



Colfax County
Board of Commissioners

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RAYETTA M. TRUJILLO

County Clerk
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RESOLUTION #2020-12

Taos Pines Road Assessment 2020-2025

WHEREAS, the Board of Commissioners of Colfax County, New Mexico authorized the Taos Pines Ranch Special Road Assessment District for the Taos Pines Ranch Subdivision in Resolution 2001-67 and authorized the Colfax County Treasurer to establish a fund (535) to receive and disburse funds for the Taos Pines Ranch Special Road Assessment District in Resolution 2001-69; and

WHEREAS the Board of Commissioners of Colfax County has determined that the roads within the Taos Pines Ranch Subdivision do not meet the minimum standards established for Colfax County roads; and

WHEREAS, on July 11, 2006 the Board of Commissioners of Colfax County, New Mexico re-authorized the Taos Pines Ranch Special Road Assessment District for Taos Pines Ranch Subdivision in Resolution 2006-52; and

WHEREAS, on June 23, 2009, the Board of Commissioners of Colfax County, New Mexico, re-authorized the Taos Pines Ranch Special Road Assessment District for the Taos Pines Ranch Subdivision and increased the annual assessment from \$40,000.00 to \$60,000.00 by Resolution 2009-27 for the years 2009-2013; and

WHEREAS, the Taos Pines Ranch Property Owners Association and the Taos Pines Ranch Special Assessment District Advisory Board have requested based upon an engineering study prepared by Steve Carson that the assessment be extended and continued for the next five years; and

WHEREAS, on August 26, 2014 the Board of Commissioners of Colfax County, New Mexico re-authorized the Taos Pines Ranch Special Road Assessment District for Taos Pines Ranch Subdivision in Resolution #2014-24;

WHEREAS, following the Annual Meeting of Taos Pines Ranch Subdivision property owners, the Taos Pines Special Road Assessment District Board requested an increase in the annual assessment from \$60,000.00 to \$100,000.00 based upon the super majority vote of property owners at such annual meeting;

WHEREAS this Resolution is adopted to replace Resolution 2014-33;

Recording (Date - Time) 05/18/20 - 12:00:00 AM
COLFAX COUNTY NM - Rayetta Trujillo - County Clerk
DOC# RES-2020-012

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NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF COLFAX COUNTY, NEW MEXICO that the Colfax County Treasurer continues the Taos Pines Ranch Special Road Assessment District fund for the receipt and disbursement of funds;

BE IT FURTHER RESOLVED BY THE BOARD OF COMMISSIONERS OF COLFAX COUNTY, NEW MEXICO ("County") by the authority granted to the Board by the New Mexico Constitution Common Law and Statutes and pursuant to NMSA 67-4-20 that:

1. It is hereby determined that all dedicated public roads totally within Taos Pines Ranch Subdivision, Colfax County, New Mexico, which roads comprise 49,317 liner feet and 98,634 front feet and hereinafter are called "streets," are within a subdivided area which has been approved by the County and are outside the corporate limits of any municipality.

2. It is hereby determined that the Taos Pines Ranch Subdivision has a prospective population density as to require extraordinary street maintenance.

3. It is hereby determined that all streets totally within the Taos Pines Ranch Subdivision shall be maintained, in part, at the expense of the owners of the property within Taos Pines Ranch which abuts upon the streets.

4. It is hereby determined that the expense of maintaining the streets in Taos Pines Ranch Subdivision is \$100,000 in each of the five years of collected assessment which sums include administrative costs for such maintenance and assessment.

5. It is hereby determined that the proportion of expense which is to be born by the property within Taos Pines Ranch Subdivision is \$100,000 in each of the five years of collected assessment.

6. It is hereby determined that the charge to be assessed for each linear foot and each front foot of each street within the subdivided area would be:

Each of the five years of assessment will be $\$100,000 \div 49,317$ linear feet = $\$2.02769$ per liner foot; $\$100,000 \div 98,634$ front feet = 1.013849 per front foot; the charge to be assessed for each lineal foot of frontage of the abutting property does not exceed one-half of the average cost per lineal foot of county road maintenance for the prior fiscal year nor is it less than one-dollar (\$1.00) for each assessment billing.

