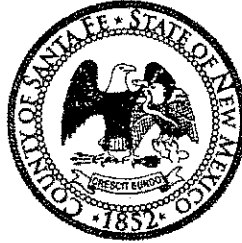


Henry P. Roybal
Commissioner, District 1

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: June 26, 2018
To: Board of County Commission
From: Lisa Katonak, Marketing Coordinator
Tony Flores, Deputy County Manager
Via: Katherine Miller, County Manager
Subject: Appointment of Member to the Santa Fe County Lodger's Tax Advisory Board

Background and Summary:

In accordance with §6.A of Santa Fe County Ordinance 1999-10, the Santa Fe County Lodger's Tax Advisory Board (LTAB) is comprised of five members appointed by the Board of County Commission as follows:

- 2 members representing the lodging industry
- 2 members who are involved in tourist related industries
- 1 member representing the general public

In May of this year Ms. Meredith Macfarlane, resigned her position as a member of LTAB representing a tourist related industry. Staff solicited for interested candidates for the vacant position and received a letter of interest and all mandatory forms from the following individual:

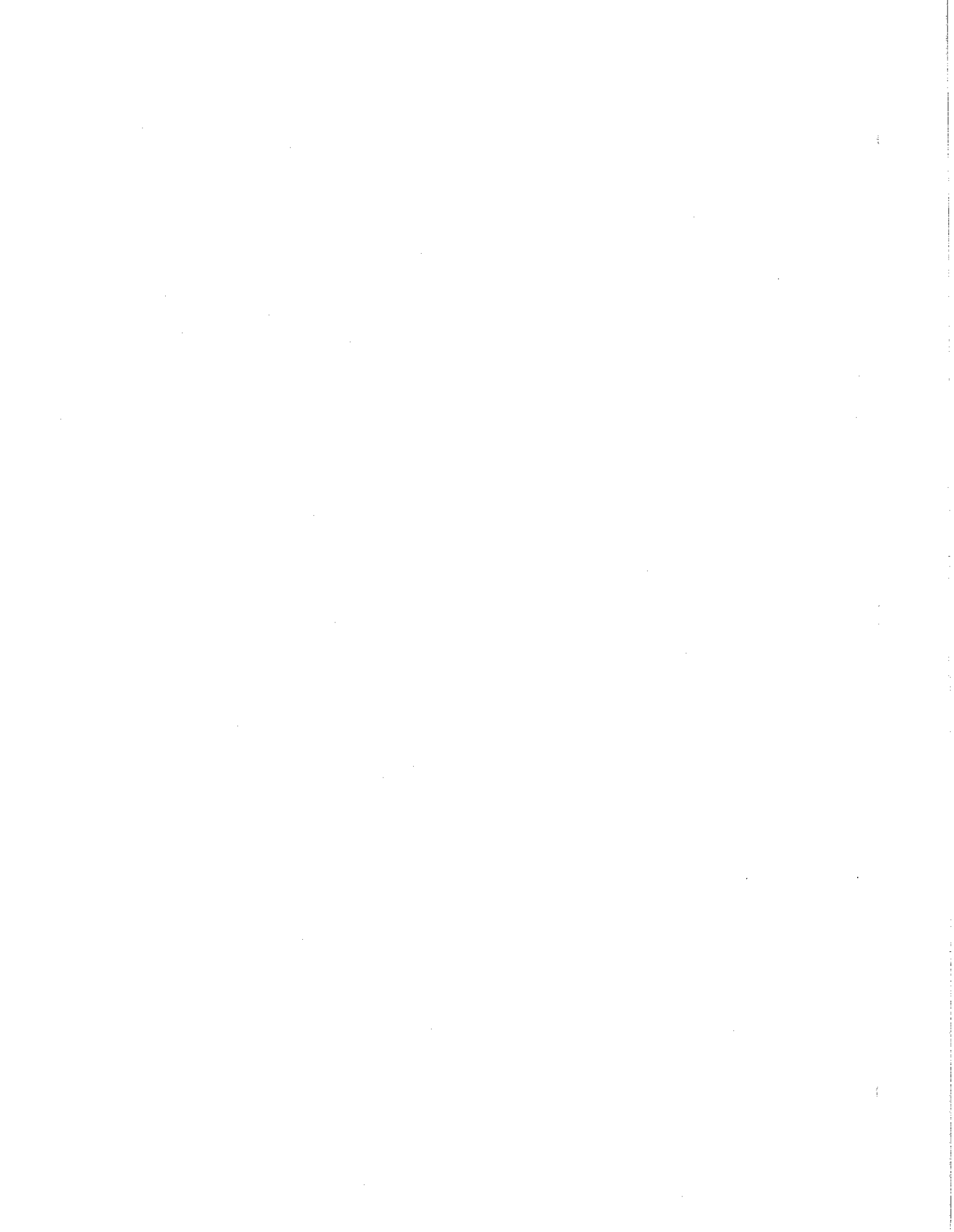
- Nicole Fiacco
Marketing Director, Four Seasons Rancho Encantado

