

MEMORANDUM

Denis Cederburg
Director

Department of Public Works

TO: KEN DIAZ, COUNTY TREASURER

FROM: BRIDGET RUSSO, SID COORDINATOR 

SUBJECT: SID NO. 121 – Southern Highlands

DATE: November 13, 2025

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. 133.

BAR

SID 121
District 7586 - Clark County Imp Dist No. 121
REAPPORTIONMENT NO 133

ACRES		ORIGINAL ASSESSMENT	DESCRIPTION
PREVIOUS APN	ASSESSED		
191-06-701-009	149.80	\$ 2,413,926.82	Parcel
191-06-713-013		N/A ⁽¹⁾	Lot
PREVIOUS APN	149.80	\$ 2,413,926.82	
TOTAL ACREAGE	150.25		

ACRES		ASSESSMENT	DESCRIPTION
APN	ASSESSED		
191-06-701-011	149.72	\$ 2,412,637.67	Parcel
191-06-701-013 ⁽²⁾	0.08	\$ 1,289.15	Lot
APN TOTAL	149.80	\$ 2,413,926.82	
TOTAL ACREAGE	150.25		

Treasurer Notes:

Additional background and reference supporting SID 121 Reapportionment #133

Previous APN 191-06-701-009 as a result of SID 121 Reapportionment #130 4/16/2024

Previous APN 191-06-713-013 as a result of SID 121 Reapportionment #36 11/20/2001

⁽¹⁾ 191-06-713-013 Previously within SID 121/7524 - Assessment paid in full.

⁽²⁾ 0.08 Acre portion of 191-06-701-009 mapped to 191-06-701-013.

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.

NOTES

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

0 100 200 300 400 500 600 700 800

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

MAP LEGEND

- PARCEL BOUNDARY
- SUB BOUNDARY
- PMLD BOUNDARY
- ROAD EASEMENT
- MATCH / LEADER LINE
- HISTORIC LOT LINE
- HISTORIC SUB BOUNDARY
- HISTORIC PMLD 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 LOT NUMBER
- GLS GOV LOT NUMBER

T23S R61E

64 163	162 161
75 176	177 178
93 192	191 190
03 204	205 206

Scale: 1" = 200'

6

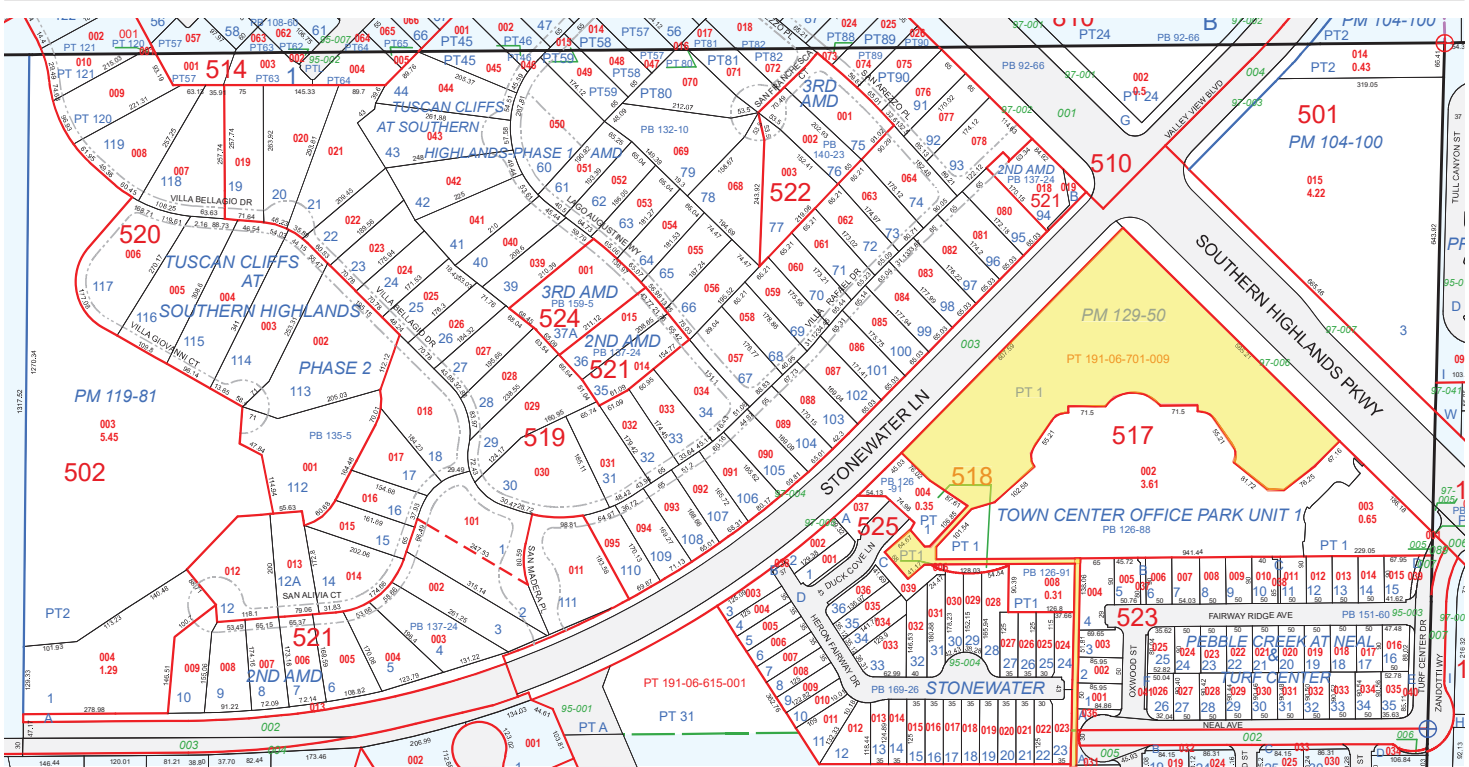
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17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32

