



**TAOS COUNTY
RESOLUTION NO. 2025-19**

TAOS COUNTY
VALERIE RAEI MONTOYA, CLERK
000485272
Book 1228 Page 625
1 of 4
04/08/2025 10:22:20 AM
BY ANNA

DECLARING THE VACATION AND ABANDONMENT OF CERTAIN RIGHT-OF-WAY WITHIN THE EL MIRADOR SUBDIVISION

WHEREAS On August 27, 1996, a plat of the El Mirador Subdivision was filed with the Taos County Clerk's office, a copy of which is attached hereto as "Exhibit A", and;

WHEREAS the El Mirador Subdivision Plat contains a dedication section which reads as follows: *Klauer Manufacturing Co., Inc., is the owner of a 284.034 acre tract of land within Taos County, New Mexico shown hereon as the "El Mirador Subdivision," and has caused said tract to be subdivided with its free consent and in accordance with its desires, and hereby dedicates on the road right-of-ways within said subdivision for public use and the installation of buried utilities, and dedicates the specific utility easements for the installation of buried utilities, provided that said right-of-ways and easements are used in strict accordance with the terms of this dedication*, and;

WHEREAS the county signed the "acceptance" section of the plat which reads as follows: *"The Board of County Commissioners of Taos County does hereby accept the dedication of road right-of-ways as above, without accepting road maintenance"*, and;

WHEREAS in accordance with the acceptance language set out above, the County has never maintained the roads or rights of way within the El Mirador Subdivision, and;

WHEREAS the roads referred to in the El Mirador Subdivision Plat have never been added to the county's road inventory and have always been maintained by the El Mirador Home Owners' Association, and;

WHEREAS the residents of the El Mirador Subdivision through the El Mirador Homeowners Association have requested that the County vacate its interest in the roads and rights-of-way referred to in the plat and depicted on "Exhibit A", as is evidenced by the letter from Lance Chester the HOA president dated 3/27/2025, and attached hereto as "Exhibit B", and;

WHEREAS Section 67-2-6 NMSA 1978 authorizes political subdivisions of the State, such as the County, to revert property or property interests acquired for public road, street or highway purposes by formal declaration of vacation or abandonment, and;

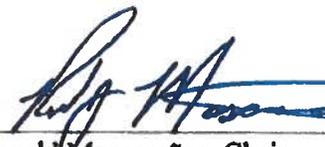
WHEREAS it is the will of the Board of County Commissioners of the County of Taos to declare the vacation of any interest it may have in the roads and rights-of-ways depicted on "Exhibit A".

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Taos as follows:

1. The interior roads and rights-of-way within the El Mirador Subdivision, as depicted on "Exhibit A", are hereby declared vacated and abandoned.
2. This vacation shall not affect the rights of El Mirador Subdivision residents to use the roads hereby vacated.
3. This vacation and abandonment shall not affect the rights (if any) of utilities (if any) located within the vacated/abandoned rights-of-way.

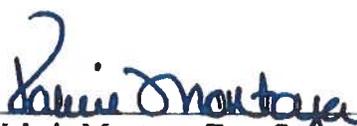
PASSED, APPROVED AND ADOPTED, this 1st day of April, 2025.

**BOARD OF COUNTY COMMISSIONERS
OF TAOS COUNTY, NEW MEXICO**



Ronald Mascareñas, Chair

Attest:



Valerie Montoya, Taos County Clerk

VOTE RECORD:				
FR Bob 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

Approved as to legal form:



Patrick Trujillo, Contract County Attorney





TAOS COUNTY
VALERIE RAEI MONTTOYA, CLERK
000485272
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BY ANNA

March 27th, 2025

Rudy D. Perea
Chief Planner
Taos County Planning Department

El Mirador Property Owners Association respectfully requests that Taos County deed any interests in the El Mirador roads system currently held By Taos County to our association. The El Mirador road system was Dedicated to Taos County on the plat of the subdivision at the time of approval and filing.

