



SUMMARY: Amends Washoe County Code to require business license applicants to provide additional information to sheriff and ensure payment of personal property taxes.

BILL NO. 1000

ORDINANCE NO. 825

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE TO REQUIRE BUSINESS LICENSE APPLICANTS TO INFORM THE SHERIFF OF EACH PRIOR BUSINESS LICENSE RECEIVED AND ANY AMOUNT OF UNPAID PERSONAL PROPERTY TAXES OWED WASHOE COUNTY FROM THAT PRIOR BUSINESS; REQUIRING THAT PERSONAL PROPERTY TAXES BE PAID PRIOR TO RENEWAL OF A BUSINESS LICENSE; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

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

SECTION 1. Section 25.017 of the Washoe County Code is hereby amended to read as follows:

25.017 Applications; civil liability of signatory; suspension, revocation of license for false statements on application.

1. Applications for all licenses and permits required by this chapter shall be made in writing to the sheriff's office in the absence of any provision to the contrary.
2. Each application must contain:
  - (a) The name of the applicant.
  - (b) The names of all business enterprises within Washoe County for which the applicant received a business license from the county, the City of Reno or the City of Sparks within the 3 years preceding the date of application.
  - (c) The permit or license desired.
  - (d) The location to be used, if any.
  - (e) The time covered.
  - (f) The fee to be paid.
  - (g) The amount, if any, of any unpaid or delinquent penalties, fees, criminal fines, administrative fines, civil penalties or taxes owed to the State of Nevada or any local government (as defined in NRS 354.474) by the applicant or any previous business which is named in paragraph (b).
  - (h) A statement notifying the applicant of the provisions contained in subsections 4 and 6 of this ordinance.
3. The applicant shall furnish such additional information as may be needed for the sheriff to process the application for the license or permit.
4. The signatory of any business license application shall be personally and individually liable for any and all criminal fines, administrative fines, civil penalties and penalties, fees, fines, taxes, including personal property taxes, which may be lawfully assessed or imposed by the State of Nevada or any local government as defined in NRS 354.474 against the business organization, partnership,

corporation, association, proprietorship or joint venture for which the signatory requests a business license. The signatory shall remain personally liable until all such penalties, fees, criminal fines, administrative fines, civil penalties and taxes against the business are satisfied. Neither the failure nor the reorganization of the business relieves the signatory of the obligation or personal liability.

5. Nothing contained in this section prohibits or limits the enforcement for collection of penalties, fees, criminal fines, administrative fines, civil penalties or taxes against any subsequent owner, assignee or purchaser of any business for the penalties, fees, criminal fines, administrative fines, civil penalties or taxes imposed or assessed against the business prior to its conveyance, transfer, assignment or sale.

6. Taxes lawfully assessed against commercial personal property of any business become a perpetual lien as defined in NRS 361.410 and nothing contained in this section prohibits or limits the enforcement for collection of taxes, penalties and costs against any secured creditor who has repossessed or any judgment creditor who executes upon such property.

7. Good cause exists for the suspension, revocation or cancellation of any license or permit pursuant to sections 25.039 and 25.041 if any person signatory to the application therefore knowingly provides false or misleading information required on the application or if the business or other licensee fails to pay any penalty, fee, criminal fine, administrative fine, civil penalty or tax lawfully imposed or assessed against his business, partnership, corporation, association or joint venture.

Proposed on the 14 day of May, 1991.  
Proposed by Commissioners McDowell:  
Passed on the 11 day of June, 1991.

Vote:

Ayes: Commissioners: Beck, Cornwall, Leighton, McDowell, + Reid  
Nays: Commissioners: None  
Absent: Commissioners: None

[Signature]  
Chairman of the Board

ATTEST:

[Signature]  
County Clerk

This ordinance shall be in force and effect from and after the 24 day of June, 1991.