

NOTICE OF THE FILING OF ASSESSMENT ROLL, OF THE OPPORTUNITY TO FILE WRITTEN COMPLAINTS, PROTESTS, OR OBJECTIONS, AND OF THE ASSESSMENT HEARING, ALL CONCERNING THAT CERTAIN AREA TO BE ASSESSED FOR MAINTENANCE WITHIN THE CLARK COUNTY, NEVADA, IMPROVEMENT DISTRICT NO. 162B – LAUGHLIN LAGOON MAINTENANCE.

NOTICE IS HEREBY GIVEN, that the assessment roll for Clark County, Nevada, Improvement District No. 162B – Laughlin Lagoon Maintenance (the “District”) in and for the County of Clark, State of Nevada, which has been made out by the Board of County Commissioners of the County (the “Board”), together with the County Director of Public Works, has been filed on April 20, 2020, in the office of the County Clerk and since such date the assessment roll has been, and now is available for examination by any interested person during regular office hours. If the office of the County Clerk is closed to the public during regular office hours due to the ongoing public health emergency, the assessment roll may be reviewed by scheduling an appointment with the County Clerk by first calling 702.455.3250. The boundaries of the District are described in the Improvement District No. 162B Creation Ordinance heretofore adopted (the “Creation Ordinance”). The boundaries of the District, which include the lots, tracts and parcels of land to be assessed for the “Waterfront Maintenance Project” described in the Creation Ordinance, shall be the exterior boundary of the following parcels: 264-28-402-005; 264-33-101-006; 264-33-101-007; 264-33-101-008; 264-33-501-001; 264-33-501-002; 264-33-501-003; 264-33-501-004; 264-33-501-005; 264-33-501-006; 264-33-501-007; 264-33-501-008; 264-33-501-009; 264-33-501-010; 264-33-501-011; 264-33-501-012; and 264-34-101-003.

The amounts to be assessed for the “Waterfront Maintenance Project” described in the Creation Ordinance, which generally consists of annual maintenance work to the Laughlin Lagoon (the “Lagoon”), will be levied upon all tracts in the District, i.e., upon all tracts in proportion to the special benefits derived (as shown by the estimated benefits and corresponding market value increases); provided, however, that an equitable adjustment will be made for assessments to be levied against wedge or V or other irregularly shaped lots or lands, if any, and for any lot, tract or parcel not specially benefited by the improvements so that assessments according to benefits are to be equal and uniform.

The assessments in the District will be levied on a linear front-foot basis measured perpendicular to the north-south running parcel boundaries of the parcels fronting the Lagoon. The frontages are based on recorded property deeds and are rounded to the nearest foot. Such frontages will be calculated at a right angle to the north-south parcel lines due to the Lagoon bank being irregularly shaped in many areas. The assessments for parcels which originally had linear front footage within the District at the time the District was created and have been subsequently subdivided may be reapportioned onto the subdivided parcels pursuant to Chapter 271 of Nevada Revised Statutes.

Such basis of assessment has been designated by the Board in the Creation Ordinance heretofore adopted. The portion of the costs to be assessed against, and the maximum amount of

benefits estimated to be conferred upon, each lot, tract or parcel of land or property in the District is stated in the assessment roll. The Board has determined that each of such tracts will receive special benefits (and corresponding market value increases) from the improvements in the Project.

