

City of Las Vegas - FIA Model Scenario

GENERAL PROJECT INFORMATION

Subject Project Name	1300 Fremont VIP
Subject Project Address	1300 Fremont St.
Parcel Number(s)	139-35-310-030
Located in Redevelopment Area?	Yes
Tax District	203
Fiscal Impact Analysis Period (Years)	5

NEW EMPLOYMENT (FTE)

Will the Subject Project create new direct jobs? (If No, no new service employment.)

Do you have an estimate of how many direct full-time jobs will be created?

	FTE Employment	Yes Direct Input
1. Are you currently employed by a business or organization?	Yes	No
2. If yes, what type of business or organization are you employed by?	Government	No
3. What is your primary role or job title at this organization?	Researcher	No
4. How long have you been working for this organization?	More than 1 year	No
5. Have you ever worked as a research assistant or similar position before?	Yes	No
6. If yes, how long ago did you last work in such a position?	More than 1 year	No
7. Have you ever received formal training or education specifically related to research methodology or data analysis?	Yes	No
8. If yes, where did you receive this training or education?	University	No
9. Have you ever published research findings or articles in a peer-reviewed journal or conference proceedings?	Yes	No
10. If yes, can you provide details about the publication(s)?	Journal article	No
11. Have you ever presented research findings at a professional conference or seminar?	Yes	No
12. If yes, which conference or seminar was it?	Professional conference	No
13. Have you ever collaborated with other researchers or experts in your field?	Yes	No
14. If yes, who were they and how did the collaboration benefit your research?	Academic colleagues	No
15. Have you ever supervised or mentored junior researchers or students?	Yes	No
16. If yes, how many people have you supervised or mentored?	1-5	No
17. Have you ever contributed to the development of research protocols or methodologies?	Yes	No
18. If yes, can you describe the contribution?	Developed research protocol	No
19. Have you ever participated in grant writing or secured research funding?	Yes	No
20. If yes, from which source did you secure the funding?	Government grant	No
21. Have you ever attended workshops or seminars related to research methodology or data analysis?	Yes	No
22. If yes, which workshop or seminar was it?	Workshop on data analysis	No
23. Have you ever been involved in quality assurance or validation processes for research data?	Yes	No
24. If yes, how were you involved?	Reviewed research data	No
25. Have you ever used specialized software or tools for data analysis or visualization?	Yes	No
26. If yes, which software or tools did you use?	Data visualization tool	No
27. Have you ever conducted statistical analyses on research data?	Yes	No
28. If yes, which statistical methods did you use?	Regression analysis	No
29. Have you ever written research proposals or reports?	Yes	No
30. If yes, how many proposals or reports have you written?	1-5	No
31. Have you ever reviewed research papers or manuscripts for publication?	Yes	No
32. If yes, how many papers or manuscripts have you reviewed?	1-5	No
33. Have you ever been involved in ethical review or approval processes for research projects?	Yes	No
34. If yes, how were you involved?	Reviewed research proposal	No
35. Have you ever participated in interdisciplinary research collaborations?	Yes	No
36. If yes, which disciplines were involved in the collaboration?	Biology and chemistry	No
37. Have you ever been involved in public outreach or communication activities related to research?	Yes	No
38. If yes, how were you involved?	Gave presentation at community event	No
39. Have you ever been involved in policy-making or advisory roles related to research?	Yes	No
40. If yes, in which capacity were you involved?	Advisory committee member	No
41. Have you ever been involved in international research collaborations?	Yes	No
42. If yes, which countries or regions were involved in the collaboration?	USA and Europe	No
43. Have you ever been involved in open science or open access initiatives?	Yes	No
44. If yes, how were you involved?	Shared research data online	No
45. Have you ever been involved in research ethics training or education?	Yes	No
46. If yes, how were you involved?	Delivered research ethics lecture	No
47. Have you ever been involved in research management or administration tasks?	Yes	No
48. If yes, which tasks were involved?	Managed research budget	No
49. Have you ever been involved in research infrastructure development or maintenance?	Yes	No
50. If yes, how were you involved?	Maintained laboratory equipment	No
51. Have you ever been involved in research safety or compliance activities?	Yes	No
52. If yes, how were you involved?	Conducted safety training	No
53. Have you ever been involved in research dissemination or knowledge transfer activities?	Yes	No
54. If yes, how were you involved?	Presented research findings at conference	No
55. Have you ever been involved in research innovation or entrepreneurship activities?	Yes	No
56. If yes, how were you involved?	Filed patent application	No
57. Have you ever been involved in research mentorship or supervision activities?	Yes	No
58. If yes, how were you involved?	Supervised graduate student	No
59. Have you ever been involved in research networking or collaboration building activities?	Yes	No
60. If yes, how were you involved?	Attended research networking event	No
61. Have you ever been involved in research evaluation or assessment activities?	Yes	No
62. If yes, how were you involved?	Evaluated research project outcomes	No
63. Have you ever been involved in research funding acquisition or management activities?	Yes	No
64. If yes, how were you involved?	Managed research grant funds	No
65. Have you ever been involved in research data management or archiving activities?	Yes	No
66. If yes, how were you involved?	Archived research data	No
67. Have you ever been involved in research communication or public engagement activities?	Yes	No
68. If yes, how were you involved?	Wrote popular science article	No
69. Have you ever been involved in research policy development or implementation activities?	Yes	No
70. If yes, how were you involved?	Participated in policy discussion	No
71. Have you ever been involved in research governance or oversight activities?	Yes	No
72. If yes, how were you involved?	Monitored research progress	No
73. Have you ever been involved in research quality improvement or accreditation activities?	Yes	No
74. If yes, how were you involved?	Participated in quality assurance process	No
75. Have you ever been involved in research innovation or commercialization activities?	Yes	No
76. If yes, how were you involved?	Filed patent application	No
77. Have you ever been involved in research mentorship or supervision activities?	Yes	No
78. If yes, how were you involved?	Supervised graduate student	No
79. Have you ever been involved in research networking or collaboration building activities?	Yes	No
80. If yes, how were you involved?	Attended research networking event	No
81. Have you ever been involved in research evaluation or assessment activities?	Yes	No
82. If yes, how were you involved?	Evaluated research project outcomes	No
83. Have you ever been involved in research funding acquisition or management activities?	Yes	No
84. If yes, how were you involved?	Managed research grant funds	No
85. Have you ever been involved in research data management or archiving activities?	Yes	No
86. If yes, how were you involved?	Archived research data	No
87. Have you ever been involved in research communication or public engagement activities?	Yes	No
88. If yes, how were you involved?	Wrote popular science article	No
89. Have you ever been involved in research policy development or implementation activities?	Yes	No
90. If yes, how were you involved?	Participated in policy discussion	No
91. Have you ever been involved in research governance or oversight activities?	Yes	No
92. If yes, how were you involved?	Monitored research progress	No
93. Have you ever been involved in research quality improvement or accreditation activities?	Yes	No
94. If yes, how were you involved?	Participated in quality assurance process	No
95. Have you ever been involved in research innovation or commercialization activities?	Yes	No
96. If yes, how were you involved?	Filed patent application	No
97. Have you ever been involved in research mentorship or supervision activities?	Yes	No
98. If yes, how were you involved?	Supervised graduate student	No
99. Have you ever been involved in research networking or collaboration building activities?	Yes	No
100. If yes, how were you involved?	Attended research networking event	No

No

Use Multipliers

Industrial (sq. ft.)
Office (sq. ft.)
Retail (sq. ft.)
Casino (sq. ft.)
Hotel (rooms)

NEW RESIDENTS

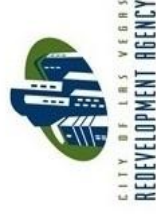
Will the Subject Project be developing housing units? (If No, no new service residents.)

