

SECTION 1: LOCAL TAXES
TAXES
PROPERTY TAX
Current and Delinquent Property Taxes

REVENUE ACCOUNT #: 411001, 411002

AUTHORITY: Section 7_37_1 to 7_37_8 NMSA 1978

ACTIVITY #: 7000110

LAST REVIEW: 1999

DESCRIPTION: Under Section 7_37_7 NMSA 1978, the City has the authority to levy up to 7.65 mills (\$7.65 per \$1,000) on the net taxable value of both residential and non_residential property for general purposes. Net taxable value is one third of full market value less allowable exemptions. (The City also imposes a mill levy to pay the debt service on general obligation bonds issued for purposes authorized of the voters. Under Article IX, Section 13, the City's total indebtedness from General Obligation bonds is limited to four percent (4%) of the value of taxable property within the City limits, with the exception that bonds issued for water and sewer capital projects are not subject to the 4% limitation. The City may also levy a property tax to pay a tort or a workmen's compensation judgment). The City of Albuquerque's operational levy continues to be based on the maximum 2.225 mills allowed prior to tax year 1987. The City has made use of the 5.425 mills in additional authority provided by the 1986 Legislature, but only on a non_recurring basis(See below). The state_wide reassessment for tax year 1986 increased net taxable value in Albuquerque by 65%, while the second state_wide reassessment in 1988, increased net taxable value by almost 20%. The yield control provisions (7_37_7.1 NMSA 1987) require that the Local Government Division of the New Mexico Department of Finance and Administration annually adjust operational mill levies after a reassessment to prevent revenues on locally_assessed residential and non_residential properties from increasing by more than the sum of 5% for inflation plus the growth in the tax base due to new value (the yield control provisions do not apply to the debt service levy, but it has been City policy to have a stable mill levy).

The County Assessor must certify property values for the current tax year by June 15 to the New Mexico Taxation and Revenue Department. The Taxation and Revenue Department has until August 1 to provide the Local Government Division of the Department of Finance and Administration with a compilation of net taxable values in order that this division can set the mill levies for all taxing jurisdictions as required by September 1. These rates, as approved by the County Commission, are used in calculating individual tax bills, which must be mailed by November 1. Half of the individual property owners tax bill is due on November 10 and delinquent after December 10. The other half is due April 10 and delinquent 30 days after this date. By administrative regulation promulgated by Local Government Division, the County must distribute property taxes collected to the City within 5 working days of the 15th of the month following receipt.

RATIONALE: Local governments typically have the authority to levy a property tax for general purposes. In fact, nation_wide municipalities are far more dependent on the property tax to fund basic government services than the City of Albuquerque.

CURRENT SCHEDULE: For FY/92, the State Department of Finance and Administration established an operational levy of 1.801 for residential property and 2.561 on non-residential property. They established the debt service levy at 9.277 mills. For FY/93 only, the operating mill levy was increased and the debt service levy simultaneously reduced to bring \$2.0 million of surplus balances in the GO Bond debt service fund to the General Fund. These balances resulted from stronger growth in revenues than had been anticipated, due primarily to the favorable resolution of valuation protests.

RECENT HISTORY OF RATE CHANGE: Before the 1986 reassessment, in FY/86 and before, the operational mill levy was 2.225 mills on both residential and non_residential property. In FY/87, application of the State yield control formula resulted in a reduction of the operational levy to 1.276 mills on residential and 1.677 on non_residential property. The City set its debt service levy at 12 mills. (The debt service levy was reduced from the roughly 20 mills that had been in effect as a matter of City policy.) In FY/88, application of the yield control formula resulted in an operational levy of 1.300 mills for residential property and 1.839 mills for non_residential property, while the debt service levy was held constant at 12 mills. The second state_wide reassessment in 1988 spurred an effort to hold taxpayers harmless from the effects of reassessment. Under R_55, the only source of revenue growth was new value. R_55 affected the City's use of the 2.225 mill levy in FY/89; it also constrained the CIP planning process for the 1989 Bond Cycle. Also affecting rates for FY/89 was the existence of excess balances in the debt service fund at a time when reserve balances in the General Fund had been depleted. R_151, R_152, and R_159 reduced the debt service levy to bring some \$3.25 million into the General Fund to replenish the operating reserve and some \$0.45 million into the Risk Management Fund, where the monies would be used for judgements in excess of \$100,000. The final rates for FY/89 were the operational levies of 1.982 and 2.655 mills respectively on residential and non_residential property, a 9.007 mill levy for debt service, and a 0.134 mill levy for judgments. In FY/90 a similar tax trade brought \$750,000 into the General Fund (per the FY/90 Budget) and another \$2.8 million to meet debt service on some short_term notes, backed by a gross receipts tax, that will be used to buy SunTran buses. The non-recurring portion of the milllevy was eliminated in FY/91 when the residential levy was set at 1.120 mills and the non-residential levy at 1.1875 mills. In FY/92 the operating levy was increased to bring roughly \$600,000 in additional revenues into the General Fund. The money was used to pay \$280,000 in administrative fees unexpectedly assessed by the County on debt-service collections in FY/91 as well as the administrative fee charged on these collections during FY/92. The operating levies in effect during FY/92 were 1.340 mills on residential and 2.107 on non-residential property. The FY/93 Budget assumed a slight reduction in taxes to eliminate the one-time money used to pay the administrative fee on debt service collections for FY/91. The operating levy was increased and the debt service levy reduced to bring \$2 million into the General Fund to fund the start-up of a vehicle replacement program. Analysis by DFM staff indicated that by the end of FY/93, The General Obligation Bond Service fund had accumulated \$2 million in excess balances not needed to meet debt service on General Obligation Bonds.

Two other developments affect the continuity of property tax receipts. Since FY/88, the City has been liable under Section 7_38_38.1 for a County administrative fee. The fee was initially set by statute at 2%, but the law was vague as to whether the fee applied only to the operational levy or to all levies. A change in the law, effective March 1, 1988, reduced the fee to 0.75% in Bernalillo County but made the fee applicable to the debt service as well as the operating levy. A directive from Local Government Division in 1989 required that the administrative fee be treated as a separate line item in the operating budget. Therefore, beginning in FY/90, the revenues to the General Fund are gross revenues and include what must be paid back to the County in administrative fees. Midyear in FY/91, the County began assessing the 0.75% Administrative fee on collections from the debt service levy. The FY/92 Budget included a General Fund appropriation for this fee to be funded by a permanent increase in the operating levy. General Fund appropriation is necessary since the New Mexico Constitution strictly limits allowable expenditures from the debt service levy. The administrative fees owed for FY/91 were paid by a FY/92 General Fund appropriation funded with a one-time increase in the property tax levy.

In 1988, New Mexico voters in a state_wide election approved an amendment to the State Constitution increasing the head_of_household exemption to \$2,000. As was initially contemplated, a statutory change in 1989 provides for a phase_in. For tax year 1989, the exemption was increased from the original \$200 to \$800. In 1991, the exemption was increased to \$1,400, and in 1993 it was raised to \$2,000.

REVENUES:

	<u>411001 (Current)</u>	<u>411002 (Delinquent)</u>
FY/80	\$2,238,694	\$76,024
FY/81	\$2,412,022	\$132,263
FY/82	\$2,735,916	\$175,304
FY/83	\$3,018,713	\$138,435
FY/84	\$3,254,887	\$137,816
FY/85	\$3,401,212	\$105,104
FY/86	\$3,638,124	\$78,296
FY/87	\$3,673,027	\$113,099
FY/88	\$4,183,435	\$339,190
FY/89	\$7,769,931	\$213,182
FY/90	\$8,302,284	\$271,637
FY/91	\$5,458,351	\$412,746
FY/92	\$6,377,627	\$338,587
FY/93	\$8,676,771	\$366,661
FY/94	\$8,510,389	\$260,831
FY/95	\$8,399,574	\$412,936
FY/96	\$8,458,933	\$714,051
FY/97	\$11,174,614	\$601,886
FY/98	\$11,983,622	\$891,160

TAXES
FRANCHISE TAXES
Telephone Franchise

REVENUE ACCOUNT #: 411401

AUTHORITY: City Ordinance, Enactment Number 30_1971, 30-1992,

RESPONSIBLE ACTIVITY: Treasury

ACTIVITY #: 7000110

LAST REVIEW: 1971, 1997, 1999

DESCRIPTION: The Franchise gives the Mountain States Telephone and Telegraph Company, now U.S. West, the right to construct, operate and maintain equipment necessary to the provision of communications service within the City of Albuquerque. U.S. West must make certain that its installations do not interfere with existing structures such as lights, sewers, water lines and the like and must assume any liability resulting from negligence on the part of the Company or any of its representatives. The City may install police and fire alarm systems on the Company's fixtures and the City agrees to assume responsibility for all damages resulting from the existence of such safety equipment. In the event of a house_moving or other such unusual occurrence involving either the City's or the Company's installations, the responsible entity will notify the other and will pay the other for any damages that may be incurred. Furthermore, the City must pay for all standard telephone service rendered by the Company to the City. Finally, so that the City may determine what charges are due, U.S. West's books must be open to inspection by City auditors at all "reasonable" times.

RATIONALE: The fee charged is levied for the use of the City's streets, right_of_way and other public places or grounds for the provision of telephone service to the residents of Albuquerque. The agreed upon charge is in lieu of any other taxes except the following: gross receipts taxes on revenue arising from calls made within the City, ad valorem property taxes and special assessments for local improvements, fees for trench excavation permits, curb and gutter permits and taxes on revenues obtained for directory advertising.

CURRENT SCHEDULE: U.S. West pays a franchise fee equal to three percent (3%) of its gross revenues received for "local exchange telephone services" provided to telephone subscribers in Albuquerque. Payments are made in monthly installments within thirty (30) days after the end of each month.

RECENT HISTORY OF RATE CHANGE: The current agreement was the result of negotiations that were settled in September 1998. The new rate and base was to be retroactive to July of 1998. The revenue base for this franchise also holds for any other local telecommunications company, operating within the City(see revenue account 44110).

TAXES
FRANCHISE TAXES
Electric Franchise

REVENUE ACCOUNT #: 411402

AUTHORITY: City Ordinance, Enactment Number 8_1967

RESPONSIBLE ACTIVITY: Treasury

ACTIVITY #: 7000110

LAST REVIEW: 1967, 1997, 1999

DESCRIPTION: This Franchise gives the Public Service Company of New Mexico (PNM) the right to establish, construct and maintain power plants and lines for the production and distribution of electricity within City Limits. The franchise establishes restrictions regarding the installation of equipment for an electrical plant, excavations, personal safety devices (both for employees and consumers) and the transmission of electrical power. Additionally, it specifies the fees to be paid by PNM to the City General Fund for the privilege of operating in Albuquerque. The Company further must protect the City from any liability arising from negligence on the part of the Company or any of its representatives.

RATIONALE: To compensate the City for the use of its streets, rights_of_way, etc. and to provide the residents of the City of Albuquerque electrical and other utility services. The payments described are in lieu of all other taxes (except gross receipt taxes, general ad valorem property taxes and special assessments for local improvements).

CURRENT SCHEDULE: PNM pays the City 2% of the gross receipts for each month by the tenth of the following month, or \$400,000, whichever is greater.

RECENT HISTORY OF RATE CHANGE: The present franchise was enacted in 1967 and has not since been modified. A new agreement is currently being negotiated. In FY/89 an audit of the electric franchise determined that PNM owed the City \$732,000. PNM paid the City \$267,689 in February, 1989, but has contested the balance.

REVENUES:

FY/82.....	\$2,946,200
FY/83.....	2,902,495
FY/84.....	2,945,083
FY/85.....	3,614,303
FY/86.....	3,981,077
FY/87.....	4,339,985
FY/88.....	4,588,031
FY/89.....	5,010,182
FY/90.....	4,889,403
FY/91.....	5,163,933
FY/92.....	5,303,610
FY/93	5,287,811

FY/94.....	5,569,465
FY/95.....	5,684,940
FY/96.....	5,281,787
FY/97.....	5,736,003
FY/98.....	5,775,592

TAXES
FRANCHISE TAXES
Gas Franchise

REVENUE ACCOUNT #: 411403

AUTHORITY: City Ordinance, Enactment Number 17_1973

RESPONSIBLE ACTIVITY: Treasury

ACTIVITY #: 7000110

LAST REVIEW: 1973, 1997, 1999

DESCRIPTION: The gas franchise gives the Gas Company of New Mexico (GCNM) (formerly, Southern Union Gas Company) the right to operate and establish itself in the community. GCNM has been granted the right to manufacture, store, distribute and furnish its gas to the inhabitants of the City. Furthermore, right_of_way has been granted the Company to provide its service so long as its installations do not conflict with existing water and sewer systems and so long as any excavations are performed with the least amount of inconvenience possible to the City's residents. GCNM must protect the City from liability for losses, suits and the like resulting from negligence on the part of the company or its representatives. In order that the City be able to determine what charges it may collect from the GCNM, the firm's books must be open to inspection by City auditors at all "reasonable" times.

RATIONALE: The fee charged is levied for the use of the City's streets, right_of_way and other public places or grounds. The charge is in lieu of all other "municipal taxes" except for the following: gross receipts taxes, excise taxes collected by the company from its consumers, municipal taxes on the sale by the company of appliances, general ad valorem taxes assessed for local improvements by the company and service fees imposed by ordinance and uniformly collected from all such companies.

CURRENT SCHEDULE: GCNM is charged two percent (2%) of gross receipts collected during each year from users and consumers. Payment is made semi_annually on or before the last day of January and July in each year. Franchise is currently being renegotiated.

RECENT HISTORY OF RATE CHANGE: The present franchise was entered into with Southern Union Gas Company in January of 1973. The franchise agreement was amended following the franchise audit of 1992 to include contract carriage in the revenue base. Contract carriage consists of transportation charges paid to the Gas Company of New Mexico from independent gas suppliers using the gas company's transportation facilities. Contract carriage became an issue as the development of the gas spot market resulted in incentives for large gas users to contract with independent suppliers, buying only transportation services from the GCNM. Unless otherwise voided, the franchise expires in January 1998.

REVENUES :

FY/82.....	\$ 1,076,722
FY/83.....	1,473,726
FY/84.....	1,578,582
FY/85.....	1,903,961
FY/86.....	1,749,824
FY/87.....	1,510,035
FY/88.....	1,408,115
FY/89.....	1,500,385
FY/90.....	1,556,389
FY/91.....	1,642,776
FY/92.....	1,577,247
FY/93.....	1,364,995
FY/94.....	1,916,805
FY/95.....	1,306,810
FY/96.....	1,550,000
FY/97.....	1,730,081
FY/98.....	1,844,253

TAXES
FRANCHISE TAXES
Cable TV Franchise

REVENUE ACCOUNT #: 411404

AUTHORITY: City Ordinance, Enactment Number 41_1970, as amended by Ordinance
 Enactment Number 21_1986

RESPONSIBLE ACTIVITY: Treasury

ACTIVITY #: 7000110

LAST REVIEW: 1989, 1997, 1999

DESCRIPTION: The Cable T.V. (CATV) franchise has been granted to Jones Intercable and provides the right/privilege to construct, operate and maintain a Cable T.V. (CATV) system within the City of Albuquerque for the distribution of television signals, radio signals and other services provided by cable. In return, Jones Intercable is required to: (1) transmit the signals of at least two outlying television stations and carry all of the local stations; (2) make available at least one station each for public, educational and governmental access; (3) furnish one or more channels for visual presentation of time, weather and news information in both English and Spanish 24 hours a day; (4) install and complete a CATV system capable of carrying at least forty channels (by 1 Jan., 1988); and (5) furnish whatever else the Company considers "necessary or desirable." The Jones Intercable Company has discretion over charges for service and installation.

Below is the schedule of fees charged by Jones Intercable for Basic Service since 1999. A new fee schedule is normally adopted at the beginning of the year.

<u>Service Charge</u>	<u>1992</u>	<u>1999</u>
Basic Charge for Basic Services	\$ 21.00/month	\$32.37/month
Remote Control	\$ 2.10/month	\$3.78/month
Additional Outlet	\$ 3.75/month	\$12.61 one time
Transfer of Account	\$10.00	\$17.34
Galactic Radio	No charge	N/A
Disney Channel	\$ 4.95/month	Included in Basic Services
Home Box Office	\$10.50/month	\$10.95/month
Cinemax	9.95/month	Included in
Movie Channel	9.95/month	Basic Services
 Packages:		
Basic + 2 premium services	\$39.67/month	
Basic + 3 premium services	46.67/month	
Basic + 4 premium services	53.67/month	

Included below are Hookup and Various Other Charges:

Hookup		
New service	\$40.00	\$25.22 (one time)
Move from one house to another	\$15.00	\$17.34

Additional Outlet one_time installation fee of	\$7.50	\$20.00
	\$3.75/mo	N/A
Relocation of an Outlet	\$7.50 (one time)	\$20.00 (one time)
FM Stereo Outlet	\$7.50 (one time)	N/A
	\$2.36/mo	N/A

RATIONALE: Jones Intercable pays a franchise tax for the privilege/right to construct, operate, and maintain a CATV system within the City, which makes use of City right_of_way. Funds garnered from this fee are further used for the operation of the Public Access Channel.

