

DESCRIPTION OF LEGAL ADVERTISING

349008
 No. 817

TERMS: Please pay from this invoice. It is due upon presentation and is past due after 15 days.

Legal Ad. Cost 22.40

Extra Proofs _____

Notary Fee 2.00

Total Amt due 24.40

Washoe County Clerk
 P.O. Box 11130
 Reno, NV, 89520

MONTH

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
Jan																															X	
Feb					X																											

PROOF OF PUBLICATION

STATE OF NEVADA,
 COUNTY OF WASHOE

SS. Maile Lani Esteban

being first duly sworn, deposes and says: That as the legal clerk of the RENO GAZETTE-JOURNAL, a daily newspaper published in Reno, Washoe County, State of Nevada, that the notice _____ of County Ordinance _____ of which a copy is hereto attached, was first published in said newspaper in its issue dated the 29 day of Jan, 1991 and, Feb 5, the full period of 2 days, the last publication thereof being in the issue of Feb 2 1991.

Signed [Signature]

Subscribed and sworn to before me this 5th day of Feb, 1991

[Signature]
 Notary Public

NOTICE OF COUNTY ORDINANCE NO. 817

PUBLIC NOTICE IS HEREBY GIVEN that Ordinance No. 817, Bill No. 992, "An ordinance amending the Washoe County Code by increasing fees for business licenses and by providing that certain business license fees are to be based on annual gross receipts of the business," was adopted on January 22, 1991, by Commissioners Beck, Lillard, McDowell and Reid, with Commissioner Cornwall voting "no."
 Typewritten copies of the ordinance are available for inspection by all interested persons at the office of the County Clerk.

Judi Bailey,
 County Clerk

349008—No. 817
 Jan 29:Feb 5—dw133



SUMMARY: Amends Washoe County Code by increasing fees for business licenses.

BILL NO. 992

ORDINANCE NO. 817

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY INCREASING FEES FOR BUSINESS LICENSES AND BY PROVIDING THAT CERTAIN BUSINESS LICENSE FEES ARE TO BE BASED ON ANNUAL GROSS RECEIPTS OF THE BUSINESS.

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

SECTION 1. Chapter 25 of the Washoe County Code is hereby amended by adding thereto the provisions set forth as sections 2 to 7, inclusive, of this ordinance.

SECTION 2.

25.0255 Business license fees for specific businesses.

1. All fees and charges for licenses or permits shall be paid in advance in lawful money of the United States of America at the time application therefor is made to the sheriff.

2. Every person who engages in, conducts or maintains any business, trade, calling, industry, occupation or profession listed in this section in the county, outside of the limits of incorporated cities and towns in the county, shall pay for and obtain a license to carry on such business according to the following schedule:

(a) Charitable solicitations: No fee.

(b) Outdoor community event: \$350 for a daily license, plus the fees set forth in subparagraphs (e) and (f) if applicable.

(c) Outdoor festivals: \$350 for a daily license, plus the fees set forth in subparagraphs (e) and (f) if applicable.

(d) Tent shows, circuses and carnivals: \$350 for a daily license, plus the fees set forth in subparagraphs (e) and (f) if applicable.

(e) Temporary sales or service, no booths: \$65 for a license valid for 7 consecutive days.

(f) Temporary sales or service, with booths: \$65 plus the following booth fee for a license valid for 7 consecutive days:

- (1) 1-4 booths, \$25.
- (2) 5-9 booths, \$50.
- (3) 10-19 booths, \$100.
- (4) 20-29 booths, \$150.
- (5) 30-39 booths, \$200.
- (6) 40-49 booths, \$250.
- (7) 50-59 booths, \$300.
- (8) 60-69 booths, \$350.
- (9) 70-79 booths, \$400.
- (10) 80-89 booths, \$450.
- (11) 90-100 booths, \$500.
- (12) More than 100 booths, \$500 plus \$5 for each booth in excess of 100.

(g) Utilities: Fees are set forth in section 25.026.

3. If a license fee includes a fee for booths, the sponsor of the business shall pay the fee for booths as part of his license fee. Nothing in this section prohibits the licensee from renting booths to unlicensed persons for compensation.

4. No more than two temporary sales or service licenses may be issued to a person or business during a calendar year.

5. Licenses issued pursuant to this section may not be renewed.

6. As used in this section, "temporary sales or service" means any business which engages in the sale of any new or used good, product or commodity or any business which provides any service or combination of any service and any good, product or commodity. The term includes an auction, farmer's market, flea market, sidewalk sale, distressed merchandise sale, any sale made or service rendered (or any combination thereof) as part of any outdoor festival, outdoor community event, tent show, circus or carnival, and travelling merchants, solicitors, peddlers, hawkers, and merchants of all kinds.

