



SAN MIGUEL COUNTY LODGING TAX PANEL

**SAN MIGUEL COUNTY LODGING TAX PANEL
TUESDAY, FEBRUARY 7, 2023 – 1:00 PM**

- 1. REGULAR MEETING - Option of meeting in person at the location of Miramonte building, 333 West Colorado Ave, 2nd floor, Telluride, CO or via zoom at zoom.com Meeting ID 817 9644 2687 Passcode 373492, Audio 1-301-75-8592 or 1-253-215-8782**
- 2. 1:00 pm Call to Order.**
- 3. Review of Agenda**
- 4. Review of the past Minutes.**
 - a. Review of Minutes: December 7, 2021.
5 mins Presented By: Carmen Warfield, Chief Deputy Clerk
[LTP Packet and Minutes December 7, 2021.pdf](#)
- 5. Review of the 2022 Lodging Tax Reports, if available.**
- 6. Overview of the reason for the Lodging Tax Panel.**
 - a.
 1. What is the responsibility of the Lodging Tax Panel members?
 2. How is the Lodging Tax Panel governed.
 3. What is the current vision for the Tax Panel?

Presented By: Mike Bordogna, County Manager
[LTP Bylaws.pdf](#)
- 7. Consideration of appointing a Chair and Vice Chair to the panel. /MOTION**
- 8. Other Business**

Consideration of the next meeting date.
Topics to cover at the next meeting:

 1. Review of the Lodging Tax Reports.
 2. Update with the Norwood Chamber - including review of budget, review and approve the contract marketing plan.
 3. Update with the Telluride Tourism Board.

Other, as needed.
- 9. 2:00 pm Adjournment.**



AGENDA ITEM 4.a

TITLE:

Review of Minutes: December 7, 2021.

Presented by: Carmen Warfield, Chief Deputy Clerk

Time needed: 5 mins

PREPARED BY:

Carmen Warfield, Board of County Commissioners

RECOMMENDED ACTION/MOTION:

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

ATTACHMENTS:

[LTP Packet and Minutes December 7, 2021.pdf](#)

Description:



SAN MIGUEL COUNTY LODGING TAX PANEL

BOARD OF COUNTY COMMISSIONER MEETING AGENDA TUESDAY, DECEMBER 7, 2021 – 1:00 PM

1. **1:00 pm CALL TO ORDER.** Join a Meeting, Zoom.us, Meeting ID #886.0478.7748, Password 198905, audio 1-301-715-8592 or 1-253-215-8782
2. **REVIEW OF AGENDA**
3. **APPROVAL OF MINUTES**
 - a. Approval of Minutes June 8, 2021.
4. **Review of the Lodging Tax Report.**
 - a. Review of the 3rd quarter and prior Lodging Tax Reports.
[1st Qtr 2021 - Adj #1 Lodging Tax.pdf](#)
[1st Qtr 2021 - Adj #2 Lodging Tax.pdf](#)
[2nd Qtr 2021.pdf](#)
[3rd Qtr 2021.pdf](#)
5. **Update with the Norwood Chamber.**
6. **Report from Telluride Tourism - Michael Martelon**
7. **Other Business -**
Consideration of the next meeting date.
Other, as needed.
8. **2:30 pm ADJOURNMENT**

NOTE: This agenda is subject to change, including the addition of items up to 24 hours in advance or the deletion of items at any time. All times are approximate. The County Manager reports may include administrative items not listed. Regular meetings, Public Hearings, and Special Meetings are recorded, and **ACTION MAY BE TAKEN ON ANY ITEM.** Formal Action cannot be taken at Work Sessions. For further information, contact the County Administration office at 970-728-3844. If special accommodations are necessary per ADA, contact 970-728-3844, via email bocc@sanmiguelcountyco.gov prior to the meeting.

Request to speak during a meeting via zoom: Via Computer - Click Raise Hand in the Webinar Controls or Telephone - Dial #9 to raise your hand.

The official, designate posting place for all meeting notices will be online at <https://www.sanmiguelcountyco.gov/liveagenda>. Use this link to view the live agenda with any last-minute changes. To be automatically notified, please sign up at www.sanmiguelcountyco.gov, sign up for alerts, and follow the prompts.

