

# The Municipal Reporter

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## INSIDE THIS ISSUE

Food Tax: Good Reasons to Bring it Back

Legal Issues: Further Limitations on Local Regulation of Small Cell Wireless Technology are Here

Our Town: Magdalena



# TABLE OF CONTENTS

Food Tax: Good  
Reasons to Bring it Back . . . . 4

Legal Issues: Further  
Limitations on Local Regulation  
of Small Cell Wireless  
Technology are Here . . . . . 6

Our Town: Magdalena . . . . . 9

“Magdalena as an  
Astronomical Community” . . 13

Highway Marker Preserves  
History of  
Roswell POW Camp . . . . . 18

Workshops Help New  
Businesses Understand  
Tax Law. . . . . 20

ICMA: January 2019 Judicial  
Updates . . . . . 21

NMML Classifieds. . . . . 25



Cover Photo and Our Town Photos by  
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## OPENING SESSION

Although Los Alamos is only an hour away from the Roundhouse, I've not had an opportunity to attend the opening of the legislative session until this year. Although I don't have a previous instance to compare, the lines to get to the House Gallery looked pretty massive, and the substantial overflow was directed to the larger committee rooms, where the ceremony was broadcast on large-screen monitors.

Instead of trying to fight the crowds at the Roundhouse, several of us instead got together for lunch and then stayed at the restaurant to watch the proceedings, and since the lunch venue is a frequent hang-out for "politicos" the room was mostly quiet while we heard the Governor's State of the State Address to open the session.

Bill Fulginiti has been attending the session since 1978, and we are pretty sure that he is the longest-serving Executive Director of any municipal league in the country. You make a lot of friends in that time, (maybe many enemies too!), and there was a steady stream of Senators, Representatives, and lobbyists stopping by our table to say hello. It reaffirmed to me how integral to the process our League is. The Legislature does listen to our views, and Bill, Regina, Ed, and the rest of the crew are non-stop for 30 or 60 days, visiting with legislators and providing written or oral commentary that is definitely attended to, even if at times we don't get our way.

One of the legislative leaders sat down to chat at one of our meals, and I had an opportunity to meet him and his wife. We talked some about politics, but soon the conversation devolved to personal stories of our upbringing and specifically shared stories about our fathers. We found that we both were raised in modest circumstances, and looked up to parents who had worked hard to provide for their families.

We also found that we came from different political perspectives that informed those lessons that we learned from our family history. One of us saw the story of their father as one of hard work against difficult circumstances and that this should be celebrated and rewarded, without diluting that reward to those who are not willing to make the same sacrifices. No one can disagree with this view.

The other one of us saw some good fortune that his father took advantage of through hard work, and yet some circumstances, whether home life, educational opportunities, or other societal impediments can prevent some from succeeding, and we should recognize that as well. No one can disagree with this view either.

A new legislative session is always an opportunity for do-overs. We have new legislators, different economic circumstances (thank you oil and gas!), a new Governor and some new legislative leadership. I hope that our leaders in Santa Fe will be able to take advantage of this generational opportunity to make good decisions. We often have common goals, just different but not necessarily incompatible perspectives to how to achieve these goals. And these perspectives should be informed by data and dialog. Like the data and dialog that the hard-working team at the New Mexico Municipal League will provide the next 60 days.

A handwritten signature in black ink, appearing to read "Dal Johnson". The signature is stylized and fluid, with a long, sweeping underline.

# FOOD TAX: GOOD REASONS TO BRING IT BACK

By William Fulginiti, League Executive Director

The gross receipts tax was designed to spread the tax burden by creating a broad base of taxable purchases on which a low tax rate is applied. New Mexico has deviated from the GRT model by carving out exemptions and deductions that have harmed every state resident — who now pays more in higher taxes that attempt to compensate for the exemptions.

The largest carve out is the food tax exemption which was passed by the legislature in 2004. No one knew how much revenue would be lost when food was exempted because food sales were not itemized when a store reported its taxable income. The revenue loss turned out to be much more than anticipated, costing the state millions of dollars every year.

The 2004 legislation included a Hold-Harmless provision that attempted to compensate counties and municipalities for the loss of local revenue. But in 2013 when the state experienced significant revenue losses from a recession and slump in extractive industries, it initiated a phase out of the Hold-Harmless provision.

At the same time, municipalities and counties attempted to weather the substantial revenue loss that was exacerbated by the revocation of a tax credit they received from the state prior to the 2004 changes. The revoked amount was an immediate .5 percent loss of GRT that was no longer returned to communities to fund first-responders and other local services.

While laws enacted since the 2004 legislation have attempted to fix the problems the law created, the original intent of the 2004 law has been subverted. The state's most disadvantaged continue to be harmed. Rather than paying a low GRT rate on every purchase, consumers now pay much more in taxes because GRT rates have increased three times since 2004, adding almost 1.5 percent in some communities where consumers now pay as much as 9.25 percent on diapers, toiletries, cleaning supplies and other essential household items.

## What to do?

The Municipal League advocates for an interdependent, multi-prong solution to benefit consumers, the disadvantaged, municipalities and residents who rely on municipal and county services. It's important to note that the components depend on one another; enacting just one or two separate from the others will result in a continued exacerbation of problems initiated by the 2004 legislations.

