



TAOS COUNTY
VALERIE RAEL MONTOYA, CLERK
000480359
Book 1208 Page 86
1 of 20
08/20/2024 02:11:00 PM
BY NATASHAU

SHORT-TERM RENTAL ORDINANCE NO. 2024-4

AMENDING ORDINANCE 2018-2, TAOS COUNTY LAND USE REGULATIONS, FOR THE PURPOSES OF REGULATING SHORT-TERM RENTAL OF DWELLING UNITS LOCATED WITHIN THE UNINCORPORATED COUNTY OF TAOS; PROVIDING FOR AN ANNUAL SHORT-TERM RENTAL PERMIT; PRESCRIBING THE NUMBER OF PERMITS AVAILABLE; PROVIDING OPERATING RULES FOR SHORT-TERM RENTAL UNITS; PROVIDING PENALTIES FOR VIOLATION AND ENFORCEMENT; AND REQUIRING ZONING CLEARANCE AND REGISTRATION OF SHORT-TERM RENTAL UNITS

WHEREAS, The practice of renting dwellings and rooms within dwellings for less than 30 days has become widespread in the United States and within the County of Taos;

WHEREAS, The practice of renting dwellings and rooms within dwellings for less than 30 days represents a Commercial Use (lodging) of a residential property which is not consistent with the definition of Residential Use provided by the Taos County Land Use Regulations;

WHEREAS, The practice of renting out dwelling units and rooms within dwelling units for less than 30 days raises questions concerning compliance and consistency with existing land use regulations;

WHEREAS, The practice of renting out dwelling units and rooms within dwelling units for less than 30 days raises neighborhood concerns regarding excessive noise, traffic, trash, offsite parking, water use and liquid waste disposal;

WHEREAS, The practice of renting out dwelling units and rooms within dwelling units for less than 30 days raises issues concerning the payment of applicable gross receipts taxes and lodgers' taxes by the Owner/Operators;

WHEREAS, The practice of ensuring short-term rental compliance and monitoring, and stressing adherence to regulations that protect public health, safety and quality of life comes at a cost to Taos County;

WHEREAS, Owner-Occupied Short-Term Rentals carry a lower risk of regulatory non-compliance and negative externalities because the Owner/Operator is generally onsite when the STR is rented and the Owner/Operator can be presumed to have a vested interest in maintaining the quality of life in the community in which they live;

WHEREAS, Providing for Owner-Occupied Short-Term Rentals presents an economic development opportunity that can help Taos County residents earn income from their primary residence;

WHEREAS, Providing for registration of Owner-Occupied and Non-Owner Occupied Short-Term Rental Units helps support the local tourism industry with a diversity of lodging types and options;

WHEREAS, The practice of renting out dwelling units and rooms within dwelling units can have the negative effect of diminishing the long-term rental pool of available dwelling units for the local workforce;

WHEREAS, The Taos County Board of Commissioners recognized the lack of affordable housing through adoption of The Taos County Affordable Housing Plan (Resolution 2021-38), which indicated that the impact of short-term rentals “is largely felt in the form of increasing rents;”

WHEREAS, Resolution 2021-38 – The Taos County Affordable Housing Plan, stated as a goal to “consider limiting the number of vacation rentals in the County or within a defined radius around the Town of Taos”;

WHEREAS, The New Mexico Mortgage Finance Authority’s 2023 Affordable Housing Needs Assessment reports that, “Affordability is poor in Santa Fe, Taos, and Lincoln Counties due in part to a high percentage of housing stock that is used as vacation and second homes. This situation creates supply problems for local residents;”

WHEREAS, Fewer than 200 Short-Term Rental Owner/Operators have come into, and stayed, in compliance with current permitting requirements for Short-Term Rental, via Section 4.8.2 of the Taos County Land Use Regulations - Home Occupation Standards;

WHEREAS, The Home Occupation Standards are contradictory and inadequate for the purposes of regulating Short-Term Rentals; and

WHEREAS, It is therefore necessary to regulate and provide a permitting system for Short-Term Rental units in order to protect the health, safety, and general welfare of County residents, Short-Term Rental Lodgers and neighboring residents

IT IS HEREBY ORDAINED, by the Board of County Commissioners of the County of Taos that the Taos County Land Use Regulations Ordinance 2018-2 be amended as follows:

Amending Section 2.1.2 within Article II, and Sections 4.1.1 and 4.8.2 within Article IV and creating Section 4.19 within Article IV of the Taos County Land Use Regulations, titled Short-Term Rental Permit, and Short-Term Rental Unit Zoning Clearance Application Requirements and Performance Standards, which shall read as follows:

Section 2.1.2 is amended as follows to repeal the following definitions:

TAOS COUNTY
VALERIE RAEI MONTROYA, CLERK
000480359
Book 1208 Page 87
2 of 20
08/20/2024 02:11:00 PM
BY NATASHA

DWELLING

SHORT TERM RENTAL

SINGLE-FAMILY RESIDENCE

Section 2.1.2 is amended as follows to add the following definitions:

ACCESSORY DWELLING UNIT (ADU) – Any Dwelling Unit that is located on the same legal lot or parcel as, but incidental to, the Owner’s primary residence. The ADU may share at least one wall with the primary residence or be a stand-alone structure (detached) from the primary residence. Any Accessory Dwelling Unit must comply with all applicable requirements of the International Building Code, the International Fire Code, the Uniform Mechanical Code, the National Electrical Code, and the International Energy Conservation Code as adopted in New Mexico, and as amended.

BEDROOM – An area of a Short-Term Rental normally occupied and being heated or cooled by any equipment for human habitation, which consists of four walls to the ceiling, at least one of which is located along an exterior wall with a window.

COMMERCIAL PROPERTY- Any property being used for commercial purposes that has been permitted through a Commercial Zoning Clearance, Special Use Zoning Clearance, Major Development Zoning Permit, or is considered a Legal Non-Conforming Use. Commercial properties include multi-family developments that were approved pursuant to Section 4.4 or 4.5, and Section 4.10, or are considered Legal Non-Conforming.

