

MEMORANDUM

Denis Cederburg
Director

Department of Public Works

TO: KEN DIAZ, COUNTY TREASURER

FROM: BRIDGET RUSSO, SID COORDINATOR 

SUBJECT: SID NO. 121 – Southern Highlands

DATE: February 16, 2023

On November 30, 1999, Ordinance No. 2397 levying assessments for Special Improvement District No. 121 became effective. Amending Assessment Ordinance No. 3385 became effective May 2, 2006. A second Amending Assessment Ordinance No. 3748 became effective March 17, 2009.

The reapportionments described will not increase the principal balance of any assessment to an amount such that the aggregate amount which is assessed against a tract exceeds the minimum benefit to the tract that is estimated to result from the Project which is financed by the assessment.

Please see attached spreadsheet for Reapportionment No. 127.

BAR

SID 121
District 7586 - Clark County Imp Dist No. 121
REAPPORTIONMENT NO 127

| PREVIOUS APN | *ACRES | | ORIGINAL ASSESSMENT | DESCRIPTION |
|----------------------------|-------------|-------------|---------------------|-------------|
| | ASSESSED | UNASSESSED | | |
| 191-06-518-005 | 4.42 | | \$ 70,206.98 | Parcel |
| 191-06-518-007 | 0.97 | | \$ 15,874.31 | Parcel |
| PREVIOUS APN TOTALS | 5.39 | 0.00 | \$ 86,081.29 | |
| TOTAL ACERAGE | 5.39 | | | |

| NEW APNS | *ACRES | | ASSESSMENT | DESCRIPTION |
|-----------------------|-------------|-------------|---------------------|------------------------|
| | ASSESSED | UNASSESSED | | |
| 191-06-525-001 | 0.10 | | \$ 2,391.14 | Lot 1 |
| 191-06-525-002 | 0.11 | | \$ 2,391.14 | Lot 2 |
| 191-06-525-003 | 0.11 | | \$ 2,391.14 | Lot 3 |
| 191-06-525-004 | 0.10 | | \$ 2,391.14 | Lot 4 |
| 191-06-525-005 | 0.10 | | \$ 2,391.14 | Lot 5 |
| 191-06-525-006 | 0.10 | | \$ 2,391.14 | Lot 6 |
| 191-06-525-007 | 0.10 | | \$ 2,391.14 | Lot 7 |
| 191-06-525-008 | 0.10 | | \$ 2,391.14 | Lot 8 |
| 191-06-525-009 | 0.10 | | \$ 2,391.14 | Lot 9 |
| 191-06-525-010 | 0.10 | | \$ 2,391.14 | Lot 10 |
| 191-06-525-011 | 0.15 | | \$ 2,391.14 | Lot 11 |
| 191-06-525-012 | 0.17 | | \$ 2,391.15 | Lot 12 |
| 191-06-525-013 | 0.10 | | \$ 2,391.15 | Lot 13 |
| 191-06-525-014 | 0.10 | | \$ 2,391.15 | Lot 14 |
| 191-06-525-015 | 0.10 | | \$ 2,391.15 | Lot 15 |
| 191-06-525-016 | 0.10 | | \$ 2,391.15 | Lot 16 |
| 191-06-525-017 | 0.10 | | \$ 2,391.15 | Lot 17 |
| 191-06-525-018 | 0.10 | | \$ 2,391.15 | Lot 18 |
| 191-06-525-019 | 0.10 | | \$ 2,391.15 | Lot 19 |
| 191-06-525-020 | 0.10 | | \$ 2,391.15 | Lot 20 |
| 191-06-525-021 | 0.10 | | \$ 2,391.15 | Lot 21 |
| 191-06-525-022 | 0.10 | | \$ 2,391.15 | Lot 22 |
| 191-06-525-023 | 0.11 | | \$ 2,391.15 | Lot 23 |
| 191-06-525-024 | 0.12 | | \$ 2,391.15 | Lot 24 |
| 191-06-525-025 | 0.10 | | \$ 2,391.15 | Lot 25 |
| 191-06-525-026 | 0.10 | | \$ 2,391.15 | Lot 26 |
| 191-06-525-027 | 0.10 | | \$ 2,391.15 | Lot 27 |
| 191-06-525-028 | 0.19 | | \$ 2,391.15 | Lot 28 |
| 191-06-525-029 | 0.13 | | \$ 2,391.15 | Lot 29 |
| 191-06-525-030 | 0.13 | | \$ 2,391.15 | Lot 30 |
| 191-06-525-031 | 0.15 | | \$ 2,391.15 | Lot 31 |
| 191-06-525-032 | 0.15 | | \$ 2,391.15 | Lot 32 |
| 191-06-525-033 | 0.18 | | \$ 2,391.15 | Lot 33 |
| 191-06-525-034 | 0.11 | | \$ 2,391.15 | Lot 34 |
| 191-06-525-035 | 0.11 | | \$ 2,391.15 | Lot 35 |
| 191-06-525-036 | 0.11 | | \$ 2,391.15 | Lot 36 |
| 191-06-525-037 | | 0.12 | \$ - | Common Element A |
| 191-06-525-038 | | 0.00 | \$ - | Common Element B |
| 191-06-525-039 | | 0.15 | \$ - | Common Element C |
| 191-06-595-004 | | 1.00 | \$ - | **Private Right-Of-Way |
| NEW APN TOTALS | 4.13 | 1.27 | \$ 86,081.29 | |
| TOTAL ACREAGE | 5.40 | | | |

