

OFFICE OF THE CITY CLERK OF THE CITY OF LAS VEGAS,

CLARK COUNTY, NEVADA, September 12th, 1925.

At a special meeting of the Board of City Commissioners of the City of Las Vegas, Clark County, Nevada, held on the 12th day of September, 1925, at the hour of three o'clock P.M. Present Hon. J. F. Hesse, Mayor, with Commissioners W. B. Mundy, O. J. Smith and W. H. Elwell, together with the City Attorney and the City Clerk.

The Clerk proceeded to read the Call for Special meeting issued by the Mayor and the Notice of Special Meeting issued by the Clerk, which were as follows, to-wit:

Call for Special Meeting

Las Vegas, Nevada. September 11, 1925.

To Florence S. Doherty, City Clerk,

I hereby call a special meeting of the Board of City Commissioners of the City of Las Vegas, to be held at the meeting room of said Board in the County Court House in the City of Las Vegas on Saturday, the 12th day of September, A.D. 1925 at the hour of three o'clock P.M. for the purpose of considering and acting on tax matters affecting the City of Las Vegas, and particularly the matter of reduction in assessed valuation of farm lands in the City of Las Vegas made by the County Board of Equalization at its August, 1925, meeting, and to consider requesting the State Board of Equalization to raise such assessed valuation so reduced by said County Board of Equalization, and to make such further and other orders with respect thereto as may seem meet to said Board of City Commissioners.

You will give notice of this meeting in accordance with this call.

J. F. Hesse

Mayor of the City of Las Vegas.

Notice of Special Meeting of Board of
City Commissioners.

Las Vegas, Nevada. Sept. 11, 1925.

To J. F. Hesse, Mayor and to W. H. Elwell, O. J. Smith,
W. B. Mundy and C. J. Hammond, Commissioners of
the City of Las Vegas:

You and each of you will please take notice, that pursuant to a call this day issued by J. F. Hesse, Mayor of the City of Las Vegas, a special meeting of the Board of City Commissioners of the City of Las Vegas will be held at the meeting room of said Board in the County Court House in the City of Las Vegas on Saturday, the 12th day of September, 1925 at the hour of three o'clock P.M. for the purpose of considering and acting upon tax matters affecting the City of Las Vegas, and particularly the matter of the reduction in assessed valuation of farm lands in the City of Las Vegas made by the County Board of Equalization at its August, 1925 meeting, and to consider requesting the State Board of Equalization to raise such assessed valuation so reduced by said County Board of Equalization and to make such further and other orders with respect thereto as may seem meet to said Board of City Commissioners.

Florence S. Doherty
City Clerk of the City of Las Vegas

Due service of the foregoing notice is hereby admitted this 11th day of September, 1925.

J. F. Hesse, Mayor
O. J. Smith, City Commissioner
C. J. Hammond, City Commissioner

W. H. Elwell, City Commissioner
W. B. Mundy, City Commissioner.

The Board then proceeded to the discussion of the reduction of the assessment on arable lands in the City Limits made by the County Board of Equalization at its August meeting and after due consideration it appearing that the said reduction was unavisable and would reduce the revenues expected by the City from 1925 taxes, the following Resolution was adopted upon motion of Commissioner Mundy, seconded by Commissioner Elwell, upon the following vote: Commissioners Mundy, Elwell, and Smith and His Honor the Mayor, J. F. Hesse, voting aye. Hesse, none.

RESOLUTION

Whereas, at the August, 1925 meeting of the Clark County Board of Equalization an order was made and entered by said Board reducing the assessed valuation of vacant and uncultivated lands within the City limits (other than town lots and enclosed and cultivated farm lands) from a classification and valuation of 2nd class Arable at \$20 per acre to 3rd class Arable at \$10.00 per acre, and

Whereas, said reduction was made without notice to or consultation with the Board of City Commissioners of the City of Las Vegas, or any of the officers thereof and reduces the assessed valuation within said City of Las Vegas in approximately the sum of \$100,000 and also reduces the tax receipts approximately the sum of \$4,000, and

Whereas, the said classification as 2nd class arable has been in force for many years and no apparent good reason exists for the reduction of the same to 3rd class arable and

Whereas the majority of said lands are held for speculation and have a speculative value from \$50 to \$400 per acre, and none of the same can be bought for less than \$50 per acre, and

Whereas, the largest amount of said land is held and owned by Los Angeles and Salt Lake Railroad Company (Union Pacific System) or its subsidiary Las Vegas Land & Water Company and which said owner has been content to pay taxes upon said former valuation and classification as 2nd arable at \$20.00 per acre, and

Whereas, in the opinion of the Board of Commissioners of the City of Las Vegas the said reduction is based upon principles that are not just and equitable, and such reduction is inimical to the interests of the City of Las Vegas,

NOW THEREFORE BE IT RESOLVED that application be made to the Nevada State Board of Equalization at its meeting to be held in September, 1925 for the raising of said valuations, so reduced, back to \$20.00 per acre, and the classification of said land as 2nd class arable instead of 3rd class arable;

BE IT FURTHER RESOLVED, that a copy of this Resolution, certified by the Mayor and City Clerk be transmitted to said State Board of Equalization as and for the application aforesaid, and that there be also furnished to said State Board of Equalization a list of the said lands affected by the order aforesaid and concerning which the restoration of said valuation and classification is desired as hereinabove set forth.

There being no further business to come before the Board at this time it was moved by Commissioner Smith seconded by Commissioner Kundy that the Board adjourn until their next regular meeting held on the 1st day of October, A.D. 1925. Vote as follows: Commissioners Smith, Elwell, and Kundy and His Honor the Mayor, J. P. Hesse, aye. Noes, none.

ATTEST:

Flora S. Delaney
CLERK

APPROVED:

J. P. Hesse
MAYOR.