

MULTIFAMILY RESIDENTIAL

Improvement Programs



Handbook Includes:

- Program Details
- Process Checklist
- Application Forms



Multifamily Residential Improvement Programs

There are two multifamily incentive programs: MFR-VIP (exterior improvements) and MFR-UIP (interior improvements). The Multifamily Residential Improvement Programs are intended to provide a property owner with financial assistance for the substantial rehabilitation and renovation of multifamily residential properties, substantial upgrades to multifamily properties that have changed ownership, and the conversion of office/retail/industrial properties to multifamily residential. Eligible properties must be located in the city's Redevelopment Areas 1 and 2 (RDA).

PROGRAM OBJECTIVES:

- Induce greater multifamily residential investment
- Increase and maintain quality, safe, clean work force residential units downtown
- Improve the overall economic viability of the city of Las Vegas
- Act as a catalyst for nearby property owners to encourage participation in the revitalization of the surrounding neighborhood
- Renovate existing multifamily residential projects to market standards
- Encourage multifamily property owners to reinvest in and renovate their properties
- Improve the aesthetic nature of properties
- Encourage the rehabilitation of older vacant multifamily residential
- Convert office/retail/industrial properties to multifamily residential
- Help reduce urban blight
- Help bring properties up to city code standards
- Enhance the physical appearance of the area

INCENTIVE PARAMETERS:

- Provide financial assistance for significant interior and/or exterior improvements.
- Rebate 50 percent of a project's renovation/upgrade costs, up to a maximum of \$25,000 for exterior and up to a maximum of \$50,000 for interior. For every \$2 spent on eligible expenses, \$1 can be rebated by the city.
- A combined incentive (both exterior and interior) is available but cannot exceed \$75,000.
- One project per fiscal year is allowed.
- Funding available annually on a first-come, first-served basis.
- The Redevelopment Agency has agreed to budget a certain amount of funds for this program, which may be amended from time to time. Once all budgeted funds for the fiscal year are expended, no further funds may be awarded.

PROPERTY REQUIREMENTS:

- Property must meet all requirements listed below
- Located within one of the city's Redevelopment Areas in tax districts 203, 204, 207, 212, 213 or 214
- Zoned for commercial, industrial or mixed-use operations
- Free of all mechanics' liens
- Properties with more than four units for rent within the same building or property footprint
- Owner must invest a minimum of \$20,000 per unit of overall project costs
- Only existing multifamily residential properties, existing mixed-use properties or existing commercial buildings being converted to multifamily residential (either solely or as a mixed-use project) are eligible

Significant Exterior Visual Improvements:

- Work must result in a combination of **significant exterior visual improvements**. Examples: façade upgrades; parking facilities; matching signage; painting; lighting; new or repaired/ replaced windows, doors and awnings; window tinting; improved entryways; 24-hour monitored security systems; neon sign renovation; permanent public art installations; and external improvements required to bring a building/property up to code.
- Permanent landscaping may be covered in this program, but must comply with city codes and ordinances and be consistent with any development plans adopted by the city of Las Vegas and the Redevelopment Agency. (Check with the city's Department of Planning at 702.229.6301 or planning@lasvegasnevada.gov before submitting application forms.)
- Additions and expansions to buildings that will benefit the overall appearance of the property may be eligible.
- Demolition of obsolete structures or signage improvements may apply when undertaken as part of an overall renovation project.

Significant Interior Unit Improvements:

- Work must result in **substantial interior unit improvements**. Examples include architectural, structural, MP&E upgrades; ANSI/ADA accessibility upgrades; fire prevention upgrades; utility upgrades; infrastructure upgrades; new flooring; new fixtures; period-appropriate fixtures; costs of relocating/removing walls; new plumbing; and painting.
- Eligible investments of city fees, code compliance and interior upgrades qualify for this incentive, including but not limited to:
 - Occupancy Investigation/Sewer Fixture Count Permit Fee
 - Pre-Review Building & Safety Meeting Fee
 - Land Use Entitlement Application Fee
 - Building & Safety/Fire Prevention Permit and Plan Check Fee
 - Off-site/Civil Improvement Fee
 - Expedited/Express Plan Review Fee

Ineligible Properties & Use of Funds:

Any property that is not a multifamily residential property or a building being converted to multifamily residential including mixed-use, including:

- Single-family residential properties
- Properties that have received funding within the past city fiscal year from the Redevelopment Agency or city for capital, onsite or off-site improvements
- Properties or projects not meeting eligibility requirements
- Properties with fewer than four units
- Short-term rental properties

Funds may not be used for working capital, purchasing property, equipment or inventory acquisition, soft costs such as consulting, professional, financing, marketing or legal fees, new appliances, furnishings, and/or refinancing of existing debt or private funding.

