

Summary - a resolution calling a revised provisional order hearing for Improvement District No. 97B (Strip Maintenance).

RESOLUTION NO. _____

(of Clark County, Nevada)

A RESOLUTION CONCERNING A PROPOSED CHANGE TO THE AGGREGATE MAXIMUM AMOUNT OF ASSESSMENTS TO BE IMPOSED IN IMPROVEMENT DISTRICT NO. 97B (STRIP MAINTENANCE), AND CALLING A REVISED PROVISION ORDER HEARING THEREON.

WHEREAS, pursuant to Chapter 271 of Nevada Revised Statutes (“NRS”) and an ordinance previously adopted (the “Creation Ordinance”), the Board of County Commissioners (the “Board”) of Clark County (the “County”), Nevada, has heretofore created its Improvement District No. 97B (Strip Maintenance) (the “District”), for the purpose of maintaining a Street Beautification Project along Las Vegas Boulevard (the “Maintenance Project”) pursuant to NRS 244A.333 and 244A.343 and Chapter 271 of NRS; and

WHEREAS, the aggregate maximum amount of assessments that may currently be imposed within the District is \$947,261.21; and

WHEREAS, due to increasing annual costs, the County desires to increase the aggregate maximum amount of assessments that may be annually imposed within the District to \$1,313,323.08 (the “Aggregate Annual Maximum Assessment Change”); and

WHEREAS, on July 19, 1994, the Board adopted an “Improvement District No. 97B Provisional Order Resolution,” in which the Board called a public hearing on the Maintenance Project on August 16, 1994; and

WHEREAS, on May 4, 2010, the Board adopted an “Improvement District No. 97B Revised Provisional Order Resolution,” in which the Board called a public hearing on June 1, 2010 with respect to certain billing changes for the District; and

WHEREAS, the Board held said hearings and heard all complaints, protests and objections to the Maintenance Project and such revised billing practices; and

WHEREAS, the Board has previously determined, and does hereby determine, that the County shall pay the costs of the Maintenance Project with funds derived from the levy of special assessments; and

WHEREAS, NRS Chapter 271 governs the creation of improvement districts like the District and the Board hereby determines that, prior to amending the Creation Ordinance to provide for the Aggregate Annual Maximum Assessment Change, it should hold a hearing in substantially the manner set forth in NRS 271.305 after notice to owners of assessable property in the District in the time and in the manner described in NRS 271.305.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF CLARK, IN THE STATE OF NEVADA THAT:

Section 1. This resolution shall be known as, and may be cited by, the short title “Improvement District No. 97B Second Revised Provisional Order Resolution” (the “Resolution”).

Section 2. Tuesday, May 19, 2026, at 10:00 a.m., at the Clark County Commission Chambers, Clark County Government Center, 500 South Grand Central Parkway, in Las Vegas, Nevada, is the date, time, and place when the Board will hear and consider complaints, protests and objections to the Aggregate Annual Maximum Assessment Change by the owners of the assessable property specially benefited by the project previously provisionally ordered for the District and proposed to be assessed, or by any party or person interested, and by all parties or persons aggrieved by such assessments.

