

Recording of this report will affect
the following parcels:
APN 124-18-312-001 THROUGH 124-18-312-003,
124-18-312-010 THROUGH 124-18-312-027,
124-18-312-034 THROUGH 124-18-312-164 AND
124-18-310-009

APPORTIONMENT REPORT AND FINAL ASSESSMENT ROLL AMENDMENT NO. 15

SPECIAL IMPROVEMENT DISTRICT NO. 64 VALLEY VISTA

Formerly all or portion of
APN 124-18-310-009

September 10, 2021

Prepared for:

**City of North Las Vegas
2250 Las Vegas Boulevard North
North Las Vegas, Nevada 89030**

Prepared by:



Harris & Associates

**Anna Tan-Gatue, P.E.
3651 S Lindell Rd D605
Las Vegas, NV 89103**

After recording, please return to:
Catherine A. Raynor, MMC
City Clerk
City of North Las Vegas
2250 Las Vegas Boulevard North
North Las Vegas, Nevada 89030

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Section 1 Introduction

NRS 271.425 authorizes the City Council to apportion the assessment into newly divided parcels that are a part of the SID No. 64 (Valley Vista). The process is described in the Methodology section of the Final Engineer's Report, dated April 17, 2019, as approved by the City Council and is on file in the City of North Las Vegas, Office of the City Clerk.

The reapportionment described identifies the redistribution of the proportionate share of the debt service on the "Divided" parcels. Subsequent apportionments will not change the assessment on the "Divided" parcels or result in an increase of 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.

Included in this report are the final reapportionment calculations for this portion of SID No. 64 (Valley Vista), as shown in recorded map PB 157-82 (Final Map of Valley Vista 3.1 Phase 1).

This map includes triplex units that have been assigned individual assessor parcels numbers, which are considered "air parcels" until construction of the units are complete and certificates of occupancy have been issued for each unit within the building. Certificates of occupancy have been provided for 50 of the 54 triplex buildings included in this map and therefore the assessments have been reapportioned to the individual triplex lots. The assessment for the 4 incomplete buildings will remain on the original underlying lot until all triplex units have been issued a Certificate of Occupancy.

Section 2 Apportionment Worksheet

PREVIOUS APN	ACRES*		ORIGINAL ASSESSMENT	DESCRIPTION
	ASSESSED	UNASSESSED		
124-18-310-009	10.45		\$ 783,796.54	PARCEL 3.1 PB 134-82
PREVIOUS APN TOTALS	10.45	0.00	\$ 783,796.54	
TOTAL ACREAGE	10.45			

NEW APN	ACRES*		NEW ASSESSMENT	DESCRIPTION
	ASSESSED	UNASSESSED		
124-18-312-001	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 51 PB 157-82
124-18-312-002	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 51 PB 157-82
124-18-312-003	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 51 PB 157-82
124-18-312-010	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 54 PB 157-82
124-18-312-011	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 54 PB 157-82
124-18-312-012	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 54 PB 157-82
124-18-312-013	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 55 PB 157-82
124-18-312-014	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 55 PB 157-82
124-18-312-015	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 55 PB 157-82
124-18-312-016	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 56 PB 157-82
124-18-312-017	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 56 PB 157-82
124-18-312-018	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 56 PB 157-82
124-18-312-019	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 57 PB 157-82
124-18-312-020	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 57 PB 157-82
124-18-312-021	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 57 PB 157-82
124-18-312-022	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 58 PB 157-82
124-18-312-023	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 58 PB 157-82
124-18-312-024	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 58 PB 157-82
124-18-312-025	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 59 PB 157-82
124-18-312-026	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 59 PB 157-82
124-18-312-027	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 59 PB 157-82
124-18-312-034	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 62 PB 157-82
124-18-312-035	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 62 PB 157-82
124-18-312-036	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 62 PB 157-82
124-18-312-037	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 63 PB 157-82
124-18-312-038	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 63 PB 157-82
124-18-312-039	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 63 PB 157-82
124-18-312-040	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 64 PB 157-82
124-18-312-041	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 64 PB 157-82
124-18-312-042	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 64 PB 157-82
124-18-312-043	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 65 PB 157-82
124-18-312-044	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 65 PB 157-82
124-18-312-045	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 65 PB 157-82
124-18-312-046	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 66 PB 157-82
124-18-312-047	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 66 PB 157-82
124-18-312-048	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 66 PB 157-82
124-18-312-049	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 67 PB 157-82
124-18-312-050	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 67 PB 157-82