The RDA is unable to fund mixed-use projects that include certain retail or commercial uses deemed special use or not compatible with the neighborhood; please discuss and disclose tenants with staff before applying.

APPLICANT REQUIREMENTS:

- Applicant must be the property owner.
- Complete all required MFR Application forms in their entirety and include:
 - o Three project bids for all work or justify why a single bid is being submitted
 - o Show proof of a current city of Las Vegas business license
 - o Supply copy of property owner's deed
 - o Provide proposed leasing plan
 - o Provide before and after pictures of improvements
- No corporate or personal bankruptcy proceedings within the past five years.
- No past-due federal, state, county or city of Las Vegas tax bills.
- Property taxes must be current.
- No past-due bills or debts to the city of Las Vegas or the Redevelopment Agency.
- Can combine incentives but the project cannot receive more than \$95,000 per project in combined incentives (MFR-VIP, MFR-UIP).
- Project results in a significant improvement to a multifamily residential or mixed-use building consisting of the following:
 - o Rehabilitation of a vacant building to upgrade or expand a number of residential units
 - o Renovations to address code-compliance issues affecting the economic viability of the proposed project

APPLICANT REQUIREMENTS (continued)

- o Conversion of an office/retail/industrial building into multifamily residential
 - o At least \$20,000 of improvement per unit in total project costs
- Owner must invest at least \$2-to-\$1 matching cash to the Agency's allocated funds to demonstrate applicant has a vested financial interest in the completion of improvements.
- Comply with Developer/Contractor Award Phase and Construction Phase of the city of Las Vegas Redevelopment Agency Employment Plan Policy, revised June 18, 2014. (The Las Vegas Redevelopment Agency Employment Plan Policy and template are located at www.lvrda.org.)
- Project possesses positive economic attributes that will provide and increase economic activity around the surrounding neighborhood
- If the value of the incentive received by the applicant from the Redevelopment Agency exceeds \$100,000, per NRS 279.500(c) the project will be registered with the State of Nevada Office of the Labor Commissioner as a Public Works project, http://labor.nv.gov/PrevailingWage/2016-2017_Prevailing_Wages/, and the applicant will be required to pay Prevailing Wage to all construction workers, plus submit certified payroll records to both the Redevelopment Agency and the Commissioner on a biweekly basis.
- Have no other reasonable means of financing structural improvements without benefit of a MFR-VIP and/or UIP, defined by one or more of the following:
 - o New property owner or existing property owner renovating in redevelopment area because of grant assistance
 - o City ordinance(s) are currently too costly for property owner to comply
 - o Lack of area rehabilitation where it would be unreasonable to invest in improvements unless grant is provided. (Evidenced by photos of immediate surrounding area displaying slums and/or blight)
 - o Exterior improvements to property do not have a direct effect on revenues, therefore they are not deemed acceptable by a customary financial institution. (Evidenced by a denial letter)
- Make brief presentation at a Redevelopment Agency Board/City Council meeting. It is preferable that the owner attends, but a knowledgeable owner's representative may also make the presentation, as well as accompany an owner.
- **Receive Las Vegas City Council approval before beginning work.** Any work started prior to this approval will be the applicant's responsibility.
- **Execute a building maintenance agreement and for exterior improvement, grant/convey non-exclusive façade easement to city's Redevelopment Agency; both the agreement and easement are for five years. (The easement can be repurchased by owner)**

APPLICANT REQUIREMENTS (continued)

- Complete all improvements within 180 days of the Redevelopment Agency Board approval.
- Submit all paid invoices/cancelled checks, notices of lien releases from all contractors, as well as photos of completed project, prior to receiving matching contribution. *(The Redevelopment Agency reserves the right to refuse payment for any change orders not authorized prior to construction commencement)*
- Property owner of the project is committed to maintain all project improvements for the useful life of the improvements.
- Property owner of the project is committed to owning, maintaining or expanding the multifamily property at the project location for no less than five years.