Section 3. On Tuesday, May 19, 2026, at 10:00 a.m. at the Clark County Commission Chambers, in the Clark County Government Center, 500 South Grand Central Parkway, in Las Vegas, Clark County, Nevada (i.e., a time at least 20 days after the adoption of this Resolution) the Board will consider the ordering of the Aggregate Annual Maximum Assessment Change and will hear all complaints, protests, and objections that may be made in writing, and filed as hereafter provided, or made verbally at the hearing, concerning the same, by the owners of land to be assessed or any person interested therein (the “Hearing”). The owners of the property to be assessed or any other persons interested therein may file a written protest or objection, and may appear before the Board and be heard as to the propriety and advisability of making the Aggregate Annual Maximum Assessment Change or as to the regularity, validity and correctness of any other proceedings or instruments taken, adopted or made before the date of the Hearing. Twenty (20) days’ notice in writing of the time and place of the Hearing shall be provided by postage prepaid, first-class mail to the last known owner or owners of each tract being assessed or other designated person, the names and addresses of such owners or persons to be obtained from the records of the Clark County Assessor or from such other sources as the Clerk or the Clark County Public Works Department deem reliable. Such notice shall also be given to the owner and each tenant of mobile home parks (if any) located on any tracts to be assessed. Any such list of names and addresses may be revised from time to time, but such list need not be revised more frequently than at twelve-month intervals. Notice of the Hearing shall also be given by posting on the County’s website at least twenty (20) days prior to the Hearing. Proof of such mailing and posting shall be made by the affidavit of the Clerk or Deputy Clerk or of the County Public Works Department, such proof to be filed with and retained by the Clerk, provided that failure to mail such notice or notices shall not invalidate any assessment nor any other of the proceedings hereunder. Notice of the time and place of the Hearing shall also be given by publication in the Las Vegas Review-Journal, a daily newspaper published in Las Vegas and of general circulation in the County once each week for three (3) consecutive weekly publications, by three (3) weekly insertions, the first publication in such newspaper to be at least fifteen (15) days prior to the date of the Hearing. Not less than fourteen (14) days shall intervene between the first publication and the last publication in such newspaper. Such service by publication shall be verified by the affidavit of the publishers and filed with the Clerk. The proof of publication, the proof of mailing and the proof of posting shall be maintained in the records of

the office of the Clerk until all of the principal of and interest on the assessments appertaining to the District and any penalties or collection costs related thereto shall have been paid in full. The notice shall be in substantially the following form:

(Form of Notice)

***THIS IS A NOTICE OF HEARING ON A PROPOSED CHANGE TO THE AGGREGATE
MAXIMUM AMOUNT OF ANNUAL ASSESSMENTS TO BE IMPOSED IN
IMPROVEMENT DISTRICT NO. 97B (STRIP MAINTENANCE)**

IF YOU DISAGREE WITH THE AGGREGATE ANNUAL MAXIMUM ASSESSMENT CHANGE DESCRIBED BELOW, PLEASE SUBMIT A WRITTEN PROTEST BY THE TIME STATED BELOW. IF YOU DO NOT PROTEST IN WRITING AS PROVIDED BELOW, THE COUNTY WILL ASSUME YOU DO NOT OBJECT TO THE AGGREGATE ANNUAL MAXIMUM ASSESSMENT CHANGE.*

NOTICE OF HEARING ON

**INCREASE OF AMOUNT OF AGGREGATE ANNUAL MAXIMUM ASSESSMENTS TO
BE IMPOSED WITHIN CLARK COUNTY, NEVADA, IMPROVEMENT DISTRICT
NO. 97B (STRIP MAINTENANCE).**

NOTICE IS HEREBY GIVEN to the property owners within Clark County, Nevada, Improvement District, No. 97B (Strip Maintenance) (the "District") and to all interested parties that:

The District was created pursuant to Chapter 271 of NRS and Ordinance No. 1641 adopted by the Board of County Commissioners (the "Board") of Clark County (the "County") on September 8, 1994 (the "Creation Ordinance"), for the purpose of maintaining a Street Beautification Project along Las Vegas Boulevard pursuant to NRS 244A.333 and 244A.343 and Chapter 271 of NRS (the "Maintenance Project"). Due to increasing annual costs for the Maintenance Project, the County desires to increase the aggregate annual maximum amount of assessments that may be imposed within the District to \$1,313,323.08 (the "Aggregate Annual Maximum Assessment Change").

Pursuant to resolutions adopted on July 19, 1994 and May 4, 2010, the Board has provisionally ordered the maintenance of the Maintenance Project as more particularly described as follows:

Las Vegas Boulevard (both sides) from the centerline of Mandalay Bay Road north along Las Vegas Boulevard to the centerline of Sahara Avenue.

The Maintenance Project consists of improvements, which include, without limitation, paving, median strips, crosswalks, street dividers, street lighting facilities, water-distribution and irrigation system, landscaping, tree planting, shrubbery, foliage, decorative structures, retaining walls and signs. The District was formed to finance the annual costs of maintaining the Maintenance Project. The landscape maintenance includes maintenance of all median landscape improvements including trees, shrubs and other plantings, turf, turf block,

* Insert in mailed notices.

crosswalks, crosswalk pavers, irrigation system and controls, fertilization, landscape lighting system and controls, electrical and water services. The maintenance shall also include the supply of all required water and electrical power. The County will annually adopt a budget for the Maintenance Project and will annually assess the costs of maintenance against all benefited tracts in the District.

