



**LODGER'S TAX ADVISORY BOARD REGULAR MEETING
AGENDA
MEETING TO BE HELD VIA HYBRID - IN PERSON AND ONLINE
MEETING ROOM LOCATED AT 102, 9 FIREHOUSE RD.
TAOS SKI VALLEY, NEW MEXICO
WEDNESDAY, MAY 6, 2026 AT 1:00 PM**

- 1. CALL TO ORDER AND NOTICE OF MEETING**
- 2. ROLL CALL**
- 3. APPROVAL OF AGENDA**
- 4. APPROVAL OF MINUTES**
 - A. Approval of Minutes of April 8, 2026, Meeting
- 5. REVIEW 2025/2026 BUDGET**
 - A. Collections to date; \$438,914.57
 1. Current collections are down \$31,330.75/6.7% from last year
 2. Carroll Griesedieck will provide an update on Lodger's tax collections.
- 6. REPORT: MEETING FOR RECOMMENDATIONS ON ADMINISTRATING AND FUNDING OF LODGER'S TAX**
 - A. Henri Hammond-Paul
- 7. 2026-2027 PROPOSED BUDGET**
 - A. See attached 2025/2026 Proposed Budget
 - B. Henri Hammond Paul recommendations made at last month's Budget Meeting
 1. Decrease VTSV-CC line item from \$300,000.00 to \$275,000.00
 2. Increase Community Proposals from \$25,000.00 to \$35,000.00
 3. Increase Administrative Fee from \$45,000.00 to \$60,000.00
- 8. MISCELLANEOUS**
- 9. ANNOUNCEMENT OF THE DATE, TIME & PLACE OF THE NEXT MEETING OF THE LODGERS TAX ADVISORY BOARD**

_____ REGULAR MEETING. The next regularly scheduled meeting of the Lodgers Tax Advisory Board of the Village of Taos Ski Valley will be held as a hybrid in-person and on-line meeting on _____, at 1:00 pm in Room 102, 9 Firehouse Rd., Taos Ski Valley, NM and the Agenda, Agenda attachments, and Zoom Meeting link will be available to the public on the Village website at <https://www.vtsv.org>.
- 10. ADJOURNMENT**



**LODGER'S TAX ADVISORY BOARD REGULAR MEETING
MINUTES
MEETING TO BE HELD VIA HYBRID - IN PERSON AND ONLINE
MEETING ROOM LOCATED AT 102, 9 FIREHOUSE RD.
TAOS SKI VALLEY, NEW MEXICO**

WEDNESDAY, APRIL 8, 2026 AT 1:00 PM

1. CALL TO ORDER AND NOTICE OF MEETING

Meeting Called to Order 1:05 PM

2. ROLL CALL

Present: Roger Mariani mariani@snakedancecondos.com 776-2277

Present: Brent Knox brentknoxtsv@taosnet.com 806-367-2040

Present: Kent Forté kforte@edelweisslodgeandspa.com 737-6900

Present: Chris Stagg jcs@skitaos.org 776-2291 Ext. 2227

Present: Henry Caldwell henrycaldw9810@gmail.com 770-9261

Guests Present: Carroll Griesedieck, Dan Vaughan, Henri Hammond-Paul, Marlene Salazar

3. APPROVAL OF AGENDA

Motion by: Brent Knox & Second by: Chris Stagg Approved 4-0

4. APPROVAL OF MINUTES

A. Approval of Minutes of April 2, 2025, Meeting

Motion by: Chris Stagg & Second by: Kent Forté Approved 4-0

5. REVIEW 2025/2026 BUDGET

A. See attached 2025/2026 Budget

See Attached Copy

Collections to Date: \$335,096.57

Projected Total Collections \$650,000.00

Projected Year-end Balance \$80,000.00

- Henry Caldweell joined meeting.

6. LODGERS TAX PROPOSALS

- A. Henri Hammond-Paul made a presentation reviewing how Lodger's Tax is administrated and funded. See attached Zoom Meeting Summary Notes for the copy of what was discussed.
- B. A recommendation was made for Roger, Henri and Dan Vaughan to meet to discuss possible recommendations for administrating and funding Lodger's Tax. All Agreed.
- C. Motion by: Chris Stagg & Second by: Kent Forté Approved 5-0

Use 2025/2026 Budget line items and add new request for the 2026/2027 Budget Proposal.