Continued on page 2

SID 121
District 7586 - Clark County Imp Dist No. 121
REAPPORTIONMENT NO 127

Page 2

COMMON ELEMENTS / PRIVATE RIGHT-OF-WAY: Special assessments are not allowed (prohibited) against common element lots and private right-of-way parcels.

* ACRES: adjusted due to rounding

** RIGHT-OF-WAY: Approximate.

Treasurer Notes:

Additional background and reference supporting SID 121 Reapportionment #127

Previous APNs as a result of SID 121 Reapportionment #123 1/4/21

Per Assessment Ordinance No.2397 Section 6 (a) Should any lot, tract or parcel of land within the District be divided after the effective date of this Ordinance and before the collection of all the assessment installments, the Board may require the County Treasurer to apportion the uncollected amounts upon the several parts of land so divided on a net assessable area basis unless such land is divided into single-family residential lots, in which case the uncollected amounts will be divided on a per lot basis; provided that the applicant, at the time of such apportionment, may request that the uncollected amounts be apportioned on a net area basis (rather than on a per lot basis). The County may consider such request and, in its sole discretion, apportion the uncollected assessments accordingly.

For purposes of such apportionment, the term "net assessable area" shall exclude (i) areas excluded from the definition of "assessable property" pursuant to NRS 271.040, (ii) areas designated on the assessment plat as being areas of non-assessment, and (iii) properties which are conveyed with restrictions limiting the uses of such properties to common areas, parks, landscaped areas and other permanent open space.

ASSESSOR'S PARCELS - CLARK COUNTY, NV.

Briana Johnson - Assessor

| | | |
|--------|-----|-----|
| 64 163 | 162 | 161 |
| 75 176 | 177 | 178 |
| 93 192 | 191 | 190 |
| 03 204 | 205 | 206 |

| | | | | | | |
|----|----|-----|----|----|----|----|
| 6 | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | 32 | 33 | 34 |
| 35 | 36 | 37 | 38 | 39 | 40 | 41 |
| 42 | 43 | 44 | 45 | 46 | 47 | 48 |
| 49 | 50 | 51 | 52 | 53 | 54 | 55 |
| 56 | 57 | 58 | 59 | 60 | 61 | 62 |
| 63 | 64 | 65 | 66 | 67 | 68 | 69 |
| 70 | 71 | 72 | 73 | 74 | 75 | 76 |
| 77 | 78 | 79 | 80 | 81 | 82 | 83 |
| 84 | 85 | 86 | 87 | 88 | 89 | 90 |
| 91 | 92 | 93 | 94 | 95 | 96 | 97 |
| 98 | 99 | 100 | | | | |

| | | |
|----------|----------|---|
| 191-06-5 | N 2 NE 4 | 6 |
|----------|----------|---|



This map is for assessment use only and does NOT represent a survey.

No liability is assumed for the accuracy of the data delineated herein. Information on roads and other non-assessed parcels may be obtained from the Road Document Listing in the Assessor's Office.

This map is compiled from official records, including surveys and deeds, but only contains the information required for assessment. See the recorded documents for more detailed legal information.

