

# MEMORANDUM

## Department of Public Works

DENIS CEDERBURG  
Director

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**TO:** LAURA FITZPATRICK, COUNTY TREASURER

**FROM:** BRIDGET RUSSO, SID COORDINATOR 

**SUBJECT:** SID NO. 151 REAPPORTIONMENT NUMBER: 35

**DATE:** June 16, 2021

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On September 20, 2005 Ordinance No. 3288 levying assessments for Special Improvement District No. 151 became effective. According to NRS 271.425, the County has the authority to apportion any uncollected amounts upon land divided in an equitable manner.

Please see attached spreadsheet for Reapportionment No. 35.



# MEMORANDUM

**To:** Bridget Russo, Clark County Public Works  
**From:** Anna Tan-Gatue  
**RE:** Assessment Roll – Reapportionment No. 35 – SID 151  
**Date:** June 14, 2021  
**CC:**

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We have completed revised Reapportionment No. 35 for Special Improvement District No. 151. Attached are the final reapportionment calculations, assessor's maps and the revised Assessment Roll.

The reapportionment 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 let me know if you have any questions or need any further information.

**SID 151**  
**Clark County Special Improvement District No. - 151**  
**REAPPORTIONMENT NO 35**

PREVIOUS APN	ACRES		ORIGINAL ASSESSMENT	DESCRIPTION
	ASSESSED	UNASSESSED		
164-26-113-025	0.60		\$ 5,055.15	LOT 188
164-26-113-026	0.52		\$ 5,055.15	LOT 189
<b>PREVIOUS APN TOTALS</b>	<b>1.12</b>	<b>0.00</b>	<b>\$ 10,110.30</b>	
<b>TOTAL ACREAGE</b>	<b>1.12</b>			

NEW APN	ACRES		ASSESSMENT	DESCRIPTION
	ASSESSED	UNASSESSED		
164-26-117-001	1.12		\$ 10,110.30	LOT 188
<b>GRAND TOTAL</b>	<b>1.12</b>	<b>0.00</b>	<b>\$ 10,110.30</b>	
<b>TOTAL ACREAGE</b>	<b>1.12</b>			

\* ACRES: Values to 4 decimal places, but displaying only 2 decimal places; Total Acreage sum difference to Grand Total due to rounding.

Treasurer Notes:

Additional background and reference supporting SID 151 Reapportionment #35

Previous APN as a result of SID 151 Reapportionment #24 4/3/18

Per Assessment Ordinance 3288 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. In the event that any conflict exists between the provisions of the assessment plat and this Ordinance, the terms of this Ordinance shall control. The area of lands not included in the net assessable area may be estimated by the County in the case of any apportionment for which final legal descriptions of the excluded area are not yet available and any such estimate shall be final and conclusive absent fraud.



