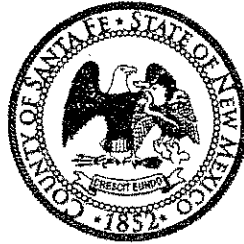


**Henry P. Roybal**  
Commissioner, District 1

**Anna Hansen**  
Commissioner, District 2

**Robert A. Anaya**  
Commissioner, District 3



**Anna T. Hamilton**  
Commissioner, District 4

**Ed Moreno**  
Commissioner, District 5

**Katherine Miller**  
County Manager

**Date:** November 28, 2017  
**To:** Board of County Commission  
**From:** Tony Flores, Deputy County Manager  
**Via:** Katherine Miller, County Manager  
**Subject:** Re- Appointment of Members to the Santa Fe County Lodger's Tax Advisory Board

---

**Background and Summary:**

Ordinance 1999-10 (Ordinance) was approved on July 27<sup>th</sup>, 1999, repealing and replacing Ordinance 1991-15, establishing parameters for the Lodger's Occupancy Tax. Included within the Ordinance are the requirements for Lodger's Tax Advisory Board (LTAB). Specifically, Section 6 of the Ordinance sets forth the following:

**SECTION 6. ADVISORY BOARD:**

- A. Appointment of Members: *The Chairperson of the Santa Fe Board of County Commissioners shall appoint an advisory board of five residents of the County, two of whom shall represent the lodging industry, two of whom are directly involved in tourist related industries, and one member at large who shall represent the general public. The appointments shall be subject to confirmation by the Board of County Commissioners.*
- B. Term: *The term for all members of the advisory board shall begin on the first day of January in even numbered years, and shall expire on the last day of December, two years thereafter, or when each member's respective successor has been duly appointed and qualified. Members may be renominated for up to two additional successive terms.*
- C. Service of Members: *Members of the advisory board shall serve at the pleasure of the Board of County Commissioners and may be removed at any time, with or without cause.*
- D. Replacement of Members: *Upon the death, removal, resignation, change of residence from the County or inability of a member of the board to act, a vacancy on the advisory board shall exist. This vacancy shall be filled by appointment by the Chairperson of the Board of County Commissioners for the unexpired term of such member, subject to confirmation by the Board of County Commissioners.*

- E. Role of Advisory Board: *The advisory board shall make recommendations to the Board of County Commissioners concerning the expenditure of the Occupancy Tax proceeds. The advisory board shall also prepare semiannual budgets, setting forth the amount of money collected by the County Clerk, and also setting forth all expenditures made during such semi-annual period.*
- F. Open Meetings: *The advisory board shall hold open meetings, pursuant to the New Mexico Open Meetings Act, and shall abide by the rules and regulations for the conduct of public meetings, as promulgated by the Board of County Commissioners.*

On January 12, 2016, the Board of County Commission accepted the recommendations of staff and appointed the following LTAB members (listed by alphabetical order) for a two year term expiring on December 31, 2017:

- Katherine Fox Ehlert  
Hospitality Coordinator, Transfer Advisor, and Adjunct Instructor at Santa Fe Community College  
Representing: Tourist Related Activities
- Laura Hudman  
Director of Marketing for the Santa Fe Opera  
Representing: Tourist Related Activities
- Meredith Macfarlane  
General Manager of Four Seasons – Rancho Enantado  
Representing: Lodging Industry
- Thomas A. Romero  
Representing: General Public
- Richard S. Verruni, CHA  
Managing Director of Bishop's Lodge Resort and Spa  
Representing: Lodging Industry

Subsequent to the appointments, Mr. Richard Verruni resigned his position from LTAB and on August 8, 2017, the Board appointed Mr. Ryan A. Miller to fill the term of Mr. Verruni's position representing the Lodging Industry.

