


# MEMORANDUM

## Department of Public Works

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DENIS CEDERBURG  
Director

TO: KEN DIAZ, COUNTY TREASURER

FROM: BRIDGET RUSSO, SID COORDINATOR 

SUBJECT: SID NO.128 – SUMMERLIN CENTRE

DATE: December 4, 2024

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On March 06, 2001, Ordinance No. 2566 levying assessments for Special Improvement District No. 128 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. **75**.

BR

**SID 128**  
**District 7593 - Clark County Imp Dist No. 128**  
**REAPPORTIONMENT NO 75**

PREVIOUS APN	ACRES		ORIGINAL ASSESSMENT	DESCRIPTION
	ASSESSED	UNASSESSED		
164-01-312-014	19.19		\$ 878,274.77	Parcel
TOTAL PREVIOUS APN	19.19	0.00	\$ 878,274.77	
TOTAL ACREAGE	19.19			

NEW APN	ACRES		ASSESSMENT	DESCRIPTION
	ASSESSED	UNASSESSED		
164-01-312-015	6.68		\$ 313,904.52	Parcel
164-01-312-016	12.01		\$ 564,370.25	Parcel
164-01-399-013		0.50	NA	Right-of-Way
APN TOTAL	18.69	0.50	\$ 878,274.77	
TOTAL ACREAGE	19.19			

COMMON AREA/ROW: Special assessments are not allowed (prohibited) against common elements and public right-of-way parcels.

N/A (used to define result of our parcel split): Parcel within the boundaries of the SID, created from the division of a parcel not assigned an original SID assessment.

Treasurer Notes:

Additional background and reference supporting SID 128 Reapportionment #75

Previous APN is a result of SID 128 Reapportionment #72 (9/21/21)

Per Assessment Ordinance 2566 Section (7) 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. The report of such an apportionment, when approved, shall be conclusive on all the parties, and all assessments thereafter made upon the tracts shall thereafter be according to the subdivision. The report, when approved, shall be recorded in the Office of the County Recorder, together with a statement that the current payment status of any of the assessments may be obtained from the County Treasurer. Neither the failure to record the report nor any defect in the report as recorded shall affect the validity of the assessments, the lien for the payment thereof the priority of that lien.

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

0 100 200 400 600 800

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

**MAP LEGEND**

- PARCEL BOUNDARY
- SUB BOUNDARY
- PM/LD BOUNDARY
- ROAD EASEMENT
- MATCH / LEADER LINE
- HISTORIC LOT LINE
- HISTORIC SUB BOUNDARY
- HISTORIC PM/LD BOUNDARY
- SECTION LINE
- CONDOMINIUM UNIT
- AIR SPACE PCL
- RIGHT OF WAY PCL
- SUB-SURFACE PCL
- 001 ROAD PARCEL NUMBER
- 001 PARCEL NUMBER
- 1.00 ACREAGE
- 202 PARCEL SUB/SEQ NUMBER
- PB 24-45 PLAT RECORDING NUMBER
- 5 BLOCK NUMBER
- LOT NUMBER
- GL5 GOV. LOT NUMBER