The League's solution includes:

- A local tax on food. The rate would be based on the prevailing local tax, which varies by location but is lower than the current lowest combined GRT rate. Local residents would benefit by seeing the money they spend in their community put toward essential local services, as they also spend less tax on all purchases.
- A provision to help the disadvantaged. While most low-income consumers will see a reduction in the amount of tax they spend on all purchases, the disadvantaged can be further assisted through mechanisms that are far better than exempting food.
- An end to Hold-Harmless payments. If food is taxed at the local rate, the state won't need to "fix" the harm it created for communities when it exempted food from the tax base.
- A reduction in the state GRT rate.

According to the nonprofit Tax Foundation, the nation's leading independent tax-policy research organization, taxpayers are best served "by tax codes that maintain basic standards of simplicity, transparency, neutrality and stability." Like many others that base advice on sound research rather than soundbites, the Tax Foundation advocates for broad-based consumption taxes. "While grocery sales tax exemptions are well-intended," its report said, "in practice they are limited in their ability to help low-income consumers."



# Take the Quiz

## TEST YOUR BUDGETARY KNOWLEDGE!

**Question 1: How much revenue does the state lose every year by exempting food from GRT and making hold-harmless payments to compensate communities?**

- A. \$230 million
- B. \$2.3 million
- C. \$110 million

**Answer: A** — According to a Legislative Council Service tax deviation report, the food tax exemption has cost the state more than \$230 million each year since 2013. This is more than the next three exemptions combined.

**Question 2: If food purchases were put back into the tax base at only the local rate (and allowing hold-harmless payments to stop), what would GRT be on food?**

- A. .375%
- B. 5.35%
- C. 3.75%

**Answer: All of the above.**

Local option rates in New Mexico range from .375% in unincorporated Lea County to 4.125% in Taos Ski Valley, and municipalities' share of the state rate is 1.225. If food purchases were taxed at only the local rate, the range would be .375% to 5.35% — with most paying just under 4%.

**Question 3: The 2010 Legislature passed a bill to reinstate a tax on food.**

**True or False**

**Answer: True**

In 2010, the Legislature overwhelmingly supported bringing back a tax on food purchases because Legislators recognized the revenue stability a food tax provides. However, the governor invoked his line-item veto power to strike the tax, but he retained the clause that increased GRT on services by .125 percent.

**Question 4: What percent of NM's population receives food tax benefits (known as SNAP) that are — and have always been — exempt from GRT?**

- A. 19%
- B. 13%
- C. 22%

**Answer: C — 22%**

Food stamps are used to purchase food and those purchases have always been exempt

from gross receipts tax. According to a recent NM Human Services Dept. memo, 455,000 New Mexicans — almost one quarter of the state's residents — rely on food stamps that are exempt from tax.

**Question 5: How much more per year is a Las Cruces family of 4 that receives food stamps paying on other household purchases that are now subject to higher GRT?**

- A. \$20
- B. \$150
- C. \$35

**Answer: B — \$150 a year**

Las Cruces residents, and many others in the state, have been hit with three GRT rate increases since 2004 and are now paying an additional 1.25% tax on all non-food purchases such as diapers, cleaning supplies and toiletries.

**Question 6: How do governments protect the disadvantaged from sales- and gross-receipts-tax?**

- A. Grocery credit system
- B. Working families tax credit
- C. Separate (lower) tax on groceries

**Answer: All of the above**

Of the 13 states that tax food, 6 have a separate rate for food that does not exceed 5%. Idaho offsets the cost of grocery sales-taxes paid by low-income consumers by offering a per-person grocery tax credit. New Mexico has a low-income tax credit.

**Question 7: What percent of the state's communities now have a GRT rate of 8 percent or higher?**

- A. 10%
- B. 21%
- C. 40%

**Answer: C — 40%**

Espanola in Santa Fe County has GRT of 9.0625 and Taos Ski Valley is at 9.25 percent. In fact, 43 municipalities — almost half of all towns in the state — have GRT rates of 8 percent or higher, harming the people the food tax exemption was supposed to help: the state's most disadvantaged.

**Question 8: How much of municipal budgets — money that pays for essential community services such as fire fighters**

**and public safety — is derived from GRT?**

- A. 54 percent
- B. 75 percent
- C. 85 percent

**Answer: B & C**

While the amount ranges, municipal budgets are funded overwhelmingly by gross receipts taxes. Most municipalities derive about 75% of their budgets from GRT; the town of Edgewood gets approximately 85% of its revenue from GRT.

## BONUS QUESTIONS

**Question 11: Which foods are currently taxable in New Mexico?**

- A. \$1.50 burrito purchased at Allsup's
- B. \$20.00 Swordfish steak at Whole Foods
- C. \$3.65 package of hot dogs at Smith's
- D. \$35.00 bottle of Truffle-infused olive oil at Kaune's
- E. None of the above

**Answer: A — \$1.50 burrito purchased at Allsup's.**

Hot food purchased for immediate consumption — the type of food purchased by many low-income people — is subject to GRT. The tax-payment disparity becomes greater when high-income families purchase prime rib or specialty products and receive a greater tax benefit than a low-income family that can only afford a \$3 package of hot dogs.

**Question 12: Which of the following have always been exempt from tax when the purchase is made using food stamps?**

- A. Candy
- B. Soda
- C. Cereal
- D. Carrots
- E. All of the Above

**Answer: E — All of the above.**

SNAP benefits, which are not taxed, can be used to pay for a wide variety of foods without regard to the foods' nutritional value.