DWELLING – Any Building that contains a Dwelling Unit(s) used, intended, or designed to be built, used, rented, leased, let or hired out to occupied, or that are occupied for living purposes.

DWELLING UNIT – Any single unit providing complete independent living facilities for one or more persons, including permanent provisions for living, sleeping, eating, cooking, and sanitation. A Dwelling Unit shall include Accessory Dwelling Units, Multiple Family/Multi-Family Residences, or Single-Family Residences. All Dwelling Units must comply with all applicable requirements of the International Building Code, the International Fire Code, the Uniform Mechanical Code, the National Electrical Code, and the International Energy Conservation Code as adopted in New Mexico, as amended.

EVENT CENTER – A facility which is commercially available for the purposes of assembly, congregation, or other gatherings.

LEGAL NON-CONFORMING SHORT-TERM RENTAL UNIT – Any Short-Term Rental Unit that was issued a Home Occupation Residential Zoning Clearance for the purpose of Short-Term Rental of a Dwelling Unit prior to the passage of the Taos County Short-Term Rental Ordinance. To be considered a Legal Non-Conforming Short-Term Rental Unit, the Owner/Operator must always maintain an up-to-date Taos County Business Registration with the Taos County Clerk’s Office and adhere to the Standards of Operation for Short-Term Rental Units, pursuant to Section 4.19.2.

LOCAL CONTACT – An individual or entity residing or based in Taos County, who is available 24 hours a day seven days a week during any period the Short-Term Rental Unit is occupied by Short-Term Rental Lodgers.

LODGER – A Natural Person to whom a Short-Term Rental Unit or a unit within a Lodging establishment is rented.

MARKETPLACE PROVIDER – A Natural Person or entity who facilitates the rental of lodging by:

- (1) Advertising the lodging by any means, whether physical or electronic, including by internet website, online booking platform, catalog, television, or radio broadcast; and
- (2) Collecting payment from the Lodger and transmitting that payment to the Owner/Operator either directly or indirectly through agreements or arrangements with the Owner/Operator, regardless of whether the Marketplace Provider receives compensation or consideration in exchange for the Marketplace Provider's services.

NATURAL PERSON – An individual human being, as opposed to an organization of any form or a business entity.

NON-OWNER OCCUPIED – A Dwelling Unit that is not the Owner/Operator’s Primary Residence or is not an ADU located on the same legal lot or parcel of record as the Owner/Operator’s Primary Residence.

OCCUPANCY LOAD – The maximum number of people allowed to stay overnight at the Short-Term Rental Unit, not including children aged five (5) and under, as determined by the Planning Department, based on either International Building Code, as adopted in New Mexico, the fire code adopted by the Authority Having Jurisdiction (AHJ), or other factors, such as septic permit limitations

OWNER-OCCUPIED – A Dwelling Unit that is the Owner/Operator’s Primary Residence or an Accessory Dwelling Unit or Bedroom that is located on the same legal lot or parcel of record as the Owner/Operator’s primary residence.

OWNER/OPERATOR – A Natural Person who acts as the proprietor of any Dwelling Unit, Lodging establishment, Accessory Dwelling Unit, or Bedroom offered or used as a Short-Term Rental, whether in capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other possessory capacity.

PRIMARY LODGER - The Natural Person to whom a Short-Term Rental Unit or a unit within a Lodging establishment is rented, who is responsible for the rental and acts as the primary point of contact with the Owner/Operator.

PRIMARY RESIDENCE – A Dwelling Unit that is legally considered to be the principal or main home where a Natural Person lives for the majority of the year, as demonstrated as the address listed on the Natural Person’s driver’s license, state-issued identification card or voter registration card.

RESORT FACILITY – Any development in which the owners own two (2) or more of the following facilities in common and have either obtained a Special Use Permit or Major Development Permit, or are considered a legal, non-conforming Resort Facility, for operation of those facilities: swimming pools, spa facilities, golf courses, restaurants, or tennis facilities.

SHORT-TERM RENTAL, aka STR – A lease or license of any Dwelling Unit, Accessory Dwelling Unit, or Bedroom for a term of thirty (30) days or less.

SHORT-TERM RENTAL PERMIT – A permit issued by the Taos County Planning Department after submission and approval of a Short-Term Rental Unit Zoning Clearance application, the payment of appropriate fees and completion of any required inspections. The Short-Term Rental Permit is required for each Dwelling Unit, Accessory Dwelling Unit, or Bedroom proposed to be operated as a Short-Term Rental. Short-Term Rental Permits are issued to the Owner/Operator of the Dwelling Unit and are not assignable or transferable.

SHORT-TERM RENTAL PERMIT APPLICANT – A Natural Person who has submitted a Short-Term Rental Zoning Clearance application, or who has had a Short-Term Rental Zoning Clearance application submitted on their behalf. Only one Short-Term Rental Permit can be issued per Natural Person. If the subject property is owned by a legal or business entity, the applicant must be a Natural Person with legal authority to act on behalf of that entity, or have permission from the owner or entity in the form of a owner/permission statement.

SHORT-TERM RENTAL QUIET HOURS – Designated hours during which noise from a Short-Term Rental Unit is more highly regulated. Quiet hours shall begin no later than 10 p.m. and end no earlier than 9 a.m.

SHORT-TERM RENTAL UNIT – A Dwelling Unit, Accessory Dwelling Unit, or Bedroom, which is at any time subject to a lease or license of thirty (30) days or less.

SINGLE-FAMILY RESIDENCE – A Dwelling Unit which has only one kitchen, its own dedicated utilities, and is occupied by only one family. A single-family residence does not include hotels, motels, tents, recreational vehicles, camper trailers, sheds, unpermitted yurts, or other structures not designed for living purposes. No more than three (3) Single-Family Residences (units) are allowed on one (1) lot of land, which shall include triplexes, apartments, and condominiums.

Section 4.1.1(A) is amended to add Section 4.1.1(A)13

13. Short-Term Rental Unit: (Section 4.19)

Section 4.8.2 is amended as follows to repeal the following performance standard:

14. A single family residence with the short term (less than 30 days) residential rental of no more than three rental units is allowed for use as a home occupation.