Use Multipliers	Yes
Single Family	
2/3/4-Plex	
Apartment	
Townhome	
Condominium	

Yes

Use Multipliers

No



REAL PROPERTY TAX

Will the Subject Project pay real property (secured) taxes? (If No, no fiscal impact.)

Property Tax Abatement Cap Rate:

Yes
3.00%

Is the Subject Project's developer applying for TIF assistance?

No

Yes
(With TIF)

No
(Without TIF)

Post Development - New Property Value (Increment):

Land

Current Taxable Value of Vacant Land (\$)

Assumed Annual Change in Land Value (%)

Current Taxable Value of Vacant Land (\$)	\$103,250
Assumed Annual Change in Land Value (%)	0.00%

Improvements

Current Taxable Value of Improvements (\$)

Assumed Annual Change in Improvement Value (%)

Current Taxable Value of Improvements (\$)	\$227,554
Assumed Annual Change in Improvement Value (%)	0.00%

Predevelopment - Original Property Value (Base):

Base Taxable Value of Land (\$)

Base Taxable Value of Improvements (\$)

Analysis Period (in Fiscal Years):

Buildout Year

Analyze Up To Year

RDA Expiration Year

TIF Assistance Negotiated Up To Year

Analysis Period (in Fiscal Years):

Buildout Year

Analyze Up To Year

RDA Expiration Year (if applicable)

2013
2018
2046

PERSONAL PROPERTY TAX

Will the Subject Project pay personal property (unsecured) taxes? (If No, no fiscal impact.)

Yes

Current Taxable Value/Acquisition Cost

\$11,000

Analysis Period (in Fiscal Years):

Buildout Year

Analyze Up To Expected Life

RDA Expiration Year (if applicable)

2013
5-Year Life
2046



HOTEL ROOM TAX

Will the Subject Project pay hotel room taxes? (If No, no fiscal impact.)

Annual Hotel Room Taxable Receipts (\$)

Does the hotel have less than 75 rooms?

Is the hotel located inside the Special Improvement District?

Is the hotel part of the Fremont Street Experience?

No

GAMING LICENSE FEES

Will the Subject Project pay gaming licensing fees? (If No, no fiscal impact.)

Gaming Unit Count

Bridge, Whist, Solo

Chemin De Fer (Baccarat)

Crap Tables

Sports Pool (not including Race Books)

Bingo

Panguingue

Race Book

Keno

Roulette, "21," Hazard, Faro Bank, Wheel of Fortune, Big 6 Wheel

Slot Machines

Stud Poker and Draw Poker

Any Other Game

Number of Bingo player chairs

No

CONSOLIDATED TAX

Will there be a transfer of property? (If No, no fiscal impact.)

Total Value/Sales Price of Property (\$)

Percent Taxable

No

Are the construction material & equipment purchases subject to sales & use tax? (If No, no impact.)

Total Taxable Construction Materials, Equipment & Furnishings Cost

\$27,000

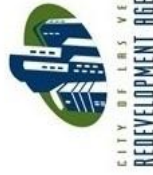
Yes

Will there be a retail and/or food & beverage component operating at the Subject Project? (If No, no impact.)

Annual Taxable Retail Sales

Annual Taxable F&B Sales

No



City of Las Vegas - FIA Model

Scenario Results Summary Report

Subject Project: 1300 Fremont VIP

Located in Redevelopment Area? ☒ Yes ☐ No
 Applying for Tax Increment Financing Assistance? ☒ Yes ☐ No

New Service Population

Residents 0
 Employment (FTE) 0

Operations Phase: Annually Recurring Estimated Net Fiscal Impact - At Buildout

Net Fiscal Impact to City of LV General Fund

General Fund Revenues

Per Capita Revenues:
 \$194 per New Service Resident
 \$89 per New Service Employee
Subtotal

Non Per Capita Revenues:

Property Tax (Ad Valerom) Revenues:
 Real Property
 Personal Property
 Hotel Room Tax Revenues
 City Gaming License Fee Revenues
 Consolidated Tax Revenues

Subtotal

Annual Total

\$0
 \$0
\$0
 \$770
 \$10
 \$0
 \$0
 \$0
\$780
\$780

General Fund Expenditures

Per Capita Expenditures:

\$667 per New Service Resident
 \$307 per New Service Employee

Annual Total

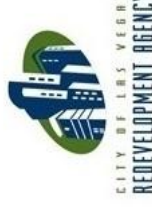
\$0
 \$0
\$0

Net Fiscal Impact to City of LV General Fund

Annual Total

Analysis Period Cumulative Total: (5 years)

\$780
\$780
\$3,900



City of Las Vegas - FIA Model
Scenario Results Summary Report
Subject Project: 1300 Fremont VIP

Additional Tax Revenues - To Redevelopment Agency

Annual Property Tax Revenues ^[1]	\$1,450
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Construction Phase: One-Time/Non-Recurring Tax Revenue

Fiscal Impact to City of LV General Fund Revenues

One-Time Consolidated Tax Revenues	\$170
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Note: ^[1] If the Subject Project is receiving TIF assistance, up to but no more than 50% of the RDA Incremental revenues would be available to a developer as a rebate for qualifying years.

