

Summary - a resolution confirming the assessment roll for Improvement District No. 162B - Laughlin Lagoon Maintenance.

RESOLUTION NO. R-5-19-26-6

(of Clark County, Nevada)

A RESOLUTION CONCERNING CLARK COUNTY, NEVADA, IMPROVEMENT DISTRICT NO. 162B - LAUGHLIN LAGOON MAINTENANCE; OVERRULING COMPLAINTS, PROTESTS AND OBJECTIONS MADE TO THE ASSESSMENTS AT THE HEARING ON THE ASSESSMENT ROLL FOR THE DISTRICT; VALIDATING AND CONFIRMING THE ASSESSMENT ROLL; PRESCRIBING OTHER DETAILS IN CONNECTION THEREWITH; RATIFYING ALL ACTION TAKEN CONSISTENT WITH THE PROVISIONS HEREOF; AND PROVIDING THE EFFECTIVE DATE HEREOF.

WHEREAS, the Board of County Commissioners (the "Board") of the County of Clark (the "County"), in the State of Nevada, pursuant to an ordinance previously adopted (the "District Ordinance") created Clark County, Nevada, Improvement District No. 162B - Laughlin Lagoon Maintenance (the "District") and ordered the maintenance of certain local improvements (the "Project") within the District; and

WHEREAS, the Board has previously determined that the cost and expense of the Project is to be paid by special assessments levied against the benefited lots, tracts and parcels of land in the District which the Board has determined will receive special benefits (and corresponding market value increases) from the Project; and

WHEREAS, in accordance with Nevada Revised Statutes ("NRS") 271.360 and 271.378, the Board previously determined and does hereby declare that the net cost to the County for the Project (including all necessary incidentals which either have been or will be incurred in connection with the Project) for fiscal year 2026-2027 is \$70,830.48, of which \$-0- is available from other sources and \$70,830.48 is to be assessed upon the benefited lots, tracts and parcels of land in the District that the Board has determined will receive special benefits (and corresponding market value increases) from the Project; and

WHEREAS, the Board by resolution previously adopted on April 21, 2026, directed the Director of Public Works of the County (the "Director"), with the assistance of the Clark County Department of Public Works, to make out a preliminary assessment roll for the District; and

WHEREAS, the Board together with the Director made out an assessment roll for the District, pursuant to NRS 271.360, which contains, among other things, the names and addresses of the last-known owners of the property to be assessed, or if not known, stating that the name is "unknown"; a description of each tract to be assessed; and the amount of the proposed assessment to be levied thereon. The Director has reported said assessment roll to the Board and, pursuant to NRS

271.375, the Director has filed the assessment roll with the County Clerk of the County (the “County Clerk”); and

WHEREAS, the Board by resolution previously adopted on April 21, 2026, established a date, time and location at which the Board would hear and consider any and all complaints, protests and objections to the assessment roll and to the assessments contained in the assessment roll; and

WHEREAS, the County Clerk has, in accordance with the provisions of law relating thereto, including NRS 271.380, given the requisite legal notice by both mail and publication that complaints, protests and objections to assessments for improvements in the District should be filed with the County Clerk, and that the Board would hear and consider any and all complaints, protests or objections, pursuant to NRS 271.385, 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; and

WHEREAS, the Board met at the place and time to hear and consider all complaints, protests and objections made or filed; and

WHEREAS, all complaints, protests and objections, both written and oral, were heard and considered by the Board on May 19, 2026, and after extensive review and deliberation hereby are found to be without sufficient merit and are hereby overruled; provided, however, that the Board has, nevertheless, concluded that it is necessary and equitable that the assessment roll be corrected and revised as follows:

<u>Parcel Number</u>	<u>Ownership</u>	<u>Revised Amount of Final Assessment</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

and

WHEREAS, pursuant to NRS 271.360 and Ordinance No. 1341, finally adopted December 3, 1991 (the “Hardship Ordinance”), the Board has considered all applications for hardship determinations and the recommendations of the Department of Social Services and hereby approves the following applications for hardship determination:

<u>Parcel Number</u>	<u>Ownership</u>	<u>Assessment</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

and

WHEREAS, the Board has determined, and does hereby again determine, that all of the assessable property in the County which is specially benefited by the improvements to be acquired or maintained in the District, and only the property which is so specially benefited, is included on the assessment roll previously filed with the County Clerk on April 21, 2026; and

WHEREAS, the Board has determined, and does hereby determine, that the notice, both mailed and published, for the hearing held on May 19, 2026, on said assessment roll was reasonably calculated to inform each interested person of the proceedings concerning the District which may directly and adversely affect his or her legally protected rights and interests.

