Pursuant to NRS 354.6015 and NAC 354.559, local governments are required to submit a quarterly survey report.

QUESTIONS REGARDING ECONOMIC CONDITIONS

1. ☐ ☐ ☑ Has any employer that accounts for 15% or more of the employment in the area closed or significantly reduced operations since the previous report? If yes, please provide details on page 2.

2. ☐ ☐ ☑ Has your entity experienced a cumulative increase or decrease of 10% or more in population or assessed valuation in the past two years? If yes, please provide details on page 2.

3. ☐ ☐ ☑ Has there been any significant event(s) in the region which could affect your entity positively? If yes, please provide details on page 2.

4. ☐ ☐ ☑ Has there been any significant event(s) in the region which could affect your entity negatively? If yes, please provide details on page 2.

5. ☐ ☐ ☑ Has anything significant occurred which could affect your expected level of revenues? If yes, please provide details on page 2.

QUESTIONS REGARDING OPERATIONS

6. ☐ ☐ ☑ Has the ending fund balance in your general (principal operating) fund had an unexplained, unbudgeted, or unanticipated decline for the past two fiscal years? If yes, please provide details on page 2.

7. ☐ ☐ ☑ Has the entity entered into any new debt arrangements since the previous report? If yes, please provide details on page 2.

8. ☐ ☐ ☑ Has the entity borrowed money to pay for current operations? If yes, please provide details on page 2.

9. ☐ ☐ ☑ Has the entity made an interfund loan(s) to pay for current operations? If yes, please provide details on page 2.

10. ☐ ☐ ☑ Has the entity failed to pay timely any contributions to governmental agencies for the benefits of its employees, (for example, PERS, Workmen's Comp or Federal taxes)? If yes, please provide details on page 2.

11. ☐ ☐ ☑ Has the entity failed to make timely payments for debt service, to vendors or others? If yes, please provide details on page 2.

12. ☐ ☐ ☑ Has the entity augmented the appropriated expenses for any proprietary fund since the previous report? If yes, please provide details on page 2.

13. Cash and cash equivalents (unaudited) as of quarter ending 09/30/16:
(Enterprise Fund(s) Only)

<table>
<thead>
<tr>
<th>Prior Year</th>
<th>Current Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>0.00</td>
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</tbody>
</table>

14. General Fund Ending Balance (unaudited) as of quarter ending 09/30/16:

<table>
<thead>
<tr>
<th>Prior Year</th>
<th>Current Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>522,529.77</td>
<td>709,561.60</td>
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</tbody>
</table>

15. Cash and cash equivalents (unaudited) as of quarter ending 09/30/16:
(General Fund Only)

<table>
<thead>
<tr>
<th>Prior Year</th>
<th>Current Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>637,791.40</td>
<td>743,938.03</td>
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</table>
5. Per Ordinance No. 2016-7 effective 06/01/16 the Carson City Municipal Code 4.08.080 was amended to increase the transient lodging tax 1% to be used primarily for the implementation of the Carson City Arts & Cultural Master Plan, Cultural Tourism Campaign

<table>
<thead>
<tr>
<th>Date</th>
<th>Type</th>
<th>Amount</th>
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<tbody>
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<table>
<thead>
<tr>
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<th>Lender</th>
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<table>
<thead>
<tr>
<th>Date</th>
<th>From Fund</th>
<th>To Fund</th>
<th>Amount</th>
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<table>
<thead>
<tr>
<th>Date</th>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

PREPARED BY: Chris McQueary, Executive Assistant
Name/Title
Signature

PERSON SIGNING CERTIFIES ALL INFORMATION PROVIDED IS TRUE & CORRECT FOR THE PERIOD INDICATED.

REVIEWED BY: Joel Dunn, Director
Name/Title
Signature
Staff Report

Report To: Board of Supervisors  
Meeting Date: May 5, 2016

Staff Contact: Joel Dunn, jdunn@visitcarsoncity.com

Agenda Title: For Possible Action: To adopt on second reading, Bill No. 106, an ordinance amending Title 4 Licenses and Business Regulations, Chapter 4.08 (room rental tax) of the Carson City Municipal Code by changing Section 4.08.080 (imposition and rate of tax) by adding subsection 4 adding a tax of one (1%) percent of the gross receipts from the rental of lodging in Carson City upon all persons in the business of providing lodging to be used primarily for the implementation of the Carson City Arts & Cultural Master Plan, Cultural Tourism Campaign.