## FURTHER LIMITATIONS ON LOCAL REGULATION OF SMALL CELL WIRELESS TECHNOLOGY ARE HERE

By Randy Van Vleck, League General Counsel

Small cell wireless technology works by employing small antennas (and their related infrastructure) that are attached to buildings, free-standing poles, rooftops, water tanks and other such fixtures. These antennas cover a much more limited area of coverage compared to the traditional macro tower, and therefore have to be deployed much more densely. Proponents of the technology claim it can complement existing coverage in high-demand areas. Critics on the other hand raise numerous health, safety and aesthetic concerns. Last year, the legislature passed Senate Bill 14 which imposed significant limitations on local government's ability to regulate the placement of small cell technology in the right of way. In response to SB 14, the City of Las Cruces and the Municipal League worked with a team of experts to develop a model ordinance for local use that would incorporate as a local ordinance the authority granted to municipalities by SB 14. That model ordinance was sent out a few months ago.

Since then, the Federal Communications Commission issued a declaratory ruling entitled "Accelerating Wireless Broadband Deployment by Removing Barriers to Infrastructure Investment; Accelerating Wireline Broadband Deployment by Removing Barriers to Infrastructure Investment." This Administrative Order became effective on January 14, 2019. The Order negatively affects a municipality's ability to regulate the placement of small cell technology in the right of way, it caps fees on what municipalities may charge the providers and provides for new and different "shot clock"

deadlines for local permitting decisions. In its 116 page report, the FCC begins by declaring that small wireless facilities ("SWF") are covered by the Federal Telecommunications Act of 1996, which preempts state and local regulations that prohibit or have the effect of prohibiting the deployment of telecommunication facilities.

A SWF is defined as an antenna is not more than 3 cubic feet in volume; pre-existing and new associated equipment is not more than 28 cubic feet in volume; the facilities are on structures 50 feet or less in height (including the antennas) or on structures no more than 10% taller than adjacent structures or that do not extend existing structures to a height of more than 50 feet or more than 10%, whichever is greater. The Order does not prevent local jurisdictions from regulating the aesthetics of SWFs, but any such regulation must be (1) reasonable; (2) not more burdensome than what you would require for other types of infrastructure deployment; (3) objective; and (4) published in advance. The Order also establishes the maximum fees that may be charge to the provider, fees that are different (and lower) than those established by SB 14. The fees are as follows:

- \$500 for an application, in or outside the Right of Way, that can include 5 SWFs;
- \$100 for each supplemental SWF;
- \$1,000 for a new pole involving SWFs
- \$270 per year per SWF in the ROW.

Perhaps the most confusing and restrictive part of



the Order involves new “shot clocks” that will govern the application approval process. This is the time frame in which municipalities will have to act on applications for SWFs, including time spent on zoning approval and negotiating Agreements with the wireless services provider for use of the ROW and municipal poles. There will be five different shot clocks, some of which area also different than those established in SB 14 and included in the model ordinance:

1. Eligible Facilities Request -- A 60 day shot clock commences when the application is filed. A local government must approve a request for modification of an existing tower or base station that does not result in a substantial change to the physical dimensions of the tower or base station. This involves collocation, removal or replacement of transmission equipment. The City has 30 days to notify the applicant of an incomplete application which then tolls the shot clock. When the applicant resubmits, the shot clock runs again and the City has 10 days to notify the applicant of incompleteness (only with regard to missing information or documents in the original filing). If the City fails to timely act (accounting for any tolling), the application will be “deemed granted” after expiration of the 60-day period, when the applicant so notifies the City in writing. This is the only shot clock with a “deemed granted” remedy.
2. Small Wireless Facilities - Co-location on Existing Structures -- There is a 60 day shot clock for acting on an application for installing small wireless facilities on existing structures (for example, poles). The City only has 10 days to notify the applicant of an incomplete application. When the applicant resubmits, a new 60 day shot clock begins. The City then has 10 days to notify the applicant of an incomplete filing; thereafter tolling provisions apply. Failure on the part of the City to make a timely decision results in a

presumptive violation of Federal law.