The preliminary estimated maximum annual cost of the Maintenance Project and the estimated maximum amount to be annually assessed is as follows:

Total Annual Cost	Estimated Maximum Annual Amount of Special Assessment	Amount Available from Other Sources
\$1,313,323.08	\$1,313,323.08	\$0.00

The amounts to be assessed for the maintenance of certain public improvements in the District will be levied upon all tracts in the District, i.e., upon all tracts in proportion to the special benefits derived (as shown by the estimated benefits and corresponding market value increases); provided, however, that an equitable adjustment will be made for assessments to be levied against wedge or V or other irregularly shaped lots or lands, if any, and for any lot, tract or parcel not specially benefited by the improvements so that assessments according to benefits are to be equal and uniform.

The assessments in the District will be levied on a front foot basis. The assessments for parcels which originally had front footage along Las Vegas Boulevard at the time the District was created and have been subsequently subdivided may be reapportioned onto the subdivided parcels pursuant to Chapter 271 of Nevada Revised Statutes.

Such basis of assessment has been designated by the Board in the Creation Ordinance heretofore adopted. The portion of the costs to be assessed against, and the maximum amount of benefits estimated to be conferred upon, each lot, tract or parcel of land or property in the District is stated in the assessment roll. The Board has determined that each of such tracts will receive special benefits (and corresponding market value increases) from the improvements in the Project.

The Board will meet to hear and consider all complaints, protests, and objections to the Aggregate Annual Maximum Assessment Change by the owners of said property specially benefited by, and proposed to be assessed for, the improvements in the District, by any person interested, and by any parties aggrieved by such assessments, on Tuesday, May 19, 2026, at 10:00 a.m., at the Clark County Commission Chambers, Clark County Government Center, 500 South Grand Central Parkway, in Las Vegas, Nevada. Notwithstanding the forgoing, any complaint, protest, or objection to the regularity, validity, and correctness of the proceedings and of the Aggregate Annual Maximum Assessment Change shall be deemed waived unless filed in writing with the County Clerk of Clark County, Nevada (the "County Clerk"), on or before Friday, May 15, 2026, i.e., at least three days prior to the date set for the assessment hearing.

Any such complaint, protest, or objection will be considered timely filed with the County Clerk: (i) if sent by electronic mail, if such electronic mail message is addressed to Clerkrec@clarkcountynv.gov and received by the County Clerk before 5:00 p.m. on Friday, May 15, 2026; (ii) if hand-delivered, if such hand delivery is received by the County Clerk or her designee before 5:00 p.m. on Monday, May 18, 2026 (the offices of the County being closed on Friday, May 15, 2026); or (iii) if sent by U.S. mail, if such mail is addressed to County Clerk of Clark County, Nevada, 500 S. Grand Central Parkway, LV, NV 89155, Attention: Tammy McMahan, and is actually delivered to the County Clerk before 5:00 p.m. on Friday, May 15, 2026.

At the time and place so designated for the hearing the Board shall hear and determine all complaints, protests, and objections to the Aggregate Annual Maximum Assessment Change. **The owners of the property to be assessed are advised that this is the final chance to present any evidence as to the Aggregate Annual Maximum Assessment Change (or other matters to be considered at the hearing) to the Board.** If a person objects to the Aggregate Annual Maximum Assessment Change or other matters:

- (1) He is entitled to be represented by counsel at the hearing;
- (2) Any evidence he desires to present on these issues must be presented at the hearing; and
- (3) Evidence on these issues that is not presented at the hearing may not thereafter be presented in an action brought pursuant to NRS 271.395.

After such hearing, the Board shall determine the advisability of undertaking the Aggregate Annual Maximum Assessment Change. The Board may determine not to proceed with all or any part of the Aggregate Annual Maximum Assessment Change regardless of the protests or objections.