CURRENT SCHEDULE: The Cable T.V. franchise agreement between the City and Jones Intercable requires Jones to pay the City five percent (5%) of gross receipts on all revenues earned in connection with the distribution of any service over the CATV system. Quarterly payments, which are based on the estimated annual gross receipts, are made within 30 days after the end of each FY quarter, except for the last quarter payment which includes the annual adjustment and is not due until November 30. Additionally, Jones must provide for the maintenance and repair of the public access equipment which it provided to the Public Access Station as part of the original franchise agreement as well as make 1,800 square feet of studio space available to the Public Access Station.

RECENT HISTORY OF RATE CHANGE: From 1983 until the revision of the ordinance in 1986, the City's CATV franchise was with Mercure Telecommunications. Mercure annually paid three percent (3%) of its gross receipts for the franchise. The 1986 Ordinance awarding the cable franchise to Jones Intercable required Jones to pay the City \$50,000 60 days prior to starting construction of the CATV system. It also required Jones to pay a local non-profit public access corporation \$250,000 over a three year period for the purchase of public access equipment and to provide for the maintenance and repair of that equipment. Jones first modified its rate schedule, increasing some fees, and repackaging some services, effective January 1, 1988. Since that time, Jones has made periodic changes.

REVENUES:

FY/82.....	\$ 109,178
FY/83.....	125,866
FY/84.....	150,250
FY/85.....	173,840
FY/86.....	232,972
FY/87.....	704,416
FY/88.....	875,107
FY/89.....	901,396
FY/90.....	1,148,615
FY/91.....	1,235,663
FY/92.....	1,428,111
FY/93.....	1,460,992
FY/94.....	1,597,720
FY/95.....	1,932,487
FY/96.....	2,007,676
FY/97.....	2,290,915
FY/98.....	2,277,715

TAXES
FRANCHISE TAXES
Telecommunications Competitive Franchise

REVENUE ACCOUNT #: 411409

AUTHORITY: City Ordinance 13-4-5,6,7

RESPONSIBLE ACTIVITY: Treasury

ACTIVITY #: 7000110

LAST REVIEW: 1998, 1999

DESCRIPTION: The Franchise gives companies, the right to construct, operate and maintain equipment necessary to the provision of communications service within the City of Albuquerque. Currently there are three companies covered by the franchise: Brooks Communications, ESPIRE(formerly ASCI, Inc.), and GST.

RATIONALE: The fee charged is levied for the use of the City's streets, right_of_way and other public places or grounds for the provision of telephone service to the residents of Albuquerque. The agreed upon charge is in lieu of any other taxes except the following: gross receipts taxes on revenue arising from calls made within the City, ad valorem property taxes and special assessments for local improvements, fees for trench excavation permits, curb and gutter permits and taxes on revenues obtained for directory advertising.

CURRENT SCHEDULE: The companies pay a franchise fee equal to five percent (5%) of gross revenues received for telecommunications services provided by fiber optics cable within the city of Albuquerque. Payments are made monthly within thirty (30) days after the end of each month.

RECENT HISTORY OF RATE CHANGE: The original agreement in September of 1995 was for 3% of revenue, this escalated 1% a year to the 5% currently charged. 1998. Revenues for account 411410 are still (May 1999) being booked to this account.

REVENUES:

FY/96.....	\$ 1,079
FY/97.....	56,661
FY/98.....	197,245

TAXES
FRANCHISE TAXES
Local Exchange Telecommunications Franchise

REVENUE ACCOUNT #: 411410

AUTHORITY: City Ordinance, 13-4-10 (Enactment O-69 1997)

RESPONSIBLE ACTIVITY: Treasury

ACTIVITY #: 7000110

LAST REVIEW: 1998, 1999

DESCRIPTION: The Franchise gives Companies in addition to U.S. West, the right to construct, operate and maintain equipment necessary to the provision of communications service within the City of Albuquerque. Each company has a separate franchise with the City, under the same "rules" as all other providers of local exchange telecommunications within the City. The franchise is intended to be neutral in its effect on competition for local exchange services.

RATIONALE: The fee charged is levied for the use of the City's streets, right_of_way and other public places or grounds for the provision of telephone service to the residents of Albuquerque. The agreed upon charge is in lieu of any other taxes except the following: gross receipts taxes on revenue arising from calls made within the City, ad valorem property taxes and special assessments for local improvements, fees for trench excavation permits, curb and gutter permits and taxes on revenues obtained for directory advertising.

CURRENT SCHEDULE: This franchise fee is three percent (3%) of gross revenues received for "local exchange telephone services" provided to telephone subscribers in Albuquerque. Payments are made in monthly installments within sixty (30) days after the end of each month. An initial registration fee of \$25,000 is required.

RECENT HISTORY OF RATE CHANGE: The current agreement was the result of negotiations that were settled in September 1998. The new rate and base was to be retroactive to July of 1998. The revenue base for this franchise also holds for any other local telecommunications company, operating within the City (see revenue account 44110).

REVENUES: Revenues for this account are at this time (May 1999) still being booked to account 411409.

LOCAL TAXES
GROSS RECEIPTS TAX
Local Option Gross Receipts Taxes

REVENUE ACCOUNT #'S: 411601 Municipal Gross Receipts Tax (.50%)
411602 Municipal Gross Receipts Penalty and Interest
411604 Municipal Gross Receipts Tax for Basic
Services (0.25%)
411605 Municipal Infrastructure Gross Receipts Tax
(0.0625%)

AUTHORITY: Sections 7_1_6.2 to 7_1_6.18, 7_19_1 to 7_19_18, 7-19B-7 and 7-19C-7, NMSA 1978; City Ordinances, Chapter 4, Articles IV and VII; Enactment Number 46_1987, Enactment Number 20_1989 and Enactment Number O-1992-014

RESPONSIBLE ACTIVITY: Treasury

ACTIVITY #: 7000110

LAST REVIEW: 1999

DESCRIPTION: The Municipal Gross Receipts Tax is a local option tax. Under the Municipal Gross Receipts Tax Act as amended, the City may levy up to 1.25% in .125% increments on the taxable gross receipts of parties doing business in Albuquerque. The tax may be imposed by ordinance subject to a negative referendum or by a positive referendum. The tax may be used for general purposes or dedicated to specific uses. State law allows revenue raised by the tax to be pledged for debt service. The tax is administered by the New Mexico Taxation and Revenue Department, which monthly distributes the revenues plus penalty and interest along with the 1.225% distribution of state_shared receipts. The 1991 State Legislature provided municipalities with the authority to impose a municipal infrastructure gross receipts tax of up to one-eighth of a cent in one-sixteenth cent increments to replace the one-eighth cent distribution previously provided as part of state-shared receipts. The 1992 Legislature modified the original law to permit revenues be used for general purposes and to eliminated the property tax requirement on the second 1/16th and to allow both 1/16th increments to be imposed through passage of a single ordinance. The tax may be imposed by the governing body and is not subject to a referendum. The City also has unused authority under state law to impose a 1/16th cent municipal environmental services gross receipts tax. The purposes for which such a tax could be used are strictly limited by statute. An administrative fee of 3.0% is currently assessed on tax revenues raised on any local option gross receipts tax impositions above the first half cent. In addition, an additional 2% administrative fee is being charged for updating state computer systems. This fee will be in place from July 1, 1997 to July 1, 2000. Taxpayers currently receive a half cent (0.5%) credit against the State tax (currently 5.00%) on the first half cent (0.5%) of tax imposed by the municipality.

The municipal gross receipts tax is applied on taxable gross receipts within the Albuquerque City limits. The tax base is identical with that for the State levy except that, under Section 7_19_5, "no municipal gross receipts tax shall be imposed on gross receipts arising from:

- A. the transmission of messages by wire or other means from one

- point within the municipality to another point outside the municipality;
- B. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the municipality to an other point outside the municipality; or
 - C. a business located outside the boundaries of a municipality on land owned by that municipality for which a gross receipts tax distribution is made pursuant to Subsection C of Section 7_1_6.4 NMSA 1978."

Also, under Section 7_1_6.4B, the City receives a separate distribution on taxable gross receipts at the State Fairgrounds. That distribution includes only the 1.225% distribution. For purposes of the Municipal Gross Receipts Tax the State Fairgrounds are considered to be outside the City limits. The 1.225% distribution is made in recognition of the demands on City services made by activities at the fairgrounds.

RATIONALE: The Municipal Gross Receipts Tax is the most important of the local option taxes that can be used by municipalities in New Mexico to finance basic government services or for any other lawful purpose. Central administration through the Taxation and Revenue Department results in uniform administration and enforcement throughout the State and is a source of various efficiencies and economies. Yet citizens of the municipalities preserve their rights to determine the level at which they desire to tax themselves.

CURRENT SCHEDULE: The City currently imposes a one cent (1.00%) municipal gross receipts tax. The proceeds from the first half cent (0.50%) come into General Fund revenue account 411601. An additional quarter cent (0.25%) municipal gross receipts tax for Basic Services went into effect July 1, 1989. Revenues from this tax are deposited into General Fund revenue account 411604. Revenues from the one-sixteenth cent (0.0625%) municipal infrastructure tax which became effective July 1, 1992, are deposited in the General Fund Revenue account. Penalty and interest payments for the local option gross receipts taxes are received into General Fund revenue account 411602. A quarter cent tax for transportation goes into effect January 2000, and will be deposited into a separate transportation fund.

RECENT HISTORY OF RATE CHANGE: The City had a one quarter cent municipal gross receipts tax in effect from July 1, 1975 until July 1, 1981, when the State Distribution increased from one percent (1.00%) to one and thirty_five hundredths percent (1.35%). The 1991 State Legislature decreased the State distribution by one-eighth percent, from 1.35% to 1.225%, effective August 1, 1992. To replace the one-eighth distribution, the legislature provided municipalities the authority to impose a municipal infrastructure gross receipts tax of up to one eighth of a percent in one-sixteenth increments. The one_half percent municipal gross receipts tax that comes into the General Fund has been in place since January 1, 1982. Between July 1, 1982 and June 30, 1985, the City had in effect an additional quarter cent tax that was used for open space. Revenues from this tax paid into the Non_Expendable Trust Fund for Open Space. The Quality of Life Tax, which went into fund 335, went into effect January 1, 1988, with a 10 year sunset; However, due to voter disapproval of some of the uses of this tax, its sunset was December 30, 1996. There was a two year quarter cent tax that went into effect in July 1,

1997 and lasted until July of 1999, which was used to fund Open Space purchases. The quarter cent for Basic Services went into effect July 1, 1989. The one-sixteenth municipal infrastructure tax went into effect July 1, 1992. The State only began paying the City penalty and interest payments in 1984 as part of the ERDA agreement.

REVENUES:

	Municipal Gross Receipts Tax			
	Basic Services <u>1/2 Cent</u>	<u>1/4 Cent</u>	Municipal <u>Infrastructure</u>	Penalty & <u>Interest</u>
FY/82	\$ 6,677,896	0	0	0
FY/83	18,643,015	0	0	0
FY/84	20,953,228	0	0	0
FY/85	24,128,886	0	0	107,800
FY/86	26,991,685	0	0	126,073
FY/87	28,028,630	0	0	170,676
FY/88	28,757,475	0	0	193,035
FY/89	30,192,194	0	0	376,775
FY/90	30,871,131	12,535,265	0	395,265
FY/91	31,074,853	15,283,909	0	500,125
FY/92	32,531,003	15,777,262	0	422,102
FY/93	35,213,759	17,072,223	0	561,156
FY/94	39,067,949	18,947,971	4,682,908	558,993
FY/95	42,810,511	20,763,761	5,141,277	752,932
FY/96	46,387,796	22,485,408	5,544,276	609,261
FY/97	47,858,193	23,136,908	5,742,313	689,266
FY/98	48,769,844	23,162,422	5,801,861	917,574

Note: FY/86 receipts include non-recurring payments under the State's Tax Amnesty Program, which ran from August through December, 1985. Amnesty payments associated with the municipal tax have been estimated at \$320,000.

TAXES
PAYMENTS IN LIEU OF TAXES (PILOT)
Joint Water and Sewer Fund 621

REVENUE ACCOUNT #: 494621

AUTHORITY: Administrative, under Sections 3_18_1 and 3_23_4 NMSA 1978

ACTIVITY #: 7000110

LAST REVIEW: 1987, 1997, 1999

DESCRIPTION: Payments in Lieu of Taxes (PILOT) are charges that the City's enterprise operating funds pay instead of paying the taxes for which they would be liable if under private ownership. In the case of the Joint Water and Sewer Fund 621, the applicable charges are designed to approach tax treatment of private enterprises with respect to the gross receipts taxes (City portion only), property taxes and franchise taxes. For water and sewer, the gross receipts tax component is 0.5625%. As of July 1, 1992, within the City limits, the gross receipts tax paid is 5.8125%. Of this amount 0.25% is for the County, so the State and City taxes combined are 5.5625%. The gross receipts tax component of PILOT is the difference between this 5.5625% and the 5% governmental gross receipts tax which must be paid on receipts from water sales and sewer service. The applicable mill levy, which includes both an operational and a debt service levy (11.893 mills in FY/93), is applied to one third the property value, which is net book value in the case of sewer assets. In the case of water, conformity with state statute requires that the property value be calculated by applying a factor of 2.49 times the gallons of water sold. The franchise tax for use of City right_of_way is assessed at 2% of revenues for both water and sewer.

RATIONALE: The rationale for the application of PILOT to the City's enterprise funds has two parts. First, if these programs were operated as private businesses, the general government would benefit from the applicable tax levies which include property, gross receipts, and franchise taxes. Second, it has been established as a principle that these City operations should operate at a parity with comparable private enterprises receiving no subsidy from general government. An exemption from locally imposed taxes would represent such a subsidy.

The legal standing for this policy can be found in Sections 3_18_1 and 3_23_4 NMSA 1978, which state that a municipality may "establish rates for services..., including amounts which the governing body determines to be reasonable and consistent with amounts received by private enterprise in the operation of similar facilities," and "any income in excess of (operating costs and debt service) may then be transferred to the general fund of the municipality and expended as the governing body of the municipality directs."

CURRENT SCHEDULE: The gross receipts tax component is 0.8125% debt service on water and sewer revenues within the City limits. The tax base is one third of the net book value for the sewer system and one third of the property value of the water system as approximated by multiplying the gallons of water by the 2.49 statutory factor (Section 7_36_28 NMSA 1978). The franchise tax is 2% on revenues from water and sewer services. The property tax rate is 11.458 mills (FY99) and will vary with yield control or changes in the debt

service levy.

RECENT HISTORY OF RATE CHANGE: Prior to FY/88, there was no gross receipts tax component to the PILOT charges. Beginning in FY/88, a 1.85% gross receipts tax was imposed. Only the operational mill levy was imposed. With the imposition of the Quality of Life Tax, the gross receipts tax component was raised in FY/89 from 1.85% to 2.10%, with the proceeds from the additional .25% destined for the Quality of Life Fund. The new 1/4 cent for basic services that went into effect July 1, 1989 raised the gross receipts tax component to 2.35%, with 2.10% coming into the General Fund. The imposition of the Governmental Gross Receipts Tax by the 1991 Legislature and the simultaneous repeal of the provision under which water sales were subject to the state gross receipts tax of 5% forced a reconsideration of City policy. The PILOT gross receipts is now based on the total tax rate in the City above 5%. The rate has varied from 0.5625% to 0.8125%. In July of 1999, the quarter cent Open Space tax expires and the rate will to .5625% until January, 2000 when the rate will rise again to 0.8125% as the new 1/4 cent transportation tax is initiated. The property tax portion is now based on water volume as described above.

