



# WASHOE COUNTY

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CM/ACM \_\_\_\_\_  
Finance \_\_\_\_\_  
DA \_\_\_\_\_  
Risk Mgt. \_\_\_\_\_  
HR \_\_\_\_\_  
Other \_\_\_\_\_

## STAFF REPORT

BOARD MEETING DATE: November 29, 2016

**DATE:** November 14, 2016  
**TO:** Board of County Commissioners  
**FROM:** Mark Mathers, Budget Manager  
328-2071, mmathers@washoecounty.us  
**THROUGH:** Al Rogers, Director of Management Services  
328-2017, arogers@washoecounty.us  
**SUBJECT:** Request by the County Manager's Office through the County Clerk pursuant to Washoe County Code 2.03 to approve a request to amend the Washoe County Code (Chapter 20) to enact the increase to the County's sales and use tax rate as approved by voters in Washoe County on November 8, 2016, and direct the Clerk to submit the request to the District Attorney for preparation of a proposed ordinance pursuant to Washoe County Code 2.04. (All Commission Districts.)

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### SUMMARY

On November 8, 2016, registered voters of Washoe County approved the imposition of an increased tax of 0.54% on the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in the County. The proceeds of this increase to the sales and use tax are restricted to the acquisition, construction, repair and renovation of Washoe County School District's school facilities. Senate Bill 411 (2015) requires the Board of County Commissioners to adopt an ordinance imposing the taxes upon approval of the voters. The State Department of Taxation has indicated an effective date of April 1, 2017 for the increased tax rate.

**Strategic Objective supported by this item:** *Stewardship of our community.*

### PREVIOUS ACTION

On March 22, 2016, the Board of County Commissioners (Board) adopted a resolution designated as the "2016 School Financing Election Resolution", approving the submittal of a question to the registered voters of Washoe County at the General Election on Tuesday, November 8, 2016, concerning the imposition of an increased sales and use tax rate of 0.54%. This was done consistent with the requirements of Senate Bill 411 of the 2015 legislative session.

**BACKGROUND**

The Washoe County Public Schools Overcrowding and Repair Needs Committee ("Committee") was created by resolution of the Washoe County School Board of Trustees pursuant to Senate Bill 411 of the 2015 legislative session. This Committee was created to address overcrowding and repair needs in the Washoe County School District. The Committee was charged with preparing and submitting its recommendations to the Board of County Commissioners for the imposition of one or more taxes in Washoe County to provide funding for capital projects for the School District.

The Committee unanimously voted to recommend the imposition of an increased tax of 0.54% on the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in the County. The Committee adopted its recommendation on March 4, 2016, which confirmed the above referenced tax and requested that the Board of County Commissioners place the question on the ballot. On November 8, 2016, registered voters of Washoe County approved the imposition of the increased tax of 0.54%. In accordance with Senate Bill 411, the Board of County Commissioners is required to adopt an ordinance imposing the taxes upon approval of the voters.

Where necessary, changes to Chapter 20 of County Code to reflect these changes must be handled through the preparation of a proposed ordinance pursuant to Washoe County Code 2.040.

**FISCAL IMPACT**

The proceeds of the increased rate of the sales and use tax will be deposited to the Washoe County School District's accounts. There is no fiscal impact to the County.

**RECOMMENDATION**

It is recommended that the Board of County Commissioners approve a request by the County Manager's Office through the County Clerk pursuant to Washoe County Code 2.030 to approve a request to amend the Washoe County Code (Chapter 20) to enact the increase to the County's sales and use tax rate as approved by voters in Washoe County on November 8, 2016, and direct the Clerk to submit the request to the District Attorney for preparation of a proposed ordinance pursuant to Washoe County Code 2.040.

**POSSIBLE MOTION**

Should the Board agree with staff's recommendations a possible motion would be: Move to approve request by the County Manager's Office through the County Clerk pursuant to Washoe County Code 2.030 to approve a request to amend the Washoe County Code (Chapter 20) to enact the increase to the County's sales and use tax rate as approved by voters in Washoe County on November 8, 2016, and direct the Clerk to submit the request to the District Attorney for preparation of a proposed ordinance pursuant to Washoe County Code 2.040.



**WASHOE COUNTY**  
**OFFICE OF THE COUNTY MANAGER**

1001 E. 9th Street  
P.O. Box 11130  
Reno, Nevada 89520-0027  
Phone: (775) 328-2000  
Fax: (775) 328-2491  
www.washoecounty.us

November 23, 2016

Nancy Parent  
Washoe County Clerk  
1001 E. 9<sup>th</sup> Street  
Reno, NV 89512

RE: Request by the County Manager through the County Clerk pursuant to Washoe County Code 2.03 to approve a request to amend the Washoe County Code (Chapter 20) to enact the increase to the County's sales and use tax rate as approved by voters in Washoe County on November 8, 2016, and direct the Clerk to submit the request to the District Attorney for preparation of a proposed ordinance pursuant to Washoe County Code 2.04.

Dear Ms. Parent:

In accordance with WCC 2.030, I request that you initiate proceedings to amend Washoe County Code (Chapter 20) as outlined in the subject line of this letter. The amendments will enact the increase to the County's sales and use tax rate as approved by voters through WC1 on the November 8, 2016 General Election Ballot and will update the Ordinance based on staff review and discussions.

Attached is the staff report requesting that the Board of County Commissioners approve the proposed changes and instruct you to direct the District Attorney to prepare appropriate ordinance pursuant to Washoe County Code 2.04.

Sincerely

John Slaughter  
County Manager