

REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
VILLAGE OF TAOS SKI VALLEY TAX INCREMENT DEVELOPMENT DISTRICT

Via Zoom TeleConference
Email vtsv@vtsv.org for meeting attendance information

July 28, 2021
2:00 p.m.

AGENDA

1. Call to Order and Roll Call
2. Approval of Agenda
3. Consideration to Approve the Minutes of the April 28, 2021 Regular Meeting of the Board of Directors of the Village of Taos Ski Valley Tax Increment Development District
4. Other Business
 - A. Consideration to Approve **Resolution No. 2022-39** Acknowledging and Approving the FY2021 4th Quarter Financial Report as of June 30, 2021
 - B. Consideration to Approve **Resolution No. 2022-40** Adopting the FY2022 Final TIDD Budget
 - C. Consideration to Approve Payment to the Village of Taos Ski Valley Compensating for TIDD Clerk, Accounting, and Administrative Services from January-June 2021
 - D. Review of TIDD Board of Directors Election Procedures for the November 2, 2021 TIDD Board Member Local Election
 - E. Developer Update
5. Miscellaneous
6. Announcement of the Date, Time, & Place of the Next Meeting of the TIDD Board
7. Adjournment

Village of Taos Ski Valley Tax Increment Development District

P.O. Box 100, 7 Firehouse Road, Taos Ski Valley, NM 87525

(575) 776-8220 (575) 776-1145 Fax

Chairperson: Neal King

Board Members: Richard Duffy, Chaz Rockey, Tom Wittman, Ashley Leach DFA

Co-Treasurers: Nancy Grabowski, Chaz Rockey

Clerk: Ann M. Wooldridge, CMC

**VILLAGE OF TAOS SKI VALLEY
TAX INCREMENT DEVELOPMENT DISTRICT BOARD
DRAFT REGULAR MEETING MINUTES
VIA ZOOM TELECONFERENCE
TAOS SKI VALLEY, NEW MEXICO
WEDNESDAY, APRIL 28, 2021 2:00 P.M.**

1. Call to Order and Roll Call
The regular meeting of the Village of Taos Ski Valley Tax Increment Development District (TIDD) Board of Directors was called to order by Chairperson King at 2:00 p.m. The notice of the regular meeting had been properly posted.

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

TIDD Board Members Present
Chairperson Neal King
Board Member Richard Duffy
Board Member Ashley Leach, DFA
Board Member Chaz Rockey, Co-Treasurer
Board Member Tom Wittman

TIDD Board Staff Present
TIDD Clerk Ann Wooldridge
TIDD Co-Treasurer Nancy Grabowski
TIDD Attorney Dennis Romero
2. Approval of Agenda
MOTION: To approve the agenda with the amendment to add discussion of the TIDD list of projects under Miscellaneous.
Motion: Board Member Wittman Second: Board Member Duffy Passed: 5-0
3. Consideration to Approve the Minutes of the January 20, 2021 Regular Meeting of the Board of Directors of the Village of Taos Ski Valley Tax Increment Development District
MOTION: To approve the minutes as presented
Motion: Board Member Wittman Second: Board Member Duffy Passed: 5-0
4. Other Business

A. Consideration to Approve Resolution No. 2021-38 Open Meetings Act
Required annually by the State of New Mexico, this is the open meetings act that governs when and how meetings will be conducted. The option to hold meetings via Zoom was added this year.
MOTION: To Approve Resolution No. 2021-38 Open Meetings Act
Motion: Board Member Duffy Second: Board Member Wittman Passed: 5-0

B. Consideration to Acknowledge and Approve the 3rd Quarter FY2021 TIDD Financial Report as of March 31, 2021
As per the Department of Finance, Local Government Division, it is required to have quarterly financial information submitted no later than 30 days after the close of each quarter. Staff will be submitting the FY2021 3rd Quarter TIDD financial report as of March 31, 2021 to the Department of Finance by April 30, 2021. Items presented were the Balance Sheet as of March 31, 2021, Profit and Loss from July 1, 2020-March 31, 2021, and the TIDD 3rd Quarter Report. A \$3.25 million reimbursement was made to the developer.
Co-treasurer Rockey pointed out that revenue was still falling below budgeted revenue which showed that tax distributions have still not been sorted out.
MOTION: To Acknowledge and Approve the 3rd Quarter FY2021 TIDD Financial Report as of March 31, 2021
Motion: Board Member Wittman Second: Board Member Rockey Passed: 5-0

C. Developer Update

Board Member Rockey reported that \$16 million of infrastructure has been dedicated to the Village and \$7 million has been reimbursed. There is \$10.8 million of additional infrastructure to be dedicated, which doesn't reflect the current pending dedications, such as Strawberry Hill infrastructure and other items. He said that hopefully the Kit Carson line dedication could be completed this summer.

Current projects are the completion of Thunderbird and Ernie Blake Roads with paving, curb construction, and landscaping. The Plaza at the Blake residences should be completed this summer, he said. The new Village entry road requires waiting for US Forest Service approval, but he said that they are hopeful of getting started this summer. The new road would be an easement on US Forest Service land.

5. Miscellaneous

A. Board Member Duffy asked about the Twining Road item on the list of TIDD-eligible projects. Paving some portion of the road seems like a desirable project, he noted.

B. Board Member Wittman said that continuing to hold meetings via Zoom was optimal because of the availability for Board Members, as well as for the public.

C. Homeowner Mike Fitzpatrick asked about how the valuation of an easement on US Forest Service property. Board Member Rockey said that the lease will be long enough that the road's useful life valuation would be accounted for at the full cost of construction. It is complex because of several layers of responsibility.

6. Announcement of the Date, Time, & Place of the Next Meeting of the TIDD Board

The next Regular Meeting of the Village of Taos Ski Valley Tax Increment Development District (TIDD) Board is planned for July 28, 2021 at 2:00 p.m. via Zoom Teleconference.

7. ADJOURNMENT

MOTION: To Adjourn

Motion: Board Member Wittman

Second: Board Member Duffy

Passed: 5-0

The meeting was adjourned at 2:45 p.m.

Neal King, Chair

ATTEST:

Ann M. Wooldridge, Clerk

Village of Taos Ski Valley TIDD
Board Meeting
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve **Resolution No. 2022-39** Acknowledging and Approving the 4th Quarter FY2021 Financial Report as of June 30, 2021

DATE: July 28, 2021

PRESENTED BY: Nancy Grabowski, Co-Treasurer

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: As per the Department of Finance (DFA), Local Government Division, it is required to have quarterly financial information submitted no later than 30 days after the close of each quarter. At fiscal year end, the DFA requires that the 4th quarter report be submitted with a resolution approved by the Board acknowledging the financial status of the entity as of June 30. The report will be submitted on a timely basis by July 31, 2021, to the Department of Finance as required. Attached are the following exhibits: (A) Quarterly report to be submitted to the DFA, (B) Profit and Loss Statement July 1, 2020-June 30, 2021 (C) Balance sheet as of June 30, 2021.

RECOMMENDATION: A motion from the Board is requested to approve **Resolution No. 2022-39** acknowledging and approving the 4th quarter FY2021 financial report as of June 30, 2021.

**STATE OF NEW MEXICO
Village of Taos Ski Valley TIDD
RESOLUTION NO. 2022-39**

**A RESOLUTION ACKNOWLEDGING THE 4th QUARTER FY2021 FINANCIAL
REPORT AS OF JUNE 30, 2021.**

WHEREAS, the Governing Board in and for the Village of Taos Ski Valley TIDD, State of New Mexico has developed a budget for fiscal year 2020– 2021; and

WHEREAS, the 4th quarter report has been reviewed to ensure the accuracy of the financial information; and

WHEREAS, it is hereby certified that the contents in this report are true and correct to the best of our knowledge and that this report depicts all funds for fiscal year to date as of June 30, 2021.

