

# RENO GAZETTE-JOURNAL

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### PROOF OF PUBLICATION

STATE OF NEVADA  
COUNTY OF WASHOE

ss. Tana Ciccotti

being duly sworn, deposes and says:  
That as legal clerk of the RENO GAZETTE-  
JOURNAL, a daily newspaper published in Reno,  
Washoe County, State of Nevada, that the notice:

Bill 1237

of which a copy is hereto attached, has been  
published in each regular and entire issue of  
said newspaper on the following dates to wit:

Mar. 16, 23, 1999

Signed

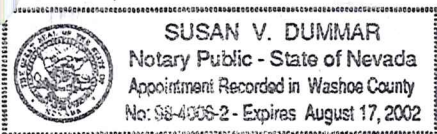
*[Signature]*

Subscribed and sworn to before me on 3/25/99

Notary Public

*Susan V. Dummer*

MAR 29 1999



P.O. BOX 22000. RENO, NEVADA 89520  
(702) 788-6200



BILL NO. 1237  
ORDINANCE NO. 1061  
(of Washoe County, Nevada)

AN ORDINANCE AMENDING SECTIONS 25.1522 AND 25.86 OF THE WASHOE COUNTY CODE CONCERNING LICENSE TAXES FOR REVENUE UPON ROOM RENTALS; ASSIGNING THE PROCEEDS OF SUCH TAXES FOR PLEDGE BY THE RENO-SPARKS CONVENTION & VISITORS AUTHORITY TO THE PAYMENT OF THE CERTAIN; CONSENTING AND AGREEING TO BE BOUND BY THE PROVISIONS OF THE AUTHORITY'S RESOLUTIONS AUTHORIZING THE ISSUANCE OF BONDS; RATIFYING, APPROVING AND CONFIRMING ACTIONS HERETOFORE TAKEN IN THE AUTHORITY'S REFINANCING AND IN THE IMPOSITION, COLLECTION AND ASSIGNMENT OF SUCH TAXES AND THEIR RESPECTIVE PLEDGES TO SAID BONDS; PRESCRIBING OTHER DETAILS IN CONNECTION HERewith; AND PROVIDING FOR ITS ADOPTION AS IF AN EMERGENCY EXISTS; AND PROVIDING THE EFFECTIVE DATE THEREOF.

PUBLIC NOTICE IS HEREBY GIVEN that typewritten copies of the above-numbered and entitled ordinance are available for public inspection and distribution at the office of the County Clerk of Washoe County, at her office in the County Courthouse in Reno, Nevada, and that such Ordinance was proposed by Commissioner Sterrazza on March 9, 1999 and was passed and adopted at a regular meeting of the Washoe County Board of County Commissioners at the same meeting on March 9, 1999, by the following vote of the Board of County Commissioners:

Those Voting Aye: Joanne Bond, Jim Galloway, Pete Sterrazza, Jim Shaw, Ted Short  
Those Voting Nay: --  
Those Absent: --

This Ordinance shall be in full force and effect from and after March 23, 1999, i.e., the date of the second publication of such 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 March 9, 1999,  
/s/ Jim Galloway, Chairman  
Board of County Commissioners  
Washoe County, Nevada

(SEAL)  
Attest:  
/s/ Amy Harvey, County Clerk  
No.1134 Mar.16,23, 1999

Summary - An ordinance amending Section 25.1522 of the Washoe County Code by adding language assigning the proceeds of license taxes for pledge by the Reno-Sparks Convention & Visitors Authority to payment of the 1999A Bonds; amending Section 25.186 of the Washoe County Code by adding language assigning the proceeds of license taxes for pledge by the Reno-Sparks Convention & Visitors Authority to payment of the 1999B Bonds; approving the issuance of the 1999A Bonds and the 1999B Bonds; and ratifying prior action.

**BILL NO. 1237**

**ORDINANCE NO. 1061**

**(of Washoe County, Nevada)**

**AN ORDINANCE AMENDING SECTIONS 25.1522 AND 25.86 OF THE WASHOE COUNTY CODE CONCERNING LICENSE TAXES FOR REVENUE UPON ROOM RENTALS; ASSIGNING THE PROCEEDS OF SUCH TAXES FOR PLEDGE BY THE RENO-SPARKS CONVENTION & VISITORS AUTHORITY TO THE PAYMENT OF THE CERTAIN; CONSENTING AND AGREEING TO BE BOUND BY THE PROVISIONS OF THE AUTHORITY'S RESOLUTIONS AUTHORIZING THE ISSUANCE OF BONDS; RATIFYING, APPROVING AND CONFIRMING ACTIONS HERETOFORE TAKEN IN THE AUTHORITY'S REFINANCING AND IN THE IMPOSITION, COLLECTION AND ASSIGNMENT OF SUCH TAXES AND THEIR RESPECTIVE PLEDGES TO SAID BONDS; PRESCRIBING OTHER DETAILS IN CONNECTION HEREWITH; AND PROVIDING FOR ITS ADOPTION AS IF AN EMERGENCY EXISTS; AND PROVIDING THE EFFECTIVE DATE THEREOF.**

