SECURED PROPERTY TAX ROLL

AR-1006-26-19

For possible action:

PARCEL NO.	OWNERSHIP		PREVIOUS ASSESSED VALUATION	ADJUSTED ASSESSED VALUATION
	FULLER GERALD & RANDI FAMILY TRUST FULLER GERALD A & RANDI L TRS			
001-18-814-019	2023-2024	Tax Cap Type	Other	Primary
001-18-814-019	2023-2024	Tax Cap %	8.0	3.0
	Reason: Clerical error			
	PRESTON-VARNER REVOCABLE TRUST ETAL PRESTON RUSSELL B TRS ETAL			
002-12-812-001	2026-2027	Exempt	$ 0	$ 27,300
	Reason: Clerical error			
	GINSBURG VICTORIA ELAINE			
124-16-316-040	2024-2025	Supl Imps	$ 161,174	$ 125,370
124-16-316-040	2025-2026	Imps	$ 153,371	$ 120,004
	Reason: Factual error			
	D R HORTON INC			
124-16-513-080	2026-2027	Supl Imps	$ 232,078	$ 175,784
	Reason: Clerical error			
	D R HORTON INC			
124-16-513-081	2026-2027	Supl Imps	$ 246,411	$ 193,290
	Reason: Clerical error			
	CARANDANG GLOSSENE			
124-23-711-030	2025-2026	Tax Cap Type	Other	Primary
124-23-711-030	2025-2026	Tax Cap %	8.0	3.0
	Reason: Clerical error			

For possible action:

PARCEL NO.	OWNERSHIP			PREVIOUS ASSESSED VALUATION		ADJUSTED ASSESSED VALUATION
	CITY NORTH LAS VEGAS					
124-24-710-002	2025-2026	Exempt	$	0	$	617
124-24-710-002	2026-2027	Exempt	$	0	$	47,376
	Reason: Now owned by an exempt entity					
	NICOLAS DIONYSIUS CAESAR M					
124-30-517-049	2026-2027	Exempt	$	36,400	$	0
	Reason: Clerical error					
	LESNIAK STANLEY W					
124-31-414-035	2024-2025	Supl Imps	$	1,160	$	492
124-31-414-035	2025-2026	Imps	$	46,789	$	46,126
124-31-414-035	2026-2027	Imps	$	45,801	$	45,149
	Reason: Factual error					
	MORRELL DENNIS D REVOCABLE LIVING TRUST					
	MORRELL DENNIS D TRS					
124-33-314-085	2026-2027	Exempt	$	0	$	18,200
	Reason: Clerical error					
	CONSTABLE RUSSELL MARVIN					
124-33-713-002	2026-2027	Exempt	$	3,640	$	32,220
	Reason: Clerical error					
	MAO JANSON LI-CHIN TRUST					
	MAO JANSON LI-CHIN TRS					
125-07-816-014	2025-2026	Tax Cap Type		Other		Rental
125-07-816-014	2025-2026	Tax Cap %		8.0		3.0
	Reason: Clerical error					

For possible action:

PARCEL NO.	OWNERSHIP			PREVIOUS ASSESSED VALUATION	ADJUSTED ASSESSED VALUATION
	TAXPAYER				
125-08-124-023	2023-2024	Tax Cap Type		Other	Primary
125-08-124-023	2023-2024	Tax Cap %		8.0	3.0
125-08-124-023	2024-2025	Tax Cap Type		Other	Primary
125-08-124-023	2024-2025	Tax Cap %		8.0	3.0
125-08-124-023	2025-2026	Tax Cap Type		Other	Primary
125-08-124-023	2025-2026	Tax Cap %		8.0	3.0
	Reason: Clerical error				
	VERONSKI WOOLLEY TRUST ETAL VERONSKI BLAINE TRS ETAL				
125-09-815-012	2024-2025	Supl Imps	$	26,355	$ 17,434
125-09-815-012	2025-2026	Imps	$	95,805	$ 87,182
125-09-815-012	2026-2027	Imps	$	93,431	$ 84,869
	Reason: Factual error				
	MARTINEZ MICHELLE M				
125-17-711-048	2026-2027	Exempt	$	0	$ 12,134
	Reason: Clerical error				
	SMYTHE DEBORAH HILL				
125-35-415-020	2023-2024	Imps	$	45,690	$ 45,372
125-35-415-020	2023-2024	PYTCV	$	0	$ 35,776
125-35-415-020	2024-2025	Imps	$	52,254	$ 51,888
125-35-415-020	2025-2026	Imps	$	49,893	$ 49,546
	Reason: Factual error				
	CENTURY COMMUNITIES NEVADA L L C				
126-12-216-006	2025-2026	Land	$	0	$ 36,750
	Reason: Clerical error				

For possible action:

PARCEL NO.	OWNERSHIP			PREVIOUS ASSESSED VALUATION	ADJUSTED ASSESSED VALUATION
	CENTURY COMMUNITIES NEVADA L L C				
126-12-216-028	2025-2026	Land	$	0	$ 36,750
	Reason: Clerical error				
	HOWARD HUGHES COMPANY L L C				
137-21-101-012	2026-2027	PYTCV	$	0	$ 24,628,494
	Reason: Tax Abatement correction				
	SPINA MELISSA K LIVING TRUST				
	SPINA MELISSA K TRS				
138-04-301-008	2026-2027	Supl Imps	$	44,817	$ 16,321
	Reason: Factual error				
	TRIPLE A NEVADA TRUST				
	CHADHA AMARPREET SINGH & JASMEET KAUR TRS				
138-06-415-002	2025-2026	Land	$	402,500	$ 280,000
138-06-415-002	2025-2026	Imps	$	1,064,140	$ 1,231,132
138-06-415-002	2026-2027	Land	$	455,000	$ 280,000
138-06-415-002	2026-2027	Imps	$	1,463,211	$ 1,228,380
	Reason: Clerical error				
	BENENSON 3160 NORTH RAINBOW LLC				
138-14-101-003	2025-2026	Land	$	834,568	$ 833,740
	Reason: Portion now owned by an exempt entity				
	CHEN CHAO JUNG				
138-27-214-043	2025-2026	Tax Cap Type		Other	Rental
138-27-214-043	2025-2026	Tax Cap %		8.0	3.0
	Reason: Clerical error				

For possible action:

PARCEL NO.	OWNERSHIP			PREVIOUS ASSESSED VALUATION		ADJUSTED ASSESSED VALUATION
	WASHINGTON SHAWANNA L & EMMANUEL					
139-26-712-113	2023-2024	Imps	$	16,602	$	13,625
139-26-712-113	2023-2024	PYTCV	$	0	$	19,204
139-26-712-113	2024-2025	Imps	$	18,447	$	14,984
139-26-712-113	2025-2026	Imps	$	18,505	$	15,105
139-26-712-113	2026-2027	Imps	$	18,380	$	15,229
	Reason: Factual error					
	HERNANDEZ RAYMUNDO & BLANCA E					
139-29-211-065	2025-2026	Tax Cap Type		Other		Primary
139-29-211-065	2025-2026	Tax Cap %		8.0		3.0
	Reason: Clerical error					
	HERROD S M & ZIRBEL R M H LIV TR ZIRBEL ROBERT M H TRS					
139-31-711-010	2026-2027	Exempt	$	0	$	1,820
	Reason: Clerical error					
	CHURCH FIRST CHRIST SCIENTIST LAS VEGAS					
139-34-810-045	2025-2026	Exempt	$	0	$	180,083
139-34-810-045	2026-2027	Exempt	$	0	$	188,481
	Reason: Qualifies for exempt status					
	NORTH LAS VEGAS CITY					
140-06-610-018	2025-2026	Exempt	$	0	$	156,559
140-06-610-018	2026-2027	Exempt	$	0	$	656,479
	Reason: Now owned by an exempt entity					