TIMELINE:

- Application process takes approximately 60 calendar days **once all necessary documents and materials are received from the applicant.**
- All projects receiving MFR funds must be completed within 180 calendar days of the date application is approved by the Redevelopment Agency Board of Directors. Projects not completed within the specified time period forfeit all approved and allocated MFR funds.
- Reimbursement of funds takes approximately 30-45 calendar days once copies of all invoices and cancelled checks, photos of completed project, notices of all lien releases from contractors and Certificate of Completion are received. *(Redevelopment Agency reserves the right to pay applicant in one lump sum or installments)*
- Payment for funds under \$25,000 shall be made in accordance with the Agency's Direct Payment Request Policy, No. FN206.

APPROVAL POLICIES:

- Applications will be reviewed and considered in the order they are received.
- Approval will be based on the following:
 - Condition of the existing structure or property
 - Value of the completed improvement
 - Amount of matching funds contributed by participant
 - Compliance with city of Las Vegas development and construction requirements
 - Potential to stabilize or increase economic activity within the surrounding neighborhood
 - Current and future tenant mix, if applicable
 - Quality of proposed design
 - Significant exterior visual improvement
 - Demonstrated ability to meet program goals and complete project
- Applicant participation in this program and approval of any grant monies is at the sole discretion of the Redevelopment Agency Board.

APPROVAL POLICIES (continued)

- Agency shall have the ultimate authority to accept or reject each application, and have complete authority to decide whether requested work is eligible for this program.
- Agency shall be obligated to commit funds only after a UIP and/or VIP agreement with the applicant is approved by the Las Vegas City Council acting as the Board of Directors for the city of Las Vegas Redevelopment Agency.
- Any action taken by the city of Las Vegas Redevelopment Agency Board of Directors is final. There is no appeal process for applications that are not approved by the city of Las Vegas Redevelopment Agency Board of Directors.

PROJECT COMPLETION:

- Site inspection with EUD staff
- Copy of final Certificate of Occupancy issued by the city's Building and Safety Department, if applicable
- Submit copies of paid invoices with corresponding copies of cancelled checks and notices of all lien releases from all contractors
- Final approval of completion by EUD staff

QUALIFIER:

Final selection of a contractor(s) is the sole responsibility of the participating applicant. The agency shall offer no warranty on work performed. The applicant should obtain any desired warranty information from the contractor(s) in writing.

DEFINITIONS:

MULTIFAMILY: For the purposes of this program, multifamily is defined as four or more units on the same building or property footprint.

SIGNIFICANT IMPROVEMENTS: For the purposes of this program, significant improvements indicate a per-unit expenditure of at least \$20,000 and a project amount of at least \$80,000.

APPLICATION CHECKLIST:

ALL information included in this checklist must be submitted to the Redevelopment Agency before EUD can begin the process:

- ☐ All documents signed by person certified as one of company's principals on the following pages: 5, 9 & 11
- ☐ List of proposed improvements with estimated project costs (page 3)
- ☐ Notarized & signed Disclosure of Ownership/Principals – Real Property (page 8)
- ☐ Notarized & signed Participant Affidavit and Employment Plan (pages 9 & 11)
- ☐ Copy of current city of Las Vegas business license for property owner
- ☐ Copy of property owner's deed
- ☐ Property's current resident leasing plan. If the improvements change the leasing plan, provide a copy of the proposed leasing plan
- ☐ Completed W-9 form
- ☐ All applicable contractor bids
- ☐ High-quality "before" images of property from all sides/angles*
- ☐ High-quality images of renderings of proposed project*
- ☐ Three contractor bids for all work being done or justification why only one bid submitted

Application must be completely filled out and all supporting documentation submitted before the application will be considered.

* Please send three to four separate high-resolution jpegs of "before" photos and also a few separate high-resolution jpegs of your "after" renderings. These are needed for the PowerPoint presentation we will put together for you when you make your presentation to the RDA Board/City Council.