City of Las Vegas - FIA Model Appendix Tables

Subject Project: 1300 Fremont VIP

Per Capita Tables:

Annual General Fund Expenditure per Capita
Annual General Fund Revenue per Capita

Non Per Capita Tables:

Annual Real Property Tax Revenues (Non TIF Scenario)
Annual Real Property Tax Revenues (TIF Scenario)
Annual Personal Property Tax Revenues
Annual Hotel Room Tax Revenues
Annual City Gaming License Fee Revenues
One-Time & Annual Consolidated Tax Revenues

City of LV Economic, Demographic, Real Estate and Tax Rate Data

BuiltIn Data



City of Las Vegas - FIA Model

Annual General Fund Expenditure per Capita

Subject Project: 1300 Fremont VIP

Existing Service Population

Residents	594,294
Employment (FTE)	192,668

Per Capita Costs (Expenditures)

Governmental Functions	General Purpose Funds	% of Funds Variable ^[1]	Net Variable General Purpose Funds	Costs Attributed to Residential	Costs Attributed to Nonresidential	Costs - per Existing Service Resident	Costs - per Existing Service Employee
				87.0%	13.0%		
General Government	\$57,022,893	100%	\$57,022,893	\$49,614,165	\$7,408,728	\$83	\$38
Judicial	\$24,293,978	100%	\$24,293,978	\$21,137,571	\$3,156,407	\$36	\$16
Public Safety	\$306,897,056	100%	\$306,897,056	\$267,023,301	\$39,873,755	\$449	\$207
Public Works	\$12,769,310	100%	\$12,769,310	\$11,110,251	\$1,659,059	\$19	\$9
Health	\$3,458,350	100%	\$3,458,350	\$3,009,022	\$449,328	\$5	\$2
Culture & Recreation	\$47,518,162	100%	\$47,518,162	\$41,344,341	\$6,173,821	\$70	\$32
Economic Development & Assistance	\$3,602,635	100%	\$3,602,635	\$3,134,561	\$468,074	\$5	\$2
Transit Systems	\$0	100%	\$0	\$0	\$0	\$0	\$0
Subtotal - Total Expenditures	\$455,562,384	-	\$455,562,384	\$396,373,211	\$59,189,173	\$667	\$307
Operating Transfers Out ^[2]	\$13,213,000	-	-	-	-	-	-
Total Expenditures	\$468,775,384	100%	\$455,562,384	\$396,373,211	\$59,189,173	\$667	\$307

Notes: ^[1] Percent of funds variable is the share of General Purpose Funds expected to vary (i.e., not fixed) as a result of growth changes in development.

^[2] Non per capita expenditure. Excluded from pro rata of cost per existing service resident/employee.



City of Las Vegas - FIA Model

Annual General Fund Revenue per Capita

Subject Project: 1300 Fremont VIP

Existing Service Population

Residents 594,294
Employment (FTE) 192,668

Per Capita Revenues

Revenue Sources	General Purpose Funds	Revenues Attributed to Residential	Revenues Attributed to Nonresidential	Revenue - per Existing Service Resident	Revenue - per Existing Service Employee
		87.0%	13.0%		
Property Tax (Ad Valorem) ^[1]	\$77,640,000	-	-	-	-
Room Tax ^[1]	\$1,936,402	-	-	-	-
Total Licenses & Permits (less City Gaming License Fees)	\$70,846,790	\$61,641,985	\$9,204,805	\$104	\$48
City Gaming License Fees ^[1]	\$3,475,000	-	-	-	-
Intergovernmental Revenues - Consolidated Tax ^[1]	\$232,500,000	-	-	-	-
Intergovernmental Revenues - Non-consolidated Tax	\$3,603,500	\$3,135,313	\$468,187	\$5	\$2
Total Charges for Services	\$34,061,234	\$29,635,811	\$4,425,423	\$50	\$23
Total Fines & Forfeits	\$19,589,000	\$17,043,889	\$2,545,111	\$29	\$13
Total Miscellaneous	\$4,080,000	\$3,549,904	\$530,096	\$6	\$3
Subtotal - Revenue All Sources	\$447,731,926	\$115,006,903	\$17,173,621	\$194	\$89
Total Other Financing Sources ^[2]	\$10,729,870	-	-	-	-
Total Revenues	\$458,461,796	\$115,006,903	\$17,173,621	\$194	\$89

Notes: ^[1] Non per capita revenue source. Calculated separately.

^[2] Non per capita revenue source. Excluded from pro rata of revenue per existing service resident/employee.



City of Las Vegas - FIA Model
Annual Real Property Tax Revenues (Non TIF Scenario)
Subject Project: 1300 Fremont VIP

Tax District		203					
Located in Redevelopment Area?		Yes ☒		No ☐			
Applying for Tax Increment Financing Assistance?		Yes ☐		No ☒			
		1	2	3	4	5	6
Fiscal Year	RDA Active?	Current Taxable Value of Land	Plus: Assumed Annual Change in Land Value	Current Taxable Value of Improvements ^[1]	Plus: Assumed Annual Change in Improvements	Less: Annual Depreciation	Taxable Value Total
			0.00%		0.00%	-1.50%	
2013 Year 1	Y	\$103,250		\$227,554		\$0	\$330,804
2014 Year 2	Y	\$103,250		\$227,554		(\$3,413)	\$327,391
2015 Year 3	Y	\$103,250		\$227,554		(\$3,413)	\$327,391
2016 Year 4	Y	\$103,250		\$227,554		(\$3,413)	\$327,391
2017 Year 5	Y	\$103,250		\$227,554		(\$3,413)	\$327,391
2018 Year 6	Y	\$103,250		\$227,554		(\$3,413)	\$327,391

Notes: ^[1] Construction costs used in this analysis may not be consistent with Marshall & Swift data used by the Clark County Assessor's office to estimate taxable value of improvements.

^[2] Analysis factors in assumed annual increases in taxable values and decreases from depreciation.



Tax Rate (every per \$100):	Combined Rate	City of LV Apportionment	RDA Apportionment
203	3.2782	0.6695	1.2647
200	3.2782	1.0565	0.0000
Abatement Cap	3.00%		

7	8	9	10
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Assessed Value Total	Real Property Tax Rate	City of LV Apportionment of Tax Rate	RDA Apportionment of Tax Rate
35.00%			
\$115,781	3.2782	0.6695	1.2647
\$114,587	3.2782	0.6695	1.2647
\$114,587	3.2782	0.6695	1.2647
\$114,587	3.2782	0.6695	1.2647
\$114,587	3.2782	0.6695	1.2647
\$114,587	3.2782	0.6695	1.2647

Analysis Period Total:			
Analysis Period Annual Average [2] :			



City of Las Vegas - FIA Model
Annual Real Property Tax Revenues (TIF Scenario)
Subject Project: 1300 Fremont VIP

Base Rates

Tax Rate (per every \$100):	City of LV Apportionment	RDA Apportionment
200	1.0565	0.0000
Combined Rate		
3.2782		

Tax District 203

Located in Redevelopment Area? Yes ☒ No ☐

Applying for Tax Increment Financing Assistance? Yes ☐ No ☒

	1	2	3	4	5	6	7	8	9	10
	Predevelopment - Original Property Value (Base)									
Fiscal Year	RDA Active?	TIF?	Base Taxable Value of Land	Base Taxable Value of Improvements	Taxable Value Total	Assessed Value Total	Base Real Property Combined Tax Rate	Base City of LV Apportionment of Tax Rate	Base RDA Apportionment of Tax Rate	Base City of LV Apportionment of Revenue
Base 0	Year 1	N	N	\$0	\$0	\$0	35.00%	\$0	\$0	\$0
		Y	N	\$0	\$0	\$0	3.2782	1.0565	0.0000	\$0
										\$0

Notes: ^[1] Construction costs used in this analysis may not be consistent with Marshall & Swift data used by the Clark County Assessor's office to estimate taxable value of improvements.