NEW APN (continued)	ACRES*		NEW ASSESSMENT	DESCRIPTION
	ASSESSED	UNASSESSED		
124-18-312-051	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 67 PB 157-82
124-18-312-052	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 68 PB 157-82
124-18-312-053	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 68 PB 157-82
124-18-312-054	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 68 PB 157-82
124-18-312-055	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 69 PB 157-82
124-18-312-056	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 69 PB 157-82
124-18-312-057	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 69 PB 157-82
124-18-312-058	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 70 PB 157-82
124-18-312-059	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 70 PB 157-82
124-18-312-060	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 70 PB 157-82
124-18-312-061	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 71 PB 157-82
124-18-312-062	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 71 PB 157-82
124-18-312-063	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 71 PB 157-82
124-18-312-064	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 72 PB 157-82
124-18-312-065	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 72 PB 157-82
124-18-312-066	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 72 PB 157-82
124-18-312-067	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 73 PB 157-82
124-18-312-068	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 73 PB 157-82
124-18-312-069	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 73 PB 157-82
124-18-312-070	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 74 PB 157-82
124-18-312-071	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 74 PB 157-82
124-18-312-072	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 74 PB 157-82
124-18-312-073	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 75 PB 157-82
124-18-312-074	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 75 PB 157-82
124-18-312-075	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 75 PB 157-82
124-18-312-076	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 76 PB 157-82
124-18-312-077	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 76 PB 157-82
124-18-312-078	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 76 PB 157-82
124-18-312-079	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 77 PB 157-82
124-18-312-080	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 77 PB 157-82
124-18-312-081	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 77 PB 157-82
124-18-312-082	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 78 PB 157-82
124-18-312-083	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 78 PB 157-82
124-18-312-084	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 78 PB 157-82
124-18-312-085	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 79 PB 157-82
124-18-312-086	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 79 PB 157-82
124-18-312-087	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 79 PB 157-82
124-18-312-088	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 80 PB 157-82
124-18-312-089	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 80 PB 157-82
124-18-312-090	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 80 PB 157-82
124-18-312-091	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 81 PB 157-82
124-18-312-092	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 81 PB 157-82
124-18-312-093	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 81 PB 157-82
124-18-312-094	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 82 PB 157-82
124-18-312-095	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 82 PB 157-82
124-18-312-096	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 82 PB 157-82
124-18-312-097	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 83 PB 157-82
124-18-312-098	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 83 PB 157-82
124-18-312-099	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 83 PB 157-82

NEW APN (continued)	ACRES*		NEW ASSESSMENT	DESCRIPTION
	ASSESSED	UNASSESSED		
124-18-312-100	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 84 PB 157-82
124-18-312-101	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 84 PB 157-82
124-18-312-102	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 84 PB 157-82
124-18-312-103	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 85 PB 157-82
124-18-312-104	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 85 PB 157-82
124-18-312-105	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 85 PB 157-82
124-18-312-106	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 86 PB 157-82
124-18-312-107	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 86 PB 157-82
124-18-312-108	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 86 PB 157-82
124-18-312-109	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 87 PB 157-82
124-18-312-110	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 87 PB 157-82
124-18-312-111	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 87 PB 157-82
124-18-312-112	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 88 PB 157-82
124-18-312-113	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 88 PB 157-82
124-18-312-114	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 88 PB 157-82
124-18-312-115	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 89 PB 157-82
124-18-312-116	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 89 PB 157-82
124-18-312-117	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 89 PB 157-82
124-18-312-118	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 90 PB 157-82
124-18-312-119	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 90 PB 157-82
124-18-312-120	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 90 PB 157-82
124-18-312-121	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 91 PB 157-82
124-18-312-122	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 91 PB 157-82
124-18-312-123	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 91 PB 157-82
124-18-312-124	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 92 PB 157-82
124-18-312-125	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 92 PB 157-82
124-18-312-126	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 92 PB 157-82
124-18-312-127	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 93 PB 157-82
124-18-312-128	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 93 PB 157-82
124-18-312-129	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 93 PB 157-82
124-18-312-130	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 94 PB 157-82
124-18-312-131	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 94 PB 157-82
124-18-312-132	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 94 PB 157-82
124-18-312-133	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 95 PB 157-82
124-18-312-134	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 95 PB 157-82
124-18-312-135	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 95 PB 157-82
124-18-312-136	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 96 PB 157-82
124-18-312-137	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 96 PB 157-82
124-18-312-138	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 96 PB 157-82
124-18-312-139	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 97 PB 157-82
124-18-312-140	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 97 PB 157-82
124-18-312-141	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 97 PB 157-82
124-18-312-142	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 98 PB 157-82
124-18-312-143	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 98 PB 157-82
124-18-312-144	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 98 PB 157-82
124-18-312-145	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 99 PB 157-82
124-18-312-146	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 99 PB 157-82
124-18-312-147	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 99 PB 157-82
124-18-312-148	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 100 PB 157-82