MFR APPLICATION

I am applying for:

I am applying for:

- ☐ Unit Improvement Program (interiors)
- ☐ Visual Improvement Program (exteriors)
- ☐ Both

Owner Applicant Information:

Owner’s Corporate Name (company name as listed on city of Las Vegas business license):

Corporate Officer Name and Title:

Corporate Mailing Address:

Project/Property Address:

Assessor Parcel Number(s):

Size of Building/Project:

Building Square Footage	Number of Floors	Number of Units	Common Area Square Footage	Amenities

In Which tax district is the property located: 203 204 207 212 213 214

What classification is property zoned for? _____

Owner’s city of Las Vegas Business License Number: _____

Federal Tax ID Number: _____

Owner’s Office Phone #: _____ Cell #: _____

Owner’s Email Address: _____

Self-Managed: ___Yes ___No

If self-managed, name of manager: _____

Phone: _____ Email: _____

MFR APPLICATION (continued)

If using a property management firm, please complete: Property Management Firm Name:

Property Manager:

Property Management Firm Address:

Phone: _____ Email: _____

Length of Contract with Firm: _____

Employment Numbers (must be completed even if estimated):

Current Number of Employees: _____ Full-Time _____ Part-Time _____ Contract _____

Number of Employees (Post Project Completion): Full-Time _____ Part-Time _____ Contract _____

Number of Construction Workers for Project: _____

Current and/or Projected Wages for Employees: (Please attach additional sheet if necessary)

Job Title:	Salary Range \$	
		(annual/hourly)
		(annual/hourly)
		(annual/hourly)

Please complete for mixed-use projects:

Additional Businesses at Project Address	City Business License #

MFR APPLICATION (continued)

Please list and describe each of the proposed improvements (add additional pages if necessary):

[illegible]

Please describe the extent to which the existing building interior conditions are substandard (must be descriptive of the property not a qualitative statement like it's a dump):

[illegible]

MFR APPLICATION (continued)

Please describe how you plan to leverage MFR grant funds with other contributed funds:

This image shows a blank sheet of white paper with horizontal blue ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Please describe how you intend to maintain the improvements through their useful life:

[illegible]

ESTIMATED BUDGET FOR PROJECT IMPROVEMENTS

Use of Funds	Source of Funds	Estimated Cost
Total Project Budget	(add additional pages as necessary)	\$

Exterior Costs: \$ _____ Interior Costs: \$ _____ Project Total: \$ _____

Project Funded with: _____% Owner Equity _____% Bank Financing _____% Investors _____%

Other (_____)

Execution of Application

The applicant acknowledges that the Redevelopment Agency will not pay for work begun prior to approval of the MFR grant application and corresponding MFR Agreement by the Las Vegas City Council, acting as the Redevelopment Agency Board. Any work started prior to this approval will be the applicant's responsibility. Furthermore, applicant acknowledges that the identified project must be completed within 180 days of the original approval date; if said project is not completed within 180 days, all funds approved and allocated for said project may be forfeited by applicant and the corresponding MFR agreement terminated. Applicant also acknowledges that it must expend its full matching contribution prior to any reimbursement of MFR grant funds.

Signature: _____ Date: _____

Print Name: _____

Title: _____

MFR DISCLOSURE OF OWNERSHIP/PRINCIPALS

Details About Completing “Disclosure of Ownership/Principals” Forms that Follow

DEFINITIONS

- “Agency” means the Las Vegas Redevelopment Agency.
- “City” means the city of Las Vegas.
- “City Council” means the governing body of the city of Las Vegas.
- “Contracting Entity” means the individual, partnership or corporation seeking to enter into a contract or agreement with the city of Las Vegas.
- “Principal” means individual or entity holding more than one percent interest.
- **For each type of business organization:**
 - (a) *Sole Proprietorship*: Owner of business;
 - (b) *Corporation*: Directors and officers of corporation, but not any branch managers of offices which are a part of the corporation;
 - (c) *Partnership*: General and limited partners; and
 - (d) *Limited liability company*: Managing member as well as all other members.
- **For each type of real property interest:**
 - (a) *Estate in Severalty*: Sole ownership by one individual or entity;
 - (b) *Tenancy in Common*: Multiple owners without right of survivorship; and
 - (c) *Joint Tenancy*: Multiple owners with right of survivorship.