SECTION 4.19

Short-Term Rental Unit Zoning Clearance, Application, Rules, Procedures and Enforcement

Section 4.19.1 General Provisions and Registration Requirements

- A. Short-Term Rental of a Short-Term Rental Unit within the County of Taos shall not be permitted except as set forth in this Ordinance;
- B. No Owner/Operator shall operate a Short-Term Rental Unit without a valid Short-Term Rental Permit issued by the Planning Department after submission, review and approval of a Short-Term Rental Zoning Clearance application, a completed Lodging Establishment Application, and a valid Taos County Business Registration issued by the Taos County Clerk's Office:
1. Permit required in accordance with Section 4.19.3;
 2. Each separate Dwelling Unit used as a Short-Term Rental shall require a New Mexico State Taxpayer ID Certificate that demonstrates the physical address of the Short-Term Rental Unit;
 3. Business Registrations shall be renewed annually through the Taos County Clerk's Office, unless earlier revoked in accordance with this Ordinance;
 4. Short-Term Rental Units shall be registered to pay Lodger's Tax with the Taos County Clerk's Office;
 5. Short-Term Rental Permits are good for one year after issuance, unless revoked in accordance with this ordinance;
- C. The Owner/Operator of the Short-Term Rental shall be a Natural Person who is either the record title owner of the property or Dwelling Unit, or who has legal authority to act on behalf of a legal business or entity, which is the record title owner of the property or Dwelling Unit;
- D. Only one Short-Term Rental Permit shall be approved per unique Taos County Assessor's Office-assigned Owner Number;
- E. No more than one Short-Term Rental Permit will be issued per Owner/Operator;
- F. Short-Term Rental Units are allowed in any legal Dwelling Unit, Accessory Dwelling Unit or Bedroom;
- G. No more than one Dwelling Unit, Accessory Dwelling Unit or Bedroom, with its own unique Rural Address, shall be subject to any individual Short-Term Rental Permit;
- H. Short-Term Rental Units are permitted in County Rural Area or any

County-designated Neighborhood Overlay Zone provided that Short-Term Rental Units shall comply with the regulations and performance standards of the Neighborhood Overlay Zone in which the Short-Term Rental Unit is located;

- I. Short-Term Rental Units are not allowed in any structure or vehicle that is not permitted as a residential structure or which would not be eligible for a building permit pursuant to the most recent adoption of the New Mexico Residential Building Code. If deemed necessary, the Planning Director may require a health and safety inspection prior to the issuance of a Short-Term Rental Permit to ensure code compliance.

Section 4.19.2

Standards of Operation

- A. Short-Term Rental Units which possess a valid Short-Term Rental Permit pursuant to this Ordinance, or which are considered Legal Non-Conforming Short-Term Rental Units, shall adhere to the following operating rules:

- 1. All Short-Term Rental Units shall require a Local Contact person, residing in Taos County, who is available 24 hours a day, seven days a week during any period the Short-Term Rental Unit is occupied by Short-Term Lodgers;
- 2. Off-street parking shall be provided for each Short-Term Rental Unit as follows:
 - a. A minimum of one parking space per bedroom, with the total number of parking spaces not to exceed 50% of the Occupancy Load of the Dwelling Unit; and;
 - b. In multi-unit buildings or developments, only parking spaces that are specifically designated for the Short-Term Rental Unit shall be used for Short-Term Rental Unit Lodger parking. Guest or overflow parking for the development shall not be used as parking for Short-Term Rental Unit Lodgers;
- 3. Short-Term Rental Units shall comply with all applicable sections of Ordinance 2018-2 Taos County Land Use Regulations, and subsequent amendments, including all applicable rules within Neighborhood Overlay Zones;
- 4. The total number of persons that may occupy a Short-Term Rental Unit overnight shall not exceed the Occupancy Load, as established by the Planning Department;
- 5. Excessive noises, such as outdoor parties, loud music, or other disturbances outside of the Short-Term Rental Unit, including on decks, portals, porches, balconies, patios, yards, pools, driveways, or carports of a Short-Term Rental Unit, are prohibited after 10 p.m. and before 9 a.m.;
- 6. Lodgers shall be informed in writing of relevant County ordinances, including this Ordinance, by the Owner/Operator prior to or during check-in. All STR Lodgers shall comply with all applicable County Ordinances;
- 7. The Owner/Operator shall keep records from the three most recent years, and these records must be available for the County upon

TAOS COUNTY
VALERIE RAEI MONTTOYA, CLERK
000480359
Book 1208 Page 91
6 of 20
08/20/2024 02:11:00 PM
BY NATASHA

request. Records must include the following:

- a. Date of each reservation and the number of nights per reservation;
 - b. The amount of rent paid by guests per month, including cleaning fees, and the amount of each type of tax and fee paid to the County and/or State by the month;
8. Each Short-Term Rental Unit shall be thoroughly cleaned and disinfected following each use;
 9. All Short-Term Rentals shall be considered commercial property for purposes of the fire code and have up-to-date fire inspections at all times, as deemed necessary by the AHJ;
 10. Short-Term Rental Permits only allow overnight accommodation, with or without the service of breakfast, to registered overnight Lodgers only. No property for which a Short-Term Rental Permit has been issued shall be used as an Event Center for parties, weddings, or other gatherings where additional persons other than registered overnight guests are present;
 11. The Owner/Operator shall require the Primary Lodger of the Short-Term Rental to be an adult twenty-one (21) years of age or older. The Primary Lodger shall provide a telephone number to the Owner/Operator and shall be accessible to the owner by telephone at all times;
 12. Each Short-Term Rental Unit shall clearly display the assigned Rural address as verified by the Taos County Planning Department's Rural Addressing division.