SECTION 3.

25.026 Business license fees for utilities.

1. Except as provided in subsection 3, every person, firm, association or corporation engaged in the telephone business or in the business of furnishing and supplying heating or illuminating gas to others through gas mains, or electrical current for power, lighting or domestic purposes or who supplies water for domestic purposes to others through water mains, shall pay for and obtain an annual license to carry on each of such businesses, as follows:

(a) Telephone. Every telephone company shall pay for such license the fee set forth in section 25.025 based on its annual gross receipts generated from local recurring revenues attributable to the area of the county, outside the limits of incorporated cities and towns in the county.

(b) Gas. Every gas company shall pay for such license the fee set forth in section 25.025 based on its annual gross receipts attributable to the area of the county, outside the limits of incorporated cities and towns in the county.

(c) Water. Every water company shall pay for such license the fee set forth in section 25.025 based on its annual gross receipts attributable to the area of the county, outside the limits of incorporated cities and towns in the county.

(d) Light and power. Every electric light or power company shall pay for such license the fee set forth in section 25.025 based on its annual gross receipts attributable to the area of the county, outside the limits of incorporated cities and towns in the county.

2. Licenses issued pursuant to this section are subject to all of the provisions of this chapter.

3. The State of Nevada, a county, a municipal corporation, a town, a board, a school district, a general improvement district and any other district or entity which is defined as a "local government" in NRS 354.474 is not required to obtain or pay for a license pursuant to this section.

SECTION 4.

25.0265 Renewal of business licenses: Penalty for late renewal; Nonrenewal after lapse of 90 days.

Business licenses issued pursuant to section 25.025 or 26.026 may be renewed in the following manner:

1. A business license may be renewed without penalty if the sheriff receives a properly-completed Application for Renewal form and the appropriate license fee from a licensee within 30 days after the expiration date of an existing license.

2. If the sheriff receives the form or the license fee more than 30 days after the expiration date of the license, but no more than 60 days after the expiration date, a penalty equal to 25 percent of the license fee for the next year shall be added to the license fee and the total sum shall be paid to the sheriff before the license is renewed.

3. If the sheriff receives the form or the fee more than 60 days after the expiration date of the license, but no more than 90 days after the expiration date, a penalty equal to 50 percent of the license fee for the next year shall be added to the license fee and the total sum shall be paid to the sheriff before the

license is renewed.

4. If the sheriff receives a properly-completed Application for Renewal form and the correct license fee more than 30 days after the expiration date of the license and no more than 75 days after that expiration date, but the applicant for renewal fails to pay the penalty due under this section, the sheriff shall return the form and the fee to the applicant and shall inform the applicant by mail directed to the applicant's address on the license that the renewal form, license fee and applicable penalty must be received by the sheriff within the periods set forth in this section to avoid additional penalties or nonrenewal of the license. If a properly-completed renewal form and the correct license fee is received by the sheriff more than 75 days after the expiration date of the license and no more than 90 days after the expiration date, but the applicant fails to submit the penalty due under this section, the sheriff shall return the form and the fee to the applicant by mail directed to the applicant's address on the license and shall inform the applicant that the renewal form, the license fee and the penalty must be received by the sheriff no later than 15 days after the date of mailing of the letter or the license will not be renewed.

5. An applicant for renewal whose renewal form and fee is returned to the applicant and resubmitted to the sheriff must pay the penalty set forth in this subsection based upon the date on which the sheriff receives the resubmitted application. If a resubmitted application does not tender the correct license fee and correct penalty to the sheriff, the sheriff shall again return the application, fee and penalty to the applicant and provide the information in the manner set forth in subsection 4.

6. Except as provided in subsection 4, an initial application for renewal or a resubmitted application for renewal which is received by the sheriff more than 90 days after the expiration date of the applicant's license shall not be approved.

SECTION 5.

25.030 Records must be kept by persons required to obtain business license; examination by sheriff or his designee; failure to keep records is ground for denial or revocation of license; unlawful to enter false financial data.

1. Every person who is required to obtain a business license which has a fee based in whole or in part upon the gross receipts of the business shall keep records, receipts, invoices and other pertinent papers reflecting the gross receipts of the business in the form required by the sheriff.