(1) **WHEREAS**, the County of Washoe, in the State of Nevada ("County" and "State," respectively), is a political subdivision under the laws of the State; and

(2) **WHEREAS**, the Board of County Commissioners of the County (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 the County outside of the limits of incorporated cities and towns, pursuant to § 244.335 Nevada Revised Statutes ("NRS"), as amended; and

(3) **WHEREAS**, the Board is authorized to fix and impose an additional license tax in the amount of 1 percent of the gross income derived from room rentals received by each licensee operating a rental business within the County, pursuant to section 37 of chapter 19, Statutes of Nevada 1991; and

(4) **WHEREAS**, Ordinance No. 826, as amended by Ordinance No. 857 passed and adopted on October 13, 1992 (and as now codified by Sections 25.151 and 25.1521 through 25.1524, Washoe County Code [the "Code"]), fixed and imposed on every licensee (as defined in the Code) operating a rental business (as defined in the Code) within the County an additional license tax in the amount of 1 percent of the gross income from room rentals received by each licensee from the renting of rooms located within the County, subject to certain exceptions as specified in the Code; and which ordinance provided for the collection of such additional license tax by the Reno-Sparks Convention and Visitors Authority (the "Authority") for administration in accordance with section 37 of chapter 19, Statutes of Nevada 1991 (the "Bowling Facility Tax Act"); and

(5) **WHEREAS**, the County levied by ordinance the license taxes described in preamble 4 above for a pledge by the Authority to the payment of the bonds previously authorized to be issued by the "1993A Bond Resolution" and the "1994B Bond Resolution"; respectively, the "1993A Bonds" and the "1994B Bonds" and any obligations refunding them; and

(6) **WHEREAS**, pursuant to the Bowling Facility Tax Act and NRS 350.500 through 350.720 ("Bond Act"), the Authority has adopted a resolution, copies of which have been filed with the County Clerk and presented to each member of the Board, authorizing the issuance of the Washoe County, Nevada (Reno-Sparks Convention and Visitors Authority), General Obligation (Limited Tax) Multi-Purpose Bowling Facility Refunding Bonds (Additionally Secured with Pledged Revenues) Series 1999A (the "1999A Bonds") to refund a portion of the 1993A Bonds and the 1994B Bonds (the "1999A Bond Resolution"); and

(7) **WHEREAS**, Ordinance No. 87, as amended by another Ordinance No. 87 passed and adopted on March 5, 1974 (and as now codified by Sections 25.117 through 25.173. Washoe County Code), fixed and imposed on, and required to be collected from, every person, partnership, firm, corporation or other body corporate ("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 ("Rental Business") having three or more rooms for rental within such unincorporated areas of the County, in addition to license taxes theretofore fixed and imposed and then existing, a tax in the amount of six percent (6%) of the amount of gross income derived from room rentals received by each Licensee from the renting of rooms within such unincorporated areas of the County, excepting 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, now known as the Authority for administration in accordance with Resolution No. 9, passed and adopted by the Authority on March 23, 1960, and designated in section 1(a) thereof by the short title "Tax Administration Resolution," as it may be from time to time amended, and with then NRS 244.640 through 244.780, as they may be from time to time amended, now NRS 244A.597 through 244A.655, as from time to time amended ("Recreation Act"), and authorized and empowered the Authority to collect the proceeds of the license tax provided for in that ordinance as so amended, 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 as so amended; and

(8) **WHEREAS**, the Authority has requested the Board to assign by ordinance the license taxes described in preamble 7 above and caused to be levied by the County for a pledge by the Authority to the payment of the Washoe County, Nevada (Reno-Sparks Convention & Visitors Authority) General Obligation (Limited Tax) Various Purpose Recreational Facilities Refunding Bonds (Additionally Secured with Pledged Revenues) Series 1999B (the "1999B Bonds" and together with the 1999A Bonds, the "Bonds"); and