**SAN MIGUEL COUNTY LODGING TAX PANEL
REGULAR MEETING
MINUTES**

Tuesday, December 7, 2021

Via Zoom.us meeting

Present: Keith Hampton, Chair
Frank Ruggeri, Vice Chair
Gretchen Wells, Member

Others Present: Kris Holstrom, County Commissioner
Michael Martelon, Marketing Telluride Inc.
Douglas Tooley, County resident
Carrie Andrew, County resident and Director of Lone Cone Public Library
Amy Markwell, County Attorney
Mike Bordogna, County Manager
John Metzger, County resident and member of the Norwood Chamber of Commerce
Terri Lamers, County resident and a member of the Norwood Chamber of Commerce

Absent: Lance Waring, County Commissioner

Staff Present: Carmen Warfield – Secretary

1. Regular Meeting.
2. Call to Order
1:02 p.m.
3. Review of Agenda
4. Approval of Minutes.
 - a. Approval of June 8, 2021 minutes.

MOTION by Frank Ruggeri to approve the minutes for the June 8, 2021, meeting.

SECONDED by Gretchen Wells. **MOTION PASSED 3-0.**

6. Report from Telluride Tourism – Michael Martelon

Presented by: Michael Martelon, Marketing Telluride Inc., MTI

7. Other Business –

- a. Discussion regarding the impact of the 2021 election results.

Presented by: Keith Hampton, Member; Amy Markwell, County Attorney

Note: Discussion of the ballot measure within the Town of Telluride -November 2021 -as both ballot measures passed. Discussion on how those measures will effect the County Lodging tax and the contract with Marketing Telluride Inc. (below is a copy of the Ballot Issue and Question)

★ Town of Telluride Ballot Issue 2A (Vote For 1)

SHALL THE TOWN OF TELLURIDE TAXES BE INCREASED NOT MORE THAN \$1 MILLION IN TAX COLLECTION YEAR 2022, AND BY WHATEVER AMOUNTS AS ARE GENERATED ANNUALLY THEREAFTER BY IMPOSITION OF A TOWN LODGERS' TAX OF 2%, ON THE TOTAL AMOUNT OF RENT OR COMPENSATION PAID BY PERSONS RENTING ROOMS OR ACCOMMODATIONS FOR A PERIOD OF TWENTY-NINE (29) DAYS OR LESS, AND SHALL THE LODGERS' TAX REVENUES RECEIVED ANNUALLY BE USED FOR THE PURPOSE OF FUNDING ACTIVITIES RELATED TO TOURISM OR MARKETING OF THE TELLURIDE COMMUNITY, MANAGING THE EFFECTS OF TOURISM ON THE COMMUNITY AND ITS NATURAL RESOURCES, OR FOR OTHER TOWN PURPOSES, INCLUDING, BUT NOT LIMITED TO, IMPROVING TRANSPORTATION SERVICES, IMPROVING THE TOWN'S WASTEWATER TREATMENT FACILITY, THE ACQUISITION OF PROPERTY FOR AND/OR THE CONSTRUCTION OF AFFORDABLE OR EMPLOYEE HOUSING, AS HEREAFTER DETERMINED BY THE TOWN COUNCIL;

PROVIDED THAT THE COUNCIL SHALL ADOPT AN ORDINANCE TO IMPLEMENT THE TAX INCREASE AS PROVIDED IN THIS QUESTION (INCLUDING PROVISIONS FOR THE METHOD OF COLLECTION AND ENFORCEMENT, ANY EXEMPTIONS FROM THE TAX, AND OTHER DETAILS) AND MAY ADJUST THE RATE OF THE LODGERS' TAX FROM TIME TO TIME SO LONG AS IT DOES NOT EXCEED 2.0%;

PROVIDED FURTHER THAT SUCH TAX INCREASE SHALL BECOME EFFECTIVE ON JANUARY 1, 2022, AND SHALL APPLY TO ALL RENTAL INCOME RECEIVED AFTER SUCH DATE NOTWITHSTANDING THE DATE OF ANY RESERVATION FOR SUCH ACCOMMODATIONS;

AND SHALL THE TOWN BE AUTHORIZED TO COLLECT, RETAIN AND SPEND SUCH LODGING TAX REVENUES, INCLUDING ANY INVESTMENT EARNINGS AND INTEREST ON SUCH REVENUES, AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20, OF THE COLORADO CONSTITUTION OR ANY OTHER LAW; AND SHALL THE COUNTY LODGING TAX OF 2% CURRENTLY IMPOSED WITHIN THE TOWN NO LONGER BE COLLECTED?

