

TOWN OF TAOS

# SHORT TERM RENTAL PERMIT

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APPLICATION PACKET

PLANNING, COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT



# SHORT TERM RENTAL PERMIT APPLICATION

Planning, Community and Economic Development Department  
 400 Camino de la Placita  
 Taos, NM 87571  
 Phone (575-751-2016  
 Fax (505) 751-2026



CASE NO STR20\_\_\_\_ - \_\_\_\_\_

BUSINESS REGISTRATION # \_\_\_\_\_

## PROPERTY OWNER INFORMATION

Name			
Mailing Address			
City ST ZIP Code			
Telephone Number		Cell Phone	
E-Mail Address			

## PROPERTY MANAGEMENT / AGENT INFORMATION

Name			
Mailing Address			
City ST ZIP Code			
Home Phone		Cell Phone	
Email Address			

## BUSINESS INFORMATION

Business Name					
Physical Address					
Mailing Address					
City ST ZIP Code					
Zone		NM CRS #		EIN #	
Number of Units		Number of Bedrooms		Number of onsite parking spaces	
Does property owner or property management / agent live in the proposed short term rental? (Circle one)	YES		NO		
Is the short term rental registered with Airbnb, VRBO, Craigs List, Home Away or any other third party short term rental service? (Circle one) If yes please list.	YES		NO		
	_____				
	_____				
	_____				
	_____				

**SHORT TERM RENTAL PROPERTIES / Units (Attach additional sheets if necessary)**

**UNIT 1**

Property Address			
Property Phone #		Number of Bedrooms	
Internet Listing Site		Listing #	
HOA Contact (If applicable)		Phone #	

**UNIT 2**

Property Address			
Property Phone #		Number of Bedrooms	
Internet Listing Site		Listing #	
HOA Contact (If applicable)		Phone #	

**UNIT 3**

Property Address			
Property Phone #		Number of Bedrooms	
Internet Listing Site		Listing #	
HOA Contact (If applicable)		Phone #	

**Compliance with Building and Fire Codes: All Residential short-term rentals are subject to the applicable building and fire codes and prior to occupancy must be reviewed and approved for compliance with codes by the Town Building Official and the Fire Marshal, respectively. An on-site inspection may be required.**

**SHORT TERM RENTAL PERMIT APPLICATION SUBMITTAL CHECK LIST**

The following submittals are required in order to be considered for a Short Term Rental Permit. Please complete and submit this completed application along with the required documentation as outlined in Section 16.16.195 Short Term Rental Overlay Zone of the Town of Taos Municipal Code. Complete application packet shall be submitted to the Planning, Community and Economic Development Department. Incomplete, inadequate or late submittals will result in delay or rejection of the request for a Short Term Rental Permit. Please contact staff with questions regarding the submittals required herein.

**\*NOTE: ALL DRAWINGS MUST BE DRAWN TO SCALE**

- Completed Short Term Rental Permit Application
- Business Registration Application (Attached)
- Business Registration Fee - \$35.00
- Fire Inspection Request Form (Attached)
- Name, address and telephone number of the owner(s) of the subject short term rental unit.

- Name, address and telephone number of the authorized agent or representative of the short term rental unit.
- The address of the proposed short term rental.
- The number of bedrooms and applicable overnight and daytime occupancy limit of the proposed short term rental unit.
- Such other information as the code administrator or designee deems reasonably necessary to administer section 16.16.195.
- Approved Fire inspection from the Town of Taos Fire Marshal for each unit. (Please call 575-758-3386 to schedule Fire Inspection)
- Fire Inspection fees per Fire Inspection Fee Schedule (Attached to Business Registration Application)
- Hard Copy of NM CRS #
- Hard Copy of Federal EIN #
- Vicinity Map
- Site Plan (minimum size 24" by 36") Site plan shall depict all existing structures, location of proposed parking area for customers, the building setbacks, Ingress and egress to the site shall be shown. The site plan shall be legible, drawn to scale and accurate.
- Definition of any unusual traffic, noise lighting or other potential disturbances
- Submit a narrative explaining how the use applied for will meet the requirements of Section 16.16.195 Short Term Rental Overlay Zone shall not create a danger to the public health, safety or welfare, nor cause an extraordinary expense, nor create a nuisance.
- Must meet all applicable standards outlined in Section 16.16.195 Short Term Rental Overlay Zone of the Town of Taos Municipal Code.

