



ORDINANCE 26-04

AN ORDINANCE ESTABLISHING VACANT PROPERTY STANDARDS AND MAINTENANCE REQUIREMENTS

This Ordinance amends sections of the Town of Taos Municipal Code as follows:

WHEREAS, The Town Council, the Governing Body of the Town of Taos, finds it necessary to amend Title 16 Land Use Development Code of the Municipal Code (hereinafter “Town Code” or “Code”) adding Chapter 16.30 Vacant Property Standards and Maintenance Requirements; Section 16.30.010 Vacant Property Standards and Maintenance Requirements 16.30.010.1 Applicability; Section 16.30.010.2 Definitions; Section 16.30.10.3 Determination of Vacant Buildings, Section 16.30.010.3.1 Determination of Vacant Short-Term Rental Properties, 16.30.010.4 Obligations of Vacant Building Owner; 16.30.010.5 Vacant Property Registration; 16.30.010.6 Prohibitions; 16.30.010.7 General Penalty for Violations of this Chapter, Continuing Violations; 16.30.010.8 Appeal of Determination; 16.30.010.9 Alternative Dispute Resolution; 16.30.010.10 Exceptions; 16.30.010.11 Severability; and

WHEREAS, the Town of Taos (hereinafter “Town”) has determined that vacant buildings and short-term rental properties that are determined to be vacant and that are not actively or properly maintained constitute a nuisance, negatively impact the surrounding properties and public health, welfare, and safety, increase risks of arson and vandalism, reduce property values, and require additional public services; and

WHEREAS, the purpose of this Chapter is to establish a process to address the significant number of vacant, abandoned, foreclosed, and/or otherwise distressed buildings and structures located within the town; promote minimum aesthetic and maintenance standards for vacant structures and properties, and to prevent such structures and properties from contributing to blight and negatively impacting surrounding property values and redevelopment and economic efforts; create conditions favorable to the general welfare, prosperity, and harmonious development of the town. In addition, this Chapter ensures that property owners will take action to ensure that their properties are adequately maintained to the minimum standards provided, or be subject to potential fines and penalties; and

WHEREAS, this Chapter will require property owners to participate in the registration of each vacant building owned and to cooperate with inspection requirements provided by Code Enforcement Officers and the Town of Taos Police Department to ensure compliance.

NOW, THEREFORE, BE IT ORDAINED by the Governing Body of the Town of Taos, meeting in Regular Session this 24th day of March, 2026, and after having held a public hearing on the matter, that the following Ordinance is hereby adopted, approved, and ratified:

CHAPTER 16.30.010 VACANT PROPERTY STANDARDS AND MAINTENANCE REQUIREMENTS

SECTION 16.30.010.1. APPLICABILITY.

This chapter applies to:

- A. Every property owner in the Town of Taos who owns a commercial property that has been vacant for any appreciable period of time or at least sixty (60) days.
- B. Every property owner in the Town of Taos who owns a residential property that has been vacant for any appreciable period of time or at least sixty (60) days.

SECTION 16.30.010.2. DEFINITIONS.

For the purpose of this Article, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

Code Enforcement Officer (Code Official). Any person or persons designated by the Town to enforce the provisions of this Code and other applicable ordinances, including but not limited to building, housing, zoning, property maintenance, health, and safety regulations. This term includes duly appointed officers, employees, or agents of the municipality who are authorized to conduct inspections, issue citations or notices of violations, and take lawful actions as necessary to ensure compliance with this Code.

Commercial Property Owner. One or more persons, or legal entity or entities doing business on behalf thereof, such as, but not limited to, a corporation, limited liability company, partnership, or association, that owns a commercial building or property.