★ Town of Telluride Ballot Question 2D (Vote For 1)

Shall the Telluride Municipal Code be amended to increase the business license fees for Short Term Rental Units and dedicating the increased revenue into the Town's Affordable Housing Fund and imposing a cap on the number of Short Term Rental Unit business licenses to those that have already been issued as of November 2, 2021?

- 4. Review of the Lodging Tax Report.
 - a. Review of the 3rd quarter and prior Lodging Tax Reports.

5. Update with the Norwood Chamber.

Presenter: Gretchen Wells, Member; John Metzger, Member of the Norwood Chamber

7. Continued.

Other, as needed.

- 1. Keith Hampton – Addressed the group on need to determine who should be on the Lodging Tax Panel.

Consideration of the next meeting date. – Next Meeting was not set.

Other, as needed.

Keith Hampton resigned from the Lodging Tax Panel effective at the end of this meeting.

Frank Ruggeri resigned via email the following day of this meeting.

8. Adjournment.

MOTION by Frank Ruggeri to adjourn the meeting. **SECONDED** by Gretchen Wells.
PASSED 3-0.

2:00 pm Adjourned.

Respectfully Submitted, SAN MIGUEL COUNTY LODGING TAX PANEL

Carmen Warfield

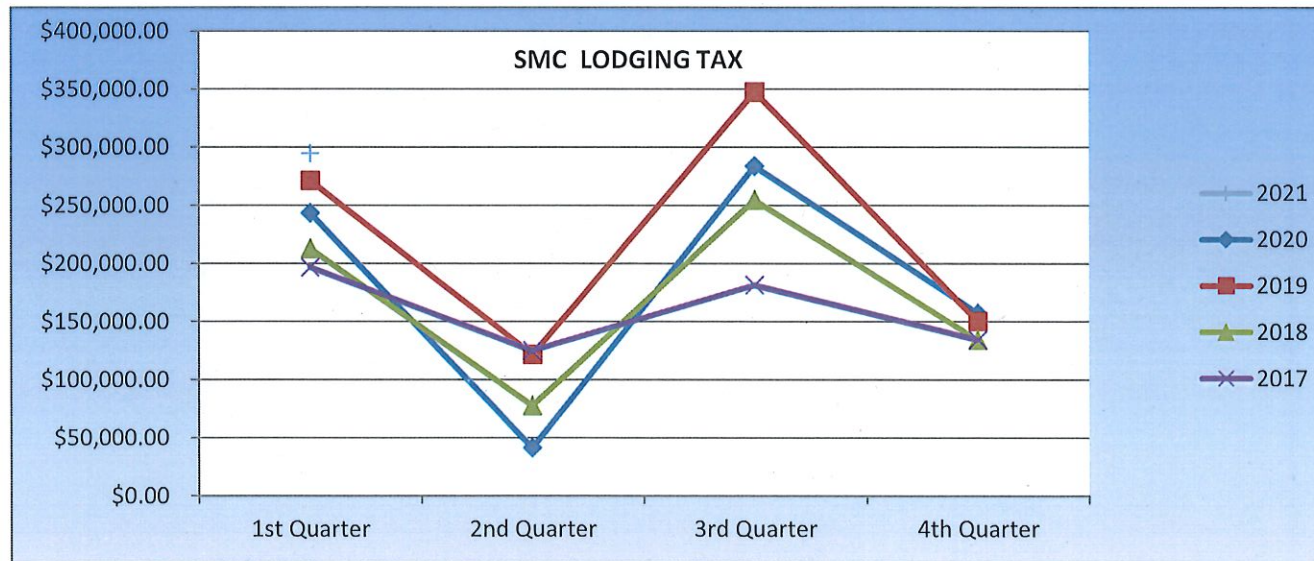
, Chair

Approved .
At the time the minutes were completed, there was no quorum to have a meeting or approve the minutes.