### **Agreement and Signature**

I, the undersigned, agree to operate the short term rental unit(s) in full compliance with the Town of Taos zoning regulations, Lodgers Tax requirements, Town of Taos Business Registration Act and Section 16.16.195 Short Term Rental Overlay. I further certify the information given is correct to the best of my knowledge.

I, the undersigned, understand that any discussions and/or other communications between any authorized representative for this application and any/all Town of Taos Staff members regarding this application do not constitute the entire review of this application and that additional and/or alternate conditions and/or requirements above and beyond those that may have been discussed may be required. I also realize that failure to include applicable application material(s) may result in the rejection of my application or delays in the approval process. I also certify that the signature(s) affixed to this application are those for the property owner and authorized agent. If I am the agent, I am including an owner's affidavit.

Property Owner Name (printed)	
Signature	
Date	
Agent Name (Printed)	
Signature	
Date	

**Attached:**

16.16.195 Short Term Rental Overlay

5.04 Business Registration Act

**FOR STAFF USE ONLY**

Application Submittal Date: (Please stamp)

Has Section 16.16.195 been met? (Circle one) YES NO

Parking / Site Plan Approval: (Circle one) YES NO

If no, reason for denial: \_\_\_\_\_

Fire Marshal Inspection? (Circle one) PASS FAIL (Attach Fire Inspection)

Inspected by: \_\_\_\_\_ Date: \_\_\_\_\_

Short Term Rental Permit: (Circle one) APPROVED DENIED

If denied, reason for denial: \_\_\_\_\_

Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_

## **16.16.195: SHORT TERM RENTAL OVERLAY ZONE:**

### **16.16.195.1: INTENT AND PURPOSE:**

The purpose of this section 16.16.195 is to establish regulations for the use of privately owned residential dwellings as short term rentals in order to minimize the negative secondary effects of such use on surrounding residential neighborhoods. The town finds it desirable to protect and enhance the town's economic base by attracting tourists, visitors, and residents. The uses listed in this section 16.16.195 may be allowed in any zone, except for lands zoned ARO or M-1. The code administrator shall consider the health, safety, welfare and continued aesthetic beauty of the community when approving, approving with conditions, or denying a short term rental permit.

This section 16.16.195 is not intended to provide any owner of residential property with the right or privilege to violate any private conditions, covenants, or restrictions applicable to the owner's property that may prohibit the use of such owner's residential property for short term rental purposes as defined in this section 16.16.195. (Ord. 15-11, 2015)

### **16.16.195.2: APPLICABILITY:**

The short term rental overlay allows privately owned dwellings to be utilized as short term rentals with proper permit approval. Except as provided in section 16.16.195.1 of this chapter, a short term rental may be submitted for any zone or zones and shall have the effect of overlaying the underlying zone or zones. (Ord. 15-11, 2015)

### **16.16.195.3: SHORT TERM RENTAL PERMIT AND APPLICATION:**

- A. The owner, agent or representative is required to obtain a short term rental permit and, in addition, the owner is required to obtain a business permit from the town, pursuant to the provisions of this section 16.16.195 and title 5, chapter 5.04 of this code respectively, before renting any privately owned residential dwelling to any transient for a period of thirty (30) consecutive days or less.
- B. The owner, agent or designated representative is required to pay all occupancy tax for lodging revenues earned within the town, at a rate of five percent (5%) of gross taxable rent for lodging paid to vendors, pursuant to the provisions of title 4, chapter 4.12, "Lodgers' Tax", of this code. In addition, each vendor shall make a report by the twenty fifth day of each month on forms provided by the town cashier's office of the receipts for lodging in the preceding calendar month, and shall submit the proceeds of the lodgers' tax to the town and include sufficient information to enable the town to audit the report, and such report shall be verified on oath by the vendor in accordance with title 4, chapter 4.12, "Lodgers' Tax", of this code.
- C. A short term rental permit shall be required to be renewed on an annual basis based on the anniversary of the issuance of the original permit. Approval shall remain valid for one year unless there is a substantial change in the subject short term rental's operational requirements and standard conditions as listed in section 16.16.195.4 of this chapter.
- D. The owner, agent, or authorized representative must submit the following information on a short term rental permit application:
  1. The name, address, and telephone number of the owner of the subject short term rental unit;
  2. The name, address, and telephone number of the authorized agent or representative of the short term rental unit, if applicable;
  3. The address of the proposed short term rental;
  4. The number of bedrooms and applicable overnight and daytime occupancy limit of the proposed short term rental unit;
  5. Such other information as the code administrator or designee deems reasonably necessary to administer this section 16.16.195. (Ord. 15-11, 2015)