For possible action:

PARCEL NO.	OWNERSHIP			PREVIOUS ASSESSED VALUATION	ADJUSTED ASSESSED VALUATION
	VILLA FABIAN				
140-17-501-005	2026-2027	Supl Imps	$	377,290	$ 232,886
	Reason: Factual error				
	MONTGOMERY CECIL AGUSTUS REVOCABLE LIVING TRUST				
	MONTGOMERY CECIL AGUSTUS TRS				
140-19-315-190	2025-2026	Tax Cap Type		Other	Primary
140-19-315-190	2025-2026	Tax Cap %		8.0	3.0
	Reason: Clerical error				
	CLAPSADDLE JAMES EDWARD				
140-19-410-088	2026-2027	Imps	$	1,621	$ 11,102
140-19-410-088	2026-2027	NCIMP	$	0	$ 9,481
	Reason: Factual error				
	ALO PAUL A & CAROLYN S				
140-23-612-013	2023-2024	Tax Cap Type		Other	Primary
140-23-612-013	2023-2024	Tax Cap %		8.0	3.0
140-23-612-013	2024-2025	Tax Cap Type		Other	Primary
140-23-612-013	2024-2025	Tax Cap %		8.0	3.0
140-23-612-013	2025-2026	Tax Cap Type		Other	Primary
140-23-612-013	2025-2026	Tax Cap %		8.0	3.0
	Reason: Clerical error				
	SHERFIELD GARY A & BARBARA A				
140-30-213-034	2026-2027	Imps	$	28,572	$ 1,209
140-30-213-034	2026-2027	PYTCV	$	0	$ 18,905
	Reason: Factual error				

For possible action:

PARCEL NO.	OWNERSHIP			PREVIOUS ASSESSED VALUATION	ADJUSTED ASSESSED VALUATION
	ABRAHAM JACK				
160-15-823-002	2024-2025	Supl Imps	$	781,548	$ 754,573
160-15-823-002	2025-2026	Imps	$	940,673	$ 907,945
	Reason: Factual error				
	FEATHERSTONE ROBERT A & KERSTIN E				
161-09-710-142	2026-2027	Imps	$	4,745	$ 2,505
161-09-710-142	2026-2027	Supl Imps	$	0	$ 22,030
	Reason: Factual error				
	ADRAS FAMILY TRUST				
	ADRAS PAUL J & SUSAN A TRS				
163-10-702-008	2026-2027	Imps	$	143,185	$ 135,931
163-10-702-008	2026-2027	NCIMP	$	98,139	$ 90,885
	Reason: Factual error				
	ROGERS MICHAEL C & REBECCA L				
176-15-711-060	2025-2026	Tax Cap Type		Other	Primary
176-15-711-060	2025-2026	Tax Cap %		8.0	3.0
	Reason: Clerical error				
	A & A III L L C				
176-19-101-033	2026-2027	PYTCV	$	695,798	$ 148,617
	Reason: Tax Abatement correction				
	A & A III L L C				
176-19-101-034	2026-2027	PYTCV	$	156,555	$ 33,439
	Reason: Tax Abatement correction				

For possible action:

PARCEL NO.	OWNERSHIP			PREVIOUS ASSESSED VALUATION	ADJUSTED ASSESSED VALUATION
	EVERGREEN PROPERTIES				
177-13-615-003	2025-2026	Tax Cap Type		Other	Rental
177-13-615-003	2025-2026	Tax Cap %		8.0	3.0
	Reason: Clerical error				
	MCMAHON MARK J				
177-27-216-052	2023-2024	Tax Cap Type		Other	Primary
177-27-216-052	2023-2024	Tax Cap %		8.0	3.0
177-27-216-052	2024-2025	Tax Cap Type		Other	Primary
177-27-216-052	2024-2025	Tax Cap %		8.0	3.0
177-27-216-052	2025-2026	Tax Cap Type		Other	Primary
177-27-216-052	2025-2026	Tax Cap %		8.0	3.0
	Reason: Clerical error				
	NEVADA STATE HIGH SCHOOL				
178-09-811-007	2026-2027	Exempt	$	0	$ 559,786
	Reason: Qualifies for exempt status				
	TAXPAYER				
178-09-814-079	2025-2026	Tax Cap Type		Other	Primary
178-09-814-079	2025-2026	Tax Cap %		8.0	3.0
	Reason: Clerical error				
	CARBULLIDO KEITH & ROSA				
178-17-313-002	2023-2024	Imps	$	51,258	$ 47,221
178-17-313-002	2023-2024	PYTCV	$	0	$ 55,705
178-17-313-002	2024-2025	Imps	$	54,735	$ 50,441
178-17-313-002	2025-2026	Imps	$	53,428	$ 49,354
178-17-313-002	2026-2027	Imps	$	52,246	$ 48,117
	Reason: Factual error				

For possible action:

PARCEL NO.	OWNERSHIP			PREVIOUS ASSESSED VALUATION	ADJUSTED ASSESSED VALUATION
	OROZCO SALVADOR				
	JAUREGUI ANGELICA M				
179-06-614-045	2026-2027	Exempt	$	3,640	$ 0
	Reason: Clerical error				
	BOULDER CITY P B HOLDINGS L L C				
186-08-610-025	2024-2025	Imps	$	128,433	$ 74,598
186-08-610-025	2025-2026	Imps	$	122,040	$ 70,606
	Reason: Factual error				
	MARCUM JAMES DOUGLAS LIVING TRUST ETAL				
	MARCUM JAMES DOUGLAS TRS ETAL				
190-07-715-025	2026-2027	Exempt	$	0	$ 36,400
	Reason: Clerical error				
	CHEN CHAO JUNG				
191-04-318-045	2025-2026	Tax Cap Type		Other	Rental
191-04-318-045	2025-2026	Tax Cap %		8.0	3.0
	Reason: Clerical error				
	CARTER D M				
200-16-801-023	2023-2024	Imps	$	7,150	$ 2,357
200-16-801-023	2023-2024	PYTCV	$	0	$ 7,608
200-16-801-023	2024-2025	Imps	$	7,293	$ 2,217
200-16-801-023	2025-2026	Imps	$	7,736	$ 2,687
	Reason: Factual error				
	HOLZER FAMILY REVOCABLE LIVING TRUST				
	HOLZER ROBERT ANTHONY & MEGGAN LEA TRS				
219-09-801-019	2025-2026	Imps	$	8,822	$ 41,861
219-09-801-019	2026-2027	Imps	$	9,123	$ 41,666
	Reason: Clerical error				

For possible action:

ACCOUNT NO.	OWNERSHIP	PREVIOUS ASSESSED VALUATION	ADJUSTED ASSESSED VALUATION
021793	CARTIER MARC D 2026-2027 Pers Reason: Moved out of State	$ 518	$ 0
037840	P & T LEGACY LLC 2026-2027 Pers Reason: Clerical error	$ 4,059	$ 0
038133	GUTIERREZ JOSE LUIS 2026-2027 Pers Reason: Moved out of State	$ 2,842	$ 0
043496	GE CAPITAL #080949 HERSHBERGER BROS WELDING 2026-2027 Pers Reason: Destroyed	$ 1,886	$ 0
045198	ANDERSON YVONNE G C/O DAMON DIMARIA 2026-2027 Pers Reason: Moved out of State	$ 6,496	$ 0
061662	OPPENBORN TOD HAWKINS WANDA L 2026-2027 Pers Reason: Moved out of County	$ 13,131	$ 0

