

# Affidavit of Publication

STATE OF NEVADA,  
County of Washoe—SS.

..... Mary Hefling .....

being duly sworn, deposes and says that he is the

..... Record Clerk .....

of The SPARKS TRIBUNE, a weekly newspaper,  
published in Sparks, Washoe County, Nevada; that  
he has charge of and knows the advertising ap-  
pearing in said newspaper, and the .....

..... Notice of County Ordinance .....

..... Bill No. 731 .....

..... Ordinance No. 558 .....

of which a copy is hereunto attached, was first  
published in said newspaper in its issue dated

..... January 5 ....., 19 83.

and was published in each of the following issues

thereafter: ..... January 12, 1983 .....

the date of the last publication being in the issue

of ..... January 12 ....., 19 83.

.....  
*Mary Hefling* .....

Subscribed and sworn to before me this, the

..... 12th day of ..... January ....., 19 83.


.....  
*Loretta Dickerson* .....

Notary Public in and for the County of Washoe,  
State of Nevada.

My Commission expires: October 25, 1984

**NOTICE OF COUNTY ORDINANCE**  
NOTICE IS HEREBY GIVEN that Bill No. 731, Ordinance No. 558, amending the Washoe County Code, entitled, "An Ordinance amending the Washoe County Code by incorporating therein the substance of Ordinances numbered 544, 545, 546, 548, 549, 551, 552, 553, and 555, which were enacted after the printing date of the code" was adopted on December 28, 1982, by Commissioners Farr, Ferrari, Underwood, Brown and Williams.  
Typewritten copies of the Ordinance are available for inspection by all interested persons at the office of the County Clerk.  
Judi Bailey,  
County Clerk  
Publish January 5, 12, 1983

82-1641

 LORETTA DICKERSON  
Notary Public - State of Nevada  
Washoe County  
My Appointment Expires Oct. 25, 1984

SUMMARY: Amends Washoe County Code to incorporate ordinances enacted after printing date of the Code.

BILL NO. 731

ORDINANCE NO. 558

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY INCORPORATING THEREIN THE SUBSTANCE OF ORDINANCES NUMBERED 544, 545, 546, 548, 549, 551, 552, 553 AND 555, WHICH WERE ENACTED AFTER THE PRINTING DATE OF THE CODE.

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

SECTION 1. Section 100.095 of the Washoe County Code is hereby amended to read as follows:

100.095 Section 308 added to U.B.C.: Moving of existing buildings, structures. Chapter 3 of the Uniform Building Code is hereby amended by adding thereto a new section numbered Section 308 which shall follow Section 307 and shall read as follows:

Moving of Existing Buildings, Structures  
Sec. 308. (a) Consent To Move.

1. Except as otherwise provided in this section, it is unlawful for any person to move any structure into or within the unincorporated area of Washoe County before obtaining a valid Move and Alter permit. A permit, if issued, will be considered as, and will be subject to, the same terms and conditions applicable to a regular building permit.

2. This section does not apply to:

- A. Structures with permanently affixed wheels and;
- B. Prefabricated structures, as defined in chapter 50 of the Uniform Building Code.

(b) Application - Building Official. Any person desiring a Move and Alter permit must file an application with the building official. The applicant must specify the following:

- 1. The existing location of the structure.
- 2. The size and character of the structure.
- 3. The proposed location of the structure, the proposed use for the structure, the method of moving the structure and the proposed route to be followed.

(c) Determination - Building Official.

1. The building official shall review the application, inspect the structure, and approve, approve with conditions, or deny the application. Costs of inspection shall be borne by the applicant. The building official shall deny the application for a permit when:

- A. The proposed use for the structure is prohibited by zoning laws of this County;
- B. The structure is of a type prohibited at the proposed location by any other law or ordinance; or

C. The structure is such that it cannot be brought into compliance with existing codes through improvement or modification.

2. The building official shall not approve an application unless the applicant posts the bond and other guarantees specified in subsection (e) of this section.

3. If an application is denied, the building official shall specify the reason or reasons for the denial and the applicant may appeal the decision to the board of county commissioners.

(d) Fees.

1. The fee for a Move and Alter permit shall be based on:

A. The estimated cost of a new foundation for the structure; and

B. The estimated cost of alteration of the structure to bring it into compliance with existing codes and other laws.

2. The building official shall calculate the total estimated costs and, from that figure, shall determine the plan check fee and permit fee.

(e) Permit; Guarantees; Conditions.

1. The building official shall not issue a permit until the applicant provides:

A. A bond or other guarantee acceptable to the building official, and in a form approved by the district attorney, in an amount not less than \$1,000.00. The guarantees must be conditioned so that the person intending to move the structure shall pay for the following damages, costs and expenses:

1. Damages that may accrue to the streets, roads or other public rights-of-way of the County of Washoe;

2. Damages that may accrue to the property of the County of Washoe or to the property of any person during the moving of the structure;

3. Damages, costs and expenses incurred in the necessary removal or changing of any telephone, telegraph, electric light or any other wires used for public convenience in the unincorporated areas of the County; and

4. Damages and costs for the removal of any poles in the streets, alleys or sidewalks in the unincorporated areas of the County.

The bond or other guarantee must be kept in force until such time as the structure has been moved to the proposed site therefor and the building official has determined that the bond or other guarantee is no longer necessary for the purposes specified above.

B. A bond or other guarantee acceptable to the Building Official and district attorney, in an amount the building official deems necessary to bring the structure to be moved into full compliance with all codes in effect when the application to move the building or structure was submitted. The bond or other guarantee must be kept in force throughout the term of the Move and Alter permit. If the permit must be renewed, the building official shall review the work performed on, and the condition of, the structure at the time of renewal and may decrease or increase the bond or other guarantee by such an amount as he deems necessary to accomplish the purposes of this paragraph.

2. At such time as the holder of the permit has performed all terms and conditions of the permit in a manner acceptable to the building official, the building official shall provide written notice to the principal and surety on the bonds or other guarantees, if any. If the bonds or guarantees are in the form of cash, it shall be returned to the depositor, his successors or assigns.

3. Any portion of a guarantee not required to complete the conditions of a permit issued pursuant to this section shall be returned to the principal or surety.

4. The county engineer shall designate on the permit the route over which the structure must pass.

(f) Default in Performance of Conditions

1. If the building official finds that a default has occurred in the performance of any term or condition of the permit, the building official shall give written notice thereof to the principal and the surety, if any, on the guarantee within 10 days after the determination of default. The requirement for notice is met if written notice is directed by U.S. Mail to the principal at the address given by the principal upon the application for the permit, and to the surety or other guarantor at the business address provided by the surety or guarantor. The notice shall specify the work to be done, the estimated costs thereof and the period of time deemed by the Building Official to be reasonably necessary for the completion of such work.

2. If, after receipt of the notice, the principal or surety fails to perform the required work within the time specified in the notice, the building official may take whatever action is appropriate to insure that the required work is performed and completed. Alternatively, the building official may order the structure demolished and removed if the structure has deteriorated to the point that the cost of alteration thereof has exceeded the bond or guarantee posted to bring the structure into compliance. If the order is not obeyed, the building official may cause the structure to be demolished and removed on his own initiative. Costs incurred by the building official pursuant to the provisions of this paragraph are payable from the bond or other guarantee and by the permit holder.

3. It is unlawful for the owner or his representatives, successors or assigns, or any other person, to interfere with or obstruct the ingress or egress to or from any such premises of any authorized representatives or agent of any surety or of the County engaged in the work of completing, demolishing or removing any structure for which a permit has been issued after default has occurred in the performance of the terms or conditions thereof.

(g) Notice to Public Utilities.

1. Upon receiving a permit, the holder or owner thereof shall serve a copy of the permit by registered mail upon the superintendent or local manager of any company or person owning or controlling telegraph, telephone, electric light or other wires running under, over, through or across the roads, streets and other public rights-of-way within the unincorporated area of Washoe County where it will be necessary to raise, cut or interfere with the wires in the moving of any structure, to-

gether with a notice as to the time when it will be necessary to interfere with the wires or with the poles holding the wires.

2. After receiving the notice described in paragraph 1, the company owning or controlling the wires may raise or cut or remove the wires to permit the moving of the structure, and the expense therefor shall be paid by the person moving the structure. If such expense is not so paid, action may be taken upon the bond or other guarantee prescribed in subsection (e) of this section.

3. If the route designated by the county engineer is along or across a federal aid highway or highways controlled by the State of Nevada, the State Highway Engineer shall be served by the holder or owner of the permit with a copy thereof by registered mail.

4. If the route designated by the county engineer crosses the right-of-way of any railroad, the local agent of the railroad shall be served with a copy of the permit by registered mail.

(h) Prohibition against stopping movement. A structure may not be stopped at any time on any street, road or public right-of-way within the unincorporated area of Washoe County without the written approval of the county engineer.

(i) Permits; duration; temporary placement. If a permit is issued, the structure may be temporarily placed on property with M-1 zoning for a period not to exceed 90 days. That time limit may be extended by the building official in cases of hardship or for other good cause shown.

SECTION 2. Section 115.090 of the Washoe County Code is amended to read as follows:

115.090 Prints, restrictive covenants filed with planning commission; required fee; transmittals of prints.

1. The subdivider shall:

(a) At least 10 days prior to a regular meeting date, file with the planning commission three prints of any proposed tentative plat accompanied by a copy of proposed restrictive covenants, if any, to apply with the land so tentatively platted.

(b) Except as limited by subsection 2, and in addition to any other fee or charge required by law, pay to the planning commission a fee of \$500 for each map plus \$5 for each lot shown thereon.

2. The total fee for each map and lot shown thereon which is required to be paid to the planning commission shall not exceed \$1,000.

3. Within 5 days from the date of filing, the planning commission shall transmit one print of the proposed tentative plat and one copy of the proposed restrictive covenants to:

- (a) The county engineer;
- (b) Any other public agency which may be affected by the proposed subdivision; and
- (c) Such other persons as the planning commission may designate.

SECTION 3. Chapter 115 of the Washoe County Code is hereby amended by adding thereto a new section which shall read as follows:

115.XXX Tentative map extension fee. The subdivider shall pay to the planning commission the amount of \$125 as a condition precedent to any extension of any time limit for acting and reporting on a tentative map.

SECTION 4. Section 115.170 of the Washoe County Code is hereby amended to read as follows:

115.170 Final map: Approval by county commissioners; required checking fee; recording of map.

1. Upon completion and checking by the county engineer of the final map, the original and two copies shall be presented to the board of county commissioners for final approval. The board of county commissioners shall retain the original and transmit one print to the county engineer and one print to the planning commission for final check. In making the required final check the county engineer and the planning commission each shall determine that the provisions of subsection 2 of section 115.080 have been complied with and specifically that the name of any street or highway is not duplicated elsewhere or by reason of spelling or pronunciation is not likely to cause confusion or uncertainty. If the county engineer or the planning commission finds that the final map does not comply with the law as to all matters under his or its jurisdiction, each shall make a report to that effect in writing to the board of county commissioners. If no such report is so transmitted within 5 days after receipt of the final print, the board of county commissioners may forthwith approve the same by affixing an affidavit and directing that the final map be recorded in the office of the county recorder of Washoe County.

2. The board of county commissioners shall refuse final map approval when a report of error is made or until the time limit expires, and shall continue to refuse to approve until all deficiencies are resolved.

3. In addition to the other fees and charges required by law, the subdivider shall, except as limited by subsection 4, pay a checking fee of \$50 for each map plus \$1 for each lot shown thereon. Such fee shall be payable at the time the final map is presented for checking to the county engineer. At the time the final map is presented to the board of county commissioners for approval, the subdivider shall pay the filing fee as required by the county recorder.

4. The total checking fee for each map and lots shown thereon which is required to be paid pursuant to subsection 3 shall not exceed \$200.

5. Upon approval and affidavit of the board of county commissioners, the map shall be recorded as soon as practicable thereafter in the office of the county recorder and the county recorder shall not record it until the affidavit is affixed as provided in this section.

SECTION 5. Section 110.207 of the Washoe County Code is hereby amended to read as follows:

110.207 Fees: Amounts; Exemptions.

1. Except as otherwise provided in this section, before accepting an application mentioned in this section the fees set forth in this section shall be charged and collected from the applicant and deposited with the county treasurer:

(a) An application for a change of land use must be accompanied by the following fees:

(1) For a change of any land use district to an A-R (Active Recreation), L-R (Limited Recreation), H-L (Historic or Landmark Overlay) or O-S (Open Space) nonresidential district, \$200.

(2) For a change of any land use district to a TR (Trailer) residential district, \$200.

(3) For a change of any land use district to any agricultural district numbered consecutively from A-1 to A-11, inclusive, to any estate residential district numbered consecutively from E-1 to E-3, inclusive, or to a R-1 (Single-family) residential district, the sum of \$300 plus \$3 for each dwelling unit which is allowed in the land use district for which application is made but is not allowed in the land use district existing at the date of application, except that the total fee for such application shall not exceed \$500.

(4) For a change of any land use district to a R-2 (Limited Multiple) or a R-3 (Multiple) residential district, the sum of \$450 plus \$6 for each dwelling unit which is allowed in the land use district for which application is made but is not allowed in the land use district existing at the date of application, except that the total fee for such an application shall not exceed \$750.

