

# CLARK COUNTY BOARD OF COMMISSIONERS

## AGENDA ITEM

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**Petitioner:** James C. Chrisley, Director of Aviation

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**Recommendation:**

**Conduct a public hearing for the purposes of Section 147(f) of the Internal Revenue Code only, related to a plan of finance involving Airport Revenue Bonds; and approve, adopt and authorize the Chair to sign a resolution approving the issuance of bonds and provide for other matters properly related thereto; or take other action as appropriate. (For possible action)**

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**FISCAL IMPACT:**

Fund #:	N/A	Fund Name:	N/A
Fund Center:	N/A	Funded PGM/Grant:	N/A
Amount:	N/A		
Description:	Public Hearing & Bond Approval Resolution		
Additional Comments:	The County intends to refund certain airport system bonds and finance certain airport system expenditures through the issuance of new airport revenue bonds in the maximum principal amount of \$650,000,000. This agenda item relates exclusively to conducting a public hearing required by Section 147(f) of the Internal Revenue Code that is a condition precedent to issuing such bonds and adopting a resolution confirming that such conditions under Section 147(f) of the Internal Revenue Code have been met. The County will separately authorize the issuance of such bonds through various ordinances to be later considered by the Board of County Commissioners.		

**BACKGROUND:**

The Clark County Department of Aviation (County) desires to issue one or more series of bonds (bonds) to refund certain airport bonds secured in whole or in part by airport revenues and to improve certain facilities for its airports, including, without limitations, land, airfield improvements, security related improvements, terminal improvements and other improvements at Harry Reid International Airport, Henderson Executive Airport, and North Las Vegas Airport.

All or a portion of the Bonds are private activity bonds under Section 141 of the Internal Revenue Code of 1986 (Code). Board of County Commissioners (Board) approval of those bonds after a public hearing is required by Section 147(f) of the Code. Notice for the hearing to be held on this May 5, 2026, has been duly given through publication. Up to \$650,000,000 in such private activity bonds could be issued for the purposes described above if the Board adopts the resolution after the public hearing.

Staff recommends that the resolution attached to this item be approved following the public hearing required by Section 147(f) of the Code. The County will separately authorize the issuance of such bonds through various ordinances to be later considered by the Board of County Commissioners, including, for a portion of such bonds, the ordinance set forth as the 5/5/26 Airport Bond Ordinance, which has been placed on this May 5, 2026 business agenda.

Cleared for Agenda

**05/05/2026**

File ID#

**26-1543**

