togetherforbetter

Clark County and City of Las Vegas Annexation Resolution

October 6, 2026 Board Update

Northwest Annexation Agreement History

Pre-2002 – No Existing Agreement

- Ongoing disagreements regarding annexation, growth and zoning in the Northwest
- Discord between elected and residents

2002 – First Executed Agreement

- Established protection for rural areas and residents living on "County islands"
- Limited density
- Limited annexation

2008 – Restated Agreement

- Essentially same terms as previous agreement
- 5-year term
- Agreement expired at end of term as parties could not agree on extension

2016 – Amended Agreement

- Offset between fire protection fees and election costs
- Exchange of rights-of-way between entities
- Required approval of property owners and both jurisdictions for annexation
- 10-year term, with 5-year renewal period
- Cancellation clause required 60 notice by either party prior to term date in December 2026

Lone Mountain County Island Tax District 125

Parcel Count: 9,153

Estimated Population: 20,089

Current Property Tax Rate: $2.7264

Property Tax Rate if Annexed[(1)]: $3.2782

Property owners in Tax District 125 would receive a 20% increase in their property tax rate.

[(1)] Tax Rate is based on Las Vegas City Tax District 200

Mutual Aid Agreement History

First established in 1977

- Between Clark County, North Las Vegas and Las Vegas
- Established auto aid for fire and rescue calls between entities
- Provided seamless and timely response to residents

Amended agreement in 1985

- Added Haz Mat (County) and Bomb Squad (City) response
- Added fire service tax sharing agreement between County and City for specified area

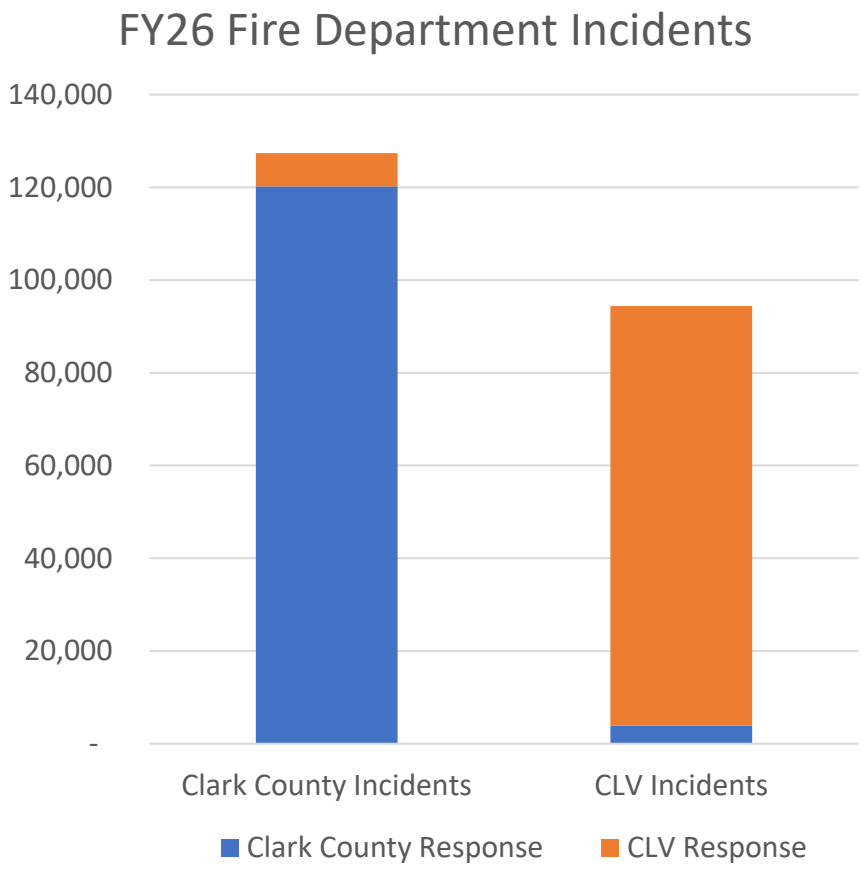
Amended agreement in 1992

- County recommended cancelling tax sharing agreement due to reduced call volume

2010 and 2014 MOUs

- Identified changes in coverage and response for Haz Mat and Heavy Rescue teams

FY26 Mutual Aid Data



- ✓ In FY26 Las Vegas Fire and Rescue responded to approximately 3,300 more incidents under the mutual aid agreement than Clark County. Approximately 1,400 of these incidents were located in the "County unincorporated islands"
- ✓ Municipalities are eligible for private insurance and Medicaid reimbursement for medical transports. It is estimated the City would have been eligible for $1.1 million in reimbursement for transports provided in unincorporated Clark County.
- ✓ 3,000 calls is equivalent to one rescue unit in Clark County for an annual cost of approximately $1.5 million