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

Section 1. This resolution shall be known as and may be cited by the short title “District No. 162B Assessment Protest Resolution” (herein the “Resolution”).

Section 2. All complaints, protests and objections, both written and oral, hereby are found to be without sufficient merit and are hereby overruled.

Section 3. The Board hereby validates and confirms the assessment roll for the District, as made out by the Board, together with the Director, and filed in the records of the office of the County Clerk on April 21, 2026, as hereinabove modified, revised, corrected and made de novo.

Section 4. All action, proceedings, matters and things previously taken, had and done by the County and the officers thereof (not inconsistent with the provisions of this Resolution) concerning the District, including, but not limited to, the execution of the maintenance contract, and the levy of assessments for that purpose, the determination that the tracts in the District will receive special benefits and market value increases, and the validation and confirmation of the assessment roll and the assessments therein, be, and the same hereby is, ratified, approved and confirmed.

Section 5. 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 6. 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 7. 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 not affect any of the remaining provisions of this Resolution.

Section 8. 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 May 19, 2026.


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

(SEAL)

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. 162B Assessment Protest Resolution,
page 4 of 4, 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 May 19, 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:	Tick Segerblom William McCurdy II Michael Naft Marilyn Kirkpatrick April Becker 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 Chair 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.

6. 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 posted 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.

7. 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.

8. 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 May 19, 2026.

Lynn Marie Goya, County Clerk

(SEAL)

EXHIBIT A
(Attach Copy of Posted Agenda)

Summary - an ordinance levying assessments in Clark County, Nevada, Improvement District No. 162B - Laughlin Lagoon Maintenance ratifying action taken by County officers toward the levy of assessments, and providing other matters related thereto.

BILL NO. _____

ORDINANCE NO.

(of Clark County, Nevada)

AN ORDINANCE CONCERNING CLARK COUNTY, NEVADA, IMPROVEMENT DISTRICT NO. 162B - LAUGHLIN LAGOON MAINTENANCE; PROVIDING FOR THE PAYMENT OF THE COSTS AND EXPENSES OF MAINTAINING CERTAIN IMPROVEMENTS; ASSESSING THE COST OF SAID MAINTENANCE AGAINST THE ASSESSABLE LOTS, TRACTS, AND PARCELS OF LAND BENEFITED BY SAID MAINTENANCE; RATIFYING, APPROVING AND CONFIRMING ALL ACTION PREVIOUSLY TAKEN; AND PRESCRIBING DETAILS IN CONNECTION THEREWITH.

WHEREAS, the Board of County Commissioners (the “Board”) of the County of Clark (the “County”) in the State of Nevada (the “State”), pursuant to an ordinance previously adopted, created Clark County, Nevada, Improvement District No. 162B - Laughlin Lagoon Maintenance (the “District”), for the purpose of providing maintenance for certain public improvements in the District (the “Project”), and has determined that the entire cost and expense of such maintenance shall be paid by special assessments, according to benefits, levied against the benefited lots, tracts and parcels of land in the District; and

WHEREAS, the Board has previously determined that the cost and expense of the Project are to be paid by special assessments levied against the benefited lots, tracts and parcels of land in the District which the Board has determined will receive special benefits (and corresponding market value increases) from the Project; and

WHEREAS, in accordance with Nevada Revised Statutes (“NRS”) 271.360 and 271.378, the Board has previously determined and does hereby declare that the net cost to the County for the Project (including all necessary incidentals which either have been or will be incurred in connection with the Project) for fiscal year 2026-2027 is \$70,830.48, of which \$-0- is available from other sources and \$70,830.48 is to be assessed upon the benefited lots, tracts and parcels of land in the District that the Board has determined will receive special benefits (and corresponding market value increases) from the Project; and

WHEREAS, the Board by resolution previously adopted on April 21, 2026, directed the Director of Public Works of the County (the “Director”), with the assistance of the Clark County Department of Public Works, to make out a preliminary assessment roll; and

