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Underlined material is that portion being added

BILL NO. _____

SUMMARY – An Ordinance Imposing 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.

ORDINANCE NO. _____
(of Clark County, Nevada)

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.

WHEREAS, Senate Bill 451, chapter 7 Statutes of Nevada 2025, requires the Board of County Commissioners (the "Board") of Clark County (the "County") to extend and continue the imposition of an ad valorem property tax rate of 20 cents on each \$100 of assessed valuation in the unincorporated areas of the County for the purpose of employing police officers with the Las Vegas Metropolitan Police Department for the period beginning on July 1, 2027, and ending on June 30, 2057; and

WHEREAS, pursuant to Senate Bill 451, Chapter 7 Statutes of Nevada 2025, the Board desires to impose an ad valorem property tax rate of 20 cents on each \$100 of assessed valuation in the unincorporated areas of the County for the purpose of employing police officers with the Las Vegas Metropolitan Police Department for the period beginning on July 1, 2027, and ending on June 30, 2057.

NOW THEREFORE, THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF CLARK, STATE OF NEVADA, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Title 4 of the Clark County Code is amended to add a new chapter to read as follows:

CHAPTER 4.01 AD VALOREM PROPERTY TAX

Chapter 4.01.001 Findings and Declarations.

An ad valorem property tax rate of 20 cents per \$100 of assessed valuation in the unincorporated areas of Clark County, Nevada was approved by the voters at the 1996 General Election and which expires on June 30, 2027. Senate Bill 451, Chapter 7 Statutes of Nevada 2025, provides for the continued imposition of the ad valorem property tax rate of 20 cents per \$100 of assessed valuation in the unincorporated areas of Clark County, Nevada, for the period beginning on July 1, 2027, and ending on June 30, 2057. Because the property tax rate of 20 cents on each \$100 of assessed valuation, which was approved by the voters at the 1996 General Election for the purpose of employing police officers with the Las Vegas Metropolitan Police Department, was imposed before April 6, 2005, the property tax rate of 20 cents was not exempt from the partial abatement of property taxes and thus was required to be included in the calculation

used to determine the amount of property taxes abated. Pursuant to Senate Bill 451, Chapter 7 Statutes of Nevada 2025, the property tax rate imposed pursuant to this chapter extending the property tax rate shall continue to be subject to abatement and included in the calculation used to determine the amount of property taxes abated.

Chapter 4.01.015 Definitions.

- (a) "Board of county commissioners" means the board of county commissioners of the county of Clark.
- (b) "Committee" means a metropolitan police committee on fiscal affairs.
- (c) "County" means the county of Clark.
- (d) "Department" means the Las Vegas Metropolitan Police Department and any successor thereto.
- (e) "Property Tax Rate" means 20 cents on each \$100 of assessed valuation within the taxable area of the Taxing District.
- (f) "Taxing District" means the unincorporated areas of the County.

Chapter 4.01.020 Imposition of Property Tax Rate.

For each fiscal year beginning on and after July 1, 2027, and ending before July 1, 2057, an ad valorem property tax rate of 20 cents on each \$100 of assessed valuation within the taxable area of the Taxing District shall be imposed for the purpose of employing additional police officers.

Chapter 4.01.030 Collection of Property Tax Rate.

All County officers charged with the duty of collecting ad valorem taxes shall collect the Property Tax Rate imposed pursuant to this chapter in the same form and manner, and with the same interest and penalties, as other ad valorem taxes are collected, and shall pay all revenue generated by the Property Tax Rate, including all interest and penalties to the Department upon collection.

Chapter 4.01.040 Use of Proceeds of Property Tax Rate.

The Committee shall authorize the Department to use the proceeds only for the purpose of employing additional police officers and the incurrence of related costs.

Chapter 4.01.050 Property Tax Rate Subject to Abatement.

The Property Tax Rate imposed pursuant to this chapter as required by Senate Bill 451, Chapter 7 Statutes of Nevada 2025, is not subject to the limitation provided in NRS 354.59811 and is not exempt from any partial abatement from taxation provided pursuant to NRS 361.4722, 361.4723 or 361.4724.

Chapter 4.01.060 Property Tax Rate Levied at a Uniform Rate.

Except as otherwise provided in subsection 1 of NRS 280.201, the Property Tax Rate levied pursuant to this chapter and as required by SB 451, Chapter 7 Statutes of Nevada 2025, must be levied at a uniform rate in the unincorporated area of the County and in each participating city.

SECTION 2. If any section of this ordinance or portion thereof is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such holding shall not invalidate the remaining parts of this ordinance.

SECTION 3. All ordinances, parts of ordinances, chapters, sections, subsections, clauses, phrases or sentences contained in the Clark County Code in conflict herewith are hereby repealed.

SECTION 4. This ordinance shall take effect and be in force from and after its passage and the publication thereof by title only, together with the names of the County Commissioners voting for or against its passage, in a newspaper published in and having a general circulation in Clark County, Nevada, at least once a week for a period of two

(2) weeks.

PROPOSED on the 4th day of November 2025.

PROPOSED BY: _____

PASSED on the 18th day of November 2025.

AYES: _____

NAYS: _____

ABSTAINING: _____

ABSENT: _____

BOARD OF COUNTY COMMISSIONERS
CLARK COUNTY, NEVADA

By: _____
TICK SEGERBLUM, Chair

ATTEST:

Lynn Marie Goya, County Clerk

This ordinance shall be in force and effect from and after the _____ day of _____ 2025.