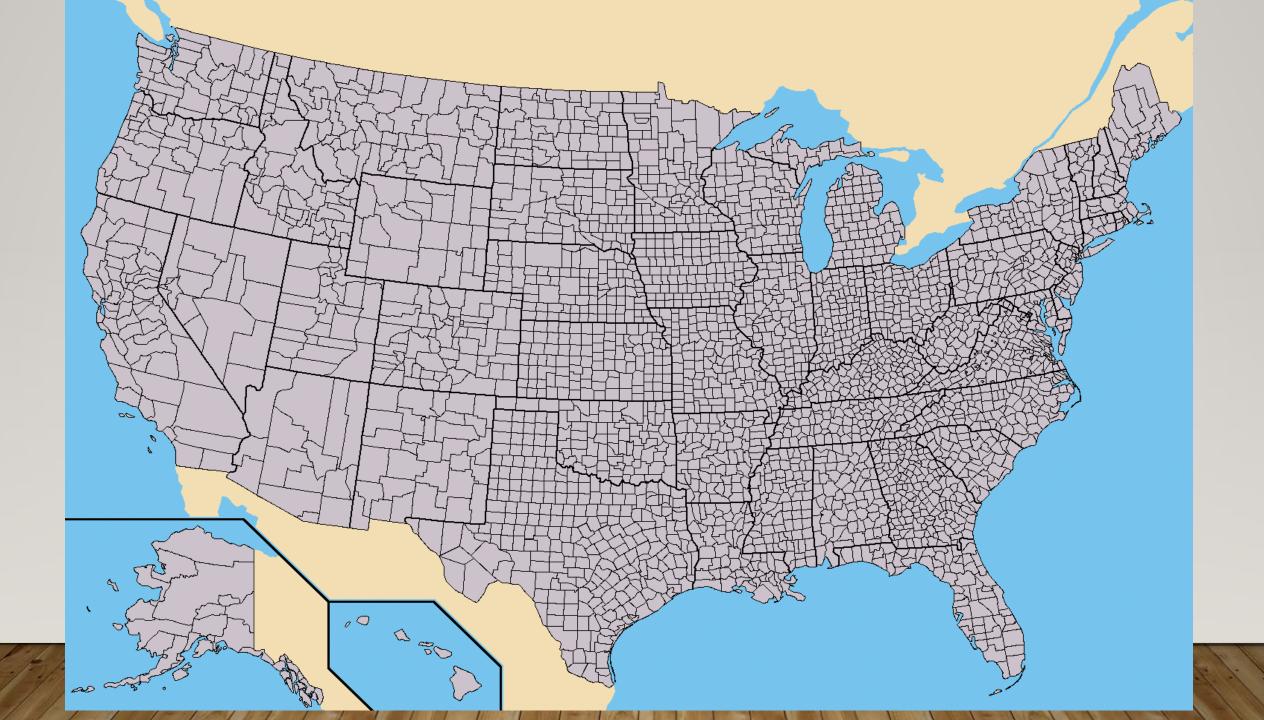
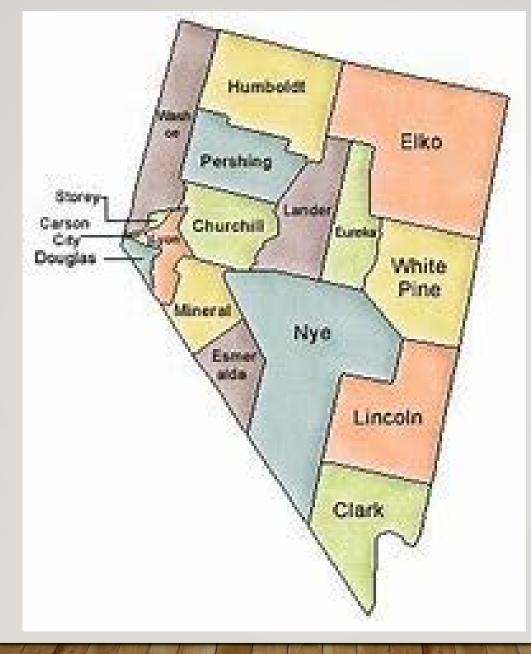
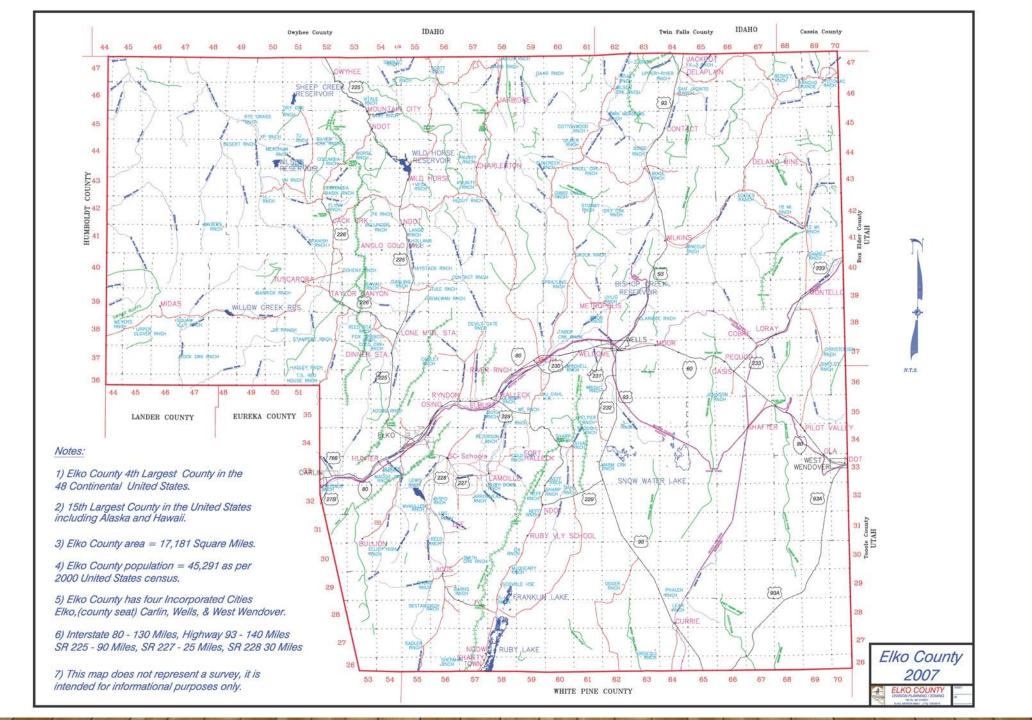
# ELKO COUNTY MANAGER

