

# RENO EVENING GAZETTE PROOF OF PUBLICATION

STATE OF NEVADA }  
COUNTY OF WASHOE } ss.

DOROTHY YOCOM

being first duly sworn, deposes and says:

That she is the PRINCIPAL CLERK of  
THE RENO EVENING GAZETTE, a daily news-  
paper published at Reno, in Washoe County, in the  
State of Nevada.

That the notice BILL NO: 134

of which a copy is hereto attached, was first published in  
said newspaper in its issue dated the 17th day of

November, 1965, and was published in  
each issue of said newspaper thereafter for

November 24

the full period of 2 days, the last publication  
thereof being in the issue dated the 24th day of

November, 1965

Signed Dorothy Yocom

Subscribed and sworn to before me this

24th day of November, 1965

Richard J Taylor  
Notary Public.

BILL NO. 134  
ORDINANCE NO. 141  
(of Washoe County, Nevada)  
AN ORDINANCE CONCERNING LI-  
CENSE TAXES FOR REVENUE  
UPON RENTAL BUSINESSES; PRO-  
VIDING FOR THE PLEDGE OF THE  
PROCEEDS OF SUCH TAXES BY  
THE WASHOE COUNTY FAIR AND  
RECREATION BOARD TO THE PAY-  
MENT OF THE WASHOE COUNTY,  
NEVADA, AUDITORIUM REVENUE  
BONDS, SERIES JANUARY 1, 1966,  
IN THE PRINCIPAL AMOUNT OF  
\$2,000,000.00 AND ASSIGNING SUCH  
TAX PROCEEDS THEREFOR; CON-  
SENTING AND AGREEING TO BE  
BOUND BY THE PROVISIONS OF  
THE RESOLUTION AUTHORIZING  
THEIR ISSUANCE, DESIGNATED BY  
THE SHORT TITLE "1-1-66 BOND  
RESOLUTION," TO THE EXTENT IT  
APPERTAINS TO THE COUNTY OF  
WASHOE; DESCRIBING 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 Courthouse, Reno,  
Nevada; and that said ordinance was pro-  
posed by Commissioner McKisick on the  
15th day of November, 1965, and was  
passed on said date as an emergency  
measure by the following vote of the  
Board of County Commissioners:  
Those Voting Aye: J. B. Cunningham,  
Howard F. McKisick, Sr., Leo Sauer,  
Richard L. Streeter, J. C. McKenzie,  
Chairman.  
Those Voting Nay: None.  
Those Absent and Not Voting: None.  
This ordinance shall be in full force  
and effect from and after the 24th day  
of November, 1965, 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 ordi-  
nance to be published by title only.  
DATED this 15th day of November,  
1965.  
(S) J. C. McKenzie, Chairman  
Board of County Commissioners  
Washoe County, Nevada  
(SEAL)  
Attest:  
(S) H. K. Brown  
County Clerk  
Nov. 17-65

RICHARD J. TAYLOR  
Notary Public — State of Nevada  
Washoe County  
My Commission Expires Jan. 22, 1967

Summary - An ordinance concerning license taxes for revenue upon rental businesses, and providing for their pledge by the Washoe County Fair and Recreation Board to the payment of the Washoe County, Nevada, Auditorium Revenue Bonds, Series January 1, 1966, in the principal amount of \$2,500,000.00; and consenting for the County to be bound by the provisions of the resolution authorizing their issuance.

BILL NO. 134

ORDINANCE NO. 141

(of Washoe County, Nevada)

AN ORDINANCE CONCERNING LICENSE TAXES FOR REVENUE UPON RENTAL BUSINESSES; PROVIDING FOR THE PLEDGE OF THE PROCEEDS OF SUCH TAXES BY THE WASHOE COUNTY FAIR AND RECREATION BOARD TO THE PAYMENT OF THE WASHOE COUNTY, NEVADA, AUDITORIUM REVENUE BONDS, SERIES JANUARY 1, 1966, IN THE PRINCIPAL AMOUNT OF \$2,500,000.00, AND ASSIGNING SUCH TAX PROCEEDS THEREFOR; CONSENTING AND AGREEING TO BE BOUND BY THE PROVISIONS OF THE RESOLUTION AUTHORIZING THEIR ISSUANCE, DESIGNATED BY THE SHORT TITLE "1-1-66 BOND RESOLUTION," TO THE EXTENT IT APPERTAINS TO THE COUNTY OF WASHOE; DESCRIBING 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" and the "State," respectively), is a political subdivision under the laws of the State; and

WHEREAS, the Board of County Commissioners of the County (herein sometimes designated as the "County 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 the County outside of the limits of incorporated

cities and towns, pursuant to NRS 244.335, as amended by chapter 197, Statutes of Nevada 1959; and

WHEREAS, the County Board adopted 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 Businesses; Describing Other Details in Connection Therewith; Repealing Conflicting Ordinances Including Ordinance No. 69 and Ordinance No. 75; and Declaring an Emergency," passed and adopted on the 20th day of April, 1960; which ordinance fixed and imposed on, and required to be collected from, every person, partnership, firm, corporation or other body corporate (herein sometimes designated as "Licensee") operating 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 (herein sometimes designated as "Rental Business") having three or more rooms for rental within the County and located and situated outside of the corporate limits of incorporated cities and towns therein, in addition to license taxes theretofore fixed and imposed and then existing, a tax in the amount of five per centum (5%) of the amount of gross income derived from room rentals received by each Licensee from the renting of rooms within the limits of the County and outside the corporate limits of incorporated cities and towns therein, excluding from the license tax therein fixed and imposed each rental by any Licensee of a room or rooms for a period of twenty-eight (28) consecutive days or more; and which ordinance appropriated or assigned the license taxes therein fixed and imposed to the Washoe County Fair and Recreation Board (herein sometimes designated as the "Recreation Board") for administration in accordance with Resolution No. 9, passed and adopted by the Recreation Board on the 22nd day of March, 1960, and designated in

section 1(a) thereof by the short title "Tax Administration Resolution," and with sections 244.640 to 244.780, both inclusive, Nevada Revised Statutes (herein sometimes designated as the "Recreation Act"), as they (the resolution and the act) may be from time to time amended, and authorized and empowered the Recreation Board to collect the proceeds of the license tax provided for in that ordinance, and to receive, control, invest and order the lawful expenditure of funds pertaining thereto, and to enforce by all appropriate and lawful means the provisions of that ordinance; and

