

# 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. 151 REAPPORTIONMENT NUMBER: 40

DATE: February 13, 2024

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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. 40.



# MEMORANDUM

**To:** Bridget Russo, Clark County Public Works  
**From:** Anna Tan-Gatue  
**RE:** Assessment Roll – Reapportionment No. 40 – SID 151  
**Date:** October 10, 2023  
**CC:**

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We have completed revised Reapportionment No. 40 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. 40**

PREVIOUS APN	ACRES		ASSESSMENT	DESCRIPTION
	ASSESSED	UNASSESSED		
164-26-201-001 <sup>(1)</sup>	55.72	2.08	\$ 229,129.32	LOT 1
<b>PREVIOUS APN TOTALS</b>	<b>55.72</b>	<b>2.08</b>	<b>\$ 229,129.32</b>	
<b>TOTAL ACREAGE</b>	<b>57.80</b>			

NEW APN	*ACRES		ASSESSMENT	DESCRIPTION
164-26-121-001	0.00	1.78	\$ -	COMMON ELEMENT K
164-26-121-002	0.00	1.35	\$ -	COMMON ELEMENT L
164-26-210-001	1.03	0.00	\$ 6,958.94	LOT 2
164-26-210-002	0.74	0.00	\$ 4,999.24	LOT 3
164-26-210-003	0.82	0.00	\$ 5,534.08	LOT 4
164-26-210-004	1.17	0.00	\$ 7,918.12	LOT 5
164-26-210-005	1.14	0.00	\$ 7,712.05	LOT 6
164-26-210-006	1.59	0.00	\$ 10,808.53	LOT 7
164-26-210-007	5.14	0.00	\$ 34,842.17	LOT 8
164-26-210-008	1.54	0.00	\$ 10,435.71	LOT 12
164-26-210-009	1.41	0.00	\$ 9,559.23	LOT 13
164-26-210-010	1.26	0.00	\$ 8,531.59	LOT 14
164-26-210-011	1.08	0.00	\$ 7,348.04	LOT 15
164-26-210-012	1.77	0.00	\$ 12,000.89	LOT 16
164-26-210-013	1.35	0.00	\$ 9,172.85	LOT 17
164-26-210-014	1.40	0.00	\$ 9,473.82	LOT 18
164-26-210-015	0.72	0.00	\$ 4,861.64	LOT 19
164-26-210-016	0.73	0.00	\$ 4,930.10	LOT 20
164-26-210-017	0.86	0.00	\$ 5,817.42	LOT 21
164-26-210-018	1.54	0.00	\$ 10,445.87	LOT 22
164-26-210-019	1.32	0.00	\$ 8,971.52	LOT 23
164-26-210-020	0.00	0.12	\$ -	COMMON ELEMENT A
164-26-210-021	0.00	4.25	\$ -	COMMON ELEMENT B
164-26-210-022	0.00	0.05	\$ -	COMMON ELEMENT C
164-26-210-023	0.00	2.82	\$ -	COMMON ELEMENT D
164-26-210-024	0.00	1.61	\$ -	COMMON ELEMENT F
164-26-210-025	0.00	1.72	\$ -	COMMON ELEMENT G
164-26-210-026	0.00	3.11	\$ -	COMMON ELEMENT H
164-26-210-027	0.00	0.08	\$ -	COMMON ELEMENT I
164-26-210-028	0.00	1.88	\$ -	COMMON ELEMENT J
164-26-210-029	0.00	0.24	\$ -	COMMON ELEMENT M
164-26-210-030	0.00	0.07	\$ -	COMMON ELEMENT O
164-26-210-031	0.00	0.07	\$ -	COMMON ELEMENT P

