$453.00 because of refunded lodger’s tax that was prepaid, and the lodging ultimately being cancelled because of the pandemic. Last year’s collections were \$5,097 for the month. Fiscal year-to-date total is \$493,217 versus \$524,378 for last year.

Water and sewer sales for the fiscal year ended at a 9% increase from the previous year. Other fiscal year-end information is included in the Finance Director’s report.

- Planning Director Nicholson said that the Twining Road and Gunsite Spring projects are underway. The Twining Road project funding is for the first 1.1 miles, up to the Beaver Pond.
- Public Works Director Martinez said that the dust control being used is a soil stabilizer which contains some magnesium chloride and has proved to be very effective.
- Attorney Baker said that she is working on the details of the potential Pattison land donation to the Village, including getting title work. Councilor King asked for a thorough investigation of possible costs to the Village of accepting this land.
- The other June Department Briefs were included in the Council packet and are posted on the web site with the Council items.

10. OLD BUSINESS

11. NEW BUSINESS

A. Consideration to Approve Resolution No. 2021-437 Requesting a Permanent Budget Adjustment to the FY2020 Budget (BAR) to Increase the Electric Expense in the Sewer Fund (02)

The plant was under construction and an increase to the electric budget was not included in the FY20 budget. With the costs of construction, running two plants simultaneously, and increased costs in the electric to run the new wastewater treatment plant, the electric expense has exceeded the FY2020 budgeted amount. In addition to the increased electric expense, the expense budget for the sewer fund exceeds the original budgeted amount. A BAR is required to account for both issues to submit the 4th quarter FY2020 fiscal report. An adjustment to the electric expense budget of \$22,000.00 in the sewer enterprise fund (02) must be requested.

MOTION: To Approve Resolution No. 2021-437 Requesting a Permanent Budget Adjustment to the FY2020 Budget (BAR) to Increase the Electric Expense in the Sewer Fund (02)

Motion: Councilor Wittman

Second: Councilor Stagg

Passed: 4-0

B. Consideration to Approve Resolution No. 2021-438 Requesting a Permanent Budget Adjustment to the FY2020 Budget (BAR) to Increase the Transfer Out of the General Reserve fund (43) and Correspondingly Increase the Transfer into the Water Depreciation fund (41)

When the budget was submitted there was a budgeted transfer included from General Reserve (43) to the Water Depreciation fund (41) of \$210,000. Since that time, the Council has approved two additional BARs bringing the total transfer from the General Reserve fund to the Water Reserves of \$440,000. The increased transfers were to cover change orders for the Kachina Water tank.

The Village had a budget of \$50,000 for FY2020 in water connection fee revenue but only received \$27,000 in revenues this fiscal year. Since not all these projects were fully budgeted and revenues were not received, the Water Depreciation fund has a negative ending fund balance. A BAR of \$5,000 from the General Reserve fund to the Water Depreciation fund to cover the shortfall is needed.

MOTION: To Approve Resolution No. 2021-438 Requesting a Permanent Budget Adjustment to the FY2020 Budget (BAR) to Increase the Transfer Out of the General Reserve fund (43) and Correspondingly Increase the Transfer into the Water Depreciation fund (41)

Motion: Councilor Wittman

Second: Councilor Stagg

Passed: 4-0

C. Consideration to Approve Resolution No. 2021-441 Requesting a Permanent Budget Adjustment to the FY2020 Budget (BAR) to Create a Transfer from the General Fund Reserve (43) to the Sewer Depreciation Reserve (42) to Cover Expenses at the Wastewater Treatment Plant

There were \$7million in bond funds available for the wastewater treatment plant while it was under construction. It was expected that a transfer would be required from the General Reserve fund (43) to the Sewer Depreciation fund (42) for construction expenses over the \$7million. Reserves were kept available to meet that need, but not included in the FY2020 budget submission as a transfer.

In June 2020, the bond funds were exhausted, and the final pay application was received from Integrated Water Systems, the contractor on the project. In addition, there were outstanding invoices for engineering services, and closing costs for the USDA loan, including attorney fees and financial advising. The funds held at Hillcrest bank could not be utilized for any of these payments since they were restricted for bond debt service payments. A transfer had to be made from the State Treasurer's Office to accommodate a portion of these payments. A Budget Adjustment is necessary for a transfer out of the General Reserve Fund (43) for \$125,000 and a corresponding transfer of \$125,000 into the Sewer Reserve Fund (42) to cover the shortfall.

MOTION: To Approve Resolution No. 2021-441 Requesting a Permanent Budget Adjustment to the FY2020 Budget (BAR) to Create a Transfer from the General Fund Reserve (43) to the Sewer Depreciation Reserve (42) to Cover Expenses at the Wastewater Treatment Plant

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

D. Consideration to Approve Resolution No. 2021-443 requesting a Permanent Budget Adjustment to the FY2020 Budget (BAR) to Create a Transfer of the Ending Fund Balance in the Solid Waste Fund (07) into the new Solid Waste Enterprise Fund (77) as the Ending balance in FY2020 and the Beginning Balance for the FY2021 Budget

The Solid Waste Fund charges for services and receives gross receipts tax (GRT), so it was never categorized as an enterprise fund. At the regular Council meeting on April 14, 2020, the Council passed Resolution No. 2020-430 to change the Solid Waste fund (07) to the Solid Waste Enterprise fund (77). The Solid Waste fund will no longer be receiving GRT beginning July 2020 but will continue to charge for services.

To accomplish this, the Department of Finance requires a budget adjustment (BAR) to create a transfer into another fund. Staff requests the ending fund balance of \$284,607.68 be transferred from Solid Waste fund (07) to the Solid Waste Enterprise fund (77) as its beginning balance.

MOTION: To Approve Resolution No. 2021-443 requesting a Permanent Budget Adjustment to the FY2020 Budget (BAR) to Create a Transfer of the Ending Fund Balance in the Solid Waste Fund (07) into the new Solid Waste Enterprise Fund (77) as the Ending balance in FY2020 and the Beginning Balance for the FY2021 Budget

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

E. Consideration to Approve Resolution No. 2021-440 Requesting a Permanent Budget Adjustment to the FY2020 budget (BAR) for USDA Financing of the Wastewater Treatment Plant, Establishing Required Reserves and Paying Off the Interim Financing Bonds at TIB Bank

When the budget was submitted the Wastewater Treatment Plant was under construction and scheduled for completion in spring of 2020. There was no way to predict if the project would be completed in a timely manner, nor what the exact cost of the financing would be, so it was not included in the original budget.

In March, the Village and USDA were notified by Plummer, the engineer, and IWS, the contractor, that the plant construction had reached substantial completion and the financing could move forward. The Village was offered a lower financing rate by the USDA of 2.375%, a significant savings, if the transaction could be completed before June 30, 2020. Village Staff, Stifel financial advisors, Sherman and Howard Attorneys, and the USDA staff teamed together to get this accomplished. On June 12, 2020, the USDA loan financing closed and the TIB bonds, the upfront financing for the plant, were paid in full. The Village also requested some additional funding to replenish reserves and establish the required reserve accounts for the USDA financing.

Considering the pandemic, staff is requesting a transfer of \$72,000 from loan proceeds into the USDA fund (63) which would be used for payments in case of a shortfall. Should these funds not be needed for loan payments, all, or a portion of them, would be transferred to the general reserve fund (43) via a Council-approved BAR.

MOTION: To Approve Resolution No. 2021-440 Requesting a Permanent Budget Adjustment to the FY2020 budget (BAR) for USDA Financing of the Wastewater Treatment Plant, Establishing Required Reserves and Paying Off the Interim Financing Bonds at TIB Bank

Motion: Councilor Stagg Second: Councilor King Passed: 4-0

F. Consideration to Approve Resolution No. 2021-439 Requesting Approval of Contract #2021-07 between the Village of Taos Ski Valley and Anchor Built, Inc. for Village Excavation Projects in FY2021

The Village of Taos Ski Valley has needed a contractor to do excavation on a project basis. In September 2019 RFP #2020-06 was advertised for these services, but there were no responses. Village staff reviewed and updated the RFP and it was reposted in May 2020. An RFP committee was selected and reviewed the responses. Anchor Built of Albuquerque has been selected as the awarded contractor. Per the contract, the contractor will provide quotes based on assigned task orders on a project basis. Projects may at times exceed \$60,000 and budgets may need to be adjusted accordingly with a BAR. The Village foresees the contractor working on the KCEC three-phase undergrounding project and other projects as they arise.

MOTION: To Approve Resolution No. 2021-439 Requesting Approval of Contract #2021-07 between the Village of Taos Ski Valley and Anchor Built, Inc. for Village Excavation Projects in FY2021, subject to Village Attorney review of the contract

Motion: Councilor Wittman Second: Councilor King Passed: 4-0

G. Consideration to Approve Resolution No. 2021-442 Requesting Approval of Contract #2021-10 Between the Village of Taos Ski Valley and Huitt-Zollars, Inc. for Initial Evaluation of the Twining Road Improvement Project

The Village of Taos Ski Valley has needed a contractor to evaluate the first 1.1 miles of Twining Road for upgrades including: paving, bike lane with curb and gutter, drainage, and erosion control. The Village was awarded a grant from the NM Department of Transportation for the initial phase of this project.

In April 2020, RFP #2020-08 was advertised for these services. An RFP committee was selected and reviewed the responses. Huitt-Zollars, Inc. of Rio Rancho, NM has been selected as the awarded contractor. The contract amount is not to exceed \$142,735.00 plus applicable taxes

MOTION: To Approve Resolution No. 2021-442 Requesting Approval of Contract #2021-10 Between the Village of Taos Ski Valley and Huitt-Zollars, Inc. for Initial Evaluation of the Twining Road Improvement Project, subject to Village Attorney review of the contract

Motion: Councilor Wittman Second: Councilor King Passed: 4-0

H. Consideration to Approve the Annual Contract #2021-01 between the Village of Taos Ski Valley Chamber of Commerce for Fiscal Year 2021

The Village of Taos Ski Valley Chamber of Commerce has been supported by the Village lodger's tax collections for many years. The Village Municipality hires the contractor, Taos Ski Valley Chamber, to manage destination marketing of the area and support member businesses with advertising, consulting and business support.

The Chamber contract includes \$300,000 in monthly grant disbursements, divided into \$25,000 monthly payments. Additionally, it includes funding for special projects of \$50,000.

MOTION: To Approve the Annual Contract #2021-01 between the Village of Taos Ski Valley Chamber of Commerce for Fiscal Year 2021, subject to Village Attorney review of the contract

Motion: Councilor Wittman Second: Councilor King

Councilor and Lodgers Tax Board Co-Chair Stagg suggested leaving the dollar amount out of the contract in case lodging tax revenues were less than expected later in the fiscal year.

AMENDED MOTION: To Approve the Annual Contract #2021-01 between the Village of Taos Ski Valley Chamber of Commerce for Fiscal Year 2021, subject to Village Attorney review of the contract, and leaving the dollar amount out for now

Motion: Councilor Wittman
The Mayor called for a vote.

Second: Councilor King
Passed: 4-0

I. Consideration to Approve the Renewal of Village Annual Outside Contractor Contracts

The Village has several contracts with outside contractors for on-going and on-call projects and services. These are the FY2021 contracts which will be renewed along with the services provided with a contract amount or not to exceed amount (NTE) and engagement requiring Village Administrator Authorization:

Burt & Company CPA's	7/1-12/31/2020 Audit transition	(NTE) \$15,000
Good Riddance	7/1-6/30/2021 Pest Control	(NTE) \$3,000
Jenkins, Mika	7/1-6/30/2021 Office cleaning	(NTE) \$5,000
Olsen, Lisa	7/1-6/30/2021 Bookkeeping	(NTE) \$20,000
Precision Electric	7/1-6/30/2021 On-Call Electric	(NTE) \$59,000
Ray's Septic	7/1-6/30/2021 Tank Pump @ TML	(NTE) \$59,000
Redtail Survey	7/1-6/30/2021 On-Call surveyor	(NTE) \$25,000
Plummer Engineering	7/1-6/30/2021 TO7 On-Call	(NTE) \$50,000
Plummer Engineering	7/1-6/30/2021 TO21 Gunsite	(NTE) \$10,000
Plummer Engineering	7/1-6/30/2021 TO1 Kachina Pump	(NTE) \$50,000
Atencio Engineering	7/1-6/30/2021 On-Call	(NTE) \$25,000
SMA Engineering	7/1-6/30/2021 On-Call	(NTE) \$25,000

MOTION: To Approve the Renewal of Village Annual Outside Contractor Contracts

Motion: Councilor Stagg **Second: Councilor King** **Passed: 4-0**

J. Discussion of Village Revenue Collection Policy and Ordinance 2019-68 FY20 Water/ Sewer/ Trash Rates

The Current Revenue Collection Policy of December 4, 2014 was adopted by Council to give instruction to Staff as to action regarding revenue collection for fair application to all customers. It contains certain formulas for deciding the possible credit amount for application of an allowance for leaks in the customer's system.

The charges to a customer are determined by usage over time, and monthly, and are described in the Rates Ordinance 2019-68. The rates formula has been developed over time to accommodate the varied fluctuation in seasonal utility usage in the Village.

Continued input and discussion is desired for these interrelated subjects to improve the current policy if possible.

Councilor King said that the policy seemed good when it was adopted, but that it might not be adequate now. He suggested that either the Council leave the policy as it is, review and discuss at a future Council meeting, or convene a new committee. Councilor Wittman suggested taking it to a committee.

Garrett Cottam said that the utility rates in Taos Ski Valley are much more than other resorts that he had investigated.

Attorney Baker said that as enterprise funds, there are statutory requirements that would not allow subsidizing these funds from the general fund. It was noted that the high rates are the result of the necessity to keep the Rio Hondo clean, and that transferring funds from one fund to another just serves a "rob Peter to pay Paul" action. The costs to run the water and wastewater systems must be covered and there are only 160 rate-paying customers in the Village. Costs to run the wastewater treatment plant and the water system, which must be sized to accommodate flows at peak holiday periods, are high.

Homeowner Mike Fitzpatrick said that various locations have unique costs that are out-of-line with the norm and that here it is the small size of the Village and being at the headwaters of the river. Usually, the cost of running a building would be borne by the owner and costs would be passed along to tenants.

K. Consideration to Approve Credit Request for Alpine Village Suites May Utility Bill

The current Revenue Collection Policy was applied in determining a credit for the May bill for Alpine Village Suites. The credit allowed was \$745.88 which was applied in June. The Cottams have requested that the Mayor and Council consider additional credits for this bill.

MOTION: To Approve the Credit Request for Alpine Village Suites May Utility Bill as presented for double the five-year average

Motion: Councilor King **Second: Councilor Stagg**

Discussion followed. Councilor Stagg said that he supported Councilor King's calculation example. Councilor Kern suggested that new meter monitors were available and that perhaps these should be required for new construction, or for

all properties, or maybe in exchange for a billing credit. All agreed that this would help in catching these unexpected water usages early on.

The Mayor called for a vote.

Passed: 4-0

12. MISCELLANEOUS

13. CLOSED SESSION

A. Discussion of Pending Litigation

This matter may be discussed in closed session under Open Meetings Act exemption 0-15-1(H) (7)

B. Discussion of the Acquisition of Real Property

This matter may be discussed in closed session under Open Meetings Act exemption 0-15-1(H) (8)

MOTION: To go to Closed Executive Session

Motion: Councilor Wittman Second: Councilor King Passed: 4-0

MOTION: To return to Open Session

Motion: Councilor Stagg Second: Councilor Wittman Passed: 4-0

No decisions or motions were made during closed session.