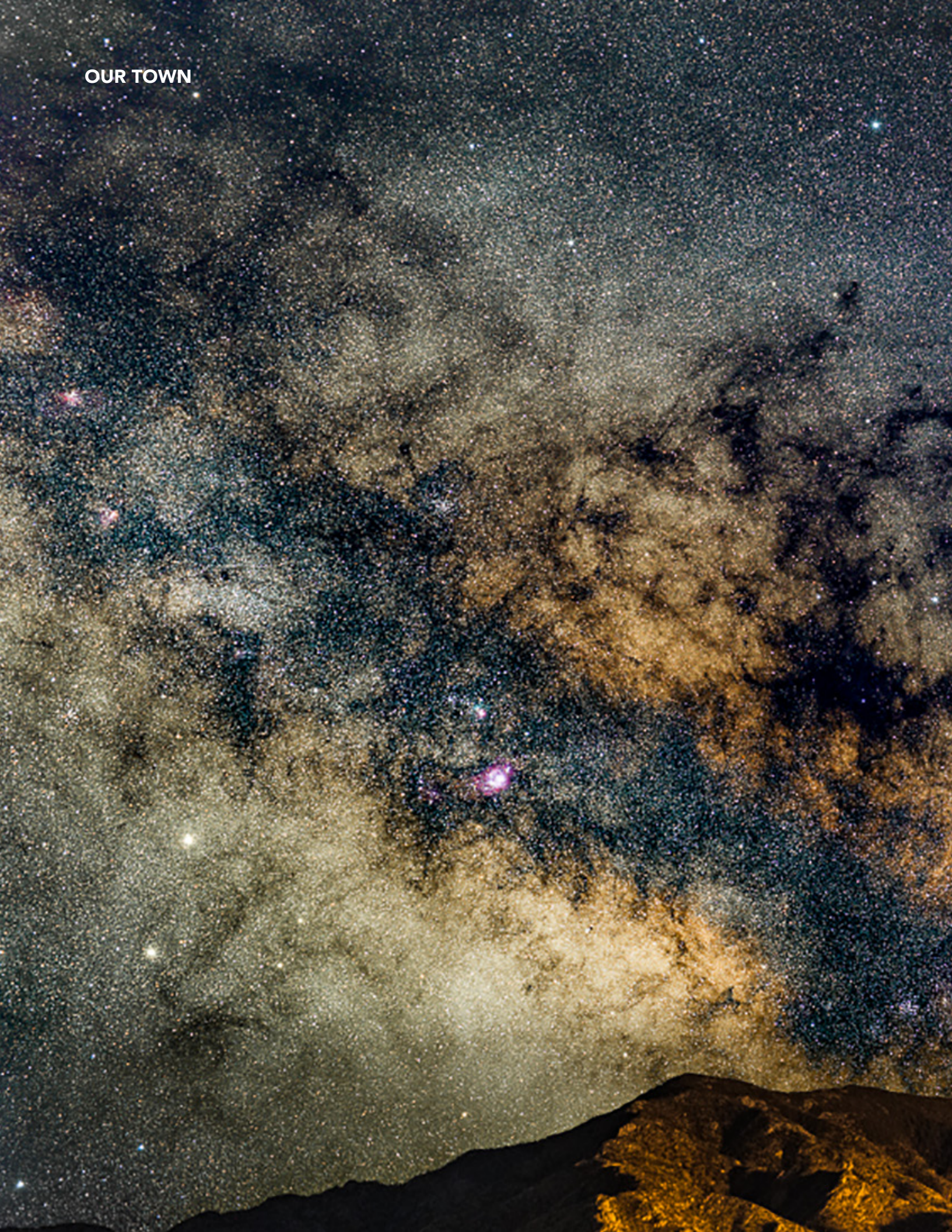
3. Small Wireless Facilities - New Structures -- There is a 90 day shot clock for acting on an application for installing small wireless facilities on a new structure (for example, a new pole). The City only has 10 days to notify the applicant of an incomplete application. When the applicant resubmits, a new 90 day shot clock begins. The City then has 10 days to notify the applicant of an incomplete filing; thereafter tolling provisions apply. Failure on the part of the City to make a timely decision results in a presumptive violation of Federal law.
4. Collocation for Other Than Small Wireless Facilities -- There is a 90 day shot clock for acting on an application for the placement of larger wireless facilities on an existing structure. The City has 30 days to notify the applicant of an incomplete application and the shot clock tolls until resubmission. After resubmission, the City has 10 days to notify the applicant of incompleteness and the shot clock tolls again. Failure to act within 90 days (accounting for tolling) allows the applicant to pursue judicial relief.
5. New Site or Towers - Deployment on a new structure-- There is a 150 day shot clock for acting on an application for new sites (for example, macro-cell towers). The City has 30 days to notify the applicant of an incomplete application and the shot clock tolls until resubmission. After resubmission, the City has 10 days to notify the applicant of incompleteness and the shot clock tolls again. Failure to act within 150 days (accounting for tolling) allows the applicant to pursue judicial relief.

In short, this is a nightmare.

Special thanks to Bob Duchen, Vice President of River Oaks Communications Corporation at 303.721.0653 or [bduchen@rivoaks.com](mailto:bduchen@rivoaks.com)



OUR TOWN







# MAGDALENA

Magdalena has seen it all. From the days of lead, zinc and silver mining in the 1880's and cattle shipping when the railroad spur from Socorro reached the town in 1884 to test missiles flying overhead, Magdalena has grown and shrunk and grown again.

The one-time wild west town earned its name peaceably enough around 1540 when a Spanish conquistador saw the face of Mary Magdalene on the north side of the mountain that overlooks the town. The face is shaped by a natural formation of rocks and shrubs, but the religious resemblance caused the mountain to become a place of refuge from hostile attacks from the Apache and Navajo.

Saloons and hotels catered to the cowboys, miners and frontier families that lived in the area. Cattle rustling, shootouts on Main Street and barroom brawls are part of the town's legendary history. As one of the largest cattle shipping centers west of Chicago, Magdalena was known as the Trail's End of the livestock driveway from Springerville, Arizona. The original stockyards on North Ash Street are a reminder of the village's cattle heyday when thousands of cows and

sheep were herded into Magdalena using the historic stock driveway, also known as the "hoof highway." The last cattle drive was in 1971.

The pleasant sunny climate with daytime temperature averages of 85 degrees in the summer and 50 degrees in the winter, an altitude of 6,548 feet plus the proximity of the larger town of Socorro, 27 miles east on Highway 60, make Magdalena ideal for retirees.


Although this historic town of roughly 900 inhabitants enjoy the peace and quiet of life in the mountains, no one who has visited Magdalena would consider it a retirement community. Its bustling economy is based on ranching but the largest employers in the region are the U.S. Forest Service, the school system and National Radio Astronomy Observatory which operates the radio observatory on the San Agustin Plains.

