

1 **BILL NO. 2025-40**

2 **ORDINANCE NO. 6932**

3 AN ORDINANCE ADOPTING AN EXTENSION OF AN AD VALOREM PROPERTY TAX RATE IN
4 THE CITY OF LAS VEGAS FOR THE PURPOSE OF EMPLOYING POLICE OFFICERS WITH THE
5 LAS VEGAS METROPOLITAN POLICE DEPARTMENT, AS REQUIRED BY SENATE BILL 451 OF
6 THE 83RD (2025) SESSION OF THE NEVADA LEGISLATURE, AND PROVIDING FOR OTHER
7 RELATED MATTERS.

8 Sponsored by: Mayor Shelley Berkley

Summary: Adopting an extension of an ad
valorem property tax rate in the City of Las
Vegas for the purpose of employing police
officers with the Las Vegas Metropolitan Police
Department, as required by Senate Bill 451 of the
83rd (2025) Session of the Nevada Legislature.

9
10 WHEREAS, an ad valorem property tax rate of twenty cents per one hundred dollars of
11 assessed valuation in the City of Las Vegas, Nevada was approved by the voters at the 1996 General
12 Election for the purpose of employing police officers with the Las Vegas Metropolitan Police Department
13 and which expires on June 30, 2027; and

14 WHEREAS, because the property tax rate of twenty cents per one hundred dollars of
15 assessed valuation was imposed before April 6, 2005, the property tax rate was not exempt from the partial
16 abatement of property taxes and thus was required to be included in the calculation used to determine the
17 amount of property taxes abated; and

18 WHEREAS, Senate Bill 451, 83rd Leg. (Nevada 2025), requires the City Council of the
19 City of Las Vegas to extend and continue the imposition of an ad valorem property tax rate of twenty cents
20 on each one hundred dollars of assessed valuation in the City of Las Vegas for the purpose of employing
21 police officers with the Las Vegas Metropolitan Police Department for the period beginning on July 1,
22 2027, and ending on June 30, 2057; and

23 WHEREAS, pursuant to Senate Bill 451, 83rd Leg. (Nevada 2025), the property tax rate
24 imposed pursuant to this ordinance shall continue to be subject to abatement and included in the calculation
25 used to determine the amount of property taxes abated.

26 NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF LAS VEGAS DOES

1 HEREBY ORDAIN AS FOLLOWS:

2 SECTION 1: “Committee” means a metropolitan police committee on fiscal affairs.

3 “Department” means the Las Vegas Metropolitan Police Department and any successor thereto.

4 “Property Tax Rate” means twenty cents on each one hundred dollars of assessed valuation within the
5 taxable area of the Taxing District.

6 “Taxing District” means the area within the boundaries of the City of Las Vegas.

7 SECTION 2: For each fiscal year beginning on and after July 1, 2027, and ending before
8 July 1, 2057, the Property Tax Rate shall be imposed in the Taxing District for the purpose of employing
9 additional police officers.

10 SECTION 3: All officers charged with the duty of collecting ad valorem taxes shall
11 collect the Property Tax Rate imposed pursuant to this ordinance in the same form and manner, and with
12 the same interest and penalties, as other ad valorem taxes are collected, and shall pay all revenue generated
13 by the Property Tax Rate, including all interest and penalties, to the Department upon collection.

14 SECTION 4: The Committee shall authorize the Department to use the proceeds only
15 for the purpose of employing additional police officers and the incurrence of related costs.

16 SECTION 5: The Property Tax Rate imposed pursuant to this ordinance as required by
17 Senate Bill 451, 83rd Leg. (Nevada 2025), is not subject to the limitation provided in NRS 354.59811 and is
18 not exempt from any partial abatement from taxation provided pursuant to NRS 361.4722, 361.4723 or
19 361.4724.

20 SECTION 6: Except as otherwise provided in Subsection 1 of NRS 280.201, the
21 Property Tax Rate levied pursuant to this ordinance and as required by Senate Bill 451, 83rd Leg. (Nevada
22 2025), must be levied at a uniform rate.

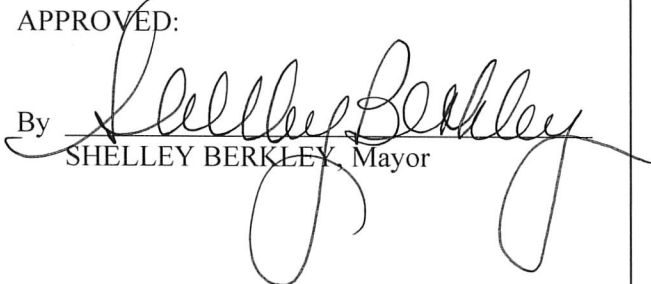
23 SECTION 7: If any section, subsection, subdivision, paragraph, sentence, clause or
24 phrase in this ordinance or any part thereof is for any reason held to be unconstitutional or invalid or
25 ineffective by any court of competent jurisdiction, such decision shall not affect the validity or
26 effectiveness of the remaining portions of this ordinance or any part thereof. The City Council of the City

1 of Las Vegas hereby declares that it would have passed each section, subsection, subdivision, paragraph,
2 sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections,
3 subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional, invalid or ineffective.

