

1 **BILL NO. 2023-14**

2 **ORDINANCE NO. _____**

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 ____ day of _____, 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 Val Steed 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 on the ____ day
2 of _____, 2023, and referred to a committee for recommendation, the committee being
3 composed of the following members _____;
4 thereafter the said committee reported favorably on said ordinance on the ____ day of
5 _____, 2023, which was a _____ meeting of said Council; that at said
6 _____ meeting, the proposed ordinance was read by title to the City Council as first
7 introduced and adopted by the following vote:

8 VOTING "AYE": _____

9 VOTING "NAY": _____

10 ABSENT: _____

11 APPROVED:

12
13 By _____
CAROLYN G. GOODMAN, Mayor

14 ATTEST:
15 _____
16 LUANN D. HOLMES, MMC
City Clerk

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