### **16.16.195.4: OPERATIONAL REQUIREMENTS AND STANDARD CONDITIONS:**

- A. Use And Occupancy Compliance: The owner shall use reasonably prudent business practices to ensure that the short term rental unit is used in a manner that complies with all applicable laws, rules and regulations pertaining to the use and occupancy of the subject short term rental unit.
- B. Maximum Number Of Occupants: The maximum number of overnight guests for a short term rental is two (2) persons per bedroom. In addition to overnight guests, an additional allowance for daytime guests not to exceed two (2) persons per bedroom with a maximum of twenty (20) daytime guests allowed for five (5) bedrooms or more.
- C. Appearance, Visibility Or Location: A short term rental shall not change the residential character of the outside appearance of the residence, either by the use of colors, materials, lighting, or any advertising mechanism.
- D. On Site Parking Required: All parking associated with short term rentals located in residentially zoned lands shall be entirely on site, in a garage, carport, or driveway. For properties within commercial zones where adequate off site parking is available, alternative parking plans and requirements may be submitted for code administrator approval.
- E. Noise: Occupants of the short term rental shall comply with the standards and regulations of title 8, chapter 8.24, "Noise Control", of this code.
- F. Renter Notification: The owner shall provide each occupant of the short term rental with the following information prior to occupancy of the unit and/or shall post such information in a prominent location within the unit:
1. Contact information for owner or representative with twenty four (24) hour availability.
  2. The maximum number of overnight occupants and the maximum number of daytime occupants as permitted pursuant to this section 16.16.195.
  3. Trash disposal information and regulations pertaining to leaving or storing trash outside.
  4. Notification that the occupant or owner may be cited or fined by the town in accordance with this chapter and/or title 8, chapter 8.24, "Noise Control", of this code.
- G. Complaints: While a short term rental unit is rented, the owner, agent or representative shall be available within a reasonable time frame for the purpose of responding to complaints regarding the condition, operation, or conduct of occupants of the short term rental unit or their guests.
- H. Obedience Of Occupants: The owner shall use reasonably prudent business practices to ensure that the occupants and/or guests of the short term rental unit do not create unreasonable noise or disturbances, engage in disorderly conduct, or violate any applicable law, rule or regulation pertaining to the use and occupancy of the subject short term rental.
- I. Requirements Prior To Occupancy: Prior to occupancy of a short term rental unit, the owner shall:
1. Obtain the name, address, and a copy of a valid government identification of the responsible person;
  2. Require such responsible person sign a formal acknowledgment that he or she is legally responsible for compliance by all occupants of the short term rental unit and their guests with all applicable laws, rules and regulations pertaining to the use and occupancy of the short term rental unit. This information shall be maintained by the owner for a period of three (3) years, and be made readily available upon request by the town.
- J. Storage Of Trash: Trash and refuse shall not be left stored within public view, except in proper containers.

- K. Posting Of Permit Number: The owner shall post the current short term rental permit number on or in any advertisement appearing in any newspaper, magazine, brochure, television, trade paper, internet website or other site that promotes the availability or existence of a short term rental unit.
- L. Business Permits: The owner shall comply with all provisions of title 5, chapter 5.04, "Business Registration Act", of this code.
- M. Lodgers' Tax: The owner shall comply with all provisions of title 4, chapter 4.12, "Lodgers' Tax", of this code.
- N. Additional Conditions: The code administrator, or designee, shall have the authority to impose additional conditions on the use of any given short term rental unit to ensure that any potential secondary effects unique to the subject short term rental unit are avoided or adequately mitigated.
- O. Modification Of Standard Conditions: The standard conditions set forth herein may be modified by the code administrator, or designee, upon request of the owner based on site specific circumstances. All requests must be in writing and shall identify how the strict application of the standard conditions creates an unreasonable hardship to the owner of a property such that, if the requirement is not modified, reasonable use of the property for a short term rental would not be allowed. Any hardships identified must relate to physical constraints of the subject site and shall not be self-induced. Any modifications of the standard conditions shall not further exacerbate an already existing problem. (Ord. 15-11, 2015)