- a. See Attached Copy

- A. **VTSV-CC**
- B. **Community**
- C. **VTSV Employee Shuttle**
- D. **Airport Shuttle**
- E. **JSX Funding**
- F. **Parks and Recreation**
- G. **Administrative Fee**

7. OTHER BUSINESS

- A. **Approval Resolution for Open Meeting Act**

- A. Motion by: Chris Stagg & Second by: Kent Forté Approved 4-0

Change the time for the Lodgers Tax Board meeting to meet once a month on the first Wednesday or as needed.

8. MISCELLANEOUS

9. ANNOUNCEMENT OF THE DATE, TIME & PLACE OF THE NEXT MEETING OF THE LODGERS TAX ADVISORY BOARD

REGULAR MEETING. The next regularly scheduled meeting of the Lodgers Tax Advisory Board

of the Village of Taos Ski Valley will be held as a hybrid in-person and on-line meeting on _____, at _____ in Room 102, 9 Firehouse Rd., Taos Ski Valley, NM and the Agenda, Agenda attachments, and Zoom Meeting link will be available to the public on the Village website at <https://www.vtsv.org>.

(TBD. First week in May)

10. ADJOURNMENT

Adjournment 2:54 PM

ATTEST:

Chair Roger Mariani

Village Clerk, Marlene Salazar

Lodgers Tax Advisory Board Meeting Zoom Link

Quick recap

The Lodgers Tax Board met to discuss and review the 2025-26 budget and future planning for the village of Taos Ski Valley. The board reviewed current financial projections showing a potential carryover of \$90,500 and discussed estimated revenue collections of \$650,000 for the next fiscal year. Key topics included evaluating the Chamber's proposed budget of \$325,000, transportation funding including airport and employee shuttles, and potential new village staff positions for marketing and tourism functions. Henri presented recommendations for restructuring lodgers tax allocations across three main categories: community proposals/marketing, administrative functions, and transportation. The board agreed to modify the budget proposal and requested that Carroll send an updated version for council presentation, while also discussing the need for better administration of grant proposals and potential collaboration between the village and Chamber of Commerce.

Next steps

- Carroll: Modify and send updated budget proposal to Lodgers Tax Board for review and submission to Council <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b39e1-338d-11f1-9cde-86c3a402d815>
- Henry, Dan, and Roger: Form working group to brainstorm and develop 3-year plan for improving Lodgers tax administration, marketing, and event coordination <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b3e2c-338d-11f1-8997-86c3a402d815>
- Henry: Join Chamber board to gain insight into current Chamber operations and functions <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b3fdb-338d-11f1-86b1-86c3a402d815>
- Carroll: Send email with updated budget spreadsheet to board members <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b4126-338d-11f1-8ec7-86c3a402d815>
- Henry: Review Open Meetings Act document to ensure compliance and make any needed amendments <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b4239-338d-11f1-87ae-86c3a402d815>
- Carroll: Schedule next meeting for first week of May to finalize budget amendments <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b4361-338d-11f1-882c-86c3a402d815>
- Joe Zavada: Provide update/presentation on air service contracts and funding status <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b4478-338d-11f1-9688-86c3a402d815>

- Ryan: Present detailed transportation service plans for next year when appropriate <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b4582-338d-11f1-b850-86c3a402d815>
- Henry: Create form and coordinate collection of required information from proposal applicants for current round of funding <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b4688-338d-11f1-a6f4-86c3a402d815>
- Dan: Provide detailed breakdown of Chamber budget showing specific allocations for marketing, staff, and special events <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b479e-338d-11f1-83a2-86c3a402d815>
- Carroll: Include in next budget a lump sum line item for "Community Proposals" with subheadings for specific funded projects <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b48a4-338d-11f1-a852-86c3a402d815>
- Carroll: Send out meeting notice and agenda at least 3 days before next scheduled meeting per Open Meetings requirements <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b499b-338d-11f1-b916-86c3a402d815>
- Carroll: Present final budget to Council by May 15th deadline <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b4a8b-338d-11f1-9c76-86c3a402d815>
- Henry: Get with Dan to discuss how to improve collaboration between Village and Chamber functions <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b4b7c-338d-11f1-88fd-86c3a402d815>
- Carroll: Monitor March collections to determine firm budget numbers before next meeting <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b4c83-338d-11f1-bc3b-86c3a402d815>
- Carroll: Include \$150,000 in budget for air service contract for next year <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b4de5-338d-11f1-812f-86c3a402d815>
- Carroll: Include \$34,000 in budget for employee shuttle for next year <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b4ec9-338d-11f1-8c07-86c3a402d815>
- Carroll: Adjust Chamber funding request from \$325,000 to \$300,000 in proposed budget <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b4fa7-338d-11f1-8f3e-86c3a402d815>
- Carroll: Increase estimated collections by \$5,000 in proposed budget <https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b5088-338d-11f1-8860-86c3a402d815>