(9) **WHEREAS**, pursuant to the Recreation Act and the Bond Act, the Authority has adopted a resolution, copies of which have been filed with the County Clerk and presented to each member of the Board, authorizing the issuance of the 1999B Bonds (the "1999B Bond Resolution"); and

(10) **WHEREAS**, the Board has determined and does hereby declare:

- (a) This ordinance pertains to the sale, issuance and payment of the Bonds;
- (b) Such declaration shall be conclusive in the absence of fraud or gross abuse of discretion in accordance with the provisions of subsection 2, Section 350.579, Bond Act; and
- (c) This ordinance may accordingly be adopted as if an emergency exists and may become effective at any time when an emergency ordinance of the County may go into effect.

**NOW, THEREFORE, THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE, DO ORDAIN:**

Section 1. Amendment to Section 25.1522 of the Code. Section 25.1522 of the Washoe County Code is hereby amended to read as follows:

"5. The proceeds of the tax imposed by subsection 1 of this section are hereby assigned to the Reno-Sparks Convention and Visitors Authority for pledge by the Authority in the name and on behalf of the County to the payment of: the Washoe County, Nevada, General Obligation (Limited Tax) Multi-Purpose Bowling Facility Bonds (Additionally Secured With Pledged Revenues), Series 1993A, or any obligations refunding them; and the Washoe County, Nevada General Obligation (Limited Tax) Multi-Purpose Bowling Facility Bonds (Additionally Secured With Pledged Revenues), Series June 1, 1994B, or any obligations refunding them; and the Washoe County, Nevada General Obligation (Limited Tax) Multi-Purpose Bowling Facility Refunding Bonds (Additionally Secured With Pledged Revenues), Series 1999A, or any obligations refunding them; and otherwise the proceeds of the tax imposed by subsection 1 of this section are hereby made available for administration and expenditure as provided in section 37 of chapter 19, Statutes of Nevada 1991, in the 1993A Bond Resolution, in the 1994B Bond Resolution and in the 1999A Bond Resolution of the Authority, and as provided by the Bowling Facility Tax Act, the Bond Act, and otherwise provided by law. The County consents to and agrees to be bound by the provisions of the 1993A Bond Resolution, the 1994B Bond Resolution and the 1999A Bond Resolution, including taxes levied by the County. This section and all sections of the Washoe County Code supplemental thereto shall be and remain irrevocable and not subject to amendment adverse to the holders of the 1993A Bonds, the 1994B Bonds, the 1999A Bonds or any bonds

refunding any of them, until the 1993A Bonds, the 1994B Bonds, the 1999A Bonds or any bonds refunding any of them and the interest thereon shall be fully paid, canceled and discharged, or until provision shall be made therefor in the manner provided in the 1993A Bond Resolution, the 1994B Bond Resolution and the 1999A Bond Resolution. Nothing in this section shall be deemed to be an assignment or pledge of other than the proceeds of the additional license taxes in the amount of 1 percent as described in subsection 1 of Section 25.1522."

Section 2. Ratification and Authorization of 1999A Bond Resolution. All action heretofore taken by the Board in the levy of the text authorized by the Bowling Facility Tax Act (the "Bowling Facility Tax"), and by the Authority in the sale and issuance of securities payable therefrom including the 1999A Bonds, is hereby ratified, approved and confirmed to the extent not inconsistent herewith, and the 1999A Bonds are hereby authorized to be issued.

Section 3. Agreement to the 1999A Bond Resolution. The County consents to and agrees to be bound by the provisions of the 1999A Bond Resolution, including without limitation the provisions concerning the Bowling Facility Tax levied by the County.

Section 4. Amendment to Section 25.186 of the Code. Section 25.186 of the Washoe County Code is hereby amended to read as follows:

"25.186 Further Assignment of License Taxes. The proceeds of the license taxes levied by subsection 1 of Section 25.151 are hereby assigned to the Reno-Sparks Convention & Visitors Authority for pledge by the Authority in the name and on behalf of the County to the payment of:

The Washoe County, Nevada, (Reno-Sparks Convention & Visitors Authority) General Obligation (Limited Tax) Recreational Facilities Improvement and Refunding Bonds (Additionally Secured With Pledged Revenues), Series October 1, 1989 (the "1989 Bonds"), or any obligations refunding them; the Washoe County, Nevada (Reno-Sparks Convention & Visitors Authority), General Obligation (Limited Tax) Recreational Facilities Bonds (Additionally Secured With Pledged Revenues), Series June 1, 1990 (the "1990 Bonds"), or any obligations refunding them; the Washoe County, Nevada, General Obligation (Limited Tax) Various Purpose Recreational Facilities Bonds (Additionally Secured With Pledged Revenues), Series 1993B (the "1993B Bonds"), or any obligations refunding them; the Washoe County, Nevada (Reno-Sparks Convention

& Visitors Authority) General Obligation (Limited Tax) Various Purpose Recreational Facilities Bonds (Additionally Secured With Pledged Revenues), Series June 1, 1994A (the "1994A Bonds"), or any obligations refunding them; the Washoe County, Nevada (Reno-Sparks Convention & Visitors Authority) General Obligation (Limited Tax) Refunding Bonds (Additionally Secured With Pledged Revenues), Series August 1, 1995 (the "1995 Bonds") and any obligations refunding them; and the Washoe County, Nevada (Reno-Sparks Convention & Visitors Authority) General Obligation (Limited Tax) Various Purpose Recreational Facilities Refunding Bonds (Additionally Secured With Pledged Revenues) Series 1999B (the "1999B Bonds") and any obligations refunding them; 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 resolutions of the Authority authorizing the issuance of the 1989 Bonds, the 1990 Bonds, the 1993B Bonds, the 1994A Bonds, the 1995 Bonds and the 1999B Bonds (the "Bond Resolutions"), collectively, and as provided by the Recreation Act, the Bond Act, and otherwise provided by law. The County consents to and agrees to be bound by the provisions of the Bond Resolutions, including taxes levied by the County. This section and all sections of the Washoe County Code supplemental thereto shall be and remain irrevocable and not subject to amendment adverse to the holders of the 1989 Bonds or any bonds refunding them; the 1990 Bonds or any bonds refunding them; the 1993B Bonds or any bonds refunding them; the 1994A Bonds or any bonds refunding them; and the 1995 Bonds or any bonds refunding them. The principal of and interest on such series of bonds or any such refunding bonds shall be fully paid, canceled and discharged, or until provision shall be made therefor in the manner provided in the Bond Resolutions. Nothing in this section shall be deemed to be an assignment or pledge of other than the proceeds of the license taxes in the amount of 6 percent as described in subsection 1 of Section 25.151."

Section 5. Ratification and Authorization of 1999B Bond Resolution. All action heretofore taken by the Board in the levy of such license taxes ("License Taxes") pursuant to what are now Sections 25.117 through 25.173, Washoe County Code, and by the Authority in the sale and issuance of securities payable therefrom including the 1995 Bonds, is hereby ratified, approved and

confirmed to the extent not inconsistent herewith, and the 1995 Bonds are hereby authorized to be issued.

Section 6. Agreement to the 1999B Bond Resolution. The County consents to and agrees to be bound by the provisions of the 1999B Bond Resolution, including without limitation the provisions concerning the license taxes levied by the County.

Section 7. Filing Ordinance. A certified copy of this ordinance shall be filed forthwith with the Secretary of the Authority.

Section 8. Effective Date. 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 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 the Ordinance are available for inspection by all interested parties at the office of the County Clerk, such publication to be made in the Reno Gazette-Journal, 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 NRS 244.100 and all laws thereunto enabling, such publication is to be in substantially the following form:



(Form for Publication)

BILL NO. \_\_\_\_\_

ORDINANCE NO. \_\_\_\_\_  
(of Washoe County, Nevada)

AN ORDINANCE AMENDING SECTIONS 25.1522 AND 25.86 OF THE WASHOE COUNTY CODE CONCERNING LICENSE TAXES FOR REVENUE UPON ROOM RENTALS; ASSIGNING THE PROCEEDS OF SUCH TAXES FOR PLEDGE BY THE RENO-SPARKS CONVENTION & VISITORS AUTHORITY TO THE PAYMENT OF THE CERTAIN; CONSENTING AND AGREEING TO BE BOUND BY THE PROVISIONS OF THE AUTHORITY'S RESOLUTIONS AUTHORIZING THE ISSUANCE OF BONDS; RATIFYING, APPROVING AND CONFIRMING ACTIONS HERETOFORE TAKEN IN THE AUTHORITY'S REFINANCING AND IN THE IMPOSITION, COLLECTION AND ASSIGNMENT OF SUCH TAXES AND THEIR RESPECTIVE PLEDGES TO SAID BONDS; PRESCRIBING OTHER DETAILS IN CONNECTION HEREWITH; AND PROVIDING FOR ITS ADOPTION AS IF AN EMERGENCY EXISTS; AND PROVIDING THE EFFECTIVE DATE THEREOF.