**T21S R59E**

127	126	125	124
136	137	138	133
165	164	163	166
174	175	176	177


**1**

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

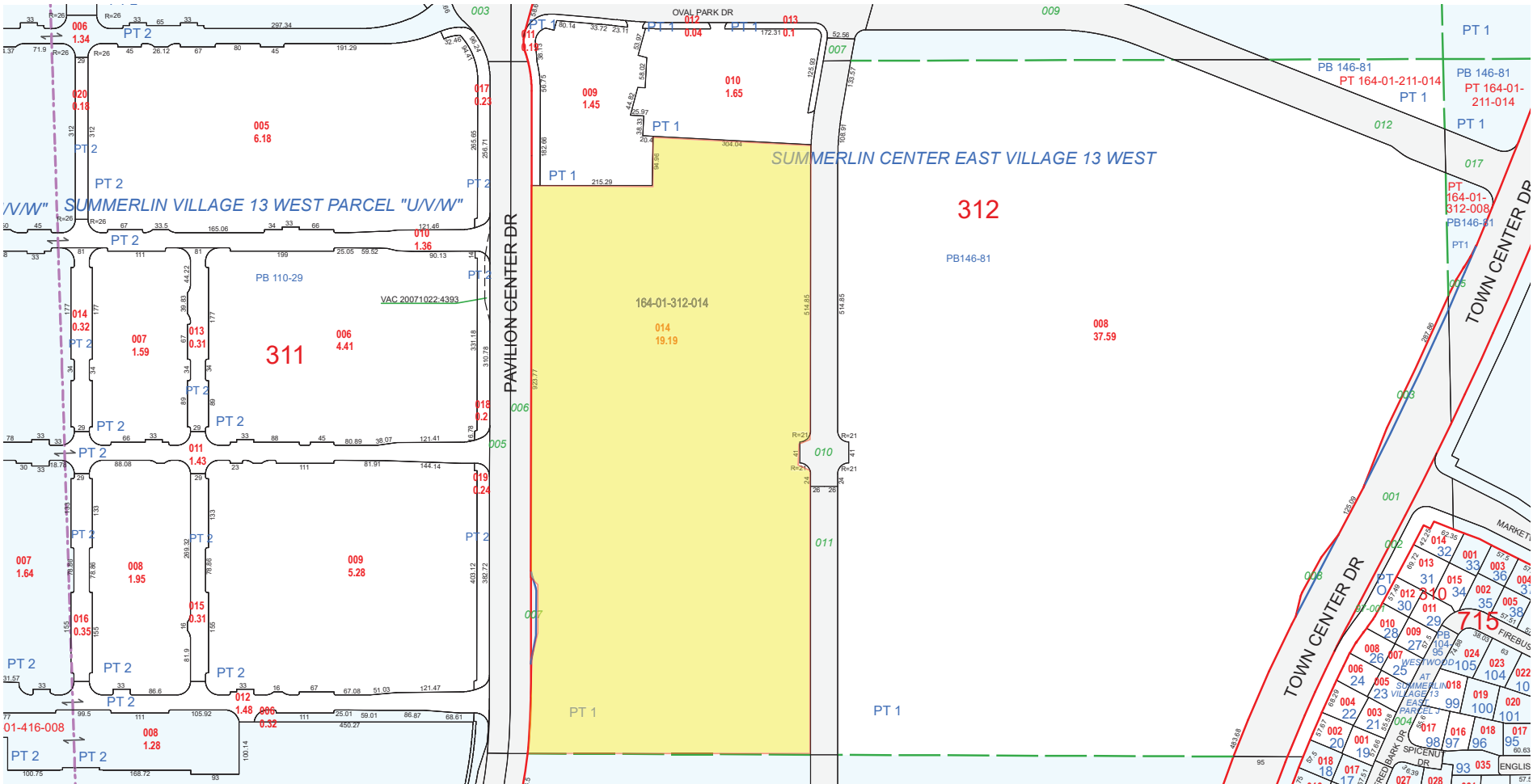
**N 2 SW 4**

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

**164-01-3**



Scale: 1" = 200'  
 Rev: 7/7/2021



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### ASSESSOR'S PARCELS - CLARK COUNTY, NV.