11. L. Consideration to Approve Pursuing a Purchase and Sale Agreement with Mickey Blake for Property Located East of the Village Office

The Village property at 7 Firehouse Road contains the Village offices, and Fire Station #1 of the Village Fire and EMS Departments. The Village currently leases a portion of the property adjacent to the west for the Police Office Trailer, and for parking Emergency Response (Fire/EMS, Police) vehicles, as well as for visitor and staff parking.

These lands are not yet for sale to the public and the Village can enter into a purchase agreement to secure the property for Village Facilities including construction of proper Fire equipment buildings.

MOTION: To direct staff and the Mayor to investigate the possibility of purchasing the land adjacent to the Village office

Motion: Councilor Stagg Second: Councilor Wittman Passed: 4-0

14. ANNOUNCEMENT OF THE DATE, TIME & PLACE OF THE NEXT MEETING OF THE VILLAGE COUNCIL

The next meeting of the Village Council will be a Special Meeting on Tuesday, July 28, 2020 at 2:00 p.m. via Zoom.

The next Regular Meeting will take place on Tuesday, August 11, 2020 at 2:00 via Zoom.

15. ADJOURNMENT

MOTION: To Adjourn

Motion: Councilor Wittman Second: Councilor Stagg Passed: 4-0

The meeting adjourned at 4:55 p.m.

ATTEST:

Christof Brownell, Mayor

Ann M. Wooldridge, Village Clerk



Village of Taos Ski Valley
PO Box 100, 7 Firehouse Road, Taos Ski Valley, NM 87525
(575) 776-8220 (575) 776-1145 Fax
E-mail: vtsv@vtsv.org Website: www.vtsv.org

VILLAGE COUNCIL SPECIAL MEETING
DRAFT MINUTES
VIA ZOOM
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, JULY 28, 2020 2:00 P.M

1. **CALL TO ORDER & NOTICE OF MEETING**

The Special Meeting of the Village of Taos Ski Valley Council was called to order by Mayor Brownell at 2:00 p.m. The notice of the Special Meeting was properly posted.

2. **ROLL CALL**

Ann Wooldridge, Village Clerk, called the role and a quorum was present.

Governing Body Present

Mayor Christof Brownell
Councilor Jeff Kern
Councilor Neal King
Councilor Chris Stagg
Councilor Tom Wittman, Mayor Pro Tem

Village Staff Present

Administrator John Avila
Clerk Ann Wooldridge
Finance Director Nancy Grabowski
Attorney Susan Baker

3. **APPROVAL OF THE AGENDA**

Mayor Brownell said that the Closed Session was no longer necessary.

MOTION: To approve the agenda with this amendment, and adding discussion of the Kachina Master Plan in Miscellaneous

Motion: Councilor Stagg

Second: Councilor Kern

Passed: 4-0

4. **OLD BUSINESS**

A. Consideration to Approve **Amended Resolution No. 2021-437** Requesting a Permanent Budget Adjustment to the FY2020 Budget (BAR) to Increase the Electric Expense in the Sewer Fund (02)

At the July 14, 2020 meeting, Resolution No. 2021-437 increasing the electric expense in the Sewer Enterprise fund (02) was presented and approved by the Council. When the BAR was entered into the budget worksheet it created a negative budgeted balance, which is not allowed by the Department of Finance (DFA). There were budget funds remaining in the transfer out to Sewer Deprecation fund (42) to build reserves. This budget line item will have to be utilized to cover the shortfall in electric expense.

Because of the negative budget amount and because the budget adjustment involves a change affecting an additional fund, a State BAR is required by the DFA. An amendment to Resolution No. 2021-437 is necessary for the approved adjustment to the electric expense budget of \$22,000.00 in the Sewer Enterprise fund. In addition, the Sewer Enterprise fund budgeted transfer

out will be decreased and the budgeted transfer into the Sewer Deprecation fund will be decreased accordingly.

MOTION: To Approve Amended Resolution No. 2021-437 Requesting a Permanent Budget Adjustment to the FY2020 Budget (BAR) to Increase the Electric Expense in the Sewer Fund (02)

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

B. Consideration to Approve Amended Resolution No. 2021-443 Requesting a Permanent Budget Adjustment (BAR) to the FY2020 Budget, transferring the FY2020 Environmental Fund (07) Beginning Balance, Budget, and Year-to-date Revenues and Expenses to the Environmental Enterprise Fund (77) effectively closing the Environmental Fund

The Village Council held a regular meeting on July 14, 2020 and approved Resolution No. 2021-443 for a BAR to close the Environmental Fund (07) and transfer the balance to the new Environmental Enterprise Fund (77). It is necessary to move the beginning balance, along with the revenue and expense budgets, from the old fund to the new fund, not simply the ending balance.

MOTION: To Approve Amended Resolution No. 2021-443 Requesting a Permanent Budget Adjustment (BAR) to the FY2020 Budget, transferring the FY2020 Environmental Fund (07) Beginning Balance, Budget, and Year-to-date Revenues and Expenses to the Environmental Enterprise Fund (77) effectively closing the Environmental Fund

Motion: Councilor King

Second: Councilor Wittman

Passed: 4-0

5. NEW BUSINESS

A. Consideration to Approve Resolution No. 2021-444 Approving the 4th Quarter Fiscal Year 2019-2020 Financial Report for the Year Ending June 30, 2020

As per State Statute, the Village is required to submit the final fiscal year 2020 4th quarter report along with the corresponding profit and loss statement no later than July 31, 2020 to the Department of Finance and Administration Local Government Division. This report is a recap of the financial events of fiscal year 2020 beginning July 1, 2019 and ending June 30, 2020 and verifies the ending fund balances for all Village funds. An adjustment of \$1.42 will be made in the LEPF Fund on the 4th Quarter report to the Department of Finance to tie out to the Village accounting records, leaving a zero balance. The accurate ending fund balances are an integral part of the next fiscal year 2021 budget.

MOTION: To Approve Resolution No. 2021-444 Approving the 4th Quarter Fiscal Year 2019-2020 Financial Report for the Year Ending June 30, 2020

Motion: Councilor Stagg

Second: Councilor King

Passed: 4-0

B. Consideration to Approve Resolution No. 2021-445 Requesting Approval of the FY2021 Final Budget

As per State Statute and the Department of Finance and Administration, the Village Council must review and approve the final fiscal year budget for FY2020-2021 prior to submission. The original budget was presented to the Council at a budget workshop held on April 28, 2020. There were no rate increases recommended for water, sewer, or trash. The Environmental fund balance will be transferred to the new Environmental Enterprise fund. There were no salary increases for staff, and health insurance rates remain the same.

Since Council's review of the budget, all actuals have been entered into the Council working budget spreadsheet as of June 30, 2020 and fund balances are now final. The Department of Finance and Administration Local Government Division has a policy to not allow any changes to the revenue and expense categories without its approval. Only cash balances can be entered at this time unless the Village has a reason to request that the Local Government Division open fund/object codes within the budget. Director Graboski explained the changes that had been made

since the preliminary budget was presented. She noted that revenues for the fiscal year cannot really be forecast at this point because of the Corona virus impact, but this budget takes a best guess. She also pointed out that there is \$571,000 in Franchise Fees accumulated that will be used for the public sections of Kit Carson electric undergrounding.

The Council thanked Director Grabowski and the rest of the Staff for producing this budget

MOTION: To Approve Resolution No. 2021-445 Requesting Approval of the FY2021 Final Budget

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

5. MISCELLANEOUS

A. TSVI Peter Talty is assembling interested parties to a Kachina Master Plan and is investigating firms that would be best suited for executing such a plan. There is a possibility that this work could be eligible for funding as a TIDD project. Councilor Wittman was asked to be the Village Council representative to the Master Plan Committee.

6. ANNOUNCEMENT OF THE DATE, TIME, AND PLACE OF THE NEXT MEETING OF THE VILLAGE COUNCIL

The next meeting of the Village Council will be the Council Regular Meeting on August 11, 2020 at 2:00 p.m. via Zoom Teleconference.

7. ADJOURNMENT

MOTION: To Adjourn

Motion: Councilor King

Second: Councilor Wittman

Passed: 4-0

The meeting was adjourned at 2:30 p.m.

Mayor Christof Brownell

ATTEST: _____

Ann M. Wooldridge, Village Clerk

VTSV August meetings report: Public Safety Committee and Firewise Board of Directors

Met August 3rd, 2020

On July 21st, a group met to go to the radio towers above chair 2. Representatives from the Village Public Safety, TSVI, County 911 Dispatch, and Advance Communications were present. The meeting was in response to unresolved communications issues. Several points have been raised that could affect life safety in an emergency. Several solutions were discussed and a new radio building with VHF equipment for radio communications for the Village Fire, Public Safety, and EMS, as well as County Dispatch, and the USFS was decided on as the best solution. The current building will continue to house equipment for TSVI.

This is in progress, with applications to the FS, and FCC for approvals. It was reported in our August 3rd meeting that there are hold-ups with approval of the building from the FS, as well as permitting, but we should be able to get the new antennas in place and a workable temporary solution implemented by winter.

Electric undergrounding is progressing as well, with several people voluntarily hooking up to power available in the street so the overhead lines can be removed. Arrangements with contractors has progressed for installations in the street to eliminate other overhead main lines.

The text alert system was discussed and there will be an effort to utilize it to get more public safety information out.

There was a question about 911 addressing, which is missing for some property/homes within the Village. This is resolved by Jalmar taking this on as part of his building inspector's role, to get the missing addresses in place. Thank you Jalmar!

Our evacuation plan is in limbo because we do not have a solid agreement with TSVI for a shelter -in-place location and assured access to that location. We have been publishing an evacuation plan without a real agreement. This is being discussed at the highest level and there will hopefully be a constructive resolution, as a life safety priority.

Dry hydrant development is well underway on location number one in Amizette at NM150 and the Gavilon Stream (north side), and we are looking at other viable locations.

Next ZOOM meeting on September 14th, 2020 @ 10am. Second Monday due to Labor Day on the first Monday.

John Avila
Village Administrator
Village of Taos Ski Valley Council
Monthly Briefing
August 11, 2020



*** Ongoing & Past Projects ***

COVID -19 - Pandemic Emergency:

CARES Local Government Cares Act Relief Funds Application is submitted.

VTSV/TSVI meeting have started, initially planned on a weekly basis for discussion to address issues of mutual importance and possible coordinated action. COVID precautions and coordinating for the July 4th Holiday weekend were successful. Labor Day planning is scheduled for next week. And the NM Environmental Department has issued an emergency amendment to the Health orders as of 8/5/20.

Village Facilities besides having a decontamination schedule, will also need upgrades for protecting public health including; full protective gear and equipment for any public employee that may be in the presence of the public, appointment hour for any visits to Village facilities, changing and cleaning clothing and outer surfaces of shoes with a disinfectant to reduce potential viral particles, touchless temperature readings, continued protection by vaccination to not increase vulnerability to other diseases. Meetings in the Office must be COVID safe and scheduled in advance. The Village has liberally used Work At Home accommodations for all but the most essential worker status.

On Thursday, July 2 the Village Council amended Resolution 2020 – 428 to require wearing of COVID protective masks within the Village. Governor Michelle Lujan Grisham shortly after announced the updated NM health order requiring masks be worn throughout NM along with 14 day health quarantine for those entering the state. . The Resolution is scheduled to be reviewed again this month with an amendment to enforce lodging restrictions in the Village, in compliance with state orders.

Questions about Police being able to cite for not wearing a mask have been answered. Yes they can cite but we first inform the persons, perhaps offer a mask for use and verify compliance. If it is clear the person will not comply than they are cited. If a business has trouble getting compliance and the person refuses to leave, the business has grounds for charging trespass and calling the police.

Can a business be cited for not following the State Mandated practices? Yes they can be cited by any Officer of the Village. An example of how that citation would look was shared last month. It was developed with the help of NMML. The Chamber and its partners have been instrumental in getting out the information to businesses and the general public.

Strategies for reopening as the safest place to visit: How does the Village Community conduct business to have the safest season possible? Input from the business community and residents are helpful in considering what is possible. Most municipalities assumed short term rentals would have a huge decrease in activity during COVID-19. Granicus reports show only a 3% drop between March-May. They have actually seen a 20% average increase in June/July.

State-Level % Change in New Bookings (2019 vs 2020)



This is an emergency amendment to 11.5.1 NMAC, Section 16 effective 08/05/2020

Explanatory note: The New Mexico Environment Department (NMED) will issue a temporary emergency amendment which will be effective for 120 days. The temporary emergency amendment is in response to the current state of public health emergency regarding COVID-19. The rule is being amended to avoid causing an imminent peril to the public health, safety or welfare. This temporary emergency rulemaking does not permanently amend or repeal the existing rule. The emergency amendment will only remain in effect for 120 days following the effective date unless a permanent rule takes effect under the normal rule making process.

11.5.1.16 RECORDKEEPING AND REPORTING OCCUPATIONAL INJURIES, ILLNESSES AND FATALITIES: A. General: Except as otherwise provided in Subsection B of this section, the provisions of 29 CFR Part 1904, Recording and Reporting Occupational Injuries and Illnesses (internet: www.osha.gov), are hereby incorporated into this section. B. Exception: Work-related injuries, illnesses and fatalities which are required to be reported by 29 CFR Part 1904.39 shall be reported, by email, telephone or facsimile machine, to the bureau in lieu of the location specified in 29 CFR Part 1904.39. The bureau's address, email, and telephone/facsimile numbers are: occupational health and safety bureau, New Mexico environment department, P.O. Box 5469, Santa Fe, NM 87502, email: nmenv-osha@state.nm.us, Tel: (505) 476-8700, Fax: (505) 476-8734. C. Reporting COVID-19 cases: Within four (4) hours of learning that an employee tested positive for coronavirus disease 2019 (COVID-19), each employer shall report the positive test to the bureau at the email, telephone or facsimile number specified in Subsection B of this section. [10/9/1975, 9/3/1978, 3/21/1979, 5/10/1981, 11/17/1983, 7/19/1994, 1/1/1996, 8/15/1998; 11.5.1.16 NMAC - Rn & A, 11 NMAC 5.1.16, 10/30/2008; A, 7/16/2015; A/E, X/XX/2020]

WWTP –

NMED Project Management visited with staff and toured the Waste Water Treatment Plant 8/4/20 to review the project. The roof repair to the old plant is a phase that is being done by the Village as it was not in the scope for the project and a foam repair option was judged insufficient. Ongoing work for the Waste Water Treatment Plant includes continued optimized efficiency of the Ovivo System along with ongoing training. Ovivo engineers and technicians are in contact to address system operations issues:

- Ovivo tentatively scheduled to be at the plant on 8/10 to address:
 - Splash guard retrofit work
 - Mixer re-install in zone 1 of A-Basin 1
 - Train 2: two stacks that have been offline; 1 stack with recent apparent diffuser issue. It was noted that perhaps one of the offline stacks will be exchanged operationally for the stack with the diffuser problem.
 - Trains 1 and 2: replacement of Sch 40 PVC air manifold components & logistics/schedule of trains switching
- Ovivo Items to be discussed/evaluated further
 - Diffuser failure 'gusher' cause
 - Permeate pumps: HMI display of hertz is not available; 38 gpm min flow
- ESPI - schedule not firm for completing work on flume flowmeter, NPW pumps
- NMED, Andrea Telmo was scheduled for meeting at the plant on 8/4, 11AM
- Plant Operation
 - MLSS: approx. 9,000 mg/L
 - TN: approx. 4 – 5 mg/L
 - TP: approx. 1.4 mg/L; has been running < 1.4 mg/L
- Ovivo briefing of work planned before starting on 8/10
- Photo documentation of Train 2 dewatered areas; photo documentation of diffuser risk points
- Ovivo written description of work completed and planned work to eliminate ongoing equipment issues associated with sludge dewatering and diffuser failure
- Conference call with VTSV, IWS, Plummer covering above topics before Ovivo staff completes work and leaves plant
- IWS to be on-site during all work and kept briefed on findings.
- Representative from Plummer Engineering to inspect all rework prior to Ovivo staff leaving.