**16.16.195.5: VIOLATIONS:**

- A. Additional Conditions: A violation of any provision of this section 16.16.195 by any of the occupants or owners shall authorize the code administrator, or designee, to impose additional conditions on the use of any given short term rental unit to ensure that any potential future violations are avoided.
- B. Permit Modification, Suspension, And Revocation: A violation of any provision of this section 16.16.195 by the occupants or owners shall constitute grounds for modification, suspension, and/or revocation of the short term rental permit and/or any affiliated licenses or permits pursuant to the provisions set forth in this section 16.16.195.
1. Noncompliance: Whenever any owner fails to comply with any provision of this section 16.16.195, the code administrator, or designee, after giving the owner ten (10) days' notice may modify, suspend, or revoke the permit held by the owner.
  2. Notice Of Violation: The town may issue a notice of violation to any occupant or owner, pursuant to this section 16.16.195, if there is any violation of this section 16.16.195 committed, caused, or maintained by any of the parties above.
- C. Infraction: The town may issue a citation to any occupant, owner or operator pursuant to the provisions set forth in section 16.04.120.3, "Violation A Public Nuisance", of this title. (Ord. 15-11, 2015)

**16.16.195.6: DEFINITIONS:**

For the purpose of this section 16.16.195, the following words and phrases shall have the meaning respectively ascribed to them by this section:

**APPLICANT:** The owner of the short term rental unit or the owner's authorized agent or representative.

**OWNER:** The owner or designated agent or representative of the owner who is responsible for compliance with this section 16.16.195 with respect to the short term rental unit, who is legally responsible for ensuring that all occupants of the short term rental unit and/or their guests comply with all applicable laws, rules and regulations pertaining to the use and occupancy of the subject short term rental unit.



**PROPERTY:** The legal lot of record on which a short term rental is located.

**SHORT TERM RENTAL PERMIT:** A permit that allows the use of a privately owned residential dwelling as a short term rental unit pursuant to the provisions of this section 16.16.195, and that incorporates any potential requirements required in title 5, chapter 5.04 of this code.

**SHORT TERM RENTAL UNIT:** A privately owned residential dwelling, such as, but not limited to, a single-family detached or multiple-family attached unit, apartment, condominium, cooperative apartment, duplex, or any portion of such dwelling rented for occupancy for dwelling, lodging, or sleeping purposes for any period of thirty (30) consecutive days or less.

**TRANSIENT:** Any person who seeks to rent or who does rent a privately owned residential unit for a period of thirty (30) consecutive days or less.

**VENDOR:** A person furnishing lodgings in the exercise of the taxable service of lodging. (Ord. 15-11, 2015)

## **Chapter 5.04 BUSINESS REGISTRATION ACT**

### **5.04.010: IMPOSITION OF BUSINESS REGISTRATION FEE:**

- A. There is imposed on each place of business conducted in this municipality and on those contractors, persons and businesses performing services under a contract for services or professional service contract for the town, a business registration fee of thirty five dollars (\$35.00). The fee is imposed pursuant to section 3-38-3, New Mexico Statutes Annotated, 1978, as it now exists or is amended and shall be known as the "business registration fee". The business registration fee may not be prorated for businesses conducted for a portion of the year.
- B. Persons participating in the annual Taos Fiestas, the Taos Festival of the Arts, a farmers' market allowed pursuant to chapter 5.20 of this title, and other such limited duration functions are declared to be exempt from payment of the business registration fee. This exemption applies only to those persons who have received permission to participate from the sponsoring organization. (Ord. 10-04, 2010: Ord. 92-12, 1992: Ord. 92-5 § 2, 1992: prior code § 19-28)

