

# RENO GAZETTE-JOURNAL

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WASHOE COUNTY  
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## PROOF OF PUBLICATION

STATE OF NEVADA  
COUNTY OF WASHOE

ss. Tana Ciccotti

being duly sworn, deposes and says:  
That as legal clerk of the RENO GAZETTE-JOURNAL, a daily newspaper published in Reno, Washoe County, State of Nevada, that the notice:

Ordinance # 910

**NOTICE OF COUNTY ORDINANCE NO. 910**  
NOTICE IS HEREBY GIVEN that Ordinance No. 910, Bill No. 1085, entitled,  
AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY ADDING THERETO PROVISIONS IMPOSING LICENSE TAXES ON TIME-SHARE PROJECTS, BY AMENDING THE DEFINITION OF RENTAL BUSINESS AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO  
was adopted on SEPTEMBER 13, 1994, by Commissioners Larry Beck, Steve Bradhurst, Dianne Cornwall, Gene McDowell, and Jim Shaw, and will become effective on OCTOBER 3, 1994. Typewritten copies of the ordinance are available for inspection by all interested persons at the office of the County Clerk at the County Courthouse, Virginia and Court Streets, Reno, Nevada.  
Judi Bailey, County Clerk  
No. 3798 Sept 26, Oct 3, 1994

of which a copy is hereto attached, has been published in each regular and entire issue of said newspaper on the following dates to wit:

Sept. 26 Oct. 3 1994

Signed

*Tana Ciccotti*

Subscribed and sworn to before me on 10/03/94

Notary Public

*Debra J. Dicianno*

DEBRA J. DICIANNO

Notary Public - State of Nevada  
Appointment Recorded in Washoe County  
MY APPOINTMENT EXPIRES MAY 19, 1996

P.O. BOX 22000. RENO, NEVADA 89520  
(702) 788-6200



910 ✓

SUMMARY: Amends the Washoe County Code by imposing license tax on time-share projects.

BILL NO. 1085

ORDINANCE NO. 910

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY ADDING THERETO PROVISIONS IMPOSING LICENSE TAXES ON TIME-SHARE PROJECTS, BY AMENDING THE DEFINITION OF RENTAL BUSINESS AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

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

SECTION 1. Chapter 25 of the Washoe County Code is hereby amended by adding thereto the provisions set forth as section 2 of this ordinance.

SECTION 2.

25.152 Calculation of tax on time-share projects, and responsibility for collection. For purposes of the license tax fixed and imposed pursuant to sections 25.117 to 25.186, inclusive, license tax on time-share projects shall be paid as follows:

1. License tax shall be paid on the charge for the service of allowing owners of time-share units to trade intervals at one affiliated property with intervals at other affiliated properties.

2. License tax shall be paid on rental fees and commissions collected by management companies which act as on-site manager to the time-share project or as rental agent for unused time-share intervals.

3. License tax shall be paid on assessments for pro rata shares of operating expenses charged to transient occupants of time-share units (parties other than the interval owners of the time-share units) by time-share projects.

SECTION 3. Section 25.141 of the Washoe County Code is hereby amended to read as follows:

25.141 "Rental business" defined. "Rental business" means the operation of any hotel, motel, auto court, motor court, lodge, lodging house, apartment, apartment house, apartment house hotel, time-share project, rooming house, guest house, trailer court, trailer

park, tourist camp, ranch resort, guest ranch, cabin or other accommodations having three or more rooms for rent and real estate rental services offering three or more units for rent to the general public.

Proposed on the 23rd day of Octo August, 1994.  
Proposed by Commissioners McDowell:  
Passed on the 13TH day of September, 1994.

Vote:

Ayes: Commissioners: Harry Beck, Steve Bradhurst, Jim Shaw,  
Nays: Commissioners: Dianne Cornwall, and Gene McDowell.  
Absent: Commissioners: No nays.  
None absent.

[Signature]  
Chairman of the Board

ATTEST:

[Signature]  
County Clerk

This ordinance shall be in force and effect from and after the 3rd day of October, 1994.