

# CLARK COUNTY BOARD OF COMMISSIONERS AGENDA ITEM

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**Petitioner:** Steven B. Wolfson, District Attorney

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**Recommendation:**

**Authorize Petition for Writ of Mandamus and/or Prohibition to Supreme Court of Nevada in 180 Land Company, LLC, et al v. County of Clark, EJDC Case No. A-25-916232-C and authorize a third-party complaint and/or counter claims against the City of Las Vegas; or take other action as deemed appropriate. (For possible action)**

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**FISCAL IMPACT:**

Fund #:	1010.000	Fund Name:	General Fund
Fund Center:	999010700	Funded PGM/Grant:	N/A
Amount:	N/A		
Description:	Miscellaneous court fees and related expenses		
Additional Comments:	N/A		

**BACKGROUND:**

On April 7, 2025, Land Company, LLC, et al (“Plaintiff”) filed a complaint for inverse condemnation and other various claims against Clark County related to taxes levied, assessed and collected from 2017-2025 on various parcels commonly known as the Badlands Golf Course owned by the Plaintiff during the challenged timeframe. The City of Las Vegas joined in the lawsuit against Clark County. The complaint demands that Clark County refund taxes paid on the subject parcels from 2017-2025 due to the City of Las Vegas actions against the Plaintiff, contending that the County has “taken” the taxes.

These are the same parcels that were the subject of various litigations between the City of Las Vegas and Plaintiff, in which the Nevada Supreme Court found that the City of Las Vegas had unconstitutionally taken the Plaintiff’s property. In that decision against the City of Las Vegas, the Nevada Supreme Court also found that the property taxes were to be paid by the City of Las Vegas.

On January 23, 2026, the District Court denied Clark County’s Motion to Dismiss and granted the Plaintiff’s and City of Las Vegas’s motion for summary judgment.

The Clark County District Attorney’s office and outside counsel believe that this decision is erroneous and was an abuse of discretion by the District Court and ignored the Nevada Supreme Court’s prior ruling that the City of Las Vegas was responsible for the payment of taxes.

Accordingly, the Clark County District Attorney’s Office or designee hereby requests authority to file a Petition for Writ of Mandamus and/or Prohibition with the Nevada Supreme Court. The District Attorney’s Office or designee also request authorization to file a third-party complaint and/or counter claims against the City of Las Vegas.

Cleared for Agenda

**03/03/2026**

File ID#

**26-1307**