

BILL NO. 2675

INTRODUCED BY COUNCIL

ORDINANCE NO. _____

AN ORDINANCE BY THE CITY OF SPARKS AMENDING TITLE 15 OF THE SPARKS MUNICIPAL CODE TO ALLOW THE COLLECTION OF RESIDENTIAL CONSTRUCTION TAX TO BE DEFERRED FROM BUILDING PERMIT ISSUANCE TO PRIOR TO ISSUANCE OF A CERTIFICATE OF OCCUPANCY AND OTHER MATTERS PROPERLY RELATED THERETO.

THE CITY COUNCIL OF THE CITY OF SPARKS DOES ORDAIN:

SECTION 1:

Section 15.12.0040 Imposition and rate of residential construction tax.

~~Prior to the issuance of a building permit~~ Residential construction tax shall be imposed upon the construction of any residential dwelling unit, or apartment house, the development of a mobile home lot, the remodeling of any non-residential structure for the purpose of residential use, or the moving into the city of a residential structure, ~~7.~~ ~~the applicant shall pay to the city a~~ The rate of residential construction tax ~~which~~ shall be equal to one percent of the valuation of each building permit issued, or \$1,000.00 per residential dwelling unit or mobile home lot, whichever is less. The valuation of building permits shall be based on the actual costs of residential construction in the area.

Section 15.12.0041 Residential construction tax payment.

Residential construction tax will be paid when the building permit is issued or the payment of the residential construction tax can be deferred until prior to issuance of a certificate of occupancy or for 12 months, whichever comes first. If the applicant chooses to defer the payment of residential construction tax, no temporary certificate of occupancy will be issued until such time as the residential construction tax is paid.

SECTION 2: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 3: The City Clerk is instructed and authorized to publish the title to this ordinance as provided by law and to record the plan certified herein as provided by law.

SECTION 4: This ordinance shall become effective upon passage, approval, publication.

SECTION 5: The provisions of this ordinance shall be literally construed to effectively carry out its purposes in the interest of the public health, safety, welfare and convenience.

SECTION 6: If any subsection, phrase, sentence or portion of this section is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions.

SECTION 7: The City Council finds that this ordinance is not likely to impose a direct and significant economic burden upon a business or directly restrict the formation, operation or expansion of a business, or is otherwise exempt from Nevada Revised Statutes Chapter 237.

PASSED AND ADOPTED this _____ day of _____, 2014, by the following vote of the City Council:

AYES:

NAYS:

ABSENT:

ABSTAIN:

APPROVED this _____ day of _____,
2014 by:

GENO MARTINI, Mayor

ATTEST:

Teresa Gardner, City Clerk

APPROVED AS TO FORM & LEGALITY:

CHESTER H. ADAMS, City Attorney