Staff Summary: The Carson City Visitors Bureau Board of Directors approved a recommendation to the Carson City Board of Supervisors for a 1% increase in transient occupancy tax dedicated to the required funding for the CCVB to diversify its current offerings in an effort to allow Carson City to compete in the cultural tourism market. Additionally, the funds will allow the bureau to hire an Arts and Culture Coordinator and cover operational costs associated with the implementation of Carson City Arts and Culture Master Plan.

Agenda Action: Ordinance - Second Reading  
Time Requested: 5 mins

Proposed Motion
I move to adopt on second reading, Bill No. 106, Ordinance No. _____________________, an ordinance amending Title 4 Licenses and Business Regulations, Chapter 4.08 (room rental tax) of the Carson City Municipal Code by changing Section 4.08.080 (imposition and rate of tax) by adding subsection 4 adding a tax of one (1%) percent of the gross receipts from the rental of lodging in Carson City upon all persons in the business of providing lodging to be used primarily for the implementation of the Carson City Arts & Cultural Master Plan, Cultural Tourism Campaign.

Board’s Strategic Goal
Economic Development

Previous Action
The Carson City Visitors Bureau Board of Directors approved recommending to the Board of Supervisors to increase TOT by 1 percent by a vote of 4 ayes, 0 nays and 1 absent. Joel Dunn, CCVB Executive Director, conducted site visits with all 24 properties (Owners and/or General Managers) that contribute more than .01 percent to TOT. During these meetings the CCVB received support for the increase in TOT from 23 of the properties. The 24th property took a no-position as the property was in escrow.

A business impact statement was prepared, and accepted by the Board of Supervisors at their March 17, 2016 meeting. This ordinance was introduced on first reading at the April 21, 2016 Board of Supervisors meeting.

Background/Issues & Analysis

Final Version: 12/04/15
The 1 percent increase in room tax is estimated to bring $160,000 annually and will sunset after five years unless approved for continuation by the CCVB Board of Directors, with a majority support of the Carson City Lodging Properties and ratification by the Board of Supervisors.

Joel Dunn, CCVB Executive Director, conducted site visits with all 24 properties (Owners and/or General Managers) that contribute more than .01 percent to TOT. During these meetings the CCVB received support for the increase in TOT from 23 of the properties. The 24th property took a no-position as the property was in escrow. Other interested persons may obtain a copy of this summary from the Executive Director’s office of the Carson City Visitors Bureau.

**Applicable Statute, Code, Policy, Rule or Regulation**
CCMC 4.08.080

**Financial Information**
Is there a fiscal impact? ☒ Yes ☐ No

If yes, account name/number:

Is it currently budgeted? ☐ Yes ☒ No

Explanation of Fiscal Impact: Approximately $160,000 annually in revenue to the Carson City Visitors Bureau.

**Alternatives**

**Board Action Taken:**
Motion:  

1) ☒  
2) ☐  

Aye/Nay 5/0

(Vote Recorded By)
ORDINANCE NO. 2016-7
BILL NO. 106

AN ORDINANCE AMENDING TITLE 4 LICENSES AND BUSINESS REGULATIONS
CHAPTER 4.08 (ROOM RENTAL TAX) OF THE CARSON CITY MUNICIPAL CODE
BY CHANGING SECTION NUMBER 4.08.080 (IMPOSITION AND RATE OF TAX) BY
ADDING PARAGRAPH 4, ADDING A TAX OF ONE PERCENT (1%) OF THE GROSS
RECEIPTS FROM THE RENTAL OF LODGING IN CARSON CITY UPON ALL
PERSONS IN THE BUSINESS OF PROVIDING LODGING TO BE USED PRIMARILY
FOR THE IMPLEMENTATION OF THE CARSON CITY ARTS & CULTURAL MASTER
PLAN, CULTURAL TOURISM CAMPAIGN AND OTHER MATTERS PROPERLY
RELATED THERETO.

THE BOARD OF SUPERVISORS OF CARSON CITY DOES ORDAIN:

SECTION I:

That Title 4 Chapter 4.08 of the Carson City Municipal Code is hereby amended
to change section 4.08.080 by correcting a typographical error in subsection 2 and by
adding subsection 4 as follows:

4.08.080 Imposition and rate of tax.

1. There is hereby fixed and imposed a transient lodging tax on every
licensee operating a rental business within the city in the amount of
seven percent (7%) of the amount of gross income derived from room
rentals received by each licensee from the renting of rooms within the
corporate limits of the city. This transient lodging tax is in addition to any
license, fee or charge fixed or imposed by any other provision of the
CCMC. Two percent (2%) of the above seven percent (7%) tax may
only be used to redeem the general obligation bonds issued for any
recreational facilities in Carson City.

