

RENO EVENING GAZETTE PROOF OF PUBLICATION

STATE OF NEVADA }
COUNTY OF WASHOE } ss.

BILL NO. 46
ORDINANCE NO. 87
(of Washoe County, Nevada)
AN ORDINANCE CONCERNING LI-
CENSE TAXES FOR REVENUE UPON
RENTAL BUSINESSES; FIXING AND
IMPOSING LICENSE TAXES AND AP-
PROPRIATING OR ASSIGNING THEM
TO THE WASHOE COUNTY FAIR
AND RECREATION BOARD FOR AD-
MINISTRATION; PROVIDING FOR
THE ISSUANCE OF LICENSES FOR
THE OPERATION OF RENTAL BUSI-
NESSES; DESCRIBING OTHER DE-
TAILS IN CONNECTION THEREWITH;
REPEALING CONFLICTING ORDI-
NANCES INCLUDING ORDINANCE NO.
87 AND ORDINANCE NO. 75; AND
DECLARING AN EMERGENCY.
PUBLIC NOTICE IS HEREBY GIV-
EN that typewritten copies of the
above-numbered and entitled ordinances
are available for inspection by all in-
terested parties at the office of the
County Clerk of Washoe County, Ne-
vada, at his office in the Washoe County
Court House, Reno, Nevada; and that
said ordinance was proposed by Com-
missioner McKenzie on the 20th day of
April, 1960, and was passed on said
date as an emergency measure by the
following vote of the Board of County
Commissioners:
Those Voting Aye: Benjamin F.
Winn, J. C. McKenzie, Ray Peterson.
Those Voting Nay: None.
Those Absent and not Voting: None.
This ordinance shall be in full force
and effect from and after the 29th day
of April, 1960, i.e., the date of the
second publication of said ordinance to
be published by title only.
Dated this 20th day of April, 1960.
-s- Benjamin F. Winn, Chairman, Board
of County Commissioners, Washoe Coun-
ty, Nevada.
(Seal) H. K. BROWN Clerk of Court
April 22, 1960
Attest

IVALOO NICKOVICH
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. 46 Ord. 87

of which a copy is hereto attached, was first published in
said newspaper in its issue dated the 22nd day of

April, 1960, and was published in
each issue of said newspaper thereafter for

the full period of two days, the last publication
thereof being in the issue dated the 29th day of

April, 1960

Signed Ivaloo Nickovich

Subscribed and sworn to before me this

29th day of April, 1960

Richard J. Taylor
Notary Public.

Summary - An ordinance concerning license taxes for revenue appertaining to rental businesses.

BILL NO. 46

ORDINANCE NO. 87

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.

WHEREAS, the County of Washoe, in the State of Nevada, (herein sometimes designated as the "County"), is a county incorporated and operating under the laws of the State of Nevada; and

WHEREAS, the Board of County Commissioners of said County (herein sometimes designated as the "County Board" and as 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 said 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 Board ordered the organization of a county fair and recreation board by a resolution passed and adopted on the 5th day of February, 1959; and

WHEREAS, the Washoe County Fair and Recreation Board (herein sometimes designated as the "Recreation Board") 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; and

WHEREAS, the Recreation Board and this County Board propose to issue the County's negotiable, coupon, general obligation bonds for the purpose of constructing and otherwise acquiring an exposition and convention hall building, and incidental recreational facilities therefor, including, without limiting the generality of the foregoing, public parks, playgrounds, other recreational facilities, buildings therefor, improvements incidental thereto, and sites and grounds, equipment and furnishings therefor, the payment of such bonds to be additionally secured by a pledge of the revenues derived from the operation of said building and incidental facilities and of other funds as may legally be made available for their payment; and

WHEREAS, on Tuesday, the 28th day of July, 1959, the qualified electors of the County authorized it to incur an indebtedness by the issuance of the County's negotiable, coupon, general obligation bonds, in one or more series, in the aggregate principal amount of \$4,500,000.00, or so much thereof as may be necessary, for the purpose hereinabove designated, said bonds to bear interest at a rate not exceeding five per centum (5%) per annum, and to mature serially commencing not later than three years and ending not later than thirty years from the date of the bonds, payable from general (ad valorem) taxes (except to the extent other monies are available therefor), and to be issued and sold in such manner, upon such terms and conditions, with such covenants and agreements, and with such other detail as the authorizing board may determine, including at its option, but not necessarily limited to, provisions for the redemption of bonds prior to maturity without or with the payment of a premium, for additionally securing

the payment of bonds by pledging all or any part of the revenues derived from the operation of the County's recreational facilities, including, but not necessarily limited to, said exposition and convention hall building, from hotel and motel or motor court license taxes and from any other sources legally made available therefor; and