**SID 151**  
**Clark County Special Improvement District No. 151**  
**Reapportionment No. 40**

NEW APN	*ACRES		ASSESSMENT	DESCRIPTION
164-26-310-001	1.27	0.00	\$ 8,575.65	LOT 1
164-26-310-002	1.09	0.00	\$ 7,398.88	LOT 24
164-26-310-003	1.01	0.00	\$ 6,870.14	LOT 25
164-26-310-004	0.87	0.00	\$ 5,898.09	LOT 26
164-26-310-005	2.96	0.00	\$ 20,064.75	LOT 27
164-26-310-006	0.00	0.25	\$ -	COMMON ELEMENT E
164-26-310-007	0.00	0.07	\$ -	COMMON ELEMENT N
164-26-195-005	0.00	0.83	\$ -	PRIVATE RIGHT-OF-WAY
164-26-295-001	0.00	3.39	\$ -	PRIVATE RIGHT-OF-WAY
164-26-395-001	0.00	0.32	\$ -	PRIVATE RIGHT-OF-WAY
<b>GRAND TOTAL <sup>(2)</sup></b>	<b>33.80</b>	<b>24.00</b>	<b>\$ 229,129.32</b>	
<b>TOTAL ACREAGE</b>	<b>57.80</b>			

\* ACRES: Values to 4 decimal places, but displaying only 2 decimal places

COMMON AREA / RIGHT-OF-WAY: Approximate

Treasurer Notes:

COMMON ELEMENT LOTS/ PUBLIC RIGHT-OF-WAY/PRIVATE STREETS: Special Assessments are not allowed (prohibited) against common element lots, public right-of-way parcels and private streets/roads.

Additional background and reference supporting SID 151 Reapportionment #40

Previous APN as a result of SID 151 Reapportionment #36 2/7/2023

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.

<sup>(1)</sup> The unassessed portion of APN 164-26-201-001 (2.08 AC) represents an area of the previously unassessed golf course. For reference, this area is highlighted in green on the "old" attached maps (1 of 3 & 2 of 3). Any future developments in this area could potentially have either no assessment or a reduced assessment. The apportionment of the overlay results in the area being a portion of both APN 164-26-210-026 (Common Element H) and APN 164-26-121-002 (Common Element L) as depicted in green on the "new" maps (1 of 3 & 2 of 3) with no assessments.

<sup>(2)</sup> Grand totals add to 33.81 and 24.01 respectively (57.82), based on the display value of 2 decimal places.

**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

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
- 007 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**

136	137	138
165	164	163
174	175	176

Scale: 1" = 200'