(5) For a change of a C-1 (Limited Commercial), C-2 (General Commercial), M-1 (Industrial), M-E (Industrial Estates), M-W (Warehouse), M-S (Space Industrial) or M-3 (Open Use) nonresidential district to a C-1 (Limited Commercial), C-2 (General Commercial), R-H (Resort Hotel), T-C (Tourist Commercial) or G-O (Gaming Overlay) nonresidential district, the sum of \$450 plus \$10 for each entire acre of land subject to the application, except that the total fee for such an application shall not exceed \$750.

(6) For a change of any land use district other than C-1 (Limited Commercial), C-2 (General Commercial), M-1 (Industrial), M-E (Industrial Estates), M-W (Warehouse), M-S (Space Industrial) and M-3 (Open Use) to C-1 (Limited Commercial), R-H (Resort Hotel), T-C (Tourist Commercial), G-O (Gaming Overlay), M-1 (Industrial), M-E (Industrial Estates), M-W (Warehouse), M-S (Space Industrial) or M-3 (Open Use), the sum of \$600 plus \$10 for each entire acre of land subject of the application, except that the total fee for such an application shall not exceed \$1,000.

(b) An application for major project review must be accompanied by the following fees:

(1) For a major project review of multiple dwellings or transient-occupancy facilities, the sum of \$600 plus \$3 for

each dwelling unit in excess of 80 dwelling units, except that the total fee for such an application shall not exceed \$1,500.

(2) For a major project review of a gaming facility, the sum of \$600 plus \$30 for each entire 1000 square feet of floor area, except that the total fee for such an application shall not exceed \$1,500.

(3) For a major project review of an office, commercial, industrial or recreational facility or for an educational or medical facility operated for profit, the sum of \$600 plus \$3 for each entire 1000 square feet of floor area in excess of 40,000 square feet, except that the total fee for such an application shall not exceed \$1,500.

(4) For a major project review of an educational, institutional, religious, medical, scientific or cultural facility operated for profit, the sum of \$600 plus \$1.50 for each entire 1000 square feet of floor area in excess of 40,000 square feet, except that the total fee for such an application shall not exceed \$1,500.

(c) An application for a special use permit must be accompanied by the following fees:

(1) For an application regarding a parcel not within a land use district enumerated in paragraph (2) at the date of application, \$400.

(2) For an application regarding a parcel which is within a land use district enumerated as R-1 to R-3, inclusive, E-1 to E-5, inclusive, A-1 to A-11, inclusive, A-R or L-R, \$200.

(d) An application for a variance must be accompanied by the following fees:

(1) For an application for a variance from the provisions of Article 5, sections 110.086 to 110.099, inclusive, \$200.

(2) For an application for a variance from the provisions restricting the use of property within a land use district other than those enumerated in paragraph (3), \$400.

(3) For an application for a variance from the provisions restricting the use of property within a land use district enumerated as R-1 to R-3, inclusive, E-1 to E-5, inclusive, A-1 to A-11, inclusive, A-R or L-R, \$200.

(e) An application for an administrative waiver pursuant to section 110.210 must be accompanied by a fee of \$50.

(f) An application for an appeal to the board of county commissioners pursuant to section 110.236 must be accompanied by a fee of \$50.

(g) An application for an extension of the period in which to comply with conditions and stipulations set forth in a resolution of intent must be accompanied by a fee of \$150.

2. No fee shall be charged for any application set forth in subsection 1 if the owner of the parcel for which application is made is:

(a) A governmental entity or agency thereof; or

(b) A nonprofit corporation organized solely for educational, religious, medical, scientific or charitable purposes, or a combination of those purposes.

3. If an applicant makes simultaneously more than one application in the categories of a change of land use district, tentative map, special use permit reviewable by the planning



commission or major project review, the total fee for all such applications shall be the following:

(a) If applications are made in two of those categories, the fee is the sum of the fees for each such category, as set forth in subsection 1, divided by two.

(b) If applications are made in three or more of those categories, the fee is the sum of the fees for each such category, as set forth in subsection 1, divided by three.

4. If an application is made for a change of land use district, tentative map or major project review for which application has been previously made and has expired, and if the new application does not increase the scope or size of the change, map or project the subject of the expired application, the applicant shall pay the application fee set forth in subsection 1 minus those amounts required in subsection 1 to be paid for each dwelling unit, acre of land or square foot of floor area.

5. If an applicant has previously received approval of, or a resolution of intent to approve, a change of land use, tentative map or major project review, and the applicant proposes an amendment to the approved change of land use, map or project or an amendment to the conditions contained in the resolution of intent, the applicant shall submit an application for such amendment and shall pay the following:

(a) The applicable fee set forth in subsection 1 minus the amounts payable for each dwelling unit, acre of land or square foot of floor area which was included in the original application; and

(b) The applicable fee set forth in subsection 1 for each dwelling unit, acre of land or square foot of floor area which exceeds the number of units, acres or square feet included in the original application.

SECTION 6. Section 110.231 of the Washoe County Code is hereby amended to read as follows:

110.231 Report to board of county commissioners; inspections after adoption of resolution of intent; validation of actions.

1. Within 40 days following the public hearing, the planning commission shall file a written report with the board of county commissioners relative to the proposed change or amendment. Such written report shall recommend one of the following:

(a) Approval of all or a portion of the proposed change or amendment.

(b) Disapproval of the proposed change or amendment.

(c) Adoption by the board of county commissioners of a resolution of intent to reclassify all or a portion of the property included in the proposed change or amendment. The planning commission recommendation of adoption of such a resolution may contain any conditions, stipulations or limitations which the planning commission feels necessary to protect the public interest.

2. Failure of the planning commission so to report shall be deemed approval. The planning commission shall mail to the applicant notice of the recommendation within 3 days following the filing of the report with the clerk of the board of county

commissioners.

3. If a resolution of intent is adopted by the board of county commissioners pursuant to the provisions of subsection 1, and such resolution contains conditions, stipulations or limitations, the county building inspector and employees and agents of the planning commission shall, as occasion demands, make inspections of the subject real property to determine compliance or the lack thereof with the conditions, stipulations or limitations.

4. Before making any inspection pursuant to subsection 3, the county building inspector or the planning commission shall:

(a) Charge and collect from the applicant who has applied for the change of land use an inspection fee in the amount of \$150, and deposit said amount with the county treasurer; and

(b) Give oral or written notice to the applicant who has applied for the change of land use of the time when such inspection will be made and that the applicant has the opportunity to observe and participate in the inspection.

5. Notwithstanding any defects or irregularities, all acts and proceedings had or taken by the board of county commissioners and the planning commission, or purportedly had or taken under law or under color of law by them, in making changes or amendments to the land use plan prior to the adoption of the Washoe County Code by the enactment of county ordinances, including but not limited to Washoe County Ordinances Nos. 333, 334, 368 and 477, or otherwise, are hereby validated, ratified, approved and confirmed.

SECTION 7. Section 110.223 of the Washoe County Code is hereby amended to read as follows:

110.223 Application for administrative permit. A person seeking issuance of an administrative permit shall pay the fee prescribed in section 100.075 and file with the building and safety division of the department of public works of Washoe County, on forms supplied by the division, five completed copies of the application form, each accompanied by all information and documentation required by the forms.

SECTION 8. Section 85.390 of the Washoe County Code is hereby amended to read as follows:

85.390 Vacation, abandonment of streets, easements: Duties of county manager.

1. NRS 278.480 delineates the procedure for the vacation or abandonment of streets and easements, and subsection 7 thereof provides that the abutting property owners shall pay for title to the proportionate part of the street such consideration as the board of county commissioners determines to be reasonable.

2. Concurrently with filing the petition described in subsection 1 of NRS 278.480, the petitioner shall pay to the clerk of the board of county commissioners an administrative and report preparation fee of \$150, to be deposited with the county treasurer.

3. After receipt by the board of county commissioners of a petition as required by NRS 278.480 proposing vacation and abandonment of a street or easement and the receipt by the board of county commissioners of the required report from the planning commission at the time the board of county commissioners causes the posting and mailing of notice as required by subsection 3 of NRS 278.480, the county manager shall cause to be determined the value of the street or easement proposed to be vacated or abandoned. At the required public hearing prior to the entry of any order of vacation or abandonment he shall advise the board of county commissioners of the value of the property in order that the board may make a determination of reasonable value and order such value to be paid pursuant to subsection 7 of NRS 278.480.

SECTION 9. Section 115.450 of the Washoe County Code is hereby amended to read as follows:

115.450 Maps of divisions into large parcels: Filing fee; recording fee.

1. Any person required by law to file with the planning commission a map of division into large parcels shall upon filing with the planning commission pay a filing fee of \$200.

2. Any person required by law to file with the county recorder a map of division into large parcels shall upon filing with the county recorder pay for the recording of the map the amount of \$25 for the first page of the map plus a fee of \$10 for each additional page thereof.

SECTION 10. Chapter 110 of the Washoe County Code is hereby amended by adding thereto a new section which shall read as follows:

110.XXX Change of street name; fee.

1. Except as provided in subsection 2, every person desiring to change the name of a street within the jurisdiction of the regional street naming committee shall file an application for change of street name with the planning commission. Each application must be accompanied by a filing fee of \$100.

2. The fee specified in subsection 1 does not apply to an application for change of street name made by a political subdivision or instituted by the regional street naming committee.

SECTION 11. Section 105.440 of the Washoe County Code is hereby amended to read as follows:

105.440 Continued use of nonconforming signs.

1. Continuance of a nonconforming use. An advertising display which becomes nonconforming as the result of the adoption of this ordinance may be continued and maintained subject to the conditions hereinafter stated:

(a) Except as otherwise provided in paragraph (b), a nonconforming sign damaged by wind or other natural causes to an extent greater than fifty percent of its replacement value, as determined by a member of the American Institute of Real Estate

Appraisers selected by the building official, shall not be re-established. If the building official determines that an appraisal is necessary to satisfy the requirements of this section, he shall notify the owner of the sign who shall give him written authorization to hire an appraiser and acknowledge owner's responsibility to pay all fees incurred as a result thereof. No permit for reconstruction of the damaged sign shall be issued until the building official is presented with satisfactory evidence that the appraisal fees have been paid.

(b) A nonconforming display which is damaged or destroyed as a result of vandalism or other malicious act may be restored or rebuilt. This section does not permit the display or supports to be constructed of a different material.

(c) A nonconforming sign which is determined to be abandoned shall be removed.

2. Right to maintain. Any off-premise sign or billboard lawfully erected before the effective date of this chapter which becomes nonconforming as the result of this chapter may continue in existence, except that any enlargement, alteration or relocation shall make such sign subject to the provisions of this chapter.

3. Changes to nonconforming sign. Nothing contained in this chapter prohibits changes which bring a display into conformance with the provisions of this chapter or reduce its size.

4. Determination of board. Notwithstanding any other provision of this section, the right to use any nonconforming advertising display ceases whenever the board of county commissioners determines that the advertising display constitutes a safety hazard.

SECTION 12. Chapter 20 of the Washoe County Code is hereby amended by adding thereto the provisions set forth as sections 13 to 179, inclusive, of this ordinance.

SECTION 13.

20.XXX Short title. For purposes of this chapter, 20.XXX to 20.XXX, inclusive, shall be known and may be referred to as the Public Transportation Tax Ordinance.

SECTION 14.

20.XXX Authority, purpose and scope.

1. Sections 20.XXX to 20.XXX, inclusive, are enacted pursuant to the authority granted in Chapter 377A of NRS, which was enacted by the Sixty-first Session of the Nevada Legislature as chapter 683, Statutes of Nevada, 1981.

2. Sections 20.XXX to 20.XXX, inclusive, establish a tax upon retail sales of tangible personal property sold within Washoe County and a tax upon the storage, use or consumption of tangible personal property within Washoe County. The proceeds of the tax shall be used for the acquisition, operation, maintenance and administration of a public transportation system, including the provision of financial and other supporting services to certain agencies which provide separate transportation

services to the elderly and handicapped.

#### SECTION 15.

20.XXX Findings and declaration. The board of county commissioners of the County of Washoe, having carefully considered the need for public transportation within the County and the declining federal revenues available for the operation of such a public transportation system, finds and declares:

1. That money from the United States Department of Transportation for the acquisition, maintenance and administration of public transportation systems, including support services for the transportation of the elderly and the handicapped, is expected to decline dramatically after fiscal year 1982-1983 and that amounts available for the operation of a public transportation system are expected to terminate at the end of that fiscal year.

2. That the present public transportation system within Washoe County does not provide sufficient revenues for its operation, maintenance and administration and that the curtailment of federal revenues for public transportation will mandate the elimination of existing services and may result in severe hardships to a significant number of residents of Washoe County unless a new source of revenue for public transportation is established.

3. That sound principles of government require an increased contribution for public transportation from those persons who may benefit from the service provided.

4. That there is no other object of taxation, except retail sales, which is so generally distributed among the residents of and visitors to Washoe County in proportion to their respective population and wealth as to be suitable for the imposition of a tax for the support of public transportation.

5. That it is therefore necessary to impose a separate tax upon tangible personal property sold at retail in Washoe County to provide revenue for public transportation within the County.