Briana Johnson - Assessor

BOON: T21S R59E  
 SEC: 1  
 MAP: S 2 SW 4  
 164-01-4

127 126 125 14  
 136 137 138 13  
 165 164 163 16  
 174 175 176 17

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

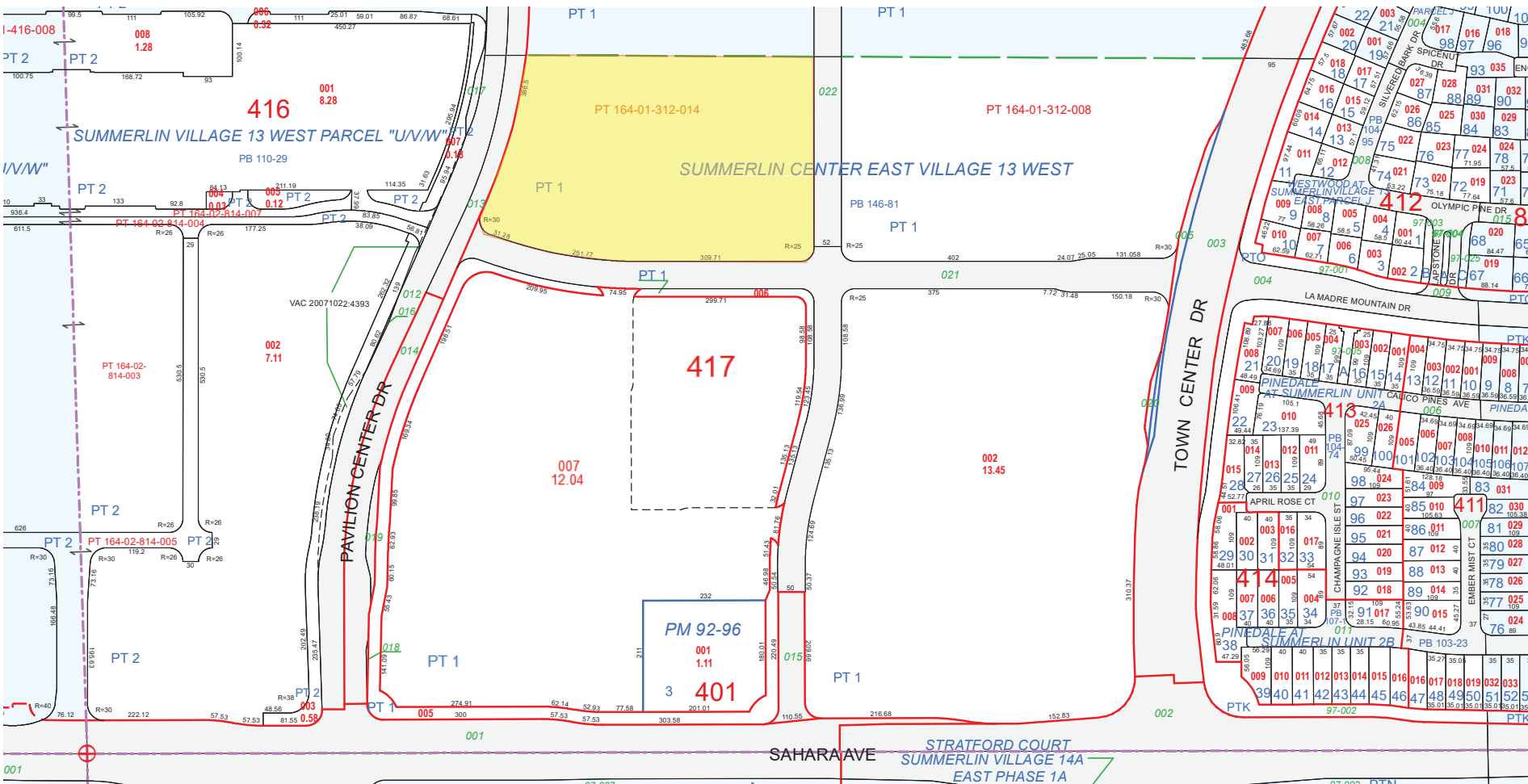
8 4 8 4  
 5 1 5 1  
 6 2 6 2  
 7 3 7 3  
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CLARK COUNTY  
 NEVADA

