


# MEMORANDUM

## Department of Public Works

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DENIS CEDERBURG  
Director

**TO:** LAURA FITZPATRICK, COUNTY TREASURER  
**FROM:** BRIDGET RUSSO, SID COORDINATOR   
**SUBJECT:** SID NO. 142 - MOUNTAIN'S EDGE  
**DATE:** March 17, 2021

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On November 4 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. 94 .

**SID 142**  
**District 7571 - Clark County Imp. Dist. No. - 142**  
**REAPPORTIONMENT NO 94**

PREVIOUS APN	ACRES		ORIGINAL ASSESSMENT	DESCRIPTION
	ASSESSED	UNASSESSED		
176-27-823-003	0.76		\$ 42,993.00	Parcel
TOTAL APN	0.76		\$ 42,993.00	
TOTAL ACREAGE	0.76			

NEW APN	ACRES		ASSESSMENT	DESCRIPTION
	ASSESSED	UNASSESSED		
176-27-823-009	0.71		\$ 42,993.00	Parcel
176-27-823-010		0.05	\$ -	Out Parcel
GRAND TOTAL	0.71	0.05	\$ 42,993.00	
TOTAL ACREAGE	0.76			

OUT PARCEL: Parcel within the boundaries of the SID, but not assigned an original SID assessment.

Treasurer Notes:

Additional background and reference supporting SID 142 Reapportionment #93

Previous APN is a result of SID 142 Reapportionment #91 (01/04/2021)

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

T22S R60E

27

S 2 SE 4

176-27-8

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		202 PARCEL SUBSEQ. NUMBER
	HISTORIC LOT LINE		5 BLOCK NUMBER
	HISTORIC SUB BOUNDARY		5 LOT NUMBER
	HISTORIC PMLD BOUNDARY		Scale: 1" = 200'
	SECTION LINE		

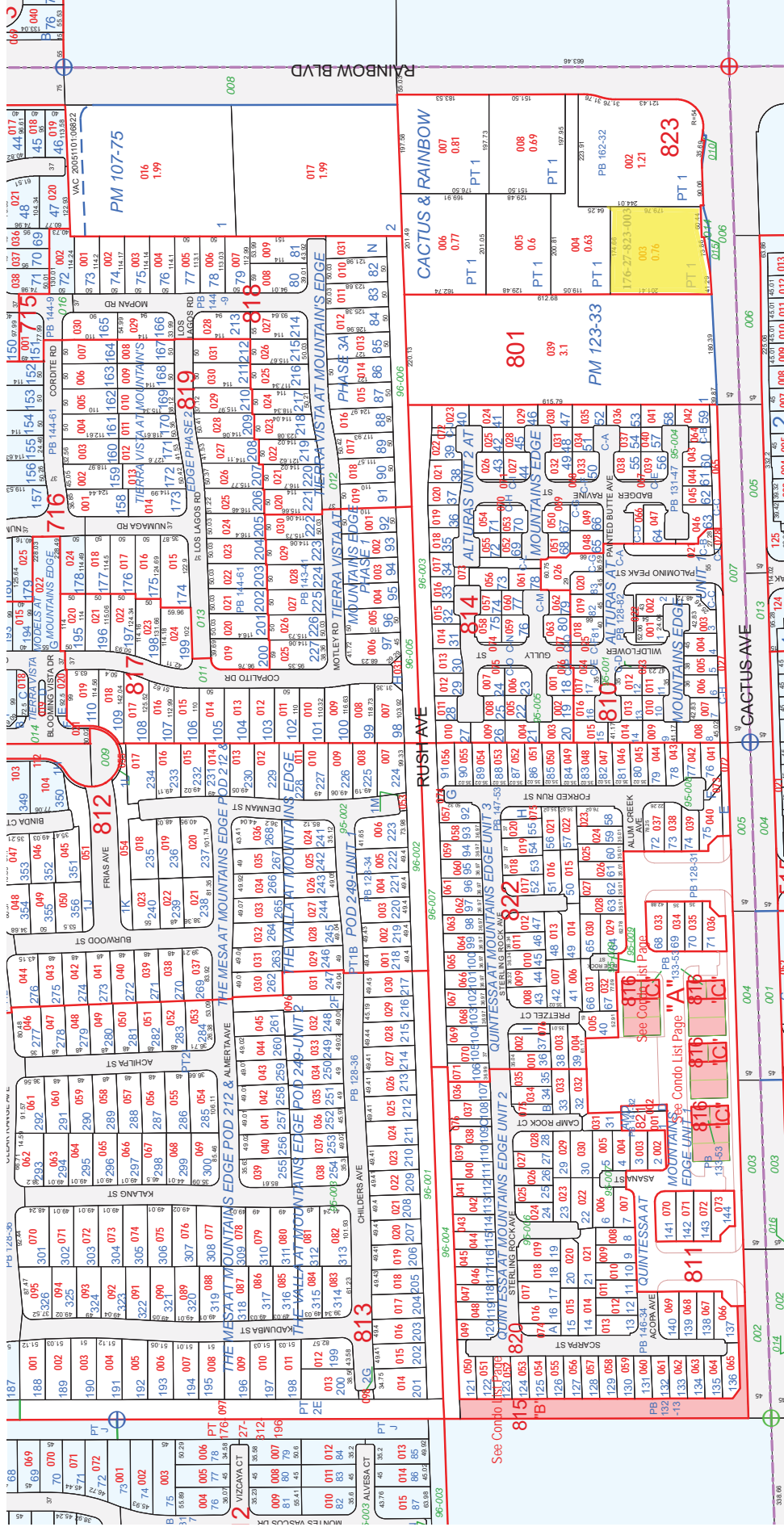
This map is for assessment use only and does NOT represent a survey. No liability is assumed for the accuracy of the data delineated herein. Information on roads and other non-assessed parcels may be obtained from the Road Document Listing in the Assessor's Office. This map is compiled from official 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.

164	163	162
175	176	177
193	192	191
204	204	205

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

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



TAX DIST 635

Old Map SID 142 Reapportionment #94 176-27-83-003

# ASSESSOR'S PARCELS - CLARK COUNTY, NV.

Briana Johnson - Assessor

T22S R60E

27

S 2 SE 4

176-27-8

**MAP LEGEND**

- Parcel Boundary
- Sub Boundary
- PM/D Boundary
- Road Easement
- Match / Leader Line
- Historic Lot Line
- Historic PM/D Boundary
- Section Line

**CONDOMINIUM UNIT**

- Air Space PCL
- Right of Way PCL
- Sub-Surface PCL

**Parcel Information**

- 007 Road Parcel Number
- 001 Parcel Number
- 1.00 Acreage
- 202 Parcel Sub/Sec Number
- PB 24-46 Plat Recording Number
- 5 Block Number
- 5 Lot Number
- G.L.S. Gov. Lot Number

**Scale:** 1" = 200'

**NOTES**

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39	40	41	42	43	44	45	46	47	48	49	50	51

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

