

Residential Construction Tax (Park Tax)

Subject

Initial Applications. The residential construction tax shall be charged for all new residences, including the attached garage. Residential construction tax should not be charged for detached or secondary attached structures, i.e., fence, deck, awning, slab, greenhouse, etc. Those areas considered as the “dwelling unit” as defined in Washoe County Code Section 20.449 would be charged the 1% tax up to the maximum amount of \$1,000.

Added valuation caused by altered or increased building size will be charged additional construction tax based on percentage of the original permit, provided the increase in building size qualifies under the definition of dwelling unit.

All non-residential structures not previously used or considered as a dwelling unit and remodeled or converted into a “dwelling unit” shall be charged the 1% construction tax, i.e., barn or detached garage conversion creating another dwelling unit (kitchen, bath).

Prior to the issuance of any building permit for the development of any mobile home lot within the unincorporated areas of Washoe County, the applicant shall pay to the county a residential construction tax fee equal to or less than 80 percent of the average residential construction tax paid per residential dwelling unit in the county during the calendar year next preceding the fiscal year in which the lot development permit is issued.