Dilapidated Building or Property. Any building or property (commercial or residential) which exhibits one or more characteristics of dilapidation, including but not limited to:

- A. Overgrowth of fugitive plant materials, including grasses or invasive trees; or landscaping that is otherwise non-compliant with the requirements of the landscape requirements within Building Code Sections 15.12.025 and 15.12.030;
- B. Unsecure, loose, or broken building façades, treatments, fixtures, signs (including freestanding signs), or other façade features affecting more than 15% of the façade or sign area;
- C. Peeling or flaking paint, and any other significant deterioration of building surface treatments affecting more than fifteen percent (15%) of the façade;
- D. Broken or uncovered glass within any window or door;
- E. Unsecured, loose, or broken features affecting more than fifteen percent (15%) of any sign (including freestanding signs);

- F. Broken windows or building entrances, or any other characteristics demonstrating a lack of security or access control to the property, building, or buildings at the site;
- G. Unabated vandalism or graffiti;
- H. Outdoor lighting that is no longer compliant with the minimum requirements of the building code; or
- I. Broken pavement, interior sidewalks, or pedestrian connections; unsealed cracks exceeding two feet in length and one inch in width; or potholes exceeding one square foot in area within off-street parking areas;

Historically Significant Building. A property which, upon evaluation by a Code Enforcement Officer, is deemed to be important to the Town or the State of New Mexico's past due to its relevant historical background and/or association with prominent historical events.

Inherited Building. A property that is received by an individual, known as the inheritor or beneficiary, from a deceased owner by either will or intestacy, so that the inheritor or beneficiary acquires legally recognized ownership of the building.

Premises. The entire area owned or under the control of a property owner.

Residential Property Owner. One or more persons, or legal entity or entities doing business on behalf thereof, such as, but not limited to, a corporation, limited liability company, partnership, or association, that owns a residential building or property.

Responsible Party. The owner(s) of any building or property subject to this Article, or any other party responsible for such building or property by tenancy, management, agency, or otherwise.

Short-Term Rental Property. As defined under Chapter 4, Section 5.04.070.3 of the Town Code: Property that is a dwelling unit, or a portion thereof, that is located within a residential zoning district and is leased or licensed to a person for thirty (30) or fewer days, and shall not include a hotel, motel, bed and breakfast, boarding house, resort facility, or a dwelling unit sharing a common wall, floor, or ceiling with another dwelling unit such as an apartment, a duplex, a townhome, or multi-dwelling property.

Vacant Property. Property that is substantially vacant, unoccupied, or abandoned for any appreciable period of time or more than sixty (60) days, absent construction with an active building permit, or an inspection by the Building and Safety Division with an active building permit, within the past sixty (60) days. Evidence of vacancy can be determined if:

- A. It is unoccupied and uninhabited; is occupied or inhabited in violation of any provision of the Town Code or the applicable International Building Code (IBC), International Residential Code (IRC), and the International Property Maintenance Code (IPMC); is subject to a declaration of condemnation; or is occupied only by trespassers or transients seeking a temporary hiding place or shelter;
- B. It is a building or structure at which lawful business, construction, operation, or residential occupancy is at a level of at least ninety-five percent (95%) vacant;

- C. It is unsafe, unsanitary, a fire hazard, or otherwise constitutes a danger to the public health, safety, or welfare in violation of the applicable Building Code, applicable Housing Code, Fire Code, or other applicable code;
- D. It lacks an active utilities service;
- E. It has been abandoned by the owner for at least sixty (60) days;
- F. It is deteriorating due to a lack of maintenance or neglect;
- G. It is structurally unsound;
- H. It has one or more broken or boarded windows;
- I. It does not receive mail service;
- J. It is not in compliance with the Town's housing (IPMC), electrical, mechanical, plumbing, or building codes;
- K. There appears to be no lawful occupant;
- L. It is open to casual entry or trespass;
- M. It is a potential hazard or danger to the safety of persons;
- N. It does not economically perform as a commercial structure would in generating income for the business/property owner and gross receipts tax (GRT) for the local government; or
- O. Any other condition or circumstance observed by a Code Enforcement Officer that causes the Officer to reasonably believe the building is not lawfully occupied.

SECTION 16.30.010.3. DETERMINATION OF VACANT BUILDINGS.

