



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** April 21, 2016

**Staff Contact:** Joel Dunn, jdunn@visitcarsoncity.com

**Agenda Title:** For Possible Action: To introduce on first reading, 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:** Formal Action/Motion

**Time Requested:** 15 mins

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## **Proposed Motion**

I move to introduce on first reading, Bill 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.

**Background/Issues & Analysis**

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.

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**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

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

\_\_\_\_\_  
(Vote Recorded By)

ORDINANCE NO. 2016-\_\_\_\_\_

BILL 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 NUMBER 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 AND OTHER MATTERS PROPERLY RELATED THERETO.

THE BOARD OF SUPERVISORS OF CARSON CITY DO 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.

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.

#### SECTION III:

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

PROPOSED ON the 21st day of April 2016.

ADOPTED on the 5th day of May 2016.

VOTE:

AYES:

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Nayes:

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Absent:

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ROBERT L. CROWELL, Mayor

ATTEST:

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SUSAN MERRIWETHER, Clerk-Recorder

This ordinance shall be in force and effect from and after the 1<sup>st</sup> day of June, 2016.

## JOB DESCRIPTION

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<b>JOB TITLE:</b> Arts & Culture Coordinator	<b>FLSA:</b> Exempt
<b>OFFICE:</b> Carson City Visitors Bureau (CCVB)	<b>GRADE:</b>
<b>REPORTS TO:</b> CCVB Executive Director	<b>DATE:</b> Mar. 2016

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### **SUMMARY OF JOB PURPOSE:**

Programs, organizes, implements and evaluates programs, events and activities that promote arts education, fine arts, visual arts, special events, public and community art projects, performing arts, exhibitions and festivals; organizes and conducts outreach efforts and collaborates with community groups, schools and other arts organizations to promote program awareness and advance the overall efforts of Carson City's arts and culture programs, as adopted in the Carson City Arts & Culture Master Plan.

### **ESSENTIAL FUNCTIONS:**

*This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbent(s) may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.*

- Plans, implements, acquires and oversees Carson City's public art program; coordinates the process for selecting artists for commissioned projects including writing and distributing RFPS/RFQs and coordinating selection panels; write, negotiates, and monitors contracts with artists for the purchase of artwork and commissioning of public art; serves as a liaison with City departments/offices and outside agencies through design development, review of projects which include a public art element; develops, implements, and monitors service contracts for the maintenance and conservation of public art owned by the Bureau/City.
- Conducts extensive community outreach efforts; develops methods and opportunities for community input and participation; organizes and facilitates workshops, classes and public presentations; serves as a liaison between artists, City Departments/Offices, designers, architects, landscape architects and community groups; prepares and posts Carson City Cultural Commission meeting agendas and supporting documents; drafts reports and presents to the Carson City Cultural Commission, City staff, the Carson City Board of Supervisors, while reporting to the Carson City Visitors Bureau.
- Develops, implements and oversees arts and cultural programs; recommends, develops, and implements short/long term-goals, objectives, and projects; creates and seeks partnership opportunities with non-profit organizations, schools and other organizations and businesses to advance the overall goals of the program, the Carson City Visitors Bureau; the Carson City Cultural Commission and the City; evaluates and modifies programs for maximum efficiency and customer satisfaction by reviewing current standards and programs, conducting participant surveys and researching similar programs; prepares and presents program reports; markets and generates awareness for programs and projects by assisting in the development of collateral, updates for websites, community calendar and social media platforms; prepares information for quarterly brochure and e-blasts.

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This job description indicates, in general, the nature and levels of work, knowledge, skills, abilities and other essential functions (as covered under the Americans with Disabilities Act) expected of the incumbent. It is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities required of the incumbent. Incumbent may be asked to perform other duties as required.