The upgraded Waste Water Treatment Plant was needed for system expansion and to meet the increased demands while protecting the water conditions of the area. In order to increase capacity needed within limited space and funding, a mechanical system was selected by Village for the Waste Water System upgrade. This system has many considerations beyond that of the traditional plant. Ensuring that sewer waste entering the system is protected against grease deposits also will help the efficiency of the MBR system. This may require updating the ordinances so that any likely source of grease contaminants is excluded from the system

Anthony Martinez, Director of Public Works (field report)

Kachina Water Tank –

NMED Project Management also visited the Kachina Tank site to review progress to final completion. A punch list of final tasks was reviewed along with confirmation of support by Village and Kit Carson COOP electric and fiber.

The Village needed to finish digging the trench 10 feet to the existing transformer, KCEC has installed the transformer and will make power connection after RMCI attaches meter cabinet to the transformer (usually utilities are responsible for service to the meter)

The Village will install an extension rising from the ground on the first conduit to get the line above the existing grade and ensure that Fiber conduit is in place for installation of fiber to the tank. The pump station fiber will be installed by KC Fiber.

The change concrete outfall construction to a more natural aesthetic piped released to natural rock outfall was tested and the water was released into the forest without any disturbance.

Reseeding is to be done by TSVI. Proper organic fill on top of tank needs to have similar weight per square foot as designed cover material.

Electricians have made progress in the pump station and to switch over to new pumps will need coordination with KCEC to power up the station. Once the pump station is operational the tank will be sterilized again and distribution lines will be receiving a final test. And the Tank will be refilled for in preparation for system supply.

The Kachina Tank is completely covered now with only maintenance installations showing. The Tank can only take so much weight on top, so a barrier is recommended to keep any unauthorized visitors and vehicles away.

Anthony Martinez, Director of Public Works (field report)

Village Hall Complex –

There are still a few items to complete before the Village can convert the temporary CID permit into the final permit. They include a required stair rail, roof, drainage, and piping repairs. Managing the budget cycle along with internal and external impediments to improvements for Public Safety Office continued, so that opportunities to move forward have had to wait. The \$90K repair estimate can be reduced if the Village is allowed to undertake some of the remaining demolition. Then work to make the office usable can be scheduled to start in August. Volunteers with "CAN-DO" attitude still make it known that they are in the ready, if allowed to assist. The Public Safety Office is a workable start to further developing Village office at the site and if the Fire/EMS Administration Office is located on site, there is opportunity for additional Fire Grant Funding, funding that can be used for equipment and building.

Dealing with the COVID restrictions has demonstrated that temporary offices can be operational in the previous EMT unit, which would allow bunking at the station again. The logistics of this move still need fine tuning but it is a viable option until funding can be secured for the planned office build out.

TIDD – Progress of the TIDD project - Thunderbird/Ernie Blake Roads is underway with regular meetings with TSVI and contractors anticipated. Staff has reached out to assist with the permitting process including; excavation, ROW and utility requirements. Meetings with TSVI, Kit Carson and NM Gas have provided project updates. Replacement of the limited capacity sewer line on Thunderbird Road is being considered. If there are no further connections to the line it should suffice for the current demand. However, if connection of a customer with any notable demand were to be considered, it would require the replacement of the line. To avoid the additional costs, connection to the T Bird sewer line would need to be limited to what is connected now. Other connection would be directly to the main.

We understand that the financial information for pending TIDD project dedication is to be available for review soon. Along with the project review required of the Village by the MDA, audit requirements also need to be met so that the full value of a project can be accounted for by the Village. After review of all the TIDD dedication documents, the Village Staff will be able to make a recommendation for dedication

of the projects. With the economic impact of the COVID pandemic, Base Line GRT revenues are unlikely to be met in the immediate future.

A report of a project to restart Kachina Area Master Plan development was announced at the TIDD Board Meeting of 7/29/20. The idea is to consider the KAMP as a TIDD project for inclusion in the project list and make it eligible for TIDD reimbursement to TSVI upon acceptance to the Village.

This has generated questions of how that process would be conducted and appropriately made part of the TIDD funding. Once we understand how the Master Development Plan can formally be included as a TIDD project, we should discuss how the Village Master Plan can be TIDD funded.

The work and public input needed for a Village Master Plan for the entire Village is required and would include the Kachina, Amizette and Core areas Master Plans. TIDD funding could be leveraged to produce this required Village document before the due date is upon us next fiscal year.

Patrick Nicholson; Director of Planning and Community Development (field report)

Facility Undergrounding

The RFP 2020 – 06 for a trenching pricing agreement as well as the contract electrician have been awarded and they have been working on site with KCEC to plan and install underground electrical facilities in the Village. With the contractor onboard KCEC can finish the permit application with NMDOT in July and the ongoing plan to underground electricity along NM 150 in the Amizette area will be able to start. Discussions between the Village, KCEC, NMDOT and the contractors are focused on starting the Amizette project this month. We have confirmation of Kit Carson surveying of the project area and initial lines spotting.

Although residents are free to use Village contractors, they should independently be contracted by the private owners to finish the connection to their homes. Procurement restrictions do not allow the government to be an agent of the contractor for the private use. Alternatively, once the underground service is available near a property, the five steps to connecting underground are;

The Owner to engage a contract electrician for work on their property,

Then together contact KCEC with the meter number and request an upgrade to an underground service, KCEC and the electrician will contact the Village for underground permitting and start credit request for public ROW work,

Proceed with underground work and connect to the underground service,

Make the credit application for the portion of work done in the public ROW. If the property is undeveloped the request is for a new service.

KCEC is concerned for safety, service and cost reasons, that not all the properties within the service area of an underground supply line are connected. There are over a dozen properties that still could be connected to underground service within the Village. We have reached out to those owners to inform them of opportunity to connect, while KCEC is working on underground projects in the Village. The Village is planning to fund the public portion of the project in coordination with Kit Carson Electric Corporation installation of facilities. The Village intends to contract the required trenching by using Franchise Fee proceeds. Also anticipated is providing a credit program for the portion of owner costs in the public Right of Way.

We are again meeting with KCEC this week to review the status of Village projects including developing an informational meeting, still anticipated so that the public can be further informed as to the projects at hand and the potential for futures underground electric projects.

Items

We had hoped to have before Council updated Open Meeting Resolution to consider moving the regular meeting date from the second Tuesday in the month to the third Tuesday in the month. Inquiries as to why Council meetings were scheduled on the second Tuesday were inconclusive. However, there are some benefits to having the regular meeting scheduled later in the month. If there is no objection we can finish the work to bring the resolution forward.

Likewise some basic training requirements had to be completed before we could bring forward the resolution for procurement policies. Improper starts with engaging services have led to delays and if not corrected could lead to more serious issues. The last update to procurement policy was 7/1/96 and although the policy has been continuously in place the update and formalization will help build the discipline needed to improve. The policy is being reviewed for effectiveness and procedural constraints.

10:41 AM

08/07/20

Cash Basis

VILLAGE OF TAOS SKI VALLEY

Profit & Loss Prev Year Comparison

July 2020

	Jul 20	Jul 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
4012 · REVENUE -Water Sales	6,497.07	14,192.97	-7,695.90	-54.2%
4013 · Revenue - Sewer	25,988.13	56,771.68	-30,783.55	-54.2%
4018 · REVENUE- GRT HB 6	63.33	0.00	63.33	100.0%
4019 · REVENUE-Hold Harmless GRT	11,291.70	6,055.69	5,236.01	86.5%
4020 · REVENUE - GRT MUNICIPAL	66,445.05	33,967.06	32,477.99	95.6%
4021 · REVENUE - GRT- STATE	0.00	27,597.99	-27,597.99	-100.0%
4022 · REVENUE - GRT - ENVIRONMENT	0.00	1,407.96	-1,407.96	-100.0%
4023 · REVENUE - GRT - INFRASTRUCTURE	0.00	5,632.14	-5,632.14	-100.0%
4025 · REVENUE -LIQUOR LICENSES	0.00	250.00	-250.00	-100.0%
4026 · REVENUE - BUSINESS LICENSE	1,225.00	365.00	860.00	235.6%
4027 · REVENUE - OTHER	500.00	30,124.00	-29,624.00	-98.3%
4028 · REVENUE - GASOLINE TAX	437.64	417.00	20.64	5.0%
4029 · REVENUE - LODGER'S TAX	8,171.37	9,107.40	-936.03	-10.3%
4031 · REVENUE - PARKING FINES	220.00	0.00	220.00	100.0%
4034 · REVENUE - MOTOR VEHICLE FEES	1,487.12	1,556.17	-69.05	-4.4%
4035 · REVENUE - BUILDING PERMITS	2,911.42	3,331.42	-420.00	-12.6%
4036 · REVENUE -Licenses/Permits Other	0.00	10.00	-10.00	-100.0%
4046 · REVENUE - SOLID WASTE FEE	3,111.42	4,427.34	-1,315.92	-29.7%
4047 · REVENUE - OTHER OPERATING	501.64	1,889.42	-1,387.78	-73.5%
4049 · REVENUE - FIRE GRANTS	50,950.40	48,868.40	2,082.00	4.3%
4053 · REVENUE - GRT MUN CAP OUTLAY1/4	0.00	5,632.14	-5,632.14	-100.0%
4058 · Plan Review Fees	887.84	1,290.97	-403.13	-31.2%
4100 · Miscellaneous Revenues				
4110 · Misc Revenue- TIDD reimburse	2,300.25	7,333.07	-5,032.82	-68.6%
Total 4100 · Miscellaneous Revenues	2,300.25	7,333.07	-5,032.82	-68.6%
7004 · REVENUE - FINANCE CHARGE ON W/S	26.92	52.70	-25.78	-48.9%
7005 · REVENUE - INTEREST INCOME	0.00	12,933.61	-12,933.61	-100.0%
7010 · REVENUE - AD VALOREM TAX	7,826.60	8,120.94	-294.34	-3.6%
9000 · BEG. BALANCE	0.00	0.00	0.00	0.0%
Total Income	190,842.90	281,335.07	-90,492.17	-32.2%
Gross Profit	190,842.90	281,335.07	-90,492.17	-32.2%
Expense				
6100 · Salary and Benefits				
6112 · SALARIES - STAFF	117,885.24	126,805.44	-8,920.20	-7.0%
6113 · SALARIES - ELECTED	3,939.21	3,939.21	0.00	0.0%
6115 · Overtime salaries	436.35	738.82	-302.47	-40.9%
6122 · HEALTH INSURANCE	17,336.18	14,636.20	2,699.98	18.5%
6125 · FICA EMPLOYER'S SHARE	9,237.98	9,951.79	-713.81	-7.2%
6127 · SUTA STATE UNEMPLOYEMENT	135.19	118.04	17.15	14.5%
6128 · PERA Employer Portion	10,973.38	10,196.52	776.86	7.6%
6130 · HEALTH INCENTIVE - SKI PASS/GYM	0.00	300.00	-300.00	-100.0%
6133 · Life Insurance	83.98	71.40	12.58	17.6%
6134 · Dental Insurance	1,108.45	932.23	176.22	18.9%
6135 · Vision Insurance	195.69	164.53	31.16	18.9%
Total 6100 · Salary and Benefits	161,331.65	167,854.18	-6,522.53	-3.9%
6220 · OUTSIDE CONTRACTORS	159,945.24	33,204.79	126,740.45	381.7%
6230 · LEGAL SERVICES	12,364.20	1,881.12	10,483.08	557.3%
6242 · ACCOUNTING	1,151.22	462.95	688.27	148.7%
6244 · AUDIT	0.00	4,352.69	-4,352.69	-100.0%
6251 · WATER PURCHASE, STORAGE	90.61	94.71	-4.10	-4.3%
6252 · INTERNET	0.00	0.00	0.00	0.0%
6253 · ELECTRICITY	8,869.79	2,294.66	6,575.13	286.5%
6256 · TELEPHONE	1,548.95	1,358.86	190.09	14.0%
6257 · RENT PAID	0.00	630.00	-630.00	-100.0%
6258 · WATER CONSERVATION FEE	51.04	89.33	-38.29	-42.9%
6259 · Natural Gas	187.51	117.88	69.63	59.1%
6310 · Advertising	589.37	0.00	589.37	100.0%
6312 · CHEMICALS & NON DURABLES	0.00	772.70	-772.70	-100.0%
6313 · MATERIAL & SUPPLIES	2,150.77	2,974.60	-823.83	-27.7%
6314 · Dues/fees/registration/renewals	1,906.00	2,685.00	-779.00	-29.0%
6315 · BANK CHARGES	0.00	210.05	-210.05	-100.0%
6316 · Software	605.63	0.00	605.63	100.0%
6317 · Personal Protective Equipment	494.56	0.00	494.56	100.0%
6318 · Postage	165.00	262.00	-97.00	-37.0%
6320 · EQUIPMENT REPAIR & PARTS	0.00	1,873.44	-1,873.44	-100.0%
6322 · SMALL EQUIP & TOOL PURCHASES	129.12	47.09	82.03	174.2%
6331 · OUTSIDE TESTING SERVICES	0.00	0.00	0.00	0.0%
6417 · VEHICLE MAINTENANCE	0.00	119.60	-119.60	-100.0%
6418 · FUEL EXPENSE	419.07	1,341.49	-922.42	-68.8%

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08/07/20

Cash Basis

VILLAGE OF TAOS SKI VALLEY
Profit & Loss Prev Year Comparison
July 2020

	Jul 20	Jul 19	\$ Change	% Change
6432 · TRAVEL & PER DIEM	0.00	133.16	-133.16	-100.0%
6434 · TRAINING	-540.00	49.00	-589.00	-1,202.0%
6570 · Other Operations Expenses	1,280.06	1,347.74	-67.68	-5.0%
6716 · LAB TESTING SERVICES	204.26	1,452.33	-1,248.07	-85.9%
8322 · CAPITAL EXPENDITURES	0.00	0.00	0.00	0.0%
8428 · Debt Service GRT FY2020 repay	2,596.65	0.00	2,596.65	100.0%
Total Expense	355,540.70	225,609.37	129,931.33	57.6%
Net Ordinary Income	-164,697.80	55,725.70	-220,423.50	-395.6%
Other Income/Expense				
Other Expense				
9001 · TRANSFER TO FUND	-175,474.24	-68,461.27	-107,012.97	-156.3%
9002 · TRANSFER FROM FUND	175,474.24	68,461.27	107,012.97	156.3%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-164,697.80	55,725.70	-220,423.50	-395.6%