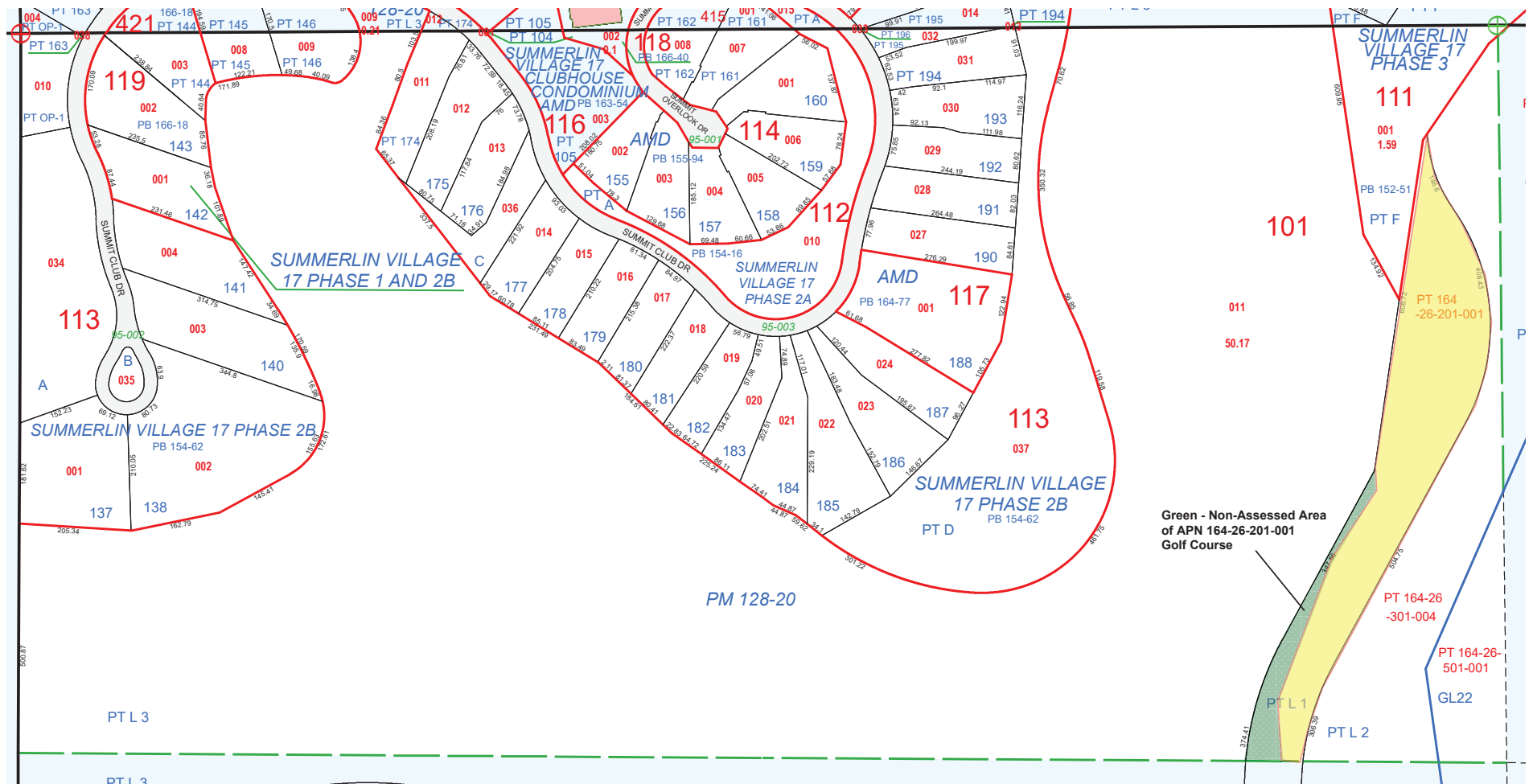
**26**

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 NW 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

**164-26-1**



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0 100 200 400 600 800

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

— 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  
**5** LOT NUMBER  
**GL5** GOV. LOT NUMBER

