



**STATE OF NEVADA**

**BEFORE THE NEVADA COMMISSION ON ETHICS**

In re **Tod McIntosh**, Director,  
Central Lyon County Fire Protection District,  
State of Nevada,

Ethics Complaint  
Case No. 25-048C

Subject. /

**DEFERRAL AGREEMENT  
NRS 281A.740**

1. On November 13, 2025, a Review Panel authorized the Executive Director of the Nevada Commission on Ethics (“Commission”) and Tod McIntosh (“McIntosh”) to develop this Deferral Agreement (the “Agreement”) to address the alleged conduct at issue in Ethics Complaint No. 25-048C (“Complaint”) instead of referring the Complaint to the Commission for further proceedings.

2. At all material times, McIntosh is a public officer as defined in NRS 281A.160. The Ethics in Government Law (“Ethics Law”) set forth in NRS Chapter 281A gives the Commission jurisdiction over McIntosh as a public officer whose conduct is alleged to have violated the provisions of NRS Chapter 281A. See NRS 281A.280.

3. This Agreement is entered into based upon the November 13, 2025 Review Panel Determination that McIntosh’s alleged conduct may be appropriately addressed through the terms and conditions of a deferral agreement instead of referring the Complaint to the Commission for further proceedings.

4. The Review Panel Determination was based on facts established by sufficient evidence to support just and sufficient cause for the Commission to render an opinion in the matter. The facts relied upon by the Review Panel to make its determination are summarized in Appendix A (“Relevant Facts Relied Upon by the Review Panel”).<sup>1</sup>

<sup>1</sup> The Relevant Facts Relied Upon by the Review Panel do not constitute part of the “Investigative File” as that term is defined by NRS 281A.755. All statutory and common law protections afforded to the Investigative File shall remain and are not affected by this Agreement.

5. No findings have been made by the Review Panel or the Commission that McIntosh violated the Ethics Law, and this Agreement does not constitute an admission by McIntosh of any violation of the Ethics Law.

**A. Procedural History:**

1. On May 15, 2025, the Commission received Ethics Complaint No. 25-048C regarding McIntosh, alleging violations of Ethics Law provisions NRS 281A.400(1), (2), (3), (5), (7), (9) and NRS 281A.420(1) and (3).

2. On June 30, 2025, the Commission issued an *Order on Jurisdiction and Investigation* directing the Executive Director to conduct an investigation regarding McIntosh's alleged violations of the following provisions of the Ethics Law for each case:

**NRS 281A.400(2)** Using his position in government to secure or grant unwarranted privileges, preferences, exemptions or advantages for himself, any business entity in which he has a significant pecuniary interest, or any person to whom he has a commitment in a private capacity.

**NRS 281A.420(1)** Failing to sufficiently disclose the acceptance of a gift or loan, pecuniary interest, commitment in a private capacity to the interest of another person or the nature of any representation or counseling provided to a private person for compensation before another agency in the preceding year that is reasonably affected by an official matter.

**NRS 281A.420(3)** Failing to abstain from acting on an official matter which is materially affected by the acceptance of a gift or loan, pecuniary interest, or commitment in a private capacity to the interest of another person.

3. On June 30, 2025, the Executive Director provided a *Notice of Complaint and Investigation* and allowed McIntosh an opportunity to submit a response to the allegations.

4. On July 13, 2025, McIntosh executed a waiver of statutory time requirements for an investigation pursuant to NRS 281A.720.

5. On July 24, 2025 McIntosh provided a written response to the allegations.

6. On November 12, 2025, the Executive Director presented a recommendation relating to just and sufficient cause to a three-member review panel pursuant to NRS 281A.725.

7. A Review Panel Determination issued on November 13, 2025 concluded that:

The Review Panel unanimously finds and concludes that the facts do establish credible evidence to support a determination that just and sufficient cause exists for the Commission to render an opinion in the matter regarding the alleged violation of NRS 281A.420(1) and (3). Pursuant to NRS 281A.730, the Review Panel reasonably believes that McIntosh's conduct may be appropriately addressed through corrective action under the terms and conditions of a deferral agreement instead of referring these allegations to the Commission for further proceedings at this time.

**B. Terms and Conditions of Deferral Agreement:**

1. This Agreement shall be in effect for a period of one (1) year (the "Deferral Period") from the date of the executed Deferral Agreement.

2. McIntosh must comply in all material respects with the provisions of the Ethics Law set forth in NRS Chapter 281A during the Deferral Period without being the subject of another ethics complaint arising from an alleged violation of the Ethics Law which occurs during the Deferral Period and for which a Review Panel determines that there is just and sufficient cause for the Commission to determine that McIntosh violated any Ethics Law.

