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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:

Ordinance 1184

has published in each regular and entire
issue of said newspaper on the following
dates to wit:

Dec. 13, 20, 2002

Signed: *Julia Ketcham*

Subscribed and sworn to before me this

12-30-02

Tana Ciccotti

PROOF OF PUBLICATION

**NOTICE OF ADOPTION
WASHOE COUNTY
ORDINANCE NO. 1184**

NOTICE IS HEREBY GIVEN THAT: Bill No. 1362, Ordinance No. 1184 entitled

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY AMENDING PROVISIONS TO REFLECT THE DEFEASANCE OF THE COUNTY'S MULTI-PURPOSE BOWLING FACILITY BONDS, BY REMOVING REFERENCE IN SECTION 25.1522 TO AN EXEMPTION FROM THE TAX AS THE EXEMPTION IS PROVIDED FOR IN SECTION 25.155, AMENDING THE PROVISION RELATING TO THE NOTICE REQUIRED TO BE DISPLAYED BY LICENSEES TO REFLECT THE TOTAL AMOUNT OF THE ROOM TAX IMPOSED BY LAW, AMENDING PROVISIONS RELATING TO THE INTEREST RATE WHEN THE TAX IS NOT PAID WHEN DUE, AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

was adopted on December 10, 2002 by Commissioners Gallo-way, Sferrazza, Shaw and Short. This ordinance shall be in full force and effect from and after December 20, 2002.

Typewritten copies of the ordinance are available for inspection by all interested persons at the office of the County Clerk, 75 Court Street, Reno, Nevada.

AMY HARVEY,
Washoe County Clerk and
Clerk of the Board of County
Commissioners
No.4360 Dec 13, 20, 2002



JAN 2 2002

SUMMARY: An ordinance amending Washoe County Code by revising provisions relating to room taxes and the defeasance of the Multi-Purpose Bowling Facility Bonds.

BILL NO. 1362

ORDINANCE NO. 1184

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY AMENDING PROVISIONS TO REFLECT THE DEFEASANCE OF THE COUNTY'S MULTI-PURPOSE BOWLING FACILITY BONDS, BY REMOVING REFERENCE IN SECTION 25.1522 TO AN EXEMPTION FROM THE TAX AS THE EXEMPTION IS PROVIDED FOR IN SECTION 25.155, AMENDING THE PROVISION RELATING TO THE NOTICE REQUIRED TO BE DISPLAYED BY LICENSEES TO REFLECT THE TOTAL AMOUNT OF THE ROOM TAX IMPOSED BY LAW, AMENDING PROVISIONS RELATING TO THE INTEREST RATE WHEN THE TAX IS NOT PAID WHEN DUE, AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

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

SECTION 1. Section 25.1522 of the Washoe County Code is hereby amended to read as follows:

25.1522 Imposition of tax pursuant to section 37 of chapter 19, Statutes of Nevada 1991; schedule for payment of tax; penalties.

1. Pursuant to section 37 of chapter 19, Statutes of Nevada 1991, and in addition to any other license taxes fixed and imposed, there is hereby fixed and imposed on every licensee operating a rental business within the county, including the incorporated cities of Reno and Sparks, a tax in the amount of 1 percent of the gross income from room rentals throughout the county, including the incorporated cities of Reno and Sparks.

2. The tax imposed by subsection 1 of this section shall become due and payable to the tax administrator on the first day of each month next succeeding the calendar month or fraction thereof during which the taxes accrued, and they shall become delinquent after the 15th day of the same month.

3. If the tax imposed by subsection 1 of this section is not paid within the time set forth in the schedule of payment, the tax administrator shall charge and collect in addition to the tax:

(a) A penalty of 10 percent of the amount due, exclusive of interest, or an administrative fee of \$75, whichever is greater; and

(b) Interest on the amount due at the rate of 1.5 percent per month or fraction thereof from the date in which the tax became due until the date of payment.

4. The proceeds of the tax imposed by subsection 1 of this section are hereby assigned to the Reno-Sparks Convention and Visitors Authority and reassigned to the City of Reno, Nevada (the "City") pursuant to the City of Reno-Reno-Sparks Convention

and Visitors Authority Agreement for Financing of Downtown Events Center dated November 13, 2001 (the "Interlocal Agreement") for pledge by the City to the payment of the City of Reno, Nevada, Capital Improvement Revenue Bonds, Series 2002 (the "2002 Bonds") or any obligations refunding them; and otherwise the proceeds of the tax imposed by subsection 1 of this section are hereby made available for administration and expenditure as provided in section 37 of chapter 19, Statutes of Nevada 1991, and in Ordinance No. 5316 of the City (the "Bond Ordinance"), the Interlocal Agreement, and as provided by the Bowling Facility Tax Act, the Bond Act, and otherwise provided by law. This section and all sections of the Washoe County Code supplemental thereto shall be and remain irrepealable and not subject to amendment adverse to the holders of the 2002 Bonds, or any bonds refunding any of them, until the 2002 Bonds or any bonds refunding any of them and the interest thereon shall be fully paid, canceled and discharged, or until provision shall be made therefor in the manner provided in the Bond Ordinance. Nothing in this section shall be deemed to be an assignment or pledge of other than the proceeds of the additional license taxes in the amount of 1 percent as described in subsection 1 of section 25.1522.

SECTION 2. Section 25.159 of the Washoe County Code is hereby amended to read as follows:

25.159 Display of notice. Each licensee shall display prominently in each room or suite of rooms leased as a unit, or at the licensee's option, in a lobby at or in the immediate vicinity of the registration desk for the business, a sign that provides notice to occupants as to the amount of the tax imposed by law.

SECTION 3. Section 25.165 of the Washoe County Code is hereby amended to read as follows:

25.165 Schedule for payment of tax, penalties.

1. License taxes shall become due and payable to the tax administrator on the 1st day of each month next succeeding the calendar month or fraction thereof during which the license taxes accrued, and they shall become delinquent after the 15th day of the same month.

2. In addition to and separate from the penalties for late payments of the tax imposed under the Tax Administration Resolution and subsection 1 of section 25.147 of this code, there is hereby imposed a penalty as described in subsection 3 of this section for late payment of the tax imposed under subsections 2 and 3 of section 25.147 of this code.

3. Upon any payments which are not paid prior to becoming delinquent, the tax administrator shall charge and collect:

(a) Ten percent of the amount due, exclusive of interest, or an administration fee of \$75, whichever is greater; and

(b) Interest on the amount due at the rate of 1.5 percent per month or fraction thereof from the date on which the tax became due until the date of payment.

SECTION 4. Validation of actions; severability.

1. Notwithstanding any defects or irregularities, all acts and proceedings taken by the board of county commissioners, the tax administrator and the recreation board, or purportedly had or taken under law or under color of law by them, in fixing, imposing and collecting the tax provided for in sections 1, 2 and 3 of this ordinance, including the imposition and collection of interest on late payment of the tax, prior to the adoption of this ordinance, and all actions and proceedings are hereby validated, ratified, approved and confirmed.

2. In the event any provision of this ordinance shall be deemed to be unlawful by a court of competent jurisdiction, the invalidity of such section shall not affect the remaining sections.

[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 19th day of November, 2002.
Proposed by Commissioner Galloway.
Passed on the 10th day of December, 2002.

Vote:

Ayes: **Commissioners Sferrazza, Galloway, Shaw and Short**

Nays:

Absent: **Commissioner Bond**



Chairman
Washoe County Commission

ATTEST:



County Clerk

This ordinance shall be in force and effect from and after the 20th day of December, 2002.