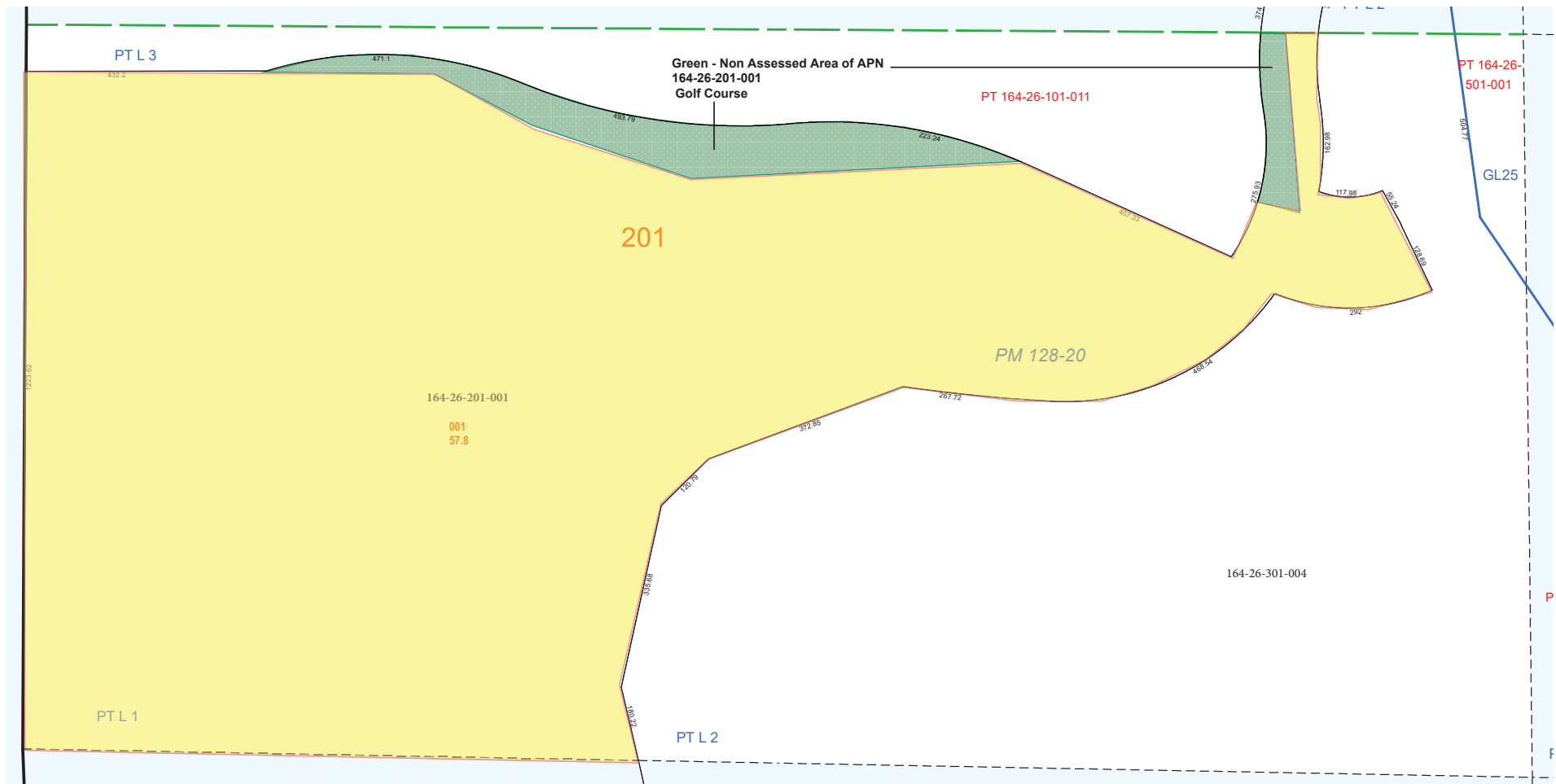
BOOK <b>T21S R59E</b>											
136	137	138									
165	164	16316									
174	175	17617									

SEC. <b>26</b>											
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						

MAP <b>S 2 NW 4</b>											
8	4	8	4								
5	1	5	1								
6	2	6	2								
7	3	7	3								
8	4	8	4								
5	1	5	1								

**164-26-2**  
  
 CLARK COUNTY  
 NEVADA

Scale: 1" = 200'    Rev: 8/17/2022



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USE THIS SCALE (FEET) WHEN MAP REDUCED FROM 11X17 ORIGINAL

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

**MAP LEGEND**

- PARCEL BOUNDARY
- SUB BOUNDARY
- PM/LD BOUNDARY
- ROAD EASEMENT
- MATCH / LEADER LINE
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**BOOK** T21S R59E