WHEREAS, after determination of the portion of the costs of such work to be paid by the property specially benefited, the Board, together with the Director, made out an assessment roll, pursuant to NRS 271.360, containing, among other things, the names and addresses of the last known owners of the property to be assessed, or if not known that the name is “unknown,” a description of each lot, tract, or parcel of land to be assessed, and the amount of the assessment thereon, and the Director has reported the assessment roll to the Board, and, pursuant to NRS 271.375, the Director has filed the assessment roll with the County Clerk of the County (the “County Clerk”); and

WHEREAS, the Board thereupon fixed a time and place, to wit, 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, when all complaints, protests and objections to assessments for maintenance in the District would be heard and considered by the Board; and

WHEREAS, the County Clerk has, in accordance with the provisions of law, including NRS 271.380, relating thereto, given the requisite legal notice by both mail and publication that complaints, protests and objections to assessments for maintenance in the District should be filed with the County Clerk, and that the Board would hear and consider any and all complaints, protests or objections to the assessment roll, to the amount of the assessments, and to the regularity of the proceedings in making such assessments, by the owners of the property specially benefited by, and proposed to be assessed for, the maintenance in the District, by any person interested, and by any parties aggrieved by such assessments, pursuant to NRS 271.385, 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; and

WHEREAS, the Board caused the assessment roll to be filed in the records of the office of the County Clerk on April 21, 2026; and the County Clerk by publication and by mail gave the requisite notice of the time and place of such hearing, of the filing of the assessment roll in her office, of the date of filing the same, and of the right of any such person so to object specifically in writing and of the waiver of any objection in the absence of such objection; and

WHEREAS, at the time and place so designated on May 19, 2026, the Board met to hear and determine all complaints, protests and objections so filed or made orally by any interested party; and

WHEREAS, all complaints, protests and objections, both written and oral, were found to be without sufficient merit and overruled, except as provided in the District No. 162B Assessment Protest Resolution; and

WHEREAS, by the District No. 162B Assessment Protest Resolution, the Board so modified, corrected and revised the assessment roll and, as so modified, corrected and revised, confirmed the assessment roll to be in final form; and

WHEREAS, the assessments do not exceed the benefits to the property assessed; and

WHEREAS, it is incumbent upon the Board to provide when the assessments shall become due and the penalties payable after any delinquency.

NOW, THEREFORE, THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF CLARK, IN THE STATE OF NEVADA, DO ORDAIN:

Section 1. This ordinance shall be known as, and may be cited by, the short title “District No. 162B Assessment Ordinance” (the “Ordinance”).

Section 2. The Board has previously determined, and does hereby declare, that each and every complaint, protest and objection made in connection with the District is without sufficient merit and is hereby overruled and finally passed on by the Board, except as provided in the District No. 162B Assessment Protest Resolution.

Section 3. All action, proceedings, matters and things heretofore taken, had and done by the County and the officers thereof (not inconsistent with the provisions of this Ordinance) concerning the District, including, but not limited to, the creation of the District, the completion of the Project, the approval of the maintenance contract, the levy of assessments for those purposes, the determination that the tracts in the District will receive special benefits and market value increases, and the validation and confirmation of the assessment roll and the assessments therein, be, and the same hereby is, ratified, approved and confirmed.

Section 4. For the purpose of paying the costs and expenses of the Project, there are hereby levied and assessed against the lots, tracts and parcels of land in the District (being all those specially benefited by said maintenance) and described in the assessment roll for the District, as filed in the office of the County Clerk on April 21, 2026, and as modified and confirmed by the District No. 162B Assessment Protest Resolution duly adopted by the Board on May 19, 2026, the amounts and assessments shown in the assessment roll (as so filed, modified and confirmed).