VILLAGE OF TAOS SKI VALLEY

GROSS RECEIPTS & LODGER'S TAX COLLECTION SUMMARY

Gross Receipts Tax

CURRENT RATE = 9.25%

GROSS RECEIPTS

	July	August	September	October	November	December	January	February	March	April	May	June
FY 2010	\$32,800.00	\$38,773.70	\$39,381.43	\$61,759.08	\$56,887.02	\$54,858.12	\$42,174.35	\$223,797.16	\$189,376.01	\$176,576.34	\$221,448.63	\$59,190.36
YTD	\$32,800.00	\$71,573.70	\$110,955.13	\$172,714.21	\$229,601.23	\$284,459.35	\$326,633.70	\$550,430.86	\$739,806.87	\$916,383.21	\$1,137,831.84	\$1,197,022.20
FY 2011	\$31,002.86	\$62,982.96	\$26,127.83	\$33,610.96	\$60,913.74	\$74,949.02	\$42,282.39	\$171,246.82	\$139,053.09	\$142,336.03	\$154,287.41	\$27,928.23
YTD	\$31,002.86	\$93,985.82	\$120,113.65	\$153,724.61	\$214,638.35	\$289,587.37	\$331,869.76	\$503,116.58	\$642,169.67	\$784,505.70	\$938,793.11	\$966,721.34
FY 2012	\$64,073.01	\$26,203.38	\$23,181.89	\$42,430.30	\$60,186.45	\$32,954.89	\$47,797.29	\$207,267.40	\$162,805.78	\$182,358.83	\$200,924.87	\$42,673.54
YTD	\$64,073.01	\$90,276.39	\$113,458.28	\$155,888.58	\$216,075.03	\$249,029.92	\$296,827.21	\$504,094.61	\$666,900.39	\$849,259.22	\$1,050,184.09	\$1,092,857.63
FY 2013	\$36,835.14	\$20,863.12	\$45,705.38	\$27,699.69	\$66,674.98	\$48,677.59	\$50,727.81	\$178,549.60	\$163,125.28	\$166,032.40	\$203,817.88	\$21,818.85
YTD	\$36,835.14	\$57,698.26	\$103,403.64	\$131,103.33	\$197,778.31	\$246,455.90	\$297,183.71	\$475,733.31	\$638,858.59	\$804,890.99	\$1,008,708.87	\$1,030,527.72
FY 2014	\$32,785.51	\$20,399.76	\$33,382.63	\$32,521.83	\$42,153.17	\$47,625.85	\$41,859.55	\$187,697.06	\$165,940.26	\$157,119.60	\$217,538.39	\$33,070.40
YTD	\$32,785.51	\$53,185.27	\$86,567.90	\$119,089.73	\$161,242.90	\$208,868.75	\$250,728.30	\$438,425.36	\$604,365.62	\$761,485.22	\$979,023.61	\$1,012,094.01
FY 2015	\$50,101.37	\$20,302.81	\$45,180.40	\$67,963.83	\$54,978.94	\$102,903.79	\$88,137.83	\$228,895.80	\$200,123.07	\$208,944.00	\$231,566.84	\$70,845.96
YTD	\$50,101.37	\$70,404.18	\$115,584.58	\$183,548.41	\$238,527.35	\$341,431.14	\$429,568.97	\$658,464.77	\$858,587.84	\$1,067,531.84	\$1,299,098.68	\$1,369,944.64
FY 2016	\$37,891.82	\$20,239.04	\$97,742.38	\$25,839.07	\$197,397.64	\$95,985.99	\$224,614.99	\$103,161.00	\$166,682.00	\$180,838.00	\$201,624.53	\$38,366.93
YTD	\$37,891.82	\$58,130.86	\$155,873.24	\$181,712.31	\$379,109.95	\$475,095.94	\$699,710.93	\$802,871.93	\$969,553.93	\$1,150,391.93	\$1,352,016.46	\$1,390,383.39
FY 2017	\$119,909.94	\$55,423.48	\$87,873.13	\$142,357.47	\$41,995.22	\$148,618.10	\$142,636.32	\$187,613.18	\$204,129.97	\$165,451.68	\$208,890.93	\$76,774.96
YTD	\$119,909.94	\$175,333.42	\$263,206.55	\$405,564.02	\$447,559.24	\$596,177.34	\$738,813.66	\$926,426.84	\$1,130,556.81	\$1,296,008.49	\$1,504,899.42	\$1,581,674.38
FY 2018	\$29,864.17	\$48,702.07	\$58,630.68	\$75,354.62	\$89,599.77	\$118,550.59	\$207,717.57	\$250,972.85	\$212,959.98	\$187,022.24	\$243,419.70	\$35,925.42
YTD	\$29,864.17	\$78,566.24	\$137,196.92	\$212,551.54	\$302,151.31	\$420,701.90	\$628,419.47	\$879,392.32	\$1,092,352.30	\$1,279,374.54	\$1,522,794.24	\$1,558,719.66
FY2019	\$54,483.94	\$55,106.22	\$86,640.50	\$136,554.40	\$141,644.03	\$189,464.82	\$258,317.57	\$323,305.93	\$301,671.26	\$252,340.78	\$319,694.92	\$86,838.09
YTD	\$54,483.94	\$109,590.16	\$196,230.66	\$332,785.06	\$474,429.09	\$663,893.91	\$922,211.48	\$1,245,517.41	\$1,547,188.67	\$1,799,529.45	\$2,119,224.37	\$2,206,062.46
FY2020	\$73,181.77		\$83,775.61		\$88,409.53	\$146,106.99	\$125,934.38	\$319,335.98	\$239,931.17	\$274,561.13	\$264,594.35	\$36,980.50
YTD	\$73,181.77	\$73,181.77	\$156,957.38	\$156,957.38	\$245,366.91	\$391,473.90	\$517,408.28	\$836,744.26	\$1,076,675.43	\$1,351,236.56	\$1,615,830.91	\$1,652,811.41
FY2021	\$68,159.90											
YTD	\$68,159.90											

Lodger's Tax

CURRENT RATE = 5%

7/01/04 thru Current the tax rate is 5%; 2/97 thru 6/04 tax rate was 4.5%

LODGERS' TAX

	July	August	September	October	November	December	January	February	March	April	May	June
FY 2010	\$6,555.17	\$6,692.88	\$6,626.34	\$2,464.04	\$3,071.98	\$3,065.62	\$58,358.23	\$53,226.27	\$63,632.42	\$73,788.32	\$5,154.71	\$2,591.00
YTD	\$6,555.17	\$13,248.05	\$19,874.39	\$22,338.43	\$25,410.41	\$28,476.03	\$86,834.26	\$140,060.53	\$203,692.95	\$277,481.27	\$282,635.98	\$285,226.98
FY 2011	\$3,799.08	\$5,779.40	\$4,203.94	\$4,540.58	\$826.80	\$4,048.19	\$48,139.08	\$38,771.02	\$56,737.62	\$53,736.46	\$1,376.99	\$1,907.76
YTD	\$3,799.08	\$9,578.48	\$13,782.42	\$18,323.00	\$19,149.80	\$23,197.99	\$71,337.07	\$110,108.09	\$166,845.71	\$220,582.17	\$221,959.16	\$223,866.92
FY 2012	\$5,123.77	\$5,559.34	\$7,292.78	\$3,573.23	\$2,125.17	\$25,832.86	\$57,242.46	\$54,829.42	\$66,115.91	\$72,972.48	\$6,978.68	\$4,665.17
YTD	\$5,123.77	\$10,683.11	\$17,975.89	\$21,549.12	\$23,674.29	\$49,507.15	\$106,749.61	\$161,579.03	\$227,694.94	\$300,667.42	\$307,646.10	\$312,311.27
FY 2013	\$3,611.20	\$6,647.21	\$6,362.49	\$6,914.30	\$3,587.06	\$4,412.71	\$41,548.72	\$58,051.35	\$69,819.08	\$65,779.34	\$2,387.53	\$1,223.37
YTD	\$3,611.20	\$10,258.41	\$16,620.90	\$23,535.20	\$27,122.26	\$31,534.97	\$73,083.69	\$131,135.04	\$200,954.12	\$266,733.46	\$269,120.99	\$270,344.36
FY 2014	\$2,832.98	\$7,754.90	\$7,045.56	\$19,777.25	\$4,319.60	\$4,888.83	\$54,643.19	\$58,342.34	\$68,032.70	\$67,580.97	\$4,688.03	\$1,953.28
YTD	\$2,832.98	\$10,587.88	\$17,633.44	\$37,410.69	\$41,730.29	\$46,619.12	\$101,262.31	\$159,604.65	\$227,637.35	\$295,218.32	\$299,906.35	\$301,859.63
FY 2015	\$2,492.93	\$6,804.83	\$15,377.68	\$9,451.74	\$6,196.45	\$7,739.68	\$48,605.50	\$66,074.56	\$67,834.16	\$75,221.00	\$5,450.60	\$1,138.28
YTD	\$2,492.93	\$9,297.76	\$24,675.44	\$34,127.18	\$40,323.63	\$48,063.31	\$96,668.81	\$162,743.37	\$230,577.53	\$305,798.53	\$311,249.13	\$312,387.41
FY 2016	\$3,159.70	\$22,368.20	\$9,450.74	\$5,746.17	\$4,197.87	\$9,297.58	\$53,807.00	\$72,513.85	\$76,593.23	\$71,244.05	\$3,250.86	\$2,501.47
YTD	\$3,159.70	\$25,527.90	\$34,978.64	\$40,724.81	\$44,922.68	\$54,220.26	\$108,027.26	\$180,541.11	\$257,134.34	\$328,378.39	\$331,629.25	\$334,130.72
FY 2017	\$3,312.79	\$6,428.45	\$20,520.20	\$6,104.38	\$4,731.31	\$5,975.60	\$52,006.45	\$57,922.20	\$70,032.91	\$81,036.07	\$5,683.84	\$3,145.21
YTD	\$3,312.79	\$9,741.24	\$30,261.44	\$36,365.82	\$41,097.13	\$47,072.73	\$99,079.18	\$157,001.38	\$227,034.29	\$308,070.36	\$313,754.20	\$316,899.41
FY 2018	\$26,463.06	\$13,960.76	\$11,225.88	\$8,960.06	\$6,207.19	\$6,521.15	\$71,990.70	\$56,655.53	\$68,454.45	\$74,080.27	\$1,667.88	\$3,332.25
YTD	\$26,463.06	\$40,423.82	\$51,649.70	\$60,609.76	\$66,816.95	\$73,338.10	\$145,328.80	\$201,984.33	\$270,438.78	\$344,519.05	\$346,186.93	\$349,519.18
FY2019	\$8,692.23	\$17,791.85	\$15,936.00	\$15,977.48	\$11,905.77	\$18,255.86	\$89,403.18	\$100,794.38	\$105,205.05	\$122,892.45	\$12,426.36	\$5,097.57
YTD	\$8,692.23	\$26,484.08	\$42,420.08	\$58,397.56	\$70,303.33	\$88,559.19	\$177,962.37	\$278,756.75	\$383,961.80	\$506,854.25	\$519,280.61	\$524,378.18
FY2020	\$9,107.40	\$23,176.76	\$18,926.00	\$18,538.79	\$15,121.36	\$16,682.78	\$100,415.47	\$111,589.79	\$111,413.82	\$68,226.73	\$472.24	-\$453.54
YTD	\$9,107.40	\$32,284.16	\$51,210.16	\$69,748.95	\$84,870.31	\$101,553.09	\$201,968.56	\$313,558.35	\$424,972.17	\$493,198.90	\$493,671.14	\$493,217.60
FY2021	\$8,171.37											
YTD	\$8,171.37											

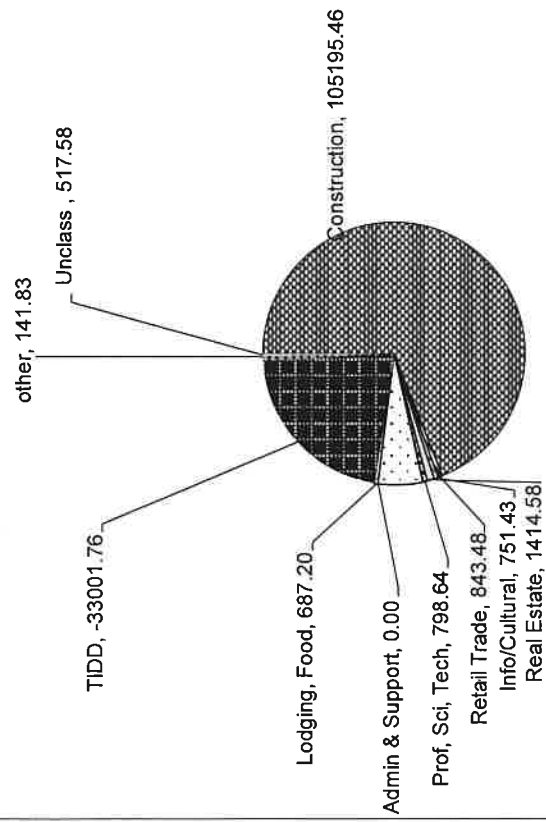
FY2020 TIDD GRT Distribution

Date	VTSV Increment	State Increment	Admin Fees	Pay Backs	Total TIDD	NMFA Offset	Hold Harmless GRT	VTSV Cash Received/with HH GRT (NOT offset)
7/15/2019	-	-	-	-	-	5,763.47	5,858.88	73,181.77
8/15/2019	272,687.44	215,661.55	(4,212.13)	(36,366.03)	447,770.83	0	8,105.89	removed negative/show 0
9/15/2019	30,265.12	23,935.84	(431.54)	-	53,769.42	5,763.47	12,253.08	83,775.61
10/15/2019	141,503.60	111,911.70	(2,017.63)	-	251,397.67	-	12,227.32	removed negative/show 0
11/15/2019	108,856.25	86,091.61	(1,552.12)	-	193,395.74	5,763.47	22,260.26	88,409.53
12/15/2019	128,456.56	101,593.02	(1,831.61)	-	228,217.97	5,763.47	28,259.38	146,106.99
1/15/2020	42,657.99	33,737.63	(608.24)	-	75,787.38	5,763.47	17,729.60	125,934.38
2/15/2020	173,971.75	137,687.40	(2,479.55)	-	309,179.60	5,763.47	50,171.94	319,335.98
3/15/2020	161,252.97	127,558.09	(2,298.94)	-	286,512.12	5,763.47	40,865.62	239,931.17
4/15/2020	164,971.45	130,471.77	(2,352.25)	-	293,090.97	5,763.47	46,099.11	274,561.00
5/16/2020	-	-	-	-	-	5,763.47	25,126.64	264,594.35
6/15/2020	68,174.02	53,918.50	(972.05)	(39,298.71)	81,821.76	5,763.47	11,264.55	36,980.50
TOTAL FY20	1,292,797.15	1,022,567.11	(18,756.06)	(75,664.74)	2,220,943.46	57,634.70	280,222.27	1,652,811.28
Actual cash								
7/15/2019	33,001.75	26,100.24	(470.56)	-	58,631.43	5,763.47	10,955.34	68,159.90
TOTAL FY21	33,001.75	26,100.24	(470.56)	-	58,631.43	5,763.47	10,955.34	68,159.90
Actual cash								
TOTAL FY16, FY17, FY18 & FY19	3,989,873.59	3,138,876.94	(58,726.38)	(75,664.74)	6,994,359.41	280,818.32	718,218.62	7,809,127.28

Village Baseline

Month GRT is Generated	Month GRT is Reported to State	Mth GRT is distributed fr State to Entities	Total	State	Village
December	January	February	371,622.37	201,645.53	169,976.84
January	February	March	328,741.64	178,378.07	150,363.57
February	March	April	310,404.18	168,428.01	141,976.17
March	April	May	429,910.95	233,273.42	196,637.53
April	May	June	64,234.89	34,854.41	29,380.48
May	June	July	93,353.53	50,654.43	42,699.09
June	July	August	40,142.02	21,781.41	18,360.61
July	August	September	89,560.14	48,596.11	40,964.03
August	September	October	134,697.23	73,087.89	61,609.34
September	October	November	108,590.92	58,922.38	49,668.54
October	November	December	204,035.98	110,711.70	93,324.28
November	December	January	174,517.70	94,694.82	79,822.88
Total	Total		2,349,811.54	1,275,028.17	1,074,783.36

Village of Taos Ski Valley Gross Receipts Distribution July 2020



Construction	Retail Trade	Other/Culture	Other/Culture
Prof, Sci, Tech	Admin & Support	Real Estate	Lodging, Food
Info/Cultural	Unclass	Other	Other

Council Notes for August 11, 2020 Meeting:

Revenues:

GRT :

This month last year: \$73,182 This month this Year: \$68,160

Last Year YTD: \$73,182 This Year YTD: \$68,160

The TIDD received \$58,631 GRT in July for May collections

Lodgers Tax:

This month last year: \$ 9,107 This Month this year: \$8,171

YTD Last year: \$ 9,107 YTD This year YTD: \$8,171

REVENUES:

- We received \$11,292 hold harmless GRT revenue in July
- Combined Water and sewer combined revenues are down 54% in July for June sales.
 - May Down 40%
 - June Down 23.4%
 - July Down 54%
- We did receive a late payment for July in August. If we had received payment in July, water/sewer would only be down 42%
- We are posting all GRT into the general fund municipal except the HB6 and Hold Harmless as budgeted and as distributed by TRD
- Lodger's tax collections are down 10.3%
- Solid waste collections down 29%
- Village received \$7,827 in property tax collections in July. Down 3.6%
- Bank reconciliations were not completed when this report was compiled. Expect that the interest revenues will be down.