6. That in order to avoid imposing unfair competitive hardships upon merchants within Washoe County, it is necessary that such additional tax be imposed:

- (a) At the same rate throughout Washoe County; and
- (b) Upon tangible personal property purchased outside Washoe County for use within Washoe County.

7. That the convenience of the public and of retail merchants will best be served by imposing the tax for public transportation upon exactly the same transactions, requiring the same reports and making such tax parallel in all respects to the existing sales and use taxes.

#### SECTION 16.

20.XXX Construction; operation of definitions. Except where the context otherwise requires, the definitions given in sections 20.XXX to 20.XXX, inclusive, govern the construction of sections 20.XXX to 20.XXX, inclusive.

SECTION 17.

20.XXX "Business" defined. "Business" includes any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit or advantage, either direct or indirect.

SECTION 18.

20.XXX "Department" defined. "Department" means the department of taxation of the State of Nevada.

SECTION 19.

20.XXX "Gross Receipts" defined.

1. "Gross receipts" means the total amount of the sale or lease or rental price, as the case may be, of the retail sales of retailers, valued in money, whether received in money or otherwise, without any deduction on account of any of the following:

(a) The cost of the property sold. However, in accordance with such rules and regulations as the department may prescribe, a deduction may be taken if the retailer has purchased property for some other purpose than resale, has reimbursed his vendor for tax which the vendor is required to pay to Washoe County or has paid the use tax with respect to the property, and has resold the property prior to making any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business. If such a deduction is taken by the retailer, no refund or credit will be allowed to his vendor with respect to the sale of the property.

(b) The cost of the materials used, labor or service cost, interest paid, losses or any other expense.

(c) The cost of transportation of the property prior to its sale to the purchaser.

2. The amount of the sale or lease or rental price includes all of the following:

(a) Any services that are a part of the sale.

(b) All receipts, cash, credits and property of any kind.

(c) Any amount for which credit is allowed by the seller to the purchaser.

3. "Gross receipts" does not include any of the following:

(a) Cash discounts allowed and taken on sales.

(b) Sale price of property returned by customers when the full sale price is refunded either in cash or credit; but this exclusion shall not apply in any instance when the customer, in order to obtain the refund, is required to purchase other property at a price greater than the amount charged for the property that is returned.

(c) The price received for labor or services used in installing or applying the property sold.

(d) The amount of any tax (not including, however, any manufacturers' or importers' excise tax) imposed by the United States upon or with respect to retail sales, whether imposed

upon the retailer or the consumer.

4. For purposes of the sales tax, if the retailers establish to the satisfaction of the department that the sales tax has been added to the total amount of the sale price and has not been absorbed by them, the total amount of the sale price shall be deemed to be the amount received exclusive of the tax imposed.

#### SECTION 20.

20.XXX "In Washoe County", "in the county"; defined. "In Washoe County" or "in the county" means within the exterior limits of Washoe County, and includes all territory within such limits owned by or ceded to the United States of America.

#### SECTION 21.

20.XXX "Occasional sale" defined.

1. "Occasional sale" includes:

(a) A sale of property not held or used by a seller in the course of an activity for which he is required to hold a seller's permit, provided such sale is not one of a series of sales sufficient in number, scope and character to constitute an activity requiring the holding of a seller's permit.

(b) Any transfer of all or substantially all the property held or used by a person in the course of such an activity when after such transfer the real or ultimate ownership of such property is substantially similar to that which existed before such transfer.

2. For the purposes of this section, stockholders, bondholders, partners, or other persons holding an interest in a corporation or other entity are regarded as having "real or ultimate ownership" of the property of such corporation or other entity.

#### SECTION 22.

20.XXX "Person" defined.

1. "Purchase" means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration.

2. A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price is a purchase.

3. A transfer for a consideration of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication, is also a purchase.

#### SECTION 23.

20.XXX "Purchase" defined.

1. "Purchase" means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration.

2. A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price is a purchase.

3. A transfer for a consideration of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication, is also a purchase.

#### SECTION 24.

##### 20.XXX "Retail sale" and "sale at retail" defined.

1. "Retail sale" or "sale at retail" means a sale for any purpose other than resale in the regular course of business of tangible personal property.

2. The delivery in Washoe County of tangible personal property by an owner or former owner thereof or by a factor, or agent of such owner, former owner or factor, if the delivery is to a consumer or person for redelivery to a consumer, pursuant to a retail sale made by a retailer not engaged in business in Washoe County, is a retail sale in Washoe County by the person making the delivery. He shall include the retail selling price of the property in his gross receipts.

#### SECTION 25.

##### 20.XXX "Retailer" defined.

1. "Retailer" includes:

(a) Every seller who makes any retail sale or sales of tangible personal property, and every person engaged in the business of making retail sales at auction of tangible personal property owned by the person or others.

(b) Every person engaged in the business of making sales for storage, use or other consumption or in the business of making sales at auction of tangible personal property owned by the person or others for storage, use or other consumption.

(c) Every person making more than two retail sales of tangible personal property during any 12-month period, including sales made in the capacity of assignee for the benefit of creditors, or receiver or trustee in bankruptcy.

2. When the department determines that it is necessary for the efficient administration of sections 20.XXX to 20.XXX, inclusive, to regard any salesmen, representatives, peddlers or canvassers as the agents of the dealers, distributors, supervisors or employers under whom they operate or from whom they obtain the tangible personal property sold by them, irrespective of whether they are making sales on their own behalf or on behalf of such dealers, distributors, supervisors or employers, the department may so regard them and may regard the dealers, distributors, supervisors or employers as retailers for purposes of sections 20.XXX to 20.XXX, inclusive.

3. A licensed optometrist or physician is a consumer of, and shall not be considered, a retailer within the provisions of sections 20.XXX to 20.XXX, inclusive, with respect to the ophthalmic materials used or furnished by him in the performance of his professional services in the diagnosis, treatment



or correction of conditions of the human eye, including the adaptation of lenses or frames for the aid thereof.

#### SECTION 26.

##### 20.XXX "Sale" defined.

1. "Sale" means and includes any transfer of title or possession, exchange, barter, lease or rental, conditioning or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration.

2. "Transfer of possession," "lease," or "rental" includes only transactions found by the department to be in lieu of a transfer of title, exchange or barter.

3. "Sale" includes:

(a) The producing, fabricating, processing, printing or imprinting of tangible personal property for a consideration for consumers who furnish, either directly or indirectly, the materials used in the producing, fabricating, processing, printing or imprinting.

(b) The furnishing and distributing of tangible personal property for a consideration by social clubs and fraternal organizations to their members or others.

(c) The furnishing, preparing, or serving for a consideration of food, meals or drinks.

(d) A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price.

(e) A transfer for a consideration of the title or possession of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication.

#### SECTION 27.

##### 20.XXX "Sales price" defined.

1. "Sales price" means the total amount for which tangible property is sold, valued in money, whether paid in money or otherwise, without any deduction on account of any of the following:

(a) The cost of the property sold.

(b) The cost of the materials used, labor or service cost, interest charged, losses, or any other expenses.

(c) The cost of transportation of the property prior to its purchase.

2. The total amount for which property is sold includes all of the following:

(a) Any services that are part of the sale.

(b) Any amount for which credit is given to the purchaser by the seller.

3. "Sales price" does not include any of the following:

(a) Cash discounts allowed and taken on sales.

(b) The amount charged for property returned by customers when the entire amount charged therefor is refunded either in cash or credit; but this exclusion shall not apply in any

instance when the customer, in order to obtain the refund, is required to purchase other property at a price greater than the amount charged for the property that is returned.

(c) The amount charged for labor or services rendered in installing or applying the property sold.

(d) The amount of any tax (not including, however, any manufacturers' or importers' excise tax) imposed by the United States upon or with respect to retail sales, whether imposed upon the retailer or the consumer.

(e) The amount of any tax imposed by the State of Nevada or Washoe County upon or with respect to the storage, use or other consumption of tangible personal property purchased from any retailer.

#### SECTION 28.

20.XXX "Seller" defined. "Seller" includes every person within Washoe County who is engaged in the business of selling tangible personal property of a kind, the gross receipts from the retail sale of which are required to be included in the measure of the sales tax.

#### SECTION 29.

20.XXX "Storage" defined. "Storage" includes any keeping or retention in Washoe County for any purpose except sale in the regular course of business or subsequent use solely outside Washoe County of tangible personal property purchased from a retailer.

#### SECTION 30.

20.XXX "Storage" and "Use": Exclusion. "Storage" and "use" do not include the keeping, retaining or exercising any right or power over tangible personal property for the purpose of subsequently transporting it outside Washoe County for use thereafter solely outside Washoe County, or for the purpose of being processed, fabricated or manufactured into, attached to, or incorporated into, other tangible personal property to be transported outside Washoe County and thereafter used solely outside Washoe County.

#### SECTION 31.

20.XXX "Tangible personal property" defined. "Tangible personal property" means personal property which may be seen, weighed, measured, felt or touched, or which is in any other manner perceptible to the senses.

#### SECTION 32.

20.XXX "Taxpayer" defined. "Taxpayer" means any person liable for tax under sections 20.XXX to 20.XXX, inclusive.

SECTION 33.

20.XXX "Use" defined. "Use" includes the exercise of any right or power over tangible personal property incident to the ownership of that property, except that it does not include the sale of that property in the regular course of business.

SECTION 34.

20.XXX Imposition and rate of sales tax; date of imposition. For the privilege of selling tangible personal property at retail in Washoe County a tax is hereby imposed upon all retailers at the rate of one-quarter of 1 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in Washoe County. The tax shall be imposed on and after the date set forth in section 20.XXX.

SECTION 35.

20.XXX Method of collection of sales tax. The tax hereby imposed shall be collected by the retailer from the consumer insofar as it can be done.

SECTION 36.

20.XXX Assumption, absorption of tax by retailer; unlawful advertising.

1. It is unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold or that if added it or any part thereof will be refunded.

2. Any person violating any provision of this section is guilty of a misdemeanor.

SECTION 37.

20.XXX Separate display of tax from list, other price. The department may by regulation provide that the amount collected by the retailer from the consumer in reimbursement of the tax be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sale.

SECTION 38.

20.XXX Application for permit: Form; contents.

1. Every person desiring to engage in or conduct business as a seller within Washoe County shall file with the department an application for a permit for each place of business.

2. Every application for a permit shall:

(a) Be made upon a form prescribed by the department.

(b) Set forth the name under which the applicant transacts or intends to transact business and the location of his place

or places of business.

(c) Set forth such other information as the department may require.

3. The application shall be signed by the owner if he is a natural person; in the case of an association or partnership, by a member or partner; in the case of a corporation, by an executive officer or some person specifically authorized by the corporation to sign the application, to which shall be attached the written evidence of his authority.

#### SECTION 39.

20.XXX Permit fee. At the time of making an application, the applicant shall pay to the department a permit fee of \$1 for each permit.

#### SECTION 40.

20.XXX Issuance and display of permit: assignability. After compliance with sections 20.XXX, 20.XXX and 20.XXX by the applicant, the department shall grant and issue to each applicant a separate permit for each place of business within the county. A permit shall not be assignable, and shall be valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

#### SECTION 41.

20.XXX Reinstatement fee for suspended, revoked permit. A seller whose permit has been previously suspended or revoked shall pay the department a fee of \$1 for the renewal or issuance of a permit.

#### SECTION 42.

20.XXX Revocation, suspension of permit: Procedure; order to lock, seal place of business on revocation.

1. Whenever any person fails to comply with any provision of 20.XXX to 20.XXX, inclusive, relating to the sales tax or any regulation of the department relating to the sales tax prescribed and adopted under 20.XXX to 20.XXX, inclusive, the department, upon hearing, after giving the person 10 days' notice in writing specifying the time and place of hearing and requiring him to show cause why his permit or permits should not be revoked, may revoke or suspend any one or more of the permits held by the person.

2. The department shall give to the person written notice of the suspension or revocation of any of his permits.

3. The notices may be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

4. The department shall not issue a new permit after the

revocation of a permit unless it is satisfied that the former holder of the permit will comply with the provisions of 20.XXX to 20.XXX, inclusive, relating to the sales tax and the regulations of the department.

5. If a permit is revoked, the department may order the place of business for which the permit was issued to be locked and sealed.

#### SECTION 43.

20.XXX Engaging in business as seller without permit unlawful; order to lock, seal place of business.

1. A person who engages in business as a seller in Washoe County without a permit or permits or after a permit has been suspended, and each officer of any corporation which so engages in business, is guilty of a misdemeanor.

2. If, after notice to the seller, served personally or by mail, the seller continues to engage in business without a permit, or after a permit has been suspended or revoked, the department may order any place of business of the seller to be locked and sealed. If notice under this subsection is served by mail, it must be addressed to the seller at his address as it appears in the records of the department.

#### SECTION 44.

20.XXX Enforcement of order to lock and seal place of business. The order to lock and seal a place of business in Washoe County must be delivered to the sheriff of Washoe County, who shall assist in the enforcement of the order.