Section 5. The assessments shall be due and payable at the office of the County Treasurer of the County (the “County Treasurer”) within 30 days after this Ordinance becomes effective, without interest and without demand; provided, that all or any part of such assessments may, at the election of the owner, be paid in installments, as hereinafter provided. Failure to pay the whole assessment within said period of 30 days shall be conclusively considered and held an election on the part of all persons interested, whether under disability or otherwise, to pay in installments the amount of the assessment then unpaid. In case of such election to pay in installments, the unpaid assessments which are \$100 or less shall be payable in a single annual installment at the office of the County Treasurer on September 1, 2026 and all other assessments shall be payable in four (4) substantially equal quarterly installments of principal until paid in full, without interest, principal on such assessments being payable quarterly at the office of the County Treasurer on September 1, 2026, December 1, 2026, March 1, 2027, and June 1, 2027. Failure to pay any installment when due shall cause the whole amount of the unpaid principal to become due and payable immediately, at the option of the County, the exercise of said option to be indicated by the commencement of foreclosure proceedings by the County; and the whole amount of the unpaid principal shall, after such delinquency, whether said option is or is not exercised, bear penalty interest 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 the assessment and accrued interest until the day of sale or until paid, but at any time prior to the date of the sale the owner may pay the amount of all delinquent installments originally becoming due on or before the date of said payment, and all penalty interest accrued, and shall thereupon be restored to the right thereafter to pay in installments in the same manner as if default had not been suffered. The owner of any property assessed and not in default as to any installment or payment may, at any time (at the option of such owner), pay the whole or any quarterly installment of the unpaid principal. Any assessment against property for which an application for hardship determination has been approved by the Board shall be deferred as provided in County Ordinance No. 1341 (the "Hardship Ordinance"), but shall be subject to the lien as provided in Section 6 hereof.

Section 6. The amounts assessed as aforesaid shall be a lien upon said lots, tracts and parcels of land from the effective date of this Ordinance (i.e., June 16, 2026) until paid, co-equal with the latest lien thereon to secure the payment of general taxes and prior and superior to all other liens, claims, encumbrances and titles (other than the liens of assessments and general taxes). The sale of any such lot, tract or parcel of land for general or other taxes shall not relieve such lot, tract or parcel of land from such assessment or the lien therefor. Such amounts shall continue to be a lien upon the lots, tracts and parcels of land assessed until paid in full (including all principal and the interest thereon, and any penalties and collection costs).

Section 7. Should any lot, tract or parcel of land within the District be divided after the effective date of this Ordinance and before the collection of all the assessment installments, the Board may require the County Treasurer to apportion the uncollected amounts upon the several parts of land so divided. If two or more lots, tracts or parcels of land within the District are combined or combined and redivided into two or more different tracts after the effective date of this Ordinance and before the collection of all the assessment installments, the Board may require the County Treasurer to combine or combine and reapportion the uncollected amounts upon the part or parts of land that exist after the combination or combination and redivision. The report of such an apportionment, combination or reapportionment, when approved, shall be conclusive on all the parties, and all assessments thereafter made upon the tracts shall thereafter be according to the subdivision, combination or redivision. The report, when approved, shall be recorded in the office of the County Recorder, together with a statement that the current payment status of any of the assessments may be obtained from the County Treasurer. Neither the failure to record the report nor any defect in the report as recorded shall affect the validity of the assessments, the lien for the payment thereof or the priority of that lien.

Section 8. In case any such lot, tract or parcel of land so assessed is delinquent in the payment of such assessment or any installment of principal or interest, the Board shall forthwith cause the owner of such delinquent property, if known, to be notified in writing of such delinquency, by first-class mail, postage prepaid, addressed to the addressee's last-known address. If such delinquency shall not be paid, then said assessment shall be enforced by the County Treasurer and other officers of the County, as provided by law with the other taxes in the general assessment roll of the County, and in the same manner. Nothing in this Ordinance shall be construed as preventing the County from collecting any assessment by suit in the name of the governing body; nor from proceeding, at the direction of the governing body, as provided in NRS 271.545 to 271.630. The assessment roll and the certified copy of this Ordinance shall be prima facie evidence of the regularity of the proceedings in making the assessment and of the right to recover judgment therefor.

Section 9. The County Clerk is hereby directed to deliver to the County Recorder of the County, the County Assessor of the County and the County Treasurer a copy of the final assessment roll containing a description of the lots, tracts and parcels of land being assessed, with the amount of the assessment levied upon each and the name and address of the owner or owners against whom the assessment was made. The final assessment roll is to be recorded in the office of the County Recorder of the County together with the statement that the current payment status of any assessment may be obtained from the County Treasurer, and the County Treasurer is additionally directed to collect the several sums so assessed as a tax upon the several tracts to which they were assessed.

