

NEVADA STATE JOURNAL

PROOF OF PUBLICATION

STATE OF NEVADA }
COUNTY OF WASHOE } ss.

SUSAN KLEBENOW

being first duly sworn, deposes and says: That she is the legal clerk of THE NEVADA STATE JOURNAL, a daily newspaper published at Reno, in Washoe County, in the State of Nevada.

That the notice /367.....

of which a copy is hereto attached, was first published in said newspaper in its issue dated the 13th day of July....., 19 74. and July 20.....

the full period of .. 2 .. days, the last publication thereof being in the issue dated the 20th day of July....., 19 74.

Signed *Susan Klebenow*.....

Subscribed and sworn to before me this 22nd day of July....., 19 74

Hugh E. Robinson
Notary Public.

HUGH E. ROBINSON
Notary Public — State of Nevada
Washoe County
My Commission Expires Dec 1, 1976

NOTICE OF COUNTY ORDINANCE
Notice is hereby given that Bill No. 367, amending Ordinance No. 67 entitled, "An Ordinance concerning license taxes for revenue upon rental businesses; fixing and imposing license taxes and appropriating or assigning them to the Washoe County Fair and Recreation Board for Administration; providing for the issuance of licenses for the operation of rental business; describing other details in connection therewith; repealing conflicting ordinances including Ordinance No. 69 and Ordinance No. 75 and declaring an emergency," as amended, was adopted on March 8, 1974 by Commissioners Nelson, Pappi, Crow and Scott all voting aye with Commissioner Rusk abstaining. Typewritten copies of the Ordinance are available for inspection by all interested persons at the office of the County Clerk.
H.K. BROWN, County Clerk
July 13-20
334900 367

SUMMARY--Amends County Ordinance No. 87 by increasing "room tax" and to reflect change of name of county fair and recreation board.

BILL NO. 367

ORDINANCE NO. 87

AN ORDINANCE TO AMEND CERTAIN PREAMBLES OF AND THE TITLE OF COUNTY ORDINANCE NO. 87 AND TO AMEND COUNTY ORDINANCE NO. 87 ENTITLED "AN ORDINANCE CONCERNING LICENSE TAXES FOR REVENUE UPON RENTAL BUSINESSES; FIXING AND IMPOSING LICENSE TAXES AND APPROPRIATING OR ASSIGNING THEM TO THE WASHOE COUNTY FAIR AND RECREATION BOARD FOR ADMINISTRATION; PROVIDING FOR THE ISSUANCE OF LICENSES FOR THE OPERATION OF RENTAL BUSINESS; DESCRIBING OTHER DETAILS IN CONNECTION THEREWITH; REPEALING CONFLICTING ORDINANCES INCLUDING ORDINANCE NO. 69 AND ORDINANCE NO. 75; AND DECLARING AN EMERGENCY," AS AMENDED.

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY DO ORDAIN:

Section 1. Section 1 of County Ordinance No. 87 is hereby amended to read as follows:

SECTION 1. Definitions.

Except where the context otherwise requires, the definitions given in this section govern the construction of this ordinance.

- (a) "Cities" means Reno and Sparks, the only two incorporated cities or towns now situate in the County.
- (b) "City Tax Act" means NRS 268.095, as amended by Chapter 135, Statutes of Nevada, 1960, and as the same may be hereafter amended from time to time.
- (c) "County" means the County of Washoe, in the State of Nevada.
- (d) "County Board" means the Board of County Commissioners of the County.
- (e) "County Tax Act" means NRS 244.335, as amended by Chapter 197, Statutes of Nevada, 1959, and as the same may be hereafter amended from time to time.
- (f) "Lessee" means any person renting accommodations from a Licensee.
- (g) "Licensee" means the person, partnership, firm, corporation or other body corporate operating a rental business.
- (h) "License Taxes" means all license taxes levied pursuant to the County Tax Act or City Tax Act and heretofore, hereby, or hereafter appropriated or assigned by the county or city levying, fixing or imposing the same for administration by the Recreation Board.

(i) "Person" means corporations, firms, partnerships, associations and individuals, and also includes executors, administrators, trustees, receivers or other representatives appointed according to law.

(j) "Recreation Act" means NRS 244.640 to 244.780, both inclusive, as last amended by Chapter 136, Statutes of Nevada, 1960, and as the same may be hereafter amended from time to time.

(k) "Recreation Board" means the Reno-Sparks Convention Authority, designated and known prior to July 6, 1973, as the County Fair and Recreation Board of Washoe County, Nevada.

(l) "Reno" means the incorporated City of Reno in the County.