POLICY

In accordance with resolutions 79-99 and 105-99 adopted by the City Council and resolution RA-4-99 adopted by the Governing Board of the Agency, Contracting Entities seeking to enter into certain contracts or agreements with the city of Las Vegas must disclose information regarding ownership interests and principals. Such disclosure generally is required in conjunction with a Request for Proposals (RFP). In other cases, such disclosure must be made prior to the execution of a contract or agreement.

INSTRUCTIONS

The disclosure required by the resolutions referenced above shall be made through the completion and execution of the “Disclosure of Owners/Principals” certificate. (See next page.) The Contracting Entity shall complete Block one, Block two and Block three. The Contracting Entity shall complete either Block four or its alternate in Block five. An officer or other official authorized to contractually bind the Contracting Entity shall sign and date the Certificate, and such signing shall be notarized.

INCORPORATION

This certificate shall be incorporated into the resulting contract or agreement, if any, between the city and the Contracting Entity. Upon execution of such contract or agreement, the Contracting Entity is under a continuing obligation to notify the city in writing of any material changes to the information in this disclosure. This notification shall be made within 15 days of the change. Failure to notify the city of any material change may result, at the option of the city, in a default termination (in whole or in part) of the contract or agreement, and/or a withholding of payments due the Contracting Entity.

MFR DISCLOSURE OF OWNERSHIP/PRINCIPALS – REAL PROPERTY

MFR Contracting Entity Information

Corporate Name:

Mailing Address:

Business Phone Number:

Tax ID:

Ownership Interest

Estate in Severalty _____ Tenancy in Common _____ Joint Tenancy _____

Disclosure of Ownership/Principals:

In the space below, the Contracting Entity must disclose all **persons/individuals** holding more than one percent ownership interest in the real property, even if its just one person.

Full Name & Title	Business Address	Business Phone

MFR DISCLOSURE OF OWNERSHIP/PRINCIPALS – REAL PROPERTY

(continued)

MFR Contracting Entity Information

Additional Ownership/Principals

The Contracting Entity shall continue the above list on a sheet of paper entitled “Disclosure of Principals – Continuation” until full and complete disclosure is made. If continuation sheets are attached, please indicate the *number of sheets*: _____

Alternative Disclosure of Ownership/Principal

If the Contracting Entity, or its principals or partners, are required to provide disclosure (of persons or entities holding an ownership interest) under federal law (such as disclosure required by the Securities and Exchange Commission or the Employee Retirement Income Act), a copy of such disclosure may be attached to this certificate in lieu of providing the information set forth on the previous page. A description of such disclosure documents must be included below.

Name of Attached Document:

Date of Attached Document:

Number of pages: _____

MFR DISCLOSURE OF OWNERSHIP/PRINCIPALS – REAL PROPERTY
(continued)

Certification of Disclosure of Ownership/Principal – Real Property

I certify, under penalty of perjury, that all the information provided in this certificate is current, complete and accurate.

Signature:

Date:

State of Nevada

County of Clark

This instrument was acknowledged before me on

----- (date) by

----- (name of person)

Notary Public

Notary Public

MFR PARTICIPANT AFFIDAVIT & EMPLOYMENT PLAN

STATE OF NEVADA }
 } ss:
COUNTY OF CLARK }

I, _____, being first duly sworn, depose and state under penalty of perjury as follows:

1. I am a corporate officer, managing member, or sole proprietor of the _____, a company duly organized in the State of Nevada as a _____, (Corporation/LLC/Sole Proprietorship). The Participant is seeking the assistance of the city of Las Vegas Redevelopment Agency ("Agency") for making improvements to the property at _____ ("Site"), as more particularly described by the MFR-VIP or MFR-UIP agreement ("Agreement") being contemplated by the city of Las Vegas Redevelopment Agency.