N 2 NE 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

191-06-5

Rev: 1/2/2024



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Briana Johnson - Assessor

T23S R61E

64 163	162 161
75 176	177 178
93 192	191 190
203 204	205 206

6

S 2 NE 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

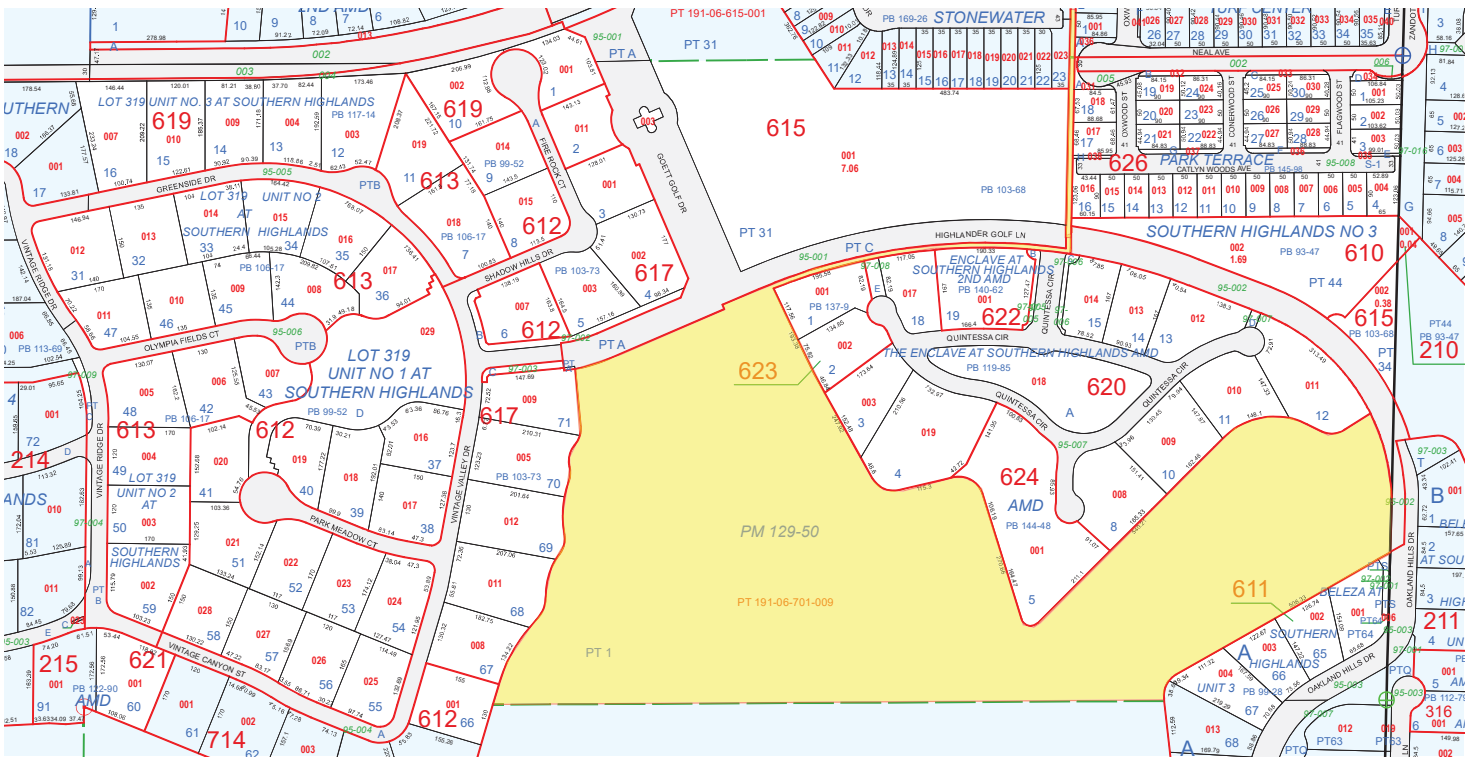
191-06-6

MAP LEGEND

—	PARCEL BOUNDARY	—	CONDOMINIUM UNIT	001	ROAD PARCEL NUMBER
—	SUB BOUNDARY	—	AIR SPACE PCL	001	PARCEL NUMBER
—	PMLD BOUNDARY	—	RIGHT OF WAY PCL	1.00	ACREAGE
—	ROAD EASEMENT	—	SUB-SURFACE PCL	202	PARCEL SUB/SEQ NUMBER
—	MATCH / LEADER LINE	—		PB 24-45	PLAT RECORDING NUMBER
—	HISTORIC LOT LINE	5	BLOCK NUMBER		
—	HISTORIC SUB BOUNDARY	5	LOT NUMBER		
—	HISTORIC PMLD BOUNDARY	6.5	GOV. LOT NUMBER		
—	SECTION LINE				

Scale: 1" = 200'