Recommendation:

Upon the review of information submitted staff is recommending the appointment of Ms. Nicole Fiacco to fill the vacant LTAB member position representing a tourist related industry for the remaining term of June 26, 2018, through December 31, 2019.

Exhibits:

- A – Ordinance 1999-10
- B – Nicole Fiacco, Letter of Interest / Resume
- C – LTAB Membership



SANTA FE COUNTY

Ordinance No. 1999-10

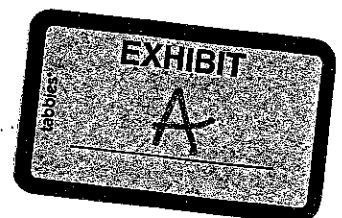
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AN ORDINANCE REPEALING AND REPLACING ORDINANCE 1991-15, LODGERS' OCCUPANCY TAX ORDINANCE, INCREASING THE LODGERS' TAX RATE AND AMENDING THE LODGERS' TAX COLLECTION AND RECORD KEEPING PROCEDURES.

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 25th 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:

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- 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.

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 provide 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

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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.

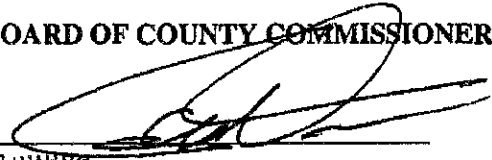
SECTION 11. REPEAL PROVISION: Ordinance No. 1991-15 is hereby repealed as of the

effective date of this ordinance.

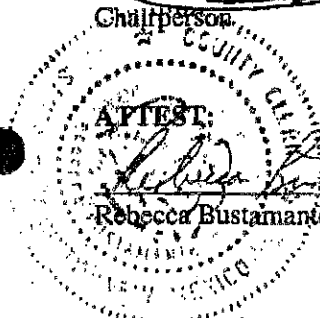
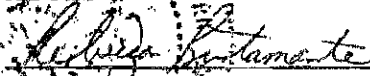
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PASSED, APPROVED, AND ADOPTED THIS 27th DAY OF July, 1999

BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY

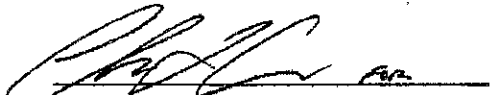


Chairperson

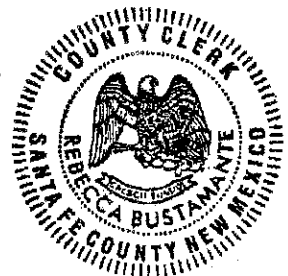

APTEST:


Rebecca Bustamante, County Clerk

APPROVED AS TO FORM:

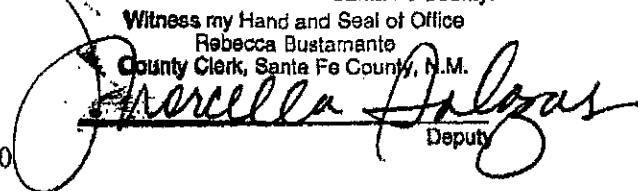


Denice Brown, County Attorney



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 1668
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