136	137	138
165	164	16316
174	175	17617

**SEC.** 26

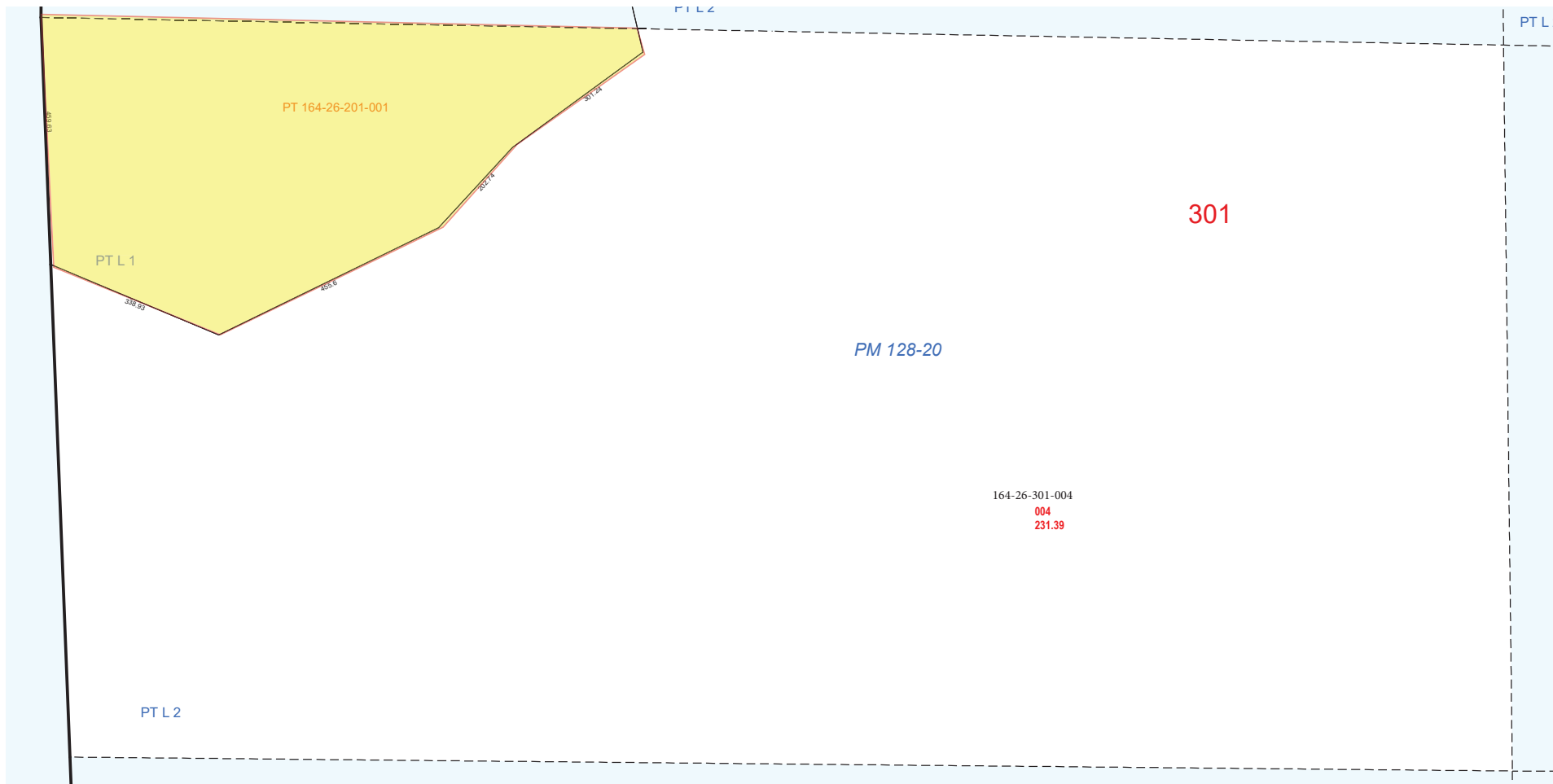
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7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36

**MAP** 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

**164-26-3**

001 ROAD PARCEL NUMBER  
001 PARCEL NUMBER  
1.00 ACREAGE  
202 PARCEL SUB/SEQ NUMBER  
PB 24-45 PLAT RECORDING NUMBER  
5 BLOCK NUMBER  
5 LOT NUMBER  
GL5 GOV. LOT NUMBER



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0 100 200 400 600 800

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

**MAP LEGEND**

- PARCEL BOUNDARY
- SUB BOUNDARY
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- 001 ROAD PARCEL NUMBER
- 001 PARCEL NUMBER
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- 5 BLOCK NUMBER
- LOT NUMBER
- GLS GOV. LOT NUMBER

**T21S R59E**

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Scale: 1" = 200'