- A. The following obligations and responsibilities apply to Town Code Enforcement Officers in making the determination of vacant buildings:
 - 1. The Town of Taos and its Code Enforcement Officers shall have the authority and responsibility to evaluate all buildings in the Town believed to be vacant and to make a determination for each building as to whether the building is a "vacant building" within the meaning of this Chapter.
 - a. A Code Enforcement Officer may determine that, upon inspection, a building has been unoccupied for a period of at least sixty (60) days or otherwise meets the criteria of a vacant building as defined under Section 16.30.010.2 of this Chapter, the building is vacant and subject to permit requirements and fees as set forth in this Chapter. For buildings a Code Enforcement Officer determines to be "vacant buildings," he/she may first attempt to resolve the issue with the property owner. Upon failure to resolve the vacancy through informal resolution, the Officer shall send notice of the written determination by First Class U.S. Mail and U.S. Certified Mail, with the factual findings, to the last owner of record listed by the County Recorder of Deeds. Failure of delivery shall not excuse a person from complying with this Chapter. A Code Enforcement Officer may personally serve or cause personal service of the

notice of determination.

- b. The property owner of a building deemed to be vacant shall have three (3) days from the receipt of the Notice of Determination to contact Code Enforcement to coordinate a meeting for the purpose of attempting informal resolution through Section 16.30.010.9 of this Section, or other means deemed appropriate by the Code Administrator. This meeting must occur within fifteen (15) days from the date on the Notice of Determination.
- c. After expiration of the fifteen (15) day period for informal resolution, the property owners shall have three (3) days to confirm receipt of the Notice and fifteen (15) days to register the property.
- d. Upon failure to cure the issues identified by the Officer pursuant to the process described above, the Officer shall post a red tag on the building to mark it as noncompliant with the provisions of this Ordinance. The property owner shall have fifteen (15) days after their building is red-tagged to cure the deficiencies identified and to inform the Code Enforcement Officer of compliance. If the deficiencies are not resolved in fifteen (15) days, the Code Enforcement Officer may issue a citation.
- e. A Code Enforcement Officer may determine that a building which meets any of the criteria set forth in this Chapter is not to be regulated under this Chapter for a stated period if, upon consideration of reliable, substantiated and sufficient evidence, the Code Enforcement Officer determines that regulation of the building under this Chapter would not serve the public health, welfare, and safety and makes written findings in support of his/her decision. Any such determination shall be in writing and shall state the factual basis for the determination.
- f. The notice of determination of vacancy shall contain a statement of the obligations of the owner of a building determined to be a vacant building, a copy of the required registration form the owner filed pursuant to this Chapter, and a notice of the owner's right to appeal the Officer's determination. Such notice may be supplemented with additional evidence or testimony as required to fully justify the determination.

SECTION 16.30.010.3.1. DETERMINATION OF VACANT SHORT-TERM RENTAL PROPERTIES.

- A. Short-Term Rental Properties (“STR”) must be permitted with the Town in accordance with Title 5, Chapter 5.04, Section 5.04.070.8 of the Town Code. A Code Enforcement Officer may determine that a STR is vacant if it remains unoccupied for a period of over six (6) months of the year or is otherwise vacant over fifty-one (51%) percent of the time, which will forfeit the STR Permit. For buildings a Code Enforcement Officer determines to be “vacant STRs,” he/she shall send notice of such determination in accordance with Section 16.30.010.3 of this Chapter.
- B. A Code Enforcement Officer may determine that a STR which meets any of the criteria

set forth in this Chapter is not to be regulated under this Chapter for a stated period if, upon consideration of reliable, substantiated and sufficient evidence, the Code Enforcement Officer determines that regulation of the building under this Chapter would not serve the public health, welfare, and safety and makes written findings in support of his/her decision. Any such determination shall be in writing and shall state the factual basis for the determination.

SECTION 16.30.010.4. OBLIGATIONS OF VACANT BUILDING OWNER.