REVENUES:

FY/80.....	\$ 1,476,938
FY/81.....	1,529,353
FY/82.....	1,587,966
FY/83.....	2,128,496
FY/84.....	1,257,146
FY/85.....	1,259,055
FY/86.....	1,318,189
FY/87.....	1,361,159
FY/88.....	2,692,563
FY/89.....	2,630,916
FY/90.....	2,668,958
FY/91.....	2,960,677
FY/92.....	2,853,864
FY/93.....	2,923,075
FY/94.....	3,020,952
FY/95.....	3,340,854
FY/96.....	3,669,975
FY/97.....	3,510,215
FY/98.....	3,691,080

TAXES
PAYMENTS IN LIEU OF TAXES (PILOT)
Parking Facilities Fund 641

REVENUE ACCOUNT #: 494641

AUTHORITY: Administrative, under Sections 3_18_1 and 3_23_4 NMSA 1978

ACTIVITY #: 7000110

LAST REVIEW: 1987, 1997, 1999

DESCRIPTION: Payments in Lieu of Taxes (PILOT) are charges that the City's enterprise operating funds pay instead of paying the taxes for which they would be liable if under private ownership. As in the case of the Joint Water and Sewer Fund 621, the applicable charges on Parking Facilities Fund 641 are designed to approach tax treatment of private enterprises with respect to the gross receipts taxes (City portion only) and property taxes. There is no franchise tax component.

RATIONALE: See discussion under this same heading for PILOT charges to Water and Sewer Fund 621.

CURRENT SCHEDULE: The gross receipts tax component is 2.0375% on parking revenues. The property tax rate (FY/99) is 11.458 mills on one_third of net book value of property and equipment in service, and it will vary with yield control or changes in the debt service levy.

RECENT HISTORY OF RATE CHANGE: Prior to FY/88, there was no gross receipts tax component to the PILOT charges. The property tax component was figured on the basis of replacement value, a practice at odds with statutory treatment for similar types of property, and only the operational mill levy was imposed. With the imposition of the Quality of Life Tax, DFM considered increasing the gross receipts tax component by .25%. As this would, in effect, have resulted in a General Fund subsidy of the Quality of Life Fund, no increase was proposed. The current tax rate does include the .25% for Basic Services and the 0.625% for the municipal infrastructure tax as well as the 0.5% municipal gross receipt tax and State tax shared receipts, now at 1.225%. Parking revenues are not subject to the governmental gross receipts tax. In January of 2000, the rate will be 2.2875% as the new 1/4 cent transportation tax is initiated.

REVENUES:

FY/80.....	\$ 52,782
FY/81.....	49,145
FY/82.....	51,171
FY/83.....	74,903
FY/84.....	17,370
FY/85.....	17,000
FY/86.....	18,000
FY/88.....	19,000
FY/88.....	93,600
FY/89	89,300

FY/90.....	94,200
FY/91.....	89,000
FY/92.....	115,000
FY/93.....	119,782
FY/94.....	120,369
FY/95.....	119,908
FY/96.....	115,368
FY/97.....	112,346
FY/98.....	117,593

TAXES
PAYMENTS IN LIEU OF TAXES (PILOT)
Refuse Disposal Fund 651

REVENUE ACCOUNT #: 494651

AUTHORITY: Administrative, under Sections 3_18_1 and 3_23_4 NMSA 1978

ACTIVITY #: 7000110

LAST REVIEW: 1987, 1997, 1999

DESCRIPTION: Payments in Lieu of Taxes (PILOT) are charges that the City's enterprise operating funds pay instead of paying the taxes for which they would be liable if under private ownership. As in the case of the Joint Water and Sewer Fund 621, the applicable charges on Refuse Disposal Fund 651 are designed to approach tax treatment of private enterprises with respect to the gross receipts taxes (City portion only), franchise and property taxes.

RATIONALE: See discussion under this same heading for PILOT charges to Water and Sewer Fund 621.

CURRENT SCHEDULE: For gross receipts tax component, 0.5625% on refuse revenues; for franchise, 2% on refuse revenues; for property tax (FY/90), 11.893% mills on one_third of net book value of property and equipment in service.

RECENT HISTORY OF RATE CHANGE: Prior to FY/88, there was no gross receipts tax component to the PILOT charges. The franchise tax component was the current 2% of revenues. The property tax component was figured on the basis of replacement value, a practice at odds with the statutes for similar types of property, and only the operational mill levy was imposed. With the imposition of the Quality of Life Tax, the gross receipts tax component was raised in FY/89 from 1.85% to 2.10%, with the proceeds from the additional .25% destined for the Quality of Life Fund. The new 1/4 cent for basic services that went into effect July 1, 1989 raised the gross receipts tax component to 2.35%, 2.10% of which came into the General Fund. Refuse collections are subject to the governmental gross receipts tax. Beginning in FY/92, the gross receipts tax rate assessed by the City as part of PILOT was reduced to 0.5%. The rate was increased to 0.5625% for FY/93 as a result of the new municipal infrastructure gross receipts tax. (In January, 2000 rate will increase to 0.58125%)

REVENUES:

FY/80.....	\$ 161,554
FY/81.....	218,468
FY/82.....	209,226
FY/83.....	253,359
FY/84.....	268,869
FY/85.....	312,310
FY/86.....	326,365
FY/87.....	359,984
	FY/88 412,900

FY/89.....	450,176
FY/90.....	512,600
FY/91.....	521,000
FY/92.....	208,000
FY/93.....	259,848
FY/94.....	258,828
FY/95.....	276,896
FY/96.....	317,036
FY/97.....	311,289
FY/98.....	411,633

TAXES
PAYMENTS IN LIEU OF TAXES (PILOT)
Transit Fund 661

REVENUE ACCOUNT #: 494661

AUTHORITY: Administrative, under Sections 3_18_1 and 3_23_4 NMSA

ACTIVITY #: 7000110

LAST REVIEW: 1987, 1997, 1999

DESCRIPTION: Payments in Lieu of Taxes (PILOT) are charges that the City's enterprise operating funds pay instead of paying the taxes for which they would be liable if under private ownership. As in the case of the Joint Water and Sewer Fund 621, the applicable charges on Transit Fund 661 are designed to approach tax treatment of private enterprises with respect to the gross receipts taxes (City portion only) and property taxes. There is no franchise tax component.

RATIONALE: See discussion under this same heading for PILOT charges to Water and Sewer Fund 621.

CURRENT SCHEDULE: For gross receipts tax component, 2.0375% on transit revenues; for property tax (FY/90), 11.893 mills on one_third of net book value of property and equipment in service.

RECENT HISTORY OF RATE CHANGE: Prior to FY/88, there was no gross receipts tax component to the PILOT charges. The property tax component was figured on the basis of replacement value, a practice at odds with statutory treatment for similar types of property, and only the operational mill levy was imposed. With the imposition of the Quality of Life Tax, DFM considered increasing the gross receipts tax component on Transit by .25%. As this would, in effect, have resulted in a General Fund subsidy of the Quality of Life Fund, no increase was proposed. The current tax rate does include the .25% for Basic Services and the 0.625% for the municipal infrastructure tax. Transit revenues are not subject to the governmental gross receipts tax. In January of 2000, the rate will be 2.2875% as the new 1/4 cent transportation tax is initiated.

REVENUES:

FY/80.....	\$ 48,124
FY/81.....	49,400
FY/82.....	70,709
FY/83.....	2,505
FY/84.....	42,798
FY/85.....	0
FY/86.....	48,188
FY/87.....	50,162
FY/88.....	55,900
FY/89.....	68,400
FY/90.....	63,200
FY/91	63,000

FY/92.....	115,000
FY/93.....	115,691
FY/94.....	108,581
FY/95.....	99,468
FY/96.....	94,096
FY/97.....	92,190
FY/98.....	97,474

TAXES
PAYMENTS IN LIEU OF TAXES (PILOT)
Golf Enterprise Fund 681

REVENUE ACCOUNT #: 494681

AUTHORITY: Administrative

RESPONSIBLE ACTIVITY: Golf Management Division

ACTIVITY #: 7000110

LAST REVIEW: 1989, 1997, 1999

DESCRIPTION: Payments in Lieu of Taxes (PILOT) are charges that the City's enterprise operating funds pay instead of paying the taxes for which they would be liable if under private ownership. As in the case of the Joint Water and Sewer Fund 621, the applicable charges on Golf Fund 681 are designed to approach tax treatment of private enterprises with respect to the gross receipts taxes (City portion only) and property taxes. There is no franchise tax component.

RATIONALE: See discussion under this same heading for PILOT charges to Water and Sewer Fund 621.

CURRENT SCHEDULE: For gross receipts tax component, 2.0375% on golf revenues; for property tax (FY/90), 11.893 mills on one-third of net book value of property and equipment in service.

RECENT HISTORY OF RATE CHANGE: Effective July 1, 1991, the Golf Management Division became the Golf Enterprise Fund. Resolution R-252, Enactment 20-1991, established the Golf Enterprise Fund to recover all costs associated with providing this service through user charges, concession fees, other miscellaneous revenues and earned interest. Golf revenues are subject to the governmental gross receipts tax. Beginning in FY/92, the gross receipts tax rate assessed by the City as part of PILOT was reduced to 0.5%. The rate was increased to 0.5625% for FY/93 as a result of the new municipal infrastructure gross receipts tax. FY/94 is the first year property taxes will be recovered for fund 681. Prior to that, no value assessment had been done on golf course land. In January of 2000, the rate will be 2.2875% as the new 1/4 cent transportation tax is initiated.

REVENUES:

FY/92.....	\$15,000
FY/93.....	16,912
FY/94.....	25,168
FY/95.....	25,073
FY/96.....	35,095
FY/97.....	35,403
FY/98.....	45,128

TAXES
PAYMENTS IN LIEU OF TAXES (PILOT)
Aviation Fund 611

REVENUE ACCOUNT #: 494611

AUTHORITY: Administrative, under Sections 3_18_1 and 3_23_4 NMSA

LAST REVIEW: 1987,97

DESCRIPTION: Payments in Lieu of Taxes (PILOT) are charges that the City's enterprise operating funds pay instead of paying the taxes for which they would be liable if under private ownership. In the case of the other enterprise operating funds, the applicable charges are designed to approach tax treatment of private enterprises with respect to the gross receipts taxes (City portion only), franchise, and property taxes. PILOT charges used to be assessed against Aviation Fund 611, but this practice ceased as a result of a Federal Aviation Administration (FAA) ruling.

RATIONALE: See discussion under this same heading for PILOT charges to Water and Sewer Fund 621.

CURRENT SCHEDULE: No charge.

RECENT HISTORY OF RATE CHANGE: Prior to FY/84, PILOT charges on Aviation Fund 611 consisted of the ad valorem (property tax) component.

REVENUES:

FY/80.....	\$ 124,237
FY/81.....	71,853
FY/82.....	69,548
FY/83.....	61,900
FY/84.....	_46,425
FY/85.....	0
FY/86.....	0
FY/87.....	0
FY/88.....	0
FY/89.....	0
FY/90.....	0
FY/91.....	0
FY/92.....	0
FY/93 0INCLUDE X:\BUDGET\SHARE\INTERN\REVEMAN\REVMAN99\SEC-2.	

SECTION 2: LICENSES AND PERMITS

LICENSES AND PERMITS Liquor License Tax

REVENUE ACCOUNT #: 421001

AUTHORITY: Ordinance, Chapter 4, Article 5, "Alcoholic Liquor License Tax";
Sections 7_24_1 to 7_24_7 NMSA 1978

RESPONSIBLE ACTIVITY: Treasury

ACTIVITY #: 7000110

LAST REVIEW: 1993, 1997, 1999

DESCRIPTION: All liquor vendors operating within Albuquerque City Limits must pay taxes to the City for the privilege of dispensing alcohol. Licenses are also granted for those wishing to transfer their dispenser's license into the City's boundaries from elsewhere. Five categories of liquor licenses are taxed by the City: Dispenser, Retailer and Canopy Licenses, and Club and Beer/Wine licenses. The latter two licenses described do not have a property right attached to them. Canopy licenses (where more than one establishment operating under the same roof can use a neighboring establishment's license to qualify for one of their own) are no longer issued. Taxes are collected semiannually on January 1 and on July 1. A fee is charged for every day that a person is late in paying his/her tax.

RATIONALE: There is no relationship between the tax collected and the cost associated with administration of the charges.

CURRENT SCHEDULE:

Dispenser's License.....	\$ 250
Retailer's License.....	\$ 250
Canopy License.....	\$ 250
Club License.....	\$ 250
Restaurant (Beer/Wine).....	\$ 250

A fee of \$10 per day is charged for late submissions of taxes. A \$150 hearing fee is also deposited into this account.

RECENT HISTORY OF RATE CHANGE: Those rates were established by changes in State Statute in 1981. Before the 1981 changes, which set the maximum tax at \$1,000, the tax on a dispenser's license was \$3,700, while that on a retailer was \$1,500. The fee structure that went into effect July 1, 1982 reduced club licenses by \$250 to \$450 and initiated the Restaurant license. Prior to 1993, Dispenser, Retailer and Canopy Licenses were \$1,000; Club and Restaurant (Beer and Wine) Licenses were \$450. The Liquor Reform Act, passed by the 1993 Legislature placed a \$250 maximum on liquor license taxes.

ACTIVITY LEVELS: There were over 500 liquor licenses in FY/94. Approximately 450 licenses were issued for FY/2000.

REVENUES:

FY/84.....	\$ 314,828
FY/85.....	329,240

FY/86.....	348,738
FY/87.....	345,902
FY/88.....	379,843
FY/89.....	387,565
FY/90.....	371,192
FY/91.....	389,468
FY/92.....	390,235
FY/93.....	393,686
FY/94.....	146,645
FY/95.....	132,690
FY/96.....	139,508
FY/97.....	161,650
FY/98.....	175,308

Contact Rose Dupree 768-3300

**LICENSES AND PERMITS
BUILDING PERMITS/INSPECTION CHARGES
Building Permit Fees**

REVENUE ACCOUNT #: 421210

AUTHORITY: Ordinance, Enactment No. 35-1990, "The Administrative Code and Technical Codes"

RESPONSIBLE PROGRAM: Code Administration Division

ACTIVITY #: 4944000

LAST REVIEW: 1993, 1997, 1999

DESCRIPTION: The Code Administration Division of the Planning Department is responsible for administering these fees. Building permit fees are typically collected for three major purposes -- new construction, additions to and alterations of existing structures. All building fees are collected by Code Administration Division prior to the issuance of the permit. The owner of the structure for which a building permit is requested is responsible for fee payment.

RATIONALE: The Building Permit fees are modeled after the Uniform Building Code (UBC) adopted by the International Conference of Building Officials (ICBO) in 1988. The UBC contains recommended fees and uses a valuation basis for setting the charges. The fee structure currently in place covers direct costs associated with inspection and permitting by Code Administration. The costs of other City agencies directly or indirectly required to provide service to support the Code Administration Program are not fully received. It is the stated policy objective eventually to recover the full cost of the program.

CURRENT SCHEDULE: Two types of buildings have been recognized by the City Council for the purpose of determining fees: Commercial (includes apartments, public and commercial construction) and Residential (comprised of one_ and two_family homes). The actual value of the building to be constructed is multiplied by the regional modifier and the fee charged is determined from the table below based on the attained value. The modifier has been determined to be 0.67 for commercial buildings and 0.50 for residential building construction. The following table reflects the building permits fees adopted under the latest (1993) construction codes of the State. These new fees did not go into effect until mid-August of FY/94.

TABLE NO. 3_A: BUILDING PERMIT FEES

<u>TOTAL VALUATION</u>	<u>FEE</u>
\$ 1 to \$ 500	\$15.00
\$ 501 to \$ 2,000	\$15.00 for the first \$500 plus \$2.00 for each additional \$100 or fraction thereof, to and including \$2,000.
\$ 2,001 to \$ 25,000	\$45.00 for the first \$2,000 plus \$9.00 for each additional \$1,000 or fraction thereof, to and including \$25,000.
\$ 25,001 to \$ 50,000	\$252.00 for the first \$25,000 plus \$6.50 for each additional \$1,000 or fraction thereof, to and including \$50,000.
\$ 50,001 to \$ 100,000	\$414.50 for the first \$50,000 plus \$4.50 for each additional \$1,000 or fraction thereof, to

and including \$100,000.

\$ 100,001 and up

\$639.50 for the first \$100,000 plus \$3.50 for each additional \$1,000 or fraction thereof.

Other Inspections and Fees:

- 1. Inspections outside of normal business hours.....\$35.00/hr.
(minimum charge = two hours)
- 2. Reinspection fee assessed under provisions of Section 305(k)..... \$30.00/ea.
- 3. Inspections for which no fee is specifically indicated\$30.00/hr.
(Minimum charge__one_half hour)
- 4. Additional plan review required by changes, additions or revisions to approved plans (min. charge__½ hour)....\$30.00/hr.
- 5. Additional plan review required by rechecking lost or worn_out plans½ plan check fee
- 6. Duplicate set of plans½ plan check fee
- 7. Preliminary plan review\$50.00/hr.
- 8. Demolition permit fee: fee for wrecking and demolishing up to and including 1,500 square feet of floor area including all floors and basements\$30.00
Each additional 500 sq. ft. or fraction thereof\$10.00
- 9. Reinspection Fee Deposit or Reinspection Fee Bond;
Every person, firm or corporation that obtains building permits from the City of Albuquerque may make a minimum cash deposit of three hundred dollars (\$300) with the City. The cash deposit will apply to the bill accumulated due to reinspection charges. The affected person, firm or corporation shall restore the minimum deposit on a monthly basis. A Reinspection Fee Bond acceptable to the City Attorney may be filed with the Code Administration Division in lieu of the cash deposit.

