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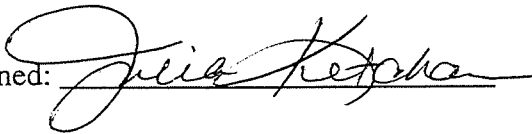
STATE OF NEVADA  
COUNTY OF WASHOE

ss: Julia Ketcham

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the dates: **05/30/03 - 06/06/03**, for exact publication dates please see last line of Proof of Publication below.

Subscribed and sworn to before me

Signed:



TANA CICCOTTI  
Notary Public - State of Nevada  
Appointment Recorded in Washoe County  
No: 02-74259-2 - Expires May 16, 2006



JUN 6 2003

**Proof of Publication**

NOTICE OF ADOPTION WASHOE COUNTY ORDINANCES NOTICE IS HEREBY GIVEN that the following Ordinances, listed below by title and containing the vote of the Commission members, were adopted by the Washoe County Board of Commissioners on May 27, 2003. These Ordinances shall be in full force and effect from and after June 6, 2003. BILL NO. 1375, ORDINANCE NO. 1198 An Ordinance amending the Washoe County Code, Chapter 20, to reflect passage by the voters in Washoe County in the November 5, 2002 general election of WC-2, the transportation advisory question, to obtain necessary additional funding for transportation projects, and as authorized by passage of S.B.237, to impose an additional .125 (1/8 cent) sales and use tax for a public transit system, construction, maintenance and repair of public roads, for the improvement of air quality or for any combination of those purposes; to amend Chapter 20 to change the name of the Public Transportation Tax Ordinance to the Public Transit and Road Tax Ordinance and amend such Ordinance to conform to changes in State law; to amend Chapter 20 to add provisions allowing the additional .125 (1/8 cent) to be expended for the construction, maintenance and repair of public roads and for the improvement of air quality, in addition to expenditure for a public transit system, or any combination of those purposes as authorized by NRS 377A.020; to provide for amendment of the contract between the County and

the State Department of Taxation to implement the additional .125 (1/8 cent) sales and use tax, if amendment is necessary; to provide an effective date of the additional .125 (1/8 cent) sales and use tax; and providing other matters properly relating thereto. AYES: Humke, Galloway, Sferrazza, Shaw and Weber BILL NO. 1376, ORDINANCE NO. 1199 An Ordinance amending the Washoe County Code, Chapter 20, to reflect passage by the voters in Washoe County in the November 5, 2002 general election of WC-2, the transportation advisory question, to obtain necessary additional funding for transportation projects, and as authorized by passage of S.B. 237, by imposing new County motor vehicle fuel taxes; to index the new County motor vehicle fuel taxes to the rate of inflation; to amend the County motor vehicle fuel tax to conform to changes in State law; to provide for amendment of the contract between the County and the State Department of Motor Vehicles to implement the new County motor vehicle fuel taxes, if amendment is necessary; providing for an effective date of such taxes; and providing other matters properly relating thereto. AYES: Humke, Galloway, Shaw and Weber ABSENT: Sferrazza BILL NO. 1382, ORDINANCE NO. 1200 An Ordinance amending provisions relating to Washoe County Code Chapter 110, Article 400, Development Standards: title and contents, by amending the title of Article 434 to "Regional Development Standards within cooperative planning areas and all of Washoe County"; to amend Washoe County Code, Chapter 110, Development Code, Article 800, Procedures: title and contents, by adding the title of Article 822 "Provisions for Amendments to Local Master Plans and Zone Changes in Areas Subject to Cooperative Planning Under the Regional Plan Settlement Agreement"; to amend Washoe County Code, Chapter 110, Development Code, Article 912, Establishment of Commissions, Boards and Hearing Examiners, by amending the representation of the Planning Commission and Board of Adjustment to reflect all County Commission districts, and other matters properly relating thereto. AYES: Humke, Galloway, Shaw and Weber ABSENT: Sferrazza BILL NO. 1383, ORDINANCE NO. 1201 An Ordinance amending provisions relating to Washoe County Code Chapter 110, Article 706, Impact Fees, by amending the date of adoption of the amended Regional Road Impact Fee Administrative Manual, by amending the date of adoption of the amended Regional Road Impact Fee Capital Improvement Program, by incorporating the Administrative Manual and Capital Improvements Program by reference, and other matters relating thereto. AYES: Humke, Galloway, Shaw and Weber ABSENT: Sferrazza BILL NO. 1384, ORDINANCE NO. 1202 An Ordinance amending the Washoe County Code by repealing provisions relating to buildings and construction and adding uniform codes with certain changes, additions and deletions, relating to buildings and construction. AYES: Humke, Sferrazza, Shaw and Weber ABSENT: Galloway BILL NO. 1385, ORDINANCE NO. 1203 An Ordinance amending the Washoe County Code by changing the name of the Washoe County Parks and Recreation Commission to the Washoe County Open Space and Regional Park Commission. AYES: Humke, Sferrazza, Shaw and Weber ABSENT: Galloway