Nicole Fiacco
Director of Sales and Marketing – Four Seasons Resort Rancho Encantado
Voice: (505)946-5810 Cell: (206)-375-1491 E-mail: Nicole.Fiacco@fourseasons.com

June 4, 2018

Four Seasons Resort Santa Fe
198 State Road 592, Santa Fe, NM 87506

To whom it may concern,

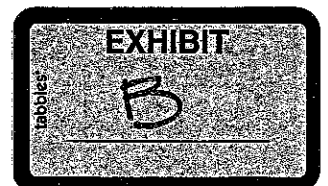
It is with great enthusiasm that I would like to submit my nomination to fill the vacancy on the board for a Member Representing the Lodging Industry with the Santa Fe County Lodgers' Tax Advisory Board and continue the meaningful work my colleague Meredith McFarlane performed as a member of the board prior to her departure for Vail, CO.

My career in hospitality has given me the opportunity to work and live in many fantastic and unique destinations throughout the United States. I believe my diverse background lends itself to a unique perspective that has evolved from my wide array of travels, which will greatly benefit Santa Fe County as a member of the board. I previously served as secretary of HSMA (Maui, Hawaii Chapter) where our ultimate objective was to better our community as members of the hospitality industry. I've had the good fortune of working for brands such as, Four Seasons, Starwood and Hilton that place a great deal of importance on improving the communities in which we live and work. These core principles have shaped and influenced my belief that we have a responsibility as individuals and organizations to harness the power of our resources and better the communities we call home. I would be honored to do so as a member of the Santa Fe County Lodgers' Tax Advisory Board.

Should you have any questions regarding my nomination, don't hesitate to reach out via phone or email. I look forward to continuing the process in the coming weeks. Thank you for your consideration. Have a great day.

Best Regards,

Nicole Fiacco





Nicole Fiacco

Voice: (505)946-5810 Cell: (206)-375-1491 E-mail: Nicole.Fiacco@fourseasons.com

Education

Paul Smith's College, Paul Smith's, New York

Bachelor of Science: Hotel, Restaurant and Tourism Management, December 2002

Senior Thesis: "*The Adirondack Tourism Industry and the effects of September 11th, 2001.*"

The Millbrook School, Millbrook, New York

High School Diploma 1998

Professional Experience

Director of Sales and Marketing

December 2018 – Present

Four Seasons Resort Rancho Encantado Santa Fe – Santa Fe, NM. Four Seasons Resort Rancho Encantado Santa Fe is New Mexico's most prestigious boutique resort, offering a unique environment of natural beauty and luxurious accommodations

Director of Sales

March 2014 – December 2018

Four Seasons Hotel Seattle – Seattle WA. As Washington state's only Forbes Five-Star hotel, sleek, modern interiors crafted of wood and stone bring the Northwest inside, while local artwork showcases the city's creativity.

- Primarily accountable for the development and growth of group sales for the hotel.
- Played an integral role developing both the strategy and execution of the 2015 and 2016 marketing plan alongside DOSM.
- Lead the group sales team to achieve 467% increase year over year in meeting room rental growth in 2015 compared to 2014.
- Implemented and executed the group sales strategy regarding the 2015 marketing plan and have currently achieved 115% of room night's budget in 2015 and \$19 above budgeted group rate.
- Works closely with Director of Revenue to maximize revenue for the hotel.
- Leadership responsibilities include the oversight of group sales managers and sales coordinator.
- Exceeded personal sales objectives by 169% in 2015 and qualified for President's Club 2015

Account Director

January 2012 – March 2014

The St. Regis Monarch Beach – Monarch Beach, CA. The St. Regis is the top tier luxury brand, managed by Starwood Hotels and Resorts Worldwide.

- Responsible for the development and growth of group sales in Pacific Northwest, Helmsbriscoe, HPN Global, and Technology Markets United States.
- Generated 136% sales to goal in 2013.
- Exceeded sales objectives by 118% in 2012.
- Accountable for sales quota of \$5 Million.
- Named to "Winner's Circle" nine total months in 2012 and 2013 as top performing sales professional based on sales quota at St. Regis Monarch Beach.