SAN MIGUEL COUNTY LODGING TAX REPORT

<u>Qtr</u>	<u>Total Collections</u>	<u>Prior Period Adjustments</u>	<u>% + (-) without prior period adjs</u>	<u>R1 School Dist</u>	<u>R2 & Dolores County School Districts</u>	<u>(without prior period adjustments) 2020</u>	<u>(without prior period adjustments) 2019</u>
1st	\$294,900.26	\$293.00	21.01%	\$ 292,458.20	\$ 2,442.06	\$243,463.11	\$271,063.54
2nd						\$41,547.16	\$107,633.27
3rd						\$283,927.78	\$248,638.14
4th						\$157,326.29	\$143,177.57
TOTAL	\$294,900.26	\$ 293.00		\$ 292,458.20	\$ 2,442.06	\$726,264.34	\$770,512.52

Year-to-date is up 21.01% from the same period in 2020

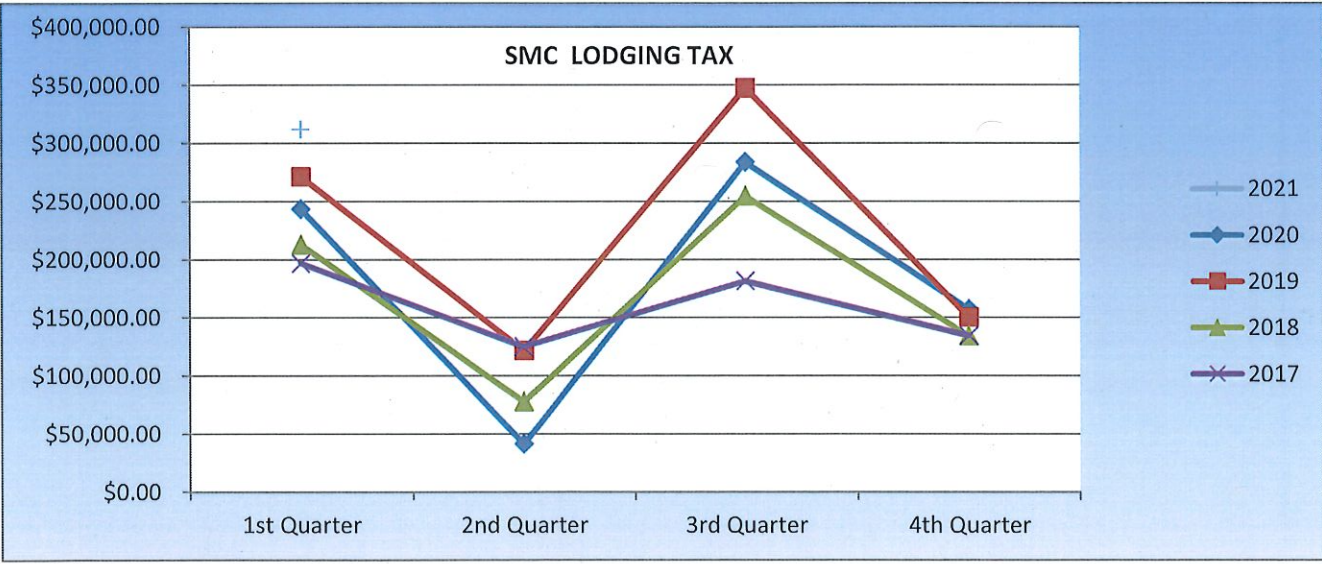


7/17/2021

SAN MIGUEL COUNTY LODGING TAX REPORT

<u>Qtr</u>	<u>Total Collections</u>	<u>Prior Period Adjustments</u>	<u>% + (-) without prior period adjs</u>	<u>R1 School Dist</u>	<u>R2 & Dolores County School Districts</u>	<u>(without prior period adjustments) 2020</u>	<u>(without prior period adjustments) 2019</u>
1st	\$312,069.44	(\$1,817.00)	27.43%	\$ 309,627.38	\$ 2,442.06	\$243,463.11	\$271,063.54
2nd						\$41,547.16	\$107,633.27
3rd						\$283,927.78	\$248,638.14
4th						\$157,326.29	\$143,177.57
TOTAL	\$312,069.44	\$ (1,817.00)		\$ 309,627.38	\$ 2,442.06	\$726,264.34	\$770,512.52