### **5.04.020: APPLICATION:**

- A. Generally: Any person filing an application for issuance or renewal of any business registration shall include in the application his current revenue division taxpayer identification number or evidence of application for a current revenue division taxpayer identification number.
- B. Application To Do Business: Any person proposing to engage, or engaging in business, within the town of Taos municipal limits, or those doing business with the town under a contract for services or a professional service contract shall apply for, and pay, a business registration fee for each outlet, branch or location within the municipal limits of the town prior to engaging in business. (Ord. 92-5 § 3, 1992: prior code § 19-29)

### **5.04.030: RENEWAL:**

- A. Renewal Generally: Prior to March 16 of each year any person with a place of business in the town and subject to this chapter shall apply for renewal of business registration with the municipal clerk.

B. Late Fee: Any registration not applied and paid for by March 16 shall be subject to a late fee of ten dollars (\$10.00). In addition to this late fee, provided by law, a person found guilty of violation of this chapter shall also be subject to those penalties prescribed by section 3-17-1, New Mexico Statutes Annotated, 1978 (as amended). (Ord. 92-5 § 4, 1992: prior code § 19-30)

**5.04.040: PENALTIES FOR VIOLATIONS:**

Any person found guilty of violating any of the provisions of this chapter shall be fined not more than five hundred dollars (\$500.00) or imprisoned for a period of not more than ninety (90) days, or both. Each day this chapter is violated shall constitute a separate offense. (Ord. 92-5 § 5, 1992: prior code § 19-31)

**5.04.050: EXEMPTIONS:**

The following shall be required to complete and file an application for business registration but shall be exempt from paying the required fee: a) nonprofit organizations and b) those persons, contractors, or businesses whose contract for service(s) is under five thousand dollars (\$5,000.00). (Ord. 92-5 § 6, 1992: prior code § 19-32)



**TOWN OF TAOS  
APPLICATION FOR  
BUSINESS REGISTRATION**



Check One :  New Business     Renewal same physical address     Renewal New Physical Address Change  
 Change of Ownership     Name Change     Change from Sole Proprietor/ Partnership to LLC or Corp.

TOT Business License Number: \_\_\_\_\_ **NOTE: If new business or new physical address new number will be issued.**

Business Name DBA: \_\_\_\_\_ Corporate Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
Street City State Zip

Physical Address of Business: \_\_\_\_\_

Check here if new address    Previous Address: \_\_\_\_\_

Business Telephone #: \_\_\_\_\_ Alternate Contact #: \_\_\_\_\_ Fax #: \_\_\_\_\_

Type of Ownership:  Sole Proprietor     Partnership     Corporation     LLC     Non-Profit

❖ Sole Proprietor and Partnerships list name and addresses for all owners/partners

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

❖ Corporations, LLC, and Non-profits provide names and address for all officers:

President: \_\_\_\_\_  
 Vice President: \_\_\_\_\_  
 Secretary: \_\_\_\_\_  
 Treasurer: \_\_\_\_\_

NM CRS ID Number \_\_\_\_\_

EIN Number \_\_\_\_\_ or Social Security Number \_\_\_\_\_

Type of Business: \_\_\_\_\_

Number of Employees including owner(s): \_\_\_\_\_ Total Square footage: \_\_\_\_\_

Days and Hours of Operation \_\_\_\_\_ Number of Parking Spaces \_\_\_\_\_

Will signs be used for this business?  Yes  No *If yes, must submit a sign permit application.*

Does the business occur at the owner's home?  Yes  No *If yes, must submit a Home Occupation Permit Application.*

Will the business involve outdoor display merchandise?  Yes  No *If yes, please describe the type of merchandise and the maximum amount of square footage it will occupy. Out door display cannot be located within designated parking areas, setbacks, or in excess of maximum coverage.*

\_\_\_\_\_

Does the business deal with food and/or beverage service?  Yes  No *If yes, must submit copy of NM Food Certificate*

Will the business require outdoor seating?  Yes  No Total amount of square footage to be used? \_\_\_\_\_

Does the business require water rights, and/or a water or sewer connection from the Town of Taos?  Yes  No  
*If yes, water rights and water/sewer connections must be approved prior to the approval of a business registration.*

Will your place of business require remodeling or renovations?  Yes  No *If yes, please describe:* \_\_\_\_\_

SECTION 5.04.010 IMPOSITION OF BUSINESS REGISTRATION FEE.