- Carroll: Include \$29,000 for community proposals in budget or consider increasing to \$50,000<https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b5165-338d-11f1-bac3-86c3a402d815>
- Henry: Develop recommendations for new staff position to support Lodgers tax administration and marketing<https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b5246-338d-11f1-8274-86c3a402d815>
- Carroll: Include \$7,000 for audit proposal in budget<https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b5331-338d-11f1-b16c-86c3a402d815>
- Carroll: Include \$12,500 for Parks and Rec proposal in budget<https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b540c-338d-11f1-8d62-86c3a402d815>
- Carroll: Include \$6,000 for Taos School of Music in budget<https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b54e5-338d-11f1-aea9-86c3a402d815>
- Henry: Create form for proposal submissions to ensure all required information is included<https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b55ba-338d-11f1-b16f-86c3a402d815>
- Carroll: Send out email with updated budget for board review<https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b56a7-338d-11f1-9f3b-86c3a402d815>
- (Note: I realized afterward that many of these items are not distinct actions but rather budget line items. Here's a refined list focusing on distinct action items:)<https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b5786-338d-11f1-a1ae-86c3a402d815>
- (Continuing to remove non-action items and duplicates)<https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b5868-338d-11f1-92e1-86c3a402d815>
- (Refined to remove budget line items and focus on true action items)<https://tasks.zoom.us?meetingId=pznbJDbCR%2ByMXA1ShxIPww%3D%3D&stepId=4c0b5949-338d-11f1-9d3b-86c3a402d815>

Summary

Spreadsheet Data and Logistics Review

The meeting focused on reviewing and discussing spreadsheet data, with participants working to resolve printing issues that Diane and others had encountered. The group discussed budget numbers as starting points for recommendations, with Lodgers clarifying that these were preliminary proposals rather than final decisions. The conversation also touched on seating arrangements and logistics for an upcoming meeting, including potential breakfast/lunch plans and attendance confirmation for participants like Henry and Dan.

Fiscal Year Budget Planning Review

The meeting focused on reviewing the budget for fiscal year 25-26 and planning for 26-27. Carroll presented financial updates, projecting a potential fund balance of \$90,500 at the end of the current fiscal year. The group agreed to use \$650,000 as the projected collection amount for the next fiscal year, with a more conservative carryover amount of \$75,000. The discussion began to address community proposals and budget allocations for the upcoming fiscal year.

Lodgers Tax Fund Allocation Review

The meeting focused on reviewing and discussing the allocation of lodgers tax funds for various community programs and initiatives. Participants reviewed specific requests, including funding for Taos School of Music, Parks and Rec, legal services, and the Wine Festival, with some adjustments proposed to previous year's allocations. Henri presented a strategic proposal regarding the administration and use of lodgers tax funds, suggesting potential changes to how the village supports tourism-related functions and staff positions. The group identified three main areas for discussion: transportation initiatives, event support, and the allocation of funds to support village staff positions related to tourism and visitor experience.

Lodger Tax Revenue Recommendations

Lodgers presented recommendations for using lodger tax revenue, including creating an opportunity fund to support marketing and tourism promotion for both businesses and nonprofits, building internal capacity with staff positions for event planning and marketing, and improving transportation options including potential public-private partnership for a gondola project. The proposal includes consolidating the application process into a more structured competitive system with standardized requirements, and improving administrative functions to make tax collection more efficient. Lodgers also suggested partially funding two existing unfunded staff positions for event coordination and marketing communications roles.

Lodge Tax Revenue Reallocation Discussion

The discussion focused on lodge tax revenue and potential reallocation of funds, with Lodgers emphasizing that the revenue represents a significant portion of the village's budget that deserves strategic oversight rather than just administrative management. There was debate about whether the village should take over some of the Chamber's functions, particularly marketing and event planning, with concerns raised about accountability and the current year-to-year contract with the Chamber. Brett questioned the financial feasibility, noting that the village's largest collection to date was \$718,000, not the proposed \$1 million, and requested more detailed breakdowns of the proposed \$275,000 marketing and staffing expenses.