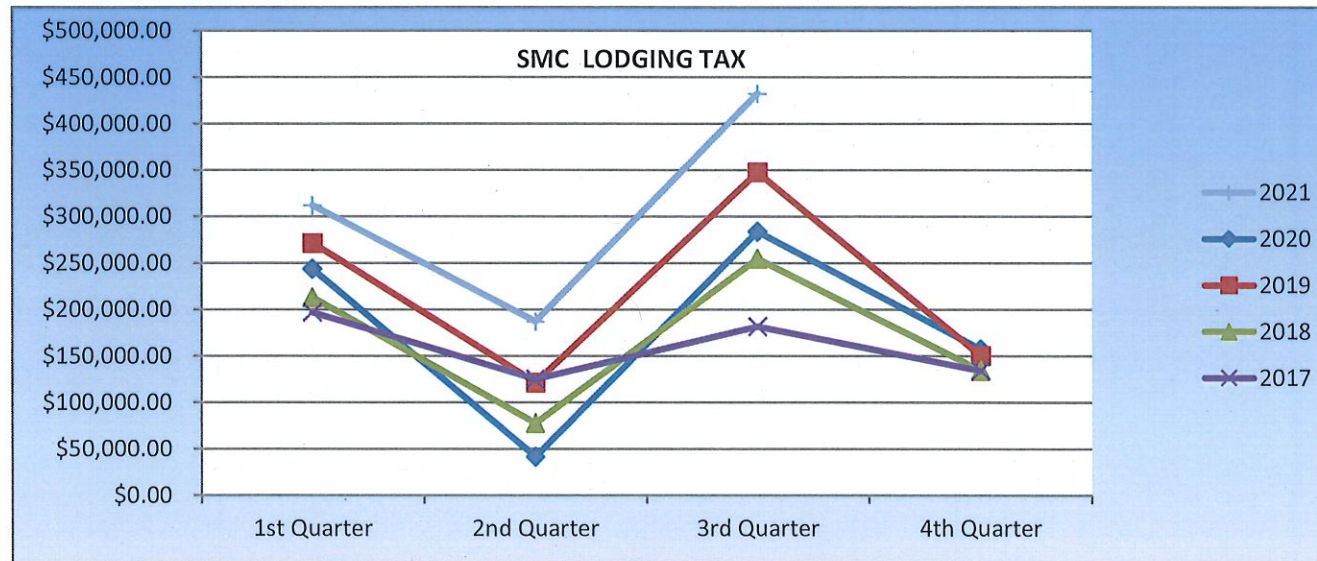
Year-to-date is up 27.43% from the same period in 2020



SAN MIGUEL COUNTY LODGING TAX REPORT

<u>Qtr</u>	<u>Total Collections</u>	<u>Prior Period Adjustments</u>	<u>% + (-) without prior period adjs</u>	<u>R1 School Dist</u>	<u>R2 & Dolores County School Districts</u>	<u>(without prior period adjustments) 2020</u>	<u>(without prior period adjustments) 2019</u>
1st	\$312,069.44	(\$1,817.00)	27.43%	\$ 309,627.38	\$ 2,442.06	\$243,463.11	\$271,063.54
2nd	\$187,133.68	\$ 2,568.97	356.60%	\$ 181,933.62	\$ 5,200.06	\$41,547.16	\$107,633.27
3rd	\$432,439.04	\$ 3,734.00	50.99%	\$ 427,727.97	\$ 4,711.07	\$283,927.78	\$248,638.14
4th						\$157,326.29	\$143,177.57
TOTAL	\$931,642.16	\$ 4,485.97		\$ 919,288.97	\$ 12,353.19	\$726,264.34	\$770,512.52

Year-to-date is up 62.96% from the same period in 2020



6:40 PM
12/01/21
Cash Basis

Norwood Chamber of Commerce of Wrights Mesa
Profit & Loss Budget Overview
January through December 2022

