

Summary: a resolution directing the County Director of Public Works to prepare the proposed final assessment roll for Improvement District No. 114B South Strip Maintenance (Mandalay Bay Road to Russell Road).

RESOLUTION NO. _____
(of Clark County, Nevada)

A RESOLUTION CONCERNING CLARK COUNTY, NEVADA, IMPROVEMENT DISTRICT NO. 114B SOUTH STRIP MAINTENANCE (MANDALAY BAY ROAD TO RUSSELL ROAD), DETERMINING THE COST TO BE ASSESSED, AND AUTHORIZING, ORDERING AND DIRECTING THE COUNTY DIRECTOR OF PUBLIC WORKS TO PREPARE THE PROPOSED FINAL ASSESSMENT ROLL.

WHEREAS, the Board of County Commissioners (the "Board") of the County of Clark (the "County"), and State of Nevada, pursuant to an ordinance heretofore adopted (the "Creation Ordinance"), created Clark County, Nevada, Improvement District No. 114B South Strip Maintenance (Mandalay Bay Road to Russell Road) (the "District") and ordered the maintenance of certain public improvements (the "Project") within the District; and

WHEREAS, the Board by resolution heretofore adopted has authorized the proper officers of the County to execute a maintenance contract for the Project on behalf of the County in accordance with NRS 271.335 and 244A.343, all as provided by law; and

WHEREAS, the Board has heretofore 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; and

WHEREAS, the Board has determined, and does hereby determine, that all of the assessable property in the County which is specially benefited by the Project to be maintained in the District, and only the property which is so specially benefited, is to be included on said assessment roll; and

WHEREAS, in accordance with NRS 271.360 and 271.378, the Board has determined and does hereby declare that the net cost to the County of 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 \$184,194.69, of which \$18,954.83 is available from other sources and \$165,239.86 is to be assessed upon the benefited lots, tracts and parcels of land in the District.

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

Section 1. 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 resolution) concerning the District, be, and the same hereby are, ratified, approved and confirmed.

Section 2. All of the total cost of the Project to the County (including all

necessary incidentals, which either have been or will be incurred in connection with the Project) for fiscal year 2026-2027 shall be paid by assessments against the assessable property in the District as designated in the Creation Ordinance. The total cost of the Project shall be apportioned and the amount to be assessed shall be as follows:

Total Cost	Estimated Amount of Special Assessment	Amount Available from Other Sources
\$184,194.69	\$165,239.86	\$18,954.83

Section 3. The County Director of Public Works (the “Director”) is hereby authorized, ordered and directed (with the assistance of the Clark County Department of Public Works) to make out and prepare an assessment roll for the District containing, among other things:

(1) The name and address of each last-known owner of each tract to be assessed, or if not known, the name is “unknown.”

(2) A description of each tract to be assessed, and the amount of the proposed assessment thereon, apportioned upon the basis for assessments heretofore determined by the Board in the Creation Ordinance and as stated in the provisional order for the hearing on the Project.

Section 4. Immediately upon the adoption of this resolution, the County Clerk shall cause a copy of this resolution to be furnished to the Director. When the Director has made out and prepared the assessment roll pursuant to Section 3 of this resolution, he shall report the assessment roll to the Board and shall cause it to be filed in the office of the County Clerk and numbered. The Director shall submit an executed certificate in the form provided in Subsection 3 of NRS 271.375, which certificate, duly executed, shall accompany the assessment roll and be as follows:

(Form of Certificate)

STATE OF NEVADA)
) SS.
COUNTY OF CLARK)

To the Board of County Commissioners of Clark County, Nevada:

I hereby certify and report that the foregoing is the assessment roll and assessments made by me for the purpose of paying that part of the cost which you decided should be paid and borne by special assessments for Clark County, Nevada, Improvement District No. 114B South Strip Maintenance (Mandalay Bay Road to Russell Road); that in making such assessments, I have, as near as may be, and according to my best judgment, conformed in all things to the provisions of Chapter 271 of NRS.

Dated: April 21, 2026.

Denis Cederburg, Director of Public Works

(End of Form of Certificate)

Section 5. The officers of the County are authorized and directed to take all action necessary or appropriate to effectuate the provisions of this resolution, including without limiting the generality of the foregoing, the preparation of all further necessary legal proceedings, assessment rolls and lists, tabulations of parcels, supplemental report on benefits, and other items necessary or desirable for the completion of the Project.

Section 6. All resolutions, or parts thereof, in conflict with the provisions of this resolution, are hereby repealed to the extent only of such inconsistency. This repealer shall not be construed to revive any resolution, or part thereof, heretofore repealed.