RECENT HISTORY OF RATE CHANGE: The basis for establishing the Building Permit Fees was changed in 1980 to reflect a valuation basis for both commercial and residential construction. Prior to that time, commercial fees were based upon the valuation method while residential fees were based upon a square foot method. Overall building code fees were increased in FY/89 by approximately 20% They were increased another 10% in June, 1990.

REVENUES:

ACTIVITY LEVELS (permits issued)

FY/82	\$ 352,775	
FY/83	407,909	
FY/84	729,022	
FY/85	896,596	
FY/86	1,022,542	
FY/87	1,025,487	
FY/88	781,851	
FY/89	863,814	
FY/90	804,793.....	3,333
FY/91	676,459.....	3,129
FY/92	920,853.....	4,048
FY/93	974,295	
FY/94	1,465,405	
FY/95	1,658,487	
FY/96	1,930,450	
FY/97	1,764,580	
FY/98	1,803,425	

**LICENSES AND PERMITS
BUILDING PERMITS/INSPECTION CHARGES
Plumbing and Mechanical Permits**

REVENUE ACCOUNT #: 421220

AUTHORITY: Ordinance, Enactment No. 35-1990, "The Administrative Code and Technical Codes"

RESPONSIBLE ACTIVITY: Code Administration Division

ACTIVITY #: 4945000

LAST REVIEW: 1990,97

DESCRIPTION: The Code Administration Division of the Planning Department is responsible for administering these fees. The fees are modeled after the Uniform Building Code (UBC) adopted by the International Conference of Building Officials in 1988. Some modifications were made to fit local circumstances. All State_licensed firms or corporations doing work within the City limits are required to pay these fees. In addition, an individual may do plumbing or mechanical work only on his private residence upon satisfactory completion of a State examination. Licensed firms may pay for necessary permits in cash or may secure fee payment bonds and receive permit books from the division to cover permit work they anticipate to perform. The payment bonds range up to \$10,000 for a G.F. 9 rating. Firms using payment bonds are monitored on a monthly basis and are required to replenish these bonds as necessary. Individuals doing work on their private residences must pay for necessary permits in advance.

RATIONALE: The Plumbing and Mechanical Fees are designed to cover the direct costs incurred by the Code Administration operating sections. Full cost recovery, however is the ultimate policy objective.

CURRENT SCHEDULE: The Albuquerque Regional Modifier (what fraction of any charge recommended by the ICBO applies in Albuquerque) is 1.1 for the included series of charges. The fee charged by the City is consequently ten percent higher than those in the national schedule listed below.

TABLE 3_C: MECHANICAL PERMIT FEES

1.	Admin. charge applicable to all applications for permit (EXCEPTION: Permits written for rejection of work)	\$15.00 ea.
2.	Mercury test with no outlets or appliances.....	\$5.00 ea.
3.	Recording chart test or other high pressure test.....	\$8.00 ea.
4.	Temporary gas shall not exceed 90 days. No temporary gas shall be allowed before October 1, or after April 30,	\$20.00 ea.
5.	Gas outlet.....	\$3.00 ea.
6.	Each appliance, includes ducts and venting (does not include boilers, refrigeration units, air conditioning units, or absorption units)	\$7.00 ea.
7.	For the repair, alteration of, or addition to each heating appliance, refrigeration unit, cooling unit, boiler, absorption or evaporative cooling system, including installation of controls regulated by this code	\$8.00
8.	For the installation or relocation of each boiler or each absorption system to and including 100,000 B.T.U. input and each condensing unit to and including 36,000 B.T.U. output. Includes cost of first routine inspection for boilers, does not include cost of inspection certificate	\$11.00
9.	For the installation or relocation of each boiler or each Absorption system over 100,000 B.T.U. input to and including 500,000	

- B.T.U. input, and each condensing unit over 36,000 B.T.U. output.
Includes cost of first routine inspection of boiler, does not include cost of inspection certificate
10. For the installation or relocation of each boiler or each absorption system over 500,000 B.T.U. input to and including 1,000,000 B.T.U. input, and each condensing unit over 180,000 B.T.U. output to and including 360,000 B.T.U. output. Includes cost of first routine inspection for boiler, does not include cost of inspection certificate\$27.00
 11. For the installation or relocation of each boiler or each absorption system over 1,750,000 B.T.U. input and each condensing unit over 600,000 B.T.U. output. Includes cost of first routine inspection for boilers, does not include cost of inspection certificate\$40.00
 12. For the installation or relocation of each boiler or each absorption system over 1,750,000 B.T.U. input and each condensing unit over 600,000 B.T.U. output. Includes cost of first routine inspection for boilers, does not include cost of inspection certificate\$67.00
 13. For each air handling unit including ducts attached thereto (charged as an appliance)\$7.00
 14. For each evaporative cooler other than a portable type.....\$7.00
 15. For each ventilation fan connected to a single duct\$7.00
 16. For each ventilation system which is not a portion of any heating or air conditioning system authorized by a permit\$7.00
 17. For the installation of each hood which is served by mechanical exhaust including the ducts for such hood\$7.00
 18. For the installation or relocation of each crematory or pathological destructor\$45.00
 19. For each appliance or piece of equipment required by this code but not classed in other appliance categories, or for which no other fee is listed in this code\$7.00
 20. For solar collectors (including related piping, duct work and regulating devices):
 - C Up to 1000 sq. ft. (93 square meters)\$4.00
 - C 1001 sq. ft. (93.1 sq. m) to 2000 sq. ft. (186 sq. m) ...\$6.00
 - C More than 2000 sq. ft. (186 sq. m), \$5.00 plus \$1.00 per 1000 sq. ft. (93 sq. m) or fraction thereof over 2000 sq. ft. (186 sq. m)
 21. For solar storage tanks (including related piping and regulating devices):
 - C Up to 750 gallons (3 cubic m)\$3.00
 - C 751 gallons (3 cubic meters) to 2000 gallons (3 cubic m)\$4.00
 - C More than 2000 gallons (8 cubic m), \$3.00 plus \$1.00 per 1000 gallons (4 cubic m) or fraction thereof over 2000 gallons (8 cubic m).
 22. For solar rock storage:
 - C Up to 1500 cu. ft. (42 cu. m)\$3.00
 - C 1501 cu. ft. (42.1 cu. m) to 3000 cu. ft. (84 cu. m)\$4.00
 - C More than 3000 cu. ft. (84 cu. m), \$3.00 plus \$1.00 per 1000 cu. ft. (28 cu. m) or fraction thereof over 3000 cu. ft. (84 cu. m).

Other Inspections and Fees:

1. Overtime and after_hour inspections (minimum of two hours charged) \$35.00 hr.
2. Reinspection fee assessed under provisions of Section 305(k) \$30.00 ea.
3. Permit Deposit or Payment Fee Bond: Every firm or corporation before engaging in the business of mechanical contracting as described in the State of New Mexico Construction Industries Division Rules and Regulations, issued 1985, shall make a cash deposit of two thousand

dollars (\$2,000) for each license held with the State to a maximum of six thousand dollars (\$6,000). If more than three state licenses are held as described above, the maximum deposit will apply. The cash deposit will apply to the total bill accumulated due to permits or other charges incurred under all licenses. Every person, firm or corporation shall send monthly, or more often as required, sums necessary to restore the deposit to the original amount. A payment Bond acceptable to the City Attorney may be filed with the Division of Code Administration in lieu of the cash deposit. Also, in lieu of both methods mentioned above, a cash basis of obtaining permits may be used; if this method is used, permits may only be obtained at the Albuquerque Code Administration Division Office and each Correction Tag must be paid before a reinspection is made.

Whichever of the above methods is selected, the same methods must be used consistently for all the licenses held by each contractor.

All persons engaged in Utility Contracting under a GF_9 license or GF_98 as defined by the State of New Mexico Construction Industries Commission Rules and Regulations, issued 1985, shall make a cash deposit of ten thousand dollars. The cash deposit will apply to all permits and other charges issued under the license. A ten thousand dollar (\$10,000) payment bond or the method of cash permits may be substituted for the ten thousand dollar cash deposit. The building official may establish a higher cash deposit or bond amount for a contractor in all classifications if the contractor's monthly charges exceed his fee payment bonds or cash deposit.

BOILER INSPECTIONS

1. Inspection Certificates:
 - (a) If upon inspection, a boiler is found to comply with the rules and regulations, the chief inspector or the deputy shall issue an inspection certificate to the owner or user of such boiler. The inspection certificate shall state the date of inspection and the maximum pressure at which the boiler may be operated. The owner or user of said boiler shall pay ten dollars (\$10.00) to the City of Albuquerque upon issuance of the inspection certificate. Inspection certificates shall be valid for not more than fourteen (14) months from the date of inspection in case of power boilers and twenty_six (26) months in the case of low pressure boilers. Certificates shall be posted in the room containing the boiler inspected, or, for a portable boiler, in a metal container to be fastened to the boiler or to be kept in a tool box accompanying the boiler.
 - (b) The Chief inspector may at any time revoke an inspection certificate when, in his opinion, the boiler for which it was issued cannot be operated without menace to the public safety, or when the boiler is found not to comply with the lawful rules and regulations of the Board. Such revocation of an inspection certificate shall continue in effect until such boiler shall have been made to conform to the rules and regulations of the Board.
2. Inspection Fees: The owner or user of a boiler required by this ordinance to be inspected by the Chief Inspector or a deputy inspector shall pay to the City of Albuquerque upon completion of inspection, fees in accordance with the following schedule:
 - (a) Power Boilers and High Pressure, High Temperature Water Boilers:

Certificate Inspections:

Boiler of 50 sq. ft. of heating surface or less	\$20.00
Boilers over 50 sq. ft. of heating surface and less than 4,000 sq. ft. of heating surface	\$40.00
Boilers over 4000 sq. ft. of heating surface and less than 10,00 sq. ft. of heating surface	\$50.00

Boilers over 10,000 sq. ft. of heating surface\$60.00

External Inspections

Boilers of 50 sq. ft. of heating surface or less\$15.00
Boilers over 50 sq. ft. of heating surface\$20.00

(b) Heating Boilers:

Certificate Inspections

Heating Boilers without a manhole or handhole\$20.00
Heating Boilers with a manhole\$40.00
Hot_water_supply boilers\$15.00

© Hydrostatic Test: When it is necessary to make a special trip to witness the application of a hydrostatic test, an additional fee, based on the scale of fees applicable to a certificate inspection of the boiler or the pressure vessel shall be charged.

Other Inspections and Fees:

1. All other inspections, including shop inspections, special inspections and inspections of secondhand or used boilers or pressure vessels\$30.00 hr.
"Secondhand shall mean an object which has changed ownership and location after primary use."
2. A City of Albuquerque Boiler Commission may be issued upon receipt of the inspector's National Boiler Commission\$25.00 ea.

New installations, repairs or alterations must be accompanied by a record_of_repair form.

TABLE NO. 3_D: PLUMBING PERMIT FEES

1. Administrative charge applicable to all participants for permit\$15.00 ea.
EXCEPTION: Permits written for rejection of work.
2. Mercury test with no outlets on appliances\$5.00 ea.
3. Recording chart test or other high pressure test\$8.00 ea.
4. Temporary gas shall not exceed 90 days. No temporary gas shall be allowed before October 1 or after April 30.\$20.00 ea.
5. Gas Outlet\$3.00 ea.
6. Plumbing fixture\$5.00 ea.
(A water heater or swimming pool heater_resident pools only; need only be permitted once. They may be permitted either as a plumbing fixture or as an appliance)
7. Water distribution system\$7.00 ea.
8. Water service (from prop. line to house or building)\$7.00
9. For new storm sewer or sanitary sewer tap inspection (connection to public storm or sanitary sewer)\$9.00 ea.
10. House or building sewer (from property line to house or building) including 2_way clean-out\$14.00 ea.
11. Lawn sprinkler system on any one meter including back flow protection devices thereof\$9.00
12. For atmospheric_type vacuum breakers not in Item 11 above: 1 to 5 \$7.50 over 5 each\$1.50
13. For each back flow protective device other than atmospheric_type vacuum breakers:
2 inches and smaller\$7.50
over 2 inches\$15.00
14. For sewer repair in public street\$8.00

15.	Roof drain (piping)	\$6.00 ea.
16.	Septic tank or cesspool	\$40.00 ea.
17.	Swimming pool (public)	\$40.00 ea.
18.	Swimming pool (private)	\$30.00 ea.
19.	Automatic fire extinguishing system, wet standpipe system, dry standpipe system, combination standpipe system installed in a building	\$25.00
20.	Utility service lines 300' section (or portion) sewer collecting lines	\$10.00
21.	Utility service lines sewer connection outlets	\$3.00
22.	Utility service lines manholes	\$8.00
23.	Utility service lines 300' section (or portion) water service lines	\$10.00
24.	Utility service lines water connection outlets	\$3.00
25.	Fire hydrant inspection	\$8.00
26.	Interceptor or sewer ejector pump	\$12.00 ea.
27.	For each fixture or piece of equipment required by this code but not classed in other fixture categories, or for which no other fee is listed in this code	\$5.00

Other Inspections and Fees:

1. Overtime and after_hour inspections (minimum of two hours charged)\$35.00 hr.
2. Reinspection fee assessed under provisions of Section 305(k)\$30.00 ea.
3. Permit deposit or Payment Fee Bond: Every firm or corporation, before engaging in the business of plumbing contracting as described in the State of New Mexico Construction Industries Division Rules and Regulations, issued 1985, shall make a cash deposit of two thousand dollars for each license held with the State to a maximum of six thousand dollars. If more than three state licenses are held as described above, the maximum deposit will apply. The cash deposit will apply to the total bill accumulated due to permits or other charges incurred under all licenses. Every person, firm or corporation shall send monthly, or more often as required, sums necessary to restore the deposit to the original amount. A payment Bond acceptable to the City Attorney may be filed with the Division of Code Administration in lieu of the cash deposit. Also, in lieu of both methods mentioned above, a cash basis of obtaining permits may be used; if this method is used, permits may only be obtained at the Albuquerque Code Administration Division office and each Correction Tag must be paid before a reinspection is made.

Whichever of the above methods is selected, the same methods must be used consistently for all licenses held by each contractor. All persons engaged in Utility Contracting under a GF_9 license or FY_98 as defined by the State of New Mexico Construction Industries Division Rules and Regulations issued 1985, shall make a cash deposit of ten thousand dollars. The cash deposit will apply to all permits and other charges issued under the license. A ten thousand dollar payment bond or the method of cash permits may be substituted for the ten thousand dollar cash deposit. The Building Official may establish a higher cash deposit or bond amount for a contractor in all classifications if the contractor's monthly charges exceed his fee payment bonds or cash deposit.

TABLE NO. 3_F: ELEVATOR, DUMBWAITER, ESCALATOR, AND MOVING WALK PERMIT FEES

New Installations:

Passenger or freight elevator , escalator, moving walk:

Up to and including \$40,000 of valuation	\$110.00
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Over \$40,000 of valuation _ \$110.00 plus \$2.00 for each \$1,000 or fraction thereof over \$40,000.

Dumbwaiter or private residence elevator:

Up to and including \$10,000 of valuation\$30.00
Over \$10,000 or valuation _ \$60.00 plus \$2.00 for each \$1,000 or fraction thereof over \$10,000

Major Alterations:

Fees for major alterations shall be as set forth in Table No. 3_A. Installation fees include charges for the first year's annual inspection fee and charges for electrical equipment on the conveyance side of the disconnect switch.

Annual Certificates of Inspection:

For each elevator\$75.00
For each escalator and moving walk\$50.00
For each commercial dumbwaiter\$30.00
(Each escalator or moving walk unit powered by one motor shall be considered as a separate escalator or moving walk.)

Other Inspections and Fees:

1. Traction Elevator Maintenance Load Test
5-year Maintenance load test (includes operating permit).....\$125.00
For each elevator equipped with counterweights safeties, add.....\$50.00
For each reduced stroke buffer, add.....\$20.00
For each traction elevator with spring buffer.....\$75.00
2. Hydraulic elevator 3-year load test (includes operating permit).\$100.00
3. Inspection outside of normal business hours\$35.00 hr.
4. Reinspection fee assessed under provisions of Section 305(k)\$30.00 ea.
5. Inspections for which no fee is specifically indicated (minimum charge _ one_half hour).....\$30.00 hr.
6. Additional plan review required by changes, additions or revisions to approved plans.....\$30.00 hr.