	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	TOTAL Jan - Dec 22
Income													
2020 BALANCE FORWARD	9,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,500.00
DUES	250.00	250.00	0.00	50.00	50.00	49.50	50.00	100.50	200.00	0.00	0.00	0.00	1,000.00
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LODGING TAX	0.00	0.00	3,000.00	0.00	0.00	4,000.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00	13,000.00
Total Income	9,750.00	250.00	3,000.00	50.00	50.00	4,049.50	50.00	100.50	3,200.00	0.00	0.00	3,000.00	23,500.00
Expense													
ADVERTISING & PROMOTION	1,100.00	1,100.00	1,100.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,300.00
BEAUTIFICATION	83.34	83.34	83.34	83.34	83.34	83.34	83.34	83.34	83.34	83.34	83.34	83.34	1,000.00
DUES PAID	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00	0.00	0.00	700.00
MEMBER EVENTS	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,500.00
NOEL NIGHT	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
OFFICE SUPPLIES	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
PIONEER DAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00
SMB FAIR & RODEO	0.00	0.00	0.00	0.00	0.00	0.00	750.00	0.00	0.00	0.00	0.00	0.00	750.00
WEBSITE & DIGITAL MARKETING	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00
Total Expense	2,333.34	1,683.34	1,783.34	1,583.34	1,583.34	2,083.34	2,333.34	1,583.34	2,083.34	2,283.34	1,583.34	2,583.34	23,500.00
Net Income	7,416.66	-1,433.34	1,216.66	-1,533.34	-1,533.34	1,966.16	-2,283.34	-1,482.84	1,116.66	-2,283.34	-1,583.34	416.70	0.00

6:06 PM

12/01/21

Cash Basis

Norwood Chamber of Commerce of Wrights Mesa
Profit & Loss Budget vs. Actual
 January through December 2021

	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
Income				
2020 BALANCE FORWARD	0.00	5,000.00	-5,000.00	0.0%
DUES	1,029.00	1,000.00	29.00	102.9%
INTEREST	0.43	0.00	0.43	100.0%
LODGING TAX	13,750.38	6,000.00	7,750.38	229.2%
Total Income	14,779.81	12,000.00	2,779.81	123.2%
Expense				
ADVERTISING & PROMOTION	2,281.15	1,590.00	691.15	143.5%
BEAUTIFICATION	259.56	650.00	-390.44	39.9%
DUES PAID	0.00	100.00	-100.00	0.0%
INSURANCE	655.00	660.00	-5.00	99.2%
MEMBER EVENTS	0.00	1,500.00	-1,500.00	0.0%
NOEL NIGHT	95.02	300.00	-204.98	31.7%
OFFICE SUPPLIES	102.00	100.00	2.00	102.0%
PIONEER DAY	317.78	400.00	-82.22	79.4%
POKER RUN	0.00	200.00	-200.00	0.0%
SMB FAIR & RODEO	500.00	500.00	0.00	100.0%
VISITOR CENTER	0.00	0.00	0.00	0.0%
WEBSITE & DIGITAL MARKETING	4,573.02	6,000.00	-1,426.98	76.2%
Total Expense	8,783.53	12,000.00	-3,216.47	73.2%
Net Income	5,996.28	0.00	5,996.28	100.0%

Norwood Chamber of Commerce of Wrights Mesa
Balance Sheet
As of December 31, 2021

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings CHAMBER	10,973.77
Total Checking/Savings	10,973.77
Total Current Assets	10,973.77
TOTAL ASSETS	10,973.77
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	8,372.60
Unrestricted Net Assets	-3,395.11
Net Income	5,996.28
Total Equity	10,973.77
TOTAL LIABILITIES & EQUITY	10,973.77



AGENDA ITEM 6.a

TITLE:

1. What is the responsibility of the Lodging Tax Panel members?
2. How is the Lodging Tax Panel governed.
3. What is the current vision for the Tax Panel?

Presented by: Mike Bordogna, County Manager

Time needed:

PREPARED BY:

Carmen Warfield, Board of County Commissioners

RECOMMENDED ACTION/MOTION:

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

ATTACHMENTS:

[LTP Bylaws.pdf](#)

Description: From Resolution 1993-60 Section 10. Lodging Panel.

