TAOS COUNTY ORDINANCE NO. 1996-8

AN ORDINANCE ESTABLISHING AN ANNUAL BUSINESS REGISTRATION FEE
FOR TAOS COUNTY

WHEREAS, the Taos County Board of Commissioners is authorized, pursuant to Sections 3-38-3 through 3-38-6 and Section 4-37-1, NMSA 1978 (as amended), to establish an annual business registration fee and procedures thereto; and

WHEREAS, the Taos County Board of Commissioners have previously enacted Taos County Ordinance No. 1985-6 to establish said fee and procedures; and

WHEREAS, changes have occurred in the law and in operations since 1985 and the County now desires to update said ordinance;

NOW THEREFORE BE IT ORDAINED, by the Governing Body of Taos County, the Taos County Board of Commissioners, that:

1. Repealed. Taos County Ordinance No. 1985-6 and Ordinance No. 1993-8 are hereby repealed in their entirety and this Ordinance is hereby substituted in lieu thereof.

2. Short Title. This ordinance may be cited as the "Taos County Business Registration Fee Act".

3. Definitions. As used in this Ordinance:

   a. "Board" means the Board of County Commissioners of Taos County.

   b. "Business" means every business, occupation, profession, trade or pursuit for which a fee is charged, credited, collected, or otherwise, including, but not limited to auctions, carnivals, circuses, itinerant vendors of goods or services, firework stands, concerts, rodeos and dealers in second-hand goods of any kind.

   c. "County" means the County of Taos, State of New Mexico.

   d. "County Clerk" means the duly elected or appointed County Clerk for Taos County or his/her authorized designee.

   e. "Engaging in Business or Doing Business" means operating, conducting, doing, carrying on, causing to be carried on, or pursuing any business, profession, occupation, trade or pursuit for the purposes of profit in Taos County and outside any municipality within Taos County.

   f. "Person" means any individual, male or female, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate, or other entity engaging or wishing to engage in a business, profession, occupation, trade, or pursuit in Taos County, and outside any incorporated municipality within Taos County.

4. Applicability.

   a. The Board hereby declares that the registration of a business, not otherwise exempt by law, is conducive to the promotion of the health and general welfare of the County and of the citizens of Taos County.
All person(s), prior to engaging in, or doing, business within the jurisdictional limits of Taos County, not within an incorporated municipality, shall pay an annual business registration fee in the amount of Thirty-Five dollars ($35.00), to Taos County.

c. A separate registration fee, for each place of business, or person doing business, outlet, branch or location, in the County is hereby required.

d. Said fee shall not be pro-rated for businesses conducted for any portion of the year.

5. Application Procedure.

a. All person(s) engaging in, or doing, business within the jurisdictional limits of Taos County, not within an incorporated municipality, shall file, prior to engaging in or doing business, and annually thereafter on or before September 1st of each year, an annual registration application and payment of Thirty-Five dollars ($35.00) with the County Clerk.

b. Said application shall be on the form prescribed by the County Clerk for that year. Payment of the annual fee shall be paid at the time of filing of the application.

6. Failure to File or Pay.

a. In addition to other remedies provided by law and those set forth herein, any person who violates the provisions of this Act, or fails to comply with any of its requirements, shall be subject to a late fee of Ten dollars ($10.00), which late fee shall be due and payable without further demand from the County.

b. In addition to the above, upon a finding, by the County, that a person has violated any provision of this Act, the County may institute any appropriate action or proceeding to:

i. prevent the conduct of the business; and/or

ii. restrain, correct or abate the violation; and/or

iii. prevent the occupancy of the building, structure or land on which the business is located.

c. The County may initiate any appropriate action or proceeding, as provided herein, any time up to four (4) years after the violation.

d. Any person who violates any provision(s) of this Ordinance shall be guilty of a misdemeanor and shall be subject to a fine of not more than $500.00 or imprisonment for not more than ninety days or both. For purposes of this section, each violation shall constitute a separate violation subject to separate penalty(ies).

7. SEVERABILITY. If any provision(s) of this Ordinance is held to be unenforceable, by a court of competent jurisdiction, such provision(s) shall be deemed void only to the extent of such unenforceability, and shall be deemed separate from and shall not invalidate any other provision of this Ordinance.

8. RECORDATION & EFFECTIVE DATE. This Ordinance was recorded in the Office of the Taos County Clerk on the ___ day of ___ , 199__, in Book No. ___ Pages ___ through ___ . This Ordinance shall be effective, pursuant to state law, thirty calendar days from the date of recording.
PASSED, ADOPTED, and APPROVED, by the Taos County Board of Commissioners, on this day of November, 1996.

Approved as to Legal Form & Sufficiency

Dennis Manzanares, County Attorney

Attest:

Carmen M. Medina, County Clerk

TAOS COUNTY BOARD OF COMMISSIONERS

CELESTINO ROMERO, CHAIRMAN

SOFIO D. ORTEGA, MEMBER

GABRIEL ROMERO, MEMBER

COUNTY OF TAOS
STATE OF NEW MEXICO

I, Carmen M. Medina, hereby certify that this instrument was filed in Record Office on the 26th day of November, 1996, at 3:10 o'clock p.m. in and was duly recorded in Book 124, Page 9, of the records of Taos County.

Carmen M. Medina
County Clerk, Taos County, NM