RECENT HISTORY OF RATE CHANGE: In 1988 fees were raised approximately 25%. In 1990, the City Council adopted the permit fees as recommended in the guidelines of the ICBO Uniform Administrative Code. In June 1990, fees were increased by 10%. The most recent fee increase which raised fees by approximately 12%, became effective mid-August 1993, (though it was supposed to take effect July 1).

REVENUES: _____

ACTIVITY LEVELS: (permits issued by the entire plumbing and mechanical section)

FY/82	\$ 290,553	
FY/83	399,145	
FY/84	566,291	
FY/85	739,475	
FY/86	756,321	
FY/87	649,936	
FY/88	481,490	
FY/89	463,576	
FY/90..	575,863.....	13,637
FY/91..	484,952.....	10,037
FY/92..	624,675.....	11,617
FY/93..	647,299.....	15,106
FY/94..	1,000,072	
FY/95..	1,080,092	
FY/96..	1,214,377	
FY/97..	1,050,479	
FY/98..	1,162,135	

Contact: David Steele, 764_1626

**PERMITS AND LICENSES
BUILDING PERMITS/INSPECTION CHARGES
Electrical Permits**

REVENUE ACCOUNT #: 421230

AUTHORITY: Ordinance, Enactment No. 35-1990, "The Administrative Code and Technical Codes"

RESPONSIBLE ACTIVITY: Code Administration Division

ACTIVITY #: 4946000

LAST REVIEW: 1990,97

DESCRIPTION: The Code Administration Division of the Planning Department is responsible for administering these fees. The fees are modeled after the Uniform Administrative Code Published in 1988 by the International Conference of Building Officials (ICBO). Some modifications to these guidelines were made to meet local circumstances. All State_licensed firms or corporations doing work within the City limits are required to pay these fees. In addition, an individual may do electrical work only on his private residence upon satisfactory completion of a state examination. Fees for such individuals must be paid prior to permitting work. State licensed firms may pay for necessary permits in cash or may secure fee payment bonds and receive permit books from the division to cover permit work they anticipate to perform. The payment bonds range up to \$6,000 for an EE_98 rating. Firms using payment bonds are monitored periodically and are required to replenish these bonds as necessary.

RATIONALE: Electric Permit fees were designed to cover the direct costs incurred by the Code Administration operating sections. Full cost recovery is the ultimate policy objective.

CURRENT SCHEDULE: The Albuquerque regional modifier (what fraction of any charge recommended by the ICBO applies to Albuquerque) is 1.1. As a result, the recommended charges listed below should be increased by 10% to obtain the fee charged in Albuquerque.

TABLE NO. 3_B: ELECTRICAL PERMIT FEES

1.	Admin. charge applicable to all application for permits.....	\$15.00 ea.
	(EXCEPTION: Permits written for rejection of work; pre_finals and temporary poles)	
2.	Meter loop	\$20.00 ea.
	(a) Temporary meters	\$20.00 ea.
	(b) Ganged meters	\$30.00 ea.
	© Mobile Park meters	\$15.00 ea.
3.	Outlets (fixtures, switches and receptacles):	
	(a) First 20	\$0.75 ea.
	(b) All over 20	\$0.45 ea.
4.	For installation of commercial lighting fixtures:	
	(a) First 20	\$0.75 ea.
	(b) All over 20	\$0.50 ea.
	When fluorescent lighting is installed in continuous rows each unit shall be considered a separate fixture. (The term fixture shall be interpreted to mean the lighting device at any outlet.)	
5.	Motor Operated Equipment:	
	(a) Less than one horsepower unit	\$4.00 ea.
	(b) One horsepower and over, based on total horsepower of all motors in any one unit (per horsepower)	\$10.00 ea.
	Maximum fee per unit	\$20.00 ea.
6.	Evaporative Coolers (any size)	\$4.00 ea.

7.	Receptacle Outlet (30 amp or over)	\$4.00 ea.
8.	Residential Fixed Appliances (30 amps or over)	\$4.00 ea.
9.	Sign Connections	\$20.00 ea.
10.	Transformers, Dry Type (power)	\$4.00 ea.
11.	Space Heating Equipment: (Each Unit) Per 1000 watt	\$4.00 ea.
12.	Communication and Signal: Min. each system	\$10.00 ea.
13.	Pre-final	\$20.00 ea.
14.	Swimming pool (Public)	\$40.00 ea.
15.	Swimming pool (Private)	\$30.00 ea.

Other Inspections and Fees:

1. Apparatus for which no fee is prescribed (Minimum of one hour charged)\$30.00 hr.
2. Reinspection fee assessed under provisions of Section 305(k)\$30.00 ea.
3. Overtime and after hour inspections (minimum of two hours charged)\$35.00 hr.
4. Permit Deposit or Permit Fee Bond: Every firm or corporation, before engaging in the business of electrical contracting as described in the State of New Mexico Construction Industries Commission Rules and Regulations, Issued 1990, shall make a cash deposit of six thousand dollars for each license held with the State. The cash deposit will apply to the total bill accumulated due to permits or other charges incurred. Every person, firm or corporation shall send monthly, or more often as required, sums necessary to restore the deposit to the original amount. A payment bond acceptable to the City Attorney may be filed with the Division of Code Administration in lieu of the cash deposit. Also, in lieu of both mentioned above, a cash basis of obtaining permits may be issued; if this method is used, permits may only be obtained at the Albuquerque Code Administration Division, and each Correction Tag must be paid before a reinspection is made. Whichever of the above methods is selected, the same method must be used consistently. The building official may establish a higher cash deposit or bond amount for a contractor in all classifications if the contractor's monthly charges exceed his fee payment bonds or cash deposit.

EXCEPTION: An electrical contractor without an EE_98 license but with one or more specialty (ES) license(s) may post a two thousand dollar bond for each specialty license up to a maximum of six thousand dollars.

RECENT HISTORY OF RATE CHANGE: In 1988, the City Council adopted these permit fees as recommended in the guidelines of the ICBO Uniform Administrative Code. The fees were increased by approximately 23% in 1988 and an additional 10% in June, 1990.

REVENUES:

ACTIVITY LEVELS: (permits issued)

FY/82	\$ 159,184
FY/83	205,002
FY/84	309,676
FY/85	430,266
FY/86	410,317
FY/87	393,162
FY/88	304,360
FY/89	311,777
FY/90	311,775.....4,931
FY/91	289,742.....4,645
FY/92	370,085.....5,749
FY/93	457,007.....6,760
FY/94	647,059
FY/95	711,499

FY/96	822,169
FY/97	770,601
FY/98	804,181

Contact: David Steele, 764_1626

**PERMITS AND LICENSES
BUILDING PERMIT/INSPECTION CHARGES
Plan Checking Permits**

REVENUE ACCOUNT #: 421240

AUTHORITY: Ordinance, Enactment No. 35-1990, "The Administrative Code and Technical Codes"

RESPONSIBLE ACTIVITY: Code Administration Division

ACTIVITY #: 4943000

LAST REVIEW: 1989,97

DESCRIPTION: The Code Administration Division of the Planning Department is responsible for administering these fees. The fees are modeled after the Uniform Building Code adopted by the International Conference of Building Officials (ICBO) in 1989. Plan Check Fees are collected for each case in which any of the aforementioned fees is paid. All Plan Checking Fees are collected upon submission of a plan for review and, consequently, prior to the issue of the other permits. The owner of the structure for which plans need to be reviewed is responsible for fee payment.

RATIONALE: The City Council has specified that the General Fund collect 100 percent of the direct costs encountered by the Code Administration Division, with 100 percent of the full costs of the program eventually being recovered. The purpose of these fees is thus to recover costs involved with the review of building plans done by City Departments, whether or not actual construction of a project begins.

CURRENT SCHEDULE: The Plan Checking fee is derived in a fashion similar to other Building Department fees. For Building Permits, the appropriate modifier is multiplied by the suggested value (as quantified in table 3_A; see "Building Permit Fees," revenue account # 421210). Sixty-five percent (65%) of this quantity is then charged the prospective permit_holder for plan review. The same process is repeated when determining the review fee for electrical, mechanical, etc. plans. Unlike Building Permits, however, 25 percent of the building permit charges are levied for review of these latter plans.

RECENT HISTORY OF RATE CHANGE: The separate Plan Checking Fee was initiated by the City Council in 1977. At that time, the fee was set at a level equal to 50 percent of the Building Permit Fee. In 1980, the Building Permit Plan Check modifier was increased from 50 percent to 65 percent of the Building Permit Fee, and has not changed since. The increases in the building permit fees in 1988 and 1990 had the effect of increasing the Plan checking fee.

Note: there also exists a 25 percent modifier for electrical, plumbing and mechanical permits that are not associated with a building, e.g. plans for a mobile home park. However, such plans are rarely seen in practice.

ACTIVITY LEVELS: The Plan Review Section reviewed 3,333 permits in FY/90, 3,129 in FY/91, 4,048 in FY/92 and 4,875 in FY/93.

REVENUES:

FY/82.....\$ 236,724
FY/83.....280,391
FY/84.....529,168

ACTIVITY LEVELS: (permits reviewed)

FY/85.....646,648
FY/86.....679,237
FY/87.....679,062
FY/88.....514,739
FY/89.....622,037
FY/90.....494,858.....3,333
FY/91.....442,634.....3,129
FY/92.....611,620.....4,048
FY/93.....666,250.....4,875
FY/94.....1,051,176
FY/95.....1,277,441
FY/96.....1,302,227
FY/97.....1,253,435
FY/98.....1,198,982

PERMITS AND LICENSES
BUILDING PERMIT/INSPECTION CHARGES
Flood Plain Certification

REVENUE ACCOUNT #: 421250

AUTHORITY: Administrative

RESPONSIBLE ACTIVITY: Development and Building Services

ACTIVITY #: 5815000

LAST REVIEW: 1995, 1997, 1999

DESCRIPTION: All building permit applications submitted to the City of Albuquerque are reviewed by the hydrology inspector so as to determine whether or not the incipient building will be located in a 100-year flood plain as shown on the flood insurance rate maps (FIRM effective data Oct. 14, 1983). If the property is located within the flood plain, the building plan reviewer will not issue a permit until the builder contacts the hydrology office and is informed of Federal Emergency Act regulations and complies with the City's Flood Hazard Ordinance. The Development and Building Services Division of the Public Works Department also issues Flood Hazard Certificates to owners of buildings on the Flood Plain for use in documentation, insurance determination, etc. All revenues generated from the issue of flood hazard certificates enter revenue account 421250. Through a joint powers agreement, Bernalillo County reimburses the City for half of the salary of the Flood Plain Administrator, who implements and enforces the County flood plain ordinance.

RATIONALE: The fee charged is designed to cover all expenses associated with determining if a property is located within a flood plain.

CURRENT SCHEDULE: Flood Hazard Certificates cost the builder a one_time fee of \$31.00 per building.

HISTORY OF RATE CHANGE: In March, 1989, fees were raised from \$10.00 to \$15.00 a certificate. During FY/95, the fee was reviewed again. Effective July 1, 1995, the fee was increased to \$31.00 per building. The monies received from the County were deposited into this revenue account until FY/91 when deposits began to be made into the County Shared Operations revenue account # 433001.

ACTIVITY LEVELS: Flood plain certificates issued for new buildings: 1,814 in FY/91; and 1,949 in FY/92; 2,298 in FY/93, and 2,700 in FY/94.

REVENUES :

FY/83
FY/84
FY/85
FY/86
FY/87
FY/88
FY/89
FY/90
FY/91
FY/92
FY/93
FY/94
FY/95
FY/96
FY/97
FY/98

Contact: Susan Calongue, 924-3982

**PERMITS AND LICENSES
BUILDING PERMIT/INSPECTION CHARGES
Re-Roofing Fee**

REVENUE ACCOUNT #: 421260

AUTHORITY: Ordinance, Enactment No. 44-1992

RESPONSIBLE PROGRAM: Code Administration Division

ACTIVITY #: 4944000

LAST REVIEW: 1992

DESCRIPTION: The Code Administration Division of the Planning Department is responsible for administering these fees. Re-Roofing Permits are required for all re-roofing jobs in the city. The owner of the building is responsible for paying the fee to the Code Administration Division.

RATIONALE: The Re-Roofing Permit was established as an amendment to the City's Uniform Administrative Code to incorporate Chapter 32 of the New Mexico Building Code. Chapter 32 requires all Cities and Municipalities to implement the permit and inspection process for re-roofing projects. The fee was determined so as to recover the costs of inspection.

CURRENT SCHEDULE:

Valuation	Administrative	Inspection	Total
\$501 - 5,000	25.00	25.00	50.00
5,001 - 10,000	25.00	35.00	60.00
10,001 - 20,000	25.00	55.00	80.00
20,001 - 30,000	25.00	75.00	100.00
30,001 - 40,000	25.00	95.00	120.00
40,001 - 50,000	25.00	115.00	140.00
over 50,000	25.00	125.00	150.00
Residential	15.00	25.00	40.00

RECENT HISTORY OF RATE CHANGE: N/A.

REVENUES:

FY/92.....	0
FY/93.....	80,353
FY/94.....	66,795
FY/95.....	88,860
FY/96.....	46,503
FY/97.....	59,319
FY/98.....	131,051

LICENSES AND PERMITS
ENVIRONMENTAL HEALTH PERMITS
Restaurants/Food Processors Inspection Fees and Permits

REVENUE ACCOUNT#: 421401

AUTHORITY: City Ordinances, Chapter 6, Article XXV; "Food Sanitation"

RESPONSIBLE ACTIVITY: Consumer Protection

ACTIVITY #: 5610000

LAST REVIEW: 1989, 1997, 1999

DESCRIPTION: The Environmental Health Department's Consumer Protection Division is responsible for enforcement of the ordinance whose purpose is the protection of the public's health. All establishments that prepare and/or serve food are covered by this fee. The inspection fee is due prior to the initial inspection of an establishment and is paid to the City Treasurer. Subsequent billings for permanent establishments are made by the Treasurer at the beginning of each calendar year and are due prior to April 15 of that year. Under the ordinance put into effect in April 1988, each permanent establishment is to receive a minimum of three inspections annually. An establishment may receive more inspections than the minimum if violations are found that result in a downgrading, if the inspectors otherwise determine that the health risks are such that more frequent inspections are warranted, or if complaints are filed against the establishment.

RATIONALE: The purpose of the inspection fee is to defray the cost to the City of conducting the establishment inspection.

CURRENT SCHEDULE: Currently the fees charged for permanent Food Service Establishments and Food Processing Establishments are assessed at 2/10 of 1 percent of their prior year gross receipts, with a minimum charge of \$100.00 and a maximum charge of \$400.00. In the case of a new establishment, the \$100.00 fee would be prorated over the quarters the establishment is in operation, subject to a minimum fee requirement of \$50.00. Transfers currently cost \$50.00. Under the current ordinance, inspections of additional facilities at the same location are charged at the same rate but are subject to a \$200.00 ceiling. Fees charged for Temporary Food Service Establishments are \$15.00 for each location and fees charged for Mobile Prepackaged Vendors are set at \$30.00 per unit. Mobile Restaurants are charged a fee of \$50.00 per unit. All "establishments" except Temporary Food Service are charged annual fees on a calendar year basis.

CURRENT ACTIVITY LEVELS: The number of restaurant/food processors in Albuquerque was as follows: FY/88: 1,890; FY/89: 1,903; FY/90: 1,857; FY/91: 1,880; FY/92: 1,931; FY/93: 2,113. From FY/94 to FY/99 the number of restaurants/food processors has increased to 2,905 (37%).

RECENT HISTORY OF RATE CHANGE: Fees were increased in 1978 and again in 1982, when the maximum was increased to \$400. The fee study that was done in 1987 determined that fees covered 73% of full program costs, including indirect overhead. In FY/88, the minimum charge increased from \$50 to \$100. No change was proposed for the maximum fee in light of the reduction in the number of inspections from 4 to 3.

REVENUES:

FY/80.....	\$ 125,411
FY/81.....	133,314
FY/82.....	126,671
FY/83.....	233,268
FY/84.....	284,710
FY/85.....	317,522
FY/86.....	366,967
FY/87.....	376,475
FY/88.....	366,813
FY/89.....	389,786
FY/90.....	435,261
FY/91.....	435,692
FY/92.....	422,593
FY/93.....	463,547
FY/94.....	474,791
FY/95.....	476,421
FY/96.....	451,674
FY/97.....	463,753
FY/98.....	439,125

Contact: B.J. Hall 768_2600
 Debra Grabowski 768-2630

NOTE: A Committee was established to review fees. *The recommended fee structure* requires an ordinance change that is anticipated to be completed in FY/00.