A. The following obligations and responsibilities apply to owners of both commercial and residential properties as well as owners of short-term rentals, unless otherwise stated:

1. The owner of a vacant building shall register for, and obtain, a vacant building permit in accordance with the requirements of section 16.30.010.5 of this Chapter for the period during which it is vacant. When a building or structure becomes vacant, as defined in this Chapter, the owner of the building shall apply for, and obtain, a vacant building permit and pay the fee within sixty (60) days of the building becoming vacant. A separate permit is required for each vacant building, and the registration must be renewed annually. A separate, non-refundable registration fee will be assigned each year in accordance with Section 16.30.010.5 of this Chapter. An issued vacant building permit is not transferable.
 - a. Upon the expiration of a vacant building permit, if the building is still vacant, the owner shall renew the permit within ten days of expiration in the same manner as the expired permit. All renewed permits shall be subject to all conditions and obligations imposed by this Chapter or the initial permit unless expressly exempted therefrom. Failure to timely renew a property registration is a violation of this Chapter and shall subject the property owner to late fees.
2. The owner of a vacant building shall provide reasonable access to the property and consent to inspection by a Code Enforcement Officer to determine the status of their property as needed for the purpose of enforcing any and all applicable building safety and property maintenance codes.
 - a. Except in emergency cases, or where otherwise authorized by New Mexico State law, the Town shall provide at least forty-eight (48) hours' written notice to the property owner prior to conducting an inspection.
 - b. Failure or refusal of a property owner to consent to a lawful inspection under this Section may result in the imposition of the necessary remedies as provided under Section 16.30.010.7 of this Chapter.
 - c. In Case of emergency, the Town may conduct inspections without prior notice or consent of the property owner, consistent with any and all constitutional requirements and applicable law.
 - d. Nothing in this Section shall be interpreted or construed to authorize inspections in violation of the Fourth Amendment of the United States Constitution, Article II, Section 10 of the New Mexico Constitution, or other applicable law requiring a warrant where it may be deemed appropriate.

3. The owner of a vacant building shall comply with all building, fire, life safety, zoning, nuisance, and any other applicable codes or ordinances and shall apply for all necessary building, fire prevention, and zoning permits upon application for a vacant building maintenance permit.
 4. The owner of a vacant building shall immediately remove any waste, combustible refuse, rubbish, or debris from the interior of the structure in compliance with the applicable fire prevention code. The owner of a vacant building shall also immediately remove any waste, rubbish, debris, or excessive vegetation from the yards surrounding the vacant building.
 5. The owner of a vacant building must take necessary action to prevent and prohibit the entry of unauthorized persons into the vacant building. If any unauthorized individual obtains entry into a commercial building, the owner must provide the police department with a list of those authorized to obtain entry and provide notices of trespass to the police, authorizing the arrests for trespass of any individual not on the list who obtains unauthorized entry.
 6. The owner of a vacant, single-family residential building shall provide proof of general liability insurance, no less than \$100,000, for the property.
 7. The owner of a commercial or industrial vacant building or structure shall provide proof of general liability insurance, no less than three \$300,000, for the property, or the current actual property value as determined by the Taos County Assessor (whichever is greater), and/or a surety bond for the value of the structure if insurance cannot be obtained.
- B. The owner of any vacant property, whether commercial, rental, or residential, must register the property on a form provided by the Town and pay any required fees for the administration of this Chapter, including, but not limited to, registration of each vacant property, monitoring of the subject property, and site inspections to ensure the property is kept in decent condition. Such fees shall be established by Town Council resolution. The form provided by the Town shall provide the following information:
1. A description of the methods by which the person who owns, possesses, or is in control of vacant property has, or will, use to secure the vacant property against unauthorized entry;
 2. A contact phone number and address for the property owner;
 3. The most recent legal use of the vacant property;
 4. The square footage of the vacant property
 5. Any future plans for the vacant property;
 6. Status of fire and liability insurance coverage
 7. A Letter of Agency to the Town of Taos Police Department, empowering the removal of all unauthorized trespassing persons from the property; and
 8. Any other information which may be reasonably required.

- C. The owner shall notify Taos Code Enforcement fifteen (15) days before a vacant building becomes inhabited so that Taos Code Enforcement can inspect the vacant building prior to occupancy.

SECTION 16.30.010.5. VACANT PROPERTY REGISTRATION.