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 Rev: 10/18/2021



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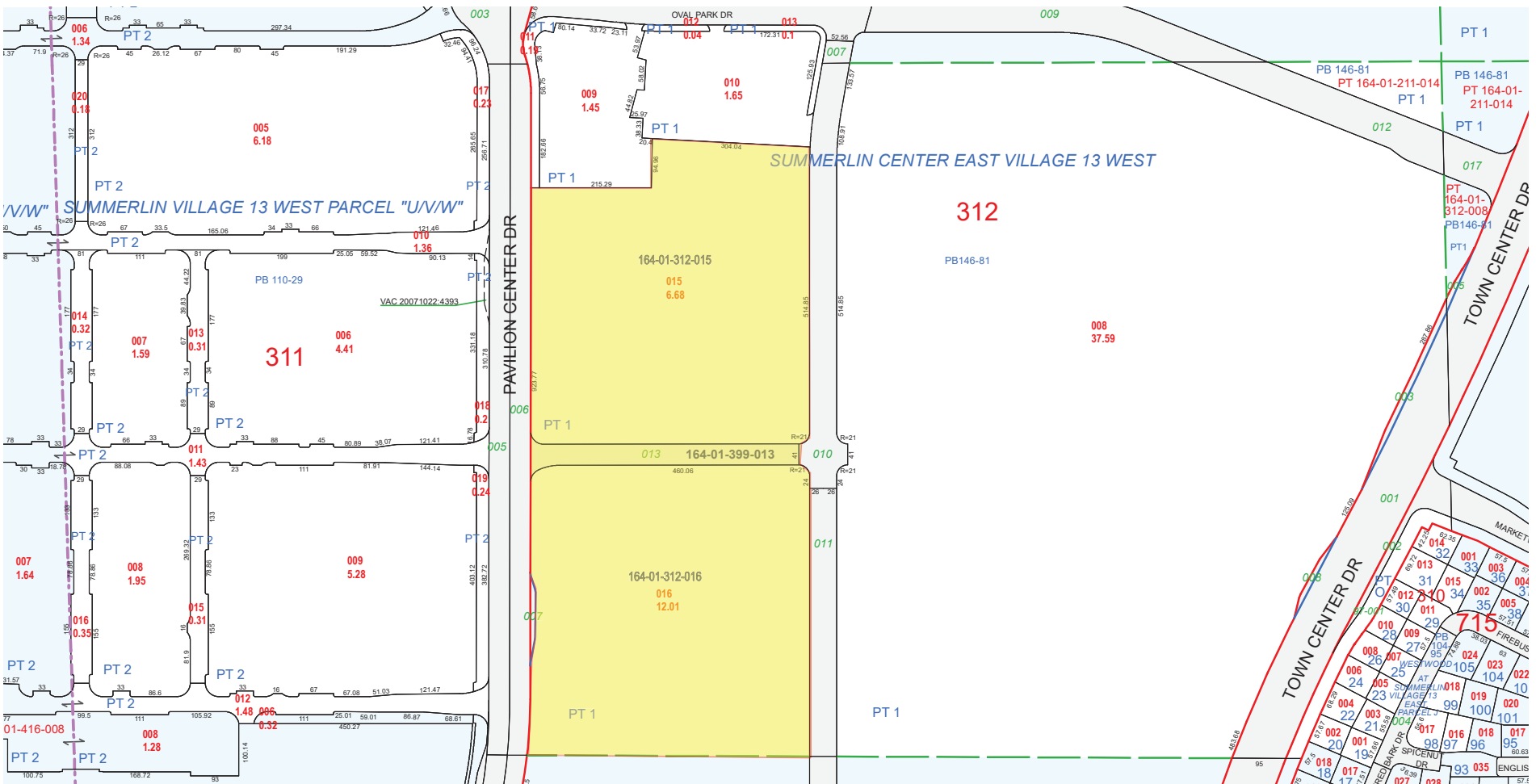
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**164-01-3**



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New Map SID 128 Reapportionment #75 164-01-312-015 thru -016, 164-01-399-013 1 of 2

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