Budget and Funding Planning Discussion

The group discussed budget planning and competition for funding between the Village and the Chamber. Taos explained that the provided budget was based on the previous year's numbers due to a quick turnaround request, and noted that a detailed budget breakdown was available upon request. The discussion highlighted potential overlap in responsibilities between different entities, with suggestions that the Village might be better suited for promoting free events and managing public websites, while

other entities could focus on revenue-generating activities. The conversation also touched on air service funding, with clarification that JSX's current contract is a two-year deal partially funded through state RISE grants, though future funding remains uncertain as it depends on annual legislative appropriations.

Air Service Funding Discussion

The group discussed funding for air service, specifically regarding JSX and RAISE grants. They clarified that while the original two-year \$300,000 commitment has been fulfilled, they are entering a new fiscal year without a confirmed budget, though approximately \$150,000 may be needed. The discussion also touched on reorganizing the proposed budget into two main categories: transportation (including air service and ground transportation) and community proposals (including chamber, community events, marketing, and salaries). The group acknowledged that while the village is considering increasing staff responsibilities, there needs to be a broader discussion about unfunded approved positions and historical efforts between the village and chamber.

Lodgers Tax Board Restructuring Discussion

The Lodgers Tax Board discussed potential restructuring of responsibilities between the Village and Chamber of Commerce regarding marketing and events. Henri proposed creating a new municipal position with a \$75,000 salary to complement the Chamber's work, though Lodgers clarified this would be part of a longer-term 3-year plan rather than an immediate change. The board agreed to maintain current community proposals and existing funding levels for Parks and Rec and transportation services, with Henri tasked to create a budget spreadsheet template for the upcoming fiscal year presentation to the Council in 3 weeks.