- Implement and manage Carson City's Arts & Culture Master Plan as adopted.
- Manages and participates in the development and implementation of program funding and budget; researches, submits and administers applicable federal, state and local grants; generates funds through contacts with private sector organizations, non-profit organizations, foundations, government entities and other sources.
- Manages and participates in the development and implementation of goals, objectives, policies, and priorities for assigned programs; recommend and administer policies and procedures.
- Communicate and confer with a variety of community organizations; agencies, special interest groups, and concerned citizens regarding services and programs; elicit opinions and relevant feedback, answer questions and address concerns, facilitate productive discussions, and represent the Carson City Visitors Bureau, Carson City Cultural Commission and the City in a positive and effective manner.
- Participate in a variety of activities to enhance community relations; develop and manage outreach efforts and activities to enhance program visibility within the community; make presentations, attend meetings and events, and participate in community organizations.
- Review, analyze, evaluate and summarize a variety of narrative and statistical data and feedback regarding assigned programs and projects to monitor success in terms of utilization, customer satisfaction, cost effectiveness, return on investment and over-all value to the community; initiate and monitor necessary changes and modifications to current services as well as updating future planning and projections accordingly.
- Prepare contracts; inspect or supervise on-site public art installations and/or the delivery of contracted services; evaluate completed work for project acceptance.
- Coordinate plans for maintaining public art.
- Serve as subject matter expert and the liaison for the Carson City Visitors Bureau, Carson City Cultural Commission and City; negotiate and resolve sensitive and controversial issues.
- Serve as staff for the Carson City Cultural Commission; prepare, post and present agenda, supporting documents, staff reports and other necessary correspondence.
- Serve as staff for a variety of Boards, Committees and Commissions; prepare and present staff reports and other necessary correspondence.
- Attend and participate in professional organizations; maintain awareness of new trends and developments in the field of arts administration and public art; incorporate new developments as appropriate.
- Uses standard office equipment, including a computer, in the course of the work; drives a personal motor vehicle to attend meetings and visit off-site locations.
- Demonstrates courteous and cooperative behavior when interacting with elected officials, clients, visitors, and staff; acts in a manner that promotes a harmonious and effective workplace environment.

**QUALIFICATIONS:**

*To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.*

**Education and Experience:**

Bachelor's degree with major course work in cultural planning, arts, public administration, or a related field and three (3) years of arts and culture experience; OR an equivalent combination of education, training and experience as determined by Human Resources.

**Required Knowledge and Skills**

## Knowledge of:

- Operational characteristics, services and activities of an arts and culture program.
- Principles and practices of cultural, visual and performing arts development and administration.
- Principles and practices of program development and administration.
- Recent and on-going developments, current literature, and sources of information related to cultural, visual, and performing arts planning and administration.
- Cultural needs of various age groups.
- Principles and procedures of implementing and directing public arts and cultural service programs and the development of such programs through community participation.
- Principles and practices of governmental agency budget development, administration, implementation and reporting.
- Principles and practices of grant writing, fundraising and contract management.
- Applicable laws, codes and regulations.
- Computer applications related to the work.
- Business mathematics
- Records management principles and practices.
- Techniques for dealing with a variety of individuals, at all levels of responsibility, in person and over the telephone, often where relations may be confrontational or strained.
- Communicating effectively in oral and written forms.

## Skill in:

- Overseeing and participating in the management of a comprehensive arts and culture program.
- Participating in the development and administration of goals, objectives and procedures.
- Preparing and administering grant proposals, reports, letters of inquiry and large program budgets.
- Identifying, developing and implementing art and culture programs to meet community needs.
- Understanding and implementing oral and written directions in an independent and effective manner.



## Skill in:

- Determining, planning, managing, and evaluating public arts and culture services and programs suited to the needs of the community.
- Managing facilities and/or use permits.
- Conducting meetings and facilitating communications in a clear, concise and positive manner.
- Analyzing problems, identifying alternative solutions, projecting consequences of proposed actions and implementing recommendations in support of goals.
- Researching, analyzing and evaluating new service delivery methods and techniques.
- Coordinating multiple projects and complex tasks simultaneously.
- Assisting in the preparation of valid funding projections.
- Interpreting, applying and explaining complex federal, state and local laws, regulations and policies related to the areas of responsibility.
- Preparing clear and concise reports, correspondence and other written materials.
- Using initiative and independent judgment within general policy guidelines.
- Establishing and maintaining effective work relationships with staff, coworkers, contractors and the public.
- Ensuring proper authorization and documentation for disbursements and other transactions.

**SUPERVISION RECEIVED AND EXERCISED:**

- **Under Direction** - Assignments and objectives are presented to incumbents at this level and established work processes are to be followed. Incumbents have some flexibility in the selection of work methods, the timing of work processes, and the methods of completing tasks. Supervision is periodic and is usually initiated by employee and/or when important problems, significant changes from past procedures, and policy implications are involved.

**REQUIRED CERTIFICATES, LICENSES, AND REGISTRATIONS:**

- Valid driver's license

**PHYSICAL DEMANDS & WORKING ENVIRONMENT:**

The physical demands described herein are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Mobility to work in a typical office setting, use standard office equipment and stamina to sit for extended periods of time; strength to lift and carry up to 20 pounds; vision to read printed materials; and hearing and speech to communicate in person or over the telephone; exposure to traffic conditions and external environment when traveling from one office to another.

**CONDITIONS OF EMPLOYMENT:**

1. *This classification is considered FLSA exempt and is an at-will position. As such, the incumbent may be terminated at any time for any reason, or no reason.*
2. *Continued employment is contingent upon all required licenses and certificates being maintained in active status without suspension or revocation.*

**I have read and understand the contents of this Job Description, and I have received a copy of this Job Description for my records.**

**PRINT NAME:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**“The Carson City Visitors Bureau is an Equal Opportunity Employer”**