Rev: 1/2/2024



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Briana Johnson - Assessor

MAP LEGEND

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

T23S R61E

64	163	162	161
75	176	177	178
93	192	191	190
03	204	205	206

6

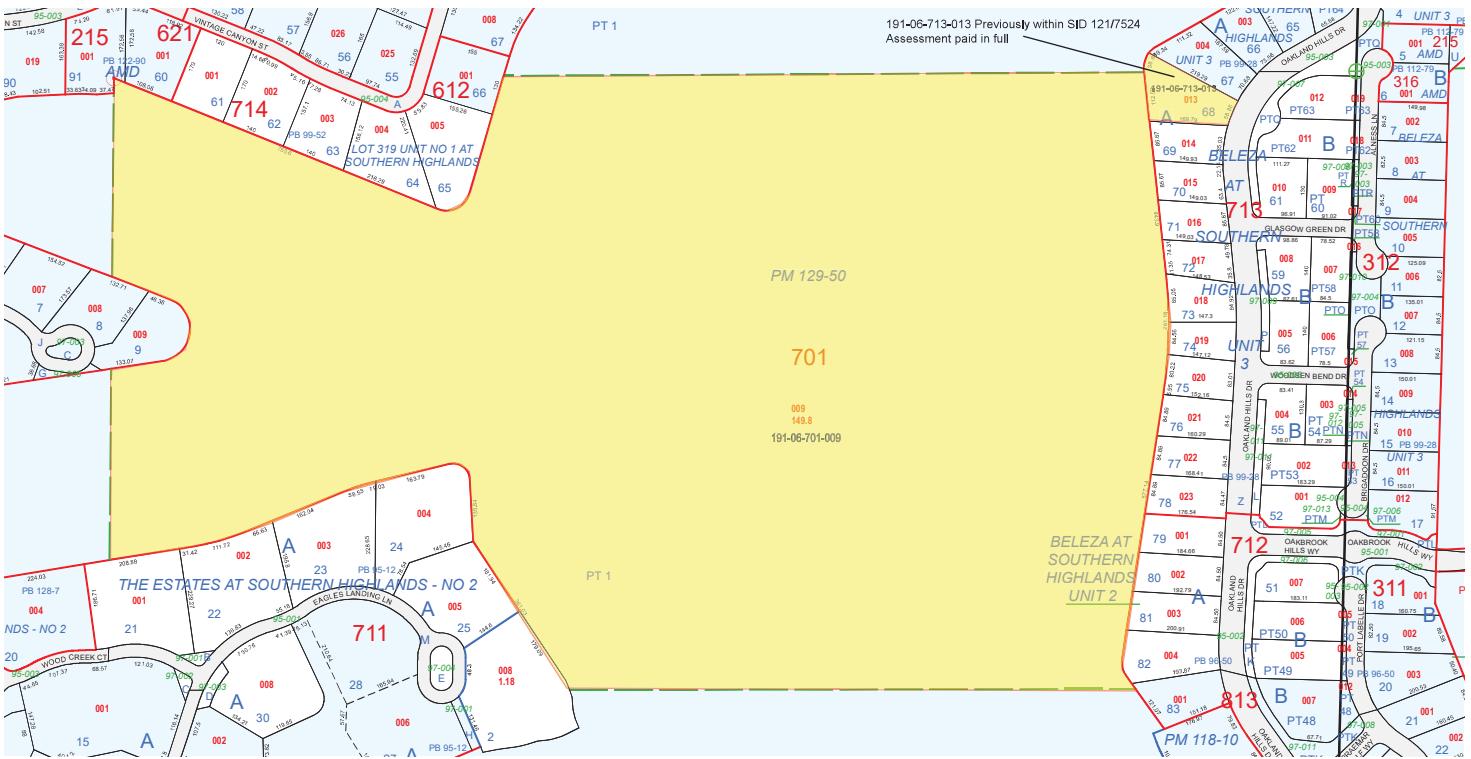
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31	32	33	34	35	36

N 2 SE 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

191-06-7

Scale: 1" = 200' Rev: 8/21/2023



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

T23S R61E

64	163	162	161
75	176	177	178
93	192	191	190
103	204	205	206

Scale: 1" = 200'

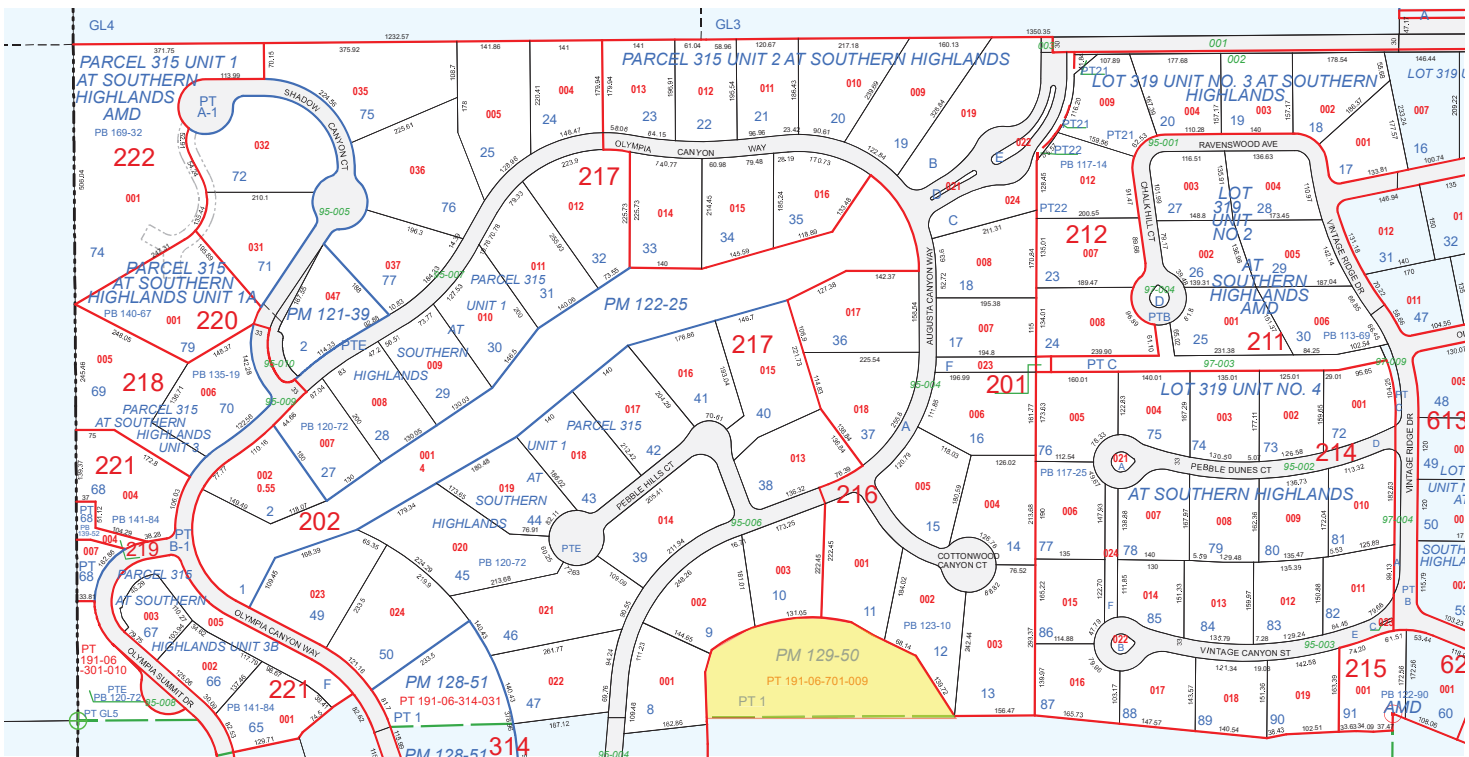
MAP LEGEND

- PARCEL BOUNDARY
- SUB BOUNDARY
- PMLD BOUNDARY
- ROAD EASEMENT
- MATCH / LEADER LINE
- HISTORIC LOT LINE
- HISTORIC SUB BOUNDARY
- HISTORIC PMLD 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
- 202 PARCEL SUB/SEQ NUMBER
- 5 LOT NUMBER
- 5 LOT NUMBER
- GL5 GOV. LOT NUMBER