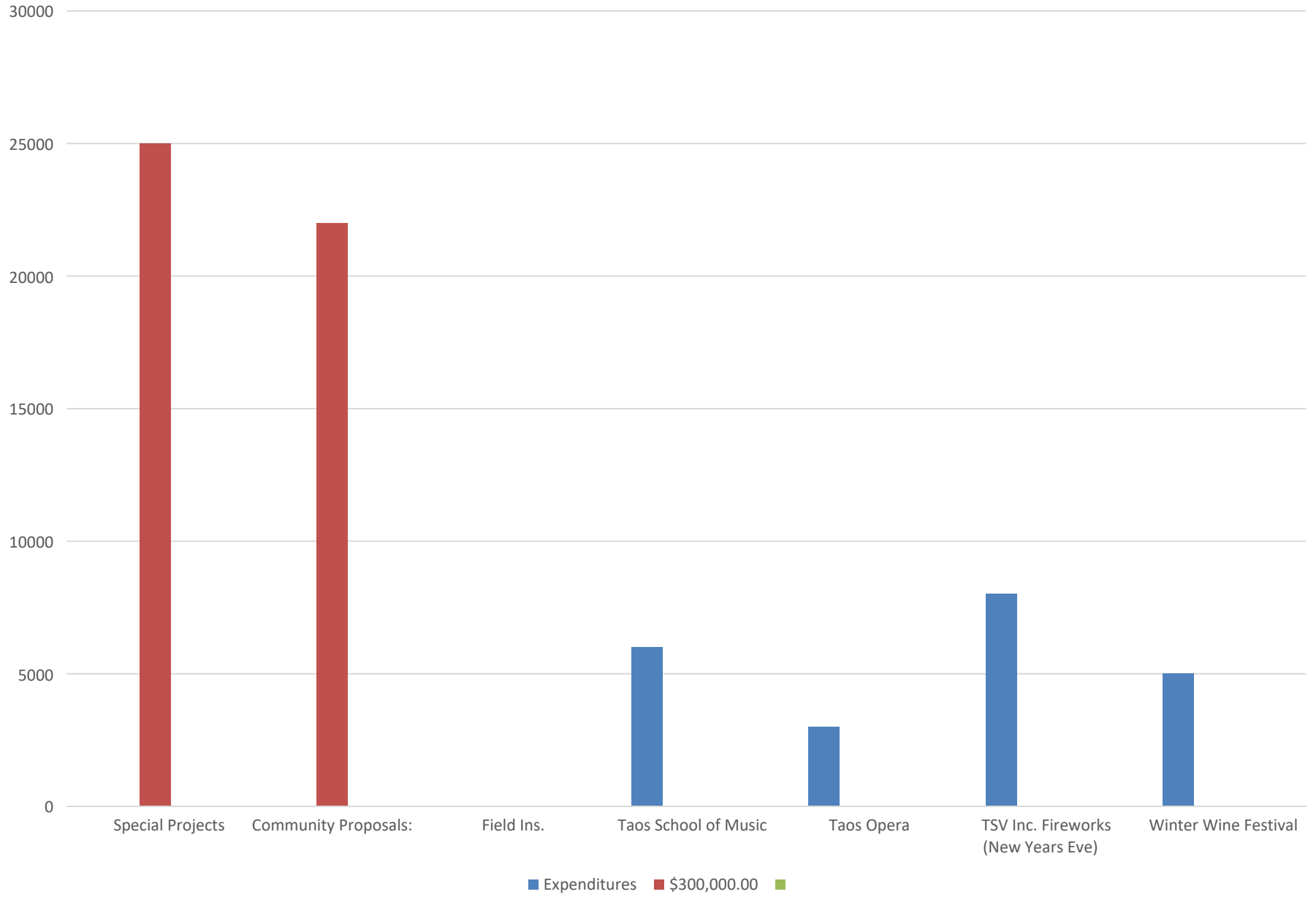
Lodgers Tax Budget Review Meeting

The meeting focused on reviewing and adjusting the lodgers tax budget, particularly for transportation expenses. The group discussed various budget items including the employee shuttle, airport shuttle, and air service contract, with Henry suggesting adjusting the employee shuttle budget to \$24,000 to improve the net income. They also addressed concerns about lodgers tax collections being down compared to the previous year and discussed potential opportunities for better collection, particularly from short-term rentals. The group agreed to seek more transparency about funding contributions from different entities and consider hosting a future lodgers tax workshop on transportation.

Lodgers Tax Budget Review Meeting

The meeting focused on reviewing and finalizing the lodgers tax budget. The group discussed allocating funds for community proposals, marketing, and administrative functions, with a proposal to increase the community proposals budget to \$50,000. They agreed to modify the budget document and submit it to the council by March 24th. The board also approved updates to the Open Meetings Act policy, setting regular meetings as needed with a preference for the first Wednesday of the month. A working group was established to develop a plan for the next three years, including Dan, Henry, and Roger. The next meeting was tentatively scheduled for the first week of May to review any budget amendments.

Chart Title



Lodger's Tax Working Budget

2025/2026

Revenues	Collection
Projected Collections	\$650,000.00
Beginning Balance	\$50,000.00
Transfer from General Fund/Loan	\$200,000.00
Total Revenues	\$900,000.00
Expenditures	
VTSV - CC	\$300,000.00
Special Projects	\$25,000.00
Community Proposals:	\$22,000.00
Field Ins.	\$0.00
Taos School of Music	\$6,000.00
Taos Opera	\$3,000.00
TSV Inc. Fireworks (New Years Eve)	\$8,000.00
Winter Wine Festival	\$5,000.00
VTSV Employee Shuttle	\$34,000.00
Airport Shuttle	\$80,000.00
Air Service:	
25/26 Service	\$150,000.00
Parks & Rec Requests	\$12,000.00
Administrative Fee	\$45,000.00
Transfer to General Fund/Repay Loan	\$200,000.00
Legal Services	\$500.00
Audit	\$5,500.00
Total Expenditures	\$874,000.00
Total Revenue	\$900,000.00
Total Expenditure	\$874,000.00
Ending Balance	\$26,000.00
	4/2/2025

Lodger's Tax Working Proposed Budget

2026/2027

		<u>Collection</u>
Revenues		
Projected Collections		\$650,000.00
Beginning Balance		\$80,000.00
Transfer from General Fund/Loan		<u>\$0.00</u>
Total Revenues		\$730,000.00
Expenditures		
VTSV - CC		\$300,000.00
Special Projects		\$0.00
Community Proposals:		\$25,000.00
Field Ins.	\$3,000.00	
Taos School of Music	\$6,000.00	
Taos Opera	\$3,000.00	
TSV Inc. Fireworks (New Years Eve)	\$8,000.00	
Winter Wine Festival	\$5,000.00	
VTSV Employee Shuttle		\$34,000.00
Airport Shuttle		\$80,000.00
Air Service:		
25/26 Service		\$150,000.00
Parks & Rec Requests		\$12,500.00
Administrative Fee		\$45,000.00
Transfer to General Fund/Repay Loan		\$0.00
Legal Services		\$500.00
Audit		<u>\$7,000.00</u>
Total Expenditures		\$654,000.00
Total Revenue		\$730,000.00
Total Expenditure		<u>\$654,000.00</u>
Ending Balance		\$76,000.00
		4/10/2026