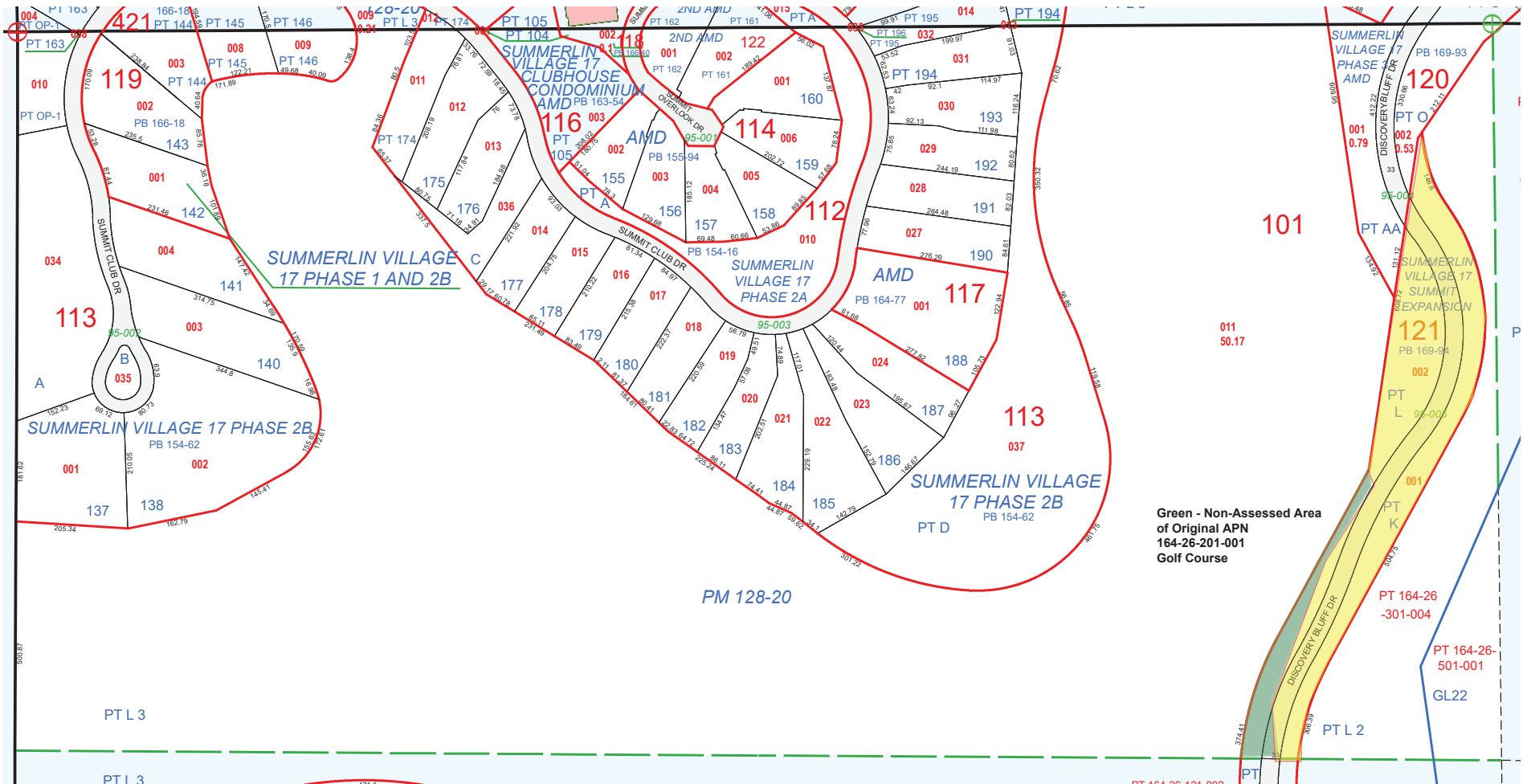
**26**

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 NW 4**

8	4	8	4
5	1	5	1
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7	3	7	3
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**164-26-1**







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0100200400600800

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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

5 LOT NUMBER

GL5 GOV. LOT NUMBER

BOOK

T21S R59E

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SEC.

26

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MAP

N 2 SW 4

8	4	8	4
5	1	5	1
6	2	6	2
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8	4	8	4
5	1	5	1

164-26-3