2. The sheriff, or any person or agency authorized by him, may examine and copy the books, papers and records of any person who engages in business in the unincorporated area of Washoe County. Any information and copies obtained by the sheriff are hereby declared to be confidential and not a public record. This subsection does not restrict the sheriff from using or disseminating such information and copies in any criminal investigation or judicial or administrative proceeding.

3. Failure to keep the records required by this section is grounds for denial, revocation or nonrenewal of a business license.

4. It is unlawful for any person to knowingly enter false financial data into the books, records or other papers required to be kept by this section.

SECTION 6.

25.032 Transfer of license to another person; new license required; fee.

1. No license issued pursuant to this chapter shall be in any manner transferred or assigned or authorize any person other than the person named thereon as licensee to do any business unless the license is transferred pursuant to this section.

2. A person desiring to transfer a license to another person must submit an application therefore to the sheriff together with a service fee of \$20.00. The fee is not refundable.

3. If the sheriff finds that the person to whom the license is to be transferred qualifies for the issuance of the license, the applicant shall surrender the existing license to the sheriff and the sheriff shall issue a new business license containing the name of the transferee as the licensee.

SECTION 7.

25.084 Outdoor community events; license required; application; fees; approval or denial; revocation; unlawful acts.

1. The provisions of this section and the provisions of sections 25.010 to 25.445, inclusive, apply to an application for a license to hold an outdoor community event.

2. No outdoor community event shall be held or conducted unless the sponsor has first obtained a business license pursuant to this section.

3. Application for a license to conduct an outdoor community event shall be made to the sheriff on forms designated by the sheriff and shall be accompanied by a nonrefundable application fee of \$50. The application shall require the same information required under

section 25.265.

4. The sheriff shall approve or disapprove the application. Grounds for denial are the same as those set forth in section 25.307 and notice thereof shall be made in the manner provided in section 25.309. Approval may include the imposition by the sheriff of any condition set forth in sections 25.279 to 25.305, inclusive.

5. The license may be revoked by the sheriff on any ground set forth in section 25.311. Additionally, the license may be revoked by the board or the sheriff in the manner provided in section 25.313. The sponsor may appeal a revocation by the sheriff to the board by filing a written request for hearing with the county manager's office no later than 10 days after the revocation was made.

6. The acts declared unlawful in section 25.315 shall also be unlawful if done during or in conjunction with an outdoor community event. For purposes of this subsection, the word "festival" as used in section 25.315 means "outdoor community event."

SECTION 8. Section 25.013 of the Washoe County Code is hereby amended to read as follows:

25.013 Definitions. As used in this chapter, unless the context otherwise requires:

1. "Board" means the board of county commissioners except where, by any other law or section of this code, either the county license board or the county liquor board is granted exclusive jurisdiction, in which cases "board" means the board possessing such exclusive jurisdiction.

2. "Contractor" means a person, except a licensed architect or a registered civil engineer acting solely in his professional capacity, who in any capacity (other than as the employee of another with wages as the sole compensation) undertakes to, or offers to undertake to, or purports to have the capacity to undertake to, or submits a bid to, or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck or demolish any building, highway, road, railroad, excavation or other structure, project, development or improvement, or to do any part thereof, including the erection of scaffolding or other structures or works in connection therewith. "Contractor" includes a subcontractor or specialty contractor, but does not include anyone who merely furnishes materials or supplies without fabricating them into, or consuming them in the performance of, the work of a contractor.

3. "Intoxicating liquor" is synonymous with "alcoholic liquor" and "alcoholic beverage," and includes the four varieties of liquor: Alcohol, spirits, wine

and beer, and every liquor or solid, patented or not, containing alcohol and intended for consumption by human beings as a beverage.

4. "Outdoor community event" has the meaning ascribed to an outdoor assembly in NRS 244.354 to 244.3548, inclusive, except that an outdoor community event applies to assemblies of more than 100 persons and less than 1000 persons.

5. "Outdoor festival" has the meaning ascribed to an outdoor assembly in NRS 244.354 to 244.3548, inclusive.

6. "Restaurant" includes any place where food or drink (other than intoxicating liquor) is prepared or served to the public for consumption on the premises.

SECTION 9. Section 25.025 of the Washoe County Code is hereby amended to read as follows:

25.025 General business license fees; renewal; grace period; penalties.

1. Except as provided in section 25.0255 for temporary businesses, all fees and charges for licenses or permits shall be paid in advance in lawful money of the United States of America at the time application therefor is made to the sheriff and shall have a term of 1 year commencing on the effective date of the first license issued.