The Board will meet to hear and consider all complaints, protests, and objections to said assessment roll, to the amount of the assessments, and to the regularity of the proceedings in making such assessments, by the owners of said property specially benefited by, and proposed to be assessed for, the improvements in the District, by any person interested, and by any parties aggrieved by such assessments, on Tuesday, May 19, 2020, at 10:00 a.m., at the Clark County Commission Chambers, Clark County Government Center, 500 South Grand Central Parkway, in Las Vegas, Nevada. In the event the Clark County Commission Chambers are closed on the aforementioned date and time, the agenda for the May 19, 2020 meeting, which can be accessed at <http://www.clarkcountynv.gov/public-communications/Pages/Agendas.aspx>, will, in accordance with State of Nevada Executive Department Declaration of Emergency Directive 006, provide a means for the public to provide public comment. Notwithstanding the forgoing, any complaint, protest, or objection to the regularity, validity, and correctness of the proceedings, of the assessment roll, of each assessment contained therein, and of the amount thereof levied on each lot, tract or parcel of land, shall be deemed waived unless filed in writing with the County Clerk of Clark County, Nevada (the "County Clerk"), on or before Friday, May 15, 2020, i.e., at least three days prior to the date set for the assessment hearing. Any such complaint, protest, or objection will be considered timely filed with the County Clerk: (i) if sent by electronic mail, if such electronic mail message is addressed to Clerkrec@clarkcountynv.gov and received by the County Clerk before 5:00 p.m. on Friday, May 15, 2020; (ii) if hand-delivered, if such hand delivery is received by the County Clerk or her designee before 5:00 p.m. on Friday, May 15, 2020 (if the Clark County Government Center is closed to the public during regular business hours, hand-delivery may only be effectuated after first calling 702.455.3250 to make an appointment with the County Clerk or her designee); or (iii) if sent by U.S. mail, if such mail is addressed to County Clerk of Clark County, Nevada, 500 S. Grand Central Parkway, LV, NV 89155, Attention: Karen McDonnell, and is actually received by the County Clerk before 5:00 p.m. on Friday, May 15, 2020.

At the time and place so designated for the hearing the Board shall hear and determine all complaints, protests, and objections to the regularity of the proceedings in making such assessments, the correctness of such assessments, or of the amount levied on any particular lot, tract or parcel of land to be assessed, the amount of the benefits and corresponding market value increases, which have been so made in writing or verbally, and the Board shall have the power to adjourn such hearing from time to time, and by resolution shall have power, in its discretion, to revise, correct, confirm, or set aside any assessment and to order that such assessment may be made de novo. The owners of the property to be assessed are advised that this is the final chance to present any evidence as to the amount of the assessments (or other matters to be considered at the hearing) to the Board. If a person objects to the assessment roll or to the proposed assessments:

- (1) He is entitled to be represented by counsel at the hearing;
- (2) Any evidence he desires to present on these issues must be presented at the

hearing; and

- (3) Evidence on these issues that is not presented at the hearing may not thereafter be presented in an action brought pursuant to NRS 271.395.

The assessments which are \$100 or less shall be payable in one (1) installment of principal, without interest, at the office of the County Treasurer of Clark County due on September 1, 2020. All other assessments shall be paid in four (4) substantially equal quarterly installments of principal until paid in full, without interest, principal on such assessments being payable quarterly at the office of the County Treasurer of Clark County due on September 1, 2020, December 1, 2020, March 1, 2021, and June 1, 2021. Penalties (at the rate of two percent (2%) (or at any higher rate authorized by statute, or any lower rate, which may be zero percent, for such period as determined by the County Treasurer) per month (not prorated for any portion of the month) on the unpaid balance of the assessment and accrued interest) shall be due for delinquencies. The owner of any property not in default as to any quarterly assessment installment may, at any time, pay the whole or any installment of the unpaid principal.

Pursuant to NRS 271.357, the County has established a procedure to allow any person whose principal residence will be included in the District to apply for a hardship determination. A person whose application for a hardship determination has been approved by the Board is entitled to have the principal amount of the assessment postponed, but is required to pay the interest on the unpaid balance of the assessment at the same rate and upon the same terms as established by the Board for the assessments. A person desiring to apply for a hardship determination must file an application no later than May 15, 2020. Applications and filings instructions may be obtaining by calling the Clark County Department of Social Services, 1600 Pinto Lane, Las Vegas, Nevada 89106 at (702) 455-4270.

Pursuant to NRS 271.395, within the 15 days immediately succeeding the effective date of the assessment ordinance to be adopted following the hearing, any person who has filed a complaint, protest, or objection in writing shall have the right to commence an action or suit in any court of competent jurisdiction to correct or set aside such determination. Thereafter all actions or suits attacking the regularity, validity, and correctness of the proceedings, of the assessment roll, of each assessment contained therein, and of the amount of the assessment levied on each tract, including, without limiting the generality of the foregoing, the defense of confiscation, shall be perpetually barred.

Dated this April 21, 2020.

/s/ Lynn Marie Goya
County Clerk