There is imposed on each place of business conducted in this municipality and on those contractors, persons and businesses performing services under a contract for services or professional service contract for the town, a business registration fee of thirty five dollars (\$35.00). The fee is imposed pursuant to section 3-38-3, New Mexico Statutes Annotated, 1978, as it now exists or is amended and shall be known as the "business region fee". The business registration fee may not be prorated for businesses conducted for a portion of the year.

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SECTION 5.04.020 APPLICATION.

A. Generally: Any person filing an application for issuance or renewal of any business registration shall include in the application his current revenue division taxpayer identification number or evidence of application for a current revenue division taxpayer identification number.

B. Application To Do Business: Any person proposing to engage, or engaging in business, within the town of Taos municipal limits, or those doing business with the town under a contract for services or a professional service contract shall apply for, and pay, a business registration fee for each outlet, branch or location within the municipal limits of the town prior to engaging in business.

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SECTION 5.040.030 RENEWAL

A. Renewal Generally: Prior to March 16 of each year any person with a place of business in the town and subject to this chapter shall apply for renewal of business registration with the municipal clerk.

B. Late Fee: Any registration not applied and paid for by March 16 shall be subject to a late fee of ten dollars (\$10.00). In addition to this late fee, provided by law, a person found guilty of violation of this chapter shall also be subject to those penalties prescribed by section 3-17-1, New Mexico Statutes Annotated, 1978 (as amended).

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REQUIRED SUBMITTALS:

**Please read the following general submittal requirements for obtaining a Business Registration. Additional submittals may be required. It is the applicant's responsibility to comply with all codes and ordinances. Applications for Business Registrations will not be accepted if all submittals on this checklist are not provided.**

- Completed TOT Application for Business Registration with original signature of Owner or President.
- Copy of NM CRS Tax ID Number from New Mexico Taxation and Revenue Department
- Copy of Federal Tax ID Number from IRS
- Approved Fire inspection from Taos Fire Department (758-3386 to schedule an appointment)
- Food Certificate from NM Environment Department for all businesses proposing to sell any kind of food or beverage products.
- Approved Public Utilities Inspection for all grease traps. (751-2047 to schedule an appointment)
- All certifications received pertaining to type of business proposed.
- Completed Sign Permit Application with Original signature of applicant. (Will need to submit prior to any and all signs being erected or placed.)
- Code Walk through by an NM registered Architect for all spaces requiring a change of occupancy.
- Approval from P&Z Commission for any Conditional Use Permit
- Approval from P&Z Commission for any Special Use Permits which include but are not limited to Cemeteries, columbarium, crematory or mausoleum; churches; Hospitals; Mortuary or Funeral Home; Nursing Home or assisted living; Residential Treatment Center or Group Home; School, college or academy, trade schools whether privately or publicly owned; any other use which is institutional in nature.

I hereby certify that I have read and examined the information contained on this application, and know the same to be true and correct. All provisions of codes and ordinances governing this type of work will be complied with whether specified herein or not.

I also acknowledge that the Code Official is authorized and directed to enforce the provisions of any federal, state, and/or local codes, and shall have the authority to render interpretations of these codes and to apply policies and procedures in order to clarify the application of its provisions. Such interpretations, policies, and procedures shall be in compliance with the intent and purpose of any federal, state, and/or local codes. Such policies and procedures shall not have the effect of waiving requirements specifically provided for in these codes.

