

1 **BILL NO. 2023-14**

2 **ORDINANCE NO. 6840**

3 AN ORDINANCE TO AMEND LVMC CHAPTER 4.24 REGARDING THE RESIDENTIAL
4 CONSTRUCTION TAX FOR PARK CONSTRUCTION TO UPDATE THE PROVISIONS FOR
5 DETERMINING THE AMOUNT OF THE TAX FOR EACH RESIDENTIAL DWELLING UNIT, AND
6 PROVIDE FOR OTHER RELATED MATTERS.

7 Proposed by: Jorge Cervantes, City Manager

8 Summary: Amends LVMC Chapter 4.24
9 regarding the residential construction tax for park
10 construction to update the provisions for
11 determining the amount of the tax for each
12 residential dwelling unit.

13 THE CITY COUNCIL OF THE CITY OF LAS VEGAS DOES HEREBY ORDAIN AS
14 FOLLOWS:

15 SECTION 1: Title 4, Chapter 24, Section 40, of the Municipal Code of the City of Las
16 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

17 **4.24.040:** (A) With respect to the construction of apartment houses and residential dwelling units
18 the rate of the residential construction tax shall [not exceed one percent, to the nearest dollar, of the valuation,
19 as the same is established for building permit purposes, of each residential dwelling unit or one thousand
20 dollars per residential dwelling unit, whichever is less.] be one thousand dollars per residential dwelling unit,
21 or as otherwise provided by State law.

22 (B) With respect to the development of mobile home lots, for each mobile home lot
23 authorized by a development permit, the rate of the residential construction tax shall not exceed eighty percent
24 of the average residential construction tax paid per residential dwelling unit in the City during the calendar
25 year next preceding the fiscal year which the development permit is issued.

26 SECTION 2: Title 4, Chapter 24, Section 50, of the Municipal Code of the City of Las
Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

4.24.050: For purposes of this Chapter and the calculation of the amount of the residential construction
tax, the building-permit value of apartments and residential dwelling units shall be [deemed to be thirty-six
dollars per square foot, for each apartment or dwelling unit.] based on the actual costs of residential

1 construction in the area, as set forth by State law.

2 SECTION 3: If any section, subsection, subdivision, paragraph, sentence, clause or phrase
3 in this ordinance or any part thereof is for any reason held to be unconstitutional or invalid or ineffective by
4 any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the
5 remaining portions of this ordinance or any part thereof. The City Council of the City of Las Vegas hereby
6 declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase
7 thereof irrespective of the fact that any one or more sections, subsections, subdivisions, paragraphs,
8 sentences, clauses or phrases be declared unconstitutional, invalid or ineffective.

9 SECTION 4: All ordinances or parts of ordinances or sections, subsections, phrases,
10 sentences, clauses or paragraphs contained in the Municipal Code of the City of Las Vegas, Nevada, 1983
11 Edition, in conflict herewith are hereby repealed.

12 PASSED, ADOPTED and APPROVED this 19th day of July, 2023.


13 APPROVED:

14 By 
15 CAROLYN G. GOODMAN, Mayor

16 ATTEST:

17 
18 LUANN D. HOLMES, MMC
City Clerk

19 APPROVED AS TO FORM:

20  5-22-23
21 Val Steed, Date
Deputy City Attorney

1 The above and foregoing ordinance was first proposed and read by title to the City Council
2 on the 7th day of June, 2023, and referred to a committee for recommendation; hereafter
3 the committee reported favorably on said ordinance on the 19th day of July, 2023, which as
4 a regular meeting of said Council; that at said regular meeting, the proposed ordinance was
5 read by title to the City Council and adopted by the following vote:

6 VOTING "AYE": Mayor Goodman and Councilmembers, Knudsen, Crear, Seaman,
7 Diaz, Allen-Palenske and Brune

8 VOTING "NAY": None

9 EXCUSED: None


10 ABSTAINED: None

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APPROVED:


CAROLYN G. GOODMAN, Mayor

ATTEST:


LUANN D. HOLMES, MMC City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

RECEIVED

2023 JUL -3 AM 11:42

OFFICE OF THE CITY CLERK

LV CITY CLERK
495 S MAIN ST
LAS VEGAS NV 89101

Account # 22515
Ad Number 0001239778

Leslie McCormick, being 1st duly sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal and the Las Vegas Sun, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy attached for, was continuously published in said Las Vegas Review-Journal and / or Las Vegas Sun in 1 edition(s) of said newspaper issued from 06/22/2023 to 06/22/2023, on the following days:

06 / 22 / 23

BILL NO. 2023-14

AN ORDINANCE TO AMEND LVMC CHAPTER 4.24 REGARDING THE RESIDENTIAL CONSTRUCTION TAX FOR PARK CONSTRUCTION TO UPDATE THE PROVISIONS FOR DETERMINING THE AMOUNT OF THE TAX FOR EACH RESIDENTIAL DWELLING UNIT, AND PROVIDE FOR OTHER RELATED MATTERS.

Proposed by:
Jorge Cervantes, City Manager

Summary: Amends LVMC Chapter 4.24 regarding the residential construction tax for park construction to update the provisions for determining the amount of the tax for each residential dwelling unit.

At the City Council meeting of
June 7, 2023

BILL NO. 2023-14 WAS READ BY TITLE AND REFERRED TO A RECOMMENDING COMMITTEE

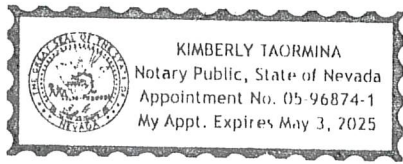
COPIES OF THE COMPLETE ORDINANCE ARE AVAILABLE FOR PUBLIC INFORMATION IN THE OFFICE OF THE CITY CLERK, 2ND FLOOR, 495 SOUTH MAIN STREET, LAS VEGAS, NEVADA

PUB: June 22, 2023
LV Review-Journal

/s/ [Signature]
LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this 22nd day of June, 2023

Notary Kimberly Taormina



AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

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2023 AUG -7 PM 12: 30

OFFICE OF THE CITY CLERK

LV CITY CLERK
495 S MAIN ST
LAS VEGAS NV 89101

Account # 22515
Ad Number 0001242769

Leslie McCormick, being 1st duly sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal and the Las Vegas Sun, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy attached for, was continuously published in said Las Vegas Review-Journal and / or Las Vegas Sun in 1 edition(s) of said newspaper issued from 07/22/2023 to 07/22/2023, on the following days:

07 / 22 / 23

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Proposed by: Jorge Cervantes,
City Manager

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The above and foregoing ordinance was first proposed and read by title to the City Council on the 7th day of June, 2023, and referred to a committee for recommendation; thereafter the committee reported favorably on said ordinance on the 19th day of July, 2023, which was a regular meeting of said City Council; and that at said regular meeting the proposed ordinance was read by title to the City Council as first introduced and adopted by the following vote:

VOTING "AYE": Mayor Goodman and Councilmembers Knudsen, Crear, Seaman, Diaz, Allen-Palenske and Brune

VOTING "NAY": NONE

EXCUSED: NONE

COPIES OF THE COMPLETE ORDINANCE ARE AVAILABLE FOR PUBLIC INFORMATION IN THE OFFICE OF THE CITY CLERK, 2ND FLOOR, 495 SOUTH MAIN STREET, LAS VEGAS, NEVADA

PUB: July 22, 2023
LV Review-Journal

/S/

LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this 31st day of July, 2023

Notary