The population is a vibrant mixture of ranchers, artists, Navajo craftspersons and even astronomers, thanks to our dark skies. With the nearby NRAO Very Large Array to the west, and the Magdalena Ridge Observatory and Interferometer to the east, it's no wonder hundreds of amateur astronomers flock to









The compact layout of the town makes it ideal for a historical walking tour. The old Atchison, Topeka & Santa Fe Railway depot now houses the Public Library and the adjacent Boxcar Museum houses exhibits and artifacts chronicle Magdalena's colorful history. The unique Trail's End Art Project utilizing adobe, recycled baling wire and discarded objects is just down the road from the Boxcar Museum. Other historic buildings include the original territorial jailhouse, the Magdalena Hall Hotel and the WPA gymnasium, which currently houses Magdalena Astronomical Society's Astronomical Lyceum.

In addition to retail establishments, numerous art galleries and two gas stations, Magdalena serves visitors with three motels and three cafes.

The ghost town of Kelly, three and a half miles south on the slopes of the Magdalena Mountains, at one time had a population of 3,000 when the mines and smelter were working. Most of Kelly is in ruins, but a small chapel, St. John the Baptist Church, holds services once a year. Mine structures and a small cemetery can still be seen.

There's plenty to see and do within easy driving distance of Magdalena. The Alamo Navajo Indian reservation is a half-hour drive north on Highway 169. Many of its 1,400 tribal members raise sheep, weave exquisite rugs, and hold an annual Alamo Indian Day Celebration in October.

There are numerous hiking trails and camping sites in the surrounding Cibola National Forest. Deer and elk hunters also are attracted to the area during hunting season. The Cibola National Forest Ranger Station on First Street has information and maps.

Magdalena can be considered a microcosm of New Mexico's heritage. Don't miss the opportunities of adventure, history and science which is found in this high country village.

There are numerous "Special Events" which occur throughout the year and we recommend that visitors check out the Magdalena Chamber of Commerce web site: [magdalena-nm.com/trails-end/chamber\\_of\\_commerce.html](http://magdalena-nm.com/trails-end/chamber_of_commerce.html) or call toll free 866-854-3217.







# "MAGDALENA AS AN ASTRONOMICAL COMMUNITY"

By John W. Briggs

The dark night sky over New Mexico is a subtle but profound natural beauty that's becoming increasingly valuable as light pollution overwhelms the stars seen from much of the rest of the country. Communities like Mayhill, east of Cloudcroft in the Sacramento Mountains, have witnessed scores of new private observatories built in the last 20 years, usually with homes made by people in retirement having a specialized interest in astronomy. The folks have come from all over the country and even overseas. They aren't different from others interested in things like horses, hunting, art, birding, or any of the many other activities that engage a passion. But the popularity of astronomy seems to be expanding more than ever, thanks perhaps to how modern cameras allow people to record the sky in its wondrous beauty, now more easily than ever before.

In any case, a growing wave is underway in the mountain village of Magdalena, historically known mainly for its mining and ranching. The activity, though just starting, is along the lines of what's happened in Mayhill. Mayhill is next door to several research observatories running for decades in the Sacramento Mountains. Magdalena is next door to the iconic Very Large Array radio telescope, and more recently now, also to the increasingly well-known Magdalena Ridge Observatory of New Mexico Tech. In

each case, the research observatories have helped draw attention of amateur astronomers to the region. And near the VLA, private observatories are springing up as much to the west, in Pie Town and very dark Catron County, as in Magdalena to the east, in Socorro County. In the scale of New Mexico, it's all the same region.

It was actually artists in Magdalena who recently kick-started village astronomy by encouraging the Enchanted Skies Star Party, originally a long-weekend annual camp-out for amateur astronomers operating close to Socorro, to take root nearby. The event, run by volunteer members of the new Magdalena Astronomical Society, now draws about 120 people for five days. In 2017 some came from as far away as Switzerland. The current president of the group is Magdalena homeowner Dr. Dan Klinglesmith, who, with his wife, Gerry, recently shared the New Mexico Governor's Distinguished Public Service Award. "Dr. Dan the Astro Man," as he is known by many, is a research scientist at Magdalena Ridge Observatory. But he also runs Etscorn Observatory on the campus of New Mexico Tech, the facility being well known for its regular and inspirational public programs, and more recently for Dr. Dan's several discoveries of binary asteroids.

In Magdalena, perhaps the most dramatic appearing astronomy impact is seen inside the door of the old





Top: A rare antique bronze telescope and dazzling night sky photographs at the Astronomical Lyceum. Above left and right: The Lyceum also boasts astronomical instrumentation, as well as wealth of information and books on astronomy Left: The collection of telescopes at the Astronomical Lyceum range from antique to modern, simple to complex.



WPA gymnasium and theater on South Main Street. Now known as the Astronomical Lyceum, the building has been transformed into an astronomical museum, library, workshop, and lecture hall by its new owner, John W. Briggs. Briggs began as a childhood amateur astronomer in New England but eventually became an instrumentation engineer with a special interest in history of astronomy at University of Chicago's Yerkes Observatory. He's now president of the Antique Telescope Society, an international organization some 25 years old, and the Lyceum serves as an informal headquarters for local Astronomical Society. There are no regular hours, but interested people are encouraged to call anytime for a tour of the place and of the surprisingly historic and beautiful instruments & images there. Special events for students and teachers are scheduled as often as possible.