\_\_\_\_\_  
Applicant Signature

\_\_\_\_\_  
Date

<b>FOR TOWN OF TAOS USE ONLY:</b>			
Code Official Approval: <input type="checkbox"/> Yes <input type="checkbox"/> No Approved By: _____ Date Approved: _____ If no, state reason(s) why: _____ _____ _____	Public Utilities Approval: <input type="checkbox"/> Yes <input type="checkbox"/> No Approved By: _____ Date Approved: _____ If no, state reason(s) why: _____ _____ _____		
Fire Dept. Approval: <input type="checkbox"/> Yes <input type="checkbox"/> No Approved By: _____ Date Approved: _____ If no, state reason(s) why: _____ _____ _____	Planning & Zoning Approval: <input type="checkbox"/> Yes <input type="checkbox"/> No Approved By : _____ Date Approval: _____ If no, state reason(s) why: _____ _____ _____		
Amount Paid: _____ Penalty Paid: _____ Receipt No.: _____ Date Paid: _____			

## **Chapter 5.04 BUSINESS REGISTRATION ACT**

### **5.04.010: IMPOSITION OF BUSINESS REGISTRATION FEE:**

- A. There is imposed on each place of business conducted in this municipality and on those contractors, persons and businesses performing services under a contract for services or professional service contract for the town, a business registration fee of thirty five dollars (\$35.00). The fee is imposed pursuant to section 3-38-3, New Mexico Statutes Annotated, 1978, as it now exists or is amended and shall be known as the "business registration fee". The business registration fee may not be prorated for businesses conducted for a portion of the year.
- B. Persons participating in the annual Taos Fiestas, the Taos Festival of the Arts, a farmers' market allowed pursuant to chapter 5.20 of this title, and other such limited duration functions are declared to be exempt from payment of the business registration fee. This exemption applies only to those persons who have received permission to participate from the sponsoring organization. (Ord. 10-04, 2010: Ord. 92-12, 1992: Ord. 92-5 § 2, 1992: prior code § 19-28)

### **5.04.020: APPLICATION:**

- A. Generally: Any person filing an application for issuance or renewal of any business registration shall include in the application his current revenue division taxpayer identification number or evidence of application for a current revenue division taxpayer identification number.
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### **5.04.030: RENEWAL:**

A. **Renewal Generally:** Prior to March 16 of each year any person with a place of business in the town and subject to this chapter shall apply for renewal of business registration with the municipal clerk.

B. **Late Fee:** Any registration not applied and paid for by March 16 shall be subject to a late fee of ten dollars (\$10.00). In addition to this late fee, provided by law, a person found guilty of violation of this chapter shall also be subject to those penalties prescribed by section 3-17-1, New Mexico Statutes Annotated, 1978 (as amended). (Ord. 92-5 § 4, 1992: prior code § 19-30)

#### **5.04.040: PENALTIES FOR VIOLATIONS:**

Any person found guilty of violating any of the provisions of this chapter shall be fined not more than five hundred dollars (\$500.00) or imprisoned for a period of not more than ninety (90) days, or both. Each day this chapter is violated shall constitute a separate offense. (Ord. 92-5 § 5, 1992: prior code § 19-31)

#### **5.04.050: EXEMPTIONS:**

The following shall be required to complete and file an application for business registration but shall be exempt from paying the required fee: a) nonprofit organizations and b) those persons, contractors, or businesses whose contract for service(s) is under five thousand dollars (\$5,000.00). (Ord. 92-5 § 6, 1992: prior code § 19-32)

## **BUSINESS REGISTRATION CHECK LIST**

- Completed Business Registration Application (Make sure all lines are completed and all questions are answered)
- HARD COPY** of NM CRS Tax ID Number **from** New Mexico Taxation and Revenue Department (Hand written CRS # on documents not accepted)
- HARD COPY** of Federal Tax ID Number **from** IRS or make sure SS# is on the application (Hand Written FEIN # on documents not accepted)
- Approved Fire Inspection from Taos Fire Department (signature on application or fire inspection report emailed with approval from Fire Marshal, email must state "Okay to release business registration or fire inspection report must state "congratulations ....")
- Approval from Public Works (Dea Lane) (Grease Traps, Utility Hook-up, etc.) – Application must be signed off by Public Utilities Director or designee
- Food Certificate from NM Environment Department for all businesses proposing to sell any kind of food or beverage products
- Certifications received pertaining to type of business proposed (beauty/barber shops, car/recreation vehicle dealerships, medical, contractors, etc.)
- Certificate of Occupancy for new construction and/or change of occupancy
- Conditional Use Permit approval or Special Use Permit approval from Planning and Zoning Commission if applicable (Depending on proposed business and zone)