Section 10. In accordance with NRS 271.405(7) the County Clerk shall give notice by publication in the Las Vegas Review-Journal, a newspaper of general circulation in the County, and such notice to be published at least once a week, for three consecutive publications, by three weekly insertions, the first such publication to be at least 15 days prior to the end of the 30-day period stating that said assessments have been levied and are due and payable and the last day for their payment. It shall not be necessary that the notice be published on the same day of the week, but not less than 14 days shall intervene between the first publication and the last publication. Such service by publication shall be verified by the affidavit of the publisher and filed with the County Clerk. In accordance with NRS 271.390(2) the County Clerk or Deputy County Clerk shall also give written notice of the levy of assessments by mailing a copy of such notice, postage prepaid, at least 20 days prior to the end of said 30-day period, to the owner or owners of all property upon which the assessment was levied at his or her last-known address or addresses. Proof of such mailing shall be made by the affidavit of the County Clerk or Deputy County Clerk and such proof shall be filed with the County Clerk, provided, however, that failure to mail any such notice or notices shall not invalidate any assessment or any other proceedings concerning said District. Proof of the publication and proof of the mailing shall be maintained in the permanent records of the office of the County Clerk until all special assessments and special assessment bonds issued (if such special assessment bonds are hereafter issued) shall have been paid in full, both principal and interest, or until any claim is barred by an appropriate statute of limitations. The Board hereby determines that the manner of giving notice herein provided by publication and by mail is reasonably calculated to inform the parties of the proceedings concerning the District and the levy of assessments which may directly and adversely affect their legally protected interests.

Section 11. The notice provided for in NRS 271.390(2) and NRS 271.405(7) and in Section 10 of this Ordinance shall be in substantially the following form:

(Form of Notice)

**NOTICE TO PROPERTY OWNERS OF THE LEVY OF ASSESSMENTS
FOR MAINTENANCE IN CLARK COUNTY, NEVADA
IMPROVEMENT DISTRICT NO. 162B - LAUGHLIN LAGOON MAINTENANCE**

NOTICE IS HEREBY GIVEN to the owners of all property upon which an assessment has been levied, and other interested persons that, by the District 162B Assessment Ordinance (the “Assessment Ordinance”) duly passed, adopted, signed and approved on June 2, 2026, there were levied and assessed against the lots, tracts and parcels of land specially benefited by the maintenance of certain public improvements in what is commonly designated as “Clark County, Nevada, Improvement District No. 162B - Laughlin Lagoon Maintenance,” (said lots, tracts and parcels of land being more specifically described in the assessment roll designated in the Assessment Ordinance), a portion of the cost and expense of such maintenance.

Assessments are due and payable at the office of the County Treasurer of Clark County, in Las Vegas, Nevada, on or before July 16, 2026, being 30 days after the effective date of the Assessment Ordinance, without interest and without demand, provided that all, or any part of such assessments may, at the election of the owner, be paid in installments, without interest as and to the extent hereinafter provided. Failure to pay the whole assessment within the 30-day period will be conclusively considered and held an election on the part of all persons interested, whether under disability or otherwise, to pay the unpaid assessment in installments. In case of such election to pay in installments, the unpaid assessments which are \$100 or less shall be payable in a single annual installment at the office of the County Treasurer on September 1, 2026, and all other assessments shall be payable in four (4) substantially equal quarterly installments of principal until paid in full, without interest, principal on such assessments being payable quarterly at the office of the County Treasurer on September 1, 2026, December 1, 2026, March 1, 2027, and June 1, 2027. Failure to pay any assessment installment when due will cause the whole of the unpaid principal of such assessment to become due and payable immediately at the County’s option, and the whole amount of the unpaid principal will, after such delinquency, whether the County’s option is or is not exercised, bear penalty interest 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 the assessment and accrued interest, until the day of sale or until paid, but at any time prior to the date of the sale, the owner may pay the amount of all delinquent installments originally becoming due on or before the date of payment, and all penalty interest accrued, and will thereupon be restored to the right thereafter to pay in installments in the same manner as if default had not been suffered. The owner of any property not in default as to any assessment installment or payment may, at any time, pay the whole or any quarterly installment of the unpaid principal. Any assessment against property for which an application for hardship determination has been approved by the Board shall be deferred as provided in the County Ordinance No. 1341 (the “Hardship Ordinance”), but shall be subject to the lien as provided in Section 6 of the Assessment Ordinance.