A third new resident in Magdalena is Eric Toops, an electronics engineer recently from Georgia with an award-winning interest in solar photography. Toops is refurbishing the rest of the former school compound connected to the Astronomical Lyceum into a combination home, laboratory, and observatory. Among frequent visitors are Dan Llewellyn of Georgia, Antione Ribaut of New York City (a native of France), and Dr. Robert Q. Fugate of Albuquerque, all of whom are very accomplished astrophotographers coming for the region's dark skies. Bob Fugate's work is especially remarkable. He's a retired professional astronomer world-famous among his peers as a pioneer of "adaptive optics," a technology that revolutionized the clarity seen with the world's large telescopes. For this, he received the 2003 Presidential Distinguished Executive Rank Award, among many others. His recent sky photography in and around Magdalena is astonishing even to very experienced fellow astronomers.

Anyone interested to learn more about the Magdalena Astronomical Society, local observatories, the Astronomical Lyceum (which includes a technical library of about five tons of astronomical books, journals, and observatory publications), will be welcomed, no matter if a beginner or veteran in astronomy, young or old. Magdalena astronomers coordinate closely with teachers like Jim Sauer who is spearheading another local fun and educational effort, the Kids' Science Café, on Spruce Street. For additional information contact John W. Briggs, [john.w.briggs@gmail.com](mailto:john.w.briggs@gmail.com), 970-343-0618, or any other member of the Astronomical Society, [www.enchantedskies.org/mas/index.html](http://www.enchantedskies.org/mas/index.html).







By Randy Van Vleck, League General Counsel

Extreme Government Makeover by Ken Miller Takes the premise of ABC's award winning television series and applies it to government. He suggests, as we all know that the problems in government go beyond paint on the shutters and a new doorbell. The prob-

lem is that the pipes of government are a mess, they are clogged and kinked and otherwise becoming unserviceable. The systems of government are simply overwhelmed with demands, so much so that the "water" cannot flow through the pipes and therefore cannot be delivered to the customer. Secondly, Miller suggests that the system of government has mold. Moldy ideas and old thinking. One of those thoughts is that the problem with government is with the people; that public servants are lazy and unmotivated and that somehow we need to energize them in order to make them more efficient and effective.

Miller throws out the idea that the real problem with government is capacity. Simply put, government does not have the capacity to do everything that is expected of it; that demands by citizens exceed the government's capacity to deliver. He uses a pipe analogy throughout the book to illustrate that while the demands and expectations on government have expanded through the years while the resources available to government to deliver those services have remained stagnant or have even diminished. So, the solution is simple, either decrease the demands on government or expand

government to meet the additional expectations. I think it is fair to say that neither of these solutions is realistic.

The answer lies, according to Miller in finding ways to take the kinks out of the "pipes". To streamline government activities, to remove the kinks, straighten the pipes and consequently to increase capacity to meet the demand. The inherent problem is that most people cannot see or do not recognize the "pipes" of government. "We only see the systems of government when something goes terribly wrong." We tend to overthink simple tasks, add unnecessary steps and oversight requirements, in short, we transform simple tasks into complex processes and consequently further clog and kink the pipes. Miller opines that the root of this complexity is due to one thing, CYA. "CYA is the fundamental building block of complexity." If we could do away with CYA, we could simplify activities and streamline services and increase capacity. But CYA isn't going anywhere, because we are government and every time something goes sour in government, Larry Barker is beating down our door. But the bigger problem is what he calls handoffs. In the beginning all the work was performed by a single person, but when the pressure became too much, we added a second person. But rather than having the second person do the same thing as the first, we decide to divide the task between the two—a handoff. Handoffs create CYA. Person A gives something to person B, or does she? And the blame game begins.

Finally, Miller offers 5 strategies to make government systems faster. The first is to triage. We need to provide a system that provides different pipes for different needs. The current model is to send all people



who need, for example a building permit down the same pipe, whether it is a seasoned developer who knows the process or a once in a lifetime developer who knows nothing. In other words, create “express lanes” or expedited service options for those in a position to utilize them. The second is simultaneous processing. Instead of sequential processing where the permit application goes from one division to another, have the permit application processed by the necessary groups at the same time. Third, government must burst the bottlenecks in its pipes. Look at the weakest aspect of the process and address it. By reducing the bottleneck caused by the particular activity or requirement, capacity will be increased. Does everything always have to go through Legal or receive that department head’s signature? Reducing bottlenecks increases capacity. Four, “quit your batching.” Batching occurs when we hold one customer hostage to a larger group when, for example we say that we have to wait to accumulate 25 applications before they are sent to the next department, or when we say that this type of permit is only processed on the second Monday of the month. Look for batches in your system, you will be surprised how many you find. Fifth, Eliminate backlog. The key here is to never get behind in the first place. Organize your processes so that when times are busy, everyone pitches in so that when times are slow, the existing staff can come up.

All told, this was a fascinating book filled with many well thought out and practical solutions to making government more efficient and effective. It was an easy read filled with analogies and examples that are easy to understand and to get behind. A recommended read for anyone involved in government.

## AVIATION DAY AT THE ROUNDHOUSE

The NM Airport Managers Association partnered with the Aerospace States Association again this year to celebrate the Aviation-Aerospace Day at the Round House.

NMAMA Board members met with legislators in person on Tuesday, January 22nd and hand delivered the NM Airports 2018 Annual Review book of projects accomplished throughout the state in 2018.