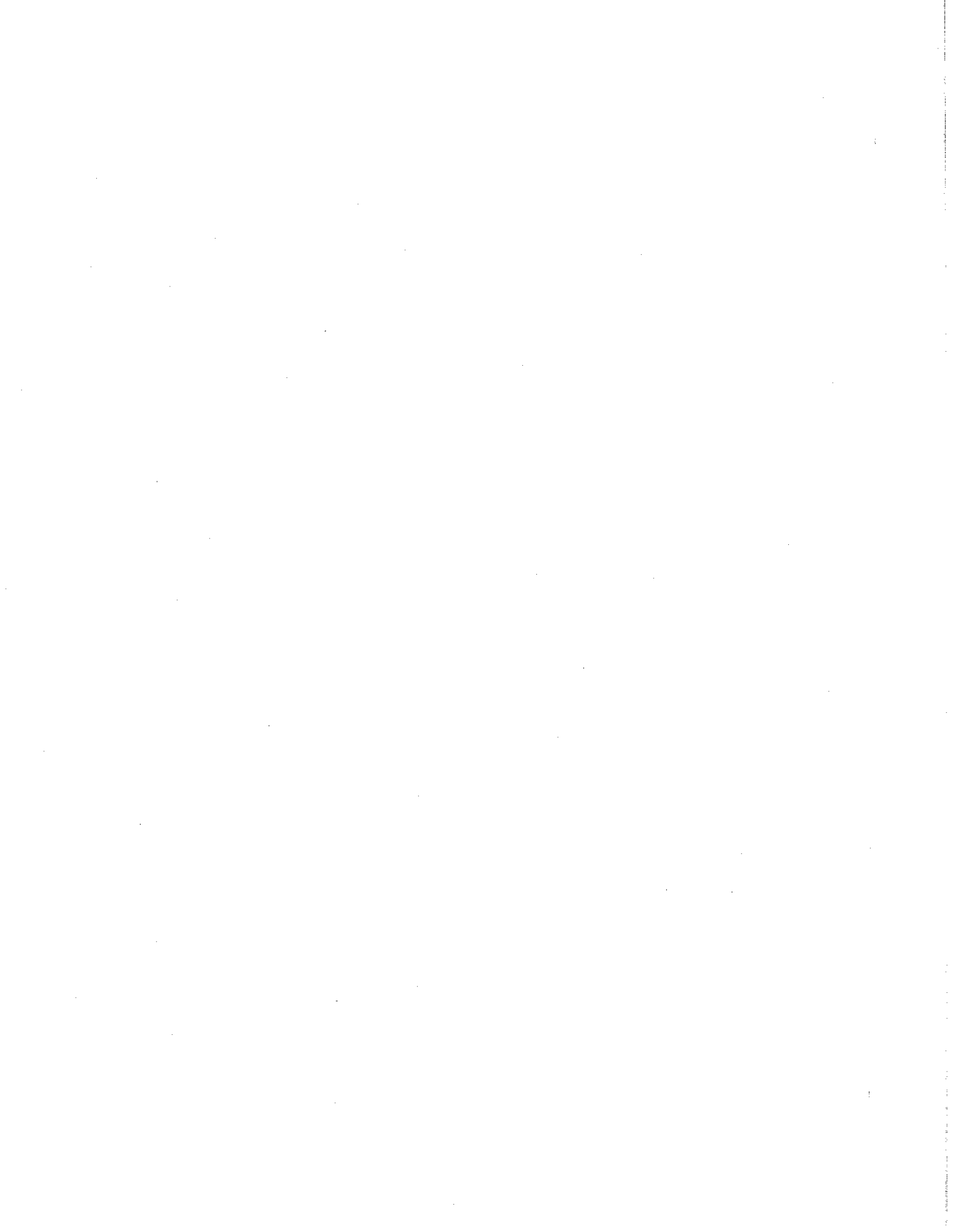
**Recommendation:**

Section 6 of Ordinance 1999-10 (referenced above) outlines the term of all advisory board members and allows members be re-nominated for two additional successive terms. Based upon the tremendous amount of work that the LTAB has undertaken since member appointments on January 12, 2016, staff is recommending the **re-appointment** of the following LTAB advisory members for a term commencing on January 1, 2018, and expiring on December 31, 2019:

- Katherine Fox Ehlert  
Hospitality Coordinator, Transfer Advisor, and Adjunct Instructor at Santa Fe Community College  
Representing: Tourist Related Activities
- Laura Hudman  
Director of Marketing for the Santa Fe Opera  
Representing: Tourist Related Activities
- Meredith Macfarlane  
General Manager of Four Seasons – Rancho Enantado  
Representing: Lodging Industry
- Ryan A. Miller  
Owner, Bobcat Inn  
Representing: Lodging Industry
- Thomas A. Romero  
Executive Director, Northern Rio Grande National Heritage Area  
Representing: General Public

**Exhibits:**

- A. Ordinance 1999-10
- B. Letter of Interest Katherine Fox Ehlert
- C. Letter of Interest Laura Hudman
- D. Letter of Interest Meredith Macfarlane
- E. Letter of Interest Ryan A. Miller
- F. Letter of Interest Thomas A. Romero



# SANTA FE COUNTY

Ordinance No. 1999-10

1668237

AN ORDINANCE REPEALING AND REPLACING ORDINANCE 1991-15, LODGERS' OCCUPANCY TAX ORDINANCE, INCREASING THE LODGERS' TAX RATE AND AMENDING THE LODGERS' TAX COLLECTION AND RECORD KEEPING PROCEDURES.

**SECTION 1. SHORT TITLE:** This Ordinance may be cited as the "Lodgers' Occupancy Tax Ordinance."

**SECTION 2. DEFINITIONS:** For the purposes of this Ordinance, the following words and phrases have the following meanings.

- A. **County Clerk:** The County Clerk for the County of Santa Fe, New Mexico.
- B. **Gross Taxable Rent:** The total amount of rent paid for lodging, not including the state gross receipts tax or local sales taxes.
- C. **Lodging:** 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 other unit or accommodation in or at a taxable premises.
- D. **Lodgings:** The rooms or other accommodations furnished from a vendor to a vendee by a taxable service of lodging.
- E. **Occupancy Tax:** The tax on lodging, authorized by this Ordinance.
- F. **Person:** A corporation, firm, partnership, association, individual, or other entity, including an executor, administrator, trustee, receiver or other representative appointed according to law and acting in a representative capacity, but does not include the United States of America, the State, or any political subdivision, corporation, department,



instrumentally or agency of the Federal government or the State government.

- G. Rent: The consideration received by a vendor in money, credit, property or other consideration valued in money for lodging, subject to the Occupancy Tax authorized by this Ordinance.
- H. Taxable Premises: A hotel, apartment, apartment hotel, apartment house, lodge, lodging house, rooming house, motor hotel, guest house, guest ranch, ranch resort, guest resort, motor court, auto court, auto camp, trailer court, trailer camp, trailer park, tourist camp, cabin or other premises used for lodging.
- I. Vendee: A natural person to whom lodgings are furnished in the exercise of the taxable service of lodging. A vendee does not include a natural person who has been a permanent resident of the taxable premises for at least thirty (30) consecutive days, who has entered into a written agreement for lodging at the taxable premises for a period of at least thirty (30) days, or whose rent is less than \$2.00 per day.
- J. Vendor: A person who provides lodgings to a vendee for rent.

**SECTION 3. IMPOSITION OF TAX; REPORTS; PENALTY; COLLECTION:**

- A. Statutory Authority: The Board of County Commissioners of Santa Fe County, pursuant to NMSA Section 3-38-14, et seq. (1978, as amended) hereby imposes an occupancy tax on gross taxable rent for lodging within Santa Fe County and outside of the municipal limits of any incorporated municipality in the County.
- B. Exemptions: Accommodations at institutions of the Federal government, the State or any political subdivision thereof shall not be subject to this Occupancy Tax. This Ordinance shall not apply to clinics, hospitals, or other medical facilities; to privately owned and

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operated convalescent homes or homes for the aging, infirm, indigent, or chronically ill; to lodging accommodations at religious, charitable, educational, or philanthropic institutions; or to premises which do not have at least three rooms of accommodations for lodgings.

