

# MEMORANDUM

Denis Cederburg  
Director

Department of Public Works

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TO: KEN DIAZ, COUNTY TREASURER

FROM: BRIDGET RUSSO, SID COORDINATOR 

SUBJECT: SID NO. 121 – Southern Highlands

DATE: June 25, 2024

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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. 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. 131.

BAR

**SID 121**  
**District 7586 - Clark County Imp Dist No. 121**  
**REAPPORTIONMENT NO 131**

		ACRES			
PREVIOUS APN	ASSESSED	UNASSESSED	ORIGINAL ASSESSMENT	DESCRIPTION	
177-31-117-002	20.27	-	650,122.35	PARCEL	
PREVIOUS APN	20.27	0.00	\$ 650,122.35		
TOTAL ACERAGE	20.27				

		ACRES			
NEW APN	ASSESSED	UNASSESSED	ASSESSMENT	DESCRIPTION	
177-31-117-004	19.06	-	\$ 611,313.86	PARCEL	
177-31-117-005	1.21	-	\$ 38,808.49	PARCEL	
APN TOTAL	20.27	0.00	\$ 650,122.35		
TOTAL ACREAGE	20.27				

Treasurer Notes:

Additional background and reference supporting SID 121 Reapportionment #131

Previous APN (177-31-117-002) as a result of SID 121 Reapportionment #100 6/17/2014

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.

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

MAP LEGEND

- PARCEL BOUNDARY
  - SUB BOUNDARY
  - PMAD BOUNDARY
  - ROAD EASEMENT
  - MATCH / LEADER LINE
  - HISTORIC LOT LINE
  - HISTORIC SUB BOUNDARY
  - HISTORIC PMAD BOUNDARY
  - SECTION LINE
- CONDOMINIUM UNIT
  - AIR SPACE PCL
  - RIGHT OF WAY PCL
  - 202 PARCEL SUBREQ NUMBER
  - PB 24-45 PLAT RECORDING NUMBER
  - 5 BLOCK NUMBER
  - 5 LOT NUMBER
  - G.L.S. GOV. LOT NUMBER

BOOK	T22S R61E	31	MAP	N2 NW4	177-31-1
176	177	192	191	191	191

5	4	3	2	1
8	7	6	5	4
11	10	9	8	7
14	13	12	11	10
17	16	15	14	13
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26	25	24	23	22
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