NOW THEREFORE, BE IT HEREBY RESOLVED that the governing body of the Village of Taos Ski Valley TIDD, State of New Mexico hereby acknowledges the 4th Quarter report for FY2021 hereinafter described as Attachment “A”.

Resolved: In the Regular Board Session this 28th day of July 2021.

Village of Taos Ski Valley TIDD Governing Body:

Neal King, Board Chair

ATTEST:

Ann Wooldridge, TIDD Clerk

Blue / Red Cells in Workbook are Data Entry Cells

DEPARTMENT OF FINANCE AND ADMINISTRATION
LOCAL GOVERNMENT DIVISION
BUDGET AND FINANCE BUREAU
SPECIAL DISTRICT FINANCIAL QUARTERLY REPORT FORM

SUBMIT TO LOCAL GOVERNMENT DIVISION NOT LATER
THAN ONE MONTH AFTER THE CLOSE OF EACH QUARTER.
I HEREBY CERTIFY THAT THE CONTENTS IN THIS
REPORT ARE TRUE AND CORRECT TO THE BEST OF
MY KNOWLEDGE.

Special District: Village of Taos Ski Valley TIDD
Quarter Ending: 6/30/2021
Prepared by: Nancy Grabowski

Nancy Grabowski/Ca-Treasurer
(Signature line)

QUARTERLY YEAR TO DATE TRANSACTIONS PER BOOKS													
FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH BALANCE @ JULY 1 (or JAN. 1)	INVESTMENTS	REVENUES TO DATE	NET TRANSFERS	EXPENDITURES TO DATE	BOOK BALANCE END OF PERIOD	ADD: OUTSTANDING CHECKS	LESS: DEPOSITS IN TRANSIT	ADJUSTMENTS	ADJUSTED BALANCE END OF PERIOD	BALANCE PER BANK STATEMENTS	DIFFERENCE
GENERAL FUND - Operating (GF)	101	3,581,272.00	-	815,192.39	-	3,275,873.86	1,120,590.53	-	-	(133)	1,120,457	1,120,457	-
INTERGOVERNMENTAL GRANTS	218	-	-	-	-	-	-	-	-	-	-	-	-
OTHER	299	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	400	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total		\$ 3,581,272	\$ -	\$ 815,192	\$ -	\$ 3,275,874	\$ 1,120,591	\$ -	\$ -	\$ (133)	\$ 1,120,457	\$ 1,120,457	\$ -

QUARTER ENDING: 6/30/21

EXPENDITURES	CURRENT QUARTER	YEAR TO DATE	APPROVED BUDGET	YTD % OF BUDGET
General Fund 101 (enter items below)	- - - - - Operating expenses: Administrative & Accounting fees 3,992.87 Legal Fees 187.20 Other Operating expenses - - - - - -	- - - - - - 23,462.05 2,411.81 3,250,000.00 - - -	- - - - - - 27,500 18,000 3,250,500 - - -	- - - - - - 85% 13% 100% - - -
TOTAL GENERAL FUND EXPENDITURES	\$ 4,180.07	\$ 3,275,873.86	\$ 3,296,000	99%
Intergovernmental Grants 218 (enter items below)	- - - - -	- - - - -	- - - - -	- - - - -
TOTAL INTERGOV. GRANT EXPENDITURES	\$ -	\$ -	\$ -	-
Other 299 (enter items below)	- - - - -	- - - - -	- - - - -	- - - - -
TOTAL OTHER EXPENDITURES	\$ -	\$ -	\$ -	-
Debt Service 400	Bond Payments Principal - Bond Payments- Interest - Other Debt Service -	- - -	- - -	- - -
TOTAL DEBT SERVICE EXPENDITURES	\$ -	\$ -	\$ -	-
GRAND TOTAL EXPENDITURES	\$ 4,180	\$ 3,275,874	\$ 3,296,000	99%

SPECIAL DISTRICT: Age of Taos Ski Valley TIDD
 QUARTER ENDING: 6/30/21

REVENUES	CURRENT QUARTER	YEAR TO DATE	APPROVED BUDGET	YTD % OF BUDGET
General Fund 101 (enter items below)				
Property Tax Collected	81,788.12	172,622.45	140,000	123%
GRT	116,114.10	639,509.27	2,175,000	29%
Interest earned	358.40	3,061	1,000	306%
Subtotal General Fund Revenues	\$ 198,260.62	\$ 815,192.39	\$ 2,316,000	35%
Other Financing Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	-
TOTAL GENERAL FUND REVENUES	\$ 198,260.62	\$ 815,192.39	\$ 2,316,000	35%
Intergovernmental Grants 218 (enter items below)				
Subtotal Intergovernmental Grants Revenues	\$ -	\$ -	\$ -	-
Other Financing Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	-
TOTAL INTERGOV. GRANT REVENUES	\$ -	\$ -	\$ -	-
Other 299 (enter items below)				
Subtotal Other 299 Revenues	\$ -	\$ -	\$ -	-
Other Financing Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	-
TOTAL OTHER REVENUES	\$ -	\$ -	\$ -	-
Debt Service 400				
General Obligation Bonds	-	-	-	-
General Obligation - (Property tax)	-	-	-	-
Investment Income	-	-	-	-
Other - Misc	-	-	-	-
Revenue Bonds	-	-	-	-
Bond Proceeds	-	-	-	-
Revenue Bonds - GRT	-	-	-	-
Investment Income	-	-	-	-
Revenue Bonds - Other	-	-	-	-
Miscellaneous(NMFA, BOF, etc.)	-	-	-	-
Subtotal Debt Service Fund Revenues	\$ -	\$ -	\$ -	-
Other Financing Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Transfers	\$ -	\$ -	\$ -	-
TOTAL DEBT SERVICE REVENUES	\$ -	\$ -	\$ -	-
GRAND TOTAL REVENUES	\$ 198,261	\$ 815,192	\$ 2,316,000	35%

Village of Taos Ski Valley TIDD
Profit & Loss

July 2020 through June 2021

Jul '20 - Jun 21

EXHIBIT B

Ordinary Income/Expense

Income

45000 · Investments

45030 · Interest-Savings, Short-term CD 3,060.67

Total 45000 · Investments 3,060.67

46400 · Other Types of Income

46410 · GRT Revenue-State 282,758.06

46411 · GRT Revenue-VTSV 356,751.21

46412 · Property Tax Taos County 67,103.30

46413 · Property Tax VTSV 105,519.15

Total 46400 · Other Types of Income 812,131.72

Total Income 815,192.39

Gross Profit 815,192.39

Expense

62100 · Contract Services

62110 · Accounting Fees 9,229.29

62140 · Legal Fees 2,411.81

62150 · Outside Contract Services 5,036.88

62160 · Bank Fees Expense 3,619.18

Total 62100 · Contract Services 20,297.16

65100 · Other Types of Expenses

65110 · GRT Admin Charges 4,208.66

65160 · Other Costs 3,251,368.04

Total 65100 · Other Types of Expenses 3,255,576.70

Total Expense 3,275,873.86 3,250,000.00

Net Ordinary Income -2,460,681.47

Net Income -2,460,681.47

Jun 30, 21

EXHIBIT C

ASSETS

Current Assets

Checking/Savings

11000 · Hillcrest Bank 103,680.74

11030 · New Mexico State Treasure 1,016,776.36

Total Checking/Savings 1,120,457.10

Total Current Assets 1,120,457.10

TOTAL ASSETS 1,120,457.10

LIABILITIES & EQUITY

Equity

32000 · Retained Earnings 3,581,138.57

Net Income -2,460,681.47

Total Equity 1,120,457.10

TOTAL LIABILITIES & EQUITY 1,120,457.10

Village of Taos Ski Valley TIDD
Board Meeting
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve **Resolution No. 2022-40**, a Resolution
Requesting Approval of the FY2022 Final TIDD Budget

DATE: July 28, 2021

PRESENTED BY: Chaz Rocky, Co-Treasurer/Nancy Grabowski CO-Treasurer

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: As per State Statute, the TIDD is required to submit the fiscal year 2021-22 budget no later than July 31, 2021 to the Department of Finance and Administration: Local Government Division. The revenue estimates presented are based on the construction schedule for next fiscal year, which propels the Gross Receipts Tax revenues, along with projected property tax collections. The expense budget is for basic operations along with a request for reimbursement of infrastructure projects which have already been dedicated to the Village.