- C. Amount: The amount of tax imposed under this Ordinance is four percent (4%) of gross taxable rent.
- D. Date Due: The Occupancy Tax shall be paid by the vendor in the form of cash or check to the County Clerk on or before the 25<sup>th</sup> day of each month for the previous calendar month's lodging.
- E. Reports Due: The vendor shall complete, sign and submit, together with the payment set forth in Section 3(C), the vendor's monthly CRS Gross Receipts Tax Form, and the Santa Fe County Lodger's Tax Report.
- F. Penalty and Interest: A penalty of one hundred dollars (\$100) or ten percent (10%) of the amount of Occupancy Tax due, whichever is greater, plus interest at the rate of one percent (1%) per month will be assessed against any vendor whose payments are either delinquent or late, in addition to the vendor's liability for any unpaid or uncollected funds.
- G. Collection: This Ordinance may be enforced by an action for Mandamus, Injunction or other appropriate remedy. The occupancy tax constitutes a lien in favor of the County upon the personal and real property of the vendor. The lien may be enforced as provided in Sections 3-36-1 through 3-36-7 NMSA (1978, as amended). Priority of the lien shall be determined from the date of filing. The vendor shall be liable for any and all costs and

reasonable attorney's fees associated with collection of funds under this section.

**SECTION 4. REGISTRATION; DISPUTES; REFUNDS:**

**1668240**

- A. Business Registration: All vendors engaging in business in Santa Fe County shall obtain a County Business Registration as required by County ordinance.
- B. Accounting Application: All vendors applying for a County Business Registration must submit an application including the following information:
- (1) The name of the vendor, including identification of any person, as defined in this Ordinance, who owns or operates a place of lodging and the name or trade names under which the vendor proposes to do business and the mailing and street addresses 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, stenographer, tailor or others and a statement identifying any applicable licenses/registrations and tax identification numbers for those facilities.
  - (4) State of New Mexico gross receipts tax number (C.R.S. ID#).
- C. Review: The Finance Department shall review applications for registration within ten (10) days of receipt thereof, and approve the registration in due course if the applicant is doing business subject to the lodgers' tax.
- D. Refunds: Any vendor claiming a refund for overpayment shall file a request, in writing, with the County Finance Director within ninety (90) days of the alleged overpayment.



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The request shall clearly document the gross rent for the payment period, the amount of occupancy tax collected, the amount remitted to the County, and the amount of overpayment claimed. The Finance Director shall review the refund request and take action to approve or deny the request within thirty (30) days.

- E. Dispute Procedure: An applicant who is dissatisfied with a decision of the Finance Director under paragraphs C and D may appeal the decision to the Board of County Commissioners by written notice to the County Clerk of such appeal, to be made within fifteen (15) days of receipt of the decision. The matter shall be referred to the Board of County Commissioners for hearing in the usual course of business. The action of the Board of County Commissioners shall be deemed final, and the Board of County Commissioners shall issue written findings of fact and conclusions of law.

**SECTION 5. USE OF TAX PROCEEDS:**

- A. Tourism Promotion: Fifty percent (50%) of the proceeds from the first three percent (3%) and one hundred percent (100%) of the proceeds from the next one percent (1%) of the occupancy tax shall be used for the purpose of advertising, publicizing, or promoting tourist attractions in Santa Fe County, as well as the County Fairgrounds, exposition buildings, field houses, auditoriums, welcome centers, tourist information centers, museums, performing art facilities in operation prior to January 1, 1989, convention halls and other convention facilities of Santa Fe County.
- B. Facilities: The remaining fifty percent (50%) of the proceeds from the first three percent (3%) of the occupancy tax shall be used to collect and otherwise administer the Occupancy Tax; to equip, furnish, and improve those facilities described in Section 5(A);

to acquire a suitable site, grounds, or other real property or any interest therein for the facilities described in Section 5(A); to advertise, publicize, and promote those facilities described in Section 5(A); to use the occupancy tax proceeds in any combination of the of the foregoing purposes or transactions.