B. Registration Contents, Display and Notice

1. The Short-Term Rental Permit shall be displayed in a prominent and visible location within the Short-Term Rental, along with the Taos County Business Registration certificate, and the following information on a form prepared by the Taos County Planning Department:
 - a. The name of the Owner/Operator and/or the name and contact information of the Owner/Operator or Owner/Operator's Local Contact who can be reached 24/7 to respond to emergencies and code compliance complaints;
 - b. The physical address of the Short-Term Rental Unit;
 - c. The Taos County Business Registration number and expiration date;
 - d. The Occupancy Load of the Short-Term Rental Unit;
 - e. A notice of the maximum number of vehicles to be parked at the Short-Term Rental Unit, and the location of available parking spaces;
 - f. A summary of the regulations contained in this Section of the Taos County Land Use Regulations, and other applicable Taos County Ordinances, including, but not limited to the Taos County Open Burn Ordinance;

TAOS COUNTY
VALERIE RAEL MONTOYA, CLERK
000480359
Book 1208 Page 92
7 of 20
08/20/2024 02:11:00 PM
BY NATASHA

- g. Contact information for the Taos County Planning Department in order to report any possible violations of this Section of the Taos County Land Use Regulations;
 - h. Solid Waste storage and disposal requirements; and
 - i. Quiet Hours applicable to the Short-Term Rental Unit;
2. Marketplace Providers responsible for all listings and advertisements for a Short-Term Rental shall require the Owner/Operator to include the following:
 - a. The Short-Term Rental Permit number for the Short-Term Rental Unit and its expiration date;
 - b. The Occupancy Load for the Short-Term Rental Unit;
 - c. A notice of the maximum number of vehicles to be parked at the Short-Term Rental Unit;
 - d. Open Burn Ordinance regulations and any applicable fire restrictions;
 3. Upon notice from the County that a Permit has become invalid, the Marketplace Provider shall deactivate the listing within five (5) business days.

Section 4.19.3 Short-Term Rental Unit Zoning Clearance Application and Submittal Requirements.

- A. The application and submittal requirements for an Owner-Occupied Short-Term Rental Permit shall include the following:
 1. A completed Short-Term Rental Unit Zoning Clearance Application form that includes the address, name, phone number and email address of the Owner/Operator and Local Contact who is available twenty-four (24) hours per day, seven days per week to respond to complaints, emergencies, and other issues pertaining to the operation or occupancy of the Short-Term Rental Unit;
 2. A Rural Address Verification from the Taos County Planning Department;
 3. A signed and notarized affidavit stating that the Short-Term Rental is Owner-Occupied and serves as the Owner/Operator's Primary Residence, as defined in the Taos County Land Use Regulations, and that the Owner/Operator agrees to operate the Short-Term Rental Unit in compliance with this Ordinance and all other applicable County Ordinances;
 4. Proof of Primary Residence;
 5. If a property is owned in trust or the deed is held by an LLC or some other business, the applicant needs to provide proof that he or she has the authority to submit this application on behalf of that entity;
 6. If the Short-Term Rental Permit applicant is not the sole property owner, the Applicant shall submit a notarized letter signed by the other owner(s) or an authorized representative of the owners, consenting to or joining in the application;

TAOS COUNTY
 VALERIE RAEL MONTOYA, CLERK
 000480359
 Book 1208 Page 93
 8 of 20
 08/20/2024 02:11:00 PM
 BY NATASHA

7. A completed Taos County Business Registration Application and a copy of a State of New Mexico Tax Identification Certificate;
8. A copy of the current warranty deed as recorded in the Taos County Clerk's Office;
9. A fire inspection report, as completed by a representative from the AHJ at the location of the Short-Term Rental unit (the AHJ will reserve the right to conduct random inspections on Short-Term Residential Zoning Clearance permit holders to ensure compliance);
 - a. The fire marshal for the AHJ shall establish for submittal with the Short-Term Rental Unit Zoning Clearance Application a Fire Code compliance certification form in which the Owner/Operator shall certify, under penalty of perjury, compliance with Fire Code requirements of most significance to STRs, that will be deemed acceptable until such point when a fire inspection can be conducted;
 - b. If non-compliance is discovered at the time of inspection, this may result in revocation of Short-Term Rental Permit;
10. Proof of availability and/or commitment from all public utilities, including (where applicable):
 - a. A valid New Mexico Environment Department-Approved Septic permit showing the number of bedrooms permitted by the State to the septic system of the property, or a will-serve letter from the appropriate community liquid waste system (Occupancy Loads may be adjusted to ensure compliance with NMED regulations regarding capacity of the septic system associated with the Short-Term Rental Unit);
 1. If Short-Term Rental Unit shares a septic system with another property owner, provide an agreement along with a letter of no objection from all parties to the agreement;
 2. A Short-Term Rental Unit must comply with all Taos County and State of New Mexico Environment Department standards applicable to the property on which the Short-Term Rental Unit is located;
 - b. An Office of the State Engineer-approved well permit or will-serve letter from the appropriate community water system, or appropriate documentation for harvested rainwater, gray water or black water from the New Mexico Construction Industries Division, and a Liquid Waste Permit or Discharge Permit from the New Mexico Environment Department (where applicable);
 1. If property is on a shared well agreement, provide a copy of the agreement along with a letter of no

TAOS COUNTY
 VALERIE RAEL MONTOYA, CLERK
 000480359
 Book 1208 Page 94
 9 of 20
 08/20/2024 02:11:00 PM
 BY NATASHALI

objection from all parties to the agreement, or provide proof that an individualizing meter is installed to track water usage specific to the property where the Short-Term Rental Unit is located;