2. Except as provided in sections 25.0255 and 25.026, every person who engages in, conducts or maintains any business, trade, calling, industry, occupation or profession in the county, outside of the limits of incorporated cities and towns in the county, shall pay for and obtain a license to carry on such business according to the following schedule:

(a) Those whose annual gross receipts of such business are \$50,000 or less shall pay for such license the amount of \$60.

(b) Those whose annual gross receipts of such business are between \$50,001 and \$200,000, inclusive, shall pay for such license the amount of \$100.

(c) Those whose annual gross receipts of such business are between \$200,001 and \$500,000, inclusive, shall pay for such license the amount of \$200.

(d) Those whose annual gross receipts of such business are between \$500,001 and \$1,000,000, inclusive, shall pay for such license the amount of \$300.

(e) Those whose annual gross receipts of such business are over \$1,000,001 shall pay for such license the amount of \$500.

3. A new business subject to the fees set forth in subsection 2 which has not completed its first fiscal year shall pay a fixed annual license fee of \$75. When the business has completed its first fiscal year, the business shall pay the fees set forth in subsec-

tion 2.

4. Upon receiving an application for a business license, the sheriff shall add to the fees due under this chapter a penalty equal to 75 percent of the license fee due if:

(a) The applicant has commenced business prior to being issued a license; or

(b) Within the year prior to making the application, the applicant possessed a business license issued by the sheriff for the business which is the subject of the application and the applicant continued to conduct that business without timely renewing the former license within the maximum time limits set forth in section 25.0265.

Any license which is subject to the penalty provided in this subsection shall be effective on the date the applicant commenced business (if the penalty was imposed under paragraph (a)) or on the date the previous business license expired (if the penalty was imposed under paragraph (b)), and shall have a term of one year after that effective date.

5. An applicant for a business license which is subject to a fee based on annual gross receipts must submit to the sheriff financial data indicating the annual gross receipts of the business in a form and manner and at a date 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 or the county from using or disseminating such financial data in any criminal investigation or judicial or administrative proceeding.

6. 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.

(b) "Gross receipts" means the total sum of receipts for all business conducted in the unincorporated area of Washoe County, without any deduction therefrom on account of the cost of the property sold, the cost of the materials used, labor or service costs, place of delivery of the property sold, interest paid or payable, losses or other expenses whatsoever. "Gross receipts" does not include:

(1) Receipts from the sale of intoxicating liquor or receipts from the operation of a gambling game or device;

(2) Receipts from the sale of motor vehicle fuel;

(3) Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;

(4) Cash discounts allowed on sales; or

(5) The part of the sales price of any property

previously sold and returned by the purchaser to the seller, which part is refunded by the seller by way of cash or credit allowances.

The amounts set forth in subparagraphs (1) to (5), inclusive, may be deducted from the business's gross receipts in determining the gross receipts for purposes of this section.

In the case of a contractor or other person providing services, or a combination of goods and service, "gross receipts" includes all receipts for goods and services sold or provided within the unincorporated area of Washoe County, but does not include the gross receipts of a subcontractor who is licensed under this chapter to do business in the unincorporated area of Washoe County. The amount of receipts of such a subcontractor may be subtracted from the contractor's gross receipts for purposes of this section if the contractor furnishes to the sheriff the name and address of each subcontractor and the amounts paid each subcontractor.

7. The failure to submit the financial data required by this section or the submission of false financial data is grounds for denial, revocation or nonrenewal of a business license.

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

SECTION 10. Section 25.033 of the Washoe County Code is hereby amended to read as follows:

25.033 Change of location; new license required; fee.

1. No license issued under this chapter authorizes the conduct of any business at a location other than the location specified on the license.

2. A person desiring to change the location of a business must submit an application therefore to the sheriff together with a service fee in the amount of \$20.00. The fee is not refundable.

3. If the sheriff finds that the business at the new location complies with the building and zoning provisions of Washoe County, the applicant shall surrender the existing license to the sheriff and the sheriff shall issue a new business license containing the changed location.

SECTION 11. This ordinance becomes effective upon approval of Washoe County's application to increase revenues from business license fees made pursuant to subsection 4 of NRS 354.5989 and the lapse of the publication period set forth in NRS 244.100.

Proposed on the 8th day of January, 1991.
Proposed by Commissioners McDowell.
Passed on the 22nd day of January, 1991.

Vote:

Ayes: Commissioners: Beck, Lillard, McDowell, Reid.

Nays: Commissioners: Cornwall.

Absent: Commissioners: None.

James C. Lillard
Chairman of the Board

ATTEST:

Judi Beil
County Clerk

This ordinance shall be in force and effect from and after
the 5th day of February, 1991.