2. In addition to the transient lodging tax imposed above, there shall be a tax
of one percent (1%) of the gross receipts from the rental of lodging in
Carson City upon all persons in the business of providing lodging. Three-
eighths of this amount shall be paid to the department of taxation for
deposit with the state treasurer for credit to the fund for the promotion of
tourism. Five-eighths of the additional one percent tax shall be deposited
with the Carson City Convention and Visitors' Bureau to be used to
advertise the resources of Carson City related to tourism, including
available accommodations, transportation, entertainment, natural
resources and climate, and to promote special events related thereto.

1
3. In addition to the transient lodging tax imposed above, there shall be a tax of two percent (2%) of the gross receipts from the rental of lodging in Carson City upon all persons in the business of providing lodging. The additional two percent (2%) shall be deposited with the Carson City Convention and Visitors' Bureau to be used primarily for the payment of capital costs, including construction, administration and the retirement of bonds for the Virginia and Truckee Railroad Reconstruction Project route between Virginia City and Carson City, Nevada. Additionally, any remaining funds shall be used for, but not limited to, upgrades, maintenance, operations, planning and administration for the Virginia and Truckee Railroad project as directed by the Board of Directors of the Carson City Convention and Visitor's Bureau. The imposition of this tax will be a single purpose directed levy for the reconstruction of the Virginia and Truckee Railroad. At which time the project is completed, abandoned prior to reconstruction, or for any reason no longer requires this funding, the tax will sunset and expire without further action of the Carson City Convention and Visitor's Bureau.

4. In addition to the transient lodging tax imposed above, there shall be a tax of one percent (1%) of the gross receipts from the rental of lodging in Carson City upon all persons in the business of providing lodging. The additional one percent (1%) shall be deposited with the Carson City Convention and Visitors' Bureau to be used primarily for the implementation of the Carson City Arts & Cultural Master Plan and development of a Cultural Tourism Campaign. The imposition of this tax will be a single purpose directed levy for the implementation of the Carson City Arts & Cultural Master Plan and development of a Cultural Tourism Campaign. This subsection expires by limitation on June 1, 2021.

SECTION II:

This ordinance becomes effective June 1, 2016.

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SECTION III:

That no other provisions of Chapter 4.08 of the Carson City Municipal Code are affected by this ordinance.

PROPOSED ON April 21, 2016 by Supervisor Karen Abowd.

ADOPTED May 5, 2016 by the following vote:

AYES: Supervisor Brad Bonkowski
       Supervisor Jim Shirk
       Supervisor Karen Abowd
       Supervisor Lori Bagwell
       Mayor Robert Crowell

NAYS: None.

ABSENT: None.

ABSTAIN: None.

ROBERT L. CROWELL, Mayor

ATTEST:

SUSAN MERRIWETHER, Clerk-Recorder

This ordinance shall be in force and effect from and after the 1st day of June, 2016.
June 7, 2016

Carson City Visitors Bureau Board of Directors and Lodging Properties,

On May 15th, 2016 the Carson City Board of Supervisors adopted ordinance 2016-106 amending Title 4 Licenses and Business Regulations, Chapter 4.08 (room rental tax) of the Carson City Municipal Code by changing Section 4.08.080 (imposition and rate of tax) adding subsection 4 adding a tax of one (1%) percent of the gross receipts from the rental of lodging in Carson City upon all persons in the business of providing lodging to be used primarily for the implementation of the Carson City Arts & Cultural Master Plan, Cultural Tourism Campaign. The imposition of this tax will be a single purpose directed levy for the implementation of the Carson City Arts & Cultural Master Plan and development of a Cultural Tourism Campaign. This subsection expires by limitation on June 1, 2021.

The additional 1% will take effect on July 1, 2016 and all room tax revenue collected thereafter by every licensee operating a rental business within the city in the amount of eleven percent (11%) of the amount of gross income derived from room rentals received by each licensee from the renting of rooms within the corporate limits of the city. Room rentals collected on or before June 30, 2016 will be subject to the preceding ten percent (10%) based on the transient occupancy tax on the rental transaction date. Properties are required to submit proof of payment for room rental revenue collected on or before June 30, 2016.

Although the ordinance was approved with the collection of the additional 1% was to begin June 1, 2016, this notice serves as written notice to the CCVB Board and Carson City lodging properties the CCVB Executive Director will waive the delinquency (June collection) and exercise his discretion per municipal code 4.08.180 to not collect a penalty. This item will be addressed at the June 13, 2016 CCVB Board meeting.

Let me know if you have any questions or require additional information.

Joel Dunn
Executive Director
Carson City Visitors Bureau