2. A Short-Term Rental Unit must comply with all Taos County and State of New Mexico water restrictions and water conservation measures applicable to the property on which the Short-Term Rental Unit is located;
 - c. Will-serve letters or proof-of-service from all other utility providers, including natural gas, propane, and electricity (residential solar permits applicable for off-grid systems);
 - d. A copy of up-to-date receipts demonstrating that the property's account with Taos County Solid waste is paid and up-to-date and/or a will-serve letter or proof-of-service from a certified solid waste disposal contractor;
11. A site plan (minimum scale: 1" = 20') that demonstrates the following:
- a. A north arrow, property lines, all existing structures and their square footage, and a floor plan for the structures proposed as Short-Term Rental Unit;
 - b. Legal access (easement) onto the subject property;
 - c. A parking plan that demonstrates that all parking for the Short-Term Rental Unit, as required in Section 4.19.2 (A2), will be located onsite or in a designated off-street space for the Dwelling Unit. (Lodgers and their guests may not bring more cars to the Short-Term Rental Unit than the number of onsite parking spaces approved on the site plan);
 - d. Any other relevant features, including, but not limited to acequias, fences, driveways, walkways, sidewalks, retention ponds, etc.;
 - e. Physical address;
 - f. Any additional information that may be requested by the Planning Department.
12. Proof of payment of property taxes, and any other fees due (e.g., code violation penalties) and payable to Taos County;
13. Proof of payment of a non-refundable application fee to cover application processing; an additional Owner-Occupied Short-Term Rental Permit fee will be assessed if an application has been deemed complete and a permit is approved (the application and permit fees will be set by resolution);

B. The application and submittal requirements for a Non-Owner-Occupied Short-Term Rental Permit shall include the following:

1. A completed Short-Term Rental Unit Zoning Clearance Application form that includes the address, name, phone number

TAOS COUNTY
VALERIE RAEL MONTAYA, CLERK
000480359
Book 1208 Page 95
10 of 20
08/20/2024 02:11:00 PM
BY NATASHA

and email address of the Owner/Operator and Local Contact who is available twenty-four (24) hours per day, seven days per week to respond to complaints regarding the operation or occupancy of the Short-Term Rental Unit;

2. A Rural Address Verification from the Taos County Planning Department;
3. A description of how the Short-Term Rental was used prior to being converted to an STR (e.g., owner-occupied housing, long-term rental, second home, commercial, etc.) and how it will be utilized when not available for Short-Term Rental;
4. An estimate of how many days per year the unit will be used as a Short-Term Rental Unit, and a description of what it will be used for the rest of the year;
5. If a property is owned in trust or the deed is held by an LLC or some other business, the Short-Term Rental applicant needs to provide proof that he or she has the authority to submit this application on behalf of that entity;
6. If the Short-Term Rental Permit Applicant is not the sole-owner of the property, the Applicant shall submit a notarized letter signed by the other owner(s) or an authorized representative of the owners, consenting to or joining in the application;
7. A signed and notarized affidavit of compliance that states the Owner/Operator agrees to operate the Short-Term Rental Unit in compliance with this Ordinance and all other applicable County Ordinances;
8. A completed Taos County Business Registration Application and a copy of a State of New Mexico Tax Identification Certificate;
9. A copy of the current warranty deed as recorded in the Taos County Clerk's Office;
10. A fire inspection report, as completed by a representative from the Authority Having Jurisdiction (AHJ) at the location of the Short-Term Rental Unit (the AHJ will reserve the right to conduct random inspections on Short-Term Residential Zoning Clearance permit holders to ensure compliance):
 - a. The fire marshal for the AHJ shall establish for submittal with the Short-Term Rental Permit a Fire Code compliance certification form in which the Owner/Operator shall certify, under penalty of perjury, compliance with Fire Code requirements of most significance to STRs, that will be deemed acceptable until such point when a fire inspection can be conducted;
 - b. If non-compliance is discovered at the time of inspection, this may result in revocation of Short-Term Rental Permit;
11. Proof of availability and/or commitment from all public utilities, including (where applicable):
 - a. A valid New Mexico Environment Department-Approved Septic permit showing the number of bedrooms permitted by the State to the septic system of the property, or a will-

TAOS COUNTY
VALERIE RAEI MONTONA, CLERK
000480359
Book 1208 Page 96
11 of 20
08/20/2024 02:11:00 PM
BY NATASHA

serve letter from the appropriate community liquid waste system (Occupancy Loads may be adjusted to ensure compliance with NMED regulations regarding capacity of the septic system associated with the Short-Term Rental Unit);

1. If Short-Term Rental Unit shares a septic system with another property owner, provide an agreement along with a letter of no objection from all parties to the agreement;
2. A Short-Term Rental Unit must comply with all Taos County and State of New Mexico Environment Department standards applicable to the property on which the Short-Term Rental Unit is located;

- b. An Office of the State Engineer-approved well permit or will-serve letter from the appropriate community water system, or appropriate documentation for harvested rainwater, gray water or black water from the New Mexico Construction Industries Division, and a Liquid Waste Permit or Discharge Permit from the New Mexico Environment Department (where applicable);

1. If property is on a shared well agreement, provide a copy of the agreement along with a letter of no objection from all parties to the agreement, or provide proof that an individualizing meter is installed to track water usage specific to the property where the Short-Term Rental Unit is located;
2. A Short-Term Rental Unit must comply with all Taos County and State of New Mexico water restrictions and water conservation measures applicable to the property on which the Short-Term Rental Unit is located;

- c. Will-serve letters or proof-of-service from all other utility providers, including natural gas, propane, and electricity (residential solar permits applicable for off-grid systems);
- d. A copy of up-to-date receipts demonstrating that the property's account with Taos County Solid waste is paid and up-to-date and/or a will-serve letter or proof-of-service from a certified solid waste disposal contractor;

12. A site plan (minimum scale: 1" = 20') that demonstrates the following:

- a. A north arrow, property lines, all existing structures and their square footage, and a floor plan for the structures proposed as Short-Term Rental Unit;
- b. Legal access (easement) onto the subject property;

TAOS COUNTY
VALERIE RAEL MONTOYA, CLERK
000480359
Book 1208 Page 97
12 of 20
08/20/2024 02:11:00 PM
BY NATASHAU

- c. A parking plan that demonstrates that all parking for the Short-Term Rental Unit, as required in Section 4.19.2 (A2), will be located onsite or in a designated off-street space for the Dwelling Unit. (Lodgers and their guests may not bring more cars to the Short-Term Rental Unit than the number of onsite parking spaces approved on the site plan);
 - d. An area designated for solid waste storage; containers shall be covered and securable. The area shall be easily accessible to waste removal services and the waste containers shall be screened in a manner so as not to be visible from adjacent streets or properties;
 - e. Any other relevant features, including, but not limited to acequias, fences, driveways, walkways, sidewalks, retention ponds, etc.;
 - f. Physical address;
 - g. Any additional information may be requested by the Planning Department;
 - h. Additional information that may be required by the Planning Department.
13. Proof of payment of property taxes, and any other fees due (e.g., code violation penalties) and payable to Taos County;
14. Proof of payment of a non-refundable Short-Term Rental Zoning Clearance application fee to cover application processing; an additional Non-Owner-Occupied Short-Term Rental Permit fee will be assessed if an application has been deemed complete and a permit is approved (the application and permit fees will be set by resolution).