Typewritten copies of the Ordinances are available for inspection by all interested persons at the office of the Washoe County Clerk, 75 Court Street, Reno, Nevada. AMY HARVEY, Washoe County Clerk and Clerk of the Board of County Commissioners No.747102 May 30; June 6, 2003

SUMMARY: An ordinance amending Washoe County Code to impose new excise taxes on certain motor vehicle fuels in Washoe County to recover the loss of purchasing power due to inflation.

BILL NO. 1376

ORDINANCE NO. 1199

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE, CHAPTER 20, TO REFLECT PASSAGE BY THE VOTERS IN WASHOE COUNTY IN THE NOVEMBER 5, 2002 GENERAL ELECTION OF WC-2, THE TRANSPORTATION ADVISORY QUESTION, TO OBTAIN NECESSARY ADDITIONAL FUNDING FOR TRANSPORTATION PROJECTS, AND AS AUTHORIZED BY PASSAGE OF S.B. 237, BY IMPOSING NEW COUNTY MOTOR VEHICLE FUEL TAXES; TO INDEX THE NEW COUNTY MOTOR VEHICLE FUEL TAXES TO THE RATE OF INFLATION; TO AMEND THE COUNTY MOTOR VEHICLE FUEL TAX TO CONFORM TO CHANGES IN STATE LAW; TO PROVIDE FOR AMENDMENT OF THE CONTRACT BETWEEN THE COUNTY AND THE STATE DEPARTMENT OF MOTOR VEHICLES TO IMPLEMENT THE NEW COUNTY MOTOR VEHICLE FUEL TAXES, IF AMENDMENT IS NECESSARY; PROVIDING FOR AN EFFECTIVE DATE OF SUCH TAXES; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

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

SECTION 1. Chapter 20 of the Washoe County Code is hereby amended by adding thereto the provisions set forth as sections 2 to 8, inclusive, of this ordinance.

SECTION 2.

20.324 "Aviation fuel" defined. "Aviation fuel" means motor vehicle fuel specially refined for use in the propulsion of aircraft, but does not include fuel for jet or turbine-powered aircraft.

SECTION 3.

20.334 "Leaded racing fuel" defined. "Leaded racing fuel" means motor vehicle fuel that contains lead and is produced for motor vehicles that are designed and built for racing and not for operation on a public highway.

SECTION 4.

20.3683 Imposition, rate and annual increase of additional tax on NRS 365.180 motor vehicle fuel tax; allocation, disbursement and use of tax; expiration.

1. In addition to the excise taxes imposed by sections 20.321 to 20.433 of this chapter, every supplier shall pay an additional excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold, distributed or used in this county in an amount equal to the sum obtained by multiplying the amount of the tax imposed pursuant to NRS 365.180 by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years. The additional tax imposed by this section must be paid and accounted for in the same manner, within the time prescribed, and subject to the same procedures applicable to the tax imposed by section 20.367.

2. The tax imposed pursuant to subsection 1 of this section shall be annually increased on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in an amount equal to the sum of the tax imposed pursuant to NRS 365.180 and the tax imposed pursuant to subsection 1 of this section during the preceding fiscal year, multiplied by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years.

3. The proceeds of the tax imposed pursuant to this section must be allocated, disbursed and used in this county in the same proportions and manner as the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to NRS 365.180.

4. The tax imposed pursuant to this section expires by limitation on the effective date of any increase or decrease in the amount of the tax imposed pursuant to NRS 365.180 which becomes effective after the adoption of the ordinance imposing the tax.

#### SECTION 5.

##### 20.3684 Imposition, rate and annual increase of additional tax on NRS 365.190 motor vehicle fuel tax; allocation, disbursement and use of tax; expiration.

1. In addition to the excise taxes imposed by sections 20.321 to 20.433 of this chapter, every supplier shall pay an additional excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold, distributed or used in this county in an amount equal to the sum obtained by multiplying the amount of the tax imposed pursuant to NRS 365.190 by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years. The additional tax imposed by this section must be paid and accounted for in the same manner, within the time prescribed, and subject to the same procedures applicable to the tax imposed by section 20.367.

