

\$15.40

NEVADA STATE JOURNAL
PROOF OF PUBLICATION

STATE OF NEVADA }
COUNTY OF WASHOE } ss.

C. BERNIECE LONG

being first duly sworn, deposes and says: That
I am the Principal Clerk of THE NEVADA
STATE JOURNAL, a daily newspaper published
at Reno, in Washoe County, in the State of Nevada.

That the notice Bill No. 27

Ordinance No. 69

of which a copy is hereto attached, was first pub-
lished in said newspaper in its issue dated the

8th day of May, 19 59

and was published in each issue of

said newspaper thereafter for

the full period of 2 days, the last publication

thereof being in the issue dated the 15th day

of May, 19 59.

Signed *C. Berniece Long*

Subscribed and sworn to before me this

15th day of May, 19 59

Richard J. Taylor
Notary Public.

BILL NO. 27
ORDINANCE I.O. 69
(Of Washoe County, Nevada)
AN ORDINANCE FIXING AND IMPOS-
ING LICENSE TAXES FOR REVENUE
UPON HOTELS, AND MOTELS OR
MOTOR COURTS; AUTHORIZING THE
COLLECTION OF SUCH LICENSE
TAXES; PRESCRIBING OTHER DE-
TAILS IN CONNECTION THEREWITH;
AND DECLARING AN EMERGENCY.
PUBLIC NOTICE IS HEREBY GIVEN
that typewritten copies of the above-
numbered and entitled ordinance are
available for inspection by all interested
parties at the office of the County Clerk
of Washoe County, Nevada, at his office
in the Washoe County Court House, Reno,
Nevada; and that said ordinance was
proposed by Commissioner Winn on the
7th day of May, 1959, and was passed on
said date as an emergency measure by
the following vote of the Board of Coun-
ty Commissioners:
Those Voting Aye: Winn, Peterson, Mc-
Kenzie.
Those Voting Nay: None.
Those Absent and not voting: None.
This ordinance shall be in full force
and effect from and after the 15th day of
May, 1959, i.e., the date of the second
publication of said ordinance by its title
only.
IN WITNESS WHEREOF, the Board of
County Commissioners of Washoe County,
Nevada, has caused this ordinance to be
published by title only.
Dated this 7th day of May, 1959.
/s/ BENJAMIN F. WINN,
Chairman, Board of
County Commissioners,
Washoe County, Nevada.
(SEAL)
Attest: /s/ H. K. Brown, Clerk. M. 8-15



Summary - An ordinance fixing and imposing license taxes for revenue upon hotels, and motels or motor courts; and authorizing the collection thereof.

BILL NO. 27

ORDINANCE NO. 69

AN ORDINANCE FIXING AND IMPOSING LICENSE TAXES FOR REVENUE UPON HOTELS, AND MOTELS OR MOTOR COURTS; AUTHORIZING THE COLLECTION OF SUCH LICENSE TAXES; PRESCRIBING OTHER DETAILS IN CONNECTION THEREWITH; AND DECLARING AN EMERGENCY.

WHEREAS, the County of Washoe, in the State of Nevada (herein sometimes designated as the "County"), is a county incorporated and operating under the laws of the State of Nevada; and

WHEREAS, the Board of County Commissioners of said County (herein sometimes designated as the "Board") is authorized to fix, impose and collect a license tax for revenue on and to regulate all character of lawful trades, callings, industries, occupations, professions, and business conducted in said County outside of the limits of incorporated cities and towns, pursuant to NRS 244.335, as amended by Chapter 197, Laws of Nevada, 1959; and

WHEREAS, the Board of County Commissioners of the County of Washoe ordered the organization of a county fair and recreation board by a resolution passed and adopted on the 5th day of February, 1959; and

WHEREAS, the Washoe County Fair and Recreation Board has been duly organized pursuant to said resolution of the Board of County Commissioners of said County, the former's members have been duly appointed and qualified, and its officers duly elected and qualified, and said organization has been confirmed by said Board of County Commissioners by the adoption of Ordinance No. 67, effective on its second publication on the 27th day of March, 1959, all pursuant to an act cited as NRS 244.640 to 244.780, both inclusive, and all laws thereunto enabling; and