Section 4.19.4

Short-Term Rental Unit Zoning Clearance Review Procedures

- A. The Planning Department shall review the application for determination of completeness in accordance with the Submittal Requirements outlined in Section 4.19.3. The Planning Director shall notify the applicant in writing as to whether or not the application is complete;
- B. If the application is not complete or requires clarification, the Planning Department shall inform the applicant of the deficiencies in writing and shall take no further action on the application until the deficiencies are corrected. If the applicant fails to correct the deficiencies indicated in the letter deeming the application incomplete within fifteen (15) business days of receipt of notice of deficiencies, the application shall be considered withdrawn;
- C. Upon determination of completeness, the Planning Department shall perform a review of the application for compliance with this Ordinance. The Planning Department shall administratively approve, approve with conditions, or deny all applications for a permit subject to Short-Term Rental Unit Zoning Clearance Review. In addition, in order to grant the Permit, the use must be determined at the discretion of the Planning Director, to be consistent with the purposes of these regulations set forth in Section 1.2;

TAOS COUNTY
 VALERIE RAEL MONTOYA, CLERK
 000480359
 Book 1208 Page 98
 13 of 20
 08/20/2024 02:11:00 PM
 BY NATASHA

D. The Owner/Operator of a Short-Term Rental Unit receiving a Short-Term Rental Unit Zoning Clearance shall adhere to the Public Notice Requirements of Section 6.1.4 to provide notification to all adjacent property owners and the applicant shall provide an affidavit of mailing to the Taos County Planning Department. The notice shall be on a form provided by the Taos County Planning Department and, at a minimum, shall include the following:

1. Contact information for the Owner/Operator or Local Contact responsible for managing the Short-Term Rental Unit, who can be contacted 24/7 in case of emergency;
2. Contact information for the Taos County Planning Department Code Enforcement Officer, or other appropriate contact, so that neighbors may report any suspected or alleged violations of the regulations contained in this Section, or any other Section of the Taos County Land Use Regulations;
3. Information on how to report violations;
4. A summary of Short-Term Rental regulations;
5. A copy of the approved Business Registration;

E. The Planning Director shall inform the applicant of the approval, conditions of approval, or the basis for denial of the application, in writing, no later than thirty (30) business days from the date the application has been deemed complete.

Section 4.19.5

Number of Permits and Legal Non-Conforming Short-Term Rental Units

A. The number of active permits allowed for Short-Term Rental Units in unincorporated Taos County, including Owner-Occupied and Non-Owner Occupied, but not including Legal Non-Conforming Permits or Permits that meet the Exemption requirements under Section 4.19.9, is limited to four hundred (400) at any one time;

1. Permits will be issued on a first-come, first-served basis. Once four hundred (400) permits have been issued, no new permits will be issued;
2. Short-Term-Rental Zoning Clearance Applications shall be reviewed in the order that they are received;
3. Short-Term Rental Permits shall be issued in the order that eligible applications are deemed to be in compliance with the terms of this ordinance;
4. A waitlist shall be established for applications submitted after the 400-permit cap has been reached, and as permits expire and/or are revoked, those applications will be reviewed in the order that they are received;
 - a. If an applicant waits on the list for a year or longer, the Planning Director may require the applicant to indicate a continued interest in remaining on the list;
 - b. If at any time an applicant on the waitlist is to be found to

TAOS COUNTY
VALERIE RAE MONTROYA, CLERK
000480359
Book 1208 Page 99
14 of 20
08/20/2024 02:11:00 PM
BY NATASHA

be in violation of this Ordinance, the application shall be denied, and the applicant shall not be allowed to apply for a Short-Term Rental Permit for a period of two (2) years and the Short-Term Rental Unit shall cease to operate. Once the two- (2) year period has ended, a new zoning clearance application will be required for consideration for a permit.

B. Legal Non-Conforming Short-Term Rental Units permitted under Section 4.8.2

1. Upon the effective date of this Ordinance, all existing Home Occupation Permits for Owner/Operators operating a Short-Term Rental Unit without an up-to-date Taos County Business Registration will be considered expired;
2. Short-Term Rental Units permitted under Section 4.8.2 Home Occupation Standards prior to the passage of this Ordinance, for which the Owner/Operators have maintained an up-to-date Taos County Business Registration will be considered Legal Non-Conforming Short-Term Rental Units;
 - a. Legal Non-Conforming Short-Term Rental Units will not count toward permit cap;
 - b. Legal Non-Conforming Short-Term Rental Unit Permits are not transferrable to another person or property; and upon transfer of ownership of a Legal Non-Conforming Short-Term Rental Unit, the Short-Term Rental Home Occupation Permit shall immediately terminate without the necessity of notice. If a new Owner/Operator wishes to use the property as a Short-Term Rental Unit, a new application conforming with Section 4.19 shall be required;
 - c. Legal Non-Conforming Short-Term Rental Units must adhere to the Standards of Operation outlined in Section 4.19.2;
 - d. Legal Non-Conforming Short-Term Rental Units are subject to the enforcement provisions of Section 4.19.7 and Article 10.