- C. Spending Reserves: Occupancy tax proceeds collected under this Ordinance must be expended within two years of the fiscal year in which they were collected.
- D. Contracting for Services: The Board of County Commissioners may contract for management of programs and activities funded by the occupancy tax. In the event of such contracting for services, the following requirements apply:
- (1) The contracting person or governmental entity shall be required to provided quarterly reports to the Board of County Commissioners listing the expenditures for that period. Within ten (10) days of receiving such reports, the Board of County Commissioners shall forward them to the Lodgers' Tax Advisory Board.
  - (2) Funds provided to the contracting person or governmental agency shall be maintained in a separate account established for that purpose and shall not be commingled with any other money.
  - (3) The contracting person or governmental entity shall maintain complete and accurate financial records of each expenditure of the tax revenue made and upon request of the governing body of the municipality or county shall make such records available for inspection.
  - (4) The funds expended under this section may be spent for day-to-day operations, supplies, salaries, office rental, travel expenses and other administrative costs only

if those administrative costs are directly related to the purpose of this section.

- (5) A contracting person or governmental entity may subcontract with the approval of the Board of County Commissioners. A subcontractor shall be subject to the same terms and conditions as the contractor regarding separate financial accounts, periodic reports and inspection of records.

**SECTION 6. ADVISORY BOARD:**

- A. Appointment of Members: The Chairperson of the Santa Fe Board of County Commissioners shall appoint an advisory board of five residents of the County, two of whom shall represent the lodging industry, two of whom are directly involved in tourist-related industries, and one member at large who shall represent the general public. The appointments shall be subject to confirmation by the Board of County Commissioners.
- B. Term: The term for all members of the advisory board shall begin on the first day of January in even numbered years, and shall expire on the last day of December, two years thereafter, or when each member's respective successor has been duly appointed and qualified. Members may be renominated for up to two additional successive terms.
- C. Service of Members: Members of the advisory board shall serve at the pleasure of the Board of County Commissioners and may be removed at any time, with or without cause.
- D. Replacement of Members: Upon the death, removal, resignation, change of residence from the County or inability of a member of the board to act, a vacancy on the advisory board shall exist. This vacancy shall be filled by appointment by the Chairperson of the Board of County Commissioners for the unexpired term of such member, subject to confirmation by the Board of County Commissioners.

- E. Role of Advisory Board: The advisory board shall make recommendations to the Board of County Commissioners concerning the expenditure of the Occupancy Tax proceeds. The advisory board shall also prepare semiannual budgets, setting forth the amount of money collected by the County Clerk, and also setting forth all expenditures made during such semi-annual period.
- F. Open Meetings: The advisory board shall hold open meetings, pursuant to the New Mexico Open Meetings Act, and shall abide by the rules and regulations for the conduct of public meetings, as promulgated by the Board of County Commissioners.

**SECTION 7. COUNTY AUDIT; RECORDS:**

- F. Number of Audits: The Board of County Commissioners shall determine each year the number of vendors within the County to audit, based on a recommendation from the County Treasurer.
- G. Random Audit: The County Clerk shall select at random one or more vendors, as determined by the Board of County Commissioners, to verify reported gross rent, full collection of Occupancy Tax and accuracy of the information contained on the Report and Form required in Section 3(E) of this Ordinance.
- H. Notice: Vendors selected for audit shall be entitled to reasonable notice of an audit.
- I. Procedure: The audit(s) may be performed by the County Treasurer or by any other designee of the Board of County Commissioners. A copy of the audit(s) shall be filed annually with the local government division of the Department of Finance and Administration.
- J. Confidentiality: It is unlawful for any employee of the County of Santa Fe to reveal to any

1668245

individual other than another employee of the County, or the taxpayer himself or his authorized representative, any information contained in the return or audit of any taxpayer including vendors subject to the Lodger's Tax Act, except as otherwise provided by law. Information for statistical purposes may be revealed in such a manner that the information revealed is not identified as applicable to any individual taxpayer.

K. Record Preservation and Destruction: The 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 Santa Fe County and shall be open to the inspection of the County during reasonable hours and shall be retained for three (3) years.

SECTION 8. PENALTY CLAUSE: Any person who violates the provisions of the Lodger's Tax Ordinance by failure to pay the tax, to remit the proceeds thereof to the County, to submit required forms and reports, or to account properly for any lodging tax proceeds pertaining hereto, shall be subject to penalties not to exceed 90 days in jail and/or a fine of five hundred dollars (\$500.00) for each violation. Each month of noncompliance constitutes a separate offense.