Section 7. If any section, paragraph, clause or other 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 other 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 upon its passage in accordance with law.

PASSED AND APPROVED April 21, 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. 114B, resolution directing preparation of the assessment roll,
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 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.

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 April 21, 2026.

Lynn Marie Goya, County Clerk

(Exhibit A)
(Attach Copy of Posted Agenda)

Summary: A resolution calling a public hearing on the final assessment roll for Improvement District No. 114B South Strip Maintenance (Mandalay Bay Road to Russell Road).

RESOLUTION NO. _____
(of Clark County, Nevada)

A RESOLUTION CONCERNING CLARK COUNTY, NEVADA, IMPROVEMENT DISTRICT NO. 114B SOUTH STRIP MAINTENANCE (MANDALAY BAY ROAD TO RUSSELL ROAD) AND CALLING A HEARING ON THE ASSESSMENT ROLL.

WHEREAS, the Board of County Commissioners (the "Board") of the County of Clark (the "County"), and State of Nevada, pursuant to an ordinance heretofore adopted (the "Creation Ordinance") created Clark County, Nevada, Improvement District No. 114B South Strip Maintenance (Mandalay Bay Road to Russell Road) (the "District") and ordered the maintenance of certain public improvements within such District (the "Project"); and

WHEREAS, the Board by resolution heretofore adopted has authorized the proper officers of the County to execute a maintenance contract on behalf of the County for the Project in accordance with NRS 271.335 and 244A.343, all as provided by law; and

WHEREAS, the Board has heretofore determined that all of 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, NRS 271.360 provides that the Board may determine the cost of the Project to be assessed after determining the net cost to the County, but not necessarily after the completion of the Project; and

WHEREAS, in accordance with NRS 271.360 and 271.378, the Board has determined and does hereby declare that the net cost to the County of 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 \$184,194.69, of which \$18,954.83 is available from other sources and \$165,239.86 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 heretofore adopted, directed the County Director of Public Works (with the assistance of the Clark County Department of Public Works) to make out a proposed final assessment roll; and

WHEREAS, the Board together with the County Director of Public Works made out an assessment roll for the District which contains, among other things, the name and address of the last-known owner of each tract 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; and the County Director of Public Works has reported the assessment roll to the Board, and the County Director of Public Works has prepared and has filed the assessment roll with the County Clerk of the County (the "County Clerk"); and

WHEREAS, the Board has determined, and does hereby determine, that all of the assessable property in the County which is specially benefited by the Project in the District, and only the property which is so specially benefited, is included on the assessment roll; and

WHEREAS, the Board has also determined, and does hereby determine, that the notice for a hearing on the assessment roll which is provided for herein is 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. 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 resolution) concerning the District and the Project, be, and the same hereby are, ratified, approved and confirmed.

Section 2. The total cost of the Project to the County (including all necessary incidentals, which either have been or will be incurred in connection with the Project) for fiscal year 2026-2027 shall be paid by assessments against the assessable property in the District as designated in the Creation Ordinance. The total cost of the Project shall be apportioned and the amount to be assessed shall be as follows:

Total Cost	Estimated Amount of Special Assessment	Amount Available from Other Sources
\$184,194.69	\$165,239.86	\$18,954.83

Section 3. The proposed final assessment roll for the District has been examined by the Board, is tentatively approved, and is ordered filed in the office of the County Clerk.

Section 4. 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 assessment roll, to the amount of each of the assessments, and to the regularity of the proceedings in making such assessments (whether made verbally or in writing) by the owners of the assessable property specially benefited by the Project in 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 5. The County Clerk shall give notice by publication in the Las Vegas Review-Journal, a newspaper of general circulation in the County, and a newspaper of general

circulation in the District, such notice to be published at least once a week, for three consecutive publications, by three weekly insertions, the first such publication in such newspaper to be at least 15 days prior to the date of the hearing. 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 in such newspaper and the last publication in the same newspaper. Such service by publication shall be verified by the affidavit of the publishers and filed with the County Clerk. In accordance with NRS 271.380(2), the County Clerk or Deputy County Clerk shall also give notice by registered or certified mail by depositing a copy of such notice in the United States mails, postage prepaid, as first-class mail, at least 20 days prior to such hearing, to the last-known owner or owners of each tract being assessed at his or their 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 the 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) appertaining thereto, shall have been paid in full, both principal and interest, or 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 registered or certified 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. Such notice shall be as provided in NRS 271.380 and shall be in substantially the following form:

(Form of Notice)

*Total amount of Assessment \$ _____

*Description of Property Assessed: _____

(* include amount and description in mailed notice)

NOTICE OF THE FILING OF ASSESSMENT ROLL, OF THE OPPORTUNITY TO FILE WRITTEN COMPLAINTS, PROTESTS, OR OBJECTIONS, AND OF THE ASSESSMENT HEARING, ALL CONCERNING THAT CERTAIN AREA TO BE ASSESSED FOR MAINTENANCE WITHIN THE CLARK COUNTY, NEVADA, IMPROVEMENT DISTRICT NO. 114B SOUTH STRIP MAINTENANCE (MANDALAY BAY ROAD TO RUSSELL ROAD).

NOTICE IS HEREBY GIVEN, that the assessment roll for Clark County, Nevada, Improvement District No. 114B South Strip Maintenance (Mandalay Bay Road to Russell Road) (the "District") in and for the County of Clark, State of Nevada, which has been made out by the Board of County Commissioners of the County (the "Board"), together with the County Director of Public Works, has been filed on April 21, 2026, in the office of the County Clerk and since such date the assessment roll has been, and now is available for examination by any interested person during regular office hours. The boundaries of the District are described in the Improvement District No. 114B Creation Ordinance heretofore adopted (the "Creation Ordinance"). The boundaries of the District, which include the location of the Project and the lots, tracts and parcels of land to be assessed, shall be the exterior boundaries of those parcels abutting those portions of the street described below, together with street intersections, in and along which the improvements are to be maintained as follows:

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

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 said assessment roll, to the amount of the assessments, and to the regularity of the proceedings in making such assessments, 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, of the assessment roll, of each assessment contained therein, and of the amount thereof levied on each lot, tract or parcel of land, 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 regularity of the proceedings in making such assessments, the correctness of such assessments, or of the amount levied on any particular lot, tract or parcel of land to be assessed, the amount of the benefits and corresponding market value increases, which have been so made in writing or verbally, and the Board shall have the power to adjourn such hearing from time to time, and by resolution shall have power, in its discretion, to revise, correct, confirm, or set aside any assessment and to order that such assessment may be made de novo. The owners of the property to be assessed are advised that this is the final chance to present any evidence as to the amount of the assessments (or other matters to be considered at the hearing) to the Board. If a person objects to the assessment roll or to the proposed assessments:

- (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.

The assessments which are \$100 or less shall be payable in one (1) installment of principal, without interest, at the office of the County Treasurer of Clark County due on September 1, 2026. All other assessments shall be paid 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 of Clark County due on September 1, 2026, December 1, 2026, March 1, 2027, and June 1, 2027. 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 the assessment and accrued interest) shall be due for delinquencies. The owner of any property not in default as to any quarterly assessment installment may, at any time, pay the whole or any installment of the unpaid principal.

Pursuant to NRS 271.357, the County has established a procedure to allow any person whose principal residence will be included in the District to apply for a hardship determination. A person whose application for a hardship determination has been approved by the Board is entitled to have the principal amount of the assessment postponed, but is required to pay the interest on the unpaid balance of the assessment at the same rate and upon the same terms as established by the Board for the assessments. A person desiring to apply for a hardship determination must file an application no later than May 15, 2026. Applications and filings instructions may be obtaining by calling the Clark County Department of Social Services, 1600 Pinto Lane, Las Vegas, Nevada 89106 at (702) 455-4270.

Pursuant to NRS 271.395, within the 15 days immediately succeeding the effective date of the assessment ordinance to be adopted following the hearing, 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, and of the amount of the assessment levied on each tract, including, without limiting the generality of the foregoing, the defense of confiscation, shall be perpetually barred.

Dated this April 21, 2026.

/s/ Lynn Marie Goya
County Clerk

(End of Form of Notice)

Section 6. The owner or owners of any lot, tract or parcel of land which is assessed in such assessment roll, whether named or not in such roll, or any person interested, or any parties aggrieved, may, within three days prior to the date set for the hearing, file with the office of the County Clerk his or her complaints, protests, or objections in writing to said assessment.

Section 7. Whenever any notice is mailed as herein provided, the fact that the person to whom it was addressed does not receive it shall not in any manner invalidate or affect the legality of the notice thereby given.

Section 8. 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 9. 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 10. 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 11. 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. 114B, resolution calling a hearing on the assessment roll, page 7 of 7, 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.

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 April 21, 2026.

Lynn Marie Goya, County Clerk

(SEAL)

(Exhibit A)
(Attach Copy of Posted Agenda)