

# MEMORANDUM


## Department of Public Works

---

---

DENIS CEDERBURG  
Director

**TO:** LAURA FITZPATRICK, COUNTY TREASURER

**FROM:** BRIDGET RUSSO, SID COORDINATOR 

**SUBJECT:** SID NO. 142 - MOUNTAIN'S EDGE REAPPORTIONMENT 95

**DATE:** June 28, 2022

---

---

On October 21, 2003, Ordinance No. 2973 levying assessments for Special Improvement District No. 142 became effective. According to NRS 271.425, the County has the authority to apportion any uncollected amounts upon land divided in an equitable manner.

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. 95 .

bar

**SID 142**  
**District 7571 - Clark County Imp. Dist. No. - 142**  
**REAPPORTIONMENT NO 95**

PREVIOUS APN	ACRES		ORIGINAL ASSESSMENT	DESCRIPTION
	ASSESSED	UNASSESSED		
176-22-701-032	1.87		\$ 112,750.09	Parcel
176-22-701-033	1.87		\$ 112,750.09	Parcel
TOTAL APN	3.74	0.00	\$ 225,500.18	
TOTAL ACREAGE	3.74			

NEW APN	ACRES		ASSESSMENT	DESCRIPTION
	ASSESSED	UNASSESSED		
176-22-712-001	3.74		\$ 225,500.18	Parcel
GRAND TOTAL	3.74	0.00	\$ 225,500.18	
TOTAL ACREAGE	3.74			

Treasurer Notes

Additional background and reference supporting SID 142 Reapportionment #95

Previous APN is a result of SID 142 Reapportionment #12; 4/19/2005

Per the Engineer's Report (Method of Assessment): The assessment for property is levied to each parcel located within the SID based on an equal per acre assessment of the surveyed gross acreage of the parcels. The surveyed gross acreage for each parcel was developed by performing and recording a record of survey for each section that included property in the SID. When the parcels sub-divide into developments with final development plans, the costs will be reapportioned to the new parcels based on their net assessable acreage. The net assessable acreage is defined as the area of land that excludes public right-of-way, public schools, public parks, and public open space. When the parcel is further divided into residential lots that are relatively the same size within the same development, the assessment may be spread evenly among the lots of the development.

Per Assessment Ordinance No 2973, 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.