S 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

191-06-2



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0 100 200 400 600 800

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Briana Johnson - Assessor

MAP LEGEND

- PARCEL BOUNDARY
- SUB BOUNDARY
- PMLD BOUNDARY
- ROAD EASEMENT
- MATCH / LEADER LINE
- HISTORIC LOT LINE
- HISTORIC SUB BOUNDARY
- HISTORIC PMLD 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

T23S R61E

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Scale: 1" = 200'

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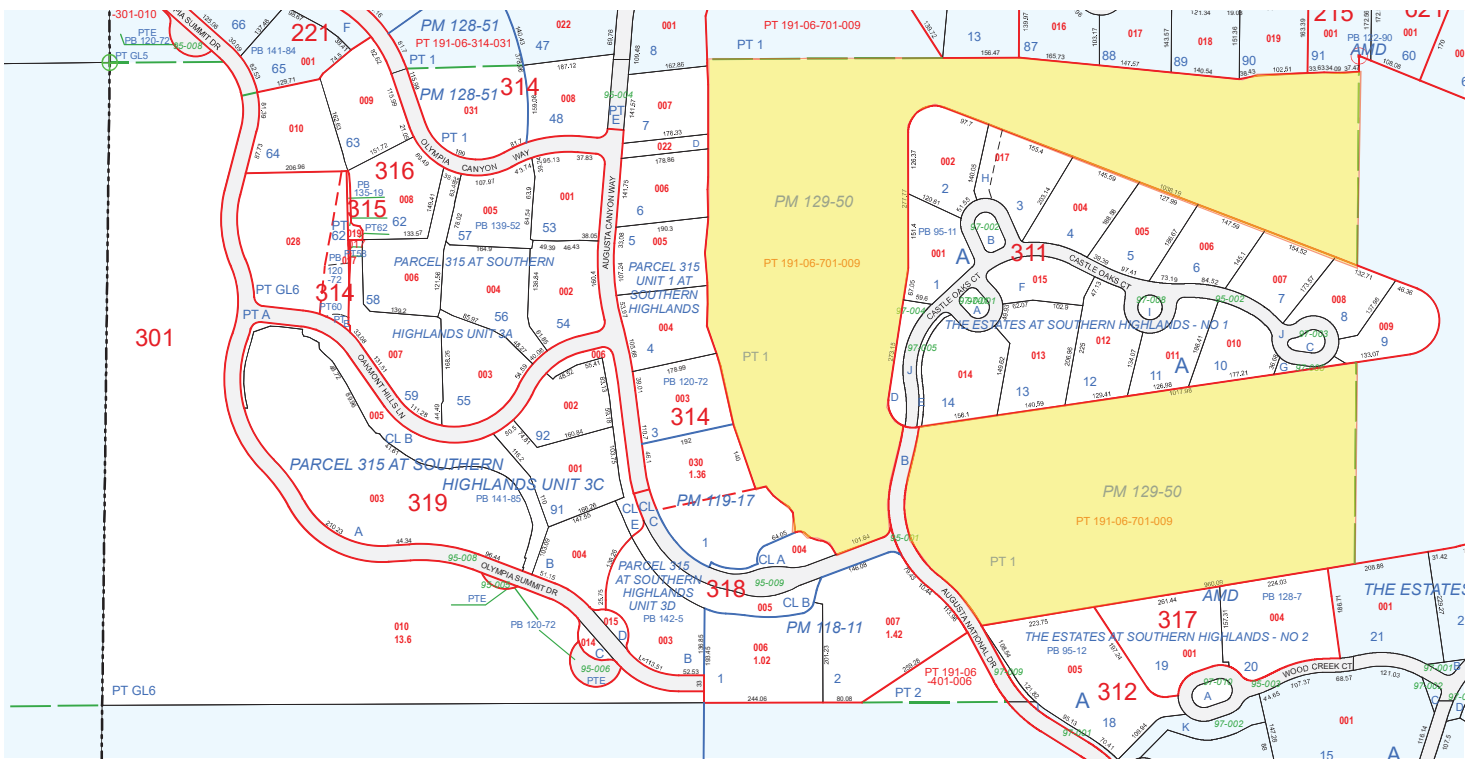
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5	1	5	1

N 2 SW 4

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

191-06-3

Rev: 1/2/2024



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Briana Johnson - Assessor

MAP LEGEND

- PARCEL BOUNDARY
- SUB BOUNDARY
- PMLD BOUNDARY
- ROAD EASEMENT
- MATCH / LEADER LINE
- HISTORIC LOT LINE
- HISTORIC SUB BOUNDARY
- HISTORIC PMLD 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
- GL 5 GOV. LOT NUMBER

T23S R61E

163	162	161	
75	176	177	178
93	192	191	190
203	204	205	206

Scale: 1" = 200'