NEW APN (continued)	ACRES*		NEW ASSESSMENT	DESCRIPTION
	ASSESSED	UNASSESSED		
124-18-312-149	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 100 PB 157-82
124-18-312-150	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 100 PB 157-82
124-18-312-151	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 101 PB 157-82
124-18-312-152	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 101 PB 157-82
124-18-312-153	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 101 PB 157-82
124-18-312-154	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 102 PB 157-82
124-18-312-155	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 102 PB 157-82
124-18-312-156	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 102 PB 157-82
124-18-312-157	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 103 PB 157-82
124-18-312-158	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 103 PB 157-82
124-18-312-159	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 103 PB 157-82
124-18-312-160	0.03 **		\$ 4,838.25	UNIT 101 BUILDING 104 PB 157-82
124-18-312-161	0.03 **		\$ 4,838.25	UNIT 102 BUILDING 104 PB 157-82
124-18-312-162	0.03 **		\$ 4,838.25	UNIT 103 BUILDING 104 PB 157-82
124-18-310-009 ***	0.32		\$ 58,059.04	UNIT 101 BUILDING 52 PB 157-82
				UNIT 102 BUILDING 52 PB 157-82
				UNIT 103 BUILDING 52 PB 157-82
				UNIT 101 BUILDING 53 PB 157-82
				UNIT 102 BUILDING 53 PB 157-82
				UNIT 103 BUILDING 53 PB 157-82
				UNIT 101 BUILDING 60 PB 157-82
				UNIT 102 BUILDING 60 PB 157-82
				UNIT 103 BUILDING 60 PB 157-82
				UNIT 101 BUILDING 61 PB 157-82
				UNIT 102 BUILDING 61 PB 157-82
				UNIT 103 BUILDING 61 PB 157-82
124-18-312-163		0.78	\$ -	COMMON ELEMENT C PB 157-82
124-18-312-164		0.08	\$ -	COMMON ELEMENT D PB 157-82
124-18-395-002		0.40	\$ -	PRIVATE STREET PB 157-82
124-18-395-003		4.86	\$ -	PRIVATE STREET PB 157-82
GRAND TOTAL	4.32	6.13	\$ 783,796.54	
TOTAL ACREAGE	10.45			

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

** Valley Vista Parcel 3.1 Ph 1 consists of "air space" triplex parcels where any assessor parcel number assigned may occupy space above another parcel that is assigned an individual assessor parcel number. The assessed acreage represents the parcel's share of the Valley Vista Parcel 3.1 Ph 1 triplex Development divided on a per lot basis. The Certificate of Occupancy for this parcel has been issued by the City of North Las Vegas, Building & Fire Safety Division.

*** The Certificate of Occupancy for Buildings No. 52, 53, 60 and 61 have not been issued as of September 9, 2021. Per the SID 64 Engineer's report dated April 17, 2019, the "assessment will remain on the underlying parcel until such time that all building have been constructed and all triplex units have been issued a Certificate of Occupancy" therefore the remaining unallocated assessments are to remain on underlying APN 124-18-310-009 until the Certificates of Occupancy have been issued.

Section 3 **Apportionment of Assessment**

As the Director of Finance of the City of North Las Vegas:

1. I hereby apportion to each separate