Thank you in advance for your timely consideration of this matter.

Cordially,

Lance Chester, President

El Mirador Property Owners Association
P.O. Box 1301 Ranchos De Taos, NM 87557

(575) 751-4254





**TAOS COUNTY
RESOLUTION NO. 2025-17**

**REPEALING AND REPLACING FEE SCHEDULE FOR THE REPRODUCTION OF
DOCUMENTS REQUESTED UNDER NMSA 1978, CHAPTER 14, ARTICLE 2 – THE
INSPECTION OF PUBLIC RECORDS ACT**

WHEREAS, the Taos County Board of Commissioners is the duly authorized governing body of Taos County, a New Mexico political subdivision; and

WHEREAS, the governing body of the County recognizes the public's right to inspect public records and endorses as a fundamental right, the public's access to public records as a crucial aspect of our democracy under applicable State law, NMSA 1978 §14-2-1 to -12, (1947, as amended through 2023); and

WHEREAS, State law, NMSA 1978 §14-2-9 provides for the imposition of reasonable fees to make copies of public records and the need to impose reasonable fees to offset costs of providing said copies.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commission of Taos County that:

Effective immediately upon approval of this resolution Taos County may charge a reasonable fee for copying public records in paper form and for providing public data pursuant to IPRA. Although other fees sometimes apply, the most common fees are as follows and are payable in advance:

1. Fee for paper copies is \$1.00 per page as authorized by NMSA 1978 §14-2-9 (C)(2).
2. Copies of video, audio and/or pictures per storage device - \$15.00
3. The fee for a CD or DVD is \$6.75. The actual costs of other electronic storage media will vary.
4. Pursuant to NMSA 1978 §14-3-18 extraction of 911 call - \$5.00
5. The County shall charge the actual costs associated with downloading electronic records to a disk or storage device, as well as for the actual costs associated with transmitting copies by mail, facsimilie, or other methods. NMSA §14-2-9 (C)(3) and (4).

**POSTAGE FEES WILL BE AN EXTRA CHARGE/ALL FEES ARE
NON-REFUNDABLE**

SIGNATURE PAGE TO FOLLOW

PASSED, APPROVED AND ADOPTED, this 1st day of April, 2025.

**BOARD OF COUNTY COMMISSIONERS
OF TAOS COUNTY, NEW MEXICO**


Ronald Mascareñas, Chair

Attest:


Valerie Montoya, Taos County Clerk

VOTE RECORD:				
FR Bob 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

Approved as to legal form:


Patrick Trujillo, Contract County Attorney





**TAOS COUNTY
RESOLUTION NO. 2025-18**

TAOS COUNTY
VALERIE RAEI MONTTOYA, CLERK
000485274
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BY ANNA

ACCEPTANCE AND APPROVAL OF THE FY24 FINANCIAL AUDIT

WHEREAS, Taos County is required by statute to contract with an independent auditor to perform the required annual audit or agreed upon procedures for Fiscal Year 2024; and

WHEREAS, Taos County has directed the accomplishment of the financial audit for FY24 completed; and

WHEREAS, this audit has been completed and presented to Taos County on April 1, 2025 from the Office of State Auditor authorizing release of the FY24 Audit (Exhibit A); and

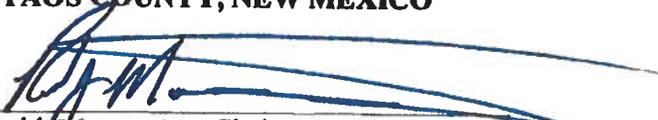
WHEREAS, pursuant to Section 6-6-2L NMSA 1978 and the Office of the State Auditor requirements, the Local Government Division (LGD) requires a copy of the governing body's resolution acknowledging the Fiscal Year 2024 audit findings and accepting management's responses for correcting the findings; and

WHEREAS, this action has been taken at the presentation by the Independent Public Auditor pursuant to Section 2.2.2.10M.(4) NMAC, and the audit report is a public record, and the resolution includes acknowledgement of the audit report;

NOW THEREFORE, BE IT RESOLVED, that Taos County hereby accepts and approves the completed audit report and findings as indicated within this document.