EXPENSES:

- Salaries are down. Less use of part time project manager.
- Health insurance is up...we had one less staff person at this time last year
- Outside contractors is up. We paid a \$127K Pay app for the Kachina tank this July. There were no project payments in July of 2019.
- Legal services continue up...because?
- Electric is up because of the costs to run the new plant
- The debt service for GRT payback to the TRD for TIDD is in the budget and is a new item for FY2021

OTHER: The 4th quarter report and FY2021 were submitted on time to the DFA on 7/30/2020.

Monthly Public Safety Report

Jul-20

Law Enforcement	Hutter	Vigil	Trujillo	Cooper	Totals
911 Hang Up					
Abandoned Vehicle					
Alcohol Offense - Adult	0	1			1
Animal Calls	0	1			1
Arrests					
Assists to other Agencies	2	5	2		9
B & E / Burglary					
Battery or Assault					
Business Alarm	0	2			2
Citizen Assists/Contacts	56	20	15		91
Civil Stand-by/Civil Complaint					
Disorderly					
Domestic Calls					
Embezzlement					
EMS Calls/Assist	1	1			2
Foot Patrol Hours	8	10	13		31
Found/Lost Property					
Fraud Complaint					
Harassment					
Larceny					
Law Unknown	2				2
Missing Adult/Person					
MVC's			1		1
Narcotics Adult					
Parking Citations	9		2		11
Private Property Crash					
Property Damage					
Reckless Driver		1			1
Residential Alarm					
Shots Fired			1		1
Suspicious Persons/Vehicles	1	1			2
Theft	1				1
Traffic Enforcement Hours	42	8	9		59
Traffic Hazard	2				2
Traffic Stops	8		2		10
Tresspass Warnings					
Unattended Death					
Vehicle Alarm					
Vehicle Theft					
Verbal Warnings	6		2		2
Welfare Check	2	1	1		4
Written Citations	2				2
Written Warnings					
Fire Alarm		1			1
Fire Calls	4	1	2		7
Fire/EMS		3			3



Taos Ski Valley Department of Public Safety

7 Firehouse Road, Taos Ski Valley NM 87525

Public Health Order Compliance Check

Business Name and Location: _____

Date: _____ Time: _____

_____ A compliance check was done on the above business and no violations were observed.

_____ A compliance check was done on the above business and warning was given for:

_____ A compliance check was done at the above business and a citation was issued for non-compliance for the following violation:

CASE/CAD # _____

Report for Taos Ski Valley Fire Rescue

Month of July

Calls

- Fire Calls
 - 9 Camp fire
 - 5 Smoke Alarm

- EMS/SAR
 - EMS call for SAR on Williams Lake Trail
 - EMS call for MVA MM 11.5 St HWY 150
 - EMS call at 6 Firehouse Road

Total of 17 calls

The Village of Taos Ski Valley remains under fire restriction due to the COVID-19 pandemic and will remain till rescinded. Also due to an Emergency Evacuation Plan that need to be updated during this pandemic.

Community Outreach

- The department continues supply information and PPE for COVID-19

VILLAGE OF TAOS SKI VALLEY FIRE RESTRICTIONS:
Stage II FIRE RESTRICTIONS TO BE EFFECTIVE IMMEDIATELY

Due to conditions of the COVID-19 pandemic and the impact it will put on the members of the FIRE DEPARTMENT within The Village of Taos Ski Valley the following activities shall be prohibited or restricted within the boundaries of The Village of Taos Ski Valley; until rescinded. This restriction is consistent with the State of Emergency order from The Village of Taos Ski Valley Resolution 2020-428 that was set in place on March 16, 2020.

These Restrictions Prohibit:

- Building, maintaining, attending, or using a fire, campfire, or charcoal stove fire. A propane stove is exempt.
- Smoking, except within an enclosed vehicle or building.
- Possessing, discharging, or using any kind of firework or other pyrotechnic device.
- Using an explosive.
- Welding, or operating an acetylene or other torch with open flame.

ALLOWABLE ACTIVITIES:

- FIREPLACES AND WOODSTOVES; The use of indoor fireplaces and woodstoves are permitted, provided they are equipped with a metal spark arrestor screen.
- BARBEQUE GRILLS: Cooking devices, intended for outdoor use, fueled by liquid propane gas, natural gas or liquid fuel are permitted.
- CHAIN SAW; With permit from TSVFR with tools, and a source to extinguish any flame.

FIRE RESTRICTION EXEMPTION PERMIT:

- A Fire Restriction Exemption Permit may be obtained from the Taos Ski Valley Fire Department or the Village of Taos Ski Valley Office. Approval and signature must be obtained from the Taos Ski Valley Fire Chief. Permit holder must have a copy of approved and signed exemption permit at applied property.

PENALTIES:

- Pursuant to the Village of Taos Ski Valley Ordinance 2014-2, section 7, the penalties for any violation of this fire restriction shall be a fine of not more than \$500 and/or imprisonment of not more than ninety (90) days.

Any federal, state, or local member of an organized law enforcement, rescue, or firefighting force in the performance of their official duty is exempted from this fire restriction.

Thank you for your cooperation,

Christof Brownell, Mayor

Roberto Molina Jr, Fire Chief

Building Department Council Report 8-11-20

Inspections performed residential 23

Inspections performed multi-family and commercial 15

Permits issued since last meeting; 6

0 new residential buildings

3 remodel/repair residential

2 new residential pending (Trevisani), (28 Zap's Rd)

0 new commercial buildings

1 commercial repair/remodel 3 pending

Enforcement action for an unpermitted re-roof has been resolved with issuance of permit. In accordance with State Administrative Code the fee for the permit was doubled. I expect to have the opportunity soon to review the installation of the new roof for compliance with reroof standards applicable to our environment.

Corrections to the JR Trail boardwalk are progressing. I responded to an initial request for inspection Thursday and approved proposed methods.

July remained busier than expected, as a result Contract bidding documents to be issued soon for roof repairs to Village Apartments, WWTP existing building roof repair and engineering for M311 building foundation.

I have attended Firewise and Planning and Zoning recent meetings to be available to community inquiries about the Village Wildland Interface Ordinance. Some community members have borrowed the Village copy of the ICC code for review. I urge interested parties to contact me for discussion of the proposed code.

Jalmar Bowden

Planning & Community Development Department
Monthly Report to Village Council
August 2020

Key Initiatives and a Few Projects of Interest:

Twining Road Improvement Project - First Public Meeting to solicit community input scheduled for August 11 at noon. Contract documents executed. Survey work about 50% completed with remaining to be completed by month's end.

Gunsite Springs Development Project - Land survey of general Spring location, projected infiltration gallery, and utility easements completed. Property acquisition and utility easements transfer to VTSV related to pending RTSV development proposal. Design and engineering contract work waiting procurement scope clarification.

Resort at TSV (Shopoff) - A Public Hearing before the P&Z Commission on the pending Preliminary Plat and Zoning Change request delayed until at least the October P&Z meeting.

Thunderbird and Ernie Blake Roads Reconstruction Project - Project remains on schedule. All road and associated infrastructure work, minus landscaping, expected to be completed by late October or early November.

Certificate of Compatibility Review - Two new residential homes under review to be located on E.O Pattison Loop and Zap's Road.

Village GIS Office - work continues with a focus on mapping road infrastructure components, E-911 addressing and verification, and Village property easements.

PUBLIC WORKS UPDATE

August 10, 2020

- Water:
 - No issues to report
 - Two Water leak reported
 - Located on customer side of the meter (worked with customer to help locate leak under the building and isolate line until repair was complete)
 - Customer leak inside home (property management owner isolated valve at the house)

- WWTP:
 - Compliance report for July 2020

Date	BOD Data		pH	TSS		NH ₃ (Ammonia)		Total P		E.Coli	Fecal	Total N: mg/L	Total N: lb/d
	mg/L	lb/d		mg/L	lb/d	mg/L	lb/d	mg/L	lb/d	CFU	CFU	TKN + NO ₃ + NO ₂	TKN + NO ₃ + NO ₂
9			7.43							1.00	1.00	0.00	0.00
14	2.20	0.68	7.52	0.40	0.12	0.10	0.03	0.30	0.09			2.10	0.65
22			7.58							1.00	1.00	0.00	0.00
Total		0.68			0.12		0.03		0.09			Total Nitrogen	
7 Day Avg (MAX)	2.20	0.68	7.67	0.40	0.12	0.10	0.03	0.30	0.09	1.00	1.00	2.10	0.65
Min	2.20	0.68	7.08	0.40	0.12	0.10	0.03	0.30	0.09	1.00	1.00	mg/L	lb/d
30 Day Avg (AVG)	2.20	0.68		0.40	0.12	0.10	0.03	0.30	0.09	1.00	1.00	2.10	0.65

- No results were out of Compliance for the month of July 2020
- Construction Update
 - IWS
 - Non-potable pumps integrated into the system to operate with the drum screen.
 - New effluent meter calibrated and verified with the program
 - Floor coverings should be installed this week
 - OVIVO
 - Ovivo working on a couple of issues (splash guards being created, troubleshooting plant issues)
 - On site this week working on diffusers and programming adjustments
- Roads:
 - Continue to maintain roadways
 - Dust control has been applied again last week on August 5th
 - Prepped road by fixing potholes and wetting road to allow product to apply properly
 - Drop inlet maintenance for spring runoff (blade roads, unplug DI's, maintain ditches)
- Equipment
 - Routine equipment maintenance
- Kachina Tank
 - Working with the existing contractor to finish the work.
 - Power installation (Kit Carson and RMCI) done
 - Upgrade booster station to supply water to tank (RMCI and Plummer) done
 - Fiber installation (Kit Carson) installation in progress

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve Amended Resolution 2020-428
Declaration of an Emergency for the Village of Taos Ski Valley

DATE: August 11, 2020

PRESENTED BY: John Avila

STATUS OF AGENDA ITEM: Old Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION:

On March 16 the Village Council passed Resolution 2020-428, declaration of an emergency, to protect the public for the COVID-19 Pandemic and the Village's ability to participate in recovery provisions. The flexibility of the Village to react to the emergency is allowed under the declaration for financial, regulatory, and enforcement actions including:

That all Village public events, trainings and meetings and any events, trainings and meetings planned to be held in or on Village property are hereby cancelled until further notice, with the status to be reviewed **every 30 days**.

That all out-of-state travel or trainings for Village business are hereby suspended, with the status of this prohibition to be reviewed **every 30 days** and any requests for exceptions for public safety or other essential services to be reviewed on a case by case basis by the Village Administrator.

That all non-essential programs of the Village that involve significant interaction with residents or groups from outside the state or region that might increase staff or local residents to an increased threat of exposure to the virus shall be suspended, with this prohibition to be reviewed **every 30 days**, and with no exceptions.

That all non-essential facilities of the Village that involve significant interaction with residents or groups from outside the state or region that might increase staff or local residents to an increased threat of exposure to the virus shall be suspended, with this prohibition to be reviewed **every 30 days**, with any requests for exceptions for public health, welfare and safety to be reviewed by the Village Administrator and the Public Safety Team

However, continuation of the status under emergency declaration is critical during the State declared emergency. Orders from by the Governor, Epidemiologist and Health Department of the State of New Mexico are subject to change as the facts of the emergency change and acting under the Village emergency resolution provides necessary measures. The Requirement for short

term lodging of a tenant capacity limit and visitor quarantine are authorized under the emergency declaration and will be enforced by the Village

The continued emergency status under the declaration is required to allow the Village to participate in recovery actions and some protection against rescission of grants. The flexibility in regulatory conditions for Open Meetings and financial actions are protected through the emergency declaration status.

RECOMMENDATION: Staff recommends the approval of the second amendment to Resolution No. 2020-428 for COVID-19: continuation of emergency status, direction to protect against COVID infection by enforcing the requirements of the state health order, and authority provided in Resolution No. 2020-428 for COVID-19 while the State Declaration of emergency is in effect.

Village of Taos Ski Valley

Amended Resolution No. 2020-428

DECLARATION OF AN EMERGENCY FOR THE VILLAGE OF TAOS SKI VALLEY

WHEREAS, the World Health Organization (WHO) has officially declared there to be a global pandemic of COVID-19 (Coronavirus); and

WHEREAS, the Governor of the State of New Mexico has declared a State of Emergency in order to contain and combat the virus; and

WHEREAS, the New Mexico Health Secretary has issued a public health order suspending mass gatherings in New Mexico effective immediately in order to prevent the spread of the virus; and

WHEREAS, the President of the United States has officially declared a state of health emergency with regards to the national COVID-19 epidemic; and

WHEREAS, the CDC has advised that local governments should take immediate action to limit the spread of the virus through social distancing, cancellation of public meetings, limiting public gatherings and events, and implementing additional public health safety and education measures to prevent, contain and, where possible, to mitigate the impact of the virus; and

WHEREAS, cases of the virus in New Mexico have been confirmed and continue to increase and are growing closer to the Village of Taos Ski Valley; and

WHEREAS, national and state health experts now believe that the spread of the virus throughout the country appears to be inevitable at this point; and

WHEREAS, the Village of Taos Ski Valley has thousands of out of state visitors until the ski resort operations Taos Ski Valley Incorporated closed operations within the Village on 3/15/19; and

WHEREAS, the Village has complied with the state requirements of the Open Public Meetings Act for the posting and notification of an emergency meeting of the Village Council during a declared state of emergency.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE OF TAOS SKI VALLEY COUNCIL, BY THIS RESOLUTION THAT WE THE ELECTED OFFICIALS DO HEREBY DECLARE, AS FOLLOWS:

1. That, consistent with the declarations of the WHO, the federal government, and the Governor of the State of New Mexico, a Declaration of a Health Emergency is hereby established by the Council for and in the Village of Taos Ski Valley.
2. That said declaration shall invoke those financial, planning, police powers and other additional resources available to the Village through a formal declaration of a state of emergency.
3. The Council hereby authorizes the Mayor as Chief Law Enforcement Official of the Village and Village Administrator to conduct such emergency measures as may be appropriate to safeguard the public health, safety and welfare of both our residents and visitors.
4. The Council authorizes, until the termination of the Emergency Declaration, the Mayor an increase of the signing thresholds to the limit of state procurement regulations as conducted by the registered Village Certified Procurement Officer up to \$100,000 per contract without the prior approval of Council, but to be presented at the next Council meeting, or on a monthly basis to the Council for ratification.
5. The Council authorizes the Mayor Pro Tem, Tom Wittman and Councilor Chris Stagg, in that order of succession, to sign as alternate signatories on contracts for the Mayor on behalf of the Village, should he be unavailable.
6. No emergency checks may be written in relation to any contract authorized under this resolution without certification by the Treasurer/Finance Director that the appropriate funds exist to meet the obligation nor any contract or agreement entered into without the review and approval of the Village Attorney and the Certified Procurement Officer that they meet all relevant legal requirements, including the state sole source or emergency purchasing and procurement guidelines, **attached**.
7. The Council authorizes, consistent with Village Code, the implementation of electronic mechanisms for the conduct of Village business, including staff and consultant education, outreach and planning meetings, and telephonic participation by the Council of such Council Meetings and advisory boards and committees as necessary. Such meetings shall be advertised, as required, recorded and made public on the Village website or by email, upon request, as soon as possible.

