

RESOLUTION NO. 2722

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NORTH LAS VEGAS, NEVADA, TO CALL FOR A SPECIAL ELECTION NO LATER THAN JUNE 11, 2024, TO BE HELD IN THE CITY OF NORTH LAS VEGAS, COUNTY OF CLARK, STATE OF NEVADA TO PROPOSE A QUESTION TO VOTERS TO MAINTAIN A PROPERTY TAX OVERRIDE TO FUND PUBLIC SAFETY; AND FOR OTHER MATTERS PROPERLY RELATED THERETO.

WHEREAS, the City of North Las Vegas in the County of Clark and State of Nevada (the “City”, the “County” and the “State,” respectively) is a political subdivision of the State, a body corporate, and a city duly organized as a city under the provisions of Nevada Revised Statutes (“NRS”) chapter 268 and an act entitled “AN ACT incorporating the City of North Las Vegas in Clark County, Nevada, and defining the boundaries thereof, under a new charter; and providing other matters properly relating thereto,” cited as chapter 573, Statutes of Nevada 1971, as amended (the “Charter”);

WHEREAS, in November of 1996, the City Council of the City (the “Council”) passed and adopted resolution 1902, which authorized the City to levy a special elective tax of \$0.20 per \$100 of assessed valuation to fund public safety functions. This special elective tax expires 30 years after its adoption, which is the fiscal year ending June 30, 2027.

WHEREAS, NRS 354.5982(1) provides, in relevant part, as follows:

1. The local government may exceed the limit imposed by NRS 354.59811 upon the calculated receipts from taxes ad valorem only if its governing body proposes to its registered voters an additional property tax, and the proposal is approved by a majority of the voters voting on the question at a general election, a general city election or a special election called for that purpose. The question submitted to the voters must contain the rate of the proposed additional property tax stated in dollars and cents per \$100 assessed valuation, the purpose of the proposed additional property tax, the duration of the proposed additional property tax and an estimate established by the governing body of the increase in the amount of property taxes that an owner of a new home with a fair market value of \$100,000 will pay per year as a result of the passage of the question. ...

WHEREAS, NRS 354.5982(2)(a) provides, in relevant part, as follows:

2. A special election may be held:

(a) At any time, including, without limitation, on the date of

a primary city election or a primary state election, if the governing body of the local government determines, by a unanimous vote, that an emergency exists;

WHEREAS, the City Council proposes to call for a Special Election and to submit to the qualified electors of the City for their approval or disapproval the following proposal:

Public Safety Property Tax Override

Shall the City Council of the City of North Las Vegas be authorized to maintain a tax rate of \$0.20 per \$100 of assessed valuation for a period of 30 years to be used exclusively to fund the operating expenses for public safety and equipment and other expenses for the Police Department and Community Corrections Center? The tax rate shall commence upon the expiration of the existing tax rate on July 1, 2027. The cost for the owner of a new \$100,000 home is estimated to be up to \$70 per year. **Tax rates will not be increased as a result of approval of this question;**

WHEREAS, NRS 295.217(1) provides, in relevant part, as follows:

1. For each [question] to be placed on the ballot by the:

(a) Council...

the council shall, in consultation . . . with the city clerk or other city officer authorized to perform the duties of the city clerk, appoint two committees.

One committee is for persons who favor approval by the voters of the question and the other committee is persons who oppose approval by the voters of the question, and the committees must consist of at least one person each;

WHEREAS, NRS 295.217(5) and (6) provide, in relevant part, as follows:

5. Before the council appoints a committee . . . the city clerk shall:

. . . (a) Recommend to the council persons to be appointed to the committee”...

6. If the council fails to appoint a committee as required pursuant to this section, the city clerk shall, in consultation with the city attorney, prepare an argument advocating approval by the voters of the [question] and an argument opposing approval by the voters of the [question]. Each argument prepared by the city clerk must satisfy the requirements of paragraph (f) of

subsection 7 and any rules or regulations adopted by the city clerk pursuant to subsection 8. The city clerk shall not prepare the rebuttal of the arguments required pursuant to paragraph (e) of subsection 7.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTH LAS VEGAS, NEVADA:

SECTION 1. The Council declares and determines that, pursuant to NRS 354.5982(2)(a), an emergency exists which requires immediate action by the Council to prevent or mitigate a substantial financial loss to the City and to enable the City Council to continue to provide an essential service to the residents of the local government, and that the City intends to hold a special election in the City of North Las Vegas, Nevada, no later than June 11, 2024, for the election by the registered voters of City for the following question:

Public Safety Property Tax Override Question

Shall the City Council of the City of North Las Vegas be authorized to maintain a tax rate of \$0.20 per \$100 of assessed valuation for a period of 30 years to be used exclusively to fund the operating expenses for public safety and equipment and other expenses for the Police Department and Community Corrections Center? The tax rate shall commence upon the expiration of the existing tax rate on July 1, 2027. The cost for the owner of a new \$100,000 home is estimated to be up to \$70 per year. **Tax rates will not be increased as a result of approval of this question.**

The ballot question will also include an explanation, in substantially the following form:

Explanation:

In November of 1996, the City Council of the City (the "Council") passed and adopted resolution 1902, which authorized the City to levy a special elective tax of \$0.20 per \$100 of assessed valuation to fund public safety functions. The existing special elective tax expires 30 years after its adoption, which is the fiscal year ending June 30, 2027.

A "yes" vote would permit the City Council of the City of North Las Vegas to maintain the levy of a property tax of up to \$0.20 per \$100.00 of assessed valuation for 30 years. The purpose to maintain the tax is to fund the operating expenses for public safety and equipment and other expenses for the Police Department and Community Corrections Center. Funding for public safety is vital for our community. This funding source currently funds approximately sixty-five (65) positions in the Police Department and Community Corrections Center. A "yes"

vote would permit the City to maintain sixty-five (65) positions and add additional needed police and detention officers, support personnel, equipment and other expenses necessary for the Police Department and the Community Correctional Center. Additionally, this funding allows for purchasing equipment necessary for these public safety positions.

A "no" vote would prevent the City from maintaining and levying the special elective tax of \$0.20 per \$100 of assessed valuation upon the expiration of the existing special elective tax in the fiscal year ending June 30, 2027, resulting in the insufficiency of funding for approximately sixty-five (65) positions in the Police Department and Community Corrections Center and for purchasing equipment necessary for those positions.

SECTION 2. Pursuant to NRS 295.217, the City Council approves the preparation of the arguments by the City Clerk of the City (the "City Clerk") pursuant to NRS 295.217(6). The City Clerk has complied with the provisions of NRS 295.217(6) that require the City Clerk to prepare arguments, in consultation with the City Attorney, and the City Clerk has done so in accordance with the provisions of NRS 295.217. The City Council approves the arguments for and against the question prepared by the City Clerk in consultation with the City Attorney in substantially the following form:

Argument in support:

Public safety is of critical importance to the residents of North Las Vegas. Passage of the tax override will enable the City to maintain the currently funded positions and add additional needed police and detention officers, support personnel, equipment and other expenses necessary for the Police Department and the Community Correctional Center. It will also shorten police response time, and make a more visible presence of police throughout the City, enabling the Police Department to maintain its efforts to provide the best protection possible to the residents of the City.

The anticipated financial effect of approval would not increase taxes over existing rates, but instead would maintain the existing property tax for public safety at the current rate. The anticipated financial effect would also be small in comparison to the public safety benefits provided by the funds generated by the tax if the question is approved. The approval of the question is not expected to have any environmental impacts.

Argument against:

Passage of the proposal will maintain property taxes for public safety at \$0.20 per \$100 of assessed value, or \$70.00 per year for a typical \$100,000 home for a period of 30 years. Reducing property taxes will lower property owners' tax payments to the City once the current tax override for public safety expires.

SECTION 3. Pursuant to NRS 350.014, as a prerequisite to any proposal to levy a special elective tax being submitted to the electors of a municipality, the City obtained approval from the Clark County Debt Management Commission on December 7, 2023.

SECTION 4. Upon passage of this Resolution, the City Clerk is hereby directed to inform the Clark County Elections Department of the Special Election and to coordinate such election as necessary pursuant to the terms of the Interlocal Agreement for Election Services, dated December 17, 2019, between the City of North Las Vegas and the County of Clark.

SECTION 5. All actions, proceedings, matters and things heretofore taken, had and done by the City Council, and the officers thereof (not inconsistent with the provisions of this resolution) directed toward the proposal, be and the same hereby are, ratified, approved and confirmed.

SECTION 6. The Officers and staff of the City are hereby authorized and directed to take all actions, proceedings, matters and things heretofore taken, had and done by the Council, and the officers thereof (not inconsistent with the provisions of this resolution) directed toward the proposal.

SECTION 7. 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 8. 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 9. This resolution shall become effective and be in force immediately upon its adoption.

PASSED AND ADOPTED this _____, 2024.

AYES: COUNCILMEMBERS:

NAYS: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

APPROVED:

Pamela Goynes-Brown, Mayor

ATTEST:

Jackie Rodgers, City Clerk