Rev: 8/7/2023

6

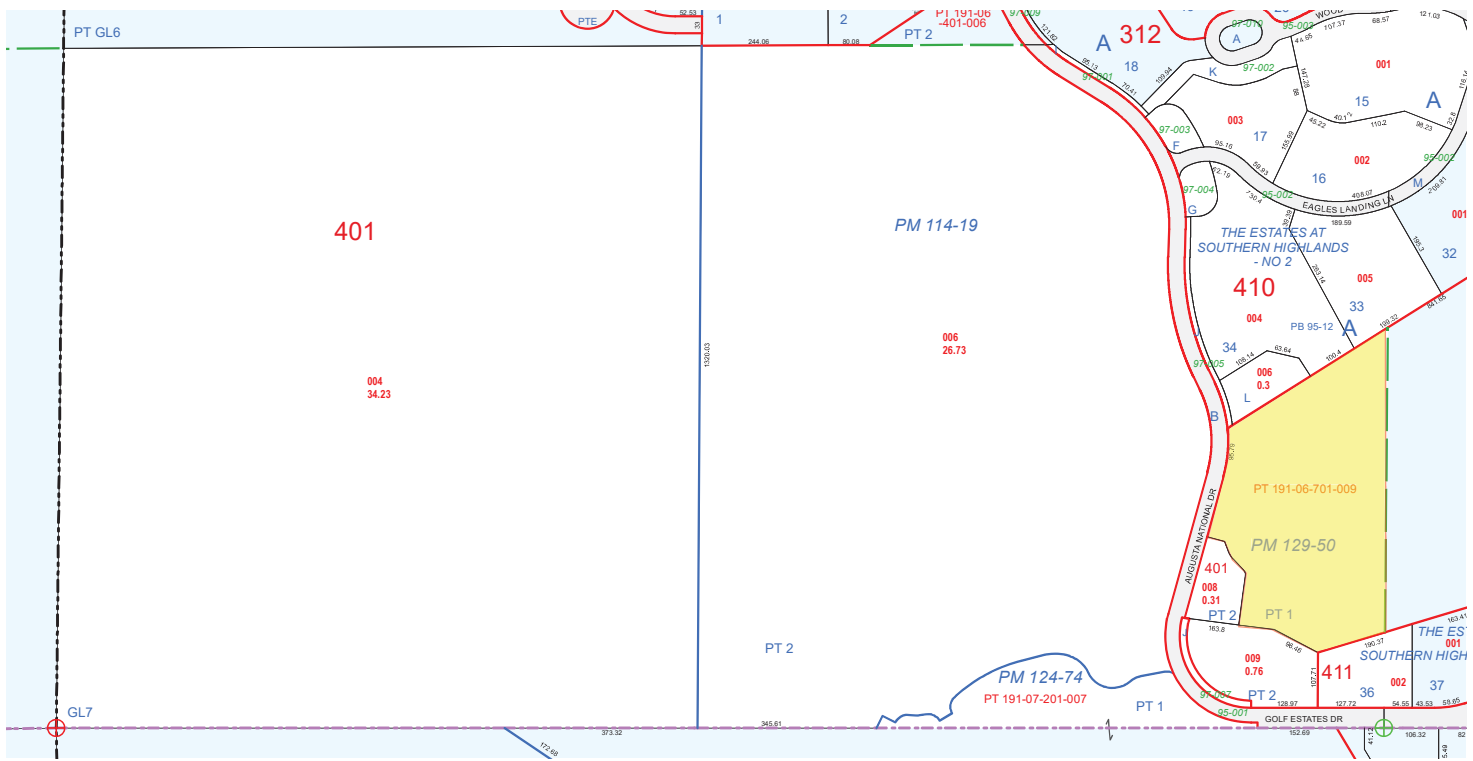
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17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32

S 2 SW 4

8	4	8	4
5	1	5	1
6	2	6	2
7	3	7	3
8	4	8	4
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191-06-4





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USE THIS SCALE/FEET WHEN MAP REDUCED FROM 11X17 ORIGINAL

0 100 200 300 400 500

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 LOT NUMBER
- GLS GOV LOT NUMBER

T23S R61E

64 163	162 161
75 176	177 178
93 192	191 190
103 204	205 206

Scale: 1" = 200'