City of Las Vegas Mutual Aid Proposal - 20 Years

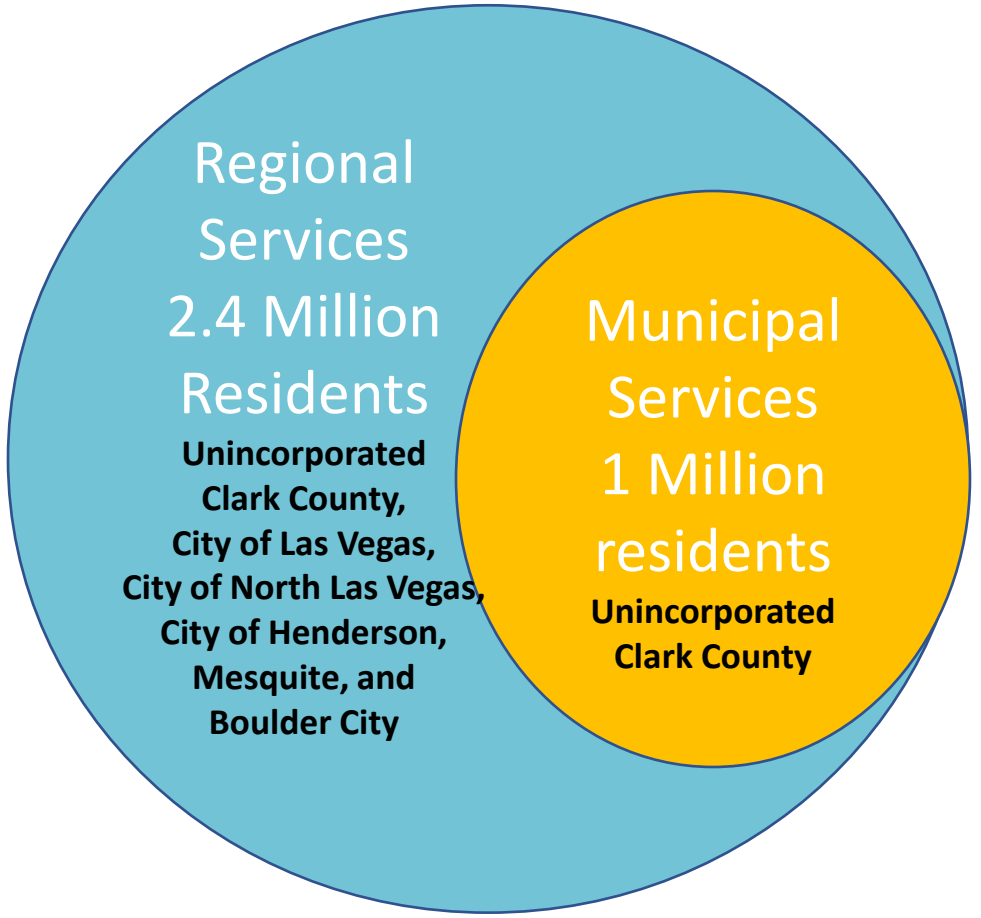
Period	Description	Amount (in millions)
FY25 – FY45	Clark County remit 125% of Fire Service Tax to City beginning FY25	$ 100.0
FY26	Clark County fund design of CLV 4-bay fire station	2.5
FY28	Clark County fund construction of CLV fire station	25.0
FY29	Clark County fund FF&E for CLV station	4.0
FY30	Clark County to fund staff for CLV station for the remainder of the agreement)	152.5
FY31	Clark County to fund CLV Station 41 rehab and replacements	5.0
FY32	Clark County to fund CLV Station 45 rehab and replacements	5.0
FY33	Clark County to fund CLV Station 48 rehab and replacements	5.0
FY35	Clark County to fund CLV Station 9 rehab and replacements	5.0
FY37	Clark County to fund CLV Station 43 rehab and replacements	5.0
FY40	Clark County to fund CLV Station 46 rehab and replacements	5.0
TBD	Separate agreement for Bomb Squad/Haz Mat support related to Boring tunnels	TBD
TOTAL		**$ 314.0**

The County Supports the City of Las Vegas in a Variety of Areas that Benefit City Residents and Visitors

Clark County Overview

REGIONAL SERVICES:

- Air Quality
- Assessor
- Aviation
- Clerk
- Clinical Services
- Coroner
- Detention (District Court)
- District Attorney
- District Court
- Elections
- Family Services
- Juvenile Justice
- Public Administrator
- Public Guardian
- Public Defender
- Recorder
- Social Service
- UMC



MUNICIPAL SERVICES:

- Animal Control
- Building / Development
- Business License
- Code Enforcement
- Comprehensive Planning
- Constable
- Detention (Justice Court)
- Elections (Municipal)
- Fire
- Justice Court
- Parks and Recreation
- Police (Metro)
- Public Works
- Water Reclamation

Includes **discretionary** regional investments and services that benefit the City of Las Vegas residents

Includes municipal investments and services that benefit both unincorporated Clark County and City of Las Vegas residents

County Support to City of Las Vegas: Enacted Fees and Taxes

The Nevada Legislature has passed enabling legislation that requires the County Board of Commissioners to enact tax increases to pay for the cost of essential services in both unincorporated Clark County and the City of Las Vegas.