2. The tax imposed pursuant to subsection 1 of this section shall be annually increased on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in an amount equal to the sum of the tax imposed pursuant to NRS

365.190 and the tax imposed pursuant to subsection 1 of this section during the preceding fiscal year, multiplied by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years.

3. The proceeds of the tax imposed pursuant to this section must be allocated, disbursed and used in this county in the same proportions and manner as the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to NRS 365.190.

4. The tax imposed pursuant to this section expires by limitation on the effective date of any increase or decrease in the amount of the tax imposed pursuant to NRS 365.190 which becomes effective after the adoption of the ordinance imposing the tax.

#### SECTION 6.

20.3685 Imposition, rate and annual increase of additional tax on NRS 365.192 motor vehicle fuel tax; allocation, disbursement and use of tax; expiration.

1. In addition to the excise taxes imposed by sections 20.321 to 20.433 of this chapter, every supplier shall pay an additional excise tax on each gallon of motor vehicle fuel, except aviation fuel, sold, distributed or used in this county in an amount equal to the sum obtained by multiplying the amount of the tax imposed pursuant to NRS 365.192 by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years. The additional tax imposed by this section must be paid and accounted for in the same manner, within the time prescribed, and subject to the same procedures applicable to the tax imposed by section 20.367.

2. The tax imposed pursuant to subsection 1 of this section shall be annually increased on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in an amount equal to the sum of the tax imposed pursuant to NRS 365.192 and the tax imposed pursuant to subsection 1 of this section during the preceding fiscal year, multiplied by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years.

3. The proceeds of the tax imposed pursuant to this section must be allocated, disbursed and used in this county in the same proportions and manner as the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to NRS 365.192.

4. The tax imposed pursuant to this section expires by limitation on the effective date of any increase or decrease in the amount of the tax imposed pursuant to NRS 365.192 which becomes effective after the adoption of the ordinance imposing the tax.



SECTION 7.

20.3686 Imposition, rate and annual increase of additional tax on section 20.367 and section 20.368 motor vehicle fuel taxes; allocation, disbursement and use of tax; expiration.

1. In addition to the excise taxes imposed by sections 20.321 to 20.433 of this chapter, every supplier shall pay an additional excise tax on each gallon of motor vehicle fuel, except aviation fuel and leaded racing fuel, sold, distributed or used in this county in an amount equal to the sum obtained by multiplying the amount of the tax imposed pursuant to section 20.367 and section 20.368 by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years. The additional tax imposed by this section must be paid and accounted for in the same manner, within the time prescribed, and subject to the same procedures applicable to the tax imposed by section 20.367.

2. The tax imposed pursuant to subsection 1 of this section shall be annually increased on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in an amount equal to the sum of the tax imposed pursuant to section 20.367 and section 20.368 and the tax imposed pursuant to subsection 1 of this section during the preceding fiscal year, multiplied by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years.

3. The proceeds of the tax imposed pursuant to this section must be allocated, disbursed and used in this county in the same proportions and manner as the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to section 20.367 and section 20.368.

4. The tax imposed pursuant to this section expires by limitation on the effective date of any subsequent ordinance adopted by the county increasing or decreasing the amount of the tax imposed pursuant to section 20.367 or section 20.368.

SECTION 8.

20.3687 Effective date of ordinance and additional taxes; annual review by commission.

1. This ordinance and the additional motor vehicle fuel taxes imposed hereunder shall become effective and the taxes imposed on the first day of the first calendar quarter beginning not less than 90 days after the adoption of the ordinance.

2. The commission, at a public meeting conducted after the provision of public notice and before the effective date of each annual increase imposed by this ordinance, shall review:

(a) The amount of that increase and the accuracy of its calculation;

(b) The amounts of any annual increases imposed by the ordinance in previous years and the revenue collected pursuant to those increases;

(c) Any improvements to the regional system of transportation resulting from revenue collected pursuant to any annual increases imposed by the ordinance in previous years; and

(d) Any other information relevant to the effect of the annual increases on the public; and

3. Submit to the board of county commissioners any information the commission receives suggesting that the annual increase should be adjusted.

#### SECTION 9.

Section 20.337 of the Washoe County Code is hereby amended to read as follows:

20.337 "Motor vehicle fuel" defined. "Motor vehicle fuel" means gasoline, natural gasoline, casing-head gasoline or any other inflammable or combustible liquid, regardless of the name by which the liquid is known or sold, the chief use of which in this county is for the propulsion of motor vehicles, motorboats or aircraft. The term does not include kerosene, gas oil, fuel oil, fuel for jet or turbine-powered aircraft, diesel fuel, liquefied petroleum gas, and an emulsion of water-phased hydrocarbon fuel, as that term is defined in NRS 366.026.