2. I hereby warrant that I own the site.

Assistance from the Agency will allow me to make improvements to the site which I could not otherwise do. This will result in substantial benefit to the Redevelopment Plan Area and the neighborhood adjacent to the Site because of one or more of the following reasons (**check one or more**):

- a. Encourage the creation of new business or other appropriate development; ☐
- b. Create jobs or other business opportunities for nearby residents; ☐
- c. Increase local revenues from desirable sources; ☐
- d. Increase levels of human activity in the redevelopment area or the immediate neighborhood in which the redevelopment area is located; ☐
- e. Possess attributes that are unique, either as to type of use or level of quality and design; ☐
- f. Require for their construction, installation or operation the use of qualified and trained labor; ☐ and
- g. Demonstrate greater social or financial benefits to the community than would a similar set of buildings, facilities, structures or other improvements not paid for by the agency. ☐

3. No other reasonable means of financing those buildings, facilities, structures or other improvements are available, because of one or more of the following reason(s) as **checked** by the Participant:

- a. An inducement for new businesses to locate, or existing businesses to remain within, the redevelopment area in which the business would ordinarily choose to locate outside the redevelopment area if the grant were not provided. Evidenced by a "but for" letter or statement from the property owner; ☐ or
- b. There is a public objective and/or requirement that is more stringent and/or costly to undertake than a business would ordinarily embark upon. Evidenced by state or city ordinance; ☐ or
- c. There has been a lack of rehabilitation in the area and it is deemed unreasonable for the business to invest in improving the area unless the grant is provided. Evidenced by photographs of the immediate surrounding area displaying the slum and blight; ☐ or
- d. The exterior improvements to the property do not have a direct effect on revenues therefore, making such an investment is not deemed acceptable by a customary financial institution. Evidenced by a denial letter from a financial institution. ☐

MFR PARTICIPANT AFFIDAVIT & EMPLOYMENT PLAN (continued)

Participant agrees to submit to the Agency its documentation that evidences that no reasonable means of financing are available to the Participant.

4. Participant hereby warrants the following:

- a. The property on which the project is situated is free of all Mechanic's Liens at the time of application. _____(initial)
Landlord supplies proof
- b. The applicant has no current bankruptcy proceedings, or past bankruptcy proceedings, whether corporate or personal, within the past five years. _____(initial)
- c. The applicant has no past-due federal, state, county or city of Las Vegas tax bills at the time of application. _____(initial)
- d. The applicant has no past-due bills or debts payable to the city of Las Vegas or the Redevelopment Agency. _____(initial)

5. Participant hereby acknowledges that existing opportunities for employment within the surrounding neighborhood of the redevelopment project are limited for neighborhood residents. Most residents must travel outside the neighborhood to find employment opportunities outside the redevelopment area, via public transportation or personal vehicles. Of the existing businesses within the neighborhood, many are family- owned and have been in business for a long time. These existing businesses are not in an expansion mode and are not likely to employ neighborhood residents.

Furthermore, the project will help facilitate the continued expansion of employment and residential opportunities by setting an example to other property owners to renovate their property and help create more residential and/or employment opportunities through an expansion of business and renovation of multi-family residential units. The Project will allow neighborhood residents to apply for those positions (when available) for which they are qualified for as an employment opportunity. Appropriate measures will be taken to ensure that the neighborhood is aware of any job opportunities available from the business.

6. I also hereby agree to and understand that in conjunction with participation in the MFR-Visual Improvement Program and/or MFR-Unit Improvement Program, the city of Las Vegas will record a non-exclusive façade easement and/or building maintenance agreement to the above-listed property, at the completion of the pre-qualified improvements. The documents will be recorded in the Office of the County Recorder of Clark County, Nevada Records for a period of five years. The property owner and/ or business owner will have the option to repurchase the façade easement and/or building maintenance agreement from the Agency during the five-year period.

DATED this _____ day of _____, _____.

Authorized Signature: _____

SIGNED AND SWORN TO before me

this _____ day of _____, _____, by _____.

NOTARY PUBLIC
My Commission Expires:

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. ☐ Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number									
				-			-		
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.



ECONOMIC AND URBAN DEVELOPMENT DEPARTMENT

495 S. Main St., Sixth Floor

Las Vegas, NV 89101

Office: 702.229.6551

www.lasvegasnevada.gov/EUD

LAS VEGAS CITY COUNCIL:

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Deputy City Manager: Steve Ford

Deputy City Manager: Sabra Newby

Chief Financial Officer: Susan Heltsley

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711



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