SECTION 9. SEVERABILITY: If any of these sections, subsections, sentences, clauses, or phrases of this Ordinance are for any reason found to be unconstitutional or invalid, the validity of the remaining portions of this Ordinance shall not thereby be affected since it is the express intent of the Board of County Commissioners to pass each section, phrase, paragraph, and work separately.

SECTION 10. EFFECTIVE DATE: This Ordinance will take effect thirty (30) days after recordation by the County Clerk in the Official Ordinance Book.

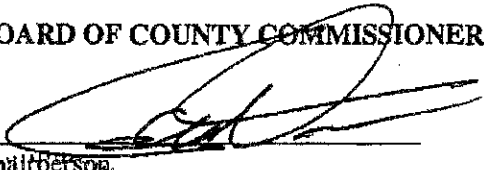
SECTION 11. REPEAL PROVISION: Ordinance No. 1991-15 is hereby repealed as of the

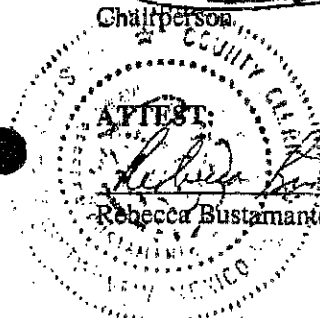
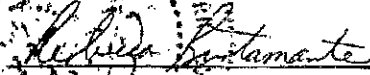
effective date of this ordinance.

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PASSED, APPROVED, AND ADOPTED THIS 27<sup>th</sup> DAY OF July, 1999

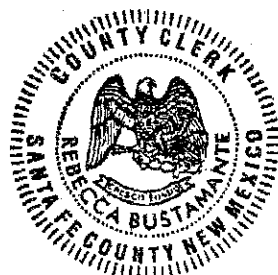
BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY

  
Chairperson

  
ATTEST:  
  
Rebecca Bustamante, County Clerk

APPROVED AS TO FORM:

  
Denice Brown, County Attorney

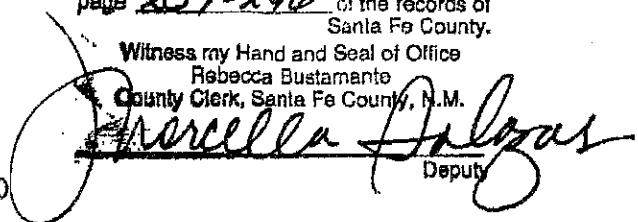
  
COUNTY CLERK  
REBECCA BUSTAMANTE  
SANTA FE COUNTY NEW MEXICO

1083.881

COUNTY OF SANTA FE )  
STATE OF NEW MEXICO )SS

I hereby certify that this instrument was filed  
for record on the 28 day of July, A.D.  
19 99, at 8:21 o'clock a m.  
and was duly recorded in book 10608  
page 237-246 of the records of  
Santa Fe County.

Witness my Hand and Seal of Office  
Rebecca Bustamante  
County Clerk, Santa Fe County, N.M.

  
Deputy

## Tony T. Flores

---

**From:** Katherine Fox Ehlert <katherine.foxehlert@sfcc.edu>  
**Sent:** Thursday, September 28, 2017 2:38 PM  
**To:** Tony T. Flores; Lisa Katonak  
**Subject:** Letter of Interest for LTAB

Dear Tony and Lisa,

The past two years of participating on the Santa Fe County Lodgers' Tax Advisory Board has been an educational and rewarding experience for me.

I believe this experience would be of value to the future committee and I would like to express my interest in continuing as part of this productive board.

In addition starting on my third year with the Hospitality and Tourism Program here at Santa Fe Community College, I believe my interaction with the community as an active member of the Santa Fe Lodgers Association and the New Mexico Hospitality Association provides visibility to Santa Fe County and all it has to offer tourism and the visitors.

The opportunity to assist and fund firsthand the events, sites and festivals of Santa Fe County is an exciting and rewarding role.

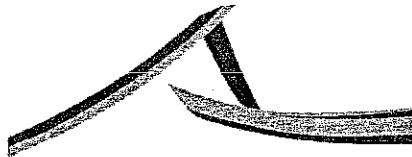
Your consideration of my continuing on the Santa Fe County Lodgers' Tax Advisory Board is most appreciated.