Pursuant to NRS 271.395, within the 15 days immediately succeeding the effective date of the Assessment Ordinance, any person who has filed a complaint, protest or objection in writing shall have the right to commence an action or suit in any court of competent jurisdiction to correct or set aside such determination. Thereafter all actions or suits attacking the regularity,

validity and correctness of the proceedings, of the assessment roll, of each assessment contained therein, of the amount of special benefits and market value increases, and of the amount thereof levied on each tract, including, without limiting the generality of the foregoing, the defense of confiscation, shall be perpetually barred.

The amounts assessed as aforesaid constitute a lien upon said lots, tracts and parcels of land from June 16, 2026 (i.e., the effective date of the Assessment Ordinance), which lien shall be co-equal with the latest lien thereon to secure the payment of general taxes and prior and superior to all other liens, claims, encumbrances and titles (other than the liens of assessments and general taxes). The sale of any such lot, tract or parcel of land for general taxes shall not relieve such lot, tract or parcel of land from such assessment or the lien therefor.

DATED this June 8, 2026.

/s/ Lynn Marie Goya
County Clerk

* Description of property assessed _____

* Total amount of your assessment is \$ _____.

(* Included in mailed, not published, notice.)

(** Include only in appropriate notices.)

(End of Form of Notice)

Section 12. 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 Ordinance, including without limiting the generality of the foregoing, the preparation of all necessary documents, legal proceedings, the recording of the final assessment roll, and other items necessary or desirable for the completion of the levying of the assessments for the District.

Section 13. All ordinances or resolutions, or parts thereof, in conflict with the provisions of this Ordinance, are hereby repealed to the extent only of such inconsistency. This repealer shall not be construed to revive any ordinance or resolution, or part thereof, previously repealed.

Section 14. In accordance with NRS 244.100, this Ordinance when first proposed is to be read by title to the Board, immediately after which several copies of the proposed Ordinance are to be filed with the office of the County Clerk for public examination; thereafter, the County Clerk is authorized and directed to give notice of the filing together with the title of the Ordinance and an adequate summary of the Ordinance, and the date upon which a public hearing will be held on such Ordinance by publication at least once in the Las Vegas Review Journal, i.e., a newspaper published and having general circulation in the County, at least ten (10) days before the date set for such hearing, i.e., at least ten (10) days before June 2, 2026, such publication to be in substantially the following form:

~~(Form of Publication of Notice of Filing of Bill for an Ordinance)~~

Bill No. 5-19-26-4

**Ordinance No. _____
(of Clark County, Nevada)**

**Notice of Public Hearing Before
The Clark County Board of County Commissioners**

NOTICE IS HEREBY GIVEN that the Board of County Commissioners of Clark County, Nevada, will hold a public hearing at the Clark County Commission Chambers, in the Clark County Government Center, 500 South Grand Central Parkway, in Las Vegas, Nevada, at 10:00 o'clock a.m., on Tuesday, June 2, 2026, for the purpose of hearing objections to the adoption of a proposed ordinance. At such hearing, interested persons may present their views. The ordinance is entitled:

AN ORDINANCE CONCERNING CLARK COUNTY, NEVADA, IMPROVEMENT DISTRICT NO. 162B - LAUGHLIN LAGOON MAINTENANCE; PROVIDING FOR THE PAYMENT OF THE COSTS AND EXPENSES OF MAINTAINING CERTAIN IMPROVEMENTS; ASSESSING THE COST OF SAID MAINTENANCE AGAINST THE ASSESSABLE LOTS, TRACTS, AND PARCELS OF LAND BENEFITED BY SAID MAINTENANCE; RATIFYING, APPROVING AND CONFIRMING ALL ACTION PREVIOUSLY TAKEN; AND PRESCRIBING DETAILS IN CONNECTION THEREWITH.

