

EXHIBIT E

ARTICLE 1

PARCEL CHARGES AND PROCEDURE FOR COLLECTION IN COUNTY  
SERVICE AREAS

Sections:

Sec. A-V 1.1 Parcel Charge Established

Sec. A-V 1.2 Responsibility of the Director of Public Works

Sec. A-V 1.3 Hearing for Filing Objections or Protests

Sec. A-V 1.4 Board of Supervisors' Hearing

Sec. A-V 1.5 Charges

Sec. A-V 1.6 Costs Incurred

Sec. A-V 1.1 Parcel Charge Established

There is hereby established a parcel charge within each eCounty sService aArea within the County of Nevada. Said parcel charge may vary by reason of the nature of the use or the month in which the service is rendered to correspond to the cost and value of the service. The nature and extent of service to be furnished shall be established during August of each fiscal year and an appropriate parcel charge shall be determined to cover the cost of said services.

Sec. A-V 1.2 Responsibility of the Director of Public Works

The Director of Public Works shall, each year prior to August 1, prepare a written report which shall contain a description of each parcel of real property receiving the particular extended service and the amount of the charge for each parcel for such year computed in conformity with this Ordinance. The report shall be filed with the Clerk of the Board of Supervisors. (Ord. 2237. (05/29/2007))

### Sec. A-V 1.3 Hearing for Filing Objections or Protests

Upon receiving the report containing a description of each parcel of real property, ~~referred to in Section A-V 1.2,~~ the Clerk of the Board of Supervisors shall fix a time, date and place for hearing therein and for filing objections or protests thereto. The Clerk shall publish notice of such hearing, ~~as provided in Government Code Section 6066,~~ prior to the date set for hearing, in a newspaper of general circulation printed and published in the County of Nevada.

### Sec. A-V 1.4 Board of Supervisors' Hearing

At the time, date and place stated in the notice, the Board of Supervisors shall hear and consider all objections or protests, if any, to the report and may continue the hearing from time to time. Upon conclusion of the hearing, the Board of Supervisors may revise, change, reduce, or modify any charge and shall make its determination upon each charge as described in the report and thereafter, by Resolution, shall confirm the report.

### Sec. A-V 1.5 Charges

The charges set forth in the report, as confirmed, shall appear as a separate item on the tax bill.

The charge shall be collected at the same time and in the same manner as ordinary county ad valorem property taxes are collected and shall be subject to the same penalties and same procedures and sale in case of delinquency as provided for such taxes.

All laws applicable to the receiving, collection and enforcement of county ad valorem property taxes shall be applicable to such charge.

### Sec. A-V 1.6 Costs Incurred

All costs incurred for the preparation of all reports and other services herein shall be charged to the particular service area receiving said services as provided and authorized by Government Code.