RECOMMENDATION: A motion from the Board is requested to approve **Resolution No. 2022-40** approving the FY2021-2022 TIDD budget.

**STATE OF NEW MEXICO
VILLAGE OF TAOS SKI VALLEY TIDD**

**RESOLUTION NO. 2022-40 REQUESTING APPROVAL OF THE FY2022 FINAL
TIDD BUDGET**

WHEREAS, the Governing Body in and for the Village of Taos Ski Valley TIDD, State of New Mexico has developed a budget for fiscal year 2021-2022; and

WHEREAS, said budget was developed on the basis of need and through cooperation with the co-treasurers and the elected and appointed officials; and

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

WHEREAS, it is the majority opinion of this Board that the proposed budget meets the requirements as currently determined for the 2021-2022 fiscal year.

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the Governing Body of the Village of Taos Ski Valley TIDD hereby adopts the budget hereinabove described and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

PASSED, ADOPTED, AND APPROVED this 28th day of July 2021.

VOTES: _____ Yes _____ No

MUNICIPAL GOVERNING BOARD OF
VILLAGE OF TAOS SKI VALLEY TIDD, NEW MEXICO

Neal King, Board Chair

ATTEST:

Ann M. Wooldridge TIDD Clerk

FUND TITLE	FUND NUMBER	Estimated UNAUDITED BEGINNING CASH BALANCE @ JULY 1 (OR JAN. 1)	INVESTMENTS	BUDGETED REVENUES	BUDGETED TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	(OPTIONAL)* LOCAL RESERVE	ADJUSTED ENDING CASH BALANCE
GENERAL FUND - Operating (GF)	101	1,120,457	-	1,332,500	-	2,056,000	396,957	-	396,957
INTERGOVERNMENTAL GRANTS	218	-	-	-	-	-	-	-	-
OTHER	299	-	-	-	-	-	-	-	-
DEBT SERVICE	400	-	-	-	-	-	-	-	-
Grand Total		\$ 1,120,457	\$ -	\$ 1,332,500	\$ -	\$ 2,056,000	\$ 396,957	\$ -	\$ 396,957

Check if this form is a re-submission: ☐

Re-submission No: _____

Resubmission Date: _____

*Column used for additional funding set aside as a reserve approved by action of the governing body.

REVENUES	FY 2021 ACTUALS, YEAR TO DATE	FY /2022 BUDGET REQUEST	VARIANCE BUDGET REQUEST
General Fund 101 (enter items below)			
Gross Receipts Tax	639,509.27	1,190,000	86%
Property Tax	172,622.45	140,000	-19%
Interest	3,060.67	2,500	-18%
	-	-	-
	-	-	-
Subtotal General Fund Revenues	\$ 815,192	\$ 1,332,500	63%
Other Financing Sources: Transfers In	-	-	-
Transfers Out	-	-	-
Total Transfers	\$ -	\$ -	-
TOTAL GENERAL FUND REVENUES	\$ 815,192	\$ 1,332,500	63%
Intergovernmental Grants 218 (enter items below)			
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Subtotal Intergovernmental Grants Revenues	\$ -	\$ -	-
Other Financing Sources: Transfers In	-	-	-
Transfers Out	-	-	-
Total Transfers	\$ -	\$ -	-
TOTAL INTERGOV. GRANT REVENUES	\$ -	\$ -	-
Other 299 (enter items below)			
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Subtotal Other 299 Revenues	\$ -	\$ -	-
Other Financing Sources: Transfers In	-	-	-
Transfers Out	-	-	-
Total Transfers	\$ -	\$ -	-
TOTAL OTHER REVENUES	\$ -	\$ -	-
Debt Service 400			
General Obligation Bonds			
General Obligation - (Property tax)	-	-	-
Investment Income	-	-	-
Other - Misc	-	-	-
Revenue Bonds			
Bond Proceeds	-	-	-
Revenue Bonds - GRT	-	-	-
Investment Income	-	-	-
Revenue Bonds - Other	-	-	-
Miscellaneous(NMFA, BOF, etc.)			
	-	-	-
	-	-	-
Subtotal Debt Service Fund Revenues	\$ -	\$ -	-
Other Financing Sources: Transfers In	-	-	-
Transfers Out	-	-	-
Total Transfers	\$ -	\$ -	-
TOTAL DEBT SERVICE REVENUES	\$ -	\$ -	-
GRAND TOTAL REVENUES	\$ 815,192	\$ 1,332,500	63%

Village of Taos Ski Valley TIDD

FISCAL CYCLE: FY2022

EXPENDITURES	FY 2021 ACTUALS, YEAR TO DATE	FY /2022 BUDGET REQUEST	VARIANCE BUDGET REQUEST
General Fund 101 (enter items below)			
	-	-	-
	-	-	-
Operating expenses:	-	-	-
	-	-	-
Administrative & Accounting fees	23,462	38,000	62%
Legal Fees	2,412	18,000	646%
Other Operating expenses	3,250,000	2,000,000	-38%
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
TOTAL GENERAL FUND EXPENDITURES	\$ 3,275,874	\$ 2,056,000	-37%
Intergovernmental Grants 218 (enter items below)			
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
TOTAL INTERGOV. GRANT EXPENDITURES	\$ -	\$ -	-
Other 299 (enter items below)			
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
TOTAL OTHER EXPENDITURES	\$ -	\$ -	-
Debt Service 400			
Bond Payments Principal	-	-	-
Bond Payments- Interest	-	-	-
Other Debt Service	-	-	-
TOTAL DEBT SERVICE EXPENDITURES	\$ -	\$ -	-
GRAND TOTAL EXPENDITURES	\$ 3,275,874	\$ 2,056,000	-37%

Taos Ski Valley, Village of

20414

Option	Tax	Penalty	Interest	Admin	Contracts	Paybacks	Unrecoverable	Disbursement Amount
601-Municipal Gross Receipts	42,525.95	0.71	0.07	(1,275.80)	(5,763.47)	(2,596.65)	0.00	32,890.81
** 601-Total Municipal Gross Receipts **	42,525.95	0.71	0.07	(1,275.80)	(5,763.47)	(2,596.65)	0.00	32,890.81
602-Municipal Gross Receipts-R	10,309.33	0.13	0.01	(309.28)	0.00	0.00	0.00	10,000.19
** 602-Total Municipal Gross Receipts-R **	10,309.33	0.13	0.01	(309.28)	0.00	0.00	0.00	10,000.19
630-Municipal Environment(Medical)	3.01	0.00	0.00	0.00	0.00	0.00	0.00	3.01
** 630-Total Municipal Environment **	3.01	0.00	0.00	0.00	0.00	0.00	0.00	3.01
635-Muni Capital Outlay GRT(Medical)	12.01	0.00	0.00	0.00	0.00	0.00	0.00	12.01
** 635-Total Muni Capital Outlay GRT **	12.01	0.00	0.00	0.00	0.00	0.00	0.00	12.01
645-Muni Infra-Structure(Medical)	12.01	0.00	0.00	0.00	0.00	0.00	0.00	12.01
** 645-Total Muni Infra-Structure **	12.01	0.00	0.00	0.00	0.00	0.00	0.00	12.01
650-Municipal GRT(Medical)	60.09	0.00	0.00	0.00	0.00	0.00	0.00	60.09
** 650-Total Municipal GRT **	60.09	0.00	0.00	0.00	0.00	0.00	0.00	60.09
690-Muni Share - State GRT	25,257.86	0.42	0.04	0.00	0.00	0.00	0.00	25,258.32
690-Muni Share - State GRT(Medical)	58.88	0.00	0.00	0.00	0.00	0.00	0.00	58.88
** 690-Total Muni Share - State GRT **	25,316.74	0.42	0.04	0.00	0.00	0.00	0.00	25,317.20
Interstate Telecom	16.01	0.00	0.00	0.00	0.00	0.00	0.00	16.01
Total	78,255.15	1.26	0.12	(1,585.08)	(5,763.47)	(2,596.65)	0.00	68,311.33