Upon approval of the lodging tax by the electors pursuant to this Resolution, the County Commissioners shall select and appoint a panel of no less than three citizens of San Miguel County to administer the tourism fund. Members of the panel shall be appointed from the tourism industry for terms of no more than two years, but shall serve at the pleasure of the Board. At least one of the panel members shall be a resident of the R2 School District. Where there is an established and proven marketing entity within the county formed for the purpose of advertising and marketing tourism, the panel is encouraged to use that entity, and that entity shall provide an audited accounting to the panel and to the County commissioners, on an annual basis. The panel shall administer the fund for the promotion and advertising of tourism in specific areas of the County, including, but not limited to, the Norwood or R2 School District region and the Telluride or R1 School District region, in proportion to the amount of tax collected in each such area. In so administering the fund, the panel may contract with or use a single, separate marketing entity as referred

to above in each specific area. The panel may receive proposals from and contract with marketing entities as referred to above on an annual basis. The panel shall be subject to the general supervision of the San Miguel county Board of County Commissioners.

BYLAWS

SAN MIGUEL COUNTY LODGING TAX PANEL

ARTICLE I

NAME

The name of the organization shall be the San Miguel County Lodging Tax Panel, hereinafter referred to as "Panel".

ARTICLE II

PURPOSES

The purposes for which the Panel is formed are set forth in Colorado Revised Statutes 30-11-107.5 and Resolution 1993-60 adopted by the San Miguel County Board of Commissioners on August 12, 1993 and approved by the electorate of San Miguel County on November 2, 1993.

The Panel shall be responsible for the administration and management of the tourism fund for the purpose of advertising and marketing for the tourism in San Miguel County Colorado. No revenue collected from such lodging tax shall be used for any capital expenditures with the exception of tourist information centers.

ARTICLE III

MEMBERSHIP AND TERMS

Pursuant to San Miguel County Board of Commissioners' Resolution 1993-60, Section 10, the Panel shall be comprised of no less than three citizens of San Miguel County to administer the tourism fund. Members of the Panel shall be appointed from the tourism industry for terms of no more than two years but shall serve at the pleasure of the Board. At least one of the Panel members shall be a resident of the R2 School District.

Vacancies on the Panel shall be filled by the Board of County Commissioners.

ARTICLE IV

OFFICERS

The officers of the Panel shall consist of the Chairman, Vice Chairman and Secretary. Officers shall be members of the panel.

- A. The officers shall be elected at an annual meeting of the Panel by its membership.
- B. The terms of officers shall be for one year.
- C. Vacancies occurring in any office shall be filled for the unexpired term by a person elected by a majority vote of the remaining members of the Panel.

ARTICLE V

DUTIES OF OFFICERS

- A. The Chairman shall preside at all meetings of the Panel at which he/she may be present; shall perform such other duties as may be presented or assigned by the Panel; and shall coordinate the work of the Panel in order that the purposes may be promoted.
- B. The Vice Chairman shall perform the duties of the Chairman in the absence or disability of that office and shall perform other duties as assigned by the Chairman or the Panel.
- C. The Secretary shall be responsible for the minutes of all meetings. Minutes are required to be made and kept for all regular and special Panel meetings. Such minutes and other Panel records are subject to public inspection. The minutes of any meeting during which there is an executive session must reflect the general topic of the discussion of the executive session.

ARTICLE VI

MEETINGS

- A. All meetings of the Panel shall be open to the public. The Panel shall adopt an annual regular meeting schedule. This schedule will be both published and posted in the same manner as the Board of County Commissioners regular meeting schedule.
- B. Special meetings may be called by the Chairman or a majority of the Panel members provided that written notice is

posted in designated locations at least twenty-four hours prior to the meeting. The public place or places for posting such meeting notices will be designated annually at the Panel's first regular meeting of each calendar year. The posting is to include specific agenda information where possible.

C. A quorum shall consist of a simple majority of the members. The Panel may not take any official action, including the expenditure of funds, without a quorum present.