WHEREAS, pursuant to chapter 233, Statutes of Nevada 1965 (herein sometimes designated as the "Bond Act"), the Recreation Board has adopted Resolution No. 208, entitled "A Resolution authorizing the issuance by the County of Washoe, Nevada, of its negotiable, coupon, 'Washoe County, Nevada, Auditorium Revenue Bonds, Series January 1, 1966,' in the principal amount of \$2,500,000.00, for the purpose of constructing and otherwise acquiring for the county an auditorium to be located in the City of Reno, improvements incidental thereto, and equipment and furnishings therefor, and appurtenances; directing that the county shall effect said purpose; providing the forms, terms and conditions of the bonds, the manner and terms of their issuance, the manner of their execution, the method of their payment and the security therefor, and other details in connection therewith; providing for the disposition of income from county recreational facilities, including without limitation the above-designated auditorium facilities, and from certain county and municipal license taxes upon rental businesses; pledging revenues to the payment of the bonds derived from the operation of said recreational facilities and from the levy and collection of said license taxes fixed and imposed for raising revenues by the County of Washoe and the Cities of Reno and Sparks upon rental businesses; providing for the issuance of additional bonds payable from said recreational facilities revenues and said license taxes; providing other covenants, agreements and other details and making other provisions

concerning said recreational facilities, said license taxes, said bonds, and the revenues pledged for their payment; ratifying action previously taken toward issuing said bonds and effecting the purpose of their issuance; and by declaring an emergency, providing the effective date hereof," adopted on the 4th day of November, 1965, and designated in section 101 thereof by the short title "1-1-66 bond resolution"; and

WHEREAS, section 910 thereof requests the County Board, among others, to assign by ordinance the License Taxes caused to be levied by the County and collected by the Recreation Board for a pledge by it to the payment of the bonds authorized to be issued by the 1-1-66 bond resolution (herein sometimes designated as the "1966 bonds") or any obligations refunding them; and

WHEREAS, due to the necessity of immediately acquiring funds to defray in part the cost of acquiring the urgently needed facilities, and to securing the payment of the 1966 bonds, the County Board 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, DO ORDAIN:

Section 1. Assignment of License Taxes. The proceeds of the License Taxes are hereby made available for pledge by the Recreation Board in the name and on behalf of the County to the payment of the 1966 bonds or any obligations refunding them, such tax proceeds are hereby assigned therefor, and otherwise the proceeds of the License Taxes are hereby made available for administration and expenditure as provided in the Tax Administration Resolution, as amended, including without limitation, as it is supplemented and otherwise modified by the 1-1-66 bond resolution, and as provided by the Recreation Act, the Bond Act, and otherwise provided by law, subject to similar assignments of such license tax proceeds by the city councils of the city of Reno and the city of Sparks.

Section 2. Agreement to 1-1-66 Bond Resolution.

The County, acting by and through the County Board, consents to and agrees to be bound by the provisions of the 1-1-66 bond resolution to the extent it appertains to the County, including without limitation the provisions concerning the License Taxes levied by it.

Section 3. Filing Ordinance. A certified copy of this ordinance shall be filed forthwith with the Secretary of the Recreation Board.

Section 4. Ordinance Irrepealable. This ordinance shall be and remain irrepealable until the 1966 bonds and the interest on the 1966 bonds shall be fully paid, canceled and discharged, or until provision shall be made therefor as provided in section 901, 1-1-66 bond resolution.

Section 5. Repealer Clause. This ordinance shall not be construed to repeal any by-law, order, resolution or ordinance, or part thereof, heretofore enacted. This repealer shall not be construed to revive any by-law, order, resolution or ordinance, or part thereof, heretofore repealed.

Section 6. Emergency, Effective Date and Publication. The County Board 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 after this ordinance is signed by the Chairman of the County Board and attested and sealed by the 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 the County Clerk, in Reno Evening Gazette, a newspaper published and having general circulation in the County, at least once a week for a period of two (2) weeks by two (2) insertions, pursuant to section 244.100, Nevada Revised Statutes, and all laws thereunto enabling, such publication to be in substantially the following form:

(form of publication omitted)

Section 7. Severability Clause. If any section, paragraph, clause or provision of this ordinance shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this ordinance.

Proposed on the 15th day of November, 1965.

Proposed by Commissioner McKissick.

Passed on the 15th day of November, 1965. as an emergency measure.

Ayes: Commissioners: J. B. Cunningham

Howard F. McKissick, Sr.

Leo Sauer

Richard L. Streeter

J. C. McKenzie, Chairman

Nays: None

Absent: None

J. C. McKenzie  
Chairman  
Board of County Commissioners  
Washoe County, Nevada

(SEAL)

Attest:

H. K. Brown  
County Clerk

This ordinance shall be in force and effect from and after the 24th day of November, 1965, the date of the second publication of said ordinance by its title only.