#### SECTION 45.

20.XXX Presumption of taxability; resale certificate. For the purpose of the proper administration of sections 20.XXX to 20.XXX, inclusive, and to prevent evasion of the sales tax it shall be presumed that all gross receipts are subject to the tax until the contrary is established. The burden of proving that a sale of tangible personal property is not a sale at retail is upon the person who makes the sale unless he takes from the purchaser a certificate to the effect that the property is purchased for resale.

#### SECTION 46.

20.XXX Effect of resale certificate. The certificate relieves the seller from the burden of proof only if taken in good faith from a person who is engaged in the business of selling tangible personal property and who holds the permit provided for in sections 20.XXX to 20.XXX, inclusive, and who, at the time of purchasing the tangible personal property, intends to sell it in the regular course of business or is unable to ascertain at the time of purchase whether the property will be sold or will be used for some other purpose.

SECTION 47.20.XXX Form and contents of resale certificate.

1. The certificate shall:

(a) Be signed by and bear the name and address of the purchaser.

(b) Indicate the number of the permit issued to the purchaser.

(c) Indicate the general character of the tangible personal property sold by the purchaser in the regular course of business.

2. The certificate shall be substantially in such form as the department may prescribe.

SECTION 48.

20.XXX Liability of purchaser giving resale certificate. If a purchaser who gives a certificate makes any use of the property in Washoe County other than retention, demonstration or display while holding it for sale in the regular course of business, the use shall be taxable to the purchaser as of the time the property is first used by him, and the sales price of the property to him shall be deemed the measure of the tax. Only when there is an unsatisfied use tax liability on this basis shall the seller be liable for sales tax with respect to the sale of the property to the purchaser. If the sole use of the property other than retention, demonstration or display in the regular course of business is the rental of the property while holding it for sale, the purchaser may elect to include in his gross receipts the amount of the rental charged rather than the sales price of the property to him.

SECTION 49.

20.XXX Improper use of resale certificate; penalty. Any person who gives a resale certificate for property which he knows at the time of purchase is not to be resold by him in the regular course of business for the purpose of evading payment to the seller of the amount of the tax applicable to the transaction is guilty of a misdemeanor.

SECTION 50.

20.XXX Resale certificate: Commingled fungible goods. If a purchaser gives a certificate with respect to the purchase of fungible goods and thereafter commingles these goods with other fungible goods not so purchased but of such similarity that the identity of the constituent goods in the commingled mass cannot be determined, sales from the mass of commingled goods shall not be deemed to be sales of the goods so purchased until a quantity of commingled goods equal to the quantity of purchased goods so commingled has been sold.

SECTION 51.

20.XXX Imposition and rate of use tax. An excise tax is hereby imposed on the storage, use or other consumption in Washoe County of tangible personal property purchased from any retailer for storage, use or other consumption in Washoe County at the rate of one-quarter of 1 percent of the sales price of the property. The tax shall be imposed on and after the date set forth in section 20.XXX.

SECTION 52.

20.XXX Liability for tax; extinguishment of liability. Every person storing, using or otherwise consuming in Washoe County tangible personal property purchased from a retailer is liable for the tax. His liability is not extinguished until the tax has been paid to Washoe County, except that a receipt, from a retailer maintaining a place of business in the county or from a retailer who is authorized by the department under such regulations as it may prescribe to collect the tax and who is, for the purposes of this ordinance relating to the use tax, regarded as a retailer maintaining a place of business in the county, given to the purchaser pursuant to section 20.XXX is sufficient to relieve the purchaser from further liability for the tax to which the receipt refers.

SECTION 53.

20.XXX Collection by retailer; purchaser's receipt. Every retailer maintaining a place of business in any county and making sales of tangible personal property for storage, use or other consumption in Washoe County, not exempted under sections 20.XXX to 20.XXX, inclusive, shall, at the time of making the sales or, if the storage, use or other consumption of the tangible personal property is not then taxable hereunder, at the time the storage, use or other consumption becomes taxable, collect the tax from the purchaser and give to the purchaser a receipt in the manner and form prescribed by the department.

SECTION 54.

20.XXX Tax as debt to county. The tax required to be collected by the retailer constitutes a debt owed by the retailer to Washoe County.

SECTION 55.

20.XXX Assumption, absorption of tax by retailer; unlawful advertising. It is unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold or that if added it or any part thereof will be refunded.

SECTION 56.

20.XXX Separate display of tax from list, other price. The tax required to be collected by the retailer from the purchaser shall be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sales.

SECTION 57.

20.XXX Unlawful acts. Any person violating section 20.XXX, 20.XXX or 20.XXX is guilty of a misdemeanor.

SECTION 58.

20.XXX Registration of retailers. Every retailer selling tangible personal property for storage, use or other consumption in Washoe County shall register with the department and give:

1. The name and address of all agents operating in the state.
2. The location of all distribution or sales houses or offices or other places of business in the state.
3. Such other information as the department may require.

SECTION 59.

20.XXX Presumption of purchase for use; resale certificate. For the purpose of the proper administration of sections 20.XXX to 20.XXX, inclusive, and to prevent evasion of the use tax and the duty to collect the use tax, it shall be presumed that tangible personal property sold by any person for delivery in Washoe County is sold for storage, use or other consumption in Washoe County until the contrary is established. The burden of proving the contrary is upon the person who makes the sale unless he takes from the purchaser a certificate to the effect that the property is purchased for resale.

SECTION 60.

20.XXX Effect of resale certificate. The certificate relieves the person selling the property from the burden of proof only if taken in good faith from a person who is engaged in the business of selling tangible personal property and who holds the permit provided for by sections 20.XXX to 20.XXX, inclusive, and who, at the time of purchasing the tangible personal property, intends to sell it in the regular course of business or is unable to ascertain at the time of purchase whether the property will be sold or will be used for some other purpose.

SECTION 61.

20.XXX Form and contents of resale certificate.

1. The certificate shall:



(a) Be signed and bear the name and address of the purchaser.

(b) Indicate the number of the permit issued to the purchaser.

(c) Indicate the general character of the tangible personal property sold by the purchaser in the regular course of business.

2. The certificate shall be substantially in such form as the department may prescribe.

#### SECTION 62.

20.XXX Liability of purchaser giving resale certificate: Use of article bought for resale. If a purchaser who gives a certificate makes any storage or use of the property in Washoe County other than retention, demonstration or display while holding it for sale in the regular course of business, the storage or use is taxable as of the time the property is first so stored or used. If the sole use of the property, other than retention, demonstration or display in the regular course of business, is the rental of the property while holding it for sale, the purchaser may elect to pay the tax on the use measured by the amount of the rental charged rather than the sales price of the property to him.

#### SECTION 63.

20.XXX Resale certificate: Commingled fungible goods. If a purchaser gives a certificate with respect to the purchase of fungible goods and thereafter commingles these goods with other fungible goods not so purchased but of such similarity that the identity of the constituent goods in the commingled mass cannot be determined, sales from the mass of commingled goods shall be deemed to be sales of the goods so purchased until a quantity of commingled goods equal to the quantity of purchased goods so commingled has been sold.

#### SECTION 64.

20.XXX Presumption of purchase from retailer. It shall be further presumed that tangible personal property shipped or brought to Washoe County by the purchaser after the date of imposition of this tax pursuant to section 20.XXX was purchased from a retailer on or after that date for storage, use or other consumption in the county.

#### SECTION 65.

20.XXX Presumption of use: Out-of-county delivery.  
 1. On and after the date of imposition of this tax pursuant to 20.XXX, it shall be further presumed that tangible personal property delivered outside Washoe County to a purchaser known by the retailer to be a resident of Washoe County was purchased from a retailer for storage, use or other consumption in Washoe County and stored, used or otherwise consumed in Washoe County.

2. This presumption may be controverted by:

(a) A statement in writing, signed by the purchaser or his authorized representative, and retained by the vendor, that the property was purchased for use at a designated point or points outside Washoe County.

(b) Other evidence satisfactory to the department that the property was not purchased for storage, use or other consumption in Washoe County.

#### SECTION 66.

20.XXX "Exempted from the taxes imposed by this ordinance" explained. "Exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive", as used in sections 20.XXX to 20.XXX, inclusive, means exempted from the computation of the amount of taxes imposed.

#### SECTION 67.

20.XXX Constitutional and statutory exemptions. There are exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive, the gross receipts from the sale of, and the storage, use or other consumption in Washoe County of, tangible personal property the gross receipts from the sale of which, or the storage, use or other consumption of which, the State of Nevada and Washoe County are prohibited from taxing under the Constitution or laws of the United States or under the Nevada Constitution.

#### SECTION 68.

20.XXX Proceeds of mines exempted. There are exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive, the gross receipts from the sale of, and the storage, use or other consumption in Washoe County of, the proceeds of mines which are subject to taxes levied pursuant to chapter 362 of NRS.

#### SECTION 69.

20.XXX Motor vehicle fuels exempted. There are exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive, the gross receipts from the sale and distribution of, and the storage, use or other consumption in Washoe County of, any combustible gas, liquid or material of a kind used in an internal-combustion or diesel engine for the generation of power to propel a motor vehicle on the highways.

#### SECTION 70.

20.XXX Animal life, feed, seed, plants, fertilizer exempted. There are exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive, the gross receipts from sales of, and the storage, use or other consumption of:

1. Any form of animal life of a kind the products of which ordinarily constitute food for human consumption.

2. Feed for any form of animal life of a kind the products of which ordinarily constitute food for human consumption or are to be sold in the regular course of business.

3. Seeds and annual plants the products of which ordinarily constitute food for human consumption or are to be sold in the regular course of business.

4. Fertilizer to be applied to land the products of which are to be used as food for human consumption or sold in the regular course of business.

#### SECTION 71.

##### 20.XXX Medicines exempted.

1. There are exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive, the gross receipts from sales and the storage, use or other consumption of medicines:

(a) Prescribed for the treatment of a human being by a person authorized to prescribe medicines, and dispensed on a prescription filled by a registered pharmacist in accordance with law; or

(b) Furnished by a licensed physician, dentist or podiatrist to his own patient for the treatment of the patient; or

(c) Furnished by a hospital for treatment of any person pursuant to the order of a licensed physician, dentist or podiatrist; or

(d) Sold to a licensed physician, dentist, podiatrist or hospital for the treatment of a human being.

2. "Medicine" means any substance or preparation intended for use by external or internal application to the human body in the diagnosis, cure, mitigation, treatment or prevention of disease or affliction of the human body and which is commonly recognized as a substance or preparation intended for such use.

3. "Medicine" does not include:

(a) Any auditory, prosthetic, ophthalmic or ocular device or appliance.

(b) Articles which are in the nature of splints, bandages, pads, compresses, supports, dressings, instruments, crutches, canes, braces, devices or other mechanical, electronic, optical or physical equipment.

(c) Any alcoholic beverage, except where the alcohol merely provides a solution in the ordinary preparation of a medicine as defined by subsection 2.

4. Insulin furnished by a registered pharmacist to a person for treatment of diabetes as directed by a physician shall be deemed to be dispensed on prescription within the meaning of this section.

#### SECTION 72.

##### 20.XXX Food for human consumption exempted.

1. There are exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive, the gross receipts from sales and the storage, use or other consumption of food for human consumption.

2. "Food for human consumption" does not include:
- (a) Alcoholic beverages.
  - (b) Pet foods.
  - (c) Tonics and preparations.
  - (d) Prepared food intended for immediate consumption.

#### SECTION 73.

20.XXX Meals and food products; sales to students, teachers: exemptions. There are exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive, the gross receipts from the sale of, and the storage, use or other consumption in Washoe County of, meals and food products for human consumption served by public or private schools, school districts, student organizations and parent-teacher associations to the students or teachers of a school.

#### SECTION 74.

20.XXX Containers exempted.

1. There are exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive, the gross receipts from sales of, and the storage, use or other consumption in Washoe County of:

- (a) Nonreturnable containers when sold without the contents to persons who place the contents in the container and sell the contents together with the container.

- (b) Containers when sold with the contents if the sales price of the contents is not required to be included in the measure of the taxes imposed by sections 20.XXX to 20.XXX, inclusive.

- (c) Returnable containers when sold with the contents in connection with a retail sale of the contents or when resold for refilling.

2. As used in this section the term "returnable containers" means containers of a kind customarily returned by the buyer of the contents for reuse. All other containers are "nonreturnable containers."

#### SECTION 75.

20.XXX Gas, electricity and water exempted. There are exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive, the gross receipts from the sales, furnishing or service of, and the storage, use or other consumption in Washoe County of, gas, electricity and water when delivered to consumers through mains, lines or pipes.

#### SECTION 76.

20.XXX Domestic fuels exempted. There are exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive, the gross receipts from the sale, furnishing or service of, and the storage, use or other consumption in Washoe County of, any matter used to produce domestic heat by burning, including, without limitation, wood, coal, petroleum and gas.

SECTION 77.

20.XXX Public works contracts exempted. There are exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive, the gross receipts from the sale of, and the storage, use or other consumption in Washoe County of, tangible personal property used for the performance of a contract on public works which was executed before November 1, 1982, or for which a binding bid was submitted before that date if the bid was afterward accepted.

SECTION 78.

20.XXX Written construction contracts executed before November 1, 1982; exemption. There are exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive, the gross receipts from the sale of, and the storage, use or other consumption in Washoe County of, tangible personal property used for the performance of a written contract for construction which was executed before November 1, 1982.