Account Director

November 2011 – January 2012

Metro Market Collection – San Francisco, CA. This collection includes The St. Regis, The Palace Hotel, Westin St. Francis, W San Francisco and the Westin San Francisco Airport, managed by Starwood Hotels and Resorts Worldwide.

- Responsible for St. Regis San Francisco's legacy accounts.

Account Director

March 2010 – November 2011

The St. Regis San Francisco – San Francisco, CA. The St. Regis is the top tier luxury brand, managed by Starwood Hotels and Resorts Worldwide.

- Responsible for the development of group sales in all States west of Michigan, excluding the San Francisco Bay area.
- Achieved 133% Sales to Goals in 2011.
- Surpassed sales objectives by 138% in 2010.
- Accountable for sales quota of \$1.1 Million.
- Responsible for developing and managing “San Francisco Citywide Sales Blitz” for nine Starwood properties. Coordinated all revenue generating efforts among the sales personnel at participating Starwood properties. The promotion exceeded sales objectives by 170%.

Sales Manager

February 2008 –March 2010

The Grand Wailea– Maui, Hawaii. The Grand Wailea is a member of the prestigious Waldorf Astoria Collection, managed by Hilton Hotels Corporation.

- Responsible for the development of small group sales – 100 room nights or less on peak. Territory encompasses the Eastern United States and the state of Hawaii.
- Received Chairman’s Recognition for Sales Excellence Award from Hilton Hotels Corporation. This award represents the highest award for sales excellence from the corporation and is awarded to the top 10% sales performers within the corporation.
- Eclipsed sales objectives by 135% in 2008.
- Grew and outperformed sales objectives by 169 % in 2009.
- Responsible for quota of \$2.5 Million.
- Nominated by peers to serve as Vice President for Hospitality Sales and Marketing Association – Maui.

Regional Sales Director

August 2006 – January 2008

Apex Print Group – Lake Placid, New York. Apex Print Group is a leading provider of marketing services and solutions. They are located in Lake Placid and service the print needs of mid-large cap companies across the United States of America.

- Responsible for managing existing accounts and the development of new business within New York State.
- Developed and implemented sales strategies that resulted in a 112% sales growth for the territory in first year.
- Exceeded sales quota by 172% for 2007.

Catering & Conference Services Manager

April 2004 – July 2006

Hilton Lake Placid Resort – Olympic Village - Lake Placid, New York. The Village has hosted the Winter Olympic Games twice, in 1932 and 1980, and continues as the venue for various international cultural and sporting events. The Hilton Lake Placid Resort is one of two premier resort facilities serving a booming recreational business.

- Full range of Departmental Management and Supervision responsibilities.
- Regular Manager on Day (MOD) assignments overseeing the entire resort.
- Earned “Best Performer” award in new business development.
- Accountability for all major events on the resort from sales to operations.
- Responsible for training event and room sales staff.