4 SECTION 8: All ordinances or parts of ordinances or sections, subsections, phrases,
5 sentences, clauses or paragraphs contained in the Municipal Code of the City of Las Vegas, Nevada, 1983
6 Edition, in conflict herewith are hereby repealed.

7 PASSED, ADOPTED and APPROVED this 19th day of November, 2025.


8 APPROVED:

9
10 By 
SHELLEY BERKLEY, Mayor

11 ATTEST:

12 
13 DR. LUANN D. HOLMES, MMC
City Clerk

14 APPROVED AS TO FORM:

15  10/22/25
16 Gillian Block Segerblom, Date
Deputy City Attorney

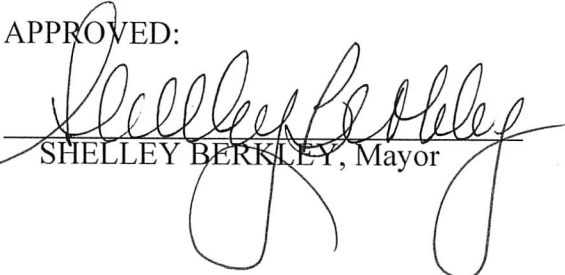
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The above and foregoing ordinance was first proposed and read by title to the City Council on the 5th day of November, 2025, and referred to a committee for recommendation; hereafter the committee reported favorably on said ordinance on the 19th day of November, 2025, which as a regular meeting of said Council; that at said regular meeting, the proposed ordinance was read by title to the City Council and adopted by the following vote:

VOTING "AYE": Mayor Berkley, and Councilmembers, Knudsen, Diaz, Allen-Palenske, Brune, Summers-Armstrong and Kelley
VOTING "NAY": None
EXCUSED: None
ABSTAINED: None

APPROVED:


SHELLEY BERKLEY, Mayor

ATTEST:


DR. LUANN D. HOLMES, MMC City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

LV CITY CLERK
ATTN: ARLENE
495 S MAIN ST
LAS VEGAS NV 89101

Account #
Order ID

104115
344708

Leslie McCormick, being 1st duty sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal/Las Vegas Sun, daily newspaper regularly issued, published and circulated in the Clark County, Las Vegas, Nevada and that the advertisement, a true copy attached for, was continuously published in said Las Vegas Review-Journal/Las Vegas Sun, in 1 edition(s) of said newspaper issued from 11/06/2025 to 11/06/2025, on the following day(s):

11/06/2025

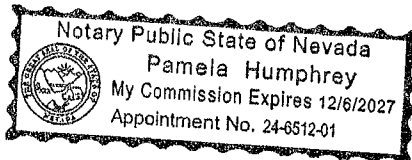
Leslie McCormick

LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this November 6, 2025

Notary

Pamela Humphrey



BILL NO. 2025-40

AN ORDINANCE ADOPTING AN EXTENSION OF AN AD VALOREM PROPERTY TAX RATE IN THE CITY OF LAS VEGAS FOR THE PURPOSE OF EMPLOYING POLICE OFFICERS WITH THE LAS VEGAS METROPOLITAN POLICE DEPARTMENT, AS REQUIRED BY SENATE BILL 451 OF THE 83RD (2025) SESSION OF THE NEVADA LEGISLATURE, AND PROVIDING FOR OTHER RELATED MATTERS.

Sponsored by: Mayor Shelley Berkley

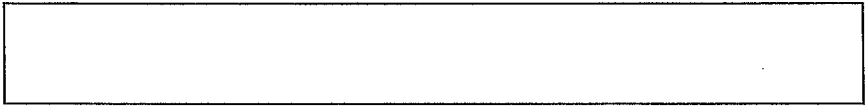
Summary: Adopting an extension of an ad valorem property tax rate in the City of Las Vegas for the purpose of employing police officers with the Las Vegas Metropolitan Police Department, as required by Senate Bill 451 of the 83rd (2025) Session of the Nevada Legislature.

At the City Council meeting of November 5, 2025

BILL NO. 2025-40 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: Nov. 6, 2025
LV Review-Journal



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ORDINANCE NO. 6932**

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The above and foregoing ordinance was first proposed and read by title to the City Council on the 5th day of November, 2025, and referred to a committee for recommendation; thereafter the committee reported favorably on said ordinance on the 19th day of November, 2025, which was a regular meeting of said City Council; and that at said meeting, the proposed ordinance was read by title to the City Council as first introduced and adopted by the following vote:

VOTING "AYE": Mayor Berkley and Councilmembers Knudsen, Diaz, Allen-Palenske, Brune, Summers-Armstrong and Kelley

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: Nov. 22, 2025
LV Review-Journal

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

LV CITY CLERK
ATTN: ARLENE
495 S MAIN ST
LAS VEGAS NV 89101

Account #
Order ID

104115
345528

IMAGE ON NEXT PAGE(S)

Leslie McCormick, being 1st duty sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal/Las Vegas Sun, daily newspaper regularly issued, published and circulated in the Clark County, Las Vegas, Nevada and that the advertisement, a true copy attached for, was continuously published in said Las Vegas Review-Journal/Las Vegas Sun, in 1 edition(s) of said newspaper issued from 11/22/2025 to 11/22/2025, on the following day(s):

11/22/2025

Leslie McCormick

LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this November 22, 2025

Notary

Kimberly Taormina