After the determination of the actual cost of the Maintenance Project, annual assessments shall be levied in accordance with the laws of the State of Nevada. In no event shall the annual assessments exceed the estimated maximum annual special benefits to the property assessed or the reasonable market value of the property being assessed (as determined by the Board). The Board shall provide that the annual assessments may be payable without interest and without demand during a specified cash payment period and the Board shall provide that the annual assessments may be paid at the election of the owner in four (4) substantially equal quarterly installments of principal. The Board shall also provide the time and terms of payment of such annual assessments, and shall fix penalties (at the rate of two percent (2%) (or at any higher rate authorized by statute, or any lower rate, which may be zero percent, for such period as determined by the County Treasurer) per month (not prorated for any portion of the month) on the unpaid balance of such annual assessment and accrued interest) to be collected upon delinquent payments. The County Manager or the Chief Financial Officer of the County shall fix the rate of interest on the unpaid and deferred installments of such annual assessments.

Pursuant to NRS 271.357, the Board has established a procedure to postpone the assessments for persons whose principal residence will be included in the District and who

believe that the payment of the assessments will create a financial hardship. Persons who are interested in the eligibility criteria and application process for a hardship determination should contact the Clark County Department of Social Services at 1600 Pinto Lane, Las Vegas, Nevada 89106 or (702) 455-8687.

By order of the Board of County Commissioners of the County of Clark, Nevada, and dated this April 21, 2026.

/s/ Lynn Marie Goya
County Clerk

(End of Form of Notice)

Section 4. The officers of the County be, and they hereby are, authorized and directed to take all action necessary or appropriate to effectuate the provisions of this resolution.

Section 5. All resolutions, or parts thereof, in conflict herewith are hereby repealed to the extent only of such inconsistency. This repealer shall not be construed to revive any resolution or part of any resolution heretofore repealed.

Section 6. If any section, paragraph, clause, or provision of this resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall in no way affect any remaining provisions of this resolution.

Section 7. The Board has determined, and does hereby declare, that this resolution shall be in effect immediately after its passage in accordance with law.

Passed and approved April 21, 2026.


(SEAL)

Michael Naft, Chair
Board of County Commissioners
Clark County, Nevada

Attest:

Lynn Marie Goya, County Clerk

The above resolution has been reviewed by the Deputy District Attorney:



Tyler Smith
Deputy District Attorney

[Signature page for District No. 97B, resolution calling a hearing on the assessment roll, page 8 of 8, excluding Clerk's certificate]

STATE OF NEVADA)
) SS.
COUNTY OF CLARK)

I, Lynn Marie Goya, the duly elected, qualified and/or acting County Clerk of Clark County (the “County”), Nevada, and ex officio Clerk of its Board of County Commissioners (the “Board”), do hereby certify:

1. The foregoing pages are a true and correct copy of a resolution (the “Resolution”) passed and adopted by the Board at a meeting of the Board held on April 21, 2026.

2. The adoption of the Resolution was duly moved and seconded and the Resolution was adopted by an affirmative vote of a majority of the members of the Board as follows:

Those Voting Aye:	Michael Naft William McCurdy II Marilyn Kirkpatrick April Becker Tick Segerblom Justin Jones James B. Gibson
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Those Voting Nay: _____

Those Absent: _____

Those Abstaining: _____

3. The members of the Board were present at such meeting and voted on the passage of such resolution as set forth above.

4. The resolution was approved and authenticated by the signature of the Chairman of the Board, sealed with the County seal, attested by the Clerk and recorded in the minutes of the Board.

5. All members of the Board were given due and proper notice of the meeting.

1. Public notice of such meeting was given and such meeting was held and conducted in full compliance with the provisions of NRS 241.020. A copy of the notice of meeting and excerpt from the agenda for the meeting relating to the resolution, as at least 3 working days in advance of the meeting on the County’s website, the State of Nevada’s official website and at the Board’s office is attached as Exhibit A.

2. A copy of the notice was transmitted by mail or electronic mail to each person, if any, who has requested notice of the meetings of the Board. Such notice, if mailed, was delivered to the postal service no later than 9:00 a.m. on the third working day prior to the meeting.

3. Upon request, the Board provides at no charge, at least one copy of the agenda for its public meetings, any proposed ordinance or resolution which will be discussed at the public meeting, and any other supporting materials provided to the Board for an item on the agenda, except for certain confidential materials and materials pertaining to closed meetings, as provided by law.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the County this April 21, 2026.

Lynn Marie Goya, County Clerk

(SEAL)

(Exhibit A)
(Attach Copy of Posted Agenda)