Total Food Deductions:

Total Medical Deductions:

Gross GRT Distribution:

Food Distributions:

Medical Distributions:

Municipal Equivalent Distribution:

Municipal Eq Contracts:

7-1-6.64 - Local Distribution:

Total Administrative Fees:

Admin Fee Adjustment:

Total Contracts:

Total Paybacks:

Total Unrecoverable:

Total Distributed:

ROADS 05
Reserves/DS 41

GRT	78,256.53		
Tidd VTSV	22,595.00		
subtotal	100,851.53	Admin Fee (2017.031)	Net less admin 98,834.4994
		11%	10,871.79

4,781.79
4,781.79

**Village of Taos Ski Valley TIDD
Board Meeting
Agenda Item**

AGENDA ITEM TITLE: Request for The Board to acknowledge and approve payment to the Village of Taos Ski Valley compensation for Clerk, Administrative and Accounting services from January – June 2021.

DATE: July 28, 2021

PRESENTED BY: Nancy Grabowski, Co-Treasurer

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The Village of Taos Ski Valley adopted a resolution for the Village of Taos Ski Valley TIDD special district in January 2015. Since that time, the Staff has dedicated many hours of service to the district. The Village is now requesting reimbursement for the Clerk, Administrative Assistant and Finance Director's time for specific, identifiable tasks which they have been performing from January – June 2021. Monthly invoices for these services, along with a summary recap are provided for the board to review. Administrative services expenses for this period total \$201.15, accounting services \$2,146.08 and clerk expenses for the period are \$1,459.33. The total requested reimbursement for services for January-June 2021 is \$3,806.56.

RECOMMENDATION: A motion from the Board is requested to acknowledge and approve payment to the Village for the January –June 2021 hours for the Administrative Assistant, Clerk and Finance Director's allocated time to the TIDD.

Total \$ 1,459.33

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: **February 1, 2021**

Bill To: **Village of Taos Ski Valley TIDD**
PO Box 100
Taos Ski Valley, NM 87525

Comments January Clerk services for Taos Ski Valley TIDD		Terms Due Upon Receipt
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[illegible]

Please make checks payable to Village of Taos Ski Valley

(575) 776-8220
(575) 776-1145 Fax
www.vtssv.org

INVOICE

Date: March 1, 2021

Bill To: **Village of Taos Ski Valley TIDD**
PO Box 100
Taos Ski Valley, NM 87525

Comments	Term
February Clerk services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Please make checks payable to Village of Taos Ski Valley

(575) 776-8220
(575) 776-1145 Fax
www.vtstv.org

INVOICE

Date: April 1, 2021

Bill To: **Village of Taos Ski Valley TIDD**

PO Box 100

Taos Ski Valley, NM 87525

Comments	Terms
March Clerk services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Please make checks payable to Village of Taos Ski Valley

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: **May 1, 2021**

Bill To: **Village of Taos Ski Valley TIDD**
PO Box 100
Taos Ski Valley, NM 87525

Comments	Terms
April Clerk services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Please make checks payable to Village of Taos Ski Valley

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: **June 1, 2021**

Bill To: **Village of Taos Ski Valley TIDD**

PO Box 100

Taos Ski Valley, NM 87525

Comments	Terms
May Clerk services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Please make checks payable to Village of Taos Ski Valley

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: July 1, 2021

Bill To: **Village of Taos Ski Valley TIDD**

PO Box 100

Taos Ski Valley, NM 87525

Comments	Terms
June Clerk services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Please make checks payable to Village of Taos Ski Valley



Date: 6/30/2021

(575) 776-8220

(575) 776-1145 Fax

vtsv@vtsv.org

Village of Taos Ski Valley TIDD
PO Box 100
Taos Ski Valley, NM 87529

[illegible]

Please make checks payable to Village of Taos Ski Valley

Please make checks payable to Village of Taos Ski Valley



Date: 6/30/2021

(575) 776-8220

(575) 776-1145 Fax

vtsv@vtsv.org

Bill To:

Village of Taos Ski Valley TIDD

PO Box 100

Taos Ski Valley, NM 87529

[illegible]

INVOICE

The Village of Taos Ski Valley
P.O. Box 100, 7 Firehouse Road
Taos Ski Valley, NM 87525

Date: **January 31, 2021**

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

Bill To: Village of Taos Ski Valley TIDD
PO Box 100
Taos Ski Valley, NM 87525

Comments	Terms
Accounting services for Taos Ski Valley TIDD	Due Upon Receipt

[illegible]

Subtotal	\$	268.02
7.65% FICA	\$	20.50
15% Administrative Fee	\$	40.20
Amount Due	\$	328.73

Please make checks payable to Village of Taos Ski Valley

Please make checks payable to Village of Taos Ski Valley

INVOICE

The Village of Taos Ski Valley
P.O. Box 100, 7 Firehouse Road
Taos Ski Valley, NM 87525

Date: **March 31, 2021**

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

Bill To: **Village of Taos Ski Valley TIDD**
PO Box 100
Taos Ski Valley, NM 87525

Charges	Term
Accounting services for Taos Ski Valley TIDD	Due Upon Receipt

Qty	Description	Unit Price	Line Total
2.50	3/11/21 Bank recons. Begin review dedication materials	38.21	95.53
4.00	3/22/21 begin review of dedication. Emails	38.21	152.84
4.50	3/24/21 March GRT/Prop tax. Work on dedication review	38.21	171.95
4.50	3/29/21 review SH dedication invoices	38.21	171.95
			-
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			-
Subtotal			\$ 592.26
7.65% FICA			\$ 45.31
15% Administrative Fee			\$ 88.84
Amount Due			\$ 726.40

Please make checks payable to Village of Taos Ski Valley



The Village of Taos Ski Valley
P.O. Box 100, 7 Firehouse Road
Taos Ski Valley, NM 87525

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: April 30, 2021

Bill To: Village of Taos Ski Valley TIDD
PO Box 100
Taos Ski Valley, NM 87525

Comments	Terms
Accounting services for Taos Ski Valley TIDD	Due Upon Receipt

Qty	Description	Unit Price	Line Total
0.50	4/2/21 Bank recons.	38.21	19.11
5.00	4/7 4/8 dedication finance review	38.21	191.05
1.00	4/14 meet with attorney discss dedication	38.21	38.21
1.25	4/16/21 meeting w/Chaz regarding dedication	38.21	47.76
1.50	4/20/21 meeting with attorney discuss dedication. Agenda item for meeting	38.21	57.32
0.50	4/25/21 review/submit 3rd Q	38.21	19.11
1.00	4/28/21 TIDD meeting	38.21	38.21
0.50	4/28/21 STO transfer	38.21	19.11
			-
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			-

Subtotal	\$	429.86
7.65% FICA	\$	32.88
15% Administrative Fee	\$	64.48
Amount Due	\$	527.23

Please make checks payable to Village of Taos Ski Valley

Please make checks payable to Village of Taos Ski Valley



The Village of Taos Ski Valley
P.O. Box 100, 7 Firehouse Road
Taos Ski Valley, NM 87525

(575) 776-8220
(575) 776-1145 Fax
www.vtsv.org

INVOICE

Date: **June 30, 2021**

Bill To: **Village of Taos Ski Valley TIDD**
PO Box 100
Taos Ski Valley, NM 87525

Comments	Terms
Accounting services for Taos Ski Valley TIDD	Due Upon Receipt

Qty	Description	Unit Price	Line Total
1.25	6/21 May banks June GRT & prop tax, trf docs to STO	38.21	47.76
		38.21	-
		38.21	-
		38.21	-
		38.21	-
		38.21	-
		38.21	-
		38.21	-
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			-

Subtotal	\$	47.76
7.65% FICA	\$	3.65
15% Administrative Fee	\$	7.16
Amount Due	\$	58.58

Please make checks payable to Village of Taos Ski Valley

Village of Taos Ski Valley
Tax Increment Development District Board of Directors
Agenda Item

AGENDA ITEM TITLE: Review of TIDD Board of Directors Election Procedures for the November 2, 2021 TIDD Board Member Local Election

DATE: July 28, 2021

PRESENTED BY: District Clerk Ann Wooldridge, CMC

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not recommended

BACKGROUND INFORMATION:

The 2019 Election Code outlines the provisions for TIDD elections to be conducted in November of odd-numbered years.

