

SUMMARY: Amends Washoe County Code by increasing fees for business licenses, building permits and liquor licenses, by placing limitations on further increases of business license fees and building permit fees and by providing that liquor license fees are to be partially based on gross receipts of the business.

BILL NO. 964

ORDINANCE NO. 789

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY INCREASING FEES FOR BUSINESS LICENSES, BUILDING PERMITS AND LIQUOR LICENSES, BY PLACING LIMITATIONS ON FURTHER INCREASES OF BUSINESS LICENSE FEES AND BUILDING PERMIT FEES AND BY PROVIDING THAT LIQUOR LICENSE FEES ARE TO BE PARTIALLY BASED ON GROSS RECEIPTS OF THE BUSINESS.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Chapter 100 of the Washoe County Code is hereby amended by adding thereto the provisions set forth as sections 2 and 3, inclusive, of this ordinance.

SECTION 2.

100.027 Calculation of value of project.

For purposes of imposing the building permit fees established by this chapter, the county building inspector shall calculate:

1. The value of a single-family residential project by using the Marshall and Swift Valuation Service in effect on June 30, 1989.

2. The value of a multiple-family residential project, a commercial project, an industrial project, and any other project which is not a single-family residential project by using the valuation set forth in the May-June 1989 edition of the Building Standards magazine published by the International Conference of Building Officials.

SECTION 3.

100.028 Building permit fees; increases.

1. Any table, listing or other specification of building permit fees contained in any edition of the Uniform Building Code adopted pursuant to section 100.010 is amended to read as follows:

BUILDING PERMIT FEES

TOTAL VALUATION	FEE
\$1.00 to \$500.00.....	\$15.00
\$501.00 to \$2,000.00.....	\$15.00 for the first \$500.00 plus \$2.00 for each additional \$100.00 or fraction thereof, to and includ- ing \$2,000.00
\$2,001.00 to \$25,000.00.....	\$45.00 for the first \$2,000.00 plus \$9.00 for each additional \$1,000.00 or fraction thereof, to and includ- ing \$25,000.00
\$25,001.00 to \$50,000.00.....	\$252.00 for the first \$25,000.00 plus \$6.50 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00
\$50,001.00 to \$100,000.00.....	\$414.50 for the first \$50,000.00 plus \$4.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00
\$100,001.00 to \$500,000.00.....	\$639.50 for the first \$100,000.00 plus \$3.50 for each additional \$1,000.00 or fraction thereof, to and including \$500,000.00
\$500,001.00 to \$1,000,000.00...	\$2039.50 for the first \$500,000.00 plus \$3.00 for each additional \$1,000.00 or fraction thereof, to and including \$1,000,000.00
\$1,000,001.00 and up.....	\$3539.50 for the first \$1,000,000.00 plus \$2.00 for each additional \$1,000.00 or fraction thereof

The fees listed in this subsection, plus any increase made pursuant to subsection 2, must be paid prior to the issuance of a building permit.

2. Unless the provisions of subsections 3 and 4 of NRS 354.59891 are followed, the building permit basis of a project is hereby increased on the first day of each fiscal year by multiplying the building permit fee rate for the prior fiscal year by a percentage not to exceed the percentage increase in the consumer price index for the prior physical year. The product of that multiplication is the new building permit fee rate, which shall be used to calculate the building permit fee. The amount of annual percentage increase of the building permit fee rate to be imposed in a fiscal year shall be recommended to the board of county commissioners by the county manager, and may range from zero percent to the total percentage increase in the consumer price index. The increase shall become effective

upon approval by the board of county commissioners of a resolution imposing the increase. If one or more annual increases are permitted by NRS 354.59891 and this section but are not imposed, or are imposed in a percentage lower than the maximum allowed percentage, the cumulative sum of the unimposed percentage increases may be imposed by resolution of the board in any subsequent fiscal year.

3. As used in this section:

(a) "Building permit basis" means the combination of the fee rate established by this section and the valuation obtained by the Marshall-Swift Valuation Service to calculate the total building permit fee.