LICENSES & PERMITS
ENVIRONMENTAL HEALTH PERMITS
Food Retailers and Wholesalers Inspection Fees and Permits

REVENUE ACCOUNT #: 421402

AUTHORITY: City Ordinances, Chapter 6, Article XIV, Article XXVI, "Retailer, Meat Market and Wholesale"

RESPONSIBLE ACTIVITY: Consumer Protection

ACTIVITY #: 5610000

LAST REVIEW: 1989, 1997, 1999

DESCRIPTION: The Environmental Health Department's Consumer Protection Division is responsible for enforcement of the ordinance whose purpose is the protection of the public health. Inspection fees and general procedures for maintaining sanitation levels are established for retail, meat market and wholesaler food establishments. All food retail and wholesale establishments are covered by this fee. The inspection fee is due prior to the initial inspection of an establishment and is paid to the City Treasurer. Subsequent billings for permanent establishments are made by the Treasurer at the beginning of each calendar year and are due prior to April 15 of that year.

RATIONALE: The inspection fee is designed to offset the cost to the City of conducting the health inspection.

CURRENT SCHEDULE: Currently, food retailers, meat markets and food wholesalers are assessed 2/10 of 1% of their gross sales, with a minimum charge of \$100.00 and a maximum of \$400.00. Inspections of additional facilities at the same location are conducted at the same rate, subject to a maximum of \$200.00. New establishments would pay the minimum of \$100.00, prorated over those quarters they are in business. New owners are assessed a \$50.00 transfer fee provided the current annual inspection fee has been paid. Vending machines handling packaged potentially hazardous food (milk, sandwiches, ice cream) pay annual inspection fee of \$5.00 per 10 machines. Vending machines handling bulk, unpacked foods (little machines with loose peanuts, candy or large machines dispensing beverages in paper cup) pay annual inspection fee of \$15.00 per 10 machines. Temporary frozen food mobile vendors pay a fee of \$50.00 per location for a period of seven days only.

RECENT HISTORY OF RATE CHANGE: Fees were increased in 1982; the meat market and wholesale fee prior to 1982 was 1/10 of 1% of gross sales with a minimum charge of \$50.00 and a maximum of \$200.00. Since 1982, the fee has been 2/10 of 1% with a maximum of \$400.00. The minimum fee changed in 1988 to \$100.00.

CURRENT ACTIVITY LEVELS: The number of wholesale and retail establishments in Albuquerque was as follows: FY/88: 430; FY/89: 428; FY/90: 422; FY/91: 438; FY/92: 413; FY/93: 423. The division has experienced a 7% increase over the last six fiscal years. In FY/99, the total number of wholesale/retail establishments is 453.

REVENUES:

FY/80.....	\$ 55,865
FY/81 61,157	
FY/82.....	67,576
FY/83.....	90,079
FY/84.....	112,868
FY/85.....	105,879

FY/86.....	114,642
FY/87.....	121,001
FY/88.....	110,706
FY/89.....	116,609
FY/90.....	124,640
FY/91.....	118,324
FY/92.....	113,365
FY/93.....	124,750
FY/94.....	121,121
FY/95.....	126,318
FY/96.....	116,951
FY/97.....	125,005
FY/98.....	112,253

Note: Revenues include receipts from Produce Stands and Mobile Raw Produce Vendor fees.

Contact: B.J. Hall 768_2600
 Debra Grabowski 768-2630

LICENSES AND PERMITS
ENVIRONMENTAL HEALTH PERMITS
Food Retailers and Wholesalers Inspection Fees and Permits
(Raw Produce Stands and Mobile Raw Produce Vendors Fee)

REVENUE ACCOUNT #: 421402

AUTHORITY: City Ordinances, Chapter 6, Article XIII, "Raw Produce Stands"

RESPONSIBLE ACTIVITY: Consumer Protection

ACTIVITY #: 5610000

LAST REVIEW: 1989, 1997, 1999

DESCRIPTION: The Environmental Health Department's Consumer Protection Division is responsible for enforcement of the ordinance whose purpose is the protection of the public health. The fee is a prerequisite for issuance of a permit to vend raw produce in the City. The permit is for a specific person and for a specific stand at a specified location (with the exception of mobile stands). The permit is non_transferable, and is due and payable to the City Treasurer after inspection.

RATIONALE: The fee serves to partially offset the City's cost of administering raw produce vending permits.

CURRENT SCHEDULE: An inspection fee of \$15.00 is charged for each stand for each calendar year.

REVENUES: See revenues reported under Health Permits and Licenses, Food, Retail and Wholesale Permits.

Contact: B.J. Hall 768_2600
 Debra Grabowski 768-2630

LICENSES AND PERMITS
ENVIRONMENTAL HEALTH PERMITS
Swimming Pool Inspection Fees and Permits

REVENUE ACCOUNT #: 421403

AUTHORITY: City Ordinances, Chapter 11, Article V, "Swimming Pool Sanitation",

RESPONSIBLE ACTIVITY: Consumer Protection

ACTIVITY #: 5610000

LAST REVIEW: 1993, 1997, 1999

DESCRIPTION: The Environmental Health Department's Consumer Protection Division is responsible for enforcement of the ordinance whose purpose is to alleviate health and safety hazards at public and semi-public swimming pools. Fees are charged for inspections of all public and semi_public pools, jacuzzi's and hot tubs in the City. The inspection fee is due prior to the initial inspection and is paid to the City Treasurer. Subsequent billings for permanent establishments are made by the Treasurer at the beginning of each calendar year and are due prior to April 15 of that year. A late charge of \$10 is assessed for late payment to the enforcement agency. Each seasonal swimming pool is inspected monthly or on an average of three times during the swimming season. (Prior to the Fall of 1986, when policy was changed, inspections were conducted four times a season.) Swimming pools open all year (e.g., at hotels) are inspected four to six times during a year. The March 1993 amendment also added a \$50.00 transfer fee that is assessed when there is a new owner/operator of a swimming pool and the annual inspection fee has been pre-paid.

RATIONALE: The purpose of the swimming pool inspection fee is to partially cover the cost of providing inspection services.

CURRENT SCHEDULE: An annual inspection fee of \$180.00 per pool is charged.

RECENT HISTORY OF RATE CHANGE: In 1978, the annual fee was increased from \$25.00 to \$30.00 per year. In 1980, the fee charged rose \$20.00 more (to \$50.00); in June, 1987, the City Council doubled the charge to \$100.00; In March 1993, the fee was raised to its current level of \$180.

CURRENT ACTIVITY LEVELS: The number of pools were: 573 in FY/89; 571 in FY/90; 586 in FY/91; 591 in FY/92 and 594 in FY/93. In FY/99, the number of swimming pools inspected increased by 11% bringing the total number of pools to 660.

REVENUES:

FY/82.....	\$18,098
FY/83.....	18,796
FY/84.....	19,305
FY/85.....	22,495
FY/86.....	36,431
FY/87.....	30,720
FY/88.....	53,043
FY/89.....	58,611
FY/90.....	60,025
FY/91.....	60,260
FY/92.....	57,960
FY/93.....	98,500
FY/94.....	109,113
FY/95.....	110,170
FY/96.....	117,208
FY/97.....	119,507
FY/98.....	120,276

Contact: B.J. Hall 768_2600
 Debra Grabowski 768-2630

LICENSES AND PERMITS
ENVIRONMENTAL HEALTH PERMITS
Air Pollution Construction Permits

REVENUE ACCOUNT #: 421404 **(NO LONGER APPLICABLE. MOVED TO FUND 242
KEPT FOR HISTORICAL INFORMATION ONLY.)**

AUTHORITY: City Ordinances, Chapter 6, Article XVI, "Joint Air Quality Control Board Ordinance", and Air Pollution Control Reg. x1.0.21 Permit Fees

ACTIVITY #'s: 5610000, 5650191

LAST REVIEW: 1989,97

DESCRIPTION: The Environmental Health Department's Air Quality Division is responsible for administering these charges countywide. The enabling ordinance created a countywide Air Quality Control Board for both the City and County. The Air Quality Division serves as staff to this board. The ordinance requires persons preparing for any construction or modification of any new source of air contaminant to obtain a permit from the Air Quality Division prior to the construction or modification. Fees required for this permit are paid to the City Treasurer at the time the application is filed. There have been no applications for major source permits in the recent years.

RATIONALE: Air pollution construction permits are designed to cover the costs of processing applications as required by The Federal Clean Air Act. The City Council, in keeping with federal legislative intent, authorized the Board to establish fees "not exceeding the estimated cost of inspection and issuance of permit."

CURRENT SCHEDULE: Fee depends on source size. It may vary from \$250 to \$3,675.

RECENT HISTORY OF RATE CHANGE: Rate structure changed by an amendment of board regulations in July, 1983.

CURRENT ACTIVITY LEVELS: The number of air pollution permits issued were: 16 in FY/89; 18 in FY/90; 26 in FY/91; 16 in FY/92; and 25 in FY/93.

REVENUES :

FY/80.....	\$ 1,500
FY/81.....	1,850
FY/82.....	1,850
FY/83.....	1,500
FY/84.....	1,175
FY/85.....	1,000
FY/86.....	2,925
FY/87.....	2,350
FY/88.....	3,925
FY/89.....	10,800
FY/90.....	4,950
FY/91.....	8,775
FY/92.....	7,815
FY/93.....	6,450
FY/94.....	9,689
FY/95.....	8,088
FY/96.....	MOVED TO
FY/97.....	FUND 242

Contact: B.J. Hall 768-2630
 Angel Martínez 768-2620

LICENSES AND PERMITS
ENVIRONMENTAL HEALTH PERMITS
Operating Permits Program

REVENUE ACCOUNT #: 421404 (**FUND 242**)

AUTHORITY: City Ordinances, Chapter 9, Article 5, "Air Quality and Environmental Health Control"; New Mexico Air Quality Control Act, Sections 74-2-1 through 74-2-17 NMSA 1978; Federal Air Quality Control Regulations, Title 20, Chapter 11, Part 40.11.1.1.1.

RESPONSIBLE ACTIVITY: Operating Permits Program, Air Quality Division, Environmental Health Department

ACTIVITY#: 5607000

LAST REVIEW: 1995, 1997, 1999

FUND DESCRIPTION: 1990 Amendments to the Clean Air Act mandate that states or municipalities in non-compliance with federal ambient air quality standards must institute an Air Quality Control Program. This program monitors industrial pollutants. The fee is structured to accommodate varying levels of toxic emissions as prescribed by federal law. These revenues are deposited into Fund 242.

REVENUE DESCRIPTION: 1990 Amendments to the Clean Air Act mandate that states or municipalities must institute an Operating Permit Program. The Operating Permit Program requires that large-scale polluters register with the local Air Quality Control Board, a board charged with upholding and enforcing clean air standards. The Environmental Health Department's Air Quality Division administers this program and serves as staff to the Air Quality Control Board. When the Operating Permit Program was instituted in 1995, all permitting activities were erroneously listed as Title V activities. Title V is just one permitting program under the larger umbrella of the Operating Permits Program. The funding and revenue structures for the Operating Permits Program have been restructured in FY 97 to reflect accurately this organizational restructuring.

The ordinance requires persons preparing for any construction or modification of any new source or air contaminant to obtain a permit from the Air Quality Division prior to the construction or modification. Fees required for this permit are paid to the City Treasurer at the time the application is filed.

As of July 1, 1995, all revenues associated with the Operating Permits Program have been deposited in the Air Quality Fund (242), not the General Fund.

RATIONALE: The fees recover the cost of compliance with the Operating Permit Program and Title V requirements as mandated by federal law.

CURRENT SCHEDULE:

\$25.00	Certificate of Registration if applicant is emitting over one (1) ton of any one pollutant per year.
\$50.00	Permit transfer fee for applicant changing from one location to another when a permit for that source already has been granted.
\$100.00	Annual renewal fee for sources which emit at least one ton of Criteria Pollutants or any amount of Hazardous Air Pollutants.
\$500.00	Certificate of Registration if applicant is emitting more than 10 lbs/hr or more than 25 ton per year (TPY), and less than 100 TPY, with an actual emission rate of 25 TPY or less.
\$500.00	Any application requiring analysis review of hazardous air pollutant emissions.
\$750.00	Certificate of Registration if applicant is emitting greater than

25 tons/yr and potential to emit up to 100 tons/yr.
 \$1,000.00 Certificate of Registration if applicant is emitting greater than
 100 tons/yr.
 \$5,000.00 Federal source category subject to new source performance
 standards.
 \$31.00 For all major and non-major stationary sources as defined in 20
 NMAC 11.42, Parts 41,42,60,61 (Title V compliance).

HISTORY OF RATE CHANGE: The Air Quality Control Board reviewed and approved
 modifications to the fee structure for the Operating Permits Program in 1983
 and again in 1997.

REVENUES:

FY/94.....	0
FY/95.....	315,000
FY/96.....	413,000
FY/97.....	364,000
FY/98.....	432,000

Contact: BJ Hall 768-2625
 Angel Martínez 768-2620

LICENSES AND PERMITS
ENVIRONMENTAL HEALTH PERMITS
Other Environmental Health Permits
(Office of Massage Practice Inspection Fee)

REVENUE ACCOUNT #: 421405 **ACCOUNT NO LONGER ACTIVE AS OF FY/93**
KEPT FOR HISTORICAL INFORMATION ONLY, COLLECTION OF FEES STOPPED IN 1993.

AUTHORITY: City Ordinances, Chapter 10, Article III, "Office of Massage Practice"

RESPONSIBLE ACTIVITY: Consumer Protection

ACTIVITY #: 5610000

LAST REVIEW: 1989, 1997, 1999

DESCRIPTION: The Consumer Protection Division of the Department of Environmental Health had responsibility for inspection of offices of massage practice operating within the City until FY/93 when this responsibility was turned over to the State. These inspections served to enforce the City ordinance which was intended to protect the public health. Inspection involved evaluation of an establishment's sanitation, operating equipment, personnel and construction. Inspections of each premise were conducted annually or as frequently as needed for compliance. The inspection fee was due after the initial inspection of an establishment and was paid to the City Treasurer.

RATIONALE: The fee was established to cover cost of inspection and to have the business receiving the service bear part of the cost of the inspections.

CURRENT SCHEDULE: N.A.

RECENT HISTORY OF RATE CHANGES: This ordinance was amended in February, 1983 by Ordinance Enactment 8_1983. The fees were increased to \$50 annual license fee plus \$50 annual health inspection fee. Prior to the increase, the license fee was \$10.00 and the health inspection charge was \$25.

<u>REVENUES:</u>	
FY/85	\$ 4,207
FY/86	3,531
FY/87	2,915
FY/88	2,614
FY/89	1,068
FY/90	3,650
FY/91	4,630
FY/92	4,550
FY/93	0

Contact: B.J. Maurino 768_2600
Richard Mitzelfelt 768-2630

LICENSES AND PERMITS
ENVIRONMENTAL HEALTH PERMITS
Authorized Vehicle Emissions Inspection Station Fees

REVENUE ACCOUNT #: 421420 (NO LONGER PART OF THE GENERAL FUND)

AUTHORITY: Motor Vehicle Emissions Control Ordinance." 1974 Code, & 9-1-1, Ordinance Enactment NO. 47-1987. Albuquerque Code of Ordinances, Chapter 7 - Transportation, Vehicles and Traffic; Article 8 - Motor Vehicle Emissions Control; Section 7-8-1 to 7-8-14.

RESPONSIBLE ACTIVITY: Vehicle Pollution Management, Environmental Health Department.

ACTIVITY #: 5618000(5618000)

LAST REVIEW: 1994,97

FUND DESCRIPTION: 1990 Amendments to the Clean Air Act mandate that states or municipalities in compliance with federal ambient air quality standards must institute an Air Quality Control Program. This program monitors emissions levels of automobiles and industrial pollutants. A fee schedule was instituted for different levels of toxic emissions. In addition, a fee is charged to certify that automobiles are in compliance with clean air standards.

DESCRIPTION: Exhaust emissions from motor vehicles are the major source of air pollution in Albuquerque. City ordinance establishes a mandatory vehicle inspection-maintenance program to reduce the level of vehicular air pollution. Authorized vehicle emission inspection stations must pay a fee of \$200 (per year) for certification by the City Environmental Health Department. This fee includes monthly inspections and audits of the stations to make sure they are complying with the regulations set by the Albuquerque/Bernalillo County Air Quality Control Board. Authorized inspection stations, certified by permit in accordance with Sec. 7-8-5 may make inspections of vehicles registered in Bernalillo County certify that tested vehicles are either in compliance or not with the air quality standards as determined by the Albuquerque-Bernalillo County Air Quality Control Board. The authorized vehicle emissions testing station must possess a valid permit to test vehicles. The permit is issued by the director of the Air Quality Control Board. Effective July 1, 1994, all revenues associated with the Vehicle Pollution Management Program were deposited in the Air Quality Fund (242).