8. The Council authorizes, consistent with the cooperation and guidance of the Taos County Office of Emergency Management, the Village Public Safety Team, the orders of the NM Health Secretary and the recommendations of the WHO and CDC, the following:
 - a. That all Village public; gatherings, events, trainings, meetings and any in person trainings and meetings planned to be held in or on Village property are hereby suspended until further notice, with the status to be reviewed every 30 days.
 - b. That all out-of-state travel or trainings for Village business are hereby suspended, with the status of this prohibition to be reviewed every 30 days and any requests for exceptions for public safety or other essential services to be reviewed on a case by case basis by the Village Administrator.
 - c. The Village's Public Safety Team and Village Administrator set such safeguards for the public and employees regarding employees that travel out of the area or that become ill as are reasonable to protect the health and safety of staff and the public, consistent with the most current public health guidelines and advisories.
 - d. That all non-essential programs of the Village that involve significant interaction with residents or groups from outside the state or region that might increase staff or local residents to an increased threat of exposure to the virus shall be suspended, with this prohibition to be reviewed every 30 days, and with no exceptions.
 - e. That all non-essential facilities of the Village that involve significant interaction with residents or groups from outside the state or region that might increase staff or local residents to an increased threat of exposure to the virus shall be suspended, with this prohibition to be reviewed every 30 days, with any requests for exceptions for public health, welfare and safety to be reviewed by the Village Administrator and the Public Safety Team.
 - f. That the Council authorizes that the Mayor and Village Administrator are authorized to enter into any JPA's MOU's, shared services agreements, contracts as may be necessary to provide the continued operation of services in a time of depleted staff or increased need due to this state of emergency with other governmental, quasi-governmental or private entities and may similarly assist other governmental entities, utilities, health services, public safety and entities engaged in the delivery of essential services to the community necessary for the continued public health, welfare and safety of the community.
 - g. That the Council authorizes the Mayor, Village Administrator, Treasurer/Finance Director to prepare for, expend resources in anticipation of, and to apply for such state and federal assistance as may be anticipated or allocated as related to the states of emergency.

- h. That the Council directs the Finance Director to establish an emergency Project Code for the tracking and funding of such costs as may result from or be needed to address the health emergency, including: over-time, contract labor, paid leave, computers, smart phones, electronic equipment and telecommunications services, etc. as may be necessary for remote and work at home arrangements, as directed by the Administrator, such preventative and safety equipment and supplies as antiseptic, masks, gloves, etc., and such emergency equipment or provisions as may be needed to assist staff, the residents and the visitors in a time of shortage or mandated isolation, including, food, water, medicine, etc. This funding may require a Budget Adjustment Resolution at the next possible Council meeting.
- i. That the Council authorizes such other emergency measures as outlined in the Village's coordination with the County of Taos Office of Emergency Management or by order, direction or advisement of the federal or state government, or such interagency mutual aid and emergency cooperation agreements as the FEMA and DHA approved Taos County All Hazards Plan, to which the Village is a signatory.
- j. Consistent with the state requirements under the Open Public Meetings Act and all other applicable regulations and statutes for both an emergency meeting and the declaration of a state of emergency by a local government, the Clerk and Attorney shall provide to the required offices notice of this meeting, the actions of the governing body, and make available said notice and actions to the public upon request.

PASSED, APPROVED and ADOPTED, this 16th day of March, 2020, at an Emergency Meeting of the Village Council:

AMENDMENTS TO RESOLUTION 2020 - 428:

First Amendment: The Mayor has evaluated independent findings on June 25, 2020 by the Governor, Epidemiologist and Health Department of the State of New Mexico that epidemic levels of outbreak of the virus exist in neighboring states, such as Utah, Arizona and Texas that are impacting residents in New Mexico and leading to increased spread of the virus and hospitalizations to New Mexico residents. That evidence of visitors from high impacted states including Florida, Texas, Georgia, Arizona, Utah and California, continue the relaxed practices of these states and refuse to wear masks and maintain social distancing.

Second Amendment: On July 11, 2020 the Mayor in adherence to the most recent restrictions by the Governor, Epidemiologist and Health Department of the State of New Mexico on July 30, 2020 affirms; That epidemic levels of outbreak of the virus exist due to continued relaxed practices of those that refuse to wear masks and maintain social distancing, leading to increased spread of the virus and hospitalizations to New Mexico residents. Requiring enforcement of the Governor's public health orders to hotels, short-term rentals, tourists and locals, including wearing face coverings, quarantining those arriving from out of state, and maintaining social

distancing while in the Village of Taos Ski Valley, and ensuring enforcement of requirements in the Village.

Therefore, as authorized in item in Village Resolution No. 2020-428, 3., in order to assist businesses and employees in avoiding confrontations, the increasing potential for violence and the possibility of transmission of the virus to locals, as well as to ensure the protection of locals and visitors alike by requiring face coverings and social distancing at the municipal level, I do hereby declare the following additional public health measures to be taken and in force:

A. The wearing of face coverings when in public or interacting with the public or in a place where a person may interact with the public, deliberately or not, all persons including employees, customers, residents and tourists over the age of 5, shall be required to wear face coverings.

B. Social distancing (maintaining a distance in all directions of a minimum of 6 feet) shall be maintained by all persons when outside of your home, temporary or permanent residence. All businesses, offices, organizations, museums, movie theaters, galleries, spas, gymnasiums, offices, health facilities, any and all commercial activities, whether for-profit or non-profit, shall provide such physical and informational measures as required to maintain social distancing between all persons.

C. Staff are directed, through the Village Administrator, to produce necessary informational mechanisms so as to alert businesses, the public and tourists as to these and updated requirements and shall develop a system of reporting and enforcement so as to ensure their implementation in consultation with the Chief of Police, the Village Attorney and Village Enforcement Officers.

D. Violations of this order shall be considered a petty misdemeanor, consistent with the Village Code and laws of the state of New Mexico and subject to criminal and civil penalties.

5. EFFECTIVE DATE:

This proclamation of civil emergency shall become reauthorized and amended effective at 12:00 a.m., Tuesday, August 11, 2020 and remain in effect during the New Mexico state of emergency.

VILLAGE OF TAOS SKI VALLEY

Christof Brownell, Mayor

ATTEST:

APPROVED AS TO FORM

Ann Marie Wooldridge, Village Clerk

Susan Baker, Village Attorney

2017 New Mexico Statutes
Chapter 13 - Public Purchases and Property
Article 1 - Procurement
Section 13-1-127 - Emergency procurements.

Universal Citation: NM Stat § 13-1-127 (2017)

13-1-127. Emergency procurements.

A. The state purchasing agent or a central purchasing office may make emergency procurements when there exists a threat to public health, welfare, safety or property requiring procurement under emergency conditions; provided that emergency procurements shall be made with competition as is practicable under the circumstances.

B. An emergency condition is a situation that creates a threat to public health, welfare or safety such as may arise by reason of floods, fires, epidemics, riots, acts of terrorism, equipment failures or similar events and includes the planning and preparing for an emergency response. The existence of the emergency condition creates an immediate and serious need for services, construction or items of tangible personal property that cannot be met through normal procurement methods and the lack of which would seriously threaten:

- (1) the functioning of government;
- (2) the preservation or protection of property; or
- (3) the health or safety of any person.

C. Emergency procurements shall not include the purchase or lease purchase of heavy road equipment.

D. The state purchasing agent or a central purchasing office shall use due diligence in determining the basis for the emergency procurement and for the selection of the particular contractor. The determination shall be in writing and included in the procurement file.

E. Money expended for planning and preparing for an emergency response shall be accounted for and reported to the legislative finance committee and the department of finance and administration within sixty days after the end of each fiscal year.

History: Laws 1984, ch. 65, 100; 1987, ch. 348, 10; 2002, ch. 84, 1; 2013, ch. 40, 3.



DRAFT

ORDINANCE NO. 20-11

AN EMERGENCY ORDINANCE MODIFYING SECTION 5.04 OF THE TOWN CODE TO PRESCRIBE VIOLATIONS OF THE TOWN CODE AND PROVIDE GROUNDS FOR REVOCATION OF BUSINESS LICENSES DURING THE COVID-19 PANDEMIC AND DECLARED PUBLIC HEALTH EMERGENCY, AND MODIFYING SECTION 16.16.195 OF THE TOWN CODE TO PRESCRIBE VIOLATIONS OF THE TOWN CODE AND PROVIDE GROUNDS FOR REVOCATION OF SHORT-TERM RENTAL ORDINANCES DURING THE COVID-19 PANDEMIC AND DECLARED PUBLIC HEALTH EMERGENCY; PROVIDING FOR IMMEDIATE EFFECTIVENESS OF THE ORDINANCE AND PROVIDING FOR SUNSET OF SUCH ORDINANCE AT THE TERMINATION OF THE PUBLIC HEALTH EMERGENCY.

BE IT ORDAINED BY THE GOVERNING BODY OF THE TOWN OF TAOS, AS FOLLOWS:

Section One. Legislative Findings. The Governing Body finds that:

A. The United States and New Mexico have been ravaged by the Covid-19 pandemic, which has profoundly affected the lives and livelihood of the citizens of New Mexico generally and the Town of Taos specifically;

B. The Governor of the State of New Mexico has repeatedly issued Executive Orders to address the pandemic and recently has ordered that persons travelling to New Mexico from other states self-quarantine for a period of fourteen days, and has ordered that all persons wear face coverings and to socially distance themselves, among other orders, all in an attempt to gain control over the pandemic and save lives;

C. It is evident that a number of persons have not heeded the Governor's orders and have travelled to New Mexico and have not self-quarantined themselves, eschew wearing face coverings, and ignore social distancing rules, and these actions directly threaten the health, safety and welfare of Taosenos and citizens of New Mexico;

D. The Mayor and Council are determined to preserve the public health in the Town of Taos and desire to put into effect stringent and serious sanctions to impose on businesses and purveyors of short-term rentals to permit the Town to address establishments and persons refusing

to comply with the Governor's Executive Orders, the State of New Mexico's Public Health Orders, and the Proclamations of the Mayor of the Town of Taos, and to keep such measures in place during the pandemic and public health crisis;

E. The emergency measures contained herein are the beginning of this body's effort to rid the Town of Taos of the deadly Covid-19 virus to the extent possible, and further emergency ordinances may be necessary to further address conduct inconsistent with the above.

Section Two. Violations of Business Licenses. Subsection 5.04.040 of the Town Code shall be and is hereby amended during the time that this Ordinance is in effect as follows:

5.04.040. Violations. Any person who has: (i) received a license under this Chapter unlawfully, (ii) received a license under this Chapter by fraud or false statement, (iii) violated any provision of this Chapter or the Town Code generally or violated laws or regulations regulating the business activity or purpose for which the permit was issued; (iv) who has been convicted of offenses under the Town Code related to the business activity permitted by the license; (v) committed wrongful behavior or of a substantial character and of a public concern in relation to the licensed activity; or (vi) who has violated an emergency proclamation of the Mayor pursuant to Section 2.04.020 ("Civil Emergencies, Proclamation of Civil Emergency; Powers of Mayor") of the Town Code, shall be guilty of a misdemeanor and punished as set forth in NMSA 1978, Section 3-17-1(C).

Section Three. Revocation of Business Licenses. A new subsection 5.04.060 ("Revocation of Business License") shall be and hereby is enacted during the time that this Ordinance is in effect, as follows:

5.04.060. Revocation of Business License.

A. Any person committing a violation of this Chapter shall suffer revocation of the business registration and license and shall lose the privilege of conducting business within the exterior boundaries of the Town of Taos.

B. Before any such license shall be revoked, the holder of such license shall be given ten (10) days' written notice of a hearing to be held before the Code Official ~~at which time the holder of such license must show cause why such license should not be revoked.~~ The notice to be given to the holder of such license must state the grounds and the reasons for the revocation and must also state the date on which the hearing is set. The Code Official shall promptly decide the matter and shall render a written decision. The decision of the Code Official shall be final unless appealed to the Town Council within ten (10) working days from the date of the notice of decision by the Code Official.

Section Four. Violations, Short-Term Rental Permits. Subsection 16.16.195.5(A) ("Violations") shall be repealed and replaced with the following language:

DRAFT

A. Violations. Any person who has: (i) received a permit under this Chapter unlawfully, (ii) received a permit by fraud or false statement, (iii) violated any provision of this Chapter or the Town Code generally or violated laws or regulations regulating the activity or purpose for which the permit was issued; (iv) who has been convicted of offenses under the Town Code related to the activity permitted by the permit; (v) committed wrongful behavior or of a substantial character and of a public concern in relation to the permitted activity; (vi) violated any provision of Section 16.16.195.4 of the Code; or (vi) who has violated an emergency proclamation of the Mayor pursuant to Section 2.04.020 ("Civil Emergencies, Proclamation of Civil Emergency; Powers of Mayor") of the Town Code, shall be guilty of a misdemeanor and punished as set forth in NMSA 1978, Section 3-17-1(C).

Section Five. Violations, Short-term Rental Permits, Imputation. Subsection 16.16.195.5(B) ("Violations") shall be repealed and replaced with the following language:

B. Violations Imputed to Owner/Operator. A violation of any provision of the Town Code by any of the occupants of a short-term rental shall be imputed to the owner or operator.

Section Six. Violations, Short-term Rental Permits, Revocation. Subsection 16.16.195.5(C) ("Violations") shall be deleted and replaced with the following language:

C. Revocation of Short-term Rental Permit.

1. Any person committing a violation of this Chapter shall suffer revocation of the short-term rental permit and shall lose the privilege of conducting short-term rentals within the exterior boundaries of the Town of Taos.
2. Before any such permit shall be revoked, the holder of such permit shall be given ten (10) days' written notice of a hearing to be held before the Code Official, at which time the holder of such permit must show cause why such permit shall not be revoked. The notice to be given to the holder of such permit must state the grounds and the reasons for the revocation and must also state the date on which the hearing is set. The Code Official shall promptly decide the matter and shall render a written decision. The decision of the Code Official shall be final unless appealed to the Town Council with ten (10) working days from the date of the notice of decision by the Code Official.

Section Seven. Effective Date.

This Ordinance shall become effective immediately upon enactment and recordation with the Town Clerk and shall be effective until repealed by the Council at the termination of the public health emergency as declared by the Governor of the New Mexico.

 **DRAFT**

Section Eight. Severability.

If any subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid by a decision of any court of competent jurisdiction, that decision will not affect the validity of the remaining portions of the Ordinance. The Governing Body hereby declares that it would have passed this Ordinance and each and every subsection, sentence, clause, or phrase not declared invalid or unconstitutional without regard to whether any portion of this Ordinance would be subsequently declared invalid.

DONE this 28th day of July 2020.

PASSED. APPROVED AND ADOPTED this 28th day of July 2020, at the Regular Meeting of the Town Council by the following vote:

Mayor Pro-Tem Nathaniel Evans
Councilmember Darien D. Fernandez
Councilmember George "Fritz" Hahn
Councilmember Pascualito M. Maestas

TOWN OF TAOS

Daniel Barrone, Mayor

ATTEST:

Approved as to form:

Francella Garcia, Town Clerk

Stephen C. Ross

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve a Five-Year Contract Extension between the Village of Taos Ski Valley and Waste Management of New Mexico

DATE: August 11, 2020

PRESENTED BY: Anthony Martinez and John Avila

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The Village of Taos Ski Valley has continued to receive beneficial use of Waste Management as the contractor to supply solid waste management service to the Village. The Village would like to exercise the right under our agreement to continue the service contract for the next five years. Under the terms of the agreement the contractor is allowed to implement a CPI increase to pricing. As of August, that amount is 1.8%. Otherwise, the terms would stay the same for five years.

RECOMMENDATION: Staff recommends approval of Waste Management of New Mexico contract extension.