^[2] Actual calculation of "incremental" value is district-wide (based on the total increase in a district's value, rather than investments on individual parcels). Thus, the estimate of revenues generated from the incremental value for this scenario would benefit the RDA to the extent that values of parcels in the district do not decrease.

^[3] Up to but no more than 50% of the RDA Increment revenue would be available to a developer as a rebate for qualifying years.

^[4] Analysis factors in assumed annual increases in taxable values and decreases from depreciation.

Incremental Rates

Tax Rate (per every \$100):	Combined Rate	City of LV Apportionment	RDA Apportionment
TIF 203	3.2798	0.2950	2.5046
TIF 200	3.2782	0.6695	1.2647
Abatement Cap	3.00%	1.0565	0.0000

	11	12	13	14	15	16	17	18	19	20	21	22
Post Development - New Property Value (Increment)												
Current Taxable Value of Land		Plus: Assumed Annual Change in Land Value	Current Taxable Value of Improvements (1)	Plus: Assumed Annual Change in Improvements	Less: Annual Depreciation	Taxable Value Total	Assessed Value Total	Assessed Value Above Base (Increment) (2)	Incremental Real Property Combined Tax Rate	Incremental City of LV Apportionment of Tax Rate	Incremental RDA Apportionment of Tax Rate	Incremental Real Property Revenues
\$0		0.00%	\$0	0.00%	-1.50%	\$0	\$0	35.00%	3.2798	0.2950	2.5046	\$0



CITY OF LOS ANGELES
DEPARTMENT OF TRANSPORTATION

City of Las Vegas - FIA Model
Annual Personal Property Tax Revenues
Subject Project: 1300 Fremont VIP

Tax Rate (per every \$100):	City of LV Apportionment	RDA Apportionment
203	0.6695	1.2647
200	1.0565	0.0000

Tax District 203
 Analyzed Up To Expected Life 5-Year Life
 Located in Redevelopment Area? Yes ☒ No ☐

Fiscal Year	RDA Active?	Taxable Value/ Acquisition Cost	Depreciation Conversion Factor	Estimated Taxable Value Total	Estimated Assessed Value Total	Personal Property Tax Rate	City of LV Apportionment of Tax Rate	RDA Apportionment of Tax Rate	Personal Property Revenues	City of LV Revenue Apportionment	RDA Revenue Apportionment
2013 Year 1	Y	\$11,000	1.0000	\$11,000	35.0% \$3,850	3.2782	0.6695	1.2647	\$126	\$26	\$49
2014 Year 2	Y	\$11,000	0.6000	\$6,600	\$2,310	3.2782	0.6695	1.2647	\$76	\$15	\$29
2015 Year 3	Y	\$11,000	0.3636	\$4,000	\$1,400	3.2782	0.6695	1.2647	\$46	\$9	\$18
2016 Year 4	Y	\$11,000	0.2288	\$2,517	\$881	3.2782	0.6695	1.2647	\$29	\$6	\$11
2017 Year 5	Y	\$11,000	0.1352	\$1,487	\$521	3.2782	0.6695	1.2647	\$17	\$3	\$7
						Analysis Period Total:			\$294	\$60	\$113
						Analysis Period Annual Average ^[1] :			\$59	\$12	\$23

Note: ^[1] Analysis factors in assumed annual increases in taxable values and decreases from depreciation.

City of Las Vegas - FIA Model

Annual Hotel Room Tax Revenues

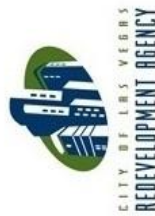
Subject Project: 1300 Fremont VIP

Does the establishment have less than 75 rooms? Yes ☐ No ☒

Is the establishment located in the Special Improvement District? Yes ☐ No ☒

Is the establishment part of the Fremont Street Experience? Yes ☐ No ☒

	Revenue
Annual Hotel Room Taxable Receipts	\$0
Combined Tax Rate	13.00%
Hotel Room (Transient Lodging) Tax Revenue	\$0
Apportionment of Revenues	Tax Rate
Apportionment to City of LV	1.00%
Apportionment to Other Entities	12.00%
	\$0
	\$0



City of Las Vegas - FIA Model

Annual City Gaming License Fee Revenues ^[1]

Subject Project: 1300 Fremont VIP

Gaming Machine/Game/Device	Subject Project Gaming Unit Count	Semi-Annual Tax Rate (per machine/game/device)	Annual City Gaming License Revenues
Bridge, Whist, Solo	0	\$30	\$0
Chemin De Fer (Baccarat)	0	\$500	\$0
Crap Tables	0		
<i>For one table</i>		\$300	\$0
<i>For each table over one</i>		\$500	\$0
Sports Pool (not including Race Books)	0	\$200	\$0
Bingo	0	\$150	\$0
<i>plus \$ for each chair provided for players</i>	0	\$3	\$0
Panguingue	0	\$60	\$0
Race Book	0	\$800	\$0
Keno	0	\$600	\$0
Roulette, "21," Hazard, Faro Bank, Wheel of Fortune, Big 6 Wheel	0	\$300	\$0
Slot Machines	0		
<i>Establishment with five or less, each machine</i>		\$50	\$0
<i>Establishment with more than five, each machine</i>		\$60	\$0
Stud Poker and Draw Poker	0	\$100	\$0
Any Other Game	0	\$100	\$0
Total City Gaming License Fee Revenues			\$0

Note: ^[1] Analysis considers the City-County Gaming Tax only; excludes other gaming taxes and fees (including County Gaming Fees, Gross Gaming Revenue Fee, Pari-mutuel Wagering Tax, Race Wire License Fee, Slot License Fees, State Game Licenses, etc.)