TAOS COUNTY
VALERIE RAEI MONTÓYA, CLERK
000480359
Book 1208 Page 100
15 of 20
08/20/2024 02:11:00 PM
BY: NATASHA

Section 4.19.6 Permit Issuance, Renewal and Appeal

A. Permit Issuance:

1. Upon timely satisfaction of the submittal requirements outlined in Section 4.19.3, and review by Planning Department Staff, as outlined in Section 4.19.4, the Planning Department may issue a permit so long as the application is consistent with all the provisions of this Ordinance and issuance of the permit does not exceed the number of permits specified in Section 4.19.5;
2. The permit will be valid for one year, from the date of approval to the same date of the following year, unless sooner terminated by the Owner/Operator or revoked by the County. A permit may be

issued at any time during the year so long as issuance of the permit does not exceed the number of permits specified in Section 4.19.5 of this Ordinance;

3. Once issued, a permit is not transferable to another person or property. Upon transfer of ownership of a Short-Term Rental Unit, the Short-Term Rental Permit shall immediately terminate without the necessity of notice. If a new Owner/Operator wishes to use the property as a Short-Term Rental Unit, a new application shall be required;
4. A Party, as defined in Article 2, may appeal the decision of the Planning Director, or his or her designee, pursuant to the processes and requirements laid out in Section 9.1.1 of the Taos County Land Use Regulations;
 - a. The appeal of the Planning Director, or his or her designee's decision regarding an Owner-Occupied Short-Term Rental Permit will follow the procedures laid out in Section 4.2.4 of the Taos County Land Use Regulations;
 - b. The appeal of the Planning Director, or his or her designee's decision regarding a Non-Owner-Occupied Short-Term Rental Permit will follow the procedures laid out in Section 4.4.3(E) of the Taos County Land Use Regulations.

B. Permit Renewal:

1. A permit may be renewed upon submittal of a Short-Term Rental Unit Zoning Clearance renewal application, so long as the application complies with the terms of this Ordinance and so long as the permit for the Short-Term Rental Unit is active and has not been revoked, and so long as the unit is otherwise in compliance with the Taos County Land Use Regulations and all other applicable Taos County Ordinances, and provided that:
2. An application for renewal must be submitted to the County no later than one month prior to the anniversary of the date of approval or renewal from the previous year;
 - a. An Owner/Operator may continue to rent a Short-Term Rental Unit after the expiration date if a renewal application was submitted prior to the expiration date, provided that the Taos County Planning Department is still working with the applicant to deem the renewal application complete;
 - b. An Owner/Operator of an expired permit shall submit an application for a new permit, subject to the availability of permits;
3. Short-Term Rental Unit Zoning Clearance renewal applications shall be submitted with proof of payment of a non-refundable application fee to cover application processing;
 - a. An additional Owner-Occupied Short-Term Rental Permit fee will be assessed if an application has been deemed complete and a renewal is approved;

TAOS COUNTY
VALERIE RAEI MONTONA, CLERK
000480359
Book 1208 Page 101
16 of 20
08/20/2024 02:11:00 PM
BY NATASHAU

- b. An additional Non-Owner-Occupied Short-Term Rental Permit fee will be assessed if an application has been deemed complete and a renewal is approved.
- c. Application and Permit fees will be set by Resolution, and approved by the Taos County Board of Commissioners.

Section 4.19.7 Violations, Enforcement and Enforcement Procedures: County staff shall document all alleged violations of this Ordinance and shall pursue enforcement procedures as specified in Article 10 of the Taos County Land Use Regulations, in addition to the following:

- A. If the Planning Department determines a violation has occurred, then a written notice of violation that includes a corrective action will be sent to the Owner/Operator. If the corrective action is not commenced within fifteen (15) days of the date of written notice of violation, the County may revoke the Short-Term Rental Permit and use of the Short-Term Rental Unit must cease within fifteen (15) days following revocation of permit;
- B. Any Owner/Operator who fails to report all applicable taxes, including gross receipts tax and lodger’s tax, shall be subject to any and all penalties set forth in Section 4.19.7 and Article 10 of the Taos County Land Use Regulations, and any other applicable penalties existing under County, State, or federal law or statute;
- C. Any person operating a Short-Term Rental Unit without a valid permit or found to be violating the terms of the permit or any provision of the Taos County Land Use Regulations shall be guilty of a petty misdemeanor and shall be punished as set forth in Section 10.1.2 [A] of the Taos County Land Use Regulations, and will be prohibited from applying for a Short-Term Rental Unit Zoning Clearance for a period of two (2) years;
- D. If a Short-Term Rental Unit has three (3) or more instances of violations of County ordinances or state statutes within a twelve (12)-month period, the Short-Term Rental Permit shall be revoked for a period of two (2) years and the Short-Term Rental shall cease to operate. Once the two- (2) year period has ended, a new application will be required for consideration of a new permit;
- E. An Owner/Operator may appeal the revocation of a Short-Term Rental Unit Zoning Clearance, pursuant to the processes and requirements laid out in Section 9.1.1 of the Taos County Land Use Regulations;
 - 1.. The appeal of revocation of an Owner-Occupied Short-Term Rental Permit will follow the procedures laid out in Section 4.2.4 of the Taos County Land Use Regulations;
 - 2. The appeal of revocation of a Non-Owner-Occupied Short-Term Rental Permit will follow the procedures laid out in Section 4.4.3(E) of the Taos County Land Use Regulations.

TAOS COUNTY
 VALERIE RAEL MONTOYA, CLERK
 000480359
 Book 1208 Page 102
 17 of 20
 08/20/2024 02:11:00 PM
 BY NATASHA

Section 4.19.8 Short-Term Rentals on Commercial Property.

