

**RESOLUTION APPROVING AND RATIFYING ACTIONS AUTHORIZED BY
THE CITY MANAGER REGARDING BUSINESS LICENSE FEES,
BUSINESS LICENSE STATUS, LAND USE STATUS, AND SEWER FEES**

WHEREAS, current conditions related to the COVID-19 virus have resulted in a number of negative impacts on businesses and individuals; and

WHEREAS, in an effort to provide affected businesses and individuals some relief from these impacts, the City Manager desires to take action, or has taken action, to authorize a number of measures regarding business license fees, other items pertaining to business license and land use status, and sewer fees; and

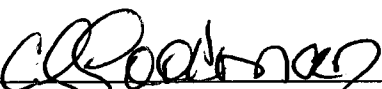
WHEREAS, the measures are described in the attached document; and

WHEREAS, the City Manager desires to have the Council authorize the actions so listed, including ratification of any such actions already taken.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAS VEGAS to authorize and ratify the actions described in the attached document.

PASSED, ADOPTED, AND APPROVED this 15th day of April, 2020.

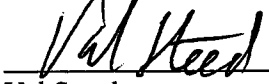
CITY OF LAS VEGAS

BY 
CAROLYN G. GOODMAN, Mayor

ATTEST:


LUANN D. HOLMES, MMC
City Clerk

APPROVED AS TO FORM

 3-31-2020
Val Steed, Date
Deputy City Attorney

ATTACHMENT
to
RESOLUTION APPROVING AND RATIFYING ACTIONS AUTHORIZED BY
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BUSINESS LICENSE FEES AND STATUS

- **60 day grace period for March 1 and April 1 renewals**
 - **General & Privilege (excluding gaming)**

General & Privilege Licenses

General and Privilege business licenses (other than liquor, gaming, and marijuana) that were due to renew on March 1, and did not pay, received their 15% penalty on March 15. The Governor's emergency order became effective on March 20. Therefore, anyone who has not yet paid can pay within the administrative 60 grace period without penalty.

Licensees (as mentioned above) that are due on April 1 will not be penalized for 60 days.

6.02.240 - Renewal—Notice—Due date.

(B) *The due date shall be the first day of the first month of a licensing period.*

6.02.250 - Delinquency—Expiration—Reinstatement.

(A) *All license fees other than gaming, alcoholic beverage, medical marijuana establishment, and marijuana establishment license fees shall become delinquent if not received within fifteen days after the due date. If full payment is not made within fifteen days after the due date, fifteen percent of the entire license fee shall be assessed as a penalty, payable in addition to the license fee;*

Pursuant to LVMC 6.02.250 (B), after 60 days of nonrenewal, licenses are deemed expired and assessed a \$50 reinstatement fee. This current administrative order will not assess that \$50 fee if original renewal fee is paid prior to the 60-day grace period.

(B) *Except as otherwise provided in Subsection (E) with respect to ice cream truck, medical marijuana establishment and marijuana establishment licenses, all licenses for which fees and assessed penalty charges have not been paid within sixty days after the license fee due date are deemed expired and shall not be reinstated until the license fees, assessed penalty charges and a reinstatement fee of fifty dollars have been paid. A license is eligible for reinstatement only within the four-month period following its expiration.*

Ice Cream Trucks

Ice Cream truck renewals are all due on April 1. They follow LVMC 6.02.250 (A) and receive a penalty of 15% if not paid by April 15. However, if payment is not made by May 1, they are deemed out of business and are not eligible for a reinstatement.

6.47.030 - License—Application—Conditions of issuance. (ICE CREAM TRUCKS)

(4) *Are deemed expired and are marked "out of business" if not renewed by May 1, and thereafter are not eligible for reinstatement.*

Liquor Establishments

Liquor establishments are due on April 1. They are delinquent, with a 10% penalty if payment is not received on or before the due date and will receive a second penalty of 25% if payment is not received on or before the due date; for a total of 35%. The 60-day administrative waiver would not charge these fees if paid within the grace period. By code if payment is not received within 60 days of the due date the license is suspended.

6.50.370 - Semiannual fee—When due.

(A) *Each semiannual fee is due in advance on April 1st and October 1st in each year except that the applicant for a new alcoholic beverage license who starts business between April 1st and October 1st or between October 1st and April 1st shall have its semiannual fees prorated on a monthly basis.*

(B) *Any semiannual fee which is not received by the Department on or before the due date shall be assessed a late-payment penalty in an amount equal to ten percent of the amount of such semiannual fee. If the semiannual fee and penalty is not received by the Department within fifteen days after the due date, an additional penalty in an amount equal to twenty-five percent of such semiannual fee shall be assessed. If the semiannual fee and all penalties are not received by the Department within sixty days after the due date, the license shall be automatically suspended.*

Marijuana Establishments

Marijuana establishments, unlike the general and privilege licenses mentioned above, renew every July 1 and are not currently affected by the emergency order.

LAND USE STATUS

In response to the force majeure precipitated by COVID-19 pandemic, the Department of Planning will toll the date in which a use has ceased to operate till the day after the State of Emergency has been lifted by the State of Nevada.

Uses prior to the State of Emergency

If a use ceased prior to the March 20, 2020 declaration of State of Emergency by the Governor, the amount of time the business was closed will not include the duration in which the declaration of State of Emergency was in effect. Specifically, the duration of time in which a use ceased will equal the time before the use had ceased prior to the declaration of a State of Emergency, as well as the time in which the use continued to cease after the termination of the declared State of Emergency.

Uses during the State of Emergency

SUPs exercised, SOBs and Marijuana uses: For land use rights that cannot be extended by Planning Commission or City Council action, pursuant to Title 19.12, Title 19.14.030(A), and/or Title 19.16, those land use rights being sought to be preserved will not be harmed. For any land owner or applicants seeking to preserve certain land use rights, the Department of Planning will toll the date in which a use has ceased to operate till the day after the termination of the declared State of Emergency. The land use right will then be subject to the applicable code provisions for re-establishment.

SUPs not exercised and nonconforming uses: For land use rights that can be extended by Planning Commission or City Council action, pursuant to Title 12, Title 19.14.030(A), and/or Title 19.16, property

owners and applicants shall file an Extension of Time application with the City of Las Vegas Department of Planning prior to the entitlement expiration date, the end of the abandonment period, or no later than 30 days of the termination of the declared State of Emergency, whichever is later.

SEWER FEES

To assist businesses and citizens experiencing hardships during this time, late fees, penalties and liens will not be assessed on Sewer billing, if the account is past due, from March 16 through thirty days following the Mayor's Declaration of an end to the current COVID-19 emergency. If you wish to be placed on a payment plan, please email sewerservices@lasvegasnevada.gov to arrange.