The review book is compiled every year and is very much appreciated by legislators who get to see a report on what our tax dollars got accomplished, where needs are, and how aviation contributes to our economy. A very well attended reception was held that night with Lt. Gov. Howie Morales (below), and over 25 exhibitors came to showcase their companies/organizations in the East and West Concourses at the Round House on Wednesday, January 23rd.



Above: Lt. Governor Howie Morales with Sean Parker, Ruidoso Airport Director. Middle: SAMS Academy students. Below: Sean Parker, Ruidoso, Bob Hudson Moriarty, Dan Moran with Aviation Division and Cheryl Rodriguez, Project Manager with Delta Airport Consultants.







Steve Henderson and Dale Ek enjoy the dedication of the Roswell Prisoner of War Camp Historical Marker, December 13, 2018.

## HIGHWAY MARKER PRESERVES HISTORY OF ROSWELL POW CAMP

By Steve Henderson, Councilor  
City of Roswell

Roswell City Councilor Steve Henderson and his friend, retired Albuquerque Attorney Dale Ek put together an application to the NM State Historic Preservation Department of Cultural Affairs for placement of a historical marker recognizing the Roswell Prisoner of War Camp south of Roswell which held up to 4800 prisoners during World War II.

The Roswell Camp, located south of Roswell, was one of 155 prisoner of war camps and 511 branch camps constructed in 46 states. By 1945, over 425,000 German, Italian and Japanese POWs were held in the U.S. The POWs worked on farms, mills, canneries, public works projects and other low-risk jobs that alleviated labor shortages during the war. New Mexico's larger camps were located in Albuquerque, Las Cruces, Lordsburg, Roswell and Santa Fe.

The Roswell POWs provided vital labor by working the Pecos Valley farms picking cotton and harvesting vegetables. In addition they laid rock to line the river banks of the Spring River which flows through Roswell. The work still stands. On the sly, some of the prisoners laid an "Iron Cross" in the river bank which can be seen today.

Henderson said that it is important that we preserve our history. Many of the German prisoners became

good friends with the farm families and corresponded and traveled to visit one another after the war. Several became U.S. citizens. Dale Ek said that the marker is important since none of the remnants of the camp are still intact. As a child, Ek lived in the camp with his family after the war. His father was an electrician working for the U.S. Air Force.

New Mexico's Historical Marker Program is managed by Historian Gretchen Brock with the New Mexico Department of Cultural Affairs Historic Preservation Division, Santa Fe. She says the program was started in the 1930s as a way to market the state to the growing number of tourists driving across the country. In all, about 600 markers are at sites of historic and cultural significance throughout the state, Brock said.

Henderson and Ek expressed their appreciation to the Southeastern New Mexico Historical Society, State Historian Gretchen Bock, local historians Morgan Nelson, Elvis Fleming, Roswell Engineering Tech, Jim Sexe, the NM DOT, District #2, the Roswell Rotary Club and numerous supporters of the Historical Marker. The marker stands on the east side of the intersection of Highway U.S. 285 and Orchard Park Road.



## EUNICE CITY CLERK CANDY BRITO SWEARS IN NEWEST COUNCILOR, JESSICA HARPER



## VILLAGE RECOGNIZES EMPLOYEES



Members of the Corrales Fire and Police Department were honored for their service to the community at the Jan. 8, 2019 Village Council Meeting. The Veterans of Foreign Wars, Corrales Chapter selected Officer Julie Rogers (above) as Officer of the Year. The Kiwanis Club of Corrales cited Corrales Fire Commander Tanya Lattin (below) and the Corrales Fire Department with a plaque, engraved with thanks and praise for their efforts for the Village. Mayor Jo Anne Roake made the presentations.



## SFPD CELEBRATES RETIREMENT OF CAPTAIN MARVIN PAULK



After 21 years in Law Enforcement including 18 and a half years with the Santa Fe Police Department, Capt. Marvin Paulk received his retirement badge from Police Chief Andrew Padilla on January 3, 2019. The presentation was made during a lunchtime ceremony at the Outback in Santa Fe.







## WORKSHOPS HELP NEW BUSINESSES UNDERSTAND TAX LAW

By Sandy Nelson, Finance New Mexico

New employers can find it confusing to navigate New Mexico's system for computing, reporting and paying business taxes. But the state Tax and Revenue Department expects them to figure it out and comply.

To simplify the process, the TRD offers free workshops that promise to give new employers an overview of state tax laws, walk them through basic legal requirements for workers' compensation insurance and workplace safety and show them how to add up what they owe on the sales of products or services.

### Taxing Gross Revenue

New Mexico doesn't have the traditional sales tax most states do. Rather than assessing the buyer a percentage of his or her purchase price, New Mexico requires the seller of a product or service to collect that add-on fee—the gross receipts tax or GRT—and pay it directly to the state.

The tax applies to the total income a business receives from all applicable sources during an accounting period. In New Mexico, the GRT applies to businesses and individuals who sell property or goods and charge for services. (An explanation of which transactions are and are not exempt or deductible is available at the TRD website.)

Most businesses will add the GRT to the customer's receipt or invoice, just as businesses in other states add a sales tax. But even if the business doesn't pass it through to consumers, and even if the buyer lives outside New Mexico, the business is required to pay the tax.

The GRT differs from city to city in New Mexico, as cities, counties and special taxing districts are allowed to add their own "local options" assessments (within limits set by the legislature) to the state's 5.125 percent to cover the costs of community services, including firefighting, law enforcement and public parks upkeep.