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 to fix and collect a business license tax or room charge in the amount of five per centum (5%) 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 the levy and collection therefor of general (ad valorem) taxes; and

WHEREAS, the City Councils of the Cities of Reno and Sparks, (herein sometimes designated severally as "Reno" or "Sparks" and collectively as the "Cities"), the only two incorporated cities or towns in the County, after due deliberation, have also determined that such suggested license tax is reasonably equitable and just, and that the County should redeem said bonds, without resorting to the levy of general (ad valorem) taxes, by the use of the revenues derived from the operation of the aforesaid recreational facilities to be acquired with said bond proceeds and with other funds as may be legally made available for their payment from such a license tax; and

WHEREAS, the City Councils of the Cities are fixing, levying and causing to be collected license

taxes for revenue purposes on such businesses located and situated within the limits of said incorporated Cities; and

WHEREAS, the Recreation Board adopted on the 23rd day of March, 1960, Resolution No. 9, entitled "A resolution concerning license taxes fixed, imposed and levied by the County of Washoe and incorporated cities therein and appropriated or assigned for administration by the Washoe County Fair and Recreation Board; including but not limited to statements of accounts, provisions concerning the collection, use, expenditure, and administration of such taxes, the powers and duties of the Tax Administrator, delinquent taxes, notices to be given the Tax Administrator by licensees; prescribing other details in connection therewith; and declaring an emergency," and cited by the short title "Tax Administration Resolution;" and

WHEREAS, by reason of the inadequacy of county revenues and of the necessity of immediately raising funds, the Board of County Commissioners 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, DOES ORDAIN:

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

(o) "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.

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

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 hereof, 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 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 corporate limits of the County and outside the corporate limits of incorporated cities and towns therein.

Section 3. License Required.

It shall be unlawful for any person, either for himself or for any other person, to commence or to carry on any rental business, as in this ordinance specified, in the County and located and situated outside of the corporate limits of incorporated cities and towns therein, without first having procured a license from the Tax Administrator so to do. The carrying on of any such rental business without first having procured a license from the Tax Administrator so to do shall constitute a

separate violation of this ordinance for each and every day that such business is so carried on. It shall be the duty of the Tax Administrator to issue written licenses as provided for in this ordinance, (in such form as he may prescribe), upon application therefor.

Section 4. Exemptions.

There shall be, and there hereby is excepted from the license tax herein fixed and imposed each rental by any Licensee of a room or rooms for a period of twenty-eight (28) consecutive days or more. No rental shall be deemed to have been made for a period of twenty-eight (28) days or more unless the room or rooms rented to the Lessee are paid for at least such a period in advance or have been previously rented by the Lessee continuously for such a period.

Section 5. License Tax to be collected from Lessee.

Each Licensee be, and hereby is, required to add the amount of the License Tax herein fixed and imposed to the amount of the room rentals due thereto, and to collect the tax and rentals from each Lessee. The amount of the tax shall be displayed separately from the price of the accommodation or room on the guest registration card or other proof of guest registration.

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 5% room tax.

"The Management."

Section 7. Assignment of Tax.

The License Taxes herein fixed and imposed are hereby appropriated or assigned to the Recreation Board for administration in accordance with the Tax Administration Resolution and the Recreation Act, as they may be from time to time amended.

Section 8. Authority to Collect Tax.

The Recreation Board be, and it hereby is, authorized and empowered to collect the proceeds of the License Tax provided for in this 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 this ordinance.

Section 9. Payment of Tax.

Effective August 1, 1960, License Taxes shall become due and payable to the Tax Administrator on the first (1st) day of each month next succeeding the calendar month or fraction thereof during which the License Taxes accrued, and they shall become delinquent after the fifteenth (15th) day of the same month, provided always, however, that all License Taxes accrued, due and payable for the second quarter of April 1st to June 30, 1960, or for any fraction of said quarter, shall become due and payable on the 1st day of July, 1960, and they shall become delinquent after the 15th day of July, 1960.

Section 10. Rules and Regulations.