- A. Registration of any vacant building is required. The owner of any vacant building shall submit an annual fee for the registration of a vacant building that is based on the square footage (“SF”) of the building and the number of years the building has been registered. The owner shall be required to renew the vacant building registration each year on the anniversary date of the initial filing for the time the building remains vacant. The owner of a registered vacant building shall pay the escalating annual fee as follows:

Residential	<i>Less than 2,500 SF</i>	<i>Greater than 2,500 SF</i>
Initial Registration Fee	\$200	\$400
Second Year Registration Fee	\$400	\$800
Third Year Registration Fee	\$600	\$1,200
Fourth Year Registration Fee	\$800	\$1,600
Fifth Year and Each Subsequent Year Registration Fee	\$1,000	\$2,000
Commercial	<i>Less than 2,500 SF</i>	<i>Greater than 2,500 SF</i>
Initial Registration Fee	\$400	\$600
Second Year Registration Fee	\$800	\$1,200
Third Year Registration Fee	\$1200	\$1,800
Fourth Year Registration Fee	\$1,600	\$2,400
Fifth Year and Each Subsequent Year Registration Fee	\$2,000	\$3,000

- B. Registration of any STR determined to be vacant under Section 16.30.010.3.1 of this Chapter is required. The owner of a vacant STR must renew and pay for its registration every six (6) months that the STR remains unoccupied. The renewal date for the STR’s registration shall occur every six (6) months from the anniversary date of the owner’s initial filing for the time the building remains vacant. An STR owner registering or renewing a vacant STR shall pay the escalating fee as follows:

	<i>Less than 2,500 SF</i>	<i>Greater than 2,500 SF</i>
Initial Registration Fee	\$100	\$200

First Six-Month Registration Fee	\$150	\$300
Second Six-Month Registration Fee	\$200	\$400
Third Six-Month Registration Fee	\$250	\$500
Fourth Six-Month Registration Fee	\$300	\$600

1. Registration fees are non-refundable and shall be capped at, and shall not increase after, the fourth six-month registration fee.

2. The basis of structure area determinations shall be the following:

- a. Area of the primary building or structure (including additions) where one (1) primary building and one (1) or more accessory buildings or structures exist;
- b. Aggregate area of a multiple housing unit complex where more than 75% of the complex of is vacant;
- c. Area of the internal structure of an accessory dwelling unit on the main property lot that may, or may not, be otherwise occupied; and
- d. Each discrete unit of commercial developments consisting of independently operated businesses or commercial enterprises.

C. No prorated refunds shall be returned. All fees are non-refundable.

D. Any delinquent payment of fees under this Chapter shall be secured by a lien against the property, which may be placed on the tax roll for collection in the same manner, and subject to the same interest and penalties applicable to delinquent special assessments.

E. The obligations of owners of vacant buildings or structures are continuing obligations which are effective throughout the time of vacancy, as that term is defined in this Article.

F. Each owner is severally liable for the responsibilities prescribed by this Chapter.

SECTION 16.30.010.6. PROHIBITIONS.

A. Prohibitions Applicable to Commercial Property Owners. It shall be unlawful, and a violation of this Article, for a commercial property owner to:

1. Allow any commercial building or property within the Town to become, or remain, a dilapidated commercial building or property as covered by this Chapter;
2. Fail to register any vacant commercial building within the Town;
3. Fail to permit inspection of any commercial building within the Town;
4. Fail to pay any applicable registration and/or penalty fees;