SECTION 79.

20.XXX Newspapers exempted. There are exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive, the gross receipts from the sale of, and the storage, use or other consumption in Washoe County of, tangible personal property which becomes an ingredient or component part of any newspaper regularly issued at average intervals not exceeding 1 week in any such newspaper.

SECTION 80.

20.XXX Occasional sales exempted. There are exempted from the taxes imposed by sections 20.XXX to 20.XXX, inclusive, the gross receipts from occasional sales of tangible personal property and the storage, use or other consumption in Washoe County of tangible personal property, the transfer of which to the purchaser is an occasional sale.

SECTION 81.

20.XXX Sales tax: United States; state; political subdivisions; religious eleemosynary organizations; exemptions. There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of any tangible personal property to:

1. The United States, its unincorporated agencies and instrumentalities.
2. Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States.
3. The State of Nevada, its unincorporated agencies and instrumentalities.

4. Any county, city, district or other political subdivision of the State of Nevada.

5. Any organization created for religious, charitable or eleemosynary purposes, provided that no part of the net earnings of any such organization inures to the benefit of any private shareholder or individual.

#### SECTION 82.

20.XXX Sales tax: Sales to common carriers; exemption. There are exempted from the computation of the amount of the sales tax the gross receipts from sales of tangible personal property to a common carrier, shipped by the seller via the purchasing carrier under a bill of lading, whether the freight is paid in advance or the shipment is made freight charges collect, to a point outside Washoe County and the property is actually transported to the out-of-county destination for use by the carrier in the conduct of its business as a common carrier.

#### SECTION 83.

20.XXX Sales tax: Property shipped outside county pursuant to sales contract; delivery by vendor; exemption. There are exempted from the computation of the amount of the sales tax the gross receipts from any sale of tangible personal property which is shipped to a point outside Washoe County pursuant to a contract of sale by delivery by the vendor to such point by means of:

1. Facilities operated by the vendor:
2. Delivery by the vendor to a carrier for shipment to a consignee at such point; or
3. Delivery by the vendor to a customs broker or forwarding agent for shipment outside Washoe County.

#### SECTION 84.

20.XXX Sales tax: Materials purchased for use in performance of contracts with United States; exemption. Notwithstanding any other provision of law, the tax imposed under sections 20.XXX to 20.XXX, inclusive, shall apply to the gross receipts from the sale of any tangible personal property to contractors purchasing such property either as the agents of the United States or for their own account and subsequent resale to the United States for use in the performance of contracts with the United States for the construction of improvements on or to real property, not including, however, contractors qualified to issue and who do issue resale certificates to vendors for tangible personal property for subsequent incorporation into real property outside Washoe County in the performance of a contract to improve the out-of-county realty.

#### SECTION 85.

20.XXX Use tax: Property on which sales tax paid; exemp-

tion. The storage, use or other consumption in Washoe County of property, the gross receipts from the sale of which are required to be included in the measure of the sales tax, is exempted from the use tax.

#### SECTION 86.

20.XXX Exemption certificates: Liability of purchaser who uses property declared exempt for purpose not exempt. If a purchaser certifies in writing to a seller that the property purchased will be used in a manner or for a purpose entitling the seller to regard the gross receipts from the sale as exempted from the computation of the amount of the sales tax, and uses the property in some other manner or for some other purpose, the purchaser shall be liable for payment of sales tax as if he were a retailer making a retail sale of the property at the time of such use, and the cost of the property to him shall be deemed the gross receipts from such retail sale.

#### SECTION 87.

20.XXX Due date of taxes. Except as provided in section 20.XXX, the taxes imposed by sections 20.XXX to 20.XXX, inclusive, are due and payable to the department monthly on or before the last day of the month next succeeding each month.

#### SECTION 88.

20.XXX Return: Time for filing; persons required to file.

1. On or before the last day of the month following each reporting period, a return for the preceding period must be filed with the department in such form as the department may prescribe.

2. For purposes of the sales tax a return must be filed by every seller. For purposes of the use tax a return must be filed by every retailer maintaining a place of business in the State of Nevada and by every person purchasing tangible personal property, the storage, use or other consumption of which is subject to the use tax, who has not paid the use tax due to a retailer required to collect the tax.

3. Returns must be signed by the person required to file the return or by his authorized agent but need not be verified by oath.

#### SECTION 89.

20.XXX Contents of return.

1. For the purposes of the sales tax, the return shall show the gross receipts of the seller during the preceding reporting period. For purposes of the use tax, in case of a return filed by a retailer, the return shall show the total sales price of the property sold by him, the storage, use or consumption of which property became subject to the use tax during the preceding reporting period.

2. In case of a return filed by a purchaser, the return shall show the total sales price of the property purchased by him, the storage, use or consumption of which became subject to the use tax during the preceding reporting period.

3. The return shall also show the amount of the taxes for the period covered by the return and such other information as the department deems necessary for the proper administration of sections 20.XXX to 20.XXX, inclusive.

#### SECTION 90.

20.XXX Reimbursement to taxpayer for collection of tax. The taxpayer shall deduct and withhold from the taxes otherwise due from him 1.5 percent thereof to reimburse himself for the cost of collecting the tax.

#### SECTION 91.

20.XXX Delivery of return: Remittance. The person required to file the return shall deliver the return together with a remittance of the amount of the tax due to the department.

#### SECTION 92.

20.XXX Return periods: Periods other than calendar months or quarters.

1. The reporting and payment period of a taxpayer whose taxable sales do not exceed \$10,000 per month is a calendar quarter.

2. The department, if it deems this action necessary in order to insure payment to or facilitate the collection by Washoe County of the amount of taxes, may require returns and payment of the amount of taxes for periods other than calendar months or quarters, depending upon the principal place of business of the seller, retailer or purchaser as the case may be, or for other than monthly or quarterly periods.

#### SECTION 93.

20.XXX Lease and rental receipts: Reporting; payment. For the purposes of the sales tax, gross receipts from rentals or leases of tangible personal property shall be reported and the tax paid in accordance with such regulations as the department may prescribe.

#### SECTION 94.

20.XXX Collection of tax: Affixing, cancellation of revenue-stamps. The department, if it deems it necessary to insure the collection of the taxes, may provide by regulation for the collection of the taxes by the affixing and canceling of revenue stamps and may prescribe the form and method of the affixing and canceling.



SECTION 95.20.XXX Extensions for filing return, payment of tax, interest.

1. The department for good cause may extend for not to exceed 1 month the time for making any return or paying any amount required to be paid under sections 20.XXX to 20.XXX, inclusive.

2. Any person to whom an extension is granted and who pays the tax within the period for which the extension is granted shall pay, in addition to the tax, interest at the rate of 6 percent per annum from the date on which the tax would have been due without the extension until the date of payment.

SECTION 96.20.XXX Recomputation of tax; determination on discontinuance of business.

1. If the department is not satisfied with the return or returns of the tax or the amount of tax required to be paid to Washoe County by any person, it may compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns or upon the basis of any information within its possession or that may come into its possession. One or more deficiency determinations may be made of the amount due for one or for more than one period.

2. When a business is discontinued, a determination may be made at any time thereafter within the periods specified in section 20.XXX to liability arising out of that business, irrespective of whether the determination is issued prior to the due date of the liability as otherwise specified in sections 20.XXX to 20.XXX, inclusive.

SECTION 97.

20.XXX Interest on deficiency. The amount of the determination, exclusive of penalties, bears interest at the rate of 1.5 percent per month, or fraction of a month, from the last day of the month following the period for which the amount or any portion of it should have been returned until the date of payment.

SECTION 98.20.XXX Offsetting of overpayments; computation of interest.

1. In making a determination the department may offset overpayments for a period or periods, together with interest on the overpayments, against underpayments for another period or periods, against penalties, and against the interest on the underpayments.

2. The interest on underpayments and overpayments shall be computed in the manner set forth in sections 20.XXX and 20.XXX.

SECTION 99.

20.XXX Penalty for negligence, disregard of law, regulations. If any part of the deficiency for which a deficiency determination is made is due to negligence or intentional disregard of sections 20.XXX to 20.XXX, inclusive, or authorized rules and regulations, a penalty of 10 percent of the amount of the determination shall be added thereto.

SECTION 100.

20.XXX Penalty for fraud, intent to evade. If any part of the deficiency for which a deficiency determination is made is due to fraud or an intent to evade sections 20.XXX to 20.XXX, inclusive, or authorized rules and regulations, a penalty of 25 percent of the amount of the determination shall be added thereto.

SECTION 101.

20.XXX Notice of department's determination: Service.

1. The department shall give to the retailer or person storing, using or consuming tangible personal property in Washoe County written notice of its determination.

2. The notice may be served personally or by mail; if by mail, the notice shall be addressed to the retailer or person storing, using or consuming tangible personal property in Washoe County at his address as it appears in the records of the department.

3. In case of service by mail of any notice required by sections 20.XXX to 20.XXX, inclusive, the service is complete at the time of deposit in the United States post office.

SECTION 102.

20.XXX Time within which notice of deficiency determination to be mailed; consent to later mailing of notice.

1. Except in the case of fraud, intent to evade sections 20.XXX to 20.XXX, inclusive, or the regulations adopted under it, a failure to make a return, or of a claim for additional amount pursuant to section 20.XXX, every notice of a deficiency determination must be personally served or mailed within 3 years after the last day of the calendar month following the period for which the amount is proposed to be determined or within 3 years after the return is filed, whichever period expires the later. In the case of a failure to make a return, or a claim for additional amount pursuant to section 20.XXX, every notice of determination must be mailed or personally served within 8 years after the last day of the calendar month following the period for which the amount is proposed to be determined.

2. The limitation specified in this section does not apply in case of a sales tax proposed to be determined with respect to sales of property for the storage, use or other consumption of which notice of a deficiency determination has been or is

given pursuant to sections 20.XXX, 20.XXX and 20.XXX, and to subsection 1 of this section. The limitation specified in this section does not apply in case of an amount of use tax proposed to be determined with respect to storage, use or other consumption of property for the sale of which notice of a deficiency determination has been or is given pursuant to sections 20.XXX, 20.XXX and 20.XXX, and to subsection 1 of this section.

3. If, before the expiration of the time prescribed in this section for the mailing of a notice of deficiency determination, the taxpayer has consented in writing to the mailing of the notice after that time, the notice may be mailed at any time before the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

#### SECTION 103.

20.XXX Determination if no return made: Estimate and computation; discontinuance of business.

1. If any person fails to make a return, the department shall make an estimate of the amount of the gross receipts of the person, or, as the case may be, of the amount of the total sales price of tangible personal property sold or purchased by the person, the storage, use or other tax consumption of which in Washoe County is subject to the use tax. The estimate shall be made for the period or periods in respect to which the person failed to make a return and shall be based upon any information which is in the department's possession or may come into its possession. Upon the basis of this estimate, the department shall compute and determine the amount required to be paid to Washoe County, adding to the sum thus arrived at a penalty equal to 10 percent thereof. One or more determinations may be made for one or for more than one period.

2. When a business is discontinued, a determination may be made at any time thereafter within the periods specified in section 20.XXX as to liability arising out of that business, irrespective of whether the determination is issued prior to the due date of the liability as otherwise specified in sections 20.XXX to 20.XXX, inclusive.

#### SECTION 104.

20.XXX Offsets: Computation; interest.

1. In making a determination, the department may offset overpayments for a period or periods, together with interest on the overpayments, against underpayments for another period or periods, against penalties, and against the interest on the underpayments.

2. The interest on underpayments and overpayments shall be computed in the manner set forth in sections 20.XXX and 20.XXX.

#### SECTION 105.

20.XXX Interest on amount of determination. The amount of

the determination, exclusive of penalties, bears interest at the rate of 1.5 percent per month, or fraction of a month, from the last day of the month following the period for which the amount or any portion of it, should have been returned until the date of payment.

#### SECTION 106.

20.XXX Penalties for fraud, intent to evade. If the failure of any person to file a return is due to fraud or intent to evade sections 20.XXX to 20.XXX, inclusive, or rules and regulations, a penalty of 25 percent of the amount required to be paid by the person, exclusive of penalties, shall be added thereto in addition to the 10 percent penalty provided in section 20.XXX.

#### SECTION 107.

20.XXX Notice of estimate, determination and penalty: Service. Promptly after making its determination the department shall give to the person written notice of the estimate, determination and penalty, the notice to be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

#### SECTION 108.

20.XXX Jeopardy determination: When made; due date. If the tax commission believes that the collection of any tax or any amount of tax required to be collected and paid to Washoe County or of any determination will be jeopardized by delay, it shall thereupon make a determination of the tax or amount of tax required to be collected, noting that fact upon the determination. The amount determined is due and payable immediately.

#### SECTION 109.

20.XXX Nonpayment: Finality of determination. If the amount specified in the determination is not paid within 10 days after service of notice thereof upon the person against whom the determination is made, the amount becomes final at the expiration of the 10 days, unless a petition for redetermination is filed within the 10 days, and the delinquency penalty and the interest provided in section 20.XXX shall attach to the amount of the tax or the amount of the tax required to be collected.