BCC Enacted Taxes	Description	CLV Benefit (in millions)
911 Surcharge (1)	Funds 911 emergency response – annually	$ 4.5
Crime Prevention Sales Tax (1)	Funds 335 LVMPD officer positions - annually	17.3
Fuel Revenue Index	Total funds allocated for City roadway and infrastructure projects	550.2
More Cops Sales Tax (1)	Funds 905 LVMPD officer positions - annually	48.6
TOTAL		**$ 620.6**

(1) The City benefit is calculated based on the LVMPD FY27 funding formula.
Note: Clark County funds 100% of the LVMPD Sheriff's Office.

County Support to City of Las Vegas: Discretionary County Services and Subsidies

County Subsidy	Description	Amount (in millions)
Campus for Hope	Clark County agreed to subsidize a portion of the City's obligation for operations.	$ 2.9
Crisis Stabilization Center	Clark County subsidizes $5M in crisis stabilization services located in the City.	1.4
Early Childhood Education	Clark County subsidizes a Pre-K program in the City for families whose income falls below 200% of the Federal Poverty Level serving a minimum of 160 children.	1.8
LVMPD Excess Insurance	Clark County obtains excess insurance coverage for LVMPD that would otherwise be unobtainable. Since FY20 $30.2M has been paid by the County's excess carrier that would have had to been paid from LVMPD, County and City contributions.	10.3
Municipal Elections	Clark County Election department administers municipal elections with State, Federal and County elections, resulting in an estimated cost savings of $3.6M to the City. Municipal elections would otherwise be provided and funded by the City.	3.6
Room Tax Commission	5.6% of room tax is collected in the City, the City receives 26.8% of collection fees, representing a 21.2% benefit or $5.3M annually to the City.	5.3

County Support to City of Las Vegas: Discretionary County Services and Subsidies (continued)

County Subsidy	Description	Amount (in millions)
Shooting Complex	Clark County annually subsidizes the shooting complex, an amenity located in the City.	1.0
UMC Operations	Clark County subsidizes UMC Hospital and Level 1 Trauma Center operations located in and the cornerstone of the City medical district in the amount of $130 million per year.	36.5
TOTAL		**$ 62.8**

County Support to City of Las Vegas: Capital Projects

Capital Project	Description	Amount (in millions)
Affordable Housing Units	Since FY22 Clark County has awarded $59.8M in general fund dollars and $5.8M in federal funds for the development and refurbishment of 1,450 affordable housing units located in the City.	65.6
Animal Shelter	Clark County contributed $6.5M to the renovation of the shelter facility and $6.5M to the purchase of the shelter facility.	13.0
Animal Shelter (Supplemental)	Clark County is funding the construction of an additional animal shelter, providing capacity at the City shelter that will mitigate future City capital costs.	43.0
Joint Communications Center	Clark County is funding 61% of the joint communications center construction costs, owned by and located in the City.	25.8
RJC buyout	At the City's request, Clark County paid the City for municipal courtrooms, to build a separate City courthouse.	28.9

County Support to City of Las Vegas: Capital Projects (continued)

Capital Project	Description	Amount (in millions)
Park Construction and Improvements There are 14 County parks located within 3,500 feet of the City's jurisdiction, providing amenities to City and unincorporated residents.	Lone Mountain Regional Park: Clark County has invested non-federal funds into the improvement of Lone Mountain Regional Park, an amenity largely serving City residents.	16.7
	Mountain Crest Park: Clark County has invested non-federal funds into the improvement of Mountain Crest Park, an amenity largely serving City residents.	4.4
	Shooting Complex: Clark County applied for SNPLMA funds to fund three phases of the Clark County Shooting Complex construction and improvements, located in the City.	68.6
Substance Abuse Treatment Centers	Clark County is investing in the construction and operation of two substance abuse treatment centers for a total estimated cost of $220 million.	61.6
UNLV Medical School Land Donation	Clark County transferred over nine acres of county-owned land to NSHE and UNLV for the medical school facility located in and another cornerstone of the City's medical district.	11.0
TOTAL		**$ 338.6**