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Discussion and Direction of Lodgers Tax Enforcement and Update of Ordinance 2012-14 to Align with State Statute

DATE: August 11, 2020

PRESENTED BY: John Avila

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION:

The current Village short term rental ordinance does not reflect the changes to state statute as amended in SB106.

“SHORT TERM OCCUPANCY RENTALS TAX (Sapien) **Removes an exemption** from the local-option occupancy tax (3-38-13 et seq. NMSA 1978) for short-term rentals (less than 30 days) by a vendor that does not offer **at least three rooms** within or attached to a taxable premises for lodging or at least three other premises for lodging or a combination of these within the taxing jurisdiction. It appears the intent of this bill is to remove an unanticipated tax exemption for homeowners who rent rooms through third-party websites and applications, as well as to level the playing field between designated and compliant accommodations and somewhat less compliant accommodations. The effective date of this bill is January 1, 2020 per SCORC amendment.” (New Mexico Municipal League)

Council input and discussion is desired for these interrelated subjects to provide direction to bring a corrected ordinance to the next regular Council Meeting.

RECOMMENDATION: Staff recommends discussion of the issues for approval to bring the updated ordinance to reflect the State standards. See Attached Village Ordinance, State amendment SB106 and example material.

THE VILLAGE OF TAOS SKI VALLEY

ORDINANCE 2012-14

AMENDED LODGER'S TAX ACT Ordinance No. 2004-14

AN ORDINANCE IMPOSING A LODGER'S TAX; SETTING FORTH DEFINITIONS; PROVIDING FOR EXEMPTIONS; ESTABLISHING CIVIL AND CRIMINAL PENALTIES; PROVIDING FOR AUDITS; ESTABLISHING ADMINISTRATIVE PROCEDURES AND ESTABLISHING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE GOVERNING BODY OF THE VILLAGE OF TAOS SKI VALLEY, NEW MEXICO:

SECTION 1. SHORT TITLE

This section shall be known as and may be cited as "The Lodger's Tax Ordinance." (Ordinance. No. 12-14)

SECTION 2. PURPOSE

The purpose of this Ordinance is to impose 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 attractions, facilities and events, and acquiring, establishing and operating tourist-related facilities, attractions or transportation systems, as authorized in Section 17 of this Ordinance.

SECTION 3. DEFINITIONS - As used in the Lodger's Tax Ordinance:

- A. "Accommodations" means, in addition to rooms, all facilities or amenities or both that are provided as a part of the taxable service of lodgings, and includes facilities or amenities or both that are an essential and integral part of the provision or use of lodgings or that are not advertised and billed separately from the lodgings. Accommodations does not include facilities or amenities that are advertised and billed separately from the taxable service of lodgings, provided that the separate advertising and the billing procedure is first approved by the Village's Lodger's Tax Advisory Board;
- B. "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;

- C. "Gross taxable rent" means the total amount of rent paid for lodging, not including the state gross receipts tax or local sales taxes;
- D. "Lodging" means the transaction of furnishing rooms or other accommodations by a vendor to a vendee who for rent uses, possesses or has the right to use or possess any room or rooms or other units of accommodations in or at a taxable premises;
- E. "Lodgings" means the rooms or other accommodations furnished by a vendor to a vendee by a taxable service of lodgings;
- F. "Occupancy tax" means the tax on lodging authorized by the Lodger's Tax Act;
- G. "Person" means a corporation, firm, other body corporate, partnership, association or individual; person includes and executor, administrator, trustee, receiver or other representative appointed according to law and acting in a representative capacity, but does not include the United State of America, the State of New Mexico, any corporation, department, instrumentality or agency of he federal government or the state government, or any political subdivision of the state;
- H. "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 Lodger's Tax Act;
- I. "Taxable premises" means a hotel, apartment, apartment hotel, apartment house, bed and breakfast, lodge, lodging house, 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 for lodging;
- J. "Tourist" means a person who travels for the purpose of business, pleasure or culture to a municipality or county imposing an occupancy tax;
- K. "Tourist-related events" means events that are planned for, promoted to and attended by tourists;
- L. "Tourist-related facilities and attractions" means facilities and attractions that are intended to be used by or visited by tourists;
- M. "Tourist-related transportation systems" means transportation systems that provide transportation for tourists to and from tourist-related facilities, attractions and events;

- N. "Vendee" means a natural person to whom lodgings are furnished in the exercise of the taxable service of lodging; and
- O. "Vendor" means a person or by a person, including but not limited to, property managers, property management companies or real-estate managers, who furnish lodgings in the exercise of the taxable service of lodging.
- P. "Village" means the Village of Taos Ski Valley, New Mexico;
- Q. "Village Clerk" means the Village Clerk of Taos Ski Valley, New Mexico;
- R. "Village Council" means the Governing Body of the Village.

SECTION 4. IMPOSITION OF TAX

The imposed occupancy tax of three and one-half percent (3.5%) of gross taxable rent for lodging within the Village paid to vendors is hereby increased to five percent (5%) effective July 1, 2004.

SECTION 5. LICENSING

- A. No vendor shall engage in the business of providing lodging in the Village 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 Village 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 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, 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 Bureau of Revenue of the State of New Mexico.

- (4) The nature of the business of the vendor and to what extent, if any, his business is exempt from the Lodger's Tax;
 - (5) Other information reasonably necessary to effect a determination of eligibility for such license.
- C. The Village Clerk shall review applications for license within ten (10) days of receipt thereof, and grant the license in due course if the applicant is doing business subject to the Lodger's Tax;
- D. An applicant who is dissatisfied with the decision of the Village Clerk may appeal the decision to the Village Council by written notice to the Village Clerk of such appeal to be made within fifteen (15) days of the date of the decision of the Village Clerk on the application. The matter shall be referred to the Village Council for hearing at a regular or special meeting in the usual course of business. The decision of the Village Council made thereof shall be expressed in writing and be communicated in the same manner as the decision of the Village Clerk is transmitted. The action of the Village Council shall be deemed final:
- E. If the Village Council finds for the applicant, the Village Clerk shall issue the appropriate license or other notice conforming to the decision made by the Village Council.

SECTION 6. 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 thirty 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 consecutive days;
- B. if the rent paid by the vendee is less than two dollars (\$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 without limitation 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; or
- G. if the taxable premises does not have at least three (3) rooms or three (3) other units of accommodation for lodging.

SECTION 7. COLLECTION OF THE TAX AND REPORTING PROCEDURES

- A. Every vendor providing lodgings shall collect the tax thereon on behalf of the Village and shall act as a trustee therefor.
- B. The tax shall be collected from vendees and shall be charged separately from the rent fixed by the vendor for the lodgings.
- C. Each vendor licensed under this Ordinance shall be liable to the Village for the tax provided herein on the rent paid for lodging at his respective place of business.
- D. Each vendor shall make a report by the Twenty-fifth (25th) day of each month, on forms provided by the Village Clerk, of the receipts for lodging in the preceding calendar month, and shall submit the proceeds of the Lodger's Tax to the Village and include sufficient information to enable the Village to audit the reports and shall be verified on oath by the vendor.

SECTION 8. 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 the Village, and shall be open to the inspection of the Village during reasonable hours and shall be retained for three (3) years.

SECTION 9. ENFORCEMENT

- A. An action to enforce the Lodger's Tax Act may be brought by:
 - (1) a duly licensed attorney acting on behalf of the Village, the attorney general or the district attorney in the county of jurisdiction; or
 - (2) a vendor who is collecting the proceeds of an occupancy tax in the county of jurisdiction.
- B. A district court may issue a writ of mandamus or order an injunction or other appropriate remedy to enforce the provisions of the Lodger's Tax Act.

- C. The court shall award costs and reasonable attorneys' fees to the prevailing party in a court action to enforce the provisions of the Lodger's Tax Act.

SECTION 10. 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 10 percent of the amount not remitted or one hundred dollars. (\$100). The Village Clerk shall give the delinquent vendor written notice of the delinquency, which notice shall be mailed to the vendor's local address.
- B. If payments are not received within fifteen (15) days of the mailing of the notice, the Village 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 (1) percent a month. If the Village attempts collection through an attorney or the Village Attorney for any purpose with regard to this Ordinance, the vendor shall be liable to the Village for all costs, fees paid to the attorney or Village Attorney, and all other expenses incurred in connection therewith.
- C. The occupancy tax imposed by the Village constitutes a lien in favor of the Village upon the personal and real property of the vendor providing lodgings. The lien may be enforced as provided in Section 3-36-1 through 3-36-7 NMSA 1978. 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 Village Clerk the amount of any occupancy tax due the Village. Any occupancy tax due the Village shall be paid from the proceeds of the sale before payment is made to the judgment creditor or any other person with a claim on the proceeds of the sale.

SECTION 11. CRIMINAL PENALTIES

Any person who violates the provisions of the Lodger's Tax Ordinance for a failure to pay the tax, to remit proceeds thereof to the Village, to properly account for any lodging and tax proceeds pertaining thereto, or for violating the confidentiality provisions of Section 15 of this Ordinance shall be guilty of a petty misdemeanor and

upon conviction shall be fined in an amount not to exceed five hundred dollars (\$500) or by imprisonment not to exceed ninety (90) days, or both.

SECTION 12. REFUNDS AND CREDITS

If any person believes he has made payment of any Lodger's Tax in excess of that for which he was liable, he may claim a refund thereof by directing to the Village Clerk, no later than ninety (90) days from the date of payment was made, a written claim for refund. Every claim for refund shall state the nature of the person's complaint and the affirmative relief requested. The Village Clerk shall allow the claim in whole or in part or may deny it. Refunds of tax and interest erroneously paid and amounting to one hundred dollars (\$100) or more may be made only with the approval of the Village.

SECTION 13. VENDOR AUDITS

- A. The Village 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 Village shall determine each year the number of vendors within the Village to audit.
- C. The audit(s) may be performed by the Village Clerk or by any other designee of the Village. A copy of the audit(s) shall be filed annually with the local government division of the Department of Finance and Administration.

SECTION 14. FINANCIAL REPORTING

- A. The Village shall furnish to the Advisory Board that portion of any proposed budget, report or audit filed or received by the Village of Taos Ski Valley pursuant to either Chapter 6, Article 6 NMSA 1978 or the Audit Act that relates to expenditure of occupancy tax funds within ten (10) days of the filing or receipt of such proposed budget, report or audit by the Village of Taos Ski Valley.
- B. The Village shall report to the local government division of the Department of Finance and Administration on a quarterly basis any expenditure of occupancy tax funds pursuant to Sections 3-38-15 and 3-38-21 NMSA 1978 and shall furnish a copy of this report to the Advisory Board when it is filed with the division.

SECTION 15. CONFIDENTIALITY OF RETURN AND AUDIT

It is unlawful for any employee of the Village to reveal to any individual other than another employee of the Village any information contained in the return or audit of any taxpayer, including vendors subject to the Lodger's Tax Act, except to a court of competent jurisdiction in response to an order thereof in an action relating to taxes to which the Village 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, the information revealed is not identified as applicable to any individual taxpayer.

SECTION 16. ADMINISTRATION OF LODGER'S TAX MONIES COLLECTED

The Village shall administer the Lodger's Tax monies collected. The Mayor shall appoint a five-member advisory board that consists of two members who are owners or operators of lodgings subject to the occupancy tax within the Village, two members who are owners or operators of industries located within the Village that primarily provide services or products to tourists and one member who is a resident of the Village and represents the general public. The Board shall advise the Mayor and Village Council on the expenditure of funds authorized under Section 17 of this Ordinance for advertising, publicizing and promoting tourist attractions and facilities in the Village.

SECTION 17. ELIGIBLE USES OF LODGER'S TAX PROCEEDS

Revenue from the Lodger's Tax Ordinance will be used for the purposes set forth in the Lodger's Tax Act Sections 3-38-13 et seq. as amended by the laws of 1996, or as subsequently amended.

- A. The Municipality may use the proceeds from the tax to defray the costs of:
- (1) collecting and otherwise administering the tax, including the performance of audits required by the Lodger's Tax Act pursuant to guidelines issued by the Department of Finance and Administration;
 - (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, attractions or transportation systems of the municipality, the county in which the municipality is located or the county;
 - (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 Section 3-38-23 or Section 3-38-24 NMSA 1978.

- (4) advertising, publicizing and promoting tourist-related attractions, facilities and events of the municipality or county and tourist facilities or attractions within the area;
- (5) providing police and fire protection and sanitation service for tourist-related events, facilities and attractions located in the municipality; or
- (6) any combination of the foregoing purposes or transactions stated in this section, but for no other municipal purpose.

SECTION 18. SEVERABILITY

If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION 19. REPEALER

All Ordinances and parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed.

SECTION 20. EFFECTIVE DATE

This amended Ordinance shall be in full force and effect from and after its passage and publication as provided by law.

PASSED, APPROVED AND ADOPTED this 8th day of May, 2012.

Vote: For 4, Against 0


MAYOR

ATTEST:


VILLAGE CLERK

HOUSE BILL 105

54TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2020

INTRODUCED BY

Cathrynn N. Brown and James G. Townsend

AN ACT

RELATING TO TAXATION; AMENDING THE LODGERS' TAX TO ALTER CERTAIN EXEMPTIONS;
CHANGING THE ALLOWABLE USES OF LODGERS' TAX REVENUE.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. Section 3-38-13 NMSA 1978 (being Laws 1969, Chapter 199, Section 1, as amended) is amended to read:

"3-38-13. SHORT TITLE.--Sections 3-38-13 through [~~3-38-24~~] 3-38-25 NMSA 1978 may be cited as the "Lodgers' Tax Act".

SECTION 2. Section 3-38-15 NMSA 1978 (being Laws 1969, Chapter 199, Section 3, as amended) is amended to read:

"3-38-15. 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, and the board of county commissioners of a county may impose by ordinance an occupancy tax for revenues on lodging within that part of the county outside of the incorporated limits of a municipality.

B. The occupancy tax shall not exceed five percent of the gross taxable rent.

C. Every vendor who is furnishing any lodgings within a municipality or county is exercising a taxable privilege.

D. The following portions of the proceeds from the occupancy tax that are collected based on the first thirty days a vendee rents lodging in taxable premises shall be used only for advertising, publicizing and promoting tourist-related facilities and attractions [~~facilities~~] and tourist-related events:

(1) if the municipality or county imposes an occupancy tax of no more than two percent, not less than one-fourth of the proceeds shall be used for those purposes;

(2) if the occupancy tax imposed is more than two percent and the municipality is not located in a class A county or the county is not a class A county, 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; and

(3) if the occupancy tax imposed is more than two percent and the municipality is located in a class A county or the county is a class A county, not less than one-half of the proceeds from the occupancy tax shall be used for those purposes.

E. The proceeds from the occupancy tax that are collected based on the first thirty days a vendee rents lodging in taxable premises in excess of the amount required to be used for advertising, publicizing and promoting tourist-related facilities and attractions [~~facilities~~] and tourist-related events may be used for any purpose authorized in Section 3-38-21 NMSA 1978.

F. The proceeds from the occupancy tax that are required to be used to advertise, publicize and promote tourist-related facilities and attractions [~~facilities~~] 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 Paragraph (2) of Subsection D of this section, any use by a municipality or county 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 Section 3-38-21 NMSA 1978 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.

H. Notwithstanding the provisions of Paragraph (2) of Subsection D of this section, the payment of principal and interest on outstanding bonds issued prior to January 1, 1996 pursuant to Section 3-38-23 or 3-38-24 NMSA 1978 shall be made in accordance with the retirement schedules of the bonds established at the time of issuance. The amount of expenditures required under Paragraph (2) of 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."