The highlights follow:

1. **New board members shall be elected by “qualified electors.”** Property ownership is no longer a basis for qualification to vote in a TIDD election of new board members (although property ownership remains a qualification for formation elections). The definition of a qualified elector, which now means a “voter” according to NMSA 1978 Section 1-1-5, is a resident of this state qualified to vote under the provisions of the constitution of New Mexico and the constitution of the United States. Voters who are registered to vote within the Village of Taos Ski Valley precinct and who reside within the boundaries of the TIDD comprise the body of qualified voters for this election. The District Clerk confirmed this with the Taos County Clerk and the Secretary of State in 2019. Voter registration closes for the Regular Local Election on October 5, 2021.
2. **The qualifications of candidates**, which now means a person who “physically resides within the boundaries of the district or districted area in which the person desires to be elected or to represent and the person’s record of voter registration shows that the person is both a qualified elector of the state and was registered to vote in the area to be elected to represent on the date the proclamation calling a local election is filed in the office of the secretary of state.” Candidate filing day is August 24, 2021 from 9-5 at the Office of the Taos County Clerk.
3. The District previously opted in to the Local Election Act for elections which shall be held on the first Tuesday after the first Monday in November of each odd numbered year. The Taos County Clerk will run the election, at no cost to the TIDD. The polling place will be the location within the Village’s precinct normally designated by Taos County for elections, which is the Inn at Taos Valley, at 1314A State Road 150, Taos Ski Valley, NM 87525. A voting tabulator machine will be used.

Significant dates:

- **June 5, 2021-July 5, 2021** Clerk Wooldridge notified the Taos County Clerk of the local government positions that are to be filled at the next regular election.
- **August 4, 2021 Secretary of State's office issues proclamation for local election**
- **By August 19, 2021** Taos County Clerk shall post and publish the election proclamation
- **August 24, 2021 9-5 Candidate Filing Day** with Taos County Clerk. **Must be in-person by the eligible candidate or by a person acting by virtue of written authorization.**
- **August 31, 2021** Write-in Candidate Filing Day
- **October 5, 2021 Voter Registration Closes. However, same day voter registration will be allowed during early voting, and on election day.**
- **October 5, 2021** Absentee Voting Begins. Application for absentee ballot is made through the Taos County Clerk's office.
- **October 5, 2021** Early Voting Begins at the Taos County Clerk's office
- **October 30, 2021** Early Voting Ends
- **November 2, 2021 Local Election Day**
- **November 12, 2021** Last Day for Taos County Clerk to issue Certificate of Canvass of the results of the Election
- **November 26, 2021** Secretary of State's office issues Certificate of Election to Candidates
- **January 1, 2022** Candidates take office

RECOMMENDATION: This item is for review at this time. No action by the TIDD Board is necessary.

Amended and Restated Village Resolution No. 2015-275

Section 8. TIDD Governance.

A. The TIDD's Board shall initially be five directors, composed of 2 members of the Village Council, Richard Duffy as an at-large resident of the Village, one representative of TSVI, and the fifth member of the five-member board is the Secretary of Finance and Administration of the State of New Mexico or the Secretary's designee (the "DFA Director").

B. Tom Wittman and Chaz Rockey shall serve 6-year terms.

C. Neal King and Richard Duffy shall serve 4-year terms.

D. The DFA Director shall be a permanent director and in the event that any specific person filling the DFA Director position shall die, resign or otherwise vacate the board position, the TIDD shall apply to the Secretary of Finance and Administration for the designation of a new director to fill the DFA Director position. If a vacancy occurs on the board because of the death, resignation or inability of the director to discharge the duties of the director, the Village Council shall appoint a director to fill the vacancy, and the director shall hold office for the remainder of the unexpired term until a successor is appointed or elected. At the end of the initial term of any director other than the DFA Director, the TIDD either shall hold an election of new directors by majority vote of owners and qualified resident electors in accordance with the Act, or governance of the TIDD shall revert to the Village.

E. Pursuant to Section 5-15-11 of the TIDD Act, the Village of Taos Ski Valley Clerk, currently Ann Marie Wooldridge, is appointed clerk of the TIDD.

F. The Village Finance Director and a designee of TSVI shall be appointed as co-treasurers of the TIDD. The co-treasurers shall collaborate to establish a general ledger and other accounting books and records appropriate to a special purpose governmental entity subject to New Mexico law. The signature of each co-treasurer or its designee shall be required in connection with the disbursement of an moneys of the TIDD.

Section 9. Formation and Bond Election Procedures.

A. Votes by Landowners. As provided in Section 5-15-8(M) NMSA 1978, each Landowner shall have the right to cast the number of votes or portion of votes equal to the number of acres or portion of acres rounded upward to the nearest one-fifth of an acre owned in the TIDD by that Landowner on each question on the ballot in the Election. A Landowner with a fractional undivided interest in a parcel of land (e.g. community property or joint tenancy) shall share the number of votes or portions of votes equal to the number of acres or portions of acres rounded upward to the nearest one-fifth of an acre, in proportion to that Landowner's fractional undivided interest in the parcel. A Landowner who is also a Resident Qualified Elector shall vote only as a Landowner. The following examples are provided for illustration purposes:

(1) Landowner A owns 20.3 acres. Landowner A may cast 20.4 votes (1 vote per acre x 20 acres, plus .3 acres rounded up to the nearest 1/5 acre = 0.4 acres).

(2) Married couple B owns 1 acre as community property. Each spouse has an undivided 50% ownership interest in the property and each may therefore cast 0.5 votes.

(3) Owner C owns a condominium in a 10-unit condominium complex located on 1.5 acres. All 10 condominium units are the same size. 1.5 acres rounded to the nearest 1/5 acre = 1.6 acres, or 1.6 votes. Owner C may cast 0.16 votes (1.6 votes / 10).

B. Votes by Resident Qualified Electors. A Resident Qualified Elector shall have the right to cast one vote on each question on the ballot in the Election.

C. Call and Notice for Formation and Bond Election. The Village Clerk shall provide a call for Formation and Bond Election by notice to be posted in at least three (3) public places within the TIDD and published in full once a week for at least two (2) consecutive weeks before the date of the Election in the *Albuquerque Journal* and *Taos News* or another newspaper of general circulation within the TIDD. The Notice of Formation and Bond Election shall be in substantially the following form:

(Form of Notice of Formation and Bond Election)

NOTICE OF FORMATION AND BOND ELECTION

**VILLAGE OF TAOS SKI VALLEY
TAX INCREMENT DEVELOPMENT DISTRICT
FORMATION AND BOND ELECTION**

ELECTION DATE: JANUARY 30, 2015

LOCATION OF THE ELECTION: OFFICE OF THE VILLAGE CLERK, 7 FIREHOUSE ROAD, VILLAGE TAOS SKI VALLEY, NEW MEXICO 87525

SUBMITTAL OF BALLOTS: BALLOTS MAY BE DELIVERED BY HAND TO THE OFFICE OF THE VILLAGE CLERK DURING REGULAR BUSINESS HOURS (8 A.M.-5.P.M. MST MONDAY THROUGH FRIDAY) BEGINNING JANUARY 20, 2015 UNTIL JANUARY 30, 2015. BALLOTS MAY BE RETURNED BY U.S. MAIL AT THE ADDRESS LISTED ABOVE, BALLOTS MUST BE RECEIVED NO LATER THAN 7:00 P.M. MST ON THE DATE OF THE ELECTION, JANUARY 30, 2015.