The Recreation Board is hereby authorized and empowered to prescribe, adopt and enforce rules and regulations relating to the administration and enforcement of this ordinance.

Section 11. Examination, Books and Records.

The Tax Administrator or his duly authorized agents are empowered to examine and audit the books, papers and records of any Licensee or Person operating a Rental Business and to make investigations in connection therewith.

Section 12. Pledge Agreement.

The County and the Cities shall each have contracted with the Recreation Board and with each other that the License Taxes fixed, and imposed, and appropriated or assigned thereto for administration, shall not be increased, decreased or otherwise modified, and the Ordinance appertaining thereto shall not be modified, without the unanimous consent of the Recreation Board, County Board and the City Councils of Reno and Sparks, and in no event shall any change be made which shall prejudicially affect any pledge of License Taxes as additional security for the payment of bonds issued pursuant to the Recreation Act; provided, however, such contract shall not become effective until the Recreation Board adopts a resolution reciting that such an Ordinance has been adopted by each the County Board and the City Councils of the Cities and a certified copy of the resolution is filed with the Clerk of each the County Board and Cities; and such contract shall terminate within two years from the date or last date of such filing, or if any bonds are issued within said two-year period, upon the redemption in full, principal and interest, of all bonds issued pursuant to the Recreation Act, the payment of which is secured by a pledge of all or any part of the License Taxes.

Section 13. Savings Provision.

No license taxes, penalties, interest and collection costs fixed and imposed by Ordinances No. 69 and 75, and heretofore accrued, shall be affected by the repeal thereof; but the recovery of such monies shall be effected in the manner provided by this ordinance, the Tax Administration Resolution as it may be from time to time amended, and other rules and regulations of the Recreation Board thereunto enabling.

Section 14. Ratification Clause. All proceedings and actions taken under law, or under color of law, preliminary to and in the collection of any license taxes levied by any city, town or the County for use in connection with such recreational facilities, and the receipt, control, investment and expenditure of any and all monies and funds pertaining thereto, are hereby validated, ratified, approved and confirmed, notwithstanding any lack of power, authority or otherwise, other than constitutional, of any agency, instrumentality or corporation of the state, of the County, and other public body, or other political subdivision, or of any council, or any board or other governing body, or of any officer thereof, and notwithstanding any defects and irregularities, other than constitutional, in such proceedings and actions.

Section 15. Severability Provision. If any one or more sections, sentences, clauses or parts of this ordinance shall, for any reason, be questioned or held invalid, including without limiting the generality of the foregoing, the exception in Section 4 hereof, such judgment shall not affect, impair or invalidate the remaining provisions of this ordinance, but shall be confined in its operation to the specific sections, sentences, clauses or parts of this ordinance so held unconstitutional and invalid, and the inapplicability and invalidity of any section, sentence, clause or part of this ordinance, in any one or more instances shall not affect or prejudice in any way the applicability and validity of this ordinance in any other instances.

Section 16. Filing Ordinance. A certified copy of this ordinance shall be filed by the County Clerk with the Secretary of the Recreation Board.

Section 17. Effective Date and Publication of Ordinance.

The Board of County Commissioners 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 that after this ordinance is signed by the Chairman of said Board and attested and sealed by said 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 said County Clerk, in Washoe Evening Journal, a newspaper published and having general circulation in said County, at least once a week for a period of two weeks by two insertions, pursuant to Section 244.100, Nevada Revised Statutes, and all laws thereunto enabling, such publication to be in substantially the following *form*:

Section 18. Repeal of Conflicting Ordinances.

All by-laws, orders, resolutions, and ordinances, or parts thereof, in conflict with this ordinance, are hereby repealed, including Ordinance No. 69, as amended by Ordinance No. 75. This repealer shall not be construed to revive any by-law, order, resolution or ordinance, or part thereof, heretofore repealed.

Proposed on the 20th day of April, 1960.

Proposed by Commissioner McKenzie.

Passed the 20th day of April, 1960.

Vote:

Ayes: Commissioners Winn, McKenzie and Peterson.

Nays: Commissioners: None

Absent: Commissioners: None

Benjamin F. Winn
Chairman, Board of County Commissioners
Washoe County, Nevada

(SEAL)

Attest:

W. Brown
Clerk

This ordinance shall be in force and effect from and after the 29th day of April, 1960, i.e., the date of the second publication of said ordinance by its title only.

ORD. 87