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

BOOK T22S R60E

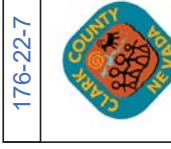
164	163	162
175	176	177
193	192	191

SEC 22

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

MAP N 2 SE 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



**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 LIXIT ORIGINAL.

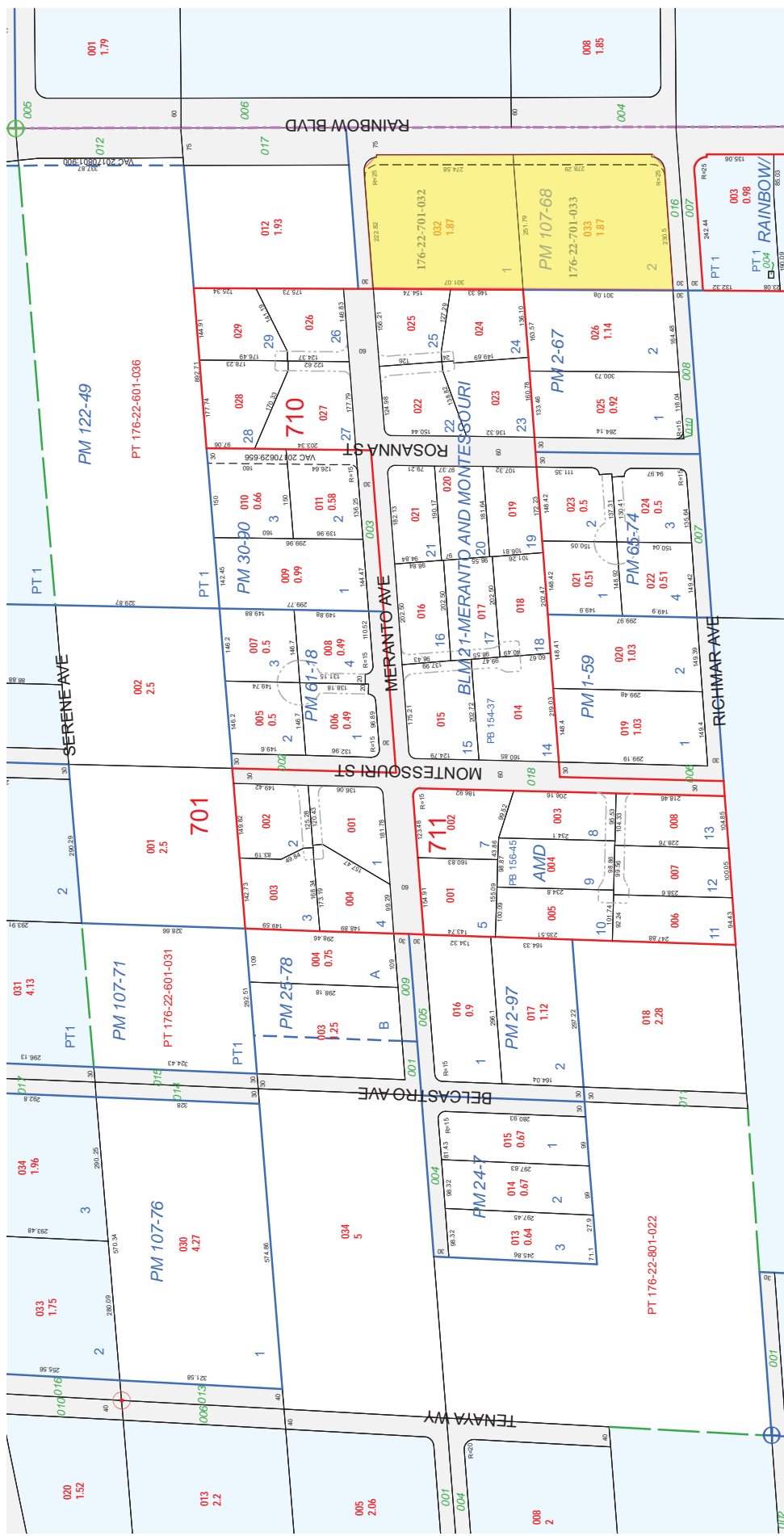
0 100 200 400 600

**MAP LEGEND**

	PARCEL BOUNDARY		CONDOMINIUM UNIT
	SUB BOUNDARY		AIR SPACE PCL
	ROAD EASEMENT		RIGHT OF WAY PCL
	MATCH / LEADER LINE		SUB-SURFACE PCL
	HISTORIC LOT LINE		202 PARCEL SUB/SEQ NUMBER
	HISTORIC SUB BOUNDARY		5 BLOCK NUMBER
	HISTORIC PMA/D BOUNDARY		5 LOT NUMBER
	SECTION LINE		G.L.S. GOV. LOT NUMBER

Scale: 1" = 200'

Rev: 3/22/2022



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

Scale: 1" = 200'

MAP LEGEND

- PARCEL BOUNDARY
- SUBD BOUNDARY
- ROAD EASEMENT
- HISTORIC SUB BOUNDARY
- SECTION LINE
- CONDOMINIUM UNIT
- AIR SPACE PCL
- RIGHT OF WAY PCL
- SUB-SURFACE PCL
- HISTORIC PLM/D BOUNDARY
- 007 ROAD PARCEL NUMBER
- 001 PARCEL NUMBER
- 1.00 ACREAGE
- 202 PARCEL SUB/SE/O NUMBER
- PB 24-45 PLAT RECORDING NUMBER
- 5 BLOCK NUMBER
- 5 LOT NUMBER
- 015 GOV. LOT NUMBER

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 11X17 ORIGINAL.