**ROBERT K. STOKES** 







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SUMMARY: Imposes a sales tax on the sale of tangible personal property sold at retail, or stored, used or otherwise consumed, in Elko County for the purpose of paying for public safety and road improvement projects

# BILL NO.A ORDINANCE NO. 2016-01

AN ORDINANCE ADDING NEW CHAPTER 14 TO TITLE 6 OF THE ELKO COUNTY CODE TO IMPOSE A ONE QUARTER OF ONE (1) PERCENT TAX ON THE SALE OF TANGIBLE PERSONAL PROPERTY SOLD AT RETAIL, OR STORED, USED OR OTHERWISE CONSUMED IN ELKO COUNTY TO PAY FOR PUBLIC SAFETY AND ROAD IMPROVEMENT NEEDS OF ELKO COUNTY.

#### THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF ELKO DOES ORDAIN:

Section 1: That a new Chapter 14 of Title 6 of the Elko County Code be adopted as follows:

## <u>6-14-1: TITLE</u>

This Title shall be known as the Elko County Infrastructure Tax.

### 6-14-2: PURPOSE

The Elko County Fire Protection District was created in 2015 to assume fire protection duties in Elko County.

The Elko County Fire Protection District relies upon a mixture of older county-owned equipment and apparatus on loan from NDF. The average age of the apparatus in service in the Elko

County Fire Protection District is 27 years old. The oldest piece of apparatus is 47 years old.

The Elko County Fire Protection District encompasses 16 volunteer fire departments and four city fire departments.

There is no funding source to replace fire apparatus in Elko County's general fund.

The Elko County Highway Department is funded through gasoline taxes.

The amount of gas taxes has declined, yet the number of vehicles using Elko County roadways has increased, and the cost of maintenance has increased.

The incorporated cities have the same difficulty in meeting the road maintenance needs of the public.