RATIONALE: The fees partially recover the cost of the initial setup of the stations and the monthly inspections of the stations.

CURRENT SCHEDULE: Vehicle emissions testing stations must pay a certification fee of \$200 dollars per year. These fees are prescribed by Section 74-2-4 NMSA 1978.

ACTIVITY LEVELS: The number of Air Care Stations were estimated at 130 in FY/89; 150 in FY/90; 190 in FY/91; 205 in FY/92; and 198 in FY/93. (The associated revenues are not consistent with this activity level because they mistakenly were deposited in the Certified Vehicle Emission Inspector Fees

Revenue Account).

REVENUES:

FY/89	\$17,395
FY/90	14,400
FY/91	11,400
FY/92	33,940
FY/93	31,235
FY/94	29,200
FY/95	0
FY/96	0
FY/97	0

Contact: B.J. Hall, 768-2600
Glen Dennis, 768-2600

**LICENSES AND PERMITS
ENVIRONMENTAL HEALTH PERMITS
Certified Vehicle Emission Inspector Fees**

REVENUE ACCOUNT #: 421421 (NO LONGER PART OF GENERAL FUND)

AUTHORITY: Air Quality Control Act, Section 74_2_1 et SEQ, NMSA 1978;
Ordinance, Enactment No. 47_1987, Section 3, "Motor Vehicle
Emissions Control Ordinance." Albuquerque/Bernalillo County Air
Quality Control Board, Regulation 28, Motor Vehicle Inspection.

RESPONSIBLE ACTIVITY: Environmental Health

ACTIVITY #: 5618000

LAST REVIEW: 1989,97

DESCRIPTION: Individuals wishing to become certified Vehicle Air Care inspectors or mechanics must apply to the City Environmental Health Department. Properly trained inspectors and mechanics must pay \$35.00 annually to be certified. This fee rate is set by Section 74_2_4 NMSA 1978. Each inspector is audited every month when the inspection stations are audited, and are tested to make sure they are properly using the testing equipment, and adequately performing required tests.

RATIONALE: The fees charged are to recover part of the costs of pre-certification activities, testing for certification and monthly audits.

CURRENT SCHEDULE: Inspectors are certified at \$35.00 per inspector. Mechanics are certified at \$35.00 annually. These fees are prescribed by State statute and are not expected to change for at least three to four years.

ACTIVITY LEVELS: Approximately 489 inspectors were certified in FY/93; 560 in FY/92; 598 in FY/91; 400 in FY/90; and 350 in FY/89. (This level of activity is inconsistent with associated revenues because this account mistakenly received revenues that should have been deposited in the Authorized Vehicle Emissions Inspection Station Fees account).

REVENUE:

FY/89	\$34,600
FY/90	49,030
FY/91	51,485
FY/92	22,250
FY/93	30,457
FY/94	22,885
FY/95	0
FY/96	0
FY/97	0

Contact: B.J. Hall, 768-2600
Glen Dennis, 768-1110

**LICENSES AND PERMITS
 ENVIRONMENTAL HEALTH PERMITS
 AIR CARE MECHANIC CERTIFICATION FEES
 Vehicle Pollution Management Program**

REVENUE ACCOUNT#: 421422 (NO LONGER PART OF THE GENERAL FUND)

AUTHORITY: Air Quality Control Act, Sections 74-2-1 et SEQ, NMSA 1978 Ordinance. Enactment NO. 47-1987, Section 3, "Motor Vehicle emissions control Ordinance." Albuquerque/Bernalillo county Air Quality control Board, Regulation 28, Motor Vehicle Inspection.

RESPONSIBLE ACTIVITY#: 5618000

LAST REVIEW: 1968,97

DESCRIPTION: Pursuant to Regulation No. 28, any individual desiring to be a certified Air Care Emissions Mechanic must apply to the Vehicle Pollution Management Division for certification. A prerequisite to filing for certification is the successful completion of the prescribed course work at the Albuquerque Technical Vocational Institute.

RATIONALE: The fee generated is to partially recover the cost of providing this service as prescribed by the United States Environmental Protection Agency.

CURRENT SCHEDULE: \$35 Per mechanic certification. Since these fees are prescribed by State Statute it is unlikely that they will increase for at least 3 to 4 years.

RECENT HISTORY OF RATE CHANGE: The United States Environmental Protection Agency requires the Vehicle Pollution Management Division to make this option available but does not require certification of individual mechanics to work on emissions repairs.

REVENUES:

FY/90	\$ 35
FY/91	315
FY/92	100
FY/93	140
FY/94	0
FY/95	0
FY/96	0
FY/97	0

Contact: B.J. Hall 768-2600
 Glen Dennis 764-1110

LICENSES AND PERMITS
ENVIRONMENTAL HEALTH PERMITS
Certified Negotiable Paper Sales

REVENUE ACCOUNT #: 421423 (NO LONGER PART OF GENERAL FUND)

AUTHORITY: Administrative

RESPONSIBLE ACTIVITY: Environmental Health

ACTIVITY #: 5618000

LAST REVIEW: 1994, 1997

FUND DESCRIPTION: 1990 Amendments to the Clean Air Act mandate that states or municipalities in non compliance with federal ambient air quality standards must institute an Air Quality Control Program. This program monitors emissions levels of automobiles and industrial pollutants. A fee schedule was instituted for different levels of toxic emissions. In addition, a fee is charged to certify automobile compliance with clean air standards.

DESCRIPTION: Every time a vehicle passes an inspection test, it is given a certified negotiable vehicle inspection report. This report is proof that the vehicle passed. The papers are used to re-register the vehicle with the Motor Vehicle Department. The certified negotiable papers are sold to the Air Care Stations by the City of Albuquerque at a cost of four dollars per paper. This fee is administratively set. As of July 1, 1994, all revenues associated with the Vehicle Pollution Management Program have been deposited in Air Quality Fund (242), not the General Fund.

RATIONALE: The fee charged recovers the cost of administering the vehicle pollution management program.

CURRENT SCHEDULE: Negotiable papers are sold at \$4.00 per piece. This fee will be adjusted as costs associated with the program change.

RECENT HISTORY OF RATE CHANGE: The negotiable paper fee was raised from \$1.00 to \$3.00 in February 1992. The fee was increased to enable the program to achieve financial self-sufficiency. The fee was increased from 3 to 4.50 in FY-95 and reduced from 4.50 to 4.00 in FY-99.

CURRENT ACTIVITY LEVELS: The estimated number of certified negotiable paper sold was 254,072 in FY/91, and 191,640 in FY/92, and 208,614 in FY/93.

REVENUE:

FY/89	\$78,749
FY/90	206,994
FY/91	176,089
FY/92	325,290
FY/93	623,124
FY/94	686,456
FY/95	0
FY/96	0
FY/97	0
FY/98	0

Contact: B.J. Hall, 768_2600
Glen Dennis, 768-1110

LICENSES AND PERMITS
ENVIRONMENTAL HEALTH PERMITS
Body Art

REVENUE ACCOUNT #: 421428

AUTHORITY: City Ordinances, Chapter 11, Article V, BODY Art Ordinance.@"

RESPONSIBLE ACTIVITY: Environmental Health

ACTIVITY #: 5690000

LAST REVIEW: 1999

DESCRIPTION: The City Council finds that there is sufficient information to believe that injuries, infections and occasional disease may occur as the result of body art. In order to protect the health and welfare of residents, the regulation of body art establishments and operators is required. The Environmental Health Department's Consumer Protection Division will be responsible for administering this ordinance.

To ensure body art establishments and operators employ safe practices, the city requires body art establishments to carry valid operator permits and body art establishment permits.

RATIONALE: The permit fee recovers the cost of administrating and processing this permit program.

CURRENT SCHEDULE:

Body Art Establishment Permit:	\$100 each (valid for one year)
Operator Permit:	\$100 each (valid for two years)

There are approximately 14 shops and 3 operators per shop in Albuquerque. Therefore, it is estimated that revenues generated from this activity will be \$5,000 for FY/99.

REVENUES:

LICENSES AND PERMITS
Animal Control Licenses

REVENUE ACCOUNT #: 421601

AUTHORITY: City Ordinances, Chapter 6, Article II, "Albuquerque Animal Control Ordinance", amended July 20th, 1992.

RESPONSIBLE ACTIVITY: Animal Control

ACTIVITY #: 5680000

LAST REVIEW: 1992, 1997, 1999

DESCRIPTION: The Animal Services Division of the Environmental Health Department is responsible for administering the Animal Control Ordinance and associated fees. Under the ordinance, the Animal Services Division collects fees for licenses. All dogs/cats who are three months of age or older and reside within the city limits must be licensed. Proof of rabies vaccination is required to purchase a license. The City of Albuquerque and local veterinarians have joined forces to increase the number of animals that are vaccinated against rabies and are licensed. This is done through a mutually beneficial agreement whereby, the city provides the rabies vaccination certificates and registration tags to participating clinics free of charge and the veterinarian clinics sell city animal licenses. The rabies vaccination number and the City license number are the same. As an incentive, veterinarians are able to keep a portion of the license fee; \$1.00 if the veterinarian submits computer readable forms, or \$.50 if the veterinarian submits a paper form. The Animal Services Division either downloads or enters the rabies and licensing information to the City of Albuquerque's mainframe. Consequently, a database is established to mail out renewal notices to pet owners on a monthly basis.

RATIONALE: Licensed pets are easily reunited with their owners and the number of animals euthanized is decreased. The fee differential between non sterilized and sterilized animals serves to encourage sterilization.

CURRENT SCHEDULE:

Animal License:

An animal license for unaltered dogs or cats is \$11.00. Senior citizens and the indigent are eligible for a reduced license annual fee of \$6.00 per animal. The penalty for late license renewal is \$5.

Sterilized Animal License:

The license fee for sterilized animals is \$4.00 per pet. A \$2.00 fee is charged to replace lost tags. All dogs/cats adopted from the Animal Services facility are licensed free of charge for the first year.

RECENT HISTORY OF RATE CHANGE: In 1979, the City switched to a "one_tag" licensing system, under which a lifetime license for sterilized animals could be purchased for a one_time charge of \$4.00. Under this old system, individual veterinarians and the Animal Services Center cooperated in issuing licenses. Beginning January 1988, the cost of a license for unsterilized animals was increased by \$4.00 and the two_tag system was re-instituted. In addition, in 1988, an annual renewal charge for sterilized animal licenses was introduced. In 1992 the annual license fee was raised from \$8 to \$11; the

reduced fee was raised from \$4 to \$6. The fee for neutered/spayed animals was increased from \$2 to \$4; the price of replacement tags went from \$1 to \$2.

NUMBER OF LICENSES: The number of licenses issued was 36,524 in FY/88; 19,011 in FY/89; 19,072 in FY/90; 13,082 in FY/91; 11,258 in FY/92 and 20,814 in FY/93. Since 1993, the number of licenses issued has increased 150%. The total number of licenses issued in FY/1999 was 52,020.

REVENUES:

FY/80.....	\$ 70,292
FY/81.....	71,400
FY/82.....	60,764
FY/83.....	46,164
FY/84.....	53,751
FY/85.....	48,938
FY/86.....	67,539
FY/87.....	57,442
FY/88.....	64,903
FY/89.....	86,883
FY/90.....	81,839
FY/91.....	55,215
FY/92.....	50,987
FY/93.....	117,784
FY/94.....	229,415
FY/95.....	276,530
FY/96.....	305,532
FY/97.....	288,034
FY/98.....	201,791

Contact: Bob Hillman 764-1124
 B.J. Hall 768-2610

**LICENSES AND PERMITS
OTHER LICENSES AND PERMITS
Business Licenses**

REVENUE ACCOUNT #: 425001 **ACCOUNT NO LONGER ACTIVE AS OF FY/93**

AUTHORITY: City Ordinances, Chapter 10, Article XIV

RESPONSIBLE ACTIVITY: Treasury/Fire Department

ACTIVITY #: 7000110

LAST REVIEW: 1974, 1997, 1999

DESCRIPTION: A collection pool of specialty business activities of limited revenue too small to consider as a separate activity. Among the activities included in this category are Massage Licensing Fees (as opposed to "Office of Massage Practice Inspection Fees, revenue account # 421405), and Ambulance Permits and Ambulance Driver/Attendant Fees. Massage Licensing Fees are annual charges required of establishments offering massage services whereas Massage inspections are conducted once or twice a year to make certain that the establishment complies with City standards. The Ambulance Permits and Driver/Attendant Fees are governed by the Emergency Medical Services and Ambulance Ordinance (Chapter 6, Article XX R.O. 1974) and are administered by the Fire Department.

RATIONALE: To comply with various State statutes and City ordinances. Fees cover some of the cost of administration, however, there is no fixed relationship between the two.

CURRENT SCHEDULE: Massage Licenses cost \$50.00 each. Ambulance Permits are \$15.00 while the Driver/Attendant Fee is set at \$5.00.

RECENT HISTORY OF RATE CHANGE: The costs of the licenses and permits have not changed since the ordinance was passed.

REVENUES:

FY/80.....	\$	N/A
FY/81.....		760
FY/82.....		581
FY/83.....		1,315
FY/84.....		1,158
FY/85.....		6,422
FY/86.....		5,766
FY/87.....		5,867
FY/88.....		7,105
FY/89.....		5,200
FY/90.....		6,800
FY/91.....		10,400
FY/92.....		11,784
Contact: Frankie Chavez, 768-3391		

**LICENSES AND PERMITS
OTHER LICENSES AND PERMITS
Bicycle License**

REVENUE ACCOUNT #: 425002 (ACCOUNT NO LONGER ACTIVE SINCE 1994)

AUTHORITY: Ordinance, City Traffic Code, Subsection 2.44, 2.45

RESPONSIBLE ACTIVITY: Treasurer

ACTIVITY #: 7000110

LAST REVIEW: 1975, 1997, 1999

DESCRIPTION: The City Treasurer is responsible for the collection of fees from the sale of Bicycle Registration Tags. Persons may apply for tags at the Treasurer's Office. The registration tag is effective until a bicycle is sold or transferred. This fee is the result of a remnant of the City's traffic code which is not vigorously enforced. It is foreseeable that the category will be eliminated with time.

RATIONALE: The Traffic Code requires an application fee, but does not specify what that fee will be. The origin of the fee is not readily determinable. The current fee covers a fraction of the costs of processing an application.

CURRENT SCHEDULE: \$1.00 for initial registration. \$1.00 for a replacement registration tag when the bicycle is re-registered.

RECENT HISTORY OF RATE CHANGES: It is difficult to determine when the current rate went into effect. The effective date of the revised Traffic Code was January 1, 1975

ACTIVITY LEVELS: As issuance of these licenses is discouraged by the Treasurer's office, the Police Department and others, data on the number of licenses outstanding is uncodified. The number of bicycles in the City as a whole has never been determined.

REVENUES:

FY/80.....	\$ 124
FY/81.....	104
FY/82.....	229
FY/83.....	86
FY/84.....	44
FY/85.....	37
FY/86.....	5
FY/87.....	4
FY/88.....	113
FY/89.....	106
FY/90.....	209
FY/91.....	343
FY/92.....	8
FY/93.....	10

Contact: Frankie Chavez, 768-3391

**LICENSES AND PERMITS
OTHER LICENSES AND PERMITS
Loading Zone Permits**

REVENUE ACCOUNT #: 425003

AUTHORITY: Administrative

RESPONSIBLE AUTHORITY: Traffic Engineer

ACTIVITY #: 5870000

LAST REVIEW: 1988, 1997, 1999

DESCRIPTION: The Traffic Engineering Division of the Public Works Department administers this permit. Businesses, charitable or health care organizations may make application for a loading zone permit. If need is met as specified in ordinance and by rules and regulations the Traffic Engineer may grant a permit. Each permit expires at the end of each calendar year and is then billed by Accounts Receivable, Finance and Administrative Services Department. In FY/82, cooperative effort began between the Traffic Engineer and the Treasurer to facilitate more accurate billing and collection roles and responsibilities.

RATIONALE: The permit fees cover the actual direct costs incurred. The Initial Installation Fee covers the cost of a two person crew working roughly two hours plus travel time, of the pole, sign and paint, of vehicle maintenance, supervision, and associated costs and of application processing. Each location also requires annual maintenance (repainting). These costs are recovered in the Annual Maintenance Fee.

CURRENT SCHEDULE: Initially, \$192.00 is charged per 22 foot non metered stall plus \$8.75 per foot for additional space. The permit is good for one calendar year or any fraction thereof. The annual maintenance fee is \$105.00 per 22 feet plus \$4.75 per foot for additional space.