(m) "Rental Business" means the operation of any hotel, motel, auto court, motor court, lodge, lodging house, apartment, apartment house, apartment house hotel, rooming house, guest house, trailer court, trailer park, tourist camp, ranch resort, guest ranch, cabin or other accommodations having three or more rooms for rental.

(n) "Room" or "Rooms" means any accommodation rented by the operator of any facility described in the definition of "Rental Business".

(o) "Sparks" means the incorporated City of Sparks in the County.

(p) "Tax Administration Resolution" is the short title of Resolution No. 9, adopted on the 23rd day of March, 1960, by the Recreation Board, as the same may be amended from time to time.

(q) "Tax Administrator" means the chief executive officer of the Recreation Board.

Sec. 2. Section 2 of County Ordinance No. 87 is hereby amended to read as follows:

SECTION 2. Imposition and Rate of Tax.
There be, and there hereby is, fixed and imposed a license tax for revenues, commencing on the effective date of this amendatory ordinance, on every Licensee operating a rental business within the County and located and situated outside of the corporate limits of incorporated cities and towns therein, in addition to license taxes heretofore fixed and imposed and now existing, in the amount of six per centum (6%) of the amount of gross income derived from room rentals received by each Licensee from the renting of rooms within the corporate limits of the County and outside the corporate limits of incorporated cities and towns therein.

Sec. 3. Section 6 of County Ordinance No. 87 is hereby amended as follows:

SECTION 6. Display of Notice.
Each Licensee shall prominently display in each room or suite of rooms leased as a unit, or at the Licensee's option, in a lobby

at or in the immediate vicinity of the registration desk for the business, a sign reading substantially as follows:

"NOTICE

"For each rental of less than 28 days, this business is required by law to collect a 6% room tax.

"The Management."

Sec. 4. The fourth preamble to County Ordinance No. 87 is hereby amended to read as follows:

WHEREAS, the Washoe County Fair and Recreation Board (herein sometimes designated as the "Recreation Board" and after July 6, 1973, known as the Reno-Sparks Convention Authority) has been duly organized pursuant to said resolution of the County Board, the members of the Recreation Board have been duly appointed and qualified, and its officers duly chosen and qualified, and said organization has been confirmed by the County Board 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 (herein sometimes designated as the "Recreation Act"), as from time to time amended, and all laws thereunto enabling.

Sec. 5. The seventh preamble to County Ordinance No. 87 is hereby amended to read as follows:

WHEREAS, the County Board and the Recreation Board, 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 appertaining to the operation of transient accommodations; that it would be equitable prior to the effective date of this amendatory ordinance to fix and collect a business license tax or room charge in the amount of five percentum (5%) of the amount of room rentals collected in connection with such businesses; and on and after the effective date of this amendatory ordinance to fix and collect a business license tax or room charge in the amount of six percentum (6%) 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, 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 levy and collection therefor of general (ad valorem) taxes.

Sec. 6. The title of County Ordinance No. 87 is hereby amended to read as follows:

AN ORDINANCE CONCERNING LICENSE TAXES FOR REVENUE UPON RENTAL BUSINESSES; FIXING AND IMPOSING LICENSE TAXES AND APPROPRIATING OR ASSIGNING THEM TO THE RENO-SPARKS CONVENTION AUTHORITY FOR ADMINISTRATION; PROVIDING FOR THE ISSUANCE OF LICENSES FOR THE OPERATION OF RENTAL BUSINESS; DESCRIBING OTHER DETAILS IN CONNECTION THEREWITH; REPEALING CONFLICTING ORDINANCES INCLUDING ORDINANCE NO. 69 AND ORDINANCE NO. 75; AND DECLARING AN EMERGENCY.

Sec. 7. A certified copy of this ordinance shall be filed by the County Clerk with the Secretary of the Recreation Board.


Sec. 8. This Ordinance shall be in full force and effect after its passage, approval and publication as prescribed by NRS 244.100 and the enactment of similar ordinances by the City Councils of the Cities of Sparks and Reno, Nevada.

Proposed on the 7th day of January, 1974.

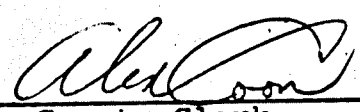
Proposed by Commissioner Grow.

Passed on the 5th day of March, 1974.

Vote:
Ayes: Commissioners: Nelson, Pagni, Grow and Scott
Abstaining: Commissioners: Rusk
Nayes: Commissioners: None
Absent: Commissioners: None


Chairman of the Board

ATTEST: H. K. Brown, County Clerk

By: 
Chief Deputy County Clerk

This Ordinance shall be in force and effect from and after the 20th day of July, 1974.