SECTION 10. Section 20.357 of the Washoe County Code is hereby amended to read as follows:

20.357 Contract with department. The board of county commissioners shall contract with the department to perform all functions incident to the administration and operation of the Motor Vehicle Fuel Tax Ordinance, including the calculation of each annual increase in the taxes imposed by sections 20.3683, 20.3684, 20.3685 and 20.3686.

SECTION 11. Section 20.367 of the Washoe County Code is hereby amended to read as follows:

20.367 Imposition and rate of tax; statements of motor vehicle fuel sold, distributed or used; extensions of time; time when returns, remittances deemed filed, received by department.

1. In addition to any other taxes provided by law, every supplier shall, not later than the last day of each calendar month:

(a) Render to the department a statement of all motor vehicle fuel sold, distributed or used by him in Washoe County, as well as all motor vehicle fuel sold, distributed or used in this county by a purchaser thereof upon which sale, distribution or

use the supplier has assumed liability for the tax thereon under section 20.327, during the preceding calendar month; and

(b) Pay an excise tax of 4 cents per gallon on all motor vehicle fuel, except aviation fuel and leaded racing fuel, so sold, distributed or used, in the manner and within the time prescribed in the Motor Vehicle Fuel Tax Ordinance.

2. The department for good cause may extend for not to exceed 30 days the time for making any report or return required under the Motor Vehicle Fuel Tax Ordinance. The extension may be granted at any time if:

(a) A request therefor has been filed with the department within or prior to the period for which the extension may be granted; and

(b) A remittance of the estimated tax is made when due. Any supplier to whom an extension is granted shall pay, in addition to any delinquent tax due, interest at the rate of one-half of 1 percent per month, or fraction thereof, from the date on which the tax would have been due without the extension to the date of payment.

3. Any report, return, remittance to cover a payment or claim for credit or refund required by the Motor Vehicle Fuel Tax Ordinance which is transmitted through the United States mail shall be deemed filed or received by the department on the date shown by the post office cancellation mark stamped upon the envelope containing it, or on the date it was mailed if proof satisfactory to the department establishes that such document or remittance was timely deposited in the United States mail properly addressed to the department.

4. For the purpose of the Motor Vehicle Fuel Tax Ordinance, motor vehicle fuel is sold at the place where it is delivered into a vehicle not belonging to the seller or into a stationary tank on the premises of the buyer.

SECTION 12. Section 20.3682 of the Washoe County Code is hereby amended to read as follows:

20.3682 Amendment of contract with department.

1. Unless the board of county commissioners, with the written concurrence of the commission, determines that an amendment is not necessary or desirable, the county shall amend the contract made pursuant to section 20.357 to provide for functions incident to the administration and operation of the additional 5 cents per gallon motor vehicle fuel tax.

2. Unless the board of county commissioners, with the written concurrence of the commission, determines that an amendment is not necessary or desirable, the county, before the effective date of this ordinance, shall amend the contract made pursuant to section 20.357 to provide for functions incident to the administration and operation of the additional taxes imposed pursuant to sections 20.3683, 20.3684, 20.3685 and 20.3686.



[Business Impact Note: The Board of County Commissioners hereby finds that this ordinance does not impose a direct and significant economic burden upon a business, nor does it directly restrict the formation, operation or expansion of a business.]

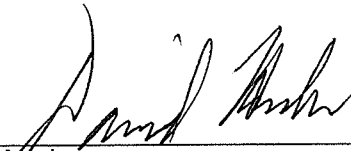
Proposed on the 13<sup>th</sup> day of MAY, 2003.  
Proposed by Commissioner SFERAZZA.  
Passed on the 27<sup>th</sup> day of MAY, 2003.

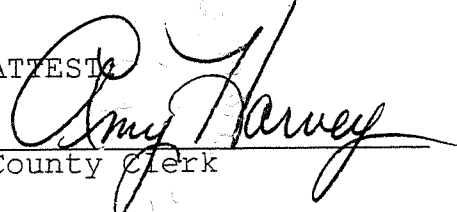
Vote:

Ayes: HUMKE, SHAW, GALLOWAY & WEBER

Nays: NONE

Absent: SFERAZZA

  
Chairman  
Washoe County Commission

ATTEST  
  
County Clerk

This ordinance shall be in force and effect from and after the 6<sup>th</sup> day of JUNE, 2003.