7. It is hereby determined that the assessment of each parcel within Taos Pines Ranch which is comprised of 99 parcels, enumerated 1 through 98 and one commercial parcel, according to its proportionate share of the expense of maintaining the streets on an equitable basis, shall be calculated each year of assessment by the County Assessor on assessed valuation where each parcel bears the same percentage of

total costs as the percentage that such parcel's assessed value bears to the total assessed value of the entire Taos Pines Ranch Subdivision.

8. It is hereby determined that the assessment as calculated by the County Assessor shall be billed and collected by the County Treasurer at the same time as property taxes. All assessment funds collected by the Treasurer shall be held in a segregated account by the Treasurer; the name of such account shall be Taos Pines Ranch Special Assessment District Fund. The Treasurer shall accept voluntary contributions, awards of grant and appropriations which may from time to time be made to the Taos Pines Ranch Special Assessment District, and deposit the same into the Taos Pines Ranch Special Assessment District Fund. Funds may be expended from the Taos Pines Ranch Special Assessment District Fund by checks drawn by the County Treasurer against collected funds only for the benefit of the streets in the Taos Pines Ranch Subdivision, including administrative and engineering costs, and only after authorization of payment of each expenditure by vote of the Board of County Commissioners, following written approval of such expenditure and recommendation of payment by the Taos Pines Ranch Road Special Assessment District Advisory Board.

9. It is hereby created the Taos Pines Ranch Special Assessment District Advisory Board. The

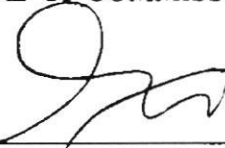
Taos Pines Ranch Special Assessment District Advisory Board shall have no fewer than three and no more than seven members who shall be appointed by the Board of County Commissioners, each of whom shall reside in Taos Pines Ranch Subdivision and own a fee interest in property in Taos Pines Ranch Subdivision and to the extent practicable shall be active members of any associations of property owners which may exist from time to time in Taos Pines Ranch Subdivision. The Advisory Board shall be responsible for planning and advising the county on all aspects of maintenance of the streets, including budgeting expenditures of funds, preparing specifications for requests for proposals and invitations to bid on work to be performed for use by the County Manager in accordance with the New Mexico Procurement Code, consulting with engineers, private contractors and public agencies regarding the streets, approving in writing and recommending expenditures of funds from Taos Pines Ranch Special Assessment District Fund prior to authorization of such payment by the Board of County Commissioners, and seeking additional funds, requesting appropriations, grants, and other public and private funds. The Advisory Board shall inform the Colfax County Assessor at least every three months of construction of improvements within Taos Pines Ranch and shall identify by lot number the location of such improvements.

10. It is hereby determined that the County Assessor shall receive as an administrative fee 1% of the funds collected by assessment hereunder; such fees shall be transferred from the Taos Pines Ranch Special Assessment District Fund to the Property Valuation Fund. The County Treasurer shall receive actual costs of administration by the Treasurer up to 1% of the funds collected by assessment hereunder and County Manager shall receive actual costs of administration by the Board and the Manager, including but not limited to legal and audit fees up to 1% of funds collected by assessment hereunder; such fees shall be transferred from the Taos Pines Ranch Special Assessment District Fund to the General Fund.

I I. It is hereby determined that the assessment hereunder shall commence with the 2015 assessment and shall terminate after the fifth year of such assessment provided that the provisions hereof regarding administration of collected funds shall continue so long as there be unexpended monies in the Taos Pines Ranch Special Assessment District Fund. Further the assessment hereunder shall terminate upon the annexation of all or part of Taos Pines Ranch into a municipality provided that the provisions hereof regarding administration of collected funds shall continue so long as there be unexpended monies in the Taos Pines Ranch Special Assessment District Fund and that in the event of such annexation collected assessments shall be expended pursuant to the provisions hereof but in no event shall such collected assessments be paid over to the annexing municipality.

APPROVED IN OPEN MEETING THIS 18th DAY OF MAY, 2020.

COLFAX COUNTY BOARD OF COMMISSIONERS



BOBBY LEDOUX, CHAIRMAN



JAMES L. NEWTON, VICE-CHAIRMAN



ROY P. FERNANDEZ, MEMBER



ATTEST:



RAYETTA M. TRUJILLO, CLERK OF THE BOARD