**Incomplete applications will not be accepted.**



### Business or Building CO Inspections

Facility	Fee
Home Occupancy Business	No Fee
Itinerant Vendor	\$25.00
Businesses 3,000 sq. ft. or less	\$75.00
Businesses 3,001 -6,000 sq. ft.	\$150.00
Businesses 6,001-9,000 sq. ft.	\$200.00
Businesses 9,001-12,000 sq. ft.	\$250.00
Businesses 12,001 sq. ft. or more	\$300.00
1,000+ sq. ft. membrane structures (tents)	\$50.00
Open Burning Permit	Free

### Annual Fire Inspection Fees

Business Space Type	Fee
Space of 1,500 sq. ft. or less	\$20.00
Space of 1,501 to 3,000 sq. ft.	\$40.00
Space of 3,001 to 6,000 sq. ft.	\$75.00
Space of 6,001 to 9,000 sq. ft.	\$100.00
Space of 9,001 sq. ft. or more	\$150.00
Re-inspection	No fee- standard violation fines begin at this point

### Plan Review Fees

Commercial Plan Review	\$.035/ square foot
Residential Fire Sprinkler Plans	\$50.00
Commercial Fire Sprinkler Plans	\$50.00 + \$1.00 per device over 50
Commercial Fire Sprinkler Modification Plans	\$50.00
Commercial Fire Alarm System Plans	\$50.00 + \$1.00 per device over 50
Commercial Hood Fire Suppression System Plans	\$50.00
Fire Evacuation Plans	\$25.00

THE TOWN OF TAOS IS PROVIDING,  
 FOR INFORMATIONAL PURPOSES ONLY,  
 THE FOLLOWING SCHEDULE REGARDING THE TAX RATE  
 INCREASE THAT WILL BE IMPOSED CITY-WIDE  
**EFFECTIVE JANUARY 1, 2017**

<b>TAOS (in city limits)</b>	<b>8.3125%</b>	<i>(previously 8.1875%)</i>
<b>TAOS AIRPORT</b>	<b>7.125%</b>	<i>(unchanged)</i>
<b>TAOS SKI VALLEY</b>	<b>8.6875%</b>	<i>(unchanged)</i>
<b>RED RIVER</b>	<b>8.4375%</b>	<i>(unchanged)</i>
<b>QUESTA</b>	<b>8.1875%</b>	<i>(unchanged)</i>
<b>QUESTA AIRPORT</b>	<b>7.125%</b>	<i>(unchanged)</i>
<b>REMAINDER OF COUNTY</b>	<b>7.125%</b>	<i>(unchanged)</i>

THIS TAX RATE CHANGE IS DUE TO AN INCREASE TO THE TOWN'S MUNICIPAL  
 LOCAL OPTION GRT PASSED BY TAOS TOWN COUNCIL ON JUNE 28, 2016

**The following are the Location Codes for the four water and sanitation  
 districts created in 2008 when voters within those districts approved the  
 imposition of the one-fourth percent county local option water and  
 sanitation gross receipts tax and they include:**

<b>EL PRADO WATER/SANITATION DISTRICT</b>	<b>LOC. CODE 20-415</b>	<b>7.375%</b>	<i>(unchanged)</i>
<b>EL PRADO WATER/SANITATION DISTRICT*</b>	<b>LOC. CODE 20-425</b>	<b>8.5625%</b>	<i>(previously 8.4375%)</i>
<b>EL VALLE DE LOS RANCHOS WATER/SANITATION DISTRICT</b>	<b>LOC. CODE 20-419</b>	<b>7.375%</b>	<i>(unchanged)</i>
<b>EL VALLE DE LOS RANCHOS WATER/SANITATION DISTRICT*</b>	<b>LOC. CODE 20-429</b>	<b>8.5625%</b>	<i>(previously 8.4375%)</i>

IF YOU HAVE ANY QUESTIONS, PLEASE CALL THE FINANCE  
 DEPARTMENT AT (575) 751-2022 OR LOG ON TO  
 TAXATION & REVENUE DEPARTMENT @ [www.tax.state.nm.us/](http://www.tax.state.nm.us/)

\*Businesses located within the water district and the city limits.