PASSED, APPROVED AND ADOPTED, this 1st day of April, 2025.

**BOARD OF COUNTY COMMISSIONERS
OF TAOS COUNTY, NEW MEXICO**


Ronald Mascareñas, Chair

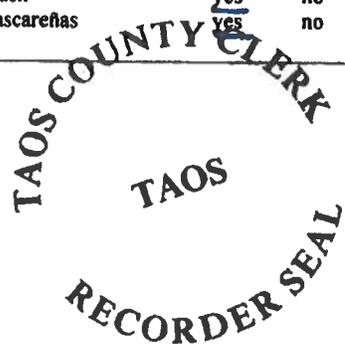
Attest:


Valerie Montoya, Taos County Clerk

VOTE RECORD:				
FR Bob 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

Approved as to legal form:


Patrick Trujillo, Contract County Attorney





Taos County Finance Department

105 Albright Street, Suite I, Taos, New Mexico 87571
Telephone: (575) 737-6300 Facsimile: (575) 737-6326 www.taoscounty.org

Fiscal Year 23/24 Financial Audit Corrective Action Plan

2024-001 (2021-002) — Internal Controls Over Payroll (Significant Deficiency)

Condition: We noted instances where the payroll internal controls were not implemented as designed. We noted at least eight instances where there were changes or updates to the final payroll and these changes were not reviewed and approved as part of the comprehensive payroll internal control

Agency Response: The discrepancies identified between the Treasurer's approved payroll totals and the revised payroll fund totals submitted by finance do not affect the approved payroll totals. However, they do impact the payroll fund totals. These discrepancies are not actual payroll changes but are adjustments related to matching checks. The corrective steps taken are as follows:

- 1) **Identification of Changes:**
 - a) Payroll adjustments such as health insurance adjustments, COBRA payments, penalties, and fees will be identified during the pay period cycle.
 - b) All payroll changes will be initiated before the final payroll submission.
- 2) **Documentation of Changes and Verification**
 - a) Adjustments will be detailed throughout the pay cycle.
 - b) Documentation will be required with a detailed description of why changes occurred.
 - c) Changes with supporting documentation will be reviewed and verified by the Finance Director/Deputy Finance Director.
 - d) Signatures will be required from the payroll accountant and Finance Director/Deputy Finance Director. Signatures confirm that payroll changes are appropriate, documentation is sufficient, and changes are authorized.
- 3) **Final Payroll Submission:**
 - a) Verified and approved changes in the final payroll fund totals will be provided to the Treasurers office for processing. No changes are permitted after final submission with the exception of rounding adjustments which require Treasurer's approval.

2024-003 (2022-004) Deficiencies in the Financial Close and Reporting Process (Significant Deficiency)

Condition: The auditors received four versions of the trial balance, and each contained errors in either the ending balances and/or accounts included/excluded, The County was unable to provide an accurate trial balance to assert ending accounts and balances.

Agency Response: Although Finance considered this a miscommunication regarding formatting, the Finance department will now request specific instructions from the auditors on formatting requirements to prevent similar issues moving forward.

F.B. Romero
District 1

Miguel Romero
District 2

Darlene J. Vigil
District 3

AnJanette Brush
District 4

Ronald Mascarenas
District 5

Brent Jaramillo
County Manager



2024-003 (2022-005) — Deficiencies in IT General Computer Controls and IT Environment – (Significant Deficiency)

Condition: During our audit, we noted that there were various deficiencies within the IT General Computer Control and overall environment. The following were noted:

- We noted that there was an overall lack of formal patching infrastructure, and the County is running unsupported versions on servers.