(b) "Building permit" means the official document issued by the county building inspector which authorizes the construction of a structure.

(c) "Building permit fee" means the total fees that must be paid before the issuance of a building permit, including, without limitation, all permit fees and normal inspection fees. The term does not include, without limitation, fees relating to water, sewer or other utilities, residential construction tax, other fees imposed in this chapter or any amount expended to change the zoning of the property.

SECTION 4. Section 25.025 of the Washoe County Code is hereby amended to read as follows:

25.025 Fees.

1. In the absence of any provision to the contrary, all fees and charges for licenses or permits shall be paid in advance at the time application therefor is made to the sheriff.

2. The following are specific fees, for annual licenses or permits unless otherwise designated, which must accompany the application for a license or permit:

(a) For any business, trade, calling, industry, occupation, profession, or event not specifically mentioned, the fee shall be \$48.

(b) Adult bookstores; adult motion picture theaters: \$121.

(c) Auctions and auctioneers: \$12 for a daily license, \$48 for an annual license.

(d) Charitable solicitations: No fee.

(e) Distress merchandise sales: No fee.

(f) Farmer's markets: \$48.

(g) Flea markets: \$30 plus \$2 per day for each space rented.

(h) Gaming: The county gaming business license fee is set forth in Washoe County Code 30.390. County gaming license fees are set forth in NRS 463.390.

(i) Hotel, motel, auto court, guest ranch, guest house, apartment, mobile home park: \$18.20 for the first 5 units

or fraction thereof and \$3.64 for each additional unit over 5.

(j) Intoxicating liquors: The business license fee is \$48. The liquor license fee is set forth in Washoe County Code 25.203.

(k) Junk dealers: \$48 plus an additional annual fee of \$5 for each vehicle used in the conduct of any such business; but a junk dealer not maintaining a store or yard in the county shall pay \$10 annually per vehicle used.

(l) Massage business: \$48.

(m) Outdoor festivals: \$364 per day.

(n) Photographers: \$48.

(o) Private police and security officers: \$48.

(p) Secondhand stores: \$48.

(q) Sidewalk sales: \$30 per each 7 day permit.

(r) Tear gas weapons, bombs and shells; sales at retail: \$121.

(s) Tent shows, circuses and carnivals: \$300 per day.

(t) Trampoline centers: \$48.

(u) Traveling merchants: \$121 per month.

(v) Vending machines: \$12 per machine.

3. Pursuant to NRS 354.5989, the business license fees set forth in this section are hereby annually increased by the total percentage increase in the supplemental city-county relief tax distribution factor of Washoe County for the current year over that factor for the preceding year. The amount of annual increase of the business license fees to be imposed shall be recommended to the board of county commissioners by the county manager, and may range from zero percent to the total percentage increase in the supplemental city-county relief tax distribution factor of Washoe County for the current year over that factor for the preceding year. The increase shall be imposed by the board of county commissioners by passage of a resolution imposing the increase, but the increase shall not become effective until January 1 of the calendar year after passage of the resolution. If one or more annual increases are permitted by NRS 354.5989 and this section but are not imposed, or are imposed in a percentage lower than the maximum allowed percentage, the cumulative sum of the unimposed percentage increases may be imposed in any subsequent fiscal year in the manner provided in this section.

SECTION 5. Section 25.203 of the Washoe County Code is hereby amended to read as follows:

25.203 Intoxicating liquor licenses: Fees; unlawful to submit false data.

1. Except as otherwise provided in this section, intoxicating liquor license fees are payable in advance each quarter in an amount equal to the sum of the fees set forth in paragraphs (a) through (h), inclusive.

(a) Tavern license, including but not limited to bars, cocktail lounges or saloons without live entertainment where dancing is prohibited, the sum of \$225 per quarter or fraction thereof and \$1 per quarter or fraction thereof for each \$1,000 of annual gross receipts in excess of \$25,000.