PUBLIC NOTICE IS HEREBY GIVEN that typewritten copies of the above-numbered and entitled ordinance are available for public inspection and distribution at the office of the County Clerk of Washoe County, at her office in the County Courthouse in Reno, Nevada, and that such Ordinance was proposed by Commissioner \_\_\_\_\_ on March 9, 1999 and was passed and adopted at a regular meeting of the Washoe County Board of County Commissioners at the same meeting on March 9, 1999, by the following vote of the Board of County Commissioners:

Those Voting Aye:

Joanne Bond  
Jim Galloway  
Pete Sferrazza  
Jim Shaw  
Ted Short

Those Voting Nay:

\_\_\_\_\_

Those Absent:

\_\_\_\_\_  
\_\_\_\_\_

This Ordinance shall be in full force and effect from and after March \_\_\_\_, 1999, i.e., the date of the second publication of such 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 March 9, 1999.

/s/ Jim Galloway  
Chairman  
Board of County Commissioners  
Washoe County, Nevada

(SEAL)

Attest:  
/s/ Amy Harvey  
County Clerk

(End of Form of Publication)

Section 9. 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 or of any other ordinance heretofore or hereafter enacted.

Section 10. Repealer Clause. Any bylaw, order, resolution or ordinance, or part thereof, in conflict herewith is hereby repealed. This repealer shall not be construed to revive any bylaw, order, resolution or ordinance, or part thereof, heretofore repealed. Bill No. 1187 Ordinance No. 1011, adopted on March 10, 1998, is hereby repealed in its entirety.

**PASSED AND ADOPTED BY AN AFFIRMATIVE VOTE OF AT LEAST TWO-THIRDS OF THE MEMBERS OF THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY, NEVADA, THIS MARCH 9, 1999.**

Proposed on March 9, 1999.

Proposed by Commissioner Sferrazza.

Passed on March 9, 1999.

Ayes:

Joanne Bond  
Jim Galloway  
Pete Sferrazza  
Jim Shaw  
Ted Short

Nays:

\_\_\_\_\_

Absent:

\_\_\_\_\_

Abstaining:

\_\_\_\_\_

*Jim Galloway*  
Chairman  
Board of County Commissioners  
Washoe County, Nevada

(SEAL)

Attest:

*Amy Harvey*  
County Clerk

This ordinance shall be in force and effect from and after March 23, 1999, i.e., the date of the second publication of such ordinance by its title only.

STATE OF NEVADA )  
 ) ss.  
COUNTY OF WASHOE )

I, Amy Harvey, am the qualified and elected Clerk of Washoe County (the "County"), and in the performance of my duties as Clerk do hereby certify:

1. The foregoing pages are a true, correct and compared copy of an ordinance adopted by Board of County Commissioners (the "Board") of the County at a meeting held on March 9, 1999. The original of the ordinance has been approved and authenticated by the signatures of the Chairman of the Board and myself as County Clerk and sealed with the seal of the County, and has been recorded in the minute book of the Board kept for that purpose in my office.

2. Said proceedings were duly had and taken as therein shown. The Commissioners set forth in the ordinance were present at said meeting and voted on the ordinance.

3. All members of the Board were given due and proper notice of such meeting.

4. Public notice of such meeting was given and such meeting was held and conducted in full compliance with the provisions of NRS § 241.020. A copy of the notice of meeting and excerpts from the agenda for the meeting relating to the resolution, as posted by 9:00 a.m. at least 3 working days in advance of the meeting at:

- (i) Washoe County Administration Complex  
1001 East Ninth Street  
Reno, Nevada
- (ii) Washoe County Courthouse  
Virginia and Court Streets  
Reno, Nevada
- (iii) Washoe County Library  
301 South Center Street  
Reno, Nevada
- (iv) Justice Court  
630 Greenbrae Drive  
Sparks, Nevada

is attached as Exhibit "A".

5. Prior to 9:00 a.m. at least 3 working days before such meeting, such notice was delivered to each member of the Board and to each person, if any, who has requested notice of meetings of the Board in the same manner in which notice is required to be mailed to a member of the Board.

IN WITNESS WHEREOF, I have hereunto set my hand this March 9, 1999.

  
County Clerk

(SEAL)