PURPOSE OF THE VILLAGE OF TAOS SKI VALLEY TAX INCREMENT DEVELOPMENT DISTRICT: The Village of Taos Ski Valley Tax Increment Development District ("TIDD") is part of a plan for the revitalization of the Village through the redevelopment of portions thereof, the construction of roadway, pedestrian, river crossing, water, wastewater and other utility improvements and upgrades necessary to support future development of the Village as a world-class, four-season resort destination.

PURPOSES FOR WHICH BONDS WILL BE ISSUED: The TIDD shall issue bonds for purposes of financing of public infrastructure serving the TIDD, including, without limitation, relocation and improvement of the Mountain Park Entrance area, public plaza improvements,

2021 – 2022 REGULAR LOCAL ELECTION CALENDAR

DISCLAIMER: This calendar is intended only to be a summary of statutory deadlines for the convenience of election officers. In all cases the relevant sections of the law should always be consulted to verify dates and for a full statement of election officers. Unless otherwise indicated, all references are to New Mexico Statutes Annotated, 1978 compilation.

Please be advised that this is a working document and statutory references are subject to change (based on pending legislation). For the most current version, or if you feel we have omitted pertinent information, please contact the Secretary of State's Office.

JANUARY 2021

No Later Than January 30, 2021 (Saturday)	DEADLINE TO REQUEST EARLY VOTING LOCATION In a regular local election, a county clerk shall provide at least one alternate voting or mobile alternate voting location in a municipality when requested by a municipality in the county; provided that the municipality elects its municipal officers at the regular local election and submits a written request to the county clerk no later than January 30 of the year of the local election.	1-22-19, NMSA 1978
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FEBRUARY 2021

Between February 11, 2021 (Thursday) – AND – August 24, 2021 (Tuesday)	SPECIAL ELECTIONS No special election shall be held beginning the seventieth (70) day prior to any statewide election and until: (1) the one hundredth (100) day following a general or regular local election; or (2) the seventieth (70) day following a major political party primary or an election to fill a vacancy in the office of united states representative. <i>NOTE: Date range is subject to change if an election to fill a vacancy in the office of the united states representative, occurs.</i>	1-24-1 (C), NMSA 1978
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JUNE 2021

No Later Than June 30, 2021 (Wednesday)	DEADLINE FOR MUNICIPALITIES TO OPT-IN Any municipality may opt in to the election of its municipal officers in the regular local election, if the municipality passes an ordinance and files said ordinance with the secretary of state no later than June 30 of the year in which the next regular local election is scheduled.	1-22-3.1 (B), NMSA 1978
No Later Than June 30, 2021 (Wednesday)	DEADLINE TO NOTIFY SOS OF RUN-OFF ELECTIONS A municipality whose laws provide for a runoff election shall conduct the election in the manner provided by the municipality's ordinance or charter; provided that a municipality may by ordinance choose between conducting a top-two runoff election and a ranked-choice runoff election. The ordinance shall be filed with the secretary of state no later than June 30 of the year the next regular local election is scheduled.	1-22-16 (C), NMSA 1978

JUNE/JULY 2021			1-3-2 & 1-3-8, NMSA 1978
<i>In June or July, 2021</i>	PRECINCTS – DUTIES OF COUNTY COMMISSIONERS For the conduct of any statewide election during the period beginning January 1 of the next succeeding even-numbered year until December 31 of the odd-numbered year thereafter, in June or July of each odd-numbered year, the board of county commissioners shall by resolution: A. designate the polling place of each precinct that shall provide individuals with physical mobility limitations an unobstructed access to at least one voting machine; B. consolidate any precincts pursuant to Section 1-3-4 NMSA 1978; C. designate any mail ballot election precincts pursuant to Section 1-6-22.1 NMSA 1978; and D. create additional polling places in existing precincts pursuant to Section 1-3-7.1 NMSA 1978." Upon the adoption of any resolution, or upon the final action of any district court upon a petition creating, abolishing, dividing or consolidating any precinct, or changing any precinct boundary or changing any designated polling place, the board of county commissioners shall: A. send a certified copy of the resolution or court order to the secretary of state and to the county chairman of each of the major political parties; and B. publish once the resolution in a newspaper as provided in the Election Code [Chapter 1 NMSA 1978].		
	<i>Beginning June 5, 2021 (Saturday) – AND – No Later Than July 5, 2021 (Monday)</i>	NOTIFICATION TO COUNTY CLERK: ALL LOCAL GOVERNMENT POSITIONS TO BE FILLED AT NEXT REGULAR LOCAL ELECTION Between one hundred twenty (120) and one hundred fifty (150) days before the next regular local election, each local government shall notify the county clerk of the county in which the primary administrative office of the local government is situate of all local government positions that are to be filled at the next regular local election. Each county clerk shall inform the secretary of state of all positions to be filled no later than one hundred twelve days before the regular location election.	1-22-4 (A), NMSA 1978
JULY 2021			
<i>No Later Than July 13, 2021 (Tuesday)</i>	COUNTY CLERKS TO NOTIFY SOS OF ALL POSITION TO BE FILLED AT THE REGULAR LOCAL ELECTION Each county clerk shall inform the secretary of state of all positions to be filled no later than one hundred twelve days (112) before the regular local election.		1-22-4 (A), NMSA 1978

AUGUST 2021

<i>August 4, 2021 (Wednesday)</i>	SOS ISSUES PROCLAMATION FOR LOCAL ELECTION The secretary of state shall by resolution issue a public proclamation in Spanish and English calling a regular local election. The proclamation shall be issued and filed by the secretary of state in the office of the secretary of state ninety (90) days preceding the date of the regular local election, and upon filing the proclamation, the secretary of state shall post the proclamation and certify it to each county clerk.	1-22-4 (B), NMSA 1978
<i>No Later Than August 4, 2021 (Wednesday)</i>	EARLY VOTING AND ALTERNATIVE VOTING LOCATIONS Not later than ninety (90) days before each statewide election, the county clerk shall post the location and hours of operation for early voting locations in the county, which shall open no earlier than 7:00 a.m. and shall close no later than 9:00 p.m. Within ninety (90) days of a statewide election, a county clerk may not modify the location or hours of operation of early voting locations except with the written approval of the secretary of state and upon posting the approved changes. Early voting locations shall be open each day of early voting for at least eight consecutive hours. Alternate voting locations may be closed Sundays and Mondays during the early voting period.	1-6-5.7 (B)(2), NMSA 1978
<i>No Later Than August 19, 2021 (Thursday)</i>	COUNTY CLERKS POST ELECTION PROCLAMATION ON THE CLERK'S WEBSITE AND PUBLISH RELEVANT SECTIONS IN LOCAL NEWSPAPER After receipt of the proclamation from the secretary of state, the county clerk shall post the entire proclamation on the county clerk's website and, not less than seventy-five (75) days before the date of the election, shall publish portions of the proclamation relevant to the county at least once in a newspaper of general circulation within the county. <i>Reminder: Proclamation should be posted/published in English and Spanish.</i>	1-22-4 (D), NMSA 1978
<i>August 24, 2021 (Tuesday)</i>	LOCAL GOVERNMENT MUST ADOPT ANY ORDINANCES AND/OR RESOLUTIONS TO ESTABLISH BALLOT QUESTIONS Whenever a local government ballot question is to be submitted to the voters of a local government on a general election or regular local election ballot, not less than seventy (70) days before the election at which the ballot question is proposed to be submitted to the voters, the local government shall file a resolution proposing the ballot question with the county clerk of each county containing any precinct in which votes may be cast for or against the local government ballot question.	1-16-3 (B), NMSA 1978
<i>August 24, 2021 (Tuesday)</i>	CANDIDATE FILING DAY FOR LOCAL ELECTION WITH COUNTY CLERKS A candidate for a position that will be filled at a regular local election shall file a declaration of candidacy with the proper filing officer between 9:00 a.m. and 5:00 p.m. on the seventieth (70)	1-22-7 (A)(B)(C)(D), NMSA 1978