- A. Short-Term Rental Units located in a Commercial Property, not defined

by this Ordinance as a Lodging establishment or Bed and Breakfast, are permitted under the terms of the original Commercial Zoning Clearance Permit, Special Use Zoning Clearance Permit, or Major Development Zoning Permit, only if the allowance of Short-Term Rentals was part of the original or amended approval, otherwise, units within the Commercial Property are subject to the conditions of this Section of the Taos County Land Use Regulations;

1. Short-Term Rental of Dwelling Units within a Commercial zoning district is permitted only if the applicable zoning is satisfied, and the appropriate Permits are in place. Otherwise, units within described properties will be subject to the conditions of this Section of the Taos County Land Use Regulations;
 2. Such Short-Term Rental Units, as described in 4.19.8 (A) must be registered with the County pursuant to the guidelines of Section 4.19;
 3. Short-Term Rental Units as described within this Section must comply with this section, report occupancy, and pay all applicable taxes;
 4. Short-Term Rental Units, as described in 4.19.8 (A) will not count toward the Short-Term Rental Cap;
 5. With proper documentation, as requested by the Taos County Planning Director, Short-Term Rental Units in legal non-conforming Resort Facilities can be considered Short-Term Rental Units as described in 4.19.8 (A);
- B. Units within Lodging establishments, or a Bed and Breakfast, may be advertised on Short-Term Rental advertising platforms so long as the Lodging establishment has been permitted through Commercial Zoning Clearance Permit, Special Use Zoning Clearance Permit, Major Development Zoning Permit, or is considered Legal Non-Conforming. Units in Lodging establishments, or a Bed and Breakfast, as described, are not considered Short-Term Rentals.

Section 4.19.9 Short-Term Rental Cap Exemptions

- A. Affordable Housing Exemption - Owner/Operators who provide one (1) Dwelling Unit for long-term rent that meets the definitions of "Affordable," as defined by Ordinance 2022-4, The Taos County Affordable Housing Ordinance, and subsequent amendments, may operate one (1) Short-Term Rental that does not count toward the Short-Term Rental Cap. Applicants who plan to provide multiple Affordable units for long-term rent can also claim an exemption to Sections 4.19.1(D) and 4.19.1(E), as applicable;
1. For an applicant to be considered by the Taos County Planning Department for an Affordable Housing Cap Exemption, the Applicant must submit the following:
 - a. An Affordable Housing Development Agreement that specifies the terms of the Agreement and how the Applicant plans to satisfy the requirements of the Taos County Affordable Housing Ordinance;
 - b. Any other documentation deemed necessary by the Taos

TAOS COUNTY
HALERIE RAEI MONTQYA, CLERK
000480359
Book 1208 Page 103
18 of 20
08/20/2024 02:11:00 PM
BY NATASHAU

County Planning Director;

2. Documentation required to enact and continue The Affordable Housing Cap Exemption may include:

- a. Proof that the unit meets the definition of "Affordable," as defined by the Taos County Affordable Housing Ordinance;
- b. Proof that the tenant(s) meet the qualifications of the Taos County Affordable Housing Ordinance;
- c. Copies of deed restrictions, which would require that the Dwelling Unit is rented to an individual or individuals who work at least 30 hours a week at an entity based in Taos County;
- d. Up-to-Date copies of lease agreements with qualifying tenant(s), which must be for a minimum of one year;
- e. Proof of acceptance of Housing Choice Vouchers, as required by the Taos County Affordable Housing Ordinance;
- f. Any other form of proof deemed acceptable by the Planning Director that shows the Applicant meets the requirements of Section 4.19.9, and the requirements of the Taos County Affordable Housing Ordinance;

3. In the event that a lease is terminated at the end of the lease term, or terminated early, either the landlord or tenant needs to notify the Taos County Planning Department;

- a. The landlord will have a period of 60 days to find a new tenant that meets the requirements of 4.19.9;
- b. If the landlord does not successfully place a new tenant within 60 days, then the exemption granted becomes null and void and the exempt Short-Term Rental Unit will adhere to Section 4.19.5;
- c. If no Short-Term Rental Permits are available at the time of application under Section 4.19.5, then Short-Term Rental of unit will cease until a Permit becomes available, provided that applicant is on the waitlist;

4. If an Owner/Operator loses its Short-Term Rental Zoning Clearance due to violations and penalties outlined in Section 4.19.7, the terms of affordability for the related affordable unit must be honored through the end of the current lease;

B. Long-Term Residence Exemption - Owner/Operators who can demonstrate both Primary Residence and ownership of the property for 10 years or longer can submit an application adherent to Section 4.19.3 and obtain an Owner-Occupied Short-Term Rental Permit that does not count toward the Short-Term Rental Cap;

C. Limitations on Exemptions - Short-Term Rental Units permitted under

TAOS COUNTY
VALERIE RAEL MONTOYA, CLERK
000480359
Book 1208 Page 104
19 of 20
08/20/2024 02:11:00 PM
BY NATASHA!!

exemptions A or B will adhere to all the relevant sections of this Ordinance other than Section 4.19.5.

Severability

If any subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid by a decision of any court of competent jurisdiction, that decision will not affect the validity of the remaining portions of the Ordinance. The Taos County Board of County Commissioners hereby declares that it would have passed this Ordinance and each and every subsection, sentence, clause, or phrase not declared invalid or unconstitutional without regard to whether any portion of this Ordinance would be subsequently declared invalid.

Effective Date

- A. This Ordinance shall become effective 60 days after Commission approval, and will be noticed pursuant to NMSA 1978, Section 3-21-14 Adoption of County Zoning Ordinances;
- B. For the purposes of Health, Public Safety and Quality of Life, the amendments to Section 4.8.2 of the Taos County Land Use Regulations, repealing the allowance of Short-Term Rentals as Home Occupations, will be effective immediately upon passage of this Ordinance.

TAOS COUNTY
 VALERIE RAEL MONTOYA, CLERK
 000480359
 Book 1208 Page 105
 20 of 20
 08/20/2024 02:11:00 PM
 BY NATASHAU



PASSED, APPROVED AND ADOPTED, this 20 day of August 2024.

BOARD OF COUNTY COMMISSIONERS
OF TAOS COUNTY, NEW MEXICO

FR. Bob Romero

FR. Bob Romero, Chairperson

Attest:

Valerie Montoya

 Valerie Montoya, Taos County Clerk

Approved as to legal form:

Patrick Trujillo

 Patrick Trujillo, Contract County Attorney

VOTE RECORD:				
FR. B. Romero	<u>yes</u>	no	abstain	absent
M. Romero Jr.	<u>yes</u>	no	abstain	absent
D. Vigil	<u>yes</u>	no	abstain	absent
A. Brush	<u>yes</u>	no	abstain	absent
R. Mascareñas	<u>yes</u>	no	abstain	absent