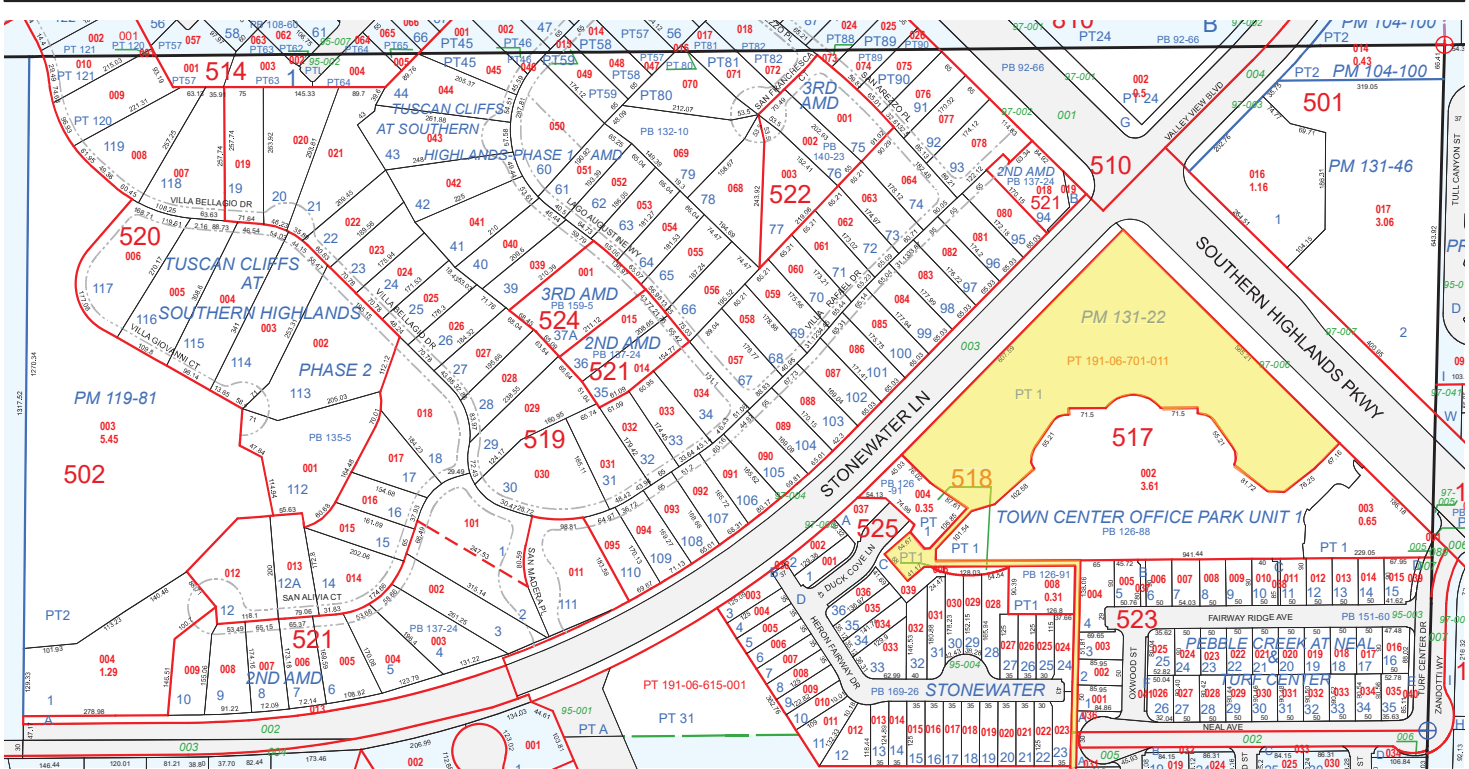
Rev: 3/13/2025

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

191-06-5

CLARK COUNTY NEVADA



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0 100 200 400 600 800

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Briana Johnson - Assessor

MAP LEGEND

- PARCEL BOUNDARY
- SUB BOUNDARY
- PMLD BOUNDARY
- ROAD EASEMENT
- MATCH / LEADER LINE
- HISTORIC LOT LINE
- HISTORIC SUB BOUNDARY
- HISTORIC PMLD 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
- 6.5 GOV. LOT NUMBER

T23S R61E

64 163	162 161
75 176	177 178
93 192	191 190
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6

8	4	8	4
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6	2	6	2
7	3	7	3
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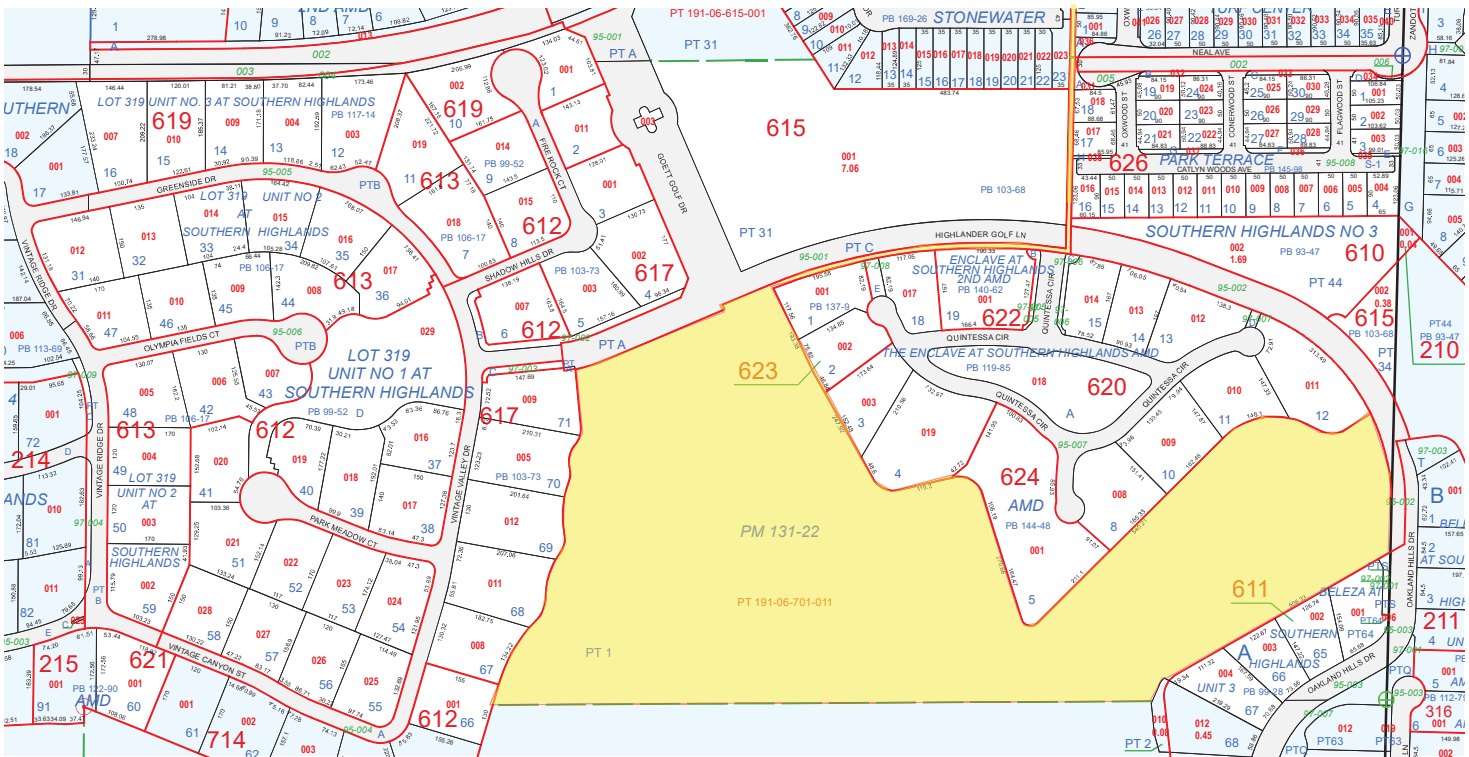
S 2 NE 4

191-06-6

CLARK COUNTY NEVADA

Scale: 1" = 200'

Rev: 1/2/2025



New Map SID 121 Reapportionment #133 191-06-701-011 191-06-701-013 2 of 7

TAX DIST 625

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0 100 200 400 600 800

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

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- PARCEL BOUNDARY
- SUB BOUNDARY
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- 1.00 ACREAGE
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- 5 LOT NUMBER
- GLS GOV. LOT NUMBER