An adequate summary of the Ordinance is as follows:

The preambles of the Ordinance recite that the Board of County Commissioners has created Clark County, Nevada Improvement District No. 162B - Laughlin Lagoon Maintenance for the purpose of providing maintenance of certain public improvements; recite that the costs of the maintenance of such improvements are to be paid by special assessments levied against the benefited property; recite that after determining the total cost to be assessed, that the Director of Public Works of the County has prepared an assessment roll which was filed with the County Clerk; recite that after notice and a hearing, the assessment roll was confirmed by resolution adopted on May 19, 2026; recite that the assessments do not exceed the benefits to the property assessed; recite that it is incumbent upon the Board to provide when said assessments shall become due and the penalties payable after any delinquency. The ordaining clause is then set forth.

Section 1. Provides that the Ordinance shall be designated the "District No. 162B Assessment Ordinance."

Section 2. Declares that, except as provided in the District No. 162B Assessment Protest Resolution, the Board has determined that each and every complaint, protest and objection made in connection with the District is without sufficient merit and is overruled.

Section 3. Ratifies, approves, and confirms all consistent prior action taken in connection with Improvement District No. 162B and the levying of special assessments against the property in the District.

Section 4. Levies assessments against all specially benefited property in Improvement District No. 162B as set forth in the assessment roll filed with the County Clerk and modified by the Board, if so modified.

Section 5. Provides for the time and conditions for the payment of the assessments including, but not necessarily limited to, provisions for the payment of assessments which are \$100 or less in one (1) single annual installment and all other assessments in four (4) substantially equal quarterly installments. Provides for the payment of 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 the assessment and accrued interest for delinquencies, for the restoration of the right to pay in installments on certain payments being made before date of sale and for the prepayment of any assessment in part or in full at anytime under specified conditions.

Section 6. Provides that the amounts assessed shall constitute a lien on the lots, tracts and parcels of land in the District co-equal of that with general taxes and prior and superior to all other liens, claims, encumbrances, and titles and that the lien shall survive other foreclosure sales.

Section 7. Provides for the apportionment or combination of assessments upon any division or combination of any lot, tract, or parcel of land.

Section 8. Provides for mailed notice to the owner of any delinquent property in case of delinquency in assessment payments; provides for the duty of the Board to foreclose such lien, as provided by law, if the assessment is not paid; provides for the Board to collect any assessment by suit in the name of the County.

Section 9. Directs the County Clerk to deliver the assessment roll to the County Recorder, the County Assessor and the County Treasurer, provides for recording the final assessment roll, and directs the County Treasurer to collect the assessments.

Section 10. Directs the County Clerk to give notice to each owner of the property which has been assessed stating that the assessments have been levied and are due and payable.

Section 11. Provides for the form of the notice.

Section 12 and 13. Authorizes the County officials to take any action necessary to effectuate this Ordinance, and provides a repealer clause for conflicting provisions.

Section 14. Provides for notice by publication of the June 2, 2026, hearing on the Ordinance and provides for this summary of provisions.

Section 15. Provides that this Ordinance shall be in effect from and after its publication for two weeks following its final adoption on June 2, 2026; and provides the form for

such publication which includes the names of the Commissioners voting for and against the adoption of the Ordinance.

Section 16. Provides a severability clause.

Copies of Bill No. 5-19-26-4 are on file in the office of the Clark County Clerk on the sixth floor of the Clark County Government Center, 500 South Grand Central Parkway, in Las Vegas, Nevada, for public examination. The Board shall adopt or reject the Ordinance (or the Ordinance as amended) within 35 days after the date of the final public hearing.

IN WITNESS WHEREOF, the Board of County Commissioners of Clark County, Nevada, has ordered this notice to be published this May 19, 2026.

(SEAL)

/s/ Lynn Marie Goya
County Clerk

~~(End of Form for Publication)~~

Section 15. This Ordinance shall be in effect from and after its publication as hereinafter provided, and after this Ordinance is signed by the Chair of the Board and attested and sealed by the County Clerk, this Ordinance shall be published by title only, together with the names of the Commissioners voting for or against its passage, and with a statement that typewritten copies of said Ordinance are available for inspection by all interested parties at the office of the County Clerk, such publication to be made in the Las Vegas Review-Journal, a newspaper published and having general circulation in the County, at least once a week for a period of two (2) weeks by two (2) insertions, pursuant to NRS 244.100 and all laws thereunto enabling, such publication is to be in substantially the following form:

(Form for Publication after final adoption of Ordinance)

BILL NO. _____

ORDINANCE NO. _____

(of Clark County, Nevada)