164-26-1

N 2 NW 4

26

T21S R59E

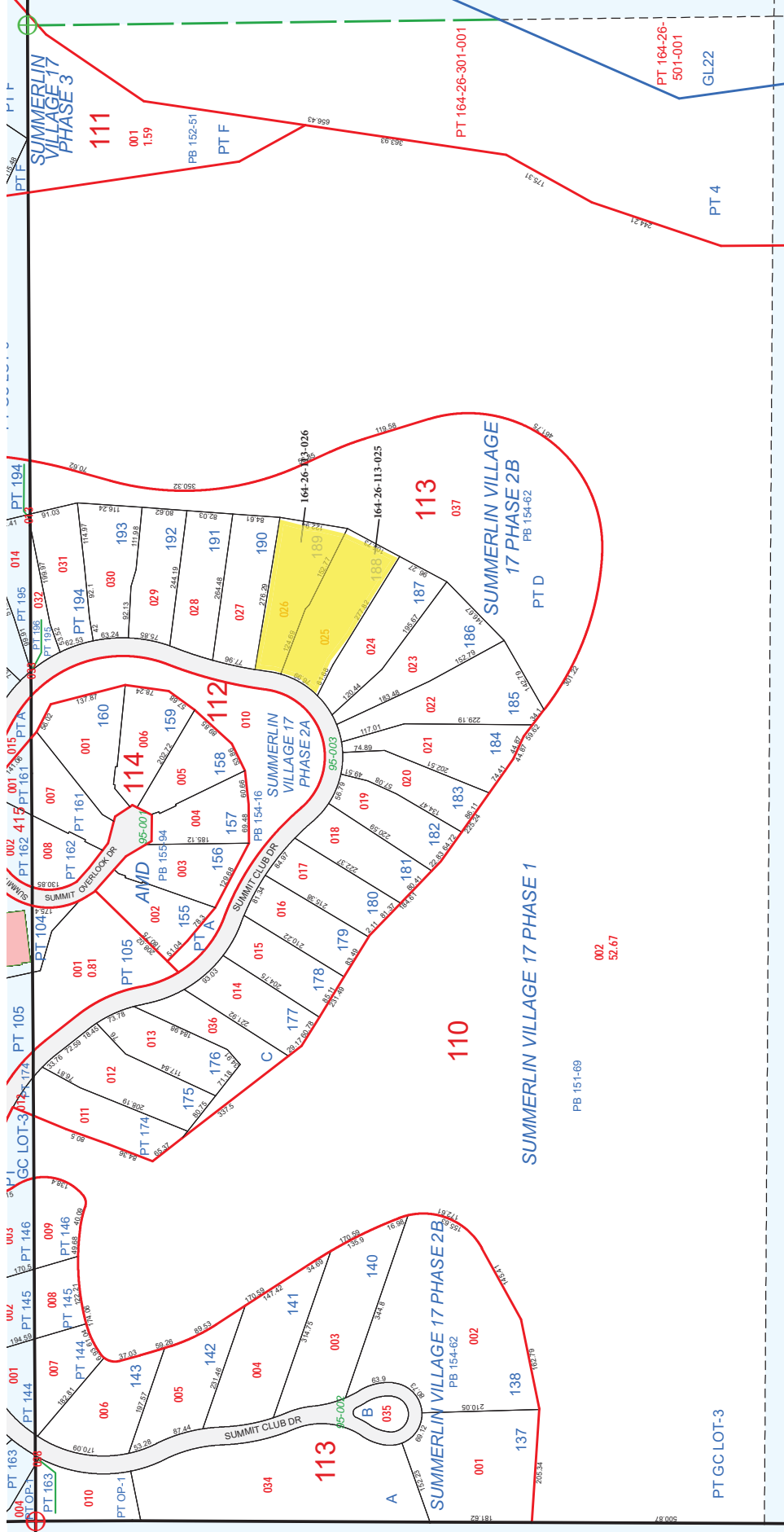
136	137	138
165	164	16316
174	175	17617

Scale: 1" = 200'

Rev: 7/10/2019

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

PARCEL BOUNDARY  
SUB BOUNDARY  
PMLD BOUNDARY  
ROAD EASEMENT  
MATCH / LEADER LINE  
HISTORIC LOT LINE  
HISTORIC SUB BOUNDARY  
SECTION LINE



MAP LEGEND

NOTES

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 (FEET) WHEN MAP REDUCED FROM 1:1X17 ORIGINAL

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

T21S R59E

N 2 NW 4

164-26-1



8	4	3	2	1
7	6	5	4	3
6	5	4	3	2
5	4	3	2	1

138	137	138
165	164	16316
174	175	17617

007	ROAD PARCEL NUMBER
001	CONDOMINIUM UNIT
002	AIR SPACE PCL
003	RIGHT OF WAY PCL
004	ROAD EASEMENT
005	SUB-SURFACE PCL
006	MATCH / LEADER LINE
007	SUB-SURFACE PCL
008	HISTORIC LOT LINE
009	HISTORIC SUB BOUNDARY
010	HISTORIC PMAD BOUNDARY
011	SECTION LINE

000	SCALE: 1" = 200'
001	REV: 5/12/2021

MAP LEGEND

Scale: 1" = 200'

