

**CLARK COUNTY BOARD OF COMMISSIONERS  
AGENDA ITEM**

---

**Petitioner:** J. Ken Diaz, County Treasurer

---

**Recommendation:**

**Approve, adopt, and authorize the Chair to sign a resolution authorizing the notice of sale of properties subject to the lien of a delinquent assessment in the following special improvement districts (SIDs): District #97B-7506 Strip Maintenance; District #126B-7581 Boulder Strip Maintenance; District #121-7586 Southern Highlands Area; District #162B-7604 Laughlin Lagoon Maintenance and provide for other matters properly relating thereto. (For possible action)**

---

**FISCAL IMPACT:**

Fund #:	2490.000; 3990.000	Fund Name:	Special Assessment Maintenance; SID Debt Service
Fund Center:	1260110001; 1020210000	Funded PGM/Grant:	N/A
Amount:	N/A		
Description:	Special Improvement Maintenance District Special Improvement District Debt Service		
Additional Comments:	Special Assessments are used to repay County Improvement District bonds, to repay the County portion of costs and expenses in districts where bonds have not been issued, and to maintain street beautification projects on an annual basis. The specifics of the collection of delinquent assessments are provided in assessment ordinances and bond covenants. Proceeds from sales will be credited to each Special Improvement District Debt Service or Maintenance Fund. Any fiscal impact related to collection efforts would be costs recovered through fees received at the time of the sale.		

**BACKGROUND:**

Clark County creates improvement districts from time to time to fund certain public works projects. Those properties which enjoy special benefit from such improvements or maintenance are assessed for their share of the cost. The County usually issues bonds to fund construction costs, and property owner assessments are structured to make the bond payments. For maintenance districts, an annual assessment ordinance with the estimated cost for the next fiscal year is approved for properties benefiting from the various street beautification projects.

Nevada Law and bond covenants require collection proceedings against delinquent assessments. This Resolution authorizes the notice of sale of properties with delinquent assessments. The properties sold are subject to redemption within the time period provided in NRS 271.595.

Cleared for Agenda

File ID#

**26-1627**