City of Las Vegas - FIA Model
One-Time Consolidated Tax Revenues
Subject Project: 1300 Fremont VIP

Construction Phase (Non-Recurring Tax Revenue)

Real Property Transfer Tax

Total Value/Sales Price of Property	\$0
Percent Taxable	0.00%
Combined Tax Rate	\$2.55
Combined Tax Multiplier (per every \$500 of value)	0.0051
Real Property Transfer Tax Revenue	\$0

Apportionment of Real Property Transfer Tax Revenues

Estimated City of LV Tax Multiplier (per every \$500 of value)	0.0003
Estimated Real Property Transfer Tax Revenue Apportionment to City of LV	\$0

Sales & Use Tax on Construction Material & Equipment Purchases

Total Taxable Construction Material & Equipment Cost	\$27,000
Clark County Combined Sales & Use Tax Rate	8.10%
Total Sales Tax Revenue	\$2,187

Apportionment of Sales & Use Tax Revenues

Estimated Sales & Use Tax Rate (%) Apportionment to City of LV	0.62%
Estimated Sales & Use Tax Revenue (\$) Apportionment to City of LV	\$167

Consolidated Tax Revenues Total

Estimated Consolidated Tax Revenue (\$) Apportionment to City of LV ^[1]	\$167
Estimated Consolidated Tax Revenue (\$) Apportionment to Other Entities	\$2,020
Total Consolidated Tax Revenue	\$2,187

Note: ^[1] The C-Tax is comprised of six taxes—the Basic City-County Relief tax and Supplemental City-County Relief tax (which are the Sales & Use taxes); Real Property Transfer; Cigarette; Liquor and Motor Vehicle. The analysis assesses the first three only, but notes additional revenues may be generated from cigarette, liquor and motor vehicle taxes.



City of Las Vegas - FIA Model
Annual Consolidated Tax Revenues
Subject Project: 1300 Fremont VIP

Operations Phase (Recurring Tax Revenue)

Sales & Use Tax on Retail and Food & Beverage Sales

Annual Taxable Retail Sales	\$0
Annual Taxable F&B Sales	\$0
Total Annual Taxable Sales Value	\$0
Clark County Combined Sales & Use Tax Rate	8.10%
Total Annual Sales & Use Tax Revenue	\$0

Apportionment of Sales & Use Tax Revenues

Estimated Sales & Use Tax Rate (%) Apportionment to City of LV	0.62%
Estimated Sales & Use Tax Revenue (\$) Apportionment to City of LV	\$0

Consolidated Tax Revenues Total

Estimated Consolidated Tax Revenue (\$) Apportionment to City of LV ^[1]	\$0
Estimated Consolidated Tax Revenue (\$) Apportionment to Other Entities	\$0
Total Consolidated Tax Revenue	\$0

Note: ^[1] The C-Tax is comprised of six taxes—the Basic City-County Relief tax and Supplemental City-County Relief tax (which are the Sales & Use taxes); Real Property Transfer; Cigarette; Liquor and Motor Vehicle. The analysis assesses the first three only, but notes additional revenues may be generated from cigarette, liquor and motor vehicle taxes.



City of Las Vegas - FIA Model Built-In Variables

Subject Project: 1300 Fremont VIP

[1] Population Multipliers

	Single Family	2/3/4-Plex	Apartment	Townhome	Condominium
City of LV Population	369,523	17,609	122,984	26,270	46,865
City of LV Occupied Housing Units	133,568	6,102	46,367	10,290	17,313
City of LV Residents per Household	2.767	2.886	2.652	2.553	2.707

Source: Clark County Comprehensive Planning Department.

As of: August 2012.

[2] Employment Multipliers

	Multiplier
Industrial (sq. ft.)	550 SF/employee
Office (sq. ft.)	250 SF/employee
Retail (sq. ft.)	400 SF/employee
Casino (sq. ft.)	1,000 SF/employee
Hotel (rooms)	1.0 employees/room

Source: City of Las Vegas.

As of: RDA Year in Review report FY 2011.

[3] Existing Population & Employment

	Year	Count	Source
Population			
Population in City of LV	2012	594,294	CCCPD
Employment			
Employment in City of LV	2012	228,010	RDA Factsheet
% of Part-time Workers		31%	DETR
Part Time (weight = 0.5)		69%	
Full Time (weight = 1.0)		35,342	
Full Time Equivalent (FTE) Employment in City of LV		157,327	
		192,668	

Sources: Clark County Comprehensive Planning Department; City of Las Vegas; Nevada Dept. of Employment, Training & Rehab.

As of: August 2012.

[4] New Residents & Employment - Calculations

	New Dwelling Units	Population Multipliers	New Service Residents
Residential			
Single Family	0	2,767	0
2/3/4-Plex	0	2,886	0
Apartment	0	2,652	0
Townhome	0	2,553	0
Condominium	0	2,707	0
Total New Residents	0		0

**City of Las Vegas - FIA Model
Built-In Variables**

Subject Project: 1300 Fremont VIP

Nonresidential	New Sq. Ft. or Rooms	% Occupied	Occupied Space	Employment Multipliers	New Service Employment
Industrial (sq. ft.)	0	90.0%	0	550	0
Office (sq. ft.)	0	90.0%	0	250	0
Retail (sq. ft.)	0	90.0%	0	400	0
Casino (sq. ft.)	0	100.0%	0	1000	0
Hotel (rooms)	0	87.3%	0	1	0
Total Nonresidential					0
% of Part-time Workers					31%
% of Full time Workers					69%
FTE Employment					0

[5] Real Property Valuation - Secured Tax Roll, by Land Use Categories

	Residential	Industrial	Commercial	Total
City of LV Net Assessed Values	8,636,964,634	144,507,397	2,416,147,669	11,197,619,700
City of LV Land Parcels	182,033	405	5,452	187,890

Source: Clark County Assessor.

As of: August 2012.

[6] Distribution of General Fund Expenditures/Revenues Attributable to Nonresidential/Residential Uses - Calculations

	Residential	Nonresidential
City of LV Shares of Net Assessed Values	77.1%	22.9%
City of LV Shares of Land Parcels	96.9%	3.1%
City of LV Adjusted (blended) Shares of Nonresidential/Residential Values	87.0%	13.0%

[7] City of Las Vegas Final Budget

Expenditures by Function and Activity

FY 2013	Salaries & Wages	Employee Benefits	Services & Supplies	Capital Outlay	General Purpose Funds	% Funds Variable ⁽¹⁾	Net Variable General Purpose Funds
City Council	1,345,350	841,280	915,102	0	3,101,732	100%	3,101,732
City Clerk	0	0	720,768	0	720,768	100%	720,768
City Manager	990,080	752,470	246,305	0	1,988,855	100%	1,988,855
Communications	1,420,104	1,058,040	780,808	0	3,258,952	100%	3,258,952
Administrative Services	1,069,720	782,970	1,136,081	0	2,988,771	100%	2,988,771
City Clerk	1,218,671	912,310	1,012,912	0	3,143,893	100%	3,143,893
City Attorney	2,008,120	1,520,270	596,071	0	4,124,461	100%	4,124,461
Human Resources	1,471,020	1,117,970	568,990	0	3,157,980	100%	3,157,980
Finance & Business Services	2,205,650	1,668,710	1,008,507	0	4,882,867	100%	4,882,867
Purchasing & Contracts	1,303,138	990,410	330,906	0	2,624,454	100%	2,624,454
Internal Audit	529,980	391,200	138,121	0	1,059,301	100%	1,059,301
Special Events	138,610	97,140	50,000	0	285,750	100%	285,750
Planning & Development	4,027,206	3,051,860	1,083,190	0	8,162,256	100%	8,162,256
Information Technologies	4,060,934	3,086,350	1,580,416	0	8,727,700	100%	8,727,700
Purchasing & Contracts	0	0	0	0	0	100%	0
Facilities Management	258,970	196,820	511,710	0	967,500	100%	967,500
Operations & Maintenance Administration	296,090	225,040	38,056	0	559,186	100%	559,186
Graffiti Response	916,427	681,740	357,853	0	1,956,020	100%	1,956,020
Nondepartmental	0	0	5,312,447	0	5,312,447	100%	5,312,447
General Government	23,260,070	17,374,580	16,388,243	0	57,022,893	100%	57,022,893