#### SECTION 110.

20.XXX Petition for redetermination; deposit of security. The person against whom a jeopardy determination is made may petition for the redetermination thereof pursuant to sections 20.XXX to 20.XXX, inclusive. He shall, however, file the petition for redetermination with the department within 10 days after the service upon him of notice of determination. The

person shall also within the 10-day period deposit with the department such security as it may deem necessary to insure compliance with sections 20.XXX to 20.XXX, inclusive. The security may be sold by the department in the manner prescribed by section 20.XXX.

#### SECTION 111.

20.XXX Petition for redetermination; time to file.

1. Any person against whom a determination is made, under sections 20.XXX to 20.XXX, inclusive, or any person directly interested, may petition for a redetermination within 30 days after service upon the person of notice thereof.

2. If a petition for redetermination is not filed within the 30-day period, the determination becomes final at the expiration of the period.

#### SECTION 112.

20.XXX Oral Hearing; Notice; continuances.

1. If a petition for redetermination is filed within the 30-day period, the department shall reconsider the determination and, if the person has so requested in his petition, shall grant the person an oral hearing and shall give him 10 days' notice of the time and place of the hearing.

2. The department may continue the hearing from time to time as may be necessary.

#### SECTION 113.

20.XXX Increase, decrease of amount of determination. The department may decrease or increase the amount of the determination before it becomes final, but the amount may be increased only if a claim for the increase is asserted by the department at or before the hearing.

#### SECTION 114.

20.XXX Order of department on petition for redetermination: Finality of order. The order or decision of the department upon a petition for redetermination becomes final 30 days after service upon the petitioner of notice thereof.

#### SECTION 115.

20.XXX Due date of determinations; penalties. All determinations made by the department under sections 20.XXX to 20.XXX, inclusive, are due and payable at the time they become final. If they are not paid when due and payable, a penalty of 10 percent of the amount of the determination, exclusive of interest and penalties, shall be added thereto.

#### SECTION 116.

20.XXX Service of Notice. Any notice required by sections

20.XXX to 20.XXX, inclusive, shall be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

SECTION 117.

20.XXX Penalty, interest for failure to pay tax: Amount; rates. Any person who fails to pay any tax to Washoe County or any amount of tax required to be collected and paid to Washoe County, except amounts of determinations made by the department under sections 20.XXX to 20.XXX, inclusive, within the time required shall pay a penalty of not more than 10 percent of the tax or amount of the tax, as determined by the department, in addition to the tax or amount of tax, plus interest at the rate of 1.5 percent per month, or fraction thereof, from the date on which the tax or the amount of tax required to be collected became due and payable to Washoe County until the date of payment.

SECTION 118.

20.XXX Deposit of security: Amounts; sales of security; return of surplus.

1. The department, whenever it deems it necessary to insure compliance with sections 20.XXX to 20.XXX, inclusive, may require any person subject to those sections to place with it such security as the department may determine. The amount of the security must be fixed by the department but, except as noted below, may not be greater than twice the estimated average liability of persons filing returns for quarterly periods or three times the estimated average liability of persons filing returns for monthly periods, determined in such manner as the department deems proper, or \$5,000, whichever amount is the lesser.

2. In case of persons habitually delinquent in their obligations under sections 20.XXX to 20.XXX, inclusive, the amount of the security must not be greater than three times the average liability of persons filing returns for quarterly periods or five times the average liability of persons filing returns for monthly periods, or \$5,000, whichever amount is the lesser.

3. The limitations provided in this section apply regardless of the type of security placed with the department.

4. The amount of the security may be increased or decreased by the department subject to the limitations in this section.

5. The department may sell the security at public auction if it becomes necessary to recover any tax or any amount required to be collected, interest or penalty due. Notice of the sale may be served upon the person who placed the security personally or by mail; if by mail, service must be made in the manner prescribed for service of a notice of a deficiency determination and must be addressed to the person at his address as it appears in the records of the department. Security in the form of a bearer bond issued by the United States or the State of Nevada which has a prevailing market price may be sold by the department at a private sale at a price not lower than the pre-

vailing market price.

6. Upon any sale any surplus above the amounts due must be returned to the person who placed the security.

SECTION 119.

20.XXX Notice of delinquency to persons holding credits or property of delinquent; transfer or disposition of property or debt after notice; bank deposits.

1. If any person is delinquent in the payment of the amount required to be paid by him or in the event a determination has been made against him which remains unpaid, the department may, not later than 3 years after the payment became delinquent, or within 3 years after the last recording of an abstract under section 20.XXX, or of a certificate under section 20.XXX, give notice thereof personally or by registered or certified mail to all persons, including any officer or department of the state or any political subdivision or agency of the state, having in their possession or under their control any credits or other personal property belonging to the delinquent, or owing any debts to the delinquent or person against whom a determination has been made which remains unpaid, or owing any debts to the delinquent or such person. In the case of any state officer, department or agency, the notice shall be given to such officer, department or agency prior to the time it presents the claim of the delinquent taxpayer to the state controller.

2. After receiving the notice, the persons so notified shall neither transfer nor make any other disposition of the credits, other personal property, or debts in their possession or under their control at the time they received the notice until the department consents to a transfer or disposition, or until 60 days elapse after the receipt of the notice, whichever period expires earlier.

3. All persons so notified shall, within 10 days after receipt of the notice, advise the department of all such credits, other personal property, or debts in their possession, under their control, or owing by them.

4. If such notice seeks to prevent the transfer or other disposition of a deposit in a bank or other credits or personal property in the possession or under the control of a bank, the notice to be effective shall be delivered or mailed to the branch or office of such bank at which such deposit is carried or at which such credits or personal property is held.

5. If, during the effective period of the notice to withhold, any person so notified makes any transfer or disposition of the property or debts required to be withheld hereunder, to the extent of the value of the property or the amount of the debts thus transferred or paid, he shall be liable to Washoe County for any indebtedness due under sections 20.XXX to 20.XXX, inclusive, from the person with respect to whose obligation the notice was given if solely by reason of such transfer or disposition Washoe County is unable to recover the indebtedness of the person with respect to whose obligation the notice is given.

SECTION 120.

20.XX Action for collection of tax, penalties, interest: Limitation. At any time within 3 years after any tax or any amount of tax required to be collected becomes due and payable, and at any time within 3 years after the delinquency of any tax or any amount of tax required to be collected, or within 3 years after the last recording of an abstract under section 20.XXX, or of a certificate under section 20.XXX, the department may bring an action in the courts of this state, or any other state, or of the United States, in the name of Washoe County to collect the amount delinquent together with penalties and interest.

SECTION 121.

20.XXX Attorney general to prosecute action; provisions of NRS, N.R.C.P., N.R.A.P. applicable. The attorney general, on behalf of Washoe County, shall prosecute the action, and the provisions of NRS and the Nevada Rules of Civil Procedure and Nevada Rules of Appellate Procedure relating to service of summons, pleadings, proofs, trials and appeals are applicable to the proceedings.

SECTION 122.

20.XXX Issuance of writ of attachment without bond, affidavit. In the action a writ of attachment may issue, and no bond or affidavit previous to the issuing of the attachment is required.

SECTION 123.

20.XXX Evidentiary effect of delinquency certificate. In the action a certificate by the department showing the delinquency shall be prima facie evidence of the determination of the tax or the amount of the tax, of the delinquency of the amounts set forth, and of the compliance by the department with all provisions of sections 20.XXX to 20.XXX, inclusive, in relation to the computation and determination of the amount.

SECTION 124.

20.XXX Action for use tax: Manner of service of process. In any action relating to the use tax brought under sections 20.XXX to 20.XXX, inclusive, process may be served according to the Nevada Rules of Civil Procedure or may be served upon any agent or clerk in this state employed by any retailer in a place of business maintained by the retailer in this state. In the latter case a copy of the process shall forthwith be sent by registered or certified mail to the retailer at his principal or home office.



SECTION 125.

20.XXX Application for summary judgment: Filing of certificate of delinquency. If any amount required to be paid to Washoe County under sections 20.XXX to 20.XXX, inclusive, is not paid when due, the department may, within 3 years after the amount is due, file in the office of the county clerk of Washoe County a certificate specifying the amount required to be paid, interest and penalty due, the name and address as it appears on the records of the department of the person liable, the compliance of the department with sections 20.XXX to 20.XXX, inclusive, in relation to the determination of the amount required to be paid, and a request that judgment be entered against the person in the amount required to be paid, together with interest and penalty as set forth in the certificate.

SECTION 126.

20.XXX Entry of judgment by county clerk. The county clerk immediately upon the filing of the certificate shall enter a judgment for Washoe County against the person in the amount required to be paid, together with interest and penalty as set forth in the certificate.

SECTION 127.

20.XXX Filing of abstract, copy of judgment with county recorder; judgment lien; duration and extension.

1. An abstract of the judgment or a copy may be filed for record with the county recorder of any county.

2. From the time of the filing, the amount required to be paid, together with interest and penalty set forth, constitutes a lien upon all the real property in the county where it is filed which is owned by the person liable or afterwards and before the lien expires acquired by him. The lien has the force, effect and priority of a judgment lien and shall continue for 5 years from the date of the judgment so entered by the county clerk unless sooner released or otherwise discharged.

3. The lien may, within 5 years from the date of the judgment or within 5 years from the date of the last extension of the lien in the manner herein provided, be extended by filing for record in the office of the county recorder of any county, an abstract or copy of the judgment, and from the time of such filing, the lien shall be extended to the real property in such county for 5 years, unless sooner released or otherwise discharged.

SECTION 128.

20.XXX Execution: Issuance; sale. Execution shall issue upon the judgment upon request of the department in the same manner as execution may issue upon other judgments, and sales shall be held under such execution as prescribed in NRS.

SECTION 129.20.XXX Priority of tax claim or lien: Subordination to prior recorded lien, other debts.

1. The amounts required to be paid by any person under sections 20.XXX to 20.XXX, inclusive, together with interest and penalties shall be satisfied first in any of the following cases:

- (a) Whenever the person is insolvent.
- (b) Whenever the person makes a voluntary assignment of his assets.
- (c) Whenever the estate of the person in the hands of executors, administrators or heirs is insufficient to pay all the debts due from the deceased.
- (d) Whenever the estate and effects of an absconding, concealed or absent person required to pay any amount under this ordinance are levied upon by process of law.

2. This section does not give Washoe County a preference over any recorded lien which attached prior to the date when the amounts required to be paid became a lien; or preference over costs of administration, funeral expenses, expenses of last illness, family allowances, debts preferred by the laws of the United States or wages as provided in NRS 150.220.

SECTION 130.20.XXX Recordation of certificate of delinquency: Resulting lien; duration and extension.

1. If any amount required to be paid to Washoe County under sections 20.XXX to 20.XXX, inclusive, is not paid when due, the department may, within 3 years after the amount is due, file for record in the office of the county recorder of Washoe County or of any other county a certificate specifying the amount, interest and penalty due, the name and address as it appears on the records of the department of the person liable for the same, and the fact that the department has complied with all provisions of 20.XXX to 20.XXX, inclusive, in the determination of the amount required to be paid.

2. From the time of the filing for record, the amount required to be paid, together with interest and penalty, constitutes a lien upon all real property in the county where it is filed which is owned by the person or afterwards and before the lien expires acquired by him. The lien has the force, effect and priority of a judgment lien and shall continue for 5 years from the time of the filing of the certificate unless sooner released or otherwise discharged.

3. The lien may, within 5 years from the date of the filing of the certificate or within 5 years from the date of the last extension of the lien in the manner herein provided, be extended by filing for record a new certificate in the office of the county recorder of any such county, and from the time of such filing, the lien shall be extended to the real property in such county for 5 years, unless sooner released or otherwise discharged.

SECTION 131.

20.XXX Department may release, subordinate lien. The department may at any time release all or any portion of the property subject to any lien provided for in sections 20.XXX to 20.XXX, inclusive, from the lien or subordinate the lien to other liens and encumbrances if it determines that the amount, interest and penalties are secured sufficiently by a lien on other property or that the release or subordination of the lien will not jeopardize the collection of the amount, interest and penalties.

SECTION 132.

20.XXX Evidentiary effect of certificate of release, subordination. A certificate by the department to the effect that any property has been released from the lien, or that the lien has been subordinated to other liens and encumbrances, shall be conclusive evidence that the property has been released, or that the lien has been subordinated as provided in the certificate.

SECTION 133.

20.XXX Warrant for collection of tax: Issuance; effect; levy and sale.

1. At any time within 3 years after any person is delinquent in the payment of any amount herein required to be paid, or within 3 years after the last recording of an abstract under section 20.XXX, or of a certificate under section 20.XXX, the department or its authorized representative may issue a warrant for the enforcement of any liens and for the collection of any amount required to be paid to Washoe County under sections 20.XXX to 20.XXX, inclusive.

2. The warrant shall be directed to any sheriff or constable and shall have the same effect as a writ of execution.

3. The warrant shall be levied and sale made pursuant to it in the same manner and with the same effect as a levy of and a sale pursuant to a writ of execution.

SECTION 134.

20.XXX Fees for services of sheriff, constable; approval of newspaper publication fees. The department may pay or advance to the sheriff or constable the same fees, commissions and expenses for his services as are provided by law for similar services pursuant to a writ of execution. The department, and not the court, shall approve the fees for publication in a newspaper.