3. McIntosh must successfully complete ethics training approved by the Executive Director within 60 days from the date of the executed Deferral Agreement, specifically addressing the disclosure and abstention requirements of NRS 281A.420.

4. McIntosh agrees to certify that he has read and understands the requirements of NRS 281A.420 and the Commission's Ethics Manual chapter on Disclosure and Abstention within 30 days of the executed agreement.

5. McIntosh will submit Fire Board minutes reflecting any appropriate disclosures and abstentions that he makes during Fire Board meetings to the Executive Director for six (6) months following the approval of this agreement.

6. During the Deferral Period, the Executive Director shall monitor McIntosh's compliance with this Agreement. Should the Executive Director discover that McIntosh has not complied with any term or condition of this Agreement, the Executive Director shall:

- a. Inform the Commission of any alleged failure of McIntosh to comply with this Agreement;

- b. Give McIntosh written notice of any alleged failure to comply with this Agreement; and
- c. Allow McIntosh not less than 15 days to respond to such a notice.

7. The Commission may vacate this Agreement and conduct further proceedings in the matter, including an adjudicatory hearing, if the Commission finds that McIntosh failed to comply with the terms and conditions of this Agreement.

8. If McIntosh complies with the terms and conditions of this Agreement, the Commission shall dismiss this complaint with prejudice.

9. This Agreement applies only to the alleged conduct related to this Complaint.

**C. Acceptance:** We, the undersigned parties, have read this Agreement, understand each and every provision therein, and agree to be bound thereby.

DATED this 26 day of November, 2025.

  
\_\_\_\_\_  
Tod McIntosh

The above Deferral Agreement is approved:

DATED this 18th day of November, 2025.

  
\_\_\_\_\_  
Ross E. Armstrong, Esq.  
Executive Director  
Nevada Commission on Ethics

Approved as to form by:

FOR REVIEW PANEL OF THE  
NEVADA COMMISSION ON ETHICS

DATED this 16th day of December, 2025.

  
\_\_\_\_\_  
Elizabeth J. Bassett, Esq.  
Commission Counsel  
Nevada Commission on Ethics

The above Deferral Agreement is approved by the Review Panel.

DATED this 16<sup>th</sup> day of December, 2025.

By: /s/ Kim Wallin  
Kim Wallin, CPA, CMA, CFM  
Vice Chair

By: /s/ Brianna Smith  
Brianna Smith, Esq.  
Commissioner

By: /s/ Terry J. Reynolds  
Terry J. Reynolds  
Commissioner

## Appendix A

1. McIntosh serves on the Central Lyon County Fire Protection District's Board. He was elected to represent District 3 in 2011. His current term expires in December 2026.
2. McIntosh's son, Ryan McIntosh ("Ryan"), is currently employed as the District's Assistant Fire Chief. Ryan was internally promoted to this position in 2019.
3. The Assistant Fire Chief reports to the District's Fire Chief and can be fired or disciplined by the Fire Chief. The Fire Chief also determines the Assistant Fire Chief's salary.
4. Beginning in late 2024 and continuing into 2025, the District's Board held public meetings to discuss the upcoming Fire Chief vacancy.
5. Minutes provided for the Board's December 12, 2024, January 9, 2025, and February 13, 2025 meetings confirm that McIntosh participated and voted on agenda items related to District operations, including matters relating to the Fire Chief role, without disclosing his private commitment to his son.
6. At the February 13, 2025 meeting, Ryan read a letter to the Board expressing his views regarding the Fire Chief selection process. In that letter, Ryan stated that he "cannot be an applicant for the upcoming selection process," but further stated:  
  
*"Should you reach the end of your recruiting process and wish to interview me, I would welcome the opportunity. Additionally, if you do not find the next fire chief through your process, I may still be here and would be willing to serve in an interim position to demonstrate my ability to lead this organization."*
7. At the December 12, 2024 Board meeting McIntosh attended, participated in discussions, and voted to approve an agreement with Nxxt Chapter LLC for temporary staffing of the District Fire Chief position and recruitment of a permanent Fire Chief.
8. At the January 9, 2025 Board meeting McIntosh participated and voted on matters relating to the Fire Chief recruitment process without disclosure.
9. McIntosh participated in Board actions concerning the Fire Chief position at the Board's May 1, 2025 meeting without disclosure.
10. After McIntosh received information from the Commission regarding disclosure and abstention requirements, McIntosh began appropriately disclosing and conducting abstention analysis on matters involving his son's interests.