	day before the date of the regular local election. A candidate shall file for only one position in the same local government but may file for a position in more than one local government on the same filing day. A declaration of candidacy shall not be amended after it has been filed with the proper filing officer. Each declaration of candidacy shall be delivered for filing in person by the eligible candidate or by a person acting by virtue of written authorization. The proper filing officer shall not accept for filing from any one individual more than one declaration of candidacy.	
<i>August 27, 2021 (Friday)</i>	BALLOT QUESTION; CERTIFICATION Not less than sixty-seven (67) days before the election, each county clerk shall certify the local government ballot question to the secretary of state.	1-16-3 (B), NMSA 1978
<i>August 31, 2021 (Tuesday)</i>	WRITE-IN CANDIDATE FILING DAY The declaration shall be filed between 9:00 a.m. and 5:00 p.m. on the sixty-third (63) day preceding the date of the election.	1-22-8.1 (C), NMSA 1978
<i>August 31, 2021 (Tuesday)</i>	LAST DAY FOR CANDIDATES TO WITHDRAW A candidate's name shall not be printed on the ballot if at least sixty-three (63) days before a regular local election, the candidate files with the proper filing officer a signed and notarized statement of withdrawal as a candidate in that election.	1-10-6 (C), NMSA 1978
SEPTEMBER 2021		
<i>September 3, 2021 (Friday)</i>	NOTIFY CANDIDATES OF QUALIFICATION FOR APPEARANCE ON THE BALLOT The proper filing officer shall determine whether a candidate filing a declaration of candidacy is registered to vote within the area to be elected to represent and, if required for the office being sought, whether the candidate's nominating petition for that office has been filed with a number of signatures that is equal to or greater than the number required for that office. If the candidate is so qualified and no withdrawal of candidacy has been filed as provided in the Local Election Act, the proper filing officer shall place the candidate's name on the ballot for the position specified in the declaration of candidacy and notify each candidate in writing no later than 5:00 p.m. on the sixtieth (60) day before the local election.	1-22-10 (A), NMSA 1978
<i>September 3, 2021 (Friday)</i>	BALLOT CERTIFIED PURSUANT TO THIS SECTION SHALL BE SENT TO THE BALLOT PRINTER In a regular local election, not less than sixty (60) days before the election, each county clerk shall certify in writing the ballot for each precinct in the county containing the name of each candidate who has been qualified by a proper filing officer, a space for any offices with a declared write-in candidate and any ballot questions to be voted on at the regular local election.	1-10-4 (C)(H), NMSA 1978

	On the date specified in this section, each ballot certified pursuant to this section shall be sent to the ballot printer or other person preparing the ballot for use by voters and sent to the secretary of state to keep on file for twelve months after which the certified ballot shall be transferred to be a permanent record at the state records center. Upon request of the county chair of political party participating in a partisan election, the county clerk shall furnish proof sheets or a copy of the proof sheets to the certified ballot as soon as they become available.	
<i>September 18, 2021 (Saturday)</i>	TRANSMISSION OF UNVOTED MILITARY-OVERSEAS BALLOT TO FEDERAL QUALIFIED ELECTORS Not later than forty-five (45) days before an election, even if the forty-fifth (45) day before an election falls on a weekend or a holiday. The appropriate clerk shall transmit a ballot and balloting materials to all federal qualified electors who by that date submit a valid military-overseas ballot application.	1-6B-7 (A), NMSA 1978
<i>Beginning September 18, 2021 (Saturday) - AND - No Later Than September 23, 2021 (Thursday)</i>	DEADLINE FOR COUNTY CLERKS TO HAVE PRINTED BALLOTS The county clerk shall have access to sufficient ballots to send to federal qualified electors no later than the last business day before the forty-fifth (45) day prior to an election. All other preprinted ballots shall be in the possession of the county clerk at least forty (40) days before the election. When a county is using a system that is designed to print ballots at a polling location, the system shall be programmed and capable of operation at least forty (40) days before the election.	1-10-5, NMSA 1978
<i>September 21, 2021 (Tuesday)</i>	ELECTION BOARD - APPOINTMENT The county clerk on or before forty-two (42) days next preceding a statewide election shall appoint the necessary election boards for that election, and before twenty-one days next preceding a special election the county clerk shall appoint the necessary election boards for that election. The appointment of the members of each election board shall be in writing and delivered to the person receiving the appointment.	1-2-6 (A), NMSA 1978
<i>Ahead of Performing Any Duties</i>	ELECTION BOARD - SCHOOLS OF INSTRUCTION A. The county clerk shall cause to be held a public school of instruction for all election board members and others who will be officially concerned with the conduct of an election. B. The schools of instruction provided for in this section shall be held following an election board member's appointment and before the member performs assigned duties in an election. C. All major details of the conduct of elections shall be covered by the county clerk or the clerk's authorized representative at such school, with special emphasis being given to recent changes in the Election Code.	1-2-17, NMSA 1978

	D. The school of instruction shall be open to any interested person, and the county clerk shall post notice of the school at least four days before the school is to be held. Each member of an election board shall be notified at least seven days prior to commencement of the school. E. A person shall not serve as a member of an election board in any election unless that person has attended at least one such school of instruction for the election at which the person is appointed to serve and has been certified by the county clerk with respect to the person's completion of the school of instruction. This subsection shall not apply to filing of vacancies on election day as provided in Subsection B of Section 1-2-15 NMSA 1978.	
<i>On or Before September 21, 2021 (Tuesday)</i>	SEND MAIL BALLOT ELECTION PRECINCT NOTICE If a precinct is designated a mail ballot election precinct, in addition to the notice required pursuant to Section 1-3-8 NMSA 1978, the county clerk shall notify by mail with delivery confirmation all voters in that precinct at least forty-two (42) days before an election that each voter will be sent an absentee ballot twenty-eight days before the election and that there will be no polling place for the precinct on election day. The county clerk shall include in the notice a card informing the voter that if the voter does not want to receive an absentee ballot for that election, the voter should return the card before the date the county clerk is scheduled to mail out absentee ballots. The notice shall also inform the voter that a voting system equipped for persons with disabilities will be available at all early voting sites before election day in the office of the county clerk on election day in case the voter prefers to vote in person and not by mail. In addition, the notice shall inform the voter if the county is consolidating precincts on election day and, if so, the ability of the voter to cast a ballot at any consolidated precinct on election day if the voter chooses not to receive an absentee ballot, or to cast a provisional ballot at any consolidated precincts if the voter does not receive an absentee ballot, which will be counted upon confirmation that the voter has not returned the absentee ballot.	1-6-22.1 (B), NMSA 1978
<i>Beginning September 21, 2021 (Tuesday) – Through – Completion of Associated Tasks</i>	VOTING DEVICE PREPARATION, TESTING, CERTIFICATION & SEALING Forty-two (42) days before the election, the county clerk may begin to prepare, inspect, certify and seal electronic voting machines that are to be used in the election, and such preparation, inspection, certification and sealing shall continue until all machines are prepared, inspected, certified and sealed. Beginning ten (10) days before an electronic voting machine is issued for absentee voting, the county clerk may begin to prepare, inspect and seal the voting machine in accordance with Section 1-11-6 NMSA 1978. B. At least one (1) day before an electronic voting machine is used for absentee voting, the county clerk shall certify to the secretary of state and the county	1-11-5 – through – 1-11-10 & 1-6-9.2, NMSA 1978