WHEREAS, the Washoe County Fair and Recreation Board and this Board propose to issue the County's negotiable coupon, general obligation bonds for the purpose of acquiring an exposition and convention hall building, and incidental recreational facilities therefor, including, without limiting the generality of the foregoing, public parks, playgrounds, other recreational facilities, buildings therefor, improvements incidental thereto, and sites and grounds, equipment and furnishings therefor, the payment of such bonds to be additionally secured by a pledge of the revenues derived from the operation of said building and incidental facilities and of other funds as may legally be made available for their payment; and

WHEREAS, said Boards, after due deliberation have determined that the acquisition and operation of such a building and incidental recreational facilities within Washoe County will bring substantial and special benefits to the businesses of the operation of hotels, and motels or motor courts; that it would be equitable to fix and collect a business license tax or room charge in the amount of five per centum (5%) of the amount of room rentals collected in connection with such businesses; and that the proceeds of such a tax, if collected from all such operators in the County of Washoe, probably would be sufficient for maintenance and operation of such recreational facilities and sufficient to retire the principal and interest of such bonds without resorting to the levy and collection therefor of general (ad valorem) taxes; and

WHEREAS, the City Councils of the Cities of Reno and Sparks, the only two incorporated cities or towns in the County of Washoe, after due deliberation, have also determined that such suggested license tax is reasonably equitable and just, and that the County of Washoe should redeem said bonds, without resorting to the levy of general (ad valorem) taxes, by the use of the revenues derived from the operation of the aforesaid recreational facilities to be acquired with said bond proceeds and with other funds as may be legally made available for their payment from such a license tax; and

WHEREAS, the City Councils of said cities are fixing, levying and collecting license taxes for revenue purposes on such businesses located and situated within the limits of said incorporated cities; and

WHEREAS, by reason of the inadequacy of county revenues and of the necessity of immediately raising funds, the Board of County Commissioners has determined, and does hereby declare, that an emergency exists requiring this ordinance to take effect from and after its passage and publication by title in accordance with law.

NOW, THEREFORE, THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE, IN THE STATE OF NEVADA, DOES ORDAIN:

Section 1. That there be, and there hereby is, fixed and imposed a license tax for revenues, commencing on the 1st day of July, 1959, on every person, firm, association, corporation or other operator engaged in the business of operating hotels, and motels or motor courts, within the County of Washoe and located and situated outside of the corporate limits of incorporated cities and towns therein, herein sometimes merely designated as "operator," in addition to license taxes heretofore fixed and imposed and now existing, in the amount of five per centum (5%) of the amount of gross income derived from room rentals received by each such operator from the renting of rooms within the corporate limits of the County and outside the corporate limits of incorporated cities and towns therein.

Section 2. That there shall be, and there hereby is, excepted from the license tax herein fixed and imposed each rental by any such operator of a room or rooms for a period of not less than thirty days or one month, whichever is less, including but not limited to any tenancy from month to month.

Section 3. That the license taxes hereinabove fixed and imposed in Section 1 of this ordinance shall be paid by operators of the businesses designated, quarterly, for the next preceding calendar quarter or fraction thereof, such amount being due on and after the first of the month, and on or before the tenth of the month, next succeeding the calendar quarter or fraction thereof for which such license taxes accrue. Such

tax shall be paid to the Treasurer of the Washoe County Fair and Recreation Board in his office therein, or to such other person as may be hereafter from time to time designated by the Board of County Commissioners of Washoe County upon application thereto by the Washoe County Fair and Recreation Board.

Section 4. That any operator of any of the businesses designated herein failing to pay such license tax within the time prescribed by this ordinance shall pay, in addition to such tax, interest on the amount of the unpaid delinquent tax at the rate of one per centum (1%) per month, or fraction thereof, from the first of the month in which such tax became due and payable until the date of payment, not exceeding an interest cost of thirty per centum (30%) of such amount so due, plus a penalty of ten per centum (10%) of the amount thereof, and the reasonable costs of effecting the collection of the amounts so due.

