

# CLARK COUNTY BOARD OF COMMISSIONERS

## AGENDA ITEM

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**Petitioner:** Jessica Colvin, Chief Financial Officer

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**Recommendation:**

**Introduce an Ordinance to amend Title 4 (Revenue and Taxation) of the Clark County Code to add a new Chapter 4.01 relating to the imposition of an ad valorem property tax rate in unincorporated areas of Clark County for the purpose of employing police officers with the Las Vegas Metropolitan Police Department; and providing for other matters properly relating thereto; and set a public hearing. (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:	N/A		
Additional Comments:	N/A		

**BACKGROUND:**

NRS 354.5982 authorizes the levy of a total rate of 28 cents on each \$100 of assessed valuation in the taxing district comprising the unincorporated areas of Clark County and the City of Las Vegas for the purposes of employing police officers with the Las Vegas Metropolitan Police Department. Of this total rate, 20 cents was approved by the voters in the 1996 General Election voters, which is scheduled to expire on June 30, 2027. Senate Bill 451, chapter 7 Statutes of Nevada 2025 requires the Board of County Commissioners and the City Council of the City of Las Vegas to extend and continue the imposition of an ad valorem property tax rate of 20 cents on each \$100 of assessed valuation within the taxable areas for the purpose of employing police officers with the Las Vegas Metropolitan Police Department for the period beginning July 1, 2027 and ending on June 30, 2057. This ordinance implements the requirements of SB451 for Clark County.

Staff recommends that the Board set a public hearing for Tuesday, November 18, 2025 at 10:00 a.m.

Cleared for Agenda

**11/04/2025**

File ID#

**25-3073**