Sincerely,  
ours in hospitality,

*Katherine*

Katherine Fox Ehlert, MM, CMP Emeritus  
Hospitality Coordinator & Transfer Advisor  
Hospitality & Tourism Program  
Santa Fe Community College  
505-428-1332  
[Katherine.foxehlert@sfcc.edu](mailto:Katherine.foxehlert@sfcc.edu)





THE SANTA FE OPERA

October 23, 2017

Santa Fe County

102 Grant Avenue

Santa Fe, NM 87501-2061

To Whom It May Concern:

It has been a privilege serving on Santa Fe County's Lodgers' Tax Advisory Board. It would be my honor to continue working on behalf of the County's efforts with Deputy County Manager, Tony Flores and Executive Administrator, Lisa Katonak as well as fellow board members. Tony and Lisa's efforts and organizational guidance are well admired.

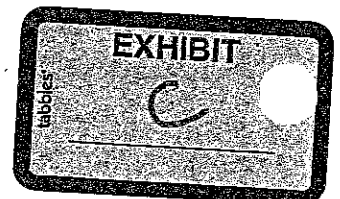
I thank you for consideration of my continuation to serve on LTAB for another term.

Sincerely,

Laura Hudman,

Director of Marketing

The Santa Fe Opera







August 20, 2017

Mr. Tony Flores  
Deputy County Manager  
Santa Fe County

Dear Tony,

Thank you for allowing me to be part of the Lodger's Tax Advisory Board.

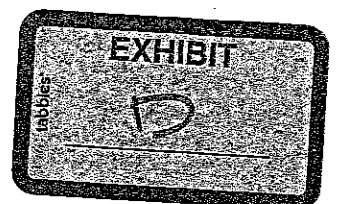
I have thoroughly enjoyed the last couple of years and great progress we have made and would very much like to be part of the board moving forward in 2018 for another two year term.

Please let me know if you need anything additional from me.

Sincerely,

A handwritten signature in black ink, appearing to read "Meredith Macfarlane".

Meredith Macfarlane  
General Manager



**Ryan A. Miller**

**505.471.9890.h | 570.856.1116.c**

442 Old Las Vegas Highway ♦ Santa Fe, NM 87505 ♦ info@bobcatinn.com

October 19 2017

Lisa A. Katonak, Executive Administrator  
County of Santa Fe  
102 Grant Avenue  
Santa Fe NM 87501

RE: Letter of Interest – Board Member – Lodgers' Tax Advisory Board

Dear Lisa,

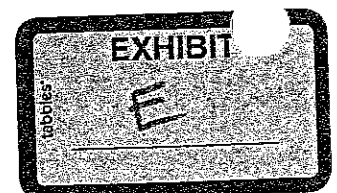
Thank you and the Board for allowing me the opportunity to be on the the Santa Fe County Lodgers' Tax Advisory Board (Board Member Representing the Lodging Industry). My Wife, Jessica and I are the Owners and Innkeepers of the Bobcat Inn in Santa Fe County.

I would like to continue to be on the LTAB Board for Santa Fe County.

If you have any questions, require additional information, please contact me at 570-856-1116. Thank you for your time. Best regards.

Thanks much!

*Ryan A. Miller*



**Tony T. Flores**

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**From:** Thomas A. Romero <sophogen@ix.netcom.com>  
**Sent:** Tuesday, October 24, 2017 9:25 PM  
**To:** Tony T. Flores  
**Cc:** Lisa Katonak  
**Subject:** Continuation on LTAB

Dear Mr. Flores,

I am pleased to submit this note to confirm my interest and willingness to continue to serve on the Lodgers Tax Advisory Board for Santa Fe County in the position of member at large. It has been an honor to serve over the last two years and to contribute toward the direction you and County Manager Miller have set for the promotion of the County. I believe we have been a good board and it would be a privilege to continue of service if this is accepted by the County Commission.

Thank you,

Thomas A. Romero  
Executive Director, Northern Rio Grande National Heritage Area