SECTION 135.

20.XXX Liability for fees of sheriff, constable. The fees, commissions and expenses are the obligation of the person required to pay any amount under this ordinance and may be

collected from him by virtue of the warrant or in any other manner provided in sections 20.XXX to 20.XXX, inclusive, for the collection of the tax.

#### SECTION 136.

20.XXX Power of department to seize and sell delinquent's property; exemptions.

1. At any time within 3 years after any person is delinquent in the payment of any amount, the department forthwith may collect the amount in the following manner: The department shall seize any property, real or personal, of the person and sell the property, or a sufficient part of it, at public auction to pay the amount due, together with any interest or penalties imposed for the delinquency and any costs incurred on account of the seizure and sale.

2. Any seizure made to collect a sales tax due shall be only of the property of the retailer not exempt from execution under the provisions of NRS.

#### SECTION 137.

20.XXX Notice of sale: Contents; mailings; publication.

1. Notice of the sale and the time and place thereof shall be given to the delinquent person in writing at least 10 days before the date set for the sale in the following manner: The notice shall be enclosed in an envelope addressed to the person, in case of a sale for use taxes due, at his last-known address or place of business, and, in case of a sale for sales taxes due, at his last-known residence or place of business in this state. It shall be deposited in the United States mail, postage prepaid. The notice shall also be published for at least 10 days before the date set for the sale in a newspaper of general circulation published in the county in which the property seized is to be sold. If there is no newspaper of general circulation in that county, notice shall be posted in three public places in that county 10 days prior to the date set for the sale.

2. The notice shall contain a description of the property to be sold, a statement of the amount due, including interest, penalties and costs, the name of the delinquent, and the further statement that unless the amount due, interest, penalties and costs are paid on or before the time fixed in the notice for the sale, the property, or so much of it as may be necessary, will be sold in accordance with law and the notice.

#### SECTION 138.

20.XXX Sale; delivery of bill of sale, deed; disposition of unsold portion.

1. At the sale the department shall sell the property in accordance with law and the notice and shall deliver to the purchaser a bill of sale for the personal property and a deed for any real property sold. The bill of sale or deed vests the interests or title of the person liable for the amount in the

purchaser.

2. The unsold portion of any property seized may be left at the place of sale at the risk of the person liable for the amount.

#### SECTION 139.

##### 20.XXX Disposition of excess proceeds; third-party claims.

1. If, upon the sale, the moneys received exceed the total of all amounts, including interest, penalties and costs due Washoe County, the department shall return the excess to the person liable for the amounts and obtain his receipt.

2. If any person having an interest in or lien upon the property files with the department, prior to the sale, notice of his interest or lien, the department shall withhold any excess, pending a determination of the rights of the respective parties thereto by a court of competent jurisdiction.

3. If for any reason the receipt of the person liable for the amount is not available, the department shall deposit the excess moneys with the treasurer of Washoe County, as trustee for the owner, subject to the order of the person liable for the amount, his heirs, successors or assigns.

#### SECTION 140.

20.XXX Successor, assignee to withhold tax from purchase price. If any retailer liable for any amount under sections 20.XXX, inclusive, sells out his business or stock of goods, or quits the business, his successors or assigns shall withhold sufficient of the purchase price to cover such amount until the former owner produces a receipt from the department showing that it has been paid or a certificate stating that no amount is due.

#### SECTION 141.

##### 20.XXX Liability of purchaser for failure to withhold purchase price; release.

1. If the purchaser of a business or stock of goods fails to withhold the purchase price as required, he becomes personally liable for the payment of the amount required to be withheld by him to the extent of the purchase price, valued in money. Within 60 days after receiving a written request from the purchaser for a certificate, or within 60 days from the date the former owner's records are made available for audit, whichever period expires the later, but in any event not later than 90 days after receiving the request, the department shall either issue the certificate or mail notice to the purchaser at his address as it appears on the records of the department, of the amount that must be paid as a condition of issuing the certificate.

2. Failure of the department to mail the notice will release the purchaser from any further obligation to withhold the purchase price as above provided.

3. The time within which the obligation of a successor may

be enforced shall start to run at the time the retailer sells out his business or stock of goods or at the time that the determination against the retailer becomes final, whichever event occurs the later.

#### SECTION 142.

20.XXX Certification of excess amount collected; credit and refund; overpayment of use tax by purchaser.

1. If the department determines that any amount, penalty or interest has been paid more than once or has been erroneously or illegally collected or computed, the department shall set forth that fact in the records of the department and shall certify to the Board of County Commissioners of Washoe County the amount collected in excess of the amount legally due and the person from whom it was collected or by whom paid. If approved by such board, the excess amount collected or paid shall be credited on any amounts then due and payable from the person under sections 20.XXX to 20.XXX, inclusive, and the balance shall be refunded to the person, or his successors, administrators or executors.

2. Any overpayment of the use tax by a purchaser to a retailer who is required to collect the tax and who gives the purchaser a receipt therefor pursuant to sections 20.XXX to 20.XXX, inclusive, shall be credited or refunded by Washoe County.

#### SECTION 143.

20.XXX Claims for refund, credit: Limitation.

1. No refund may be allowed unless a claim for it is filed with the department within 3 years from the last day of the month following the close of the period for which the overpayment was made, or, with respect to determinations made under sections 20.XXX to 20.XXX, inclusive, within 6 months after the determinations become final, or within 6 months from the date of overpayment, whichever period expires later.

2. No credit may be allowed after the expiration of the period specified for filing claims for refund unless a claim for credit is filed with the department within that period, or unless the credit relates to a period for which a waiver is given pursuant to section 20.XXX.

#### SECTION 144.

20.XXX Credit or refund for use tax: Reimbursement of vendor for sales tax. No credit or refund of any amount paid pursuant to sections 20.XXX to 20.XXX, inclusive, shall be allowed on the ground that the storage, use or other consumption of the property is exempted under section 20.XXX, unless the person who paid the amount reimburses his vendor with respect to the sale of the property and paid by the vendor to Washoe County.

SECTION 145.

20.XXX Claim for refund, credit: Form; contents. Every claim shall be in writing and shall state the specific grounds upon which the claim is founded.

SECTION 146.

20.XXX Effect of failure to file claim: Waiver. Failure to file a claim within the time prescribed in section 20.XXX constitutes a waiver of any demand against Washoe County on account of overpayment.

SECTION 147.

20.XXX Notice of disallowance of claim: Service. Within 30 days after disallowing any claim in whole or part, the department shall serve notice of its action on the claimant in the manner prescribed for service of notice of a deficiency determination.

SECTION 148.

20.XXX Interest on overpayments.

1. Interest must be paid upon any overpayment of any amount of tax at the rate of one-half of 1 percent per month from the last day of the calendar month following the period for which the overpayment was made; but no refund or credit may be made of any interest imposed upon the person making the overpayment with respect to the amount being refunded or credited.

2. The interest must be paid as follows:

(a) In the case of a refund, to the last day of the calendar month following the date upon which the person making the overpayment, if he has not already filed a claim, is notified by the department that a claim may be filed or the date upon which the claim is certified to the Board of County Commissioners of Washoe County, whichever date is earlier.

(b) In the case of a credit, to the same date as that to which interest is computed on the tax or amount against which the credit is applied.

SECTION 149.

20.XXX Disallowance of interest: Circumstances. If the department determines that any overpayment has been made intentionally or by reason of carelessness, it shall not allow any interest thereon.

SECTION 150.

20.XXX Injunction, other process to prevent tax collection prohibited. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the state, a county, any officer thereof to prevent or enjoin the collection under sections 20.XXX to

20.XXX, inclusive, of any tax or any amount of tax required to be collected.

SECTION 151.

20.XXX Action for refund: Claim as condition precedent. No suit or proceeding shall be maintained in any court for the recovery of any amount alleged to have been erroneously or illegally determined or collected unless a claim for refund or credit has been duly filed.

SECTION 152.

20.XXX Action for refund: Time to sue; venue of action; waiver.

1. Within 90 days after the mailing of the notice of the department's action upon a claim filed pursuant to sections 20.XXX to 20.XXX, inclusive, the claimant may bring an action against the department on the grounds set forth in the claim in a court of competent jurisdiction in Carson City for the recovery of the whole or any part of the amount with respect to which the claim has been disallowed.

2. Failure to bring action within the time specified constitutes a waiver of any demand against Washoe County on account of alleged overpayments.

SECTION 153.

20.XXX Right of action on failure of department to mail notice. If the department fails to mail notice of action on a claim within 6 months after the claim is filed, the claimant may, prior to the mailing of notice by the department of its action on the claim, consider the claim disallowed and bring an action against the department on the grounds set forth in the claim for the recovery of the whole or any part of the amount claimed as an overpayment.

SECTION 154.

20.XXX Judgment for plaintiff: Credits; refund of balance.

1. If judgment is rendered for the plaintiff, the amount of the judgment shall first be credited as follows:

(a) If the judgment is for a refund of sales taxes, it shall be credited on any sales or use tax or amount of use tax due from the plaintiff.

(b) If the judgment is for a refund of use taxes, it shall be credited on any use tax or amount of use tax due from the plaintiff under sections sections 20.XXX to 20.XXX, inclusive, of this ordinance.

2. The balance of the judgment shall be refunded to the plaintiff.

SECTION 155.

20.XXX Allowance of interest. In any judgment, interest



shall be allowed at the rate of 6 percent per annum upon the amount found to have been illegally collected from the date of payment of the amount to the date of allowance of credit on account of the judgment, or to a date preceding the date of the refund warrant by not more than 30 days, the date to be determined by the department.

SECTION 156.

20.XXX Judgment not to be rendered for assignee-plaintiff. A judgment shall not be rendered in favor of the plaintiff in any action brought against the department to recover any amount paid when the action is brought by or in the name of an assignee of the person paying the amount or by any person other than the person who paid the amount.

SECTION 157.

20.XXX Recovery of erroneous refunds: Action; jurisdiction and venue. The department may recover any refund or part thereof which is erroneously made and any credit or part thereof which is erroneously allowed in an action brought in a court of competent jurisdiction in Washoe County, in the name of Washoe County.

SECTION 158.

20.XXX District attorney to prosecute action for recovery of erroneous refund; applicability of NRS, N.R.C.P. and N.R.A.P. The district attorney of Washoe County, on behalf of Washoe County, shall prosecute the action, and the provisions of NRS and the Nevada Rules of Civil Procedure and Nevada Rules of Appellate Procedure relating to service of summons, pleadings, proofs, trials and appeals are applicable to the proceedings.

SECTION 159.

20.XXX Cancellation of illegal determination: Procedure; limitation.

1. If any amount in excess of \$25 has been illegally determined, either by the person filing the return or by the department, the department shall certify this fact to the board of county commissioners of Washoe County, and such board shall authorize the cancellation of the amount upon the records of the department.

2. If an amount not exceeding \$25 has been illegally determined, either by the person filing a return or by the department, the department, without certifying this fact to such board, shall authorize the cancellation of the amount upon the records of the department.

SECTION 160.20.XXX Enforcement by department: Regulations.

1. The department shall enforce the provisions of sections 20.XXX to 20.XXX, inclusive, and may prescribe, adopt and enforce regulations relating to the administration and enforcement of those sections.

2. The department may prescribe the extent to which any ruling or regulation shall be applied without retroactive effect.

SECTION 161.

20.XXX Employment of accountants, investigators and other persons; delegation of authority. The department may employ accountants, auditors, investigators, assistants and clerks necessary for the efficient administration of sections 20.XXX to 20.XXX, inclusive, and may delegate authority to its representatives to conduct hearings, prescribe regulations or perform any other duties imposed by those sections.

SECTION 162.20.XXX Records to be kept by sellers, retailers and others.

1. Every seller, every retailer, and every person storing, using or otherwise consuming in a county tangible personal property purchased from a retailer shall keep such records, receipts, invoices and other pertinent papers in such form as the department may require.

2. Every such seller, retailer or person who files the returns required under sections 20.XXX to 20.XXX, inclusive, shall keep such records for not less than 4 years from the making of such records unless the department in writing sooner authorizes their destruction.

3. Every such seller, retailer or person who fails to file the returns required under sections 20.XXX to 20.XXX, inclusive, shall keep such records for not less than 8 years from the making of such records unless the department in writing sooner authorizes their destruction.

SECTION 163.

20.XXX Examination of records; investigation of business. The department, or any person authorized in writing by it, may examine the books, papers, records and equipment of any person selling tangible personal property and any person liable for the use tax and may investigate the character of the business of the person in order to verify the accuracy of any return made, or, if no return is made by the person, to ascertain and determine the amount required to be paid.

SECTION 164.

20.XXX Reports for administering use tax: Contents. In administration of the use tax, the department may require the filing of reports by any person or class of persons having in

his or their possession or custody information relating to sale of tangible personal property, the storage, use or other consumption of which is subject to tax. The report shall:

1. Be filed when the department requires.
2. Set forth the names and addresses of purchasers of the tangible personal property, the sales price of the property, the date of sale, and such other information as the department may require.

#### SECTION 165.

20.XXX Disclosure of information unlawful; examination of records when ordered by governor.