**City of Las Vegas - FIA Model
Built-In Variables**

Subject Project: 1300 Fremont VIP

Municipal Courts	9,198,129	6,987,370	3,740,959	0	19,926,458	100%	19,926,458
City Attorney-Criminal Division	1,864,555	1,417,070	585,895	0	3,867,520	100%	3,867,520
Public Defender	0	0	500,000	0	500,000	100%	500,000
Alternative Sentencing & Education	0	0	0	0	0	100%	0
Judicial	11,062,684	8,404,440	4,826,854	0	24,293,978	100%	24,293,978
Metropolitan Police Department	0	0	116,207,434	0	116,207,434	100%	116,207,434
City Marshals	4,295,870	3,960,750	1,012,395	0	9,269,015	100%	9,269,015
Fire & Rescue	53,002,827	43,144,990	14,995,888	0	111,143,705	100%	111,143,705
Detention & Correctional Services	19,688,911	16,952,820	12,251,513	0	48,893,244	100%	48,893,244
Building & Safety	2,921,310	2,215,280	1,114,523	0	6,251,113	100%	6,251,113
Neighborhood Response	0	0	0	0	0	100%	0
Traffic Engineering	5,198,424	3,937,850	5,991,271	5,000	15,132,545	100%	15,132,545
Public Safety	85,107,342	70,211,690	151,573,024	5,000	306,897,056	100%	306,897,056
Public Works Administration	340,710	258,940	213,056	0	812,706	100%	812,706
Engineering & Planning	4,614,291	3,506,890	1,412,181	0	9,533,362	100%	9,533,362
Right of Way	489,799	372,240	80,142	0	942,181	100%	942,181
Street Maintenance	561,860	427,030	492,171	0	1,481,061	100%	1,481,061
Public Works	6,006,660	4,565,100	2,197,550	0	12,769,310	100%	12,769,310
Animal Care & Control	721,875	469,860	2,101,615	0	3,293,350	100%	3,293,350
Woodlawn Cemetery	0	0	150,000	0	150,000	100%	150,000
Communicable Disease Control	0	0	15,000	0	15,000	100%	15,000
Health	721,875	469,860	2,266,615	0	3,458,350	100%	3,458,350
Administration	1,331,867	1,009,580	702,041	0	3,043,488	100%	3,043,488
Cultural Affairs	1,780,848	1,156,990	2,200,923	0	5,138,761	100%	5,138,761
Recreation & Adaptive Programming	5,276,422	2,577,730	8,413,812	0	16,267,964	100%	16,267,964
Parks & Open Spaces	6,466,755	4,914,720	8,667,671	0	20,049,146	100%	20,049,146
Senior Citizen Activities	1,067,565	811,350	1,139,888	0	3,018,803	100%	3,018,803
Culture & Recreation	15,923,457	10,470,370	21,124,335	0	47,518,162	100%	47,518,162
Business Development	0	0	1,801,892	0	1,801,892	100%	1,801,892
Neighborhood Services	705,380	521,350	574,013	0	1,800,743	100%	1,800,743
Rapid Response	0	0	0	0	0	100%	0
Economic Development & Assistance	705,380	521,350	2,375,905	0	3,602,635	100%	3,602,635
Transportation Services	0	0	0	0	0	100%	0
Transit Systems	0	0	0	0	0	100%	0
Subtotal - Total Expenditures	142,787,468	112,017,390	200,752,526	5,000	455,562,384	100%	455,562,384
Multipurpose SRF	-	-	-	-	4,833,000	n/a	n/a
SID Administration SRF	-	-	-	-	80,000	n/a	n/a
Parks & Leisure Activities CPF	-	-	-	-	0	n/a	n/a
Special Assessments CPF	-	-	-	-	0	n/a	n/a
Debt Service Fund	-	-	-	-	7,100,000	n/a	n/a
Municipal Golf Course EF	-	-	-	-	1,200,000	n/a	n/a
Operating Transfers Out					13,213,000	n/a	n/a
Total Expenditures	142,787,468	112,017,390	200,752,526	5,000	468,775,384	100%	455,562,384

Notes: ⁽¹⁾ Percent of funds variable is the share of General Purpose Funds expected to vary as a result of growth changes in developments' (i.e., demand for services).

Conversely, the remaining share of funds is fixed (expected to remain the same regardless of new development).

Source: City of Las Vegas.

As of: May 2012 (FY 2013 City of LV Final Budget reports, Form 10).

**City of Las Vegas - FIA Model
Built-In Variables**

Subject Project: 1300 Fremont VIP

**[8] City of Las Vegas Final Budget
Revenues by Source**

FY 2013	General Purpose Funds
Property Tax (Ad Valorem)	77,640,000
Room Tax	1,936,402
Total Taxes	79,576,402
Business Licenses	14,500,000
Liquor Licenses	2,070,500
City Gaming Licenses	3,475,000
Franchise Fees	53,243,940
Animal Permits	208,075
Building Permits	570,475
Offsite Permits	250,000
Miscellaneous Permits	3,800
Total Licenses & Permits	74,321,790
State Shared Revenue:	
Consolidated Tax	232,500,000
Other State Revenues	0
Local Government Revenues:	
County Gaming Licenses (City Share)	3,415,000
Other Local Government Revenues	88,500
Other Local Units Payments in Lieu of Taxes	100,000
Total Intergovernmental Revenues	236,103,500
General Government	6,506,962
Judicial	9,179,865
Public Safety	12,958,299
Public Works	2,917,956
Health	15,000
Culture & Recreation	2,440,603
Economic Development & Assistance	42,549
Total Charges for Services	34,061,234
Court Fines	18,789,000
Forfeited Bail	800,000
Total Fines & Forfeits	19,589,000
Interest Earnings	800,000
Rentals	2,080,000
Contributions & Donations	112,000
Other Fees, Charges & Reimburse	1,088,000
Total Miscellaneous	4,080,000
Subtotal - Revenue All Sources	447,731,926
Other Financing Sources:	
Multipurpose SRF	124,280
HUD SRF	85,590
Fire Safety Initiative SRF	9,520,000
Fiscal Stabilization SRF	0
City Facilities CPF	1,000,000
Sanitation EF	0
Automotive Operations ISF	0
Liability Insurance & Prop Damage ISF	0
City Facilities ISF	0
Sale of Fixed Assets	0
Total Other Financing Sources	10,729,870
Total Revenues	458,461,796

Source: City of Las Vegas.
As of: May 2012 (FY 2013 City of LV Final Budget reports, Form 8).