(b) Package liquor license, including but not limited to retail stores selling intoxicating liquors off the premises, the sum of \$200 per quarter or fraction thereof and \$1 per quarter or fraction thereof for each \$1,000 of annual gross receipts in excess of \$25,000.

(c) Cabaret license, including but not limited to bars, cocktail lounges or saloons having live entertainment or where dancing is permitted, the sum of \$300 per quarter or fraction thereof and \$1 per quarter or fraction thereof for each \$1,000 of annual gross receipts in excess of \$25,000.

(d) Retail beer and wine license, including but not limited to licensed restaurants serving beer and wine for consumption with meals, the sum of \$125 per quarter or fraction thereof and \$1 per quarter or fraction thereof for each \$1,000 of annual gross receipts in excess of \$25,000.

(e) Retail beer license, including but not limited to retail stores selling beer for consumption off the premises, the sum of \$50 per quarter or fraction thereof and \$1 per quarter or fraction thereof for each \$1,000 of annual gross proceeds in excess of \$25,000.

(f) Wholesale intoxicating liquor license, including but not limited to establishments in possession of intoxicating liquors for resale to retail outlets, the sum of \$150 per quarter or fraction thereof and \$1 per quarter or fraction thereof for each \$1,000 of annual gross receipts in excess of \$25,000.

(g) For every service bar, as defined in section 30.070, within an already licensed premises, an additional fee in the sum of \$125 per quarter or fraction thereof plus \$1 per quarter or fraction thereof for each \$1,000 of annual gross receipts in excess of \$25,000.

(h) If a business is required to possess more than one of the licenses set forth in this subsection, it shall pay the sum of the fixed fees for each of the licenses and the amount of \$1 per quarter or fraction thereof for each \$1,000 of annual gross receipts in excess of \$25,000. The quarterly fee based on annual gross receipts is imposed on a maximum of one liquor license, regardless of the number of liquor licenses issued to a business.

2. A new business which has not completed its first fiscal year shall pay the fixed license fees set forth in subsection 1 plus an additional quarterly fee of \$50 in lieu of a fee based on annual gross receipts. When the business has completed its first fiscal year, the business shall pay the fees set forth in subsection 1.

3. An applicant for a liquor license must submit to the sheriff financial data indicating the annual gross receipts

of the business in a form and manner acceptable to the sheriff. All financial data so submitted is hereby declared to be confidential and not a public record. This subsection does not restrict the sheriff from using or disseminating such financial data in any criminal investigation or judicial or administrative proceeding.

4. As used in this section:

(a) "Annual gross receipts" means the sum of the gross receipts for the applicant's most recent fiscal year prior to the quarter for which the application is made and includes the gross receipts for the entire business conducted in the unincorporated area of Washoe County although the selling, distribution, dispensing or giving away of intoxicating liquor may constitute only part of the business.

(b) "Gross receipts" include the total amount of the sale price of all sales, the total amount charged or received for the performance of any act, service or employment of whatever nature it may be, the gross revenue received from any gaming device, game, gambling game or slot machine (as those words and terms are defined in chapter 463 of NRS), the total amount received from any amusement device (including video games, pool tables, juke boxes and similar devices intended for amusement), without any deduction therefrom on account of the cost of the property sold, the cost of the materials used, labor or service costs, interest paid or payable, losses or other expenses whatsoever; provided, that cash discounts allowed or taken on sales shall not be included nor shall credit allowed on property accepted as part payment of the purchase price be included, and the term shall not include receipts from sales, merchandise, gaming devices, games, gambling games, slot machines, amusement devices or services performed if those receipts are derived from business conducted in an incorporated area of Washoe County which requires a business license for such sale, service or device. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser, and such part of the sales price of any property previously sold and returned by the purchaser to the seller, which is refunded by the seller by the way of cash or credit allowances given or taken as part payment on any property so accepted for resale, shall be deducted for the purpose of determining the gross receipts hereunder.