SECTION 3. Section 3-38-16 NMSA 1978 (being Laws 1969, Chapter 199, Section 4, as amended) is amended to read:

"3-38-16. EXEMPTIONS.--

A. If the latest ordinance imposing an occupancy tax passed before July 1, 2020, the occupancy tax shall not apply:

[A.] (1) if a vendee:

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

[~~(2)~~] (b) enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least thirty consecutive days;

[B.] (2) if the rent paid by a vendee is less than two dollars (\$2.00) a day;

[C.] (3) to lodging accommodations at institutions of the federal government, the state or any political subdivision thereof;

[D.] (4) to lodging accommodations at religious, charitable, educational or philanthropic institutions, including accommodations at summer camps operated by such institutions;

[E.] (5) to clinics, hospitals or other medical facilities; or

[F.] (6) to privately owned and operated convalescent homes or homes for the aged, infirm, indigent or chronically ill.

B. If the latest ordinance imposing an occupancy tax passed on or after July 1, 2020, the occupancy tax shall not apply:

(1) if a vendee:

(a) has manifested an intent to make the taxable premises a residence or household; or

(b) provides proof to a vendor that the vendee's income is below one hundred eighty-five percent of the federal poverty guidelines;

(2) if the rent paid by a vendee is less than two dollars (\$2.00) a day;

(3) to lodging accommodations at institutions of the federal government, the state or any political subdivision thereof;

(4) to lodging accommodations at religious, charitable, educational or philanthropic institutions, including accommodations at summer camps operated by such institutions;

(5) to clinics, hospitals or other medical facilities; or

(6) to privately owned and operated convalescent homes or homes for the aged, infirm, indigent or chronically ill."

SECTION 4. Section 3-38-21 NMSA 1978 (being Laws 1969, Chapter 199, Section 9, as amended) is amended to read:

"3-38-21. ELIGIBLE USES OF TAX PROCEEDS.--

A. Subject to the limitations contained in Section 3-38-15 NMSA 1978, a municipality or county imposing an occupancy tax may use the proceeds from the occupancy tax that are collected based on the first thirty days a vendee rents lodging in taxable premises to defray costs of:

(1) collecting and otherwise administering the occupancy tax, including the performance of audits required by the Lodgers' Tax Act pursuant to guidelines issued by the department of finance and administration;

(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, the county in which the municipality is located or the county;

(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 Section 3-38-23 or 3-38-24 NMSA 1978;

(4) advertising, publicizing and promoting tourist-related attractions, facilities and events of the municipality or county 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 respective municipality or county;

(6) providing a required minimum revenue guarantee for air service to the municipality or county to increase the ability of tourists to easily access the municipality's or county'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 or county purpose.

B. A municipality or county imposing an occupancy tax may use the proceeds from the occupancy tax that are collected based on the thirty-first and subsequent days a vendee rents lodging in taxable premises for any municipality or county purpose; provided that the use is stated in the ordinance imposing the tax.

[B-] C. As used in this section, "minimum revenue guarantee" is the amount of money guaranteed by a municipality or county to be earned by an airline providing air services to and from that municipality or county, which is the difference between the minimum flight charge revenue specified in the contract

between the municipality or county and the airline and the amount of actual flight charge revenue received by the airline that is less than that contractual amount."

SECTION 5. A new section of the Lodgers' Tax Act, Section 3-38-25 NMSA 1978, is enacted to read:

"3-38-25. [NEW MATERIAL] MAINTAINING REVENUE DEDICATION.--If a municipality or county has dedicated any amount of revenue attributable to a tax imposed pursuant to the Lodgers' Tax Act, the municipality or county shall continue to dedicate the same amount of revenue attributable to the tax until the ordinance dedicating the revenue expires, the term of the dedication 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."

SECTION 6. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 2020.

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AN ACT
RELATING TO TAXATION; REMOVING AN EXEMPTION FOR CERTAIN
SHORT-TERM OCCUPANCY RENTALS FROM THE OCCUPANCY TAX.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. Section 3-38-16 NMSA 1978 (being Laws 1969,
Chapter 199, Section 4, as amended) is amended to read:

"3-38-16. 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 thirty 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 consecutive days;

B. if the rent paid by a vendee is less than two
dollars (\$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 accommodations at summer camps operated by such
institutions;

1 E. to clinics, hospitals or other medical
2 facilities; or

3 F. to privately owned and operated convalescent
4 homes or homes for the aged, infirm, indigent or chronically
5 ill."

6 SECTION 2. EFFECTIVE DATE.--The effective date of the
7 provisions of this act is January 1, 2020. _____

SB 106
Page 2

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve Resolution No. 2021-446, the Village of Taos Ski Valley 2022-2026 Infrastructure & Capital Improvements Plan (ICIP)

DATE: August 11, 2020

PRESENTED BY: Patrick Nicholson

STATUS OF AGENDA ITEM: New business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The 2022-2026 Village ICIP is prepared annually for submission to the NM Department of Finance & Administration. It establishes Village policy and project funding priorities for the five-year period FY 2022-26. Additional work remains to obtain and secure specific project funding and to designate a Village project manager. The plan was developed by Senior Village staff and presented, discussed, and approved by the Village P&Z Commission at its August 3, 2020 regular meeting. The current draft incorporates P&Z recommendations.

RECOMMENDATION: Staff recommends the Village Council approve Resolution No. 2021-446 approving the Village of Taos Ski Valley 2022-2026 Infrastructure & Capital Improvements Plan.



RESOLUTION No. 2021-446

**ADOPTING THE 2022-2026
INFRASTRUCTURE & CAPITAL IMPROVEMENTS PLAN**

WHEREAS, the Village of Taos Ski Valley recognizes that the financing of public capital projects has become a major concern in New Mexico and nationally; and

WHEREAS, in times of scarce resources, it is necessary to find new financing mechanisms and maximize the use of existing resources; and

WHEREAS, systematic capital improvements planning is an effective tool for communities to define their development needs, establish priorities and pursue concrete actions and strategies to achieve necessary project development; and

WHEREAS, this process contributes to local and regional efforts in project identification and selection in short and long range capital planning efforts.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL, that:

1. The Village Council has adopted the attached FY 2022-2026 Infrastructure & Capital Improvement Plan, and
2. It is intended that the Plan be a working document and is the first of many steps toward improving rational, long-range capital planning and budgeting for the Village of TSV and New Mexico's infrastructure.

PASSED, ADOPTED AND APPROVED this _____ day of _____, 2020.

THE VILLAGE OF TAOS SKI VALLEY

Mayor

Attest:

Village Clerk

Vote: For _____ Against _____

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Discussion Regarding Establishing a Capital Improvements Advisory Committee (CIAC)

DATE: August 11, 2020

PRESENTED BY: Susan Baker, Village Attorney

STATUS OF AGENDA ITEM: New business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The Village of Taos Ski Valley has been working on a Capital Improvements Plan (CIP), through the Village Planning Department, with the ultimate goal of updating development impact fees in land use regulations and related to water and sewer enterprise funds, through adoption of an amended development impact fees ordinance.

The Village's actions are regulated by the New Mexico Development Fees Act, NMSA 1978, Section 5-8-1 *et. seq.* (the Act), that establishes specific procedures for municipalities and counties to impose development impact fees. Including in these procedures is a requirement that the Village appoint a Capital Improvements Advisory Committee (CIAC), under NMSA Section 5-8-37.

The New Mexico Development Fees Act, NMSA Section 5-8-37, states as follows.

Advisory Committee.

A. On or before the date on which the order, ordinance or resolution is adopted under Section 19 [5-8-19 NMSA 1978] of the Development Fees Act, the governing body of a municipality or county shall appoint a capital improvements advisory committee.

B. The advisory committee shall be composed of not less than five members who shall be appointed by a majority vote of the governing body. Not less than forty percent of the membership of the advisory committee must be representative of the real estate, development or building industries. No members shall be employees or officials of a municipality or county or other governmental entity.

C. The advisory committee serves in an advisory capacity and shall:

- (1) advise and assist the municipality or county in adopting land use assumptions;*
- (2) review the capital improvements plan and file written comments;*
- (3) monitor and evaluate implementation of the capital improvements plan;*
- (4) file annual reports with respect to the progress of the capital improvements plan and report to the municipality or county any perceived inequities in implementing the plan or imposing the impact fee; and*
- (5) advise the municipality or county of the need to update or revise the land use assumptions, capital improvements plan and impact fee.*

D. The municipality or county shall make available to the advisory committee any professional reports with respect to developing and implementing the capital improvements plan.

E. The governing body of the municipality or county shall adopt procedural rules for the advisory committee to follow in carrying out its duties.

STAFF'S RECOMMENDATION:

Staff recommends that the Village Council discuss steps for establishing the CIAC in order to comply with the New Mexico Development Fees Act (the Act). A draft resolution is attached for discussion purposes. The Council, through such a resolution, establishes the framework for the creation and operation of the CIAC as required by New Mexico law. Without the appointment of the CIAC, the Village cannot move forward with adoption of the Capital Improvements Plan and eventual implementation of an ordinance addressing development impact fees.

Staff recommends that the Council discuss the make-up of the CIAC, as well as the appropriate procedures governing its operation and meeting procedures. Once staff has received feedback from Council, it will finalize the enclosed resolution for final adoption. Upon adoption of a final resolution, it would also be appropriate for Council to designate at least five (5) members to serve on the Committee as set forth in the Act.

DRAFT FOR DISCUSSION PURPOSES:

VILLAGE OF TAOS SKI VALLEY RESOLUTION NO. 2020-_____

A RESOLUTION OF THE VILLAGE OF TAOS SKI VALLY ESTABLISHING A CAPITAL IMPROVEMENTS ADVISORY COMMITTEE (CIAC) TO ASSIST IN THE ESTABLISHMENT OF DEVELOPMENT IMPACT FEES FOR IMPLEMENTATION OF THE VILLAGE'S CAPITAL IMPROVEMENTS PLAN, PURSUANT TO THE NEW MEXICO DEVELOPMENT FEES ACT, NMSA 1978, SECTION 5-8-1, *ET. SEQ.* (THE ACT) AND ESTABLISHING CRITERIA AND PROCEDURES FOR THE COMMITTEE IN CONFORMANCE WITH THE ACT.

WHEREAS, the New Mexico Development Fees Act, NMSA 1978, Section 5-8-1 *et. seq.* ("the Act"), establishes a procedure for municipalities and counties to impose development impact fees;

WHEREAS, the imposition of development impact fees is necessary to ensure that new development pays for the infrastructure and service needs that new development generates both on-site and off-site, ultimately creating future sustainability within the Village;

WHEREAS, the imposition of development impact fees on new development enhances Village services, including, but not limited to, law enforcement, fire and emergency medical service, roads, water, sewer, open space and trails;

WHEREAS, long-term sustainability for the Village is accomplished by new development participating in funding on-site and off-site public facilities and public services, where the need for such services is generated directly by the development;

WHEREAS, the Village has undertaken a capital improvement planning process, in accordance with the New Mexico Development Fees Act, to create a valid basis for allowing the assessment of development impact fees through the eventual adoption of a Village ordinance;

WHEREAS, Section 5-8-37 of the Act requires the appointment of a Capital Improvements Advisory Committee (CIAC) and compliance with various other

provisions of the Act that include notice and public hearings, as a condition of imposing an impact fee;

WHEREAS, pursuant to Section 5-8-19 of the Act, the governing body of a municipality or county shall appoint a CIAC on or before the date of enacting new development impact fees;

WHEREAS, the CIAC shall be composed of not less than five (5) members who shall be appointed by a majority vote of the Village Council;

WHEREAS, according to the Act, not less than forty percent (40%) of the membership of the CIAC must be representative of the real estate, development or building industries;

WHEREAS, pursuant to Section 5-8-37 (B), no members of the CIAC shall be employees or officials of a municipality or county or other governmental entity;

WHEREAS, pursuant to Section 5-8-37 (E), the Village Council may establish rules and procedures to govern the CIAC and its conduct, as set forth herein.

NOW, THEREFORE BE IT RESOLVED by the Council of the Village of Taos Ski Valley as follows:

1. A Capital Improvements Advisory Committee (CIAC) is hereby established in compliance with Section 5-8-37 of the New Mexico Development Fees Act ("the Act"), subject to the appointment of at least five (5) individuals by the Village Council by formal motion of the Council at a public meeting. In accordance with the Act, the CIAC shall:

(a) advise and assist the Village in adopting land use assumptions;

(b) review the capital improvements plan and file written comments to the Village Council, or where designated by the Council, directly to the Village Planning and Zoning Commission;

(c) monitor and evaluate implementation of the Capital Improvements Plan at the direction of the Village Council, the Village Planning and Zoning Commission, and/or Village staff;

(d) file annual reports with respect to the progress of the Capital Improvements Plan and report to the Village any perceived inequities in implementing the Plan or imposing the impact fee; and

(e) advise the Village of the need to update or revise the land use assumptions, the Capital Improvements Plan and/or impact fees.

2. In compliance with the Act, Section 5-8-37, the CIAC shall consist of at least five (5) members, forty percent (40%) of whom must be representative of the real estate, development (such as professional engineers, architects, or land use planners) or building industries.

3. Members of the CIAC shall be appointed by the Village Council based upon submitted letters of interest;

4. The purpose of the CIAC shall be to advise the Village Council and/or Village Planning Commission, acting through the Village Planning Department or Public Works Department, on matters related to capital improvements, land use assumptions, and development impact fees within the Village's municipal boundary. The CIAC's duties may include the following:

- (a) advising and assisting the Village in adopting land use assumptions;
- (b) reviewing the Capital Improvements Plan and filing written comments;
- (c) monitoring and evaluating implementation of the Capital Improvements Plan;
- (d) filing an annual report with respect to the progress of the Capital Improvements Plan and reporting any perceived inequities in implementing the Plan or imposing any development impact fees; and
- (e) advising the Village of the need to update or revise the land use assumptions, the Capital Improvements Plan, and any development impact fees.

5. Village staff shall make available to the CIAC any professional reports it possesses with respect to developing and implementing the Capital Improvements Plan.

6. Two (2) members of the Committee shall be appointed for an initial term of two (2) years, and three (3) members shall be appointed for an initial term of three (3) years. Any additional members shall be appointed for two (2) year terms. Thereafter, Committee members shall serve terms of three (3) years. In the event of a vacancy, the Village shall appoint a member to serve out the remainder of the departing member's term, taking into consideration any recommendations from the Committee and Village staff to fill that vacancy.

7. There shall be no limitation on the number of consecutive terms that a member may serve.

8. The CIAC shall designate a Chair and Vice-Chair. The Chair and Vice-Chair of the Committee shall serve for a two (2) year term and shall be selected by majority vote of the members of the Committee.

9. Members of the CIAC may be removed by the Village Council with or without cause.

10. The CIAC shall meet at the call of its Chair, by approval of the Village Council, or Village Planning and Zoning Commission where authority has been designated, as often as is necessary to carry out its work, but no less than biannually.

11. The meetings of the CIAC shall be held at such Village locations as may be conducive to visible and publicly accessible meetings. Meetings shall be held in accordance with all Village and State ordinances and resolutions applicable to public notice, open meetings, and rules of order followed during meetings. Minutes shall be taken of all meetings;

12. All matters coming before the CIAC shall be resolved by majority vote of a quorum of the Committee in attendance at a meeting;

13. The Village Administrator shall designate the Planning Director to serve as liaison to the CIAC, with the ability to substitute a different employee as needs arise

14. The CIAC may be dissolved at any time by resolution of the Village Council.

15. Committee members shall not be entitled to receive a salary, per diem or mileage or any other form of compensation for any services they render in their capacity as members of the CIAC. Committee members are not employees or contractors of the Village and will not receive any related benefits;

16. CIAC members shall be subject to reasonable ethical standards and must disqualify themselves from voting on any matter in which they have a direct personal or financial interest by reason of their employment, business or spousal affiliation or familial relationship.

APPROVED, ADOPTED, AND PASSED by the Council of the Village of Taos Ski Valley on this ____ day of ____.