D. All special and regular meetings of the Panel at which the adoption of any proposed policy, position, resolution, rule, regulation, or formal action occurs or at which a majority or quorum of the body is in attendance, or is expected to be in attendance, shall be held only after full and timely notice to the public. Any change in regular meeting days must be published and noticed in the same manner as the annual designation of meeting days.

E. Executive sessions can only be legally authorized by the affirmative vote of two-thirds of the quorum present. No final decision or formal action of any type can be legally made in an executive session. Executive sessions may be held to consider:

1. The purchase, acquisition, lease, transfer, or sale of any real, personal, other property interest.
2. Conferences with an attorney for the Panel for purposes of receiving legal advice on specific legal questions. Mere presence or participation of an attorney at an executive session is insufficient to satisfy this requirement.
3. Matters required to be kept confidential by state or federal law, rules, or regulation. Specialized details of security arrangements or investigations.
4. Determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations and instructing negotiators.
5. Most personnel matters.

Prior to the time the members of the Panel convene in executive session the chairman of the Panel shall announce the general topic of the executive session.

ARTICLE VII

ADMINISTERING LODGING TAX REVENUES

A. The Panel shall administer the funds for the promotion and advertising of tourism in specific areas of the County, including, but not limited to, the Norwood or R2 School District region and the Telluride or R1 School District region, in proportion to the amount of tax collected in each such area.

B. All lodging tax revenues collected by the Colorado Department of Revenue except for the amounts retained by the Department of Revenue for collection and enforcement, shall be credited to a separate "San Miguel County Lodging Tax Fund". Such lodging tax revenues shall be disbursed by the San Miguel County Finance Department in accordance with San Miguel County's normal operating procedures for approval of warrants and payment of bills.

C. Annually the Panel shall adopt a budget for expenditure of lodging tax revenues, which shall be part of the San Miguel County Budget approved by the Commissioners.

D. Where there is an established and proven marketing entity within the County formed for the purpose of advertising and marketing tourism, the Panel is encouraged to use that entity, and that entity shall provide an audited accounting to the Panel and to the County Commissioners, on an annual basis.

E. The fiscal year for the purpose of administering lodging tax revenues shall be the calendar year.

ARTICLE VIII

ATTENDANCE

Upon a vote of a majority of the Panel members, a member who fails to attend meetings regularly may be recommended for removal from the Panel by the Board of County Commissioners.

ARTICLE IX

RULES OF ORDER

All questions of parliamentary procedure shall be settled according to Robert's Rules of Order.

ARTICLE X

AMENDMENTS TO BYLAWS

Any amendments to the Bylaws shall be presented in writing to the Panel, who shall, at a subsequent meeting upon majority vote, approve or not approve.

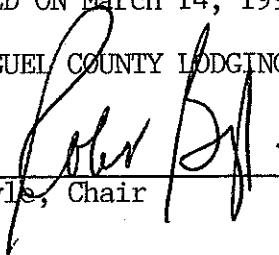
ARTICLE XI

GOVERNMENTAL IMMUNITY APPLICABILITY

Duly appointed members of the SMC Lodging Tax Panel shall be considered to be "Public Employees" of SMC, as defined at 24-10-103(4)(a)) C.R.S., for purposes of the Colorado Governmental Immunity Act during the performance of their official duties and when acting within the scope of their employment. 24-10-110(1) C.R.S. provides that SMC shall be liable for the costs of the defense of any of the SMC Lodging Tax Panel members when the claim against the panel member(s) arises out of injuries sustained from an act or omission of such panel member occurring during the performance of their duties and within the scope of their employment, except when such act or omission is willful and wanton. SMC is also liable for the payment of all judgments and the settlement of claims brought against SMC Lodging Tax Panel Members where the claim against the panel member arises out of injuries sustained from an act or omission of such employee occurring during the performance of their duties and within the scope of their employment, except where such act or omission is wanton and willful, or where sovereign immunity bars the claim against the entity, provided the panel member does not settle or compromise the claim without SMC's consent.

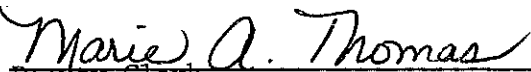
APPROVED ON March 14, 1994

SAN MIGUEL COUNTY LODGING TAX PANEL



Bob Boyle, Chair

ATTEST:



Deputy Clerk