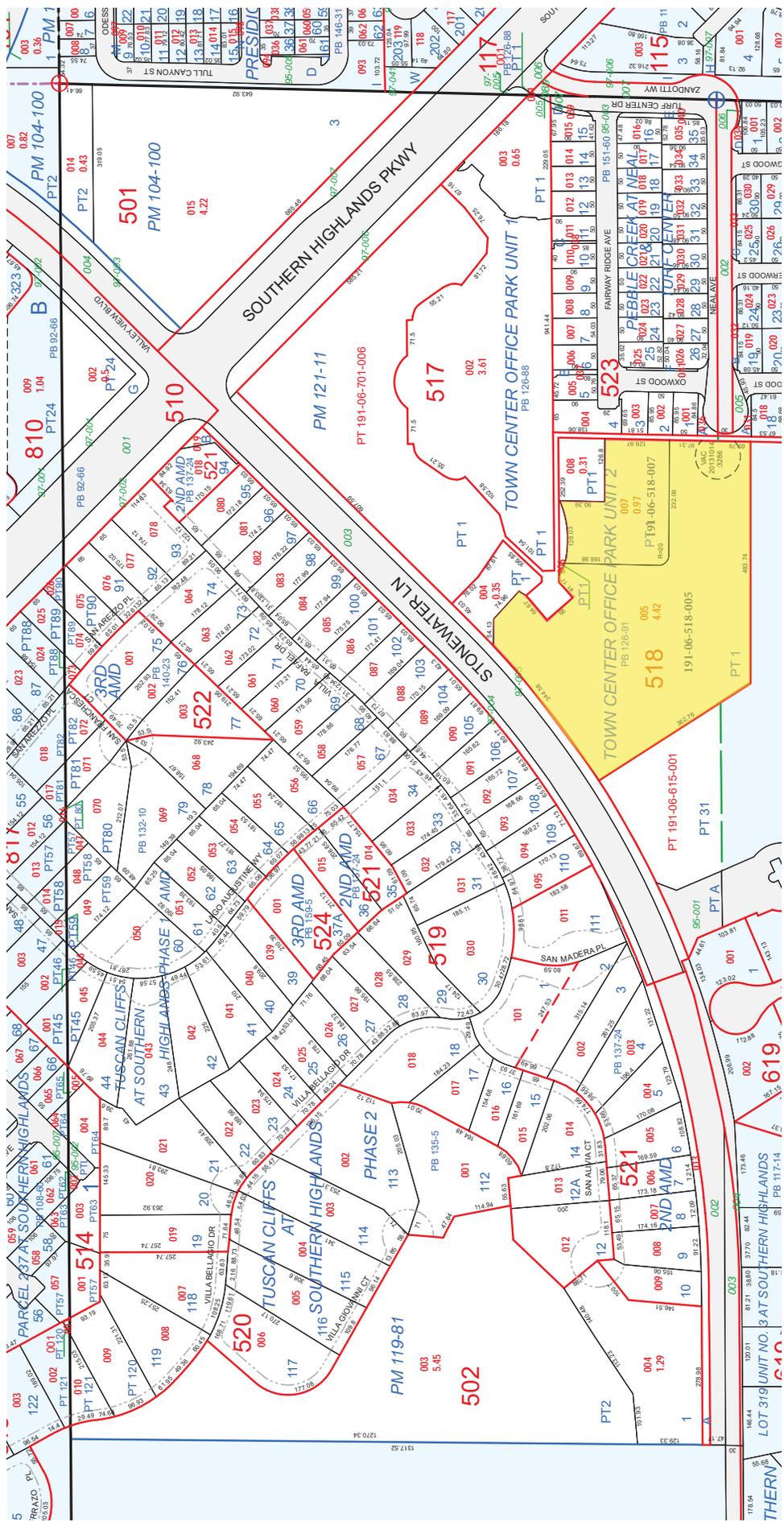
USE THIS SCALE(FIELD) WHEN MAP REDUCED FROM LIXIT ORIGINAL.

MAP LEGEND

| | | |
|-----------------------|------------------------|--------------------------------|
| Parcel Boundary | Condominium Unit | Road Parcel Number |
| Sub Boundary | Air Space PCL | Parcel Number |
| PM/D Easement | Right of Way PCL | 1.00 Acreage |
| Road Easement | Sub-Surface PCL | 202 Parcel Sub/Seco Number |
| Match / Leader Line | Historic Lot Line | PB 24-46 Plat Recording Number |
| Historic Sub Boundary | Historic PM/D Boundary | 5 Block Number |
| Section Line | | 6 Lot Number |

Scale: 1" = 200'

Rev: 10/17/2020



ASSESSOR'S PARCELS - CLARK COUNTY, NV.
 Briana Johnson - Assessor

723S R61E

| | | |
|--------|-----|-----|
| 64 163 | 162 | 161 |
| 75 176 | 177 | 178 |
| 93 192 | 191 | 190 |
| 03 204 | 205 | 206 |

6

| | | | | | |
|----|----|----|----|----|----|
| 6 | 5 | 4 | 3 | 2 | 1 |
| 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | 32 | 33 | 34 | 35 | 36 |

191-06-5



N 2 NE 4

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 USE THIS SCALE(FEET) WHEN MAP REDUCED FROM LIXIT ORIGINAL.

MAP LEGEND

| | | | |
|--|-----------------------|--|------------------------|
| | PARCEL BOUNDARY | | CONDOMINIUM UNIT |
| | SUB BOUNDARY | | AIR SPACE PCL |
| | PMLD BOUNDARY | | RIGHT OF WAY PCL |
| | ROAD EASEMENT | | SUB-SURFACE PCL |
| | MATCH / LEADER LINE | | HISTORIC LOT LINE |
| | HISTORIC SUB BOUNDARY | | BLOCK NUMBER |
| | SECTION LINE | | G.L.S. GOV. LOT NUMBER |

Scale: 1" = 200'

Rev: 1/5/2023