T23S R61E

64 163	162 161
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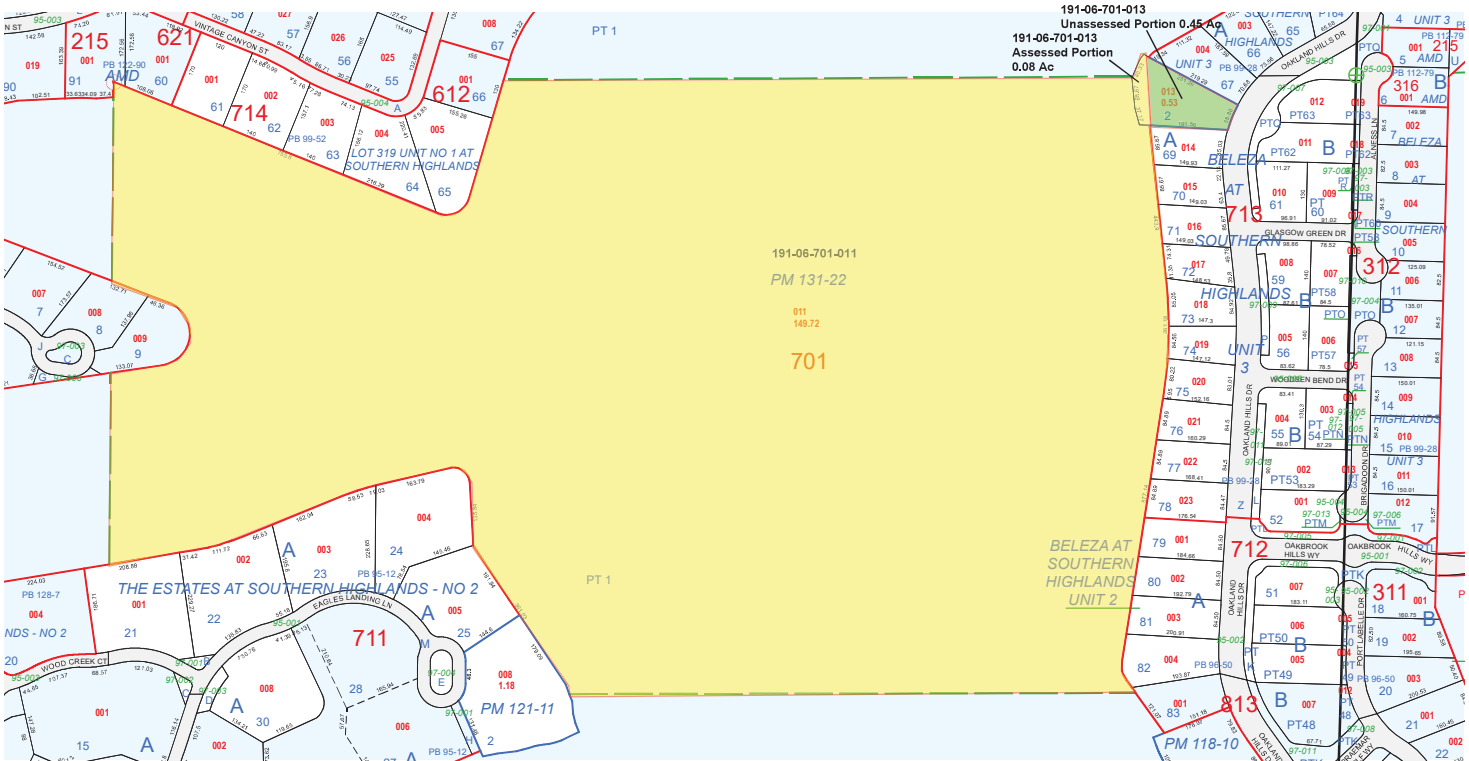
Scale: 1" = 200'

6

N 2 SE 4

191-06-7

CLARK COUNTY NEVADA



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- 001 PARCEL NUMBER
- 1.00 ACREAGE
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- PB 24-45 PLAT RECORDING NUMBER
- 5 BLOCK NUMBER
- 5 LOT NUMBER
- GLS GOV. LOT NUMBER

