



STEVE SISOLAK  
Commissioner

*Board of County Commissioners*

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February 5, 2015

State Capitol Building  
Attn: Mark Hutchison, Lieutenant Governor  
101 North Carson Street, Suite 2  
Carson City, NV 89701

Dear Lieutenant Governor Hutchison:

On February 3, 2015, the Clark County Board of Commissioners (Commissioners) unanimously passed the enclosed resolution in opposition of the City of Las Vegas (the "City") Tourism Improvement District (TID). This resolution was a result of the January 20, 2015 public hearing, during which members of the public and the Commission expressed concerns over the proposed TID.

As mentioned in the resolution, the City has structured the proposed TID to include retail space at a nearby outlet mall that has been under development for a significant period of time. The outlet mall portion of the proposed TID is not contiguous to the Symphony Park parcels. Rather, the outlet mall is connected to Symphony Park through the use of public right-of-way known as Grand Central Parkway. (See Attachment A)

In addition, during the February 3<sup>rd</sup> meeting, Commissioner Giunchigliani highlighted that if the portion of the outlet mall that is nearing completion (See Attachment B) was not included in the proposed TID, the City would not meet the preponderance test required by law. In fact, the City commissioned study indicated that the proposed businesses for the TID that are not part of the outlet mall would only generate 29.2 percent in tourist sales. Furthermore, if the outlet mall expansion area is included in the total, the estimate of 55.2 percent of tourist sales still stretches to meet a

preponderance test. It is clear that the City cannot meet the preponderance test without the outlet mall.

Under NRS 271A, local municipalities can use TIDs and the associated STAR bonds as an economic development tool that is specifically designed to aid in attracting and creating new visitors to Nevada. As the statute states, the development of new businesses must be to attract new visitors to Nevada through the use of tourism-oriented businesses. The proposed TID by the City includes a parking garage that is liberally applying the definitions of tourism-oriented businesses in the statute.

Finally, it is important to note that the study commissioned by the City did not receive a full technical review. Both the assumptions and the methodology employed by the City's consultants deserve a review by the members of the Nevada Commission on Tourism to ensure that no unrealistic data was used or rather data that was misstated in order to allow the City to present a case that the preponderance test had been met.

On behalf of the Board of County Commissioners, I urge the members of the Nevada Commission on Tourism to closely examine the evidence pertaining to whether the City of Las Vegas has met the threshold to create a TID under NRS 271.A.080.

If you have any questions regarding the resolution that was passed by the Clark County Commissioners, please do not hesitate to contact me.

Sincerely,



Steve Sisolak  
Chairman

Attachments

Cc: Claudio Vecchio, Nevada Commission on Tourism  
Clark County Commissioners

## **Resolution in Opposition of City of Las Vegas Tourism Improvement District**

**WHEREAS**, the Board of Commissioners (Commissioners) for Clark County held a public hearing on January 20, 2015 to consider the fiscal effect of a proposed City of Las Vegas (the "City") Tourism Improvement District (TID) under Chapter 271A of the Nevada Revised Statutes; and

**WHEREAS**, the City is required by Subsection 5 of the NRS 271A.080 to consider any comments from the County public hearing when considering the terms for the ordinance that would enact a TID; and

**WHEREAS**, during the public hearing, Commissioners expressed concerns about the proposed TID.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners for Clark County, that the Board, through the passage of this Resolution, opposes the creation of the proposed Tourism Improvement District by the City of Las Vegas due to the diversion of tax revenues that would otherwise fund critical Countywide services.

**FURTHERMORE**, if the Las Vegas City Council proceeds with the creation of the Tourism Improvement District, the Board would request that the Nevada Commission on Tourism examine the evidence carefully as to whether the TID has met the statutory requirements of NRS 271.A.080, especially in regards to:

- a. Ensuring that the increase of sales-and-use tax revenues within the TID is a result of the establishment of the TID, rather than a result of the inclusion of an outlet mall expansion nearing completion prior to the establishment of the TID, and
- b. The inclusion of non-contiguous parcels in the TID and justifying their inclusion through the use of public right-of-way as a means of making the parcels contiguous.

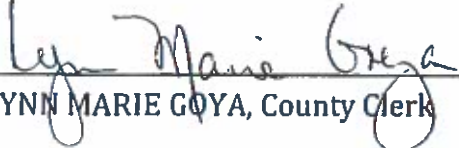
**BE IT FURTHER RESOLVED**, that a copy of this Resolution be transmitted to the City of Las Vegas and the Nevada Commission on Tourism.

PASSED, APPROVED, AND ADOPTED this <sup>3rd</sup> 7 day of February, 2015.

BOARD OF COUNTY COMMISSION

  
\_\_\_\_\_  
STEVE SISOLAK, Chairman

ATTEST:

  
\_\_\_\_\_  
LYNN MARIE GOYA, County Clerk



**Proposed Tourism District**

City of San Francisco Planning Department  
2014



**Tourism district area**

- Proposed Tourism District
- Proposed Tourism District
- Proposed Tourism District

**Landmarks**

- San Francisco Convention Center
- San Francisco Convention Center
- San Francisco Convention Center
- San Francisco Convention Center