Businesses pay the GRT using the online combined reporting system (CRS) portal, and TRD disburses local portions to each taxing entity.

### Lots to learn

Besides getting a crash course in GRT 101, participants in TRD's workshops learn the importance of registering with their municipality and the state to ensure it is charging the appropriate local GRT rate.

New employers also learn about the State Unemployment Tax Act, workers' compensation insurance laws, payroll taxes, workplace safety requirements and the difference between employees and independent contractors. An overview of federal tax requirements, including the need for a federal Employer Identification Number, is part of the workshop curriculum.

Daylong workshops are regularly held in Albuquerque, Las Cruces, Santa Fe, Clovis and Roswell. Some are offered in Spanish. More information can be found at <http://www.tax.newmexico.gov/workshop-schedule.aspx> or by calling the TRD at 505-841-6393

*Finance New Mexico partners with the New Mexico Municipal League on the Grow It! project and other economic development initiatives. To learn more, go to [www.FinanceNewMexico.org](http://www.FinanceNewMexico.org) and [www.GrowItNM.org](http://www.GrowItNM.org).*



# JANUARY 2019 JUDICIAL UPDATES

## Citizenship Question on Census on Hold

A federal district court has [held](#) that a question about citizenship may not be included in the 2020 census. The Trump administration is likely to appeal this ruling to the Second Circuit, and it is likely the Supreme Court will ultimately resolve the dispute. [Additional challenges](#) to including this question have been brought but not yet decided. [Read more](#)

## Sales Tax Collection

ICMA, along with other members of the Big 7 state and local government associations, met with staff from the Streamlined Sales Tax Project (SSTP) to discuss the implications of the June 2018 U.S. Supreme Court opinion in the case of South Dakota v. Wayfair. The SST represents the 23 states that have joined an effort to simplify and modernize sales and use tax collection and administration. The Court ruled that state and local governments can require retailers with no physical presence to collect sales tax on sales to consumers in their states. Following the ruling, many states have begun to develop legislation and mechanisms to collect sales taxes owed by their residents for remote purchases; however, the rate of adoption will vary, as many states will need to make significant changes to their sales tax systems in order to be able to collect, particularly larger states who have resisted joining the SSTP's efforts.

What can local government managers do? Check to see if your state's department of revenue has posted any guidance about remote seller laws. You can also check with your state legislator to find out if the state is contemplating changes. The Government Finance Officers Association (GFOA) has published a [helpful summary of the Wayfair decision and its implications](#).

## Supreme Court Fall Term Preview

Lisa Soronen, Executive Director of the State and

Local Legal Center, which provides Supreme Court advocacy for ICMA and other members of the Big 7, has prepared an overview of cases impacting state and local governments which will come before the Court during their Fall 2018. Read the preview [here](#).

*ICMA partners with several organizations in its policy advocacy work on behalf of our members and the local governments they represent. The executive directors and policy staff from the "Big 7" associations representing state and local governments: the National League of Cities, National Association of Counties, U.S. Conference of Mayors, National Governors Association, National Conference of State Legislatures, and the Council of State Governments, and ICMA meet monthly to discuss legislative, judicial, and regulatory issues of importance to their members. ICMA also participates in coalitions with the Big 7 and other state and local government organizations to bring its professional management voice into national policy debates and problem-solving discussions with federal government leaders. ICMA is also a member of the State and Local Legal Center, which prepares amicus briefs representing the state and local government perspective in Supreme Court litigation.*

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## UPCOMING EVENTS

### Workshop Announcement

**April 18 – 19, 2019**

**Marriott Pyramid North Conference Center  
Albuquerque, NM**

## 2019 New Mexico Water Workshop “WATER PORTFOLIO: THEN, NOW, TOMORROW”

Whether driven by growing demand, regulatory changes, dwindling supply, drought, wildfires or other natural disasters, or technological advances in water reuse, many water providers are seeking ways to diversify their water portfolios to meet those changing conditions. Plan to attend and learn more about water portfolios and other relevant topics.

Certification renewal credits available for water and wastewater operators.

Exhibitor booths are be available.

**Individual, Sponsorship, and Exhibitor registrations NOW OPEN!!!**  
**Visit [rmsawwa.org](http://rmsawwa.org) to register.**



To volunteer, please contact [Jill.Peterson@jacobs.com](mailto:Jill.Peterson@jacobs.com).

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a committee of the Rocky Mountain Section of  
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## **GFOA Training is Coming to Albuquerque!**

GFOA is hosting a series of CPE-accredited seminars at the **Hyatt Regency Albuquerque on March 9-12, 2020**. Sign up to participate in one or more training courses and take advantage of available discounts.

### **Attendees from New Mexico Save!**

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Participants from New Mexico receive 15% off the member rate, regardless of membership status

#### **Early Discount**

Register by February 7, 2020, to save 10% on the registration fee

#### **Group Discount**

Registers with three or more colleagues for the same seminar and receive 10% off each registration fee (To receive the group discount, registrations must be received and paid together. This discount cannot be applied to online registrations)

- **Accounting Academy – March 9-12**
- **Budgeting Best Practices: Communicating the Budget – March 9**
- **ERP Readiness and System Selection – March 9-10**
- **Budgeting Best Practices: Budget Monitoring – March 10**
- **Managing the Budget Process – March 11-12**

Visit [www.gfoa.org](http://www.gfoa.org) to register, learn more about our course offerings, and to view GFOA's full training calendar.



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