5. It is unlawful for any person to knowingly submit false financial data to the sheriff for purposes of obtaining a reduction of a liquor license fee.

SECTION 6. Section 100.080 of the Washoe County Code is hereby amended to read as follows:

100.080 U.B.C. Table No. 3-A amended: Fees for certain inspections, plan checks; miscellaneous fees.

Table No. 3-A is hereby amended to read as follows:

Other Inspections and Fees:

1. Inspections outside of normal business hours...\$30.00 per hour*
(minimum charge -- two hours)
2. Reinspection fees assessed under the provisions of Section 305(g).....\$30.00 per hour*
3. Inspections for which no fee is specifically indicated.....\$30.00 per hour*
4. Additional plan review required by changes, additions or revisions to approved plans.....\$30.00 per hour*
(minimum charge -- one-half hour)

*Or the total hourly cost to the jurisdiction, whichever is the greatest. The cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.

Plan Check Fee:

1. Single-family dwelling.....50% of building permit fee
2. Accessory buildings to single-family dwellings, except as listed below.....50% of building permit fee
3. All other permits.....65% of building permit fee

Tree cut permit.....	\$ 5.00
Fence.....	\$20.00
Walls, masonry (retaining or fence).....	\$20.00
Deck (each), (except when constructed with new dwelling).....	\$20.00
Detached accessory buildings (metal or wood) under 200 sq. ft., i.e.: Barns, garages, sheds, storage buildings.....	\$20.00
Carports, patio cover, awning, screen room (wood or metal).....	\$20.00
Oil tank.....	\$20.00
Wood stove	\$20.00
Residing involving removal of existing siding.....	\$20.00
Reroof (S.F.D.) All other by contract price, no P/C fee.....	\$20.00

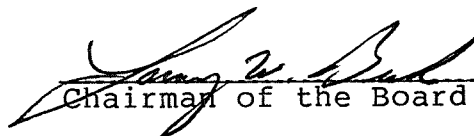
Business license, code inspection.....\$20.00
 Mobile home safety seal.....\$50.00
 Move and alter.....\$40.00

SECTION 7. Section 5 of this ordinance shall become effective on April 15, 1990.

Proposed on the 23rd day of January, 1990.
 Proposed by Commissioners Reid.
 Passed on the 13th day of February, 1990.

Vote:

Ayes: Commissioners: Beck, Cornwall, Hillard, McDowell, & Reid
 Nays: Commissioners: None.
 Absent: Commissioners: None.


 Chairman of the Board

ATTEST:


 County Clerk

This ordinance shall be in force and effect from and after the 28th day of February, 1990.

RESOLUTION--Extending the effective date of liquor license fee increases made by Ordinance No. 789.

WHEREAS, the Board of County Commissioners of Washoe County approved Ordinance No. 789 at its regularly-scheduled meeting held on February 13, 1990; and

WHEREAS, Ordinance No. 789 increased liquor license fees commencing on April 15, 1990; and

WHEREAS, the Finance Division, Sheriff's Office and District Attorney's Office have indicated to the Board that a more thorough analysis of the liquor license fee increases made in Ordinance No. 789 should be undertaken before implementing any increase;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE as follows:

1. Section 7 of Ordinance No. 789, which currently provides that Section 5 (the liquor license fee increase) will become effective on April 15, 1990, is hereby amended to read as follows:

SECTION 7. Section 5 of this Ordinance shall become effective on July 1, 1990.

2. That, until July 1, 1990, the Sheriff of Washoe County is directed to charge liquor licensees the amounts established prior to ordinance No. 789.

3. That the Finance Division, the Sheriff's Office and the District Attorney's Office are directed to review appropriate increases in liquor license fees and submit an amendatory ordinance to the Board which will become effective on July 1, 1990.

Duly adopted this 27th day of March, 1990.

BOARD OF COUNTY COMMISSIONERS
OF WASHOE COUNTY

By Robert W. Bland
Chairman

ATTEST

County Clerk