5. Fail to remediate the vacant or dilapidated status of their commercial building in a timely manner;
 6. Fail to pay taxes or utilities; and
 7. Remove, or otherwise unlawfully conceal or alter, a red tag placed on a property found to be in violation of this Chapter.
- B. Prohibitions Applicable to Residential Property Owners. It shall be unlawful, and a violation of this Article, for a residential property owner to:
1. Allow any residential building or property within the Town to become, or remain, a dilapidated residential building or property as covered by this Chapter;
 2. Fail to register any vacant residential building within the Town;
 3. Fail to permit inspection of any vacant residential building within the Town;
 4. Fail to pay any applicable registration and/or penalty fees;
 5. Fail to remediate the vacant or dilapidated status of their residential building in a timely manner;
 6. Fail to pay taxes or utilities; and
 7. Remove, or otherwise unlawfully conceal or alter, a red tag placed on a property found to be in violation of this Chapter.
- C. Prohibitions Applicable to Short-Term Rental Property Owners. It shall be unlawful, and a violation of this Article, for a short-term rental property owner to:
1. Allow any residential short-term rental building or property within the Town to become, or remain, a dilapidated residential building or property as covered by this Chapter;
 2. Fail to register any vacant short-term rental property within the Town that has been vacant for more than six months;
 3. Fail to permit inspection of any residential short-term rental property within the Town determined to be vacant;
 4. Fail to pay any applicable registration and/or penalty fees;
 5. Fail to remediate the vacant or dilapidated status of their residential short-term rental property building in a timely manner;
 6. Fail to pay taxes or utilities;
 7. Fail to renew the short-term rental permit; and
 8. Remove, or otherwise unlawfully conceal or alter, a red tag placed on a property found to be in violation of this Chapter.
- D. Upon receiving a violation notice under Section 16.30.010.3, a property owner has fifteen (15) days to correct the violation.
- E. Penalty: It shall be unlawful, and a violation of this Article, for any building or property owner to commit a prohibited act as identified above. Violators shall be penalized in

accordance with NMSA 1978, Section 3-17-1 (C) and as stated in Section 16.30.010.7.

SECTION 16.30.010.7. GENERAL PENALTY FOR VIOLATIONS OF THIS CHAPTER; CONTINUING VIOLATIONS.

- A. Commercial Building Owners: Any commercial building owner who has violated Section A of Article 16.30.010.6 or otherwise has failed to comply with the terms of this Chapter or any terms dictated by a Code Enforcement Officer may be penalized in accordance with NMSA 1978, Section 3-17-1 (C). These enforcement procedures and penalties may be cumulative with each other. Each day or portion thereof wherein the violation is committed, continued, or permitted constitutes a separate and distinct violation.
- B. Residential Property Owners: Any residential property owner who has violated Section B of Article 16.30.010.6 or otherwise has failed to comply with the terms of this Chapter or any terms dictated by a Code Enforcement Officer may be penalized in accordance with NMSA 1978, Section 3-17-1 (C). These enforcement procedures and penalties may be cumulative with each other. Each day or portion thereof wherein the violation is committed, continued, or permitted constitutes a separate and distinct violation.
- C. Short-Term Rental Property Owners: Any residential property owner whose property meets the definition of a short-term rental property under Section 16.30.010.2 who has violated any section of Article 16.30.010.6 or has otherwise failed to comply with the terms of this Chapter or any terms dictated by a Code Enforcement Officer may be penalized in accordance with NMSA 1978, Section 3-17-1 (C). These enforcement procedures and penalties may be cumulative with each other. Each day or portion thereof wherein the violation is committed, continued, or permitted constitutes a separate and distinct violation.
- D. In the event that a Code Enforcement Officer determines that a vacant property has violated this Chapter two (2) or more times, the Code Enforcement Officer may require the person who owns, possesses, or is in control of vacant property to submit a performance bond that the Town may use to abate any future violations of this Chapter, other municipal code sections and the International Property Maintenance Code. The Code Enforcement Officer shall set the amount of the performance bond so that the Town can secure and remediate any violations of this Chapter that may arise on the vacant property.
- E. Whenever there is a violation of this Ordinance such as the commission of a prohibited act or the omission of a required act by a building owner, a Code Enforcement Officer in their sole discretion may choose to issue a written warning for a first-time violation or, if the violation is egregious, the Code Enforcement Officer may determine that the violation constitutes a misdemeanor or petty misdemeanor. A second or subsequent violation within a year shall constitute a misdemeanor or petty misdemeanor.
- F. Whenever there is a violation of this Ordinance, such as the commission of a prohibited act or the omission of a required act by a customer or third party, a Code Enforcement Officer shall issue a written warning for a first-time violation, which states that repeated violations may result in criminal charges. The Code Enforcement Officer shall issue a written warning for a second time violation within a year of the first offense, which states

that the next violation will result in criminal charges. A third or subsequent violation within a year shall constitute a misdemeanor or petty misdemeanor. The Code Enforcement Officer, in their sole discretion, may choose to waive criminal charges in the event of extraordinary circumstances and in the interest of justice.