1. It is a misdemeanor for any member of the Nevada tax commission or official or employee of the department to make known in any manner whatever the business affairs, operations or information obtained by an investigation of records and equipment of any retailer or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof, or any book containing any abstract or particulars thereof to be seen or examined by any person not connected with the department.

2. The governor may, however, by general or special order, authorize examination of the records maintained by the department under sections 20.XXX to 20.XXX, inclusive, by other state officers, by tax officers of another state, by the Federal Government, if a reciprocal arrangement exists, or by any other person. The information so obtained pursuant to the order of the governor shall not be made public except to the extent and in the manner that the order may authorize that it be made public.

3. Successors, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested, may be given information as to the items included in the measure and amounts of any unpaid tax or amounts of tax required to be collected, interest and penalties.

#### SECTION 166.

20.XXX Penalty for failure to make return, furnish data. Any retailer or other person who fails or refuses to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the department, or who renders a false or fraudulent return, is guilty of a misdemeanor and subject to a fine of not exceeding \$500 for each offense.

#### SECTION 167.

20.XXX Penalty for false and fraudulent returns. Any person required to make, render, sign or verify any report who makes any false or fraudulent return, with intent to defeat or evade the determination of an amount due required by law to be made, shall for each offense be fined not less than \$300 nor more

than \$5,000, or be imprisoned for not exceeding 1 year in the county jail, or be subject to both fine and imprisonment.

SECTION 168.

20.XXX Penalty for other violations. Any violation of sections 20.XXX to 20.XXX, inclusive, except as otherwise provided, is a misdemeanor.

SECTION 169.

20.XXX Statute of limitations. Any prosecution for violation of any of the penal provisions of sections 20.XXX to 20.XXX, inclusive, shall be instituted within 3 years after the commission of the offense.

SECTION 170.

20.XXX Application of res judicata doctrine. In the determination of any case arising under sections 20.XXX to 20.XXX, inclusive, the rule of res judicata is applicable only if the liability involved is for the same period as was involved in another case previously determined.

SECTION 171.

20.XXX Sales and use tax account: Remittances; deposits; transfers.

1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid Washoe County under sections 20.XXX to 20.XXX, inclusive, ordinance must be paid to the department in the form of remittances payable to the department.

2. The department shall deposit the payments in the state treasury to the credit of the fund for public mass transportation, a special revenue fund created by subsection 2 of NRS 377A.050 in the state general fund.

3. The state controller, acting upon the collection data furnished by the department, shall, each month, from the fund for public mass transportation in the state general fund:

(a) Transfer 1 percent of all fees, taxes, interest and penalties collected in each county during the preceding month to the appropriate account in the state general fund as compensation to the state for the costs of collecting the tax for Washoe County.

(b) Determine for Washoe County the amount of money equal to the fees, taxes, interest and penalties collected in the State of Nevada pursuant to sections 20.XXX to 20.XXX, inclusive, during the preceding month less the amount transferred pursuant to paragraph (a) of this subsection.

(c) Remit the money to the treasurer of Washoe County for credit to the public transit fund, which is created by section 20.XXX.

SECTION 172.

20.XXX Remedies of county are cumulative. The remedies of Washoe County provided for in sections 20.XXX to 20.XXX, inclusive, are cumulative, and no action taken by the department, the attorney general or a district attorney constitutes an election by Washoe County to pursue any remedy to the exclusion of any other remedy for which provision is made in sections 20.XXX to 20.XXX, inclusive.

SECTION 173.

20.XXX Department's authority to act for counties. In all proceedings under sections 20.XXX to 20.XXX, inclusive, the department may act for and on behalf of Washoe County.

SECTION 174.

20.XXX County to contract with department for functions incident to sales and use tax. Washoe County shall, before the effective date of sections 20.XXX to 20.XXX, inclusive, enter into an agreement with the department which provides that the department shall perform all functions incident to the administration or operation of the tax imposed by those sections.

SECTION 175.

20.XXX Amendments to Chapter 374 of NRS automatically incorporated into this ordinance. Every amendment to the Local School Support Tax Law, Chapter 374 of NRS, which becomes effective after the date of enactment of sections 20.XXX to 20.XXX, inclusive, automatically becomes a part of sections 20.XXX to 20.XXX, inclusive, on its effective date unless such amendment is inconsistent with the provisions of chapter 377A of NRS.

SECTION 176.

20.XXX Date of imposition of sales and use tax. The sales tax and the use tax, which are provided for in sections 20.XXX and 20.XXX, respectively, shall each be imposed on the first day of the second calendar month after the Public Transportation Tax Ordinance is approved by the registered voters of Washoe County.

SECTION 177.

20.XXX Creation of public transit fund; deposits; limitation-on diversion; authorized expenditures.

1. There is hereby created in the county treasury a separate and distinct fund to be known as the public transit fund.
2. The county treasurer shall deposit all money received from the state controller pursuant to NRS 377A.050 and section 20.XXX in the public transit fund.
3. Money which is deposited in the public transit fund must not be diverted to the regional street and highway fund.
4. Money in the public transit fund shall be appropriated by the Regional Transportation Commission pursuant to NRS 377A.080

and may be used for any lawful purpose set forth in chapter 377A of NRS.

SECTION 178.

20.XXX Proceeds of tax may be pledged. The proceeds from the tax imposed by sections 20.XXX to 20.XXX, inclusive, may be pledged in conformance with NRS 377A.090 to 377A.100, inclusive, as security for the repayment of any public transportation bonds and other securities which may be authorized by the board pursuant to NRS 377A.090.

SECTION 179.

20.XXX Effective date of ordinance. Sections 20.XXX to 20.XXX, inclusive, of this ordinance become effective when the Public Transportation Tax Ordinance is approved by a majority of the registered voters of Washoe County voting upon a question which the board of county commissioners of Washoe County may submit to such voters at any election.

SECTION 180. Section 55.184 of the Washoe County Code is hereby amended to read as follows:

55.184 Livestock trespassing or running at large unlawful; impoundment of livestock.

1. It is unlawful for any livestock, in congested areas of the County:

(a) To trespass on private property.

(b) To run at large on any public highway, street, alley, park, school or playground.

A violation of this subsection is committed by the owner or person having custody, control or possession of the livestock.

2. The animal control officer, his authorized representatives and peace officers, while on duty, may take up and impound such livestock and any other livestock which are endangering property, public safety, themselves or any other animal.

SECTION 181. Section 65.010 of the Washoe County Code is hereby amended to read as follows:

65.010 Legislative findings, declaration. The board of county commissioners finds and declares:

1. The Williams-Stieger Occupational Safety and Health Act (OSHA) establishes occupational safety rules, regulations and standards which must be complied with by the majority of the nation's employers, and provides for safety inspections and for penalties for noncompliance with adopted standards.

2. The Nevada Occupational Safety and Health Act (NOSHA) (chapter 618 of NRS) was enacted in order to meet the federal requirements of OSHA, to set effective dates on which the state would assume the responsibility for occupational safety and health in all places of public and private employment, and to designate a state agency to be responsible for implementation of the occupational safety and health program.

3. Cities, counties and other public entities must establish

an effective and comprehensive safety and health program consistent with the provisions of chapter 618 of NRS.

4. The department of occupational safety and health (DOSH), under jurisdiction of the Nevada department of industrial relations, has been designated as the agency with primary responsibility for the administration and enforcement of the federal act and the state law, and DOSH has the jurisdiction and authority to require and enforce rules, regulations and standards.

5. A Washoe County safety and health program will provide Washoe County officers and employees with conditions of employment consistent with the objectives of OSHA and NOSHA.

SECTION 182. Section 65.040 of the Washoe County Code is hereby amended to read as follows:

65.040 County safety committee: Composition; terms of office of members.

1. The county safety committee consists of seven members to be selected after May 24, 1978, as follows:

- (a) Two department heads, appointed by the board of county commissioners;
- (b) One representative of the Washoe County Sheriff's Association, appointed by the association;
- (c) One representative of the Washoe County Employees Association, appointed by the association;
- (d) The district health officer or his designated representative;
- (e) The county safety officer;
- (f) The county risk management analyst; and
- (g) The civil defense director.

2. The term of office of each member of the county safety committee, other than the district health officer, the civil defense director, the county safety officer and the county risk management analyst, is 2 years, commencing with appointment, except that the initial members of the county safety committee appointed after May 24, 1978, shall serve terms as follows:

- (a) One department head and one representative of the Washoe County Employees Association shall serve for terms of 3 years, beginning the 1st day of the month following their appointment.
- (b) One department head and one representative of the Washoe County Sheriff's Association shall serve for terms of 2 years, beginning the 1st day of the month following their appointment.
- (c) The district health officer or his designated representative, the civil defense director, the county safety officer and the county risk management analyst shall be permanent members, effective May 24, 1978.

SECTION 183. Section 65.140 of the Washoe County Code is hereby amended to read as follows:

65.140 Safety and health inspections.

1. The division of occupational safety and health under the jurisdiction of the Nevada department of industrial relations and the federal Office of Occupational Safety and Health have the authority to conduct physical inspections of work places to determine whether or not an employer is complying with the

safety and health standards adopted by the federal and state governments. Compliance officers are authorized to conduct such inspections at any reasonable time and to question privately any employer or employee. No advance notice of an inspection is required to be given by the compliance officer, but the compliance officer shall present his credentials to the supervisor or person in charge. A written report of the inspection will be submitted by the compliance officer to the appropriate agency.

2. The county safety officer shall conduct inspections in order to note and correct safety and health deficiencies. Personnel from the building and safety division of the department of public works shall assist in the conduct of fire prevention inspections. Such inspections shall be coordinated with department heads.

SECTION 184. Section 65.160 of the Washoe County Code is hereby amended to read as follows:

65.160 Safety meetings. Employee safety meetings shall be scheduled periodically in order that employees may be trained and educated in safe working procedures.

SECTION 185. Section 65.170 of the Washoe County Code is hereby amended to read as follows:

65.170 Posting of safety notices. Department heads shall select a heavily traveled, conspicuous area for a bulletin board where safety notices, bulletins, regulations and posters can be posted. One copy of each of the following publications shall be posted in each designated area:

1. Washoe County safety and health policy.
2. General safety rules.
3. "Safety and Health Protection on the Job," published by the State division of occupational safety and health and explaining chapter 618 of NRS.
4. OSHA Form 200, "Summary of Occupational Injuries and Illnesses" (this summary must remain posted for 30 days).
5. Emergency telephone numbers.

SECTION 186. Section 65. 180 of the Washoe County Code is hereby amended to read as follows:

65.180 Reporting requirements following accident, incident or injury. Any person who, while performing services for Washoe County as an employee or volunteer, is involved in an accident or incident involving damage to any property or injury to any other person shall:

1. As required by ordinance or state law, report the accident or incident to the proper authority.
2. Notify the head of his department as soon as practicable after the accident or incident.
3. Forward a written report of the accident or incident to the head of his department within 24 hours after its occurrence.



SECTION 187. Section 65.230 of the Washoe County Code is hereby amended to read as follows:

65.230 Regular injury or illness reports. Appropriate forms shall be completed and distributed as directed for each occupational injury or illness described in section 65.200. Reports shall be prepared and submitted as soon as possible, but not later than 5 days after the injury or illness.

SECTION 188. Section 5.447 of the Washoe County Code is hereby amended to read as follows:

5.447 Annual reports: Contents.

1. The public defender shall make an annual report to the board of county commissioners covering all cases handled by his office during the preceding year.

2. Such report shall contain any and all information requested by the board of county commissioners and shall include at least the following information:

(a) The number of new cases received during the report period;

(b) The number of cases closed during the report period;

(c) The dollar amount of all attorneys fees levied upon public defender clients;

(d) The dollar amount of all revenue collected during the report period, and

(e) The number of cases received during the report period consisting of the following:

(1) Felonies.

(2) Gross misdemeanors.

(3) Misdemeanors.

(4) Municipal ordinance violations.

(5) Parole violations.

(6) Modifications of probation or sentence.

(7) Miscellaneous proceedings.

(8) Juvenile proceedings.

(9) Insanity hearings.

(10) Probation revocations.

(11) Supreme Court appeals.

(12) District Court appeals.

(13) Extradition proceedings.

(14) Post conviction proceedings.

SECTION 189. Section 70.270 of the Washoe County Code is hereby amended to read as follows:

70.270 Basic rule. It is unlawful for any person to drive or operate a vehicle of any kind or character:

1. At a rate of speed greater than is reasonable or proper, having due regard for the traffic, surface and width of the highway, road or street.

2. At a rate of speed greater than that posted by the county for the particular portion of highway, road or street being traversed.

3. At such a rate of speed as to endanger the life, limb or property of any person.

4. In careless disregard of the safety of persons or property.

Proposed on the 14 day of December, 1982.

Proposed by Commissioners Brown:

Passed on the 28th day of December, 1982.

Vote:

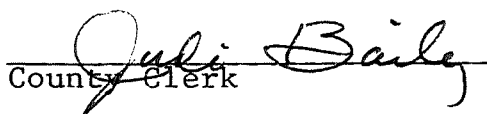
Ayes: Commissioners: Farr, Ferrari, Brown, Underwood, & Williams

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 12 day of January, 1983.