Section 5. That whenever any operator shall be delinquent in the payment of any obligation imposed hereunder, said County Fair and Recreation Board may transmit notice of such delinquency to the District Attorney of the County of Washoe, who shall at once proceed to collect all sums due the County from such operator or operators by any legal action which he deems appropriate. In any suit brought to enforce the rights of the County hereunder a verified claim by the Treasurer of said Board showing the delinquency and the amount due shall be prima facie evidence of the amount of such obligation, of such delinquency and of compliance by said Board with all the provisions of this ordinance relating to such obligation. In such action a writ of attachment may issue, and no bond or affidavit previous to the issuing of such attachment shall be required.

Section 6. That the foregoing remedies of the County shall be cumulative, and no action taken by said County Fair and Recreation Board, nor any of its officers, or on the part of the County of Washoe, the Board of County Commissioners of Washoe County, nor any of its officers, shall be construed to be an election on the part of the County, either of said Boards, or any of the officers thereof, to pursue any remedy hereunder or otherwise to the exclusion of any other remedy for which

provision is made in this ordinance or otherwise.

Section 7. That the said County Fair and Recreation Board is hereby charged with the duty of effecting the enforcement of the provisions of this ordinance, and said Board is hereby authorized and empowered to prescribe, adopt and enforce rules and regulations relating to the administration and enforcement thereof. Said Board may employ such accountants, auditors, investigators, assistants and clerks as it may deem necessary for the efficient administration of this ordinance, and may fix their compensation and provide for their necessary expenses. Funds for the administration of this ordinance may be deducted from the proceeds of the license taxes herein fixed and imposed in an amount not to exceed ten per centum (10%) of the gross revenues so collected.

Section 8. That said Board shall cause to be kept proper records of all license taxes herein fixed and imposed which become due and which are collected, including, without limiting the generality of the foregoing, records of delinquent taxes, interest thereon and penalties therefrom, which records shall be deemed confidential and shall not be revealed in whole or in part to anyone except in the necessary administration of this ordinance or as otherwise provided by law.

Section 9. That said Board or its duly authorized agents are hereby empowered to examine the books, papers, and records of any operator of the occupations or businesses herein designated and to investigate the amount of room rentals collected.

Section 10. That the officers of the County of Washoe, said County Fair and Recreation Board, and its officers, be, and they hereby are, authorized and directed to take all action necessary or appropriate to effectuate the provisions of this ordinance.

Section 11. That all by-laws, orders, resolutions, and ordinances, or parts of by-laws, orders, resolutions, and ordinances, in conflict with this ordinance, are hereby repealed. This repealer shall not be construed to revive any by-law, order, resolution or ordinance, or part thereof, heretofore repealed.

Section 12. That if any one or more sections, sentences, clauses, or parts of this ordinance shall, for any reason, be

questioned or be held invalid, including, without limiting the generality of the foregoing, the exception in Section 2 hereof, such judgment shall not affect, impair or invalidate the remaining provisions of this ordinance, but shall be confined in its operation to the specific sections, sentences, clauses, or parts of this ordinance so held unconstitutional and invalid, and the inapplicability and invalidity of any section, sentence, clause or part of this ordinance, in any one or more instances shall not affect or prejudice in any way the applicability and validity of this ordinance in any other instances.

Section 13. That the Board of County Commissioners has expressed in the preamble to this ordinance the existence of an emergency, and does hereby find and declare that such emergency does exist, and, consequently, final action shall be taken immediately, and this ordinance shall be in effect from and after its publication as hereinafter provided, and that after this ordinance is signed by the Chairman of said Board and attested and sealed by said County Clerk, this ordinance shall be published by title only, together with the names of the commissioners voting for or against its passage, and with a statement that typewritten copies of said ordinance are available for inspection by all interested parties at the office of said County Clerk, in Nevada State Journal, a newspaper published and having general circulation in said County, at least once a week for a period of two weeks by two insertions, pursuant to Section 244.100, Nevada Revised Statutes, and all laws thereunto enabling.

Proposed on the 7th day of May, 1959

Proposed by Commissioner Winn

Passed the 7th day of May, 1959

VOTE:

Ayes: Commissioners Winn
Peterson
McKenzie

Nays: Commissioners: None

Absent: Commissioners: None

Benj. F. Winn
Chairman, Board of County
Commissioners Washoe County
Nevada

(SLAL)
Attest: [Signature]
Clerk

See Ordinance No. 75 following for amendments.