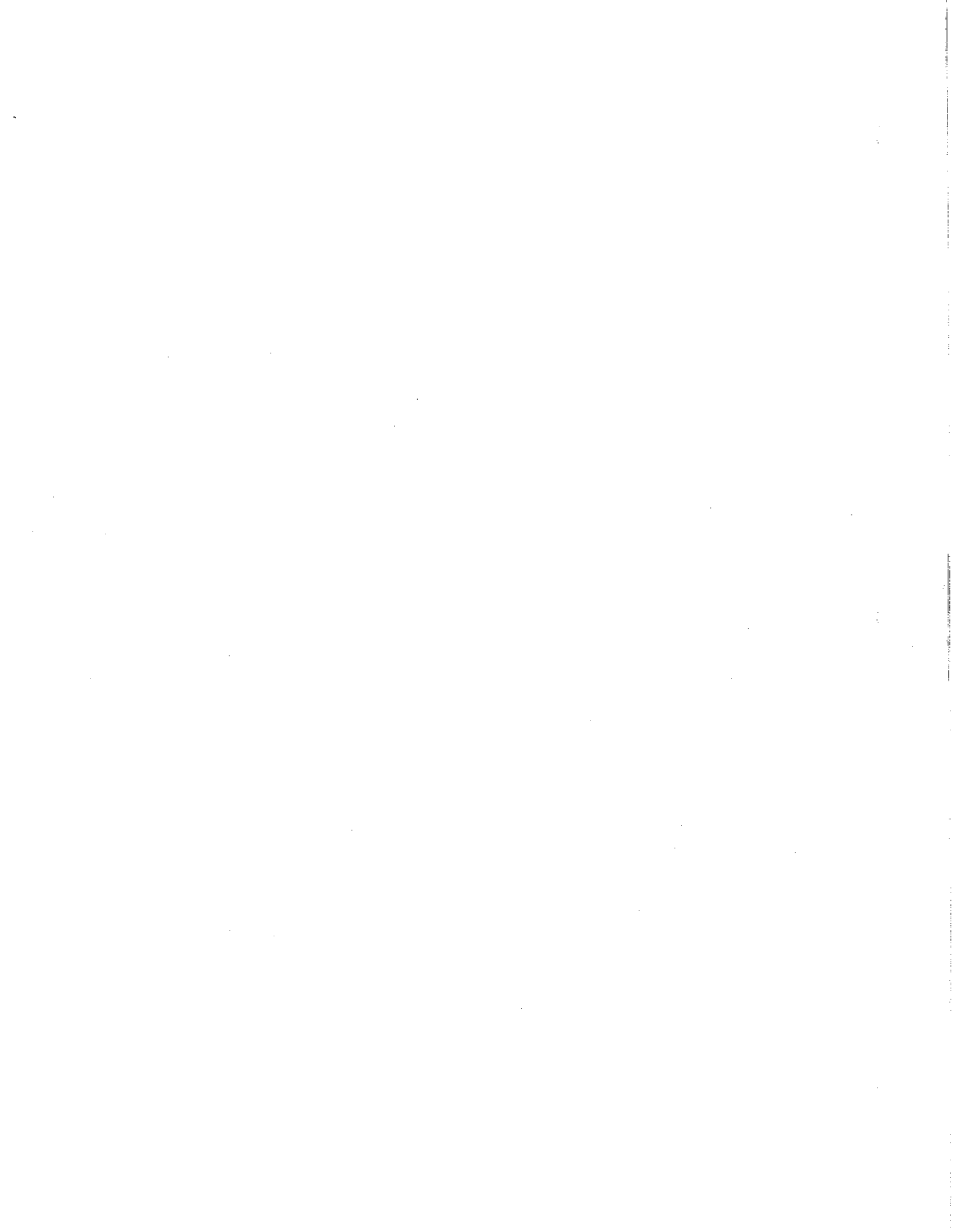
RELATED COURSEWORK

Convention Sales and Promotion, Business Communications, Management and Strategic Planning, Resort Management, Facilities Planning/Management, Hospitality Futures, Personnel Management, Managerial Accounting and Property Management, and Master Connection’s - Strategic Selling I & II.

COMPUTER SKILLS

Proficient in Microsoft Office, Delphi (single & multi property versions), ISAC, Opera and Galaxy.

References available upon request



Lodgers Tax Advisory Board Members as of 6/2018

Represents the Lodging Industry
-VACANCY-

Represents the Lodging Industry

Mr. Ryan A. Miller

Bobcat Inn

Mr. Miller filled the remaining term of Mr. Rich Verunni. Mr. Miller was re-appointed to serve a term January 1, 2018 and expiring on December 31, 2019.

Represents the General Public

Thomas A. Romero

sophogen@ix.netcom.com

Serving a second term: January 1, 2018 and expiring on December 31, 2019.

Represents Tourist Related Industries

Katherine Fox Ehlert, MM, CMP

Santa Fe Community College

Katherine.foxehlert@sfcc.edu

Serving a second term: January 1, 2018 and expiring on December 31, 2019.

Represents Tourist Related Industries

Daniel Goodman, Museum Director

El Rancho de las Golondrinas

daniel.goodman@golondrinas.org

Serving his first term on February 27, 2018 and expiring on December 31, 2019.