T23S R61E

163	162	161
175	176	177
178	179	180

6

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

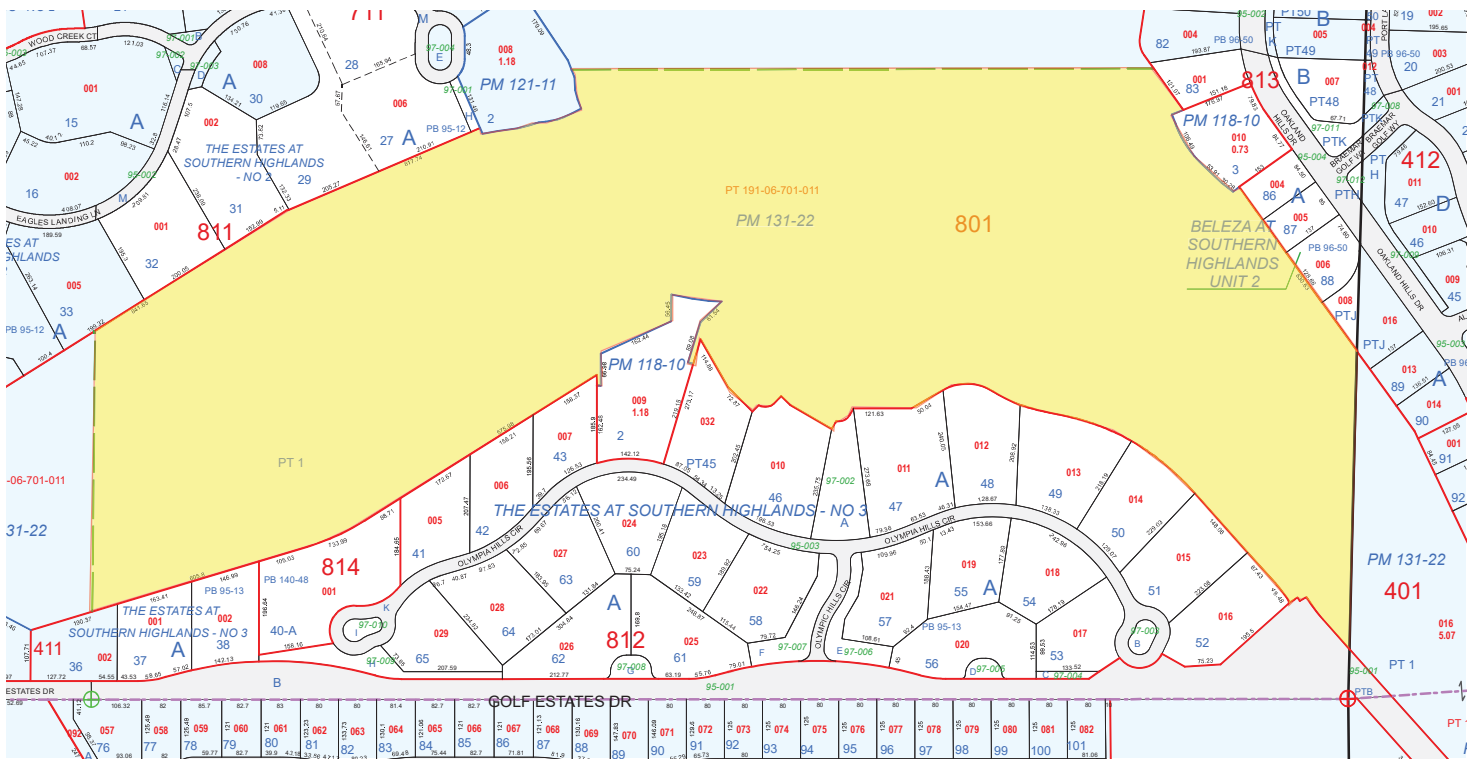
S 2 SE 4

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

191-06-8

CLARK COUNTY NEVADA

Scale: 1" = 200' Rev: 1/2/2025



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T23S R61E

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75	176	177	178
93	192	191	190
103	204	205	206

Scale: 1" = 200'

MAP LEGEND

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- SUB BOUNDARY
- PMLD BOUNDARY
- ROAD EASEMENT
- MATCH / LEADER LINE
- HISTORIC LOT LINE
- HISTORIC SUB BOUNDARY
- HISTORIC PMLD 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

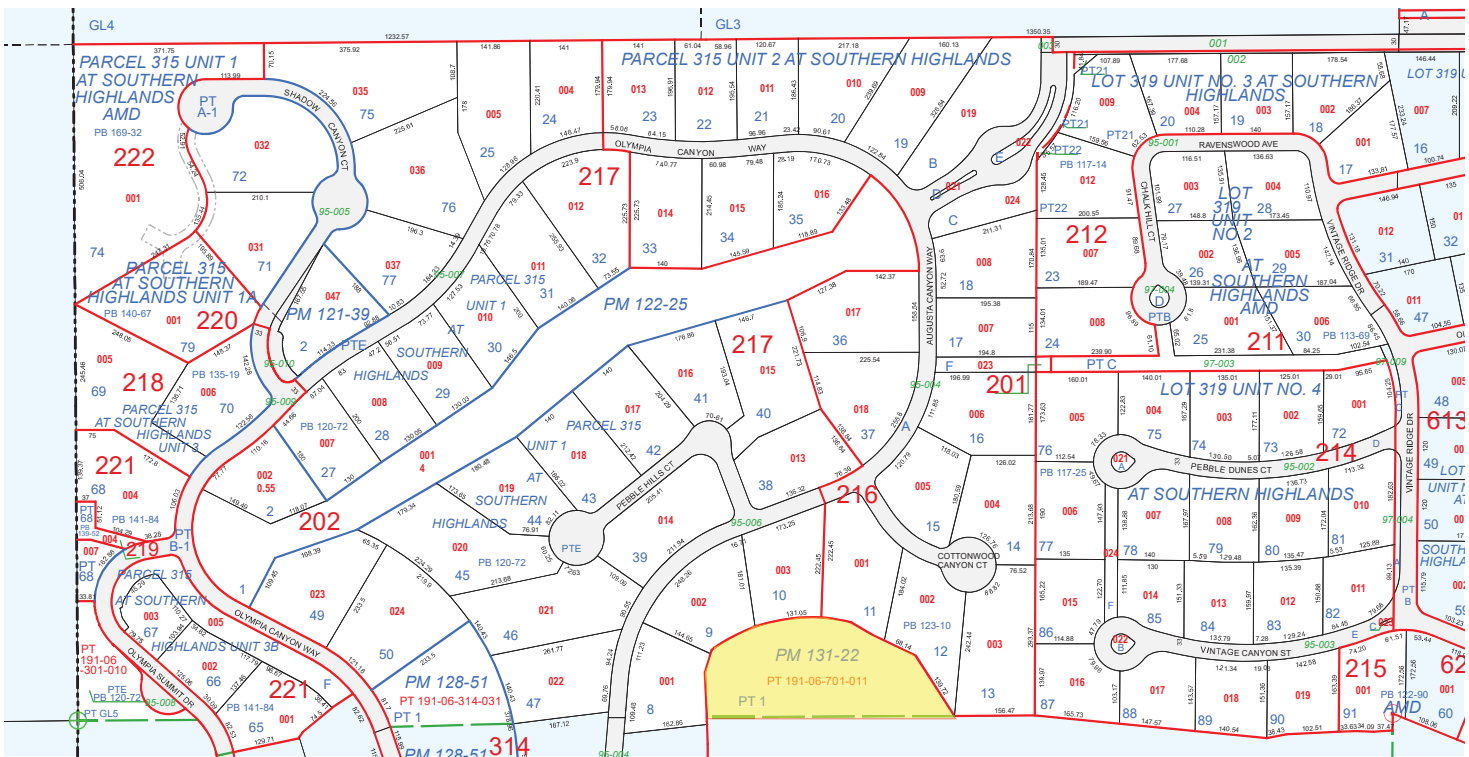
GL5 GOV. LOT NUMBER

S 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

191-06-2

Rev: 1/2/2025



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6

1	2	3	4
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9	10	11	12
13	14	15	16
17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32

S 2 SW 4

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

191-06-4



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		
- - -	HISTORIC LOT LINE		
- - -	HISTORIC SUB BOUNDARY		
- - -	HISTORIC PMLD BOUNDARY		
- - -	SECTION LINE		

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
GL 5 GOV. LOT NUMBER