For possible action:

ACCOUNT NO.	OWNERSHIP		PREVIOUS ASSESSED VALUATION	ADJUSTED ASSESSED VALUATION
	LAKE MEAD CRUISES			
	ARAMARK REFRESHMENT SERVICES LLC			
101041	2023-2024	Pers	$ 34,652	$ 0
	Reason: Duplicate of another ID			
	LAKE MEAD CRUISES			
	ARAMARK REFRESHMENT SERVICES LLC			
101041	2024-2025	Pers	$ 35,000	$ 0
	2024-2025	NEWPP	$ 35,000	$ 0
	Reason: Duplicate of another ID			
	LAKE MEAD CRUISES			
	ARAMARK REFRESHMENT SERVICES LLC			
101041	2025-2026	Pers	$ 35,000	$ 0
	2025-2026	NEWPP	$ 35,000	$ 0
	Reason: Duplicate of another ID			
	BIGELOW AEROSPACE			
122075	2025-2026	Pers	$ 480,454	$ 716,159
	2025-2026	NEWPP	$ 0	$ 652,522
	Reason: Reporting error			
	SGPS SHOWRIG INC			
133452	2025-2026	Pers	$ 25,406,627	$ 20,892,113
	2025-2026	NEWPP	$ 308,428	$ 3,582,883
	Reason: Reporting error			

For possible action:

ACCOUNT NO.	OWNERSHIP		PREVIOUS ASSESSED VALUATION	ADJUSTED ASSESSED VALUATION
	DURANGO OUTPATIENT SURGERY CNTR			
	SAN MARTIN OUTPATIENT SRGRY CTR LLC			
153749	2025-2026	Pers	$ 524,251	$ 568,653
	2025-2026	NEWPP	$ 145,734	$ 198,680
	Reason: Reporting error			
	GOTO TECHNOLOGIES USA INC			
	LOGMEIN USA INC ETAL			
194329	2025-2026	Pers	$ 8,500	$ 0
	2025-2026	Exempt	$ 6,375	$ 0
	Reason: Out of business			
	NIAGARA BOTTLING LLC			
212196	2025-2026	Pers	$ 8,751,630	$ 5,762,089
	2025-2026	NEWPP	$ 626,326	$ 5,762,089
	Reason: Reporting error			
	CROWN CORK & SEAL USA INC			
	CROWN CORK & SEAL USA INC			
223868	2025-2026	Pers	$ 26,180,083	$ 26,203,917
	2025-2026	NEWPP	$ 274,726	$ 225,392
	Reason: Reporting error			
	ARROW CANYON SOLAR LLC			
	EDF RENEWABLES INC			
224896	2025-2026	Pers	$ 114,190,858	$ 98,625,218
	2025-2026	Exempt	$ 62,804,972	$ 54,243,870
	Reason: Reporting error			

UNSECURED PROPERTY TAX ROLL

AR-1006-26-19

For possible action:

ACCOUNT NO.	OWNERSHIP		PREVIOUS ASSESSED VALUATION	ADJUSTED ASSESSED VALUATION
	STETLER MAX			
229098	2026-2027	Pers	$ 33,487	$ 0
	Reason: Clerical error			
	ON INC			
234212	2025-2026	Pers	$ 140,000	$ 0
	2025-2026	NEWPP	$ 140,000	$ 0
	Reason: Duplicate of another ID			
223981	CITADEL AVIATION INVESTMENTS LLC			
2026-2027	Apportionment of Aircraft Taxes		100.00%	71.00%
	Reason: Clerical error			
229979	CEOC LLC			
2026-2027	Apportionment of Aircraft Taxes		95.00%	85.00%
	Reason: Clerical error			

APPROVED: _____ DATE: 9/24/2026

Briana Johnson
Clark County Assessor

APPROVED: _____ DATE: _____

Michael Naft, Chair
Clark County Commissioners