Rev: 5/12/2021

0 100 200 300 400 500

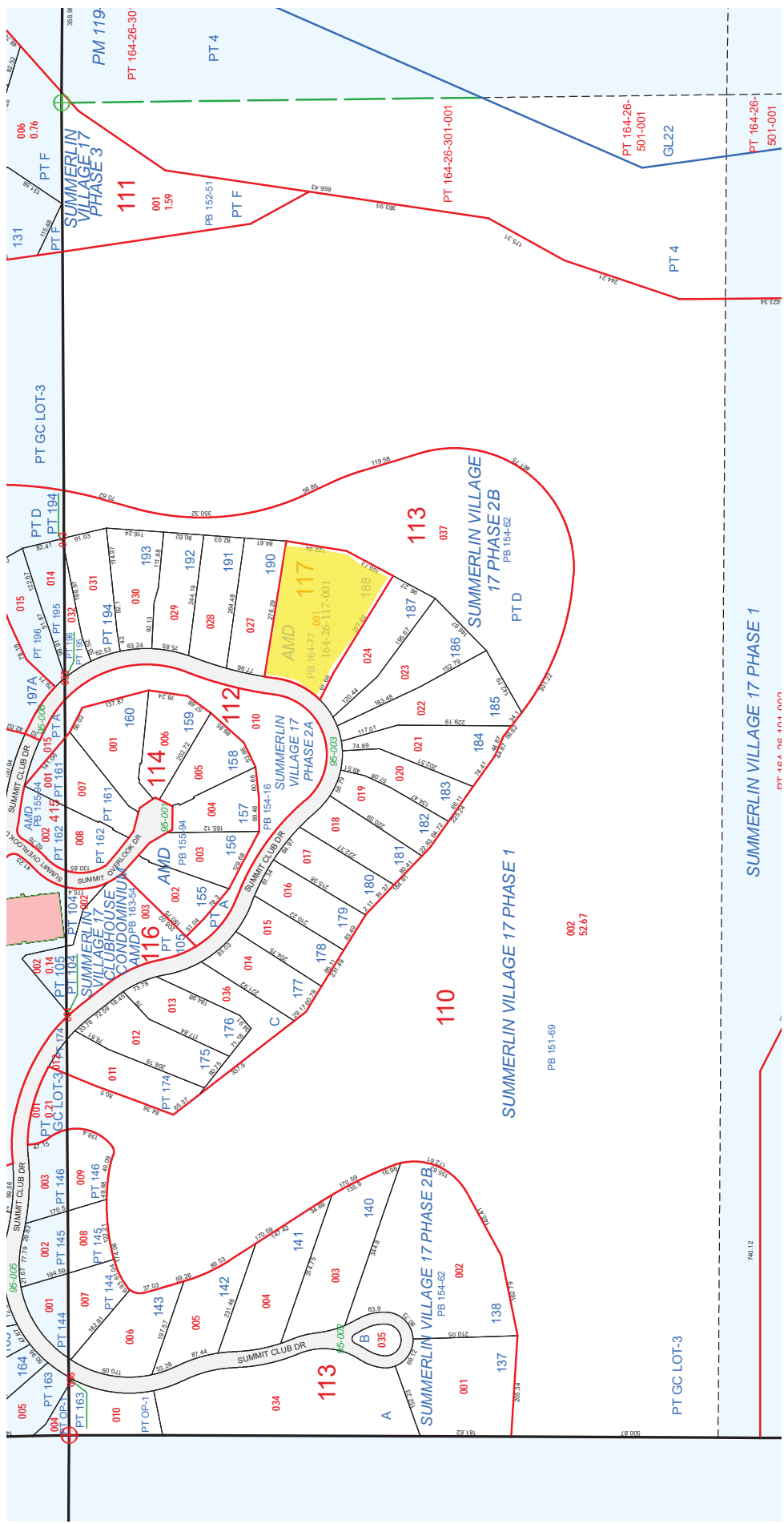
USE THIS SCALE(FEE) WHEN MAP REDUCED FROM LIXIT ORIGINAL

NOTES

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TAX DIST 421