- F. Each day any such violation or failure to perform such act shall constitute a separate offense and a separate violation of an ordinance of the Town, unless otherwise specifically provided.
- G. Violations: For violations of this Chapter, a Code Enforcement Officer may issue administrative citations, fines, inspect public and private property, impose civil injunctions, or pursue criminal penalties.

SECTION 16.30.010.8. APPEAL OF DETERMINATION.

- A. The owner of a building determined by a Code Enforcement Officer to be a vacant building, as provided for in this Chapter, may appeal such determination to the Town of Taos Commission. Such appeal shall be in writing and shall be filed with the Code Administrator's Office within ten (10) working days of the date of mailing of the notice of determination. The filing of an appeal stays the owner's obligation to register his/her building as required by this Chapter, unless the Town Manager certifies to the Town Commission after the notice of appeal has been filed that, by reason of facts stated in the certificate, a stay would cause imminent peril to life or property.
- B. The appeal shall contain a complete statement of the reasons the owner disputes a Code Enforcement Officer's determination, shall set forth specific facts in support thereof, and shall include all evidence the owner relies upon to support the appeal. The burden of proving that a determination may be incorrect lies on the property owner. Factors considered in such appeal may include any factor considered in meeting the definition of a vacant building under section 15.04.050.2 of this Chapter including evidence of vacancy or proof of occupancy, building usage, a demonstration that the building is clearly actively maintained, or any other evidence available to prove a determination may be incorrect.
- C. The Town Commission shall conduct a hearing during a public Town Council meeting to make a final decision on the appeal. The Town Commission shall decide the appeal on the basis of facts presented by the owner in his or her testimony and written appeal, balanced against a Code Enforcement Officer's written determination and any additional evidence or testimony provided in support of the determination, and shall affirm, deny, or modify the determination accordingly.
- D. The Town Commission shall send written notice of the appeal decision to the owner within 30 days of the appeal. The Town Commission may, at its option, seek additional information from the owner.

SECTION 16.30.010.9 EXCEPTIONS.

- A. In the event a building, upon registration of vacancy, is defined as inherited or historically relevant under Section 16.30.010.2 of this Chapter, the Town may determine such buildings are not to be regulated under this Chapter for a stated period, so long as, upon consideration

of reliable, substantiated and sufficient evidence, the Town determines that regulation of the building under this Chapter would not serve the public health, welfare, and safety and makes written findings in support of his/her decision. Any such determination shall be in writing and shall state the factual basis for the determination.

- B. Upon written application by a property owner, the Town may grant a reduction, waiver, or deferral of registration fees, penalties, or fines imposed under this Chapter if the property owner demonstrates that payment would impose a significant financial hardship. The burden of proof shall rest with the property owner, who must provide documentation sufficient to establish the hardship, including but not limited to income statements, medical expenses, or other relevant financial records. The Code Administrator, or their designee, shall have discretion to determine whether a hardship exists and the appropriate relief, which may include partial fee reduction, payment plans, or temporary suspension of enforcement. Any relief granted under this section shall be documented in writing and shall not exempt the property owner from compliance with the substantive requirements of this Ordinance.
- C. Any property owner of a building that falls under the exceptions outlined above shall still register such building in accordance with Section 16.30.010.5 of this Chapter each year the building remains vacant.

SECTION 16.30.010.10 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 Governing Body 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.

ORDAINED, ADOPTED, AND APPROVED this 24th day of March, 2026, by the following vote:

Mayor Pro Tem Genevieve Oswald
Council Member Darien D. Fernandez
Council Member Billy Romero
Council Member Tetsuro Namba

TOWN OF TAOS

Daniel R. Barrone, Mayor

ATTESTED:

APPROVED AS TO FORM:

Denise Martinez, Town Clerk

Phoebe J.W. Roderick, Town Attorney