RECENT HISTORY OF RATE CHANGE: The permit fee was revised in April, 1989 as a result of a city wide fee study. The old rate was \$50.00 per 22 feet plus \$2.00 per additional foot.

REVENUES:

FY/80.....	\$2,775
FY/81.....	20
FY/82.....	646
FY/83.....	90
FY/84.....	1,734
FY/85.....	3,775
FY/86.....	3,282
FY/87.....	3,368
FY/88.....	3,478
FY/89.....	3,678
FY/90.....	8,583
FY/91.....	9,874
FY/92.....	9,305
FY/93.....	9,333
FY/94.....	9,386
FY/95.....	9,108
FY/96.....	8,715
FY/97.....	8,523
FY/98.....	8,069

Contact: Ron Hassett, 857-8692

**LICENSES AND PERMITS
OTHER LICENSES AND PERMITS
Solicitation Permits**

REVENUE ACCOUNT #: 425004

AUTHORITY: Ordinance, Chapter 13, Article 3, "Business Solicitation," No. 58-1989.

RESPONSIBLE ACTIVITY: Treasurer

ACTIVITY #: 7000110

LAST REVIEW: 1988, 1997, 1999

DESCRIPTION: The City Treasurer is responsible for collecting fees and administering the ordinance. A permit is required for business solicitations. Per the ordinance, the purpose of the permit is to "protect the general public, to help control congestion in the streets and sidewalks, and to help insure compliance with the City Business Registration Ordinance and the State Gross Receipts Tax". There are two categories for permits: Category A, for solicitations on commercial streets and sidewalks except Old Town; Category B for solicitation at residences. A non-refundable fee of \$10 for a one_year permit is due upon application for both category A and Category B permits. The fee is non-refundable and is for a one year period. In addition to these permit revenues, the Old Town Daily Vendor application fee is deposited into this account. This includes revenues from an annual \$100 fee charged to the 50 permit holders plus revenues from the \$25.00 non-refundable application fee. (The \$25.00 is applied to the \$100 permit fee for those 50 chosen to hold permits).

RATIONALE: Fees cover some of the cost of processing permits.

CURRENT SCHEDULE: Category A and B permits cost \$10.00 for one year.

RECENT HISTORY OF RATE CHANGE: In May 1991, per Ordinance, Enactment No. 5-1991 the Business Solicitation Ordinance was amended to cover business solicitation in commercial and residential areas outside of Old Town only. The fee remained \$10 per year. Prior to an earlier revision of the ordinance in 1989, Category A (formerly A_2) and Category B permits were \$10 for two years, versus the one year period in the revised ordinance.

ACTIVITY LEVELS: In both FY/91 and FY/92, approximately 300 business solicitation permits were issued outside the historic Old Town district. These were divided roughly evenly between commercial and residential permits.

REVENUES:

FY/82.....	\$ 2,520
FY/83.....	7,785
FY/84.....	3,575
FY/85.....	8,195
FY/86.....	2,225
FY/87.....	6,645
FY/88.....	1,440
FY/89.....	1,773
FY/90 4,625	
FY/91.....	4,208
FY/92.....	13,584
FY/93.....	7,700
FY/94.....	7,710

FY/95.....	7,540
FY/96.....	8,647
FY/97.....	7,148
FY/98.....	7,576

Contact: Frankie Chavez, 768-3391

**LICENSES AND PERMITS
OTHER LICENSES AND PERMITS
Business Registration Fees**

REVENUE ACCOUNT #: 425005

AUTHORITY: Ordinance, Chapter 13, Article 1, "Business Registration;" Section 3_38_3 NMSA 1978

RESPONSIBLE ACTIVITY: Treasurer

ACTIVITY #: 7000110

LAST REVIEW: 1994, 1997, 1999

DESCRIPTION: The City Treasurer is responsible for collecting fees and administering the Ordinance, which was enacted effective July 1, 1981 to replace the Occupation Tax. The fee is imposed pursuant to Section 3_38_3 NMSA 1978. It applies to "all persons proposing to engage in business within the municipal limits of the City of Albuquerque." The fee is charged for each outlet, branch or location within the City limits prior to engaging in business. Persons holding a State Tax Number for business in New Mexico but who are not actively engaged in an enterprise are either expected to pay the fee or give up the registration. In FY/93 business registration revenues received a boost from a special enforcement effort that targeted businesses which had never paid business registration fees and thus owed for past years. In FY/87, a number of temporary employees were hired to assist in the collection of delinquent registration fees. These were one time efforts.

RATIONALE: The annual fee is set at the State statutory maximum. There is no relationship between the fee and the cost of administration.

CURRENT SCHEDULE: The current fee is \$35.00 per year. Businesses licensed under other City ordinances or otherwise excluded, are exempted from this fee. Businesses are billed annually prior to their registration anniversary date. A late fee of \$10.00 is charged if the fee is not paid by the day it is due.

RECENT HISTORY OF RATE CHANGE: On August 1, 1988, the registration fees were raised from \$25.00 to \$35.00. At the same time, the late fee was raised from \$5.00 to \$10.00. A change in the Statute by the 1988 Legislature allowed the increase to \$35.00, as well as providing beefed up enforcement. Prior to the FY/94, a license was good through March 15 of each year no matter when it was issued. That meant the \$35.00 fee, if paid in February, was only good for one month before it had to be paid again. A late fee of \$10 was charged if the fee was not paid by March 16, annually. During the transition year (FY/94) to the new system, previously registered business were split into 12 groups and billed for the portion of the year up to their respective renewal month. Then in that month they were billed for the current 12 month period. For instance a business that was assigned April as a billing month was billed a pro-rated share for Jan-April the billed for the current year running April 1- March 31. New registrations were simply assigned the month they entered the system.

ACTIVITY LEVELS: The number of registered business locations does not reflect the actual number of solvent enterprises. The City lists 32,000 business locations that register annually, of which, over 3,000 may not be in operation.

REVENUES:

FY/82.....	\$ 403,346
FY/83.....	422,471
FY/84.....	425,542

FY/85.....	497,551
FY/86.....	507,374
FY/87.....	726,985
FY/88.....	682,956
FY/89.....	872,545
FY/90.....	981,780
FY/91.....	1,055,963
FY/92.....	1,087,489
FY/93.....	1,295,350
FY/94.....	1,222,571
FY/95.....	1,091,683
FY/96.....	1,163,706
FY/97.....	1,178,839
FY/98.....	1,177,539

Contact: Frankie Chavez, 768_3391

**LICENSES AND PERMITS
OTHER LICENSES AND PERMITS
Old Town Daily Vendor Fees**

REVENUE ACCOUNT #: 425007

AUTHORITY: City Ordinance Chapter 13, Article III; and Article X Section 6 of the Constitution of the State of New Mexico, "Old Town Solicitation Ordinance," Enactment Number 20-1991.

RESPONSIBLE ACTIVITY: Special Events, Cultural Services Department.

ACTIVITY #: 2332000

LAST REVIEW: 1991, 1997, 1999

DESCRIPTION: The 1991 ordinance known as the "Old Town Solicitations Ordinance" established the Old Town Portal Market and the Old Town Advisory Board to advise the Mayor and City council regarding policies, rules and regulations for administering the ordinance. The ordinance restricts the number of permits to 50 units with a maximum of three persons to a unit. The unit may sell only hand made items made by its members. The permit is for one year. The Old Town Portal Manager assigns the 15 available spaces via a lottery once a week for each day of the following week to present permit holders. Those chosen pay a daily user fee of \$8.00. It is the daily user fee that comes into this revenue account. In addition to the daily user fee, applicants are required to pay a non-refundable application fee of twenty-five dollars to the City Treasurer. Before issuance of the permit, the selected applicants pay the Treasurer one hundred dollars for the Old Town Vendor Solicitation Permit. (The solicitation permit is \$100, but the application fee counts towards the permit, so an additional \$75.00 is collected). These permit fee revenues pay into Business Solicitations, revenue account #: 425004.

RATIONALE: The fee collected covers as many costs of administering the system as possible. However, only a portion of direct costs are recovered.

CURRENT SCHEDULE: \$8.00 per space per day.

RECENT HISTORY OF RATE CHANGE: The Old Town Daily Vendor's Fee was increased from \$3.00 to \$8.00 in FY 90. The \$3.00 had not changed since FY/83 when it was first implemented. Prior to 1983, there was no fee associated with vending on the Plaza.

REVENUES:

FY/83.....	\$ 9,621
FY/84.....	18,384
FY/85.....	18,568
FY/86.....	18,095
FY/87.....	18,037
FY/88.....	16,986
FY/89.....	15,507
FY/90.....	15,363
FY/91.....	12,344
FY/92.....	42,240
FY/93.....	43,968
FY/94 43,128	
FY/95.....	43,008
FY/96.....	42,760
FY/97.....	41,672
FY/98.....	41,264

Contact: Frankie Chavez, 768-3391

CHARGES FOR SERVICES
Wrecker Application Fees

REVENUE ACCOUNT #: 425010

RESPONSIBLE ACTIVITY: Treasury

ACTIVITY #: 700110

LAST REVIEW: 1987, 1997, 1999

DESCRIPTION: The City charges a \$500.00 application fee to wreckers who wish to be included in its Class A and B wrecker rotation lists. There is a \$100.00 application fee for inclusion in the City's class C and D wrecker rotation lists. Classes A and B cover cars and pick-up trucks; Classes C and D cover larger vehicles, including school buses, recreational vehicles and tractor trailers. The rotation lists are prepared by the City's Treasury Division of the Department of Finance for use by the Albuquerque Police Department on all city-initiated calls for wreckers, including abandonments, accidents and DWI's.

RATIONALE: Wrecker fees serve to partially recover the costs associated with the program.

CURRENT SCHEDULE: An application for inclusion on a wrecker class A and B rotation list for a period of one year, from July 1 to June 30 is charged a five hundred dollar (\$500.00) application fee. One hundred dollars of the fee is non-refundable, and the remainder is refundable only when the applicant is refused placement on the rotation list. An applicant for the Class A and B rotation list may apply for the Class C and D rotation upon the payment of an additional non-refundable one hundred dollar (\$100) application fee.

RECENT HISTORY OF RATE CHANGES: City ordinance was amended in March 1987 to increase fees from one hundred dollars annually to the current rates.

REVENUES:

FY/91.....	\$ 800*
FY/92.....	9,400
FY/93.....	8,400
FY/94.....	9,400
FY/95.....	8,900
FY/96.....	8,900
FY/97.....	11,300
FY/98.....	12,600

* Prior to FY/91 revenues were deposited into the miscellaneous revenue account # 425099.

Contact: Jim López, 768-3383

LICENSES AND PERMITS
Right-Of-Way Usage Permit

REVENUE ACCOUNT #: 425015

AUTHORITY: City Ordinances, Chapter 5, Article 1, Duties of the Mayor;
Permits for Use

RESPONSIBLE ACTIVITY: City Engineer, Development and Building Services

ACTIVITY #: 5815000

LAST REVIEW: 1999

DESCRIPTION: The Development and Building Services Division, Public Works Department, prepares agreements permitting commercial businesses to use the City's right-of-way (ROW). Whenever the Division determines that ROW can be used for surface parking and other uses when it can be applied to such uses without impairment of public interests, the Division will then issue a permit. The agreement would contain provisions for a designated temporary period of time and contain provisions for termination without cause. If the request is for surface usage, restaurant seating next to the sidewalk or parking, a revocable permit is issued. If the request is for subsurface usage, running cable or gas lines under the street, a renewable permit is issued. The first year's payment is made at the time of execution of the agreement and is billed by Accounts Receivable annually for the balance of the agreement. Records are kept in the Finance Office of the Public Works Department.

RATIONALE: The permittee is using the City's ROW or easement for commercial profit and is therefore charged for such usage.

CURRENT SCHEDULE:

REVENUES:

See revenue account # 425099

Note: Revenues generated between FY/92 and FY/98 were deposited in account number 425099, Other Licenses and Permits. In FY/99, the new revenue account number was created to represent these services.

LICENSES AND PERMITS
Other Licenses and Permits

REVENUE ACCOUNT #: 425099

AUTHORITY: City Ordinances, Chapter 13, Articles III & VI; Chapter 10, Article IX; State Statute

RESPONSIBLE ACTIVITY: Treasury, Zoning, etc.

ACTIVITY #: 7000110

DESCRIPTION: This category is authorized for the recording of any other licenses not specified by any other Revenue Account. Included in this category are fees for Professional Fund Raiser Permits, Public Dance Permits and Permits for Distress Merchandise Sales.

RATIONALE: Varies; differences depend on each ordinance and/or agreement between involved parties.

CURRENT SCHEDULE: Included below are the charges for some of the revenue sources that pay into this account:

Distress Sales.....
Minimum of \$ 50.00
.....Maximum of \$200.00

(AT&T Facility Cable Route License)

AUTHORITY: Agreements between City Public Works Department and AT&T

RESPONSIBLE ACTIVITY: Public Works

ACTIVITY #: 5843000

LAST REVIEW: 1989,97

DESCRIPTION: The three separate licenses issued are for the purpose of installing 4 inch diameter conduits and fiber optic cables within the City limits to connect AT&T switching devices within the City to other AT&T facilities outside the City. The three licenses have different terms, the longest of which expires in the year 2000. All of the licenses are renewable and may be renewed upon termination of good faith negotiations between the City and AT&T. As part of the contract, AT&T agrees to construct its conduit, provide for its maintenance and remove it once the contract has terminated or the provisions of the contract have been violated. AT&T further assures that it will take responsibility for location markers and marking, insurance of the installation, and liability for damages arising from negligence on the part of AT&T or any of its representatives.

RATIONALE: The fee charged is in consideration of the use by AT&T of City rights_of_way, public facilities, etc.

CURRENT SCHEDULE: AT&T pays the City a total rate equal to 60¢ for every linear foot within City Limits through which the conduits and cable passes or a minimum charge of \$30,850 a year (individual contracts are for \$9,750, \$5,100, and \$16,000), whichever is greater. If the City were to extend its boundaries, the fee charged would increase accordingly.

RECENT HISTORY OF RATE CHANGE: The original agreement, which called for an

annual payment of \$16,000, was signed in July, 1985, and became effective for FY/86. The other two agreements were signed in May, 1989.

Contact: Joe Luehring, 768_2577

(Other Zoning Permits)

AUTHORITY: Ordinance Enactment 25-1991. Amendment to City Comprehensive Zoning Code, Article 7-14.

RESPONSIBLE ACTIVITY: Code Administration Division, Planning Department.

ACTIVITY #: 4942000

DESCRIPTION: The certificate of zoning provides a statement of the zone which applies to the land parcel in question and conclusions as to the zoning conformity of the proposed development and land use. Zoning certificate requests are assessed a fee unless the request is limited to a certificate that only certifies current zoning.

RATIONALE: The fee recovers the cost of the analysis made in determining the conformity of the property's proposed development and use to its zoning requirements.

CURRENT SCHEDULE: \$50 for certificates required for the issuance or transfer of liquor licenses; \$25 for all others.

RECENT HISTORY OF RATE CHANGE: This fee was implemented beginning in FY/92.

CONTACT: Doug Crandall, 764-1660

REVENUES:

Detail Revenues from Different Activities:

Activity	4942000	5815000	5843000**	7000110	TOTAL
FY/82					6,978
FY/83					4,981
FY/84					5,627
FY/85					7,212
FY/86			16,000.00		26,290
FY/87			32,000.00		57,648
FY/88			16,000.00		20,163*
FY/89			32,000.00		35,619
FY/90			0.00		5,216
FY/91			54,665.00		76,586
FY/92	13,680.00	0.00	45,950.00	2,100.60	61,731
FY/93	11,135.00	0.00	47,500.00	1,947.92	60,583
FY/94	14,395.00	0.00	42,050.00	3,375.00	59,835
FY/95	1,211.00	0.00	35,775.00	3,835.00	51,720
FY/96	12,905.00	0.00	65,335.07	6,219.97	84,460
FY/97	14,670.00	0.00	22,516.22	6,203.10	43,389
FY/98	17,055.00	48,830.45***	0.00	9,800.00	75,685

* Starting in FY/88, revenues received through the sale of Public Dance Permits were placed in Zoning's revenue account.

** Since FY/89 revenue numbers include miscellaneous license and permit revenues. The payment for FY/85 was recorded in FY/86; those for FY/86 and FY/87 were both recorded in FY/87. Revenues for FY/89 and FY/90 were both accounted for FY/89.

*** Revenues generated from revenue account # 425015 between FY/92 and FY/98 were deposited in this account (Other Licenses and Permits). Starting in FY/99, revenues generated from activity # 5815000 will be deposited in revenue account # 425015 again.