**City of Las Vegas - FIA Model
Built-In Variables
Subject Project: 1300 Fremont VIP**

[9] Real & Personal Property Tax Rates

Not TIF - Tax Rates	Without Redevelopment				With Redevelopment			
	CLV	CLV Libr.	CLV LVMPD	CLV Artesian	CLV RDA	CLV RDA Libr.	CLV RDA Libr. Artesian	CLV RDA LVMPD
FY 2013	200	206	208	210	203	204	207	212
Clark County Capital	0.0500	0.0500	0.0500	0.0500	0.0246	0.0123	0.0500	0.0361
Clark County Debt	0.0129	0.0129	0.0129	0.0129	0.0063	0.0032	0.0052	0.0093
Clark County Family Court	0.0192	0.0192	0.0192	0.0192	0.0094	0.0047	0.0077	0.0139
Clark County General Operating	0.4470	0.4470	0.4470	0.4470	0.2198	0.1102	0.1790	0.3229
County School Debt (Bonds)	0.5534	0.5534	0.5534	0.5534	0.5162	0.4983	0.5095	0.5331
County School Maintenance & Operation	0.7500	0.7500	0.7500	0.7500	0.3688	0.1850	0.3003	0.5417
Indigent Accident Fund	0.0150	0.0150	0.0150	0.0150	0.0074	0.0037	0.0060	0.0108
NV Accident Indigent	0.6765	0.6765	0.6765	0.6765	0.3327	0.1668	0.2709	0.4887
City of LV	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950
City of LV Fire Safety	0	0	0	0	1.2647	1.8748	1.4922	0.6910
City of LV RDA	0.0942	0.0942	0.0942	0.0942	0.0463	0.0232	0.0377	0.0680
LV / Clark County Libr.	0.0050	0.0050	0	0	0.0025	0.0012	0.0020	0.0036
LVMPD Emergency 911	0.2800	0.2800	0.2800	0.2800	0.2393	0.2197	0.2320	0.2578
LVMPD Manpower Supplement LV	0.1000	0.1000	0.1000	0.1000	0.0492	0.0247	0.0400	0.0722
Medical Asst to Indigent Persons	0.1000	0.1000	0.1000	0.1000	0.0049	0.0025	0.0040	0.0072
State Cooperative Extension	0.1700	0.1700	0.1700	0.1700	0.0910	0.0529	0.0768	0.1268
State of Nevada	3.2782	3.2782	3.2732	3.2732	3.2782	3.2782	3.2782	3.2782
Combined Tax Rate	1.0565	1.0565	1.0515	1.0515	0.6695	0.4827	0.5999	0.8451
City of LV Apportionment	0.0000	0.0000	0.0000	0.0000	1.2647	1.8748	1.4922	0.6910
RDA Apportionment	2.2217	2.2217	2.2217	2.2217	1.3440	0.9207	1.1861	1.7421
Other Apportionment								

Source: Clark County Treasurer.
As of: FY 2012-2013 Tax Rate.

TIF - Tax Rates

FY 2013	In RDA				Non RDA	
	Operating Rate	Debt Rate	Total Rate	RDA Apportionment	Apportionment	Apportionment
City of LV	0.6765		0.6765	0.6765	0.0000	
Clark County	0.6262	0.0129	0.6391	0.6391	0.0000	
LV / Clark County Library District	0.0942		0.0942	0.0942	0.0000	
CCSD	0.7500	0.5534	1.3034	0.8232	0.4802	
City of LV Fire Safety Initiative	0.0950		0.0950		0.0950	
NV General	0.1700		0.1700	0.1700	0.0000	
NV Accident Indigent	0.0150		0.0150	0.0150	0.0000	
LV Metro Police Manpower	0.2800		0.2800	0.0800	0.2000	
LV Metro Police 911 System	0.0050		0.0050	0.0050	0.0000	
LV Artesian Basin	0.0016		0.0016	0.0016	0.0000	
Combined Tax Rate	2.7135	0.5663	3.2798	2.5046	0.7752	
City of LV Apportionment			0.2950			
RDA Apportionment			2.5046			
Other (CCSD) Apportionment			0.4802			

Source: City of Las Vegas.
As of: May 2012 (FY 2013 Redevelopment Agency Final Budget reports, Redevelopment Agency And Tax Increment Area - Combined Tax Rate Calculation).

Tax Districts

With Redevelopment	Without Redevelopment
203	200
204	206
207	208
212	210



**City of Las Vegas - FIA Model
Built-In Variables
Subject Project: 1300 Fremont VIP**

[10] Personal Property Depreciation Conversion Factors: 200% Declining Balance

Age	3-Year Life	5-Year Life	7-Year Life	10-Year Life	15-Year Life	20-Year Life	30-Year Life
0	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
1	0.3300	0.6000	0.7100	0.8000	0.8700	0.9000	0.9300
2	0.1111	0.3636	0.5151	0.6464	0.7575	0.8181	0.8787
3	0.0520	0.2288	0.3744	0.5304	0.6760	0.7592	0.8424
4	n/a	0.1352	0.2704	0.4264	0.5824	0.6864	0.7904
5	n/a	0.0535	0.2033	0.3531	0.5243	0.6313	0.7597
6	n/a	n/a	0.1320	0.2860	0.4620	0.5830	0.7260
7	n/a	n/a	0.0570	0.2394	0.4218	0.5472	0.7068
8	n/a	n/a	n/a	0.1872	0.3744	0.5031	0.6786
9	n/a	n/a	n/a	0.1230	0.3444	0.4797	0.6642
10	n/a	n/a	n/a	0.0625	0.3000	0.4375	0.6250
11	n/a	n/a	n/a	n/a	0.2540	0.3937	0.5969
12	n/a	n/a	n/a	n/a	0.2048	0.3584	0.5632
13	n/a	n/a	n/a	n/a	0.1690	0.3250	0.5330
14	n/a	n/a	n/a	n/a	0.1197	0.2926	0.5054
15	n/a	n/a	n/a	n/a	0.0670	0.2680	0.4824
16	n/a	n/a	n/a	n/a	n/a	0.2295	0.4455
17	n/a	n/a	n/a	n/a	n/a	0.1918	0.4247
18	n/a	n/a	n/a	n/a	n/a	0.1540	0.4060
19	n/a	n/a	n/a	n/a	n/a	0.1152	0.3888
20	n/a	n/a	n/a	n/a	n/a	0.0735	0.3675
21	n/a	n/a	n/a	n/a	n/a	n/a	0.3473
22	n/a	n/a	n/a	n/a	n/a	n/a	0.3234
23	n/a	n/a	n/a	n/a	n/a	n/a	0.3021
24	n/a	n/a	n/a	n/a	n/a	n/a	0.2822
25	n/a	n/a	n/a	n/a	n/a	n/a	0.2595
26	n/a	n/a	n/a	n/a	n/a	n/a	0.2327
27	n/a	n/a	n/a	n/a	n/a	n/a	0.2024
28	n/a	n/a	n/a	n/a	n/a	n/a	0.1683
29	n/a	n/a	n/a	n/a	n/a	n/a	0.1344
30	n/a	n/a	n/a	n/a	n/a	n/a	0.0990
Residual	0.0520	0.0535	0.0570	0.0625	0.0670	0.0735	0.0990

Source: Nevada Department of Taxation.
As of: 2013-2014 Personal Property Manual.