	chair of each political party represented on the ballot the type and serial number of each voting machine to be used.	
<i>Tentatively Scheduled For Late September</i>	MOCK ELECTION: WEBINAR REVIEW SOS will conduct a Webinar for the County Clerk Staff in preparation for Mock Election. (A calendar invite will be sent to clerks once the date is set).	Best Practice/Election Preparedness
<i>Will Occur Over the Course of Four Consecutive Weeks in October</i>	MOCK ELECTION: ELECTION NIGHT & POST ELECTION – DAY AFTER SIMULATION To best prepare for Election Day and Canvass, it is imperative that clerks participate in the mock election; there will be four rounds occurring in October. As soon as dates are finalized, the SOS will provide more information.	Best Practice/Election Preparedness
OCTOBER 2021		
<i>October 5, 2021 (Tuesday)</i> <i>– SDR Through – October 30, 2021 (Saturday)</i>	VOTER REGISTRATION CLOSES FOR THE REGULAR LOCAL ELECTION (BY MAIL OR ONLINE) To participate in an election, the deadline to register to vote or update an existing voter registration is twenty-eight (28) days prior to that election. This is applicable only to mail-in or online registration applications. <i>NOTE: Section D of 1-4-5.7 provides for same day registration to be extended to Election Day; upon approval of the voting system certification committee (which has yet to occur); there is also pending legislation (2021 session) that may change this provision. Refer to the "Post-Legislative Session" update to this calendar (tentatively scheduled to be released this summer).</i>	1-4-8 (A) & 1-4-5.7, NMSA 1978
<i>October 5, 2021 (Tuesday)</i>	ABSENTEE VOTING / EARLY VOTING BEGINS Mailed ballots shall be sent to applicants beginning twenty-eight (28) days before the election. Commencing on the twenty-eighth (28) day preceding the election during the regular hours and days of business at the county clerk's office and from 10:00 a.m. to 6:00 p.m. on the Saturday immediately prior to the date of the election, early voting shall be conducted in each office of the county clerk.	1-6-5 (F) & 1-6-5.7 (A), NMSA 1978
<i>October 16, 2021 (Saturday)</i>	EARLY VOTING BEGINS AT ALTERNATE SITES Commencing on the third Saturday prior to a statewide election and ending on the Saturday immediately prior to the date of the election. Early voting locations shall be open each day of early voting for at least eight consecutive hours. Alternate voting locations may be closed Sundays and Mondays during the early voting period.	1-6-5.7 (B)(2), NMSA 1978

<i>No Earlier Than October 12, 2021 (Tuesday) – AND – No Later Than October 26, 2021 (Tuesday)</i>	NOTICE OF ELECTION The notice of election shall be published at least once, not more than twenty-one (21) nor less than seven (7) days before election day.	1-11-3 (A), NMSA 1978
<i>October 19, 2021 (Tuesday, for domestic & FQE transmission by mail) – OR – October 26, 2021 (Tuesday, for FQE electronic transmission)</i>	ABSENTEE APPLICATION DEADLINES – TIMELY RECEIVED An application for a mailed ballot from a voter who is not a uniformed-service voter or overseas voter is timely if received by the county clerk no later than fourteen days prior to election day. An application from a federal qualified elector who provides information permitting secured electronic delivery of the ballot is timely if received by the county clerk no later than seven days prior to election day. An application from a federal qualified elector who does not provide information permitting secured electronic delivery of the ballot is timely if received by the county clerk no later than fourteen days prior to election day.	1-6-5 (A) & 1-6B-6 (D), NMSA 1978 <i>(Pending legislative updates in SB48, 2021 Regular Session)</i>
<i>Between October 19, 2021 (Tuesday) – AND – October 28, 2021 (Thursday)</i>	ABSENTEE BOARD MAY BEGIN THEIR WORK For any election in which fewer than ten thousand mailed ballots were sent to the voters of a county, only between 8:00 a.m. and 10:00 p.m. on the five days preceding the election, and beginning at 7:00 a.m. on election day, under the personal supervision of the presiding election judge shall the election judges open the official mailing envelope and the official inner envelope and insert the enclosed ballot into an electronic voting machine to be registered and retained until votes are counted and canvassed following the closing of the polls on election night. For any election in which ten thousand or more mailed ballots were sent to the voters of a county, only during the regular business hours of the office of the county clerk during the two weeks preceding the election, between 8:00 a.m. and 10:00 p.m. on the four days preceding the election and beginning at 7:00 a.m. on election day, under the personal supervision of the presiding election judge, shall the election judges open the official mailing envelope and the official inner envelope and insert the enclosed ballot into an electronic voting machine to be registered and retained until votes are counted and canvassed following the closing of the polls on election night.	1-6-14 (F)(G), NMSA 1978

<i>No Later Than October 26, 2021 (Tuesday)</i>	DEADLINE FOR CANDIDATES TO SUBMIT LIST OF WATCHERS TO COUNTY CLERKS An election-related organization may in a statewide or special election appoint watchers in a county if the organization provides a written notice to the secretary of state at least seven (7) days prior to serving as a watcher during early voting, the election date or the ballot qualification period for mailed ballots in a statewide or a special election and specifies the names of the qualified appointees.	1-2-27 (A)(B), NMSA 1978
<i>October 30, 2021 (Saturday)</i>	EARLY VOTING ENDS During the regular hours and days of business at the county clerk's office and from 10:00 a.m. to 6:00 p.m. on the Saturday immediately prior to the date of the election.	1-6-5.7 (A), NMSA 1978
NOVEMBER 2021		
<i>November 2, 2021 (Tuesday)</i>	LOCAL ELECTION DAY A regular local election shall be held on the first Tuesday after the first Monday in November of each odd numbered year. Except as otherwise provided in the Local Election Act, local elections shall be called, conducted and canvassed as provided in the Election Code.	1-22-3, NMSA 1978
<i>Beginning November 8, 2021 (Monday) – And – No Later Than November 12, 2021 (Friday, Almost All Counties) – OR – November 15, 2021 (Monday, Bernalillo County)</i>	LAST DAY FOR COUNTY CLERK TO COMPLETE CANVASS AND ISSUE CERTIFICATE OF CANVASS OF THE RESULTS OF THE ELECTION The county canvassing board shall meet to approve the report of the canvass of the returns and declare the results no sooner than six (6) days and no later than ten (10) days from the date of the election. A county canvassing board in a county with more than one hundred fifty thousand voters shall meet to approve the report of the canvass of the returns and declare the results no sooner than six (6) days and no later than thirteen (13) days from the date of the election. The county canvassing board, immediately upon approval of the report of the canvass of the returns of an election, shall issue a certificate of canvass of the results of the election and send one copy of the certified results to: (1) the county clerk; (2) each local governing body with a candidate or ballot question receiving votes from any precinct in the county; (3) the secretary of state; (4) the state records center; (5) the state canvassing board, in the case of a statewide election or a special state election and the results are for candidates or ballot questions voted on by the voters of more than one county.	1-13-13 (A)(B), NMSA 1978
<i>November 23, 2021 (Tuesday)</i>	STATE CANVASS BOARD CANVASS The state canvassing board shall meet in the state capitol on the third Tuesday after each statewide election and proceed to approve the report of the canvass and declare the results of the election or nomination of each candidate voted upon by the entire state and by the voters of <i>more than one county</i>.	1-13-15 (A), NMSA 1978

<i>November 26, 2021</i> (Friday)	SOS TO ISSUE CERTIFICATE OF ELECTION TO CANDIDATES AND CERTIFY QUESTIONS Upon receipt of the reports of the county canvass of a local election from each county, the secretary of state shall, not sooner than the twenty-fourth (24) day after a regular local election, issue to those candidates entitled by law the appropriate certificate of election.	1-13-16 (C), NMSA 1978
JANUARY 2022		
<i>January 1, 2021</i> (Saturday)	DATE CANDIDATE TAKES OFFICE WHEN ELECTED IN THE REGULAR LOCAL ELECTION The term of office of a candidate elected in a regular local election or ensuing top-two runoff election shall begin on January 1 following the candidate's election, and the candidate to whom a certificate of election has been issued shall take the oath of office before entering upon the duties of office.	1-22-18, NMSA 1978