AN ORDINANCE CONCERNING CLARK COUNTY, NEVADA, IMPROVEMENT DISTRICT NO. 162B - LAUGHLIN LAGOON MAINTENANCE; PROVIDING FOR THE PAYMENT OF THE COSTS AND EXPENSES OF MAINTAINING CERTAIN IMPROVEMENTS; ASSESSING THE COST OF SAID MAINTENANCE AGAINST THE ASSESSABLE LOTS, TRACTS, AND PARCELS OF LAND BENEFITED BY SAID MAINTENANCE; RATIFYING, APPROVING AND CONFIRMING ALL ACTION PREVIOUSLY TAKEN; AND PRESCRIBING DETAILS IN CONNECTION THEREWITH.

PUBLIC NOTICE IS HEREBY GIVEN that typewritten copies of the above-numbered and entitled ordinance are available for inspection by the interested parties at the office of the County Clerk of Clark County, Nevada, at her office on the sixth floor of the Clark County Government Center, 500 South Grand Central Parkway, Las Vegas, Nevada; and that said ordinance was proposed by Commissioner _____ on May 19, 2026, and following a public hearing passed and adopted without amendment at a regular meeting held not more than 35 days after the close of the hearing, i.e., at the regular meeting on June 2, 2026, by the following vote of the Board of County Commissioners:

Those Voting Aye:

Those Voting Nay:

Those Absent and Not Voting:

Those Abstaining:

This ordinance shall be in full force and effect from and after June 16, 2026, i.e., the date of the second publication of such ordinance by its title only.

IN WITNESS WHEREOF, the Board of County Commissioners of Clark County, Nevada, has caused this ordinance to be published by title only.

DATED this June 2, 2026.

/s/ Michael Naft
Chair of the Board
Board of County Commissioners
Clark County, Nevada

(SEAL)

Attest:

/s/ Lynn Marie Goya
County Clerk

(End of Form of Publication)

Section 16. That if any section, paragraph, clause or other provision of this Ordinance shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or other provision shall not affect any of the remaining provisions of this Ordinance.

Proposed on May 19, 2026.
Proposed by Commissioner _____
Passed on June 2, 2026.

Ayes: Michael Naft
William McCurdy II
Marilyn Kirkpatrick
April Becker
Tick Segerblom
Justin Jones
James B. Gibson

Nays: _____

Absent: _____

Abstaining: _____

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

(SEAL)

Attest:

Lynn Marie Goya, County Clerk

This Ordinance shall be in force and effect from and after June 16, 2026.

Reviewed by Deputy District Attorney:



Tyler Smith, Deputy District Attorney

[Signature page for District No. 162B Assessment Ordinance,
page 15 of 15, 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 an ordinance (the “Ordinance”) introduced at a regular meeting of the Board on May 19, 2026, and passed and adopted by the Board at a regular meeting of the Board held on June 2, 2026. A quorum of the Board was in attendance at each meeting.

2. The adoption of the Ordinance was duly moved and seconded, and the Ordinance was adopted by an affirmative vote of a majority of the members of the Board at the regular meeting of the Board on June 2, 2026, 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:	_____ _____
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Those Absent:	_____ _____
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Those Abstaining:	_____ _____
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3. The members of the Board were present at such meeting and voted on the passage of the Ordinance as set forth above.

4. The Ordinance was approved and authenticated by the signature of the Chair 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 each meeting.

6. Public notice of each such meeting was given and each such meeting was held and conducted in full compliance with the provisions of NRS 241.020. A copy of the notice of each such meeting and excerpt from the agenda for each such meeting relating to the Ordinance, as posted

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 are attached as Exhibit A.

7. 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 each such meeting.

8. 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.

9. A copy of the affidavit of notice of the public hearing held with respect to the Ordinance is attached as Exhibit B.

10. A copy of the affidavit of publication of the Ordinance following adoption is attached hereto as Exhibit C.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the County this June 2, 2026.

(SEAL)

Lynn Marie Goya, County Clerk

EXHIBIT A

**(Attach copies of posted agendas for the meetings of
May 19, 2026, and June 2, 2026)**

EXHIBIT B

**(Attach Affidavit of Publication of Notice of Public
Hearing held on June 2, 2026)**

EXHIBIT C

(Attach Affidavit of Publication of Ordinance After Adoption)