[11] Transient Lodging Tax on Hotel

Less than 75 Rooms	Inside Special Improvement District (on FSE)	Inside Special Improvement District (off FSE)	Outside Special Improvement District	Capped rate:	Recipient	Related codes
Las Vegas Conventions and Visitors Authority	4.00%	4.00%	4.00%		LVCA	City & County Code
NDT State Tourism	0.375%	0.375%	0.375%		Tourism/CCSD	City & County Code
LVCA City of LV Tourism & CCSD Capital	0.625%	0.625%	0.625%		Tourism/CCSD	City & County Code
CC Treasurer for CCSD Capital	1.00%	1.00%	1.00%		Tourism/CCSD	City & County Code
City of LV Improvement District to city's Treasury Transportation District	2.00%	1.00%	0.00%		City of LV	City Code
County	1.00%	1.00%	1.00%		County	County Code
Initiative Transient Lodging Tax	3.00%	3.00%	3.00%		CCSD	NRS
Combined Transient Lodging Tax Rate	13.00%	12.00%	11.00%	13%		
City of LV Apportionment	3.00%	2.00%	1.00%			
Other Entities Apportionment	10.00%	10.00%	10.00%			

**City of Las Vegas - FIA Model
Built-In Variables
Subject Project: 1300 Fremont VIP**

75 Rooms or More	Inside Special Improvement District (on FSE)	Inside Special Improvement District (off FSE)	Outside Special Improvement District	Capped rate:	Recipient	Related codes
Las Vegas Conventions and Visitors Authority	5.00%	5.00%	5.00%		LVCVA	City & County Code
NDT State Tourism	0.375%	0.375%	0.375%		Tourism/CCSD	City & County Code
LVCVA City of LV Tourism & CCSD Capital	0.625%	0.625%	0.625%		Tourism/CCSD	City & County Code
CC Treasurer for CCSD Capital	1.00%	1.00%	1.00%		Tourism/CCSD	City & County Code
City of LV Improvement District to city's Treasury	2.00%	1.00%	0.00%		City of LV	City Code
Transportation District	1.00%	1.00%	1.00%		County	County Code
County	2.00%	2.00%	2.00%		CCSD	NRS
Initiative Transient Lodging Tax	1.00%	2.00%	3.00%			
Combined Transient Lodging Tax Rate	13.00%	13.00%	13.00%	13%		
City of LV Apportionment	3.00%	2.00%	1.00%			
Other Entities Apportionment	10.00%	11.00%	12.00%			

Sources: City of Las Vegas Municipal Codes; Clark County Codes; Nevada Revised Statutes.
As of: accessed January 2013.

[12] City of Las Vegas Gaming License Fee Rates

Gaming Machine/Game/Device	Semi-Annual Tax Rate (per machine/game/device)
Bridge, Whist, Solo	\$30
Chemin De Fer (Baccarat)	\$500
Crap Tables	
For one table	\$300
For each table over one	\$500
Sports Pool (not including Race Books)	\$200
Bingo	\$150
plus \$ for each chair provided for players	\$3
Panguingue	\$60
Race Book	\$800
Keno	\$600
Roulette, "21," Hazard, Faro Bank, Wheel of Fortune, Big 6	\$300
Wheel	
Slot Machines	
Establishment with five or less, each machine	\$50
Establishment with more than five, each machine	\$60
Stud Poker and Draw Poker	\$100
Any Other Game	\$100

Source: City of Las Vegas Code of Ordinances, 6.40.110 License Fees Designated.
As of: accessed January 2013.

**City of Las Vegas - FIA Model
Built-In Variables**

Subject Project: 1300 Fremont VIP

[13] Total Consolidated Tax Revenue Distribution: 10-Year Average

	Clark County		City of LV	Apportionment to City of LV
Year 1	2004	\$755,269,665	\$206,944,053	27.4%
Year 2	2005	\$884,625,164	\$238,040,861	26.9%
Year 3	2006	\$965,540,785	\$264,253,250	27.4%
Year 4	2007	\$965,394,425	\$263,249,775	27.3%
Year 5	2008	\$921,882,771	\$250,913,934	27.2%
Year 6	2009	\$795,615,653	\$219,964,997	27.6%
Year 7	2010	\$720,280,801	\$201,518,649	28.0%
Year 8	2011	\$755,274,367	\$207,962,167	27.5%
Year 9	2012	\$792,307,045	\$221,315,602	27.9%
Year 10	2013	\$332,695,796	\$92,949,326	27.9%
10-Year Average				27.5%

Source: NV Department of Taxation.
As of: accessed January 2013.

[14] Sales and Use Tax Rates - Clark County

Description	Tax Rate	Recipient
Minimum Statewide Tax Rate		
Sales Tax	2.00%	
Local School Support Tax	2.60%	
Basic City-County Relief Tax	0.50%	Various Clark local gov.
Supplemental City-County Relief Tax	1.75%	Various Clark local gov.

Option Taxes

Public Mass Trans; Construction; Air Quality Control of Floods	0.50%
Infrastructure	0.25%

Special and Local Acts

Clark County Sales & Use Tax Act of 2005	0.25%
Combined Sales & Use Tax	8.10%

Apportionment to Clark County local governments

Apportionment to City of LV local government	2.25%
Apportionment to Clark County local governments	0.62%

Source: NV Department of Taxation.
As of: accessed January 2013.

[15] Real Property Transfer Tax Rate

Description	Tax (for each \$500 of value)	Recipient
State General Fund	\$1.30	
State Low Income Housing	\$0.10	
CCSD Capital Projects	\$0.60	
Local government tax distribution fund	\$0.55	Various Clark local gov.
Combined Tax Rate	\$2.55	
Tax Multiplier (per every \$500 of value)		
Combined Tax Rate	0.0051	
Apportionment to Clark County local governments	0.0011	
Apportionment to City of LV local government	0.0003	

Source: Nevada Department of Taxation Division of Assessment Standards.
As of: accessed January 2013.