Agency Response: This was true though the end of the 2024 FY. Since that time, we have upgraded several servers and implemented a patching regiment. This is an ongoing project as some server hardware is outdated and requires physical replacement, not just operating system upgrade.

- We noted that there appeared to be a lack of build discipline that resulted in a wide range of operating system versions with varying patch levels being deployed.

Agency Response: Running a mix of operating systems is not an inherent problem as long as the operating systems are fully supported and functioning as intended. This strategy is not only expected but also cost prudent since implementing new operating system often requires hardware replacement. It is true that in the past there were workstations running unsupported versions of Windows (7, 8, etc.) but those have been eliminated. When, I cannot say, as they were already removed prior to July 1st 2024. Currently we have 275 workstations (desktops and laptops). 222 are running Windows 10 and the remaining 53 are running Windows 11. Windows 10 is fully supported by Microsoft through October 2025. Not all existing deployed hardware can upgrade to Windows 11. We are actively reviewing all Windows 10 machines and will either upgrade them to Windows 11 or replacement them completely with a new Windows 11 machine before End of Support for Windows 10 in FY 26.

- We noted a lack of password controls including the maintenance of passwords among individuals and the common use of users within various programs.

Agency Response: Since moving to Microsoft 365 (in April 2023), the ability to utilize the same login has been removed. This includes not being able to share drives, productivity suites or email systems. All devices (workstations, cell phones, vpn, etc.) require a named user account (no shared accounts exist). Passwords are controlled centrally in our Active Directory, they must meet complexity requirements set by Microsoft, and must be changed every 90 days. We are in the process of rolling out MFA to the entire county to further harden our password system.

- There appears to be very little investment in physical access controls and door systems and no maintenance has been performed in several years. In addition, critical systems like cameras at the detention center are not reliable and have failed during the year.

Agency Response: Although this is an ongoing situation, strides are being taken to address and correct in FY 24/25.

F.B. Romero
District 1

Miguel Romero
District 2

Darlene J. Vigil
District 3

AnJanette Brush
District 4

Ronald Mascarenas
District 5

Brent Jaramillo
County Manager



2024-004 (2021-004) — Stale-dated Checks (Other Noncompliance)

Condition: During our test work over cash, we noted the County's payroll bank account maintained four stale dated checks in the amount of \$1,517 at year end June 30, 2024.

Agency Response: a monthly review will be conducted to identify stale-dated checks in accounts payable and payroll. Stale dated checks identified will be voided and reissued as appropriate. Payees will be notified of the voided checks and the issuance of new checks

2024-005 (2020-001) — Maintenance of Capital Assets – (Other Matter)

Condition: During our examination of capital assets, we identified errors in the capital asset documentation that supports the year end balances and activity during the year.

Agency Response: The Chief Procurement Officer will perform month/year-end audits to ensure an accurate inventory of capital assets using the following criteria:

- a) Acquisition date purchase price
- b) Location tracking
- c) Condition and depreciation tracking
- d) On site annual review of physical inventory
- e) Disposal tracking
- f) Verification of straight-line method for depreciating assets over their estimated useful lives.
- g) Annual review of depreciation schedules/adjustments made as appropriate.

2023-006 (2021-005) – Budgetary Controls and Reporting (Other Noncompliance)

Condition: Based on our audit procedures we noted the following funds maintained over expenditure of the budget:

Educational Bond Funds \$ 1,046,323
USDA/RUS Complex 363,382
USDA Loan Reserve 40,709
USDA Loan Proceeds 926,622
Taos County Complex Restructuring 250
County Educational Bond Fund 2 ,150,330
Taos 46 Loan Proceeds 349
NMFA Taos 50 Lodger's Tax 1,236
NMFA 2018 Ed. GRT Series 866
NMFA Loan Operations Complex 46,732
NMFA Loan Fire Apparatus – San Cristobal FD 16,358
Cunningham Property 163,519
Total \$ 4,756,676

In addition, we noted that the County did not submit the first, second, and third quarter's quarterly DFA report to the NM Department of Finance and Administration timely.

F.B. Romero
District 1

Miguel Romero
District 2

Darlene J. Vigil
District 3

AnJanelle Brush
District 4

Ronald Mascarenas
District 5

Brent Jaramillo
County Manager



Agency Response: The funds identified that exceeded budget authority were budgeted before the hiring of the Finance Director/Deputy Finance Director. Since then, the Finance Director has collaborated with the County Treasurer to identify discrepancies within the Debt Services budgets, correct, and budget accordingly for the new fiscal year.

The late submission of DFA quarterly reports was initially due to the Finance Director facing challenges navigating the State's reporting system. However, a process has now been developed to ensure timely reporting. The Finance Director has worked with the DFA to better understand the reporting system. Educational materials and training have been provided to ensure future success. The Finance Director has since gained a strong understanding of the system, and is current/compliant with DFA quarterly reporting requirements.

F.B. Romero
District 1

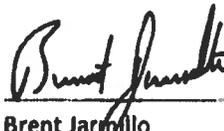
Miguel Romero
District 2

Darlene J. Vigil
District 3

Anjanette Brush
District 4

Ronald Mascarenas
District 5

Brent Jaramillo
County Manager


Brent Jaramillo
County Manager

11/30/29

Date


Emily Rowliason-Elliott
Finance Director

11/30/29

Date





**TAOS COUNTY
RESOLUTION 2025-20**

TAOS COUNTY
VALERIE RAEL MONTOYA, CLERK
000485275
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04/08/2025 10:22:26 AM
BY ANNA

FOR THE CONSOLIDATION OF THE AMALIA VENTERO AND COSTILLA FIRE DISTRICTS TO MAKE ONE FIRE DISTRICT WHICH WILL BE CALLED THE TAOS COUNTY FIRE DISTRICT 1.

WHEREAS the New Mexico "Fire Protection Fund Law," Section 59A-53-5, NMSA 1978 as amended, authorizes the County Commissioners of any County to establish one or more County Fire Districts within the County, and;

WHEREAS satisfactory evidence has been presented to the Taos County Commission that the merging of the Costilla and Amalia/Ventero Fire Districts is in the best interest of all communities, and;

WHEREAS the new fire district shall be named Taos County Fire District 1, and;

WHEREAS, said district has adequate sources of water supply, personnel, and fire protection equipment available and the boundaries of the said district being clearly established and being otherwise in compliance with the statutes and laws of the State of New Mexico, and;

WHEREAS funds received from the Fire Protection Fund of New Mexico for benefit of the Taos County Fire District 1, State of New Mexico, shall be expended under the direction of the Taos County Fire Chief and on duly executed vouchers approved by this Commission and shall be disbursed in the same manner as other funds the County disbursed, and;

WHEREAS any monies received from the Fire Protection Fund of the State of New Mexico for the benefit of the Taos County Fire District 1 shall be used only for the purposes specified in Section 59-a53-8, New Mexico Statutes Annotated, as amended.

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Taos County, that there is hereby created and established the Taos County Fire District 1 as shown on the map attached and incorporated into this resolution by reference.

BE IT FURTHER RESOLVED THAT, with the adoption of this resolution, the original resolutions that created the Costilla and Amalia-Ventero Fire Districts shall be rescinded.

SIGNATURE PAGE FOLLOWS

PASSED, APPROVED AND ADOPTED on this 1st day of April, 2025

**BOARD OF COUNTY COMMISSIONERS
OF TAOS COUNTY, NEW MEXICO**


Ronald Mascareñas, Chair

Attest:


Valerie Montoya, Taos County Clerk

VOTE RECORD:				
FR Bob 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

Approved as to legal form:


(Apr 1, 2025 14:13 MDT)
Patrick Trujillo, Contract County Attorney

