

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, JULY 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 a Citizen's Forum before item 3.
Motion: Board Member Wittman Second: Board Member Rockey Passed: 5-0

Citizen's Forum:

A. Homeowner Mike Fitzpatrick said that he would be making a request to the TIDD for documents which he will then post to a Dropbox account for other citizens to view. Attorney Romero said that it would be appropriate for Mr. Fitzpatrick to make the request for records to TIDD Board Chair King and TIDD Clerk Wooldridge.

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
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. 2022-39** Acknowledging and Approving the FY2021 4th Quarter Financial Report as of June 30, 2021

Co-treasurer Grabowski explained that 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. The following exhibits were presented: the quarterly report to be submitted to the DFA, the Profit and Loss Statement July 1, 2020-June 30, 2021, and the Balance sheet as of June 30, 2021.

MOTION: To Approve Resolution No. 2022-39 Acknowledging and Approving the FY2021 4th Quarter Financial Report as of June 30, 2021

Motion: Board Member Wittman Second: Board Member Rockey Passed: 5-0

B. Consideration to Approve Resolution No. 2022-40 Adopting the FY2022 Final TIDD Budget

Co-treasurer Grabowski explained that 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.

\$1.3 million of revenue has been budgeted for the fiscal year and a distribution of \$2.056 million to the developer.

MOTION: To Approve Resolution No. 2022-40 Adopting the FY2022 Final TIDD Budget

Motion: Board Member Wittman Second: Board Member Duffy Passed: 5-0

C. Consideration to Approve Payment to the Village of Taos Ski Valley Compensating for TIDD Clerk, Accounting, and Administrative Services from January-June 2021

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 \$2146.08, and clerk expenses for the period are \$1459.33. Total requested reimbursement for services for January-June 2021 is \$3806.56.

MOTION: To Approve Payment to the Village of Taos Ski Valley Compensating for TIDD Clerk, Accounting, and Administrative Services from January-June 2021

Motion: Board Member Wittman Second: Board Member Duffy Passed: 5-0

D. Review of TIDD Board of Directors Election Procedures for the November 2, 2021 TIDD Board Member Local Election
Clerk Wooldridge explained that 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

No action by the TIDD Board is needed at this time. Clerk Wooldridge highlighted that candidate filing day is in-person on August 24, 2021 from 9-5 at the office of the Taos County Clerk.

E. Developer Update

Board Member Rockey explained that the public plaza, sidewalks, and landscaping were completed along Thunderbird Road and were being completed along Ernie Blake Road. The Parcel D easement will be dedicated to the Village, which will be a nice experience for pedestrians, he said. The engineering for the new Village entry road has been completed and planning is now underway for signage and lighting. Work on the road will begin in 2022, which will take two years to complete.

Board Member Rockey said that their engineers were looking at necessary work for improving the lower stretch of Twining Road, as a TIDD project. Planning Director Nicholson said that engineering for the entire lower portion of Twining Road is finished to 30% completion as a Village project with NM DOT funding, with plans to begin work in 2022 if capital outlay comes through as expected.

Board Member Rockey asked for any other input from Village Staff on the Strawberry Hill dedication package, which he hopes to proceed with in the next couple of months. He said that TSVI is working to compile all of the invoices.

Board Member Rockey said that he is open to speaking with Village Staff to compile the CIP list for the next 5-10 years and that there could be some TIDD participation in funding projects. He said that TSVI had not been approached to discuss the projects or funding.

5. Miscellaneous

A. Board Chair King said that he is working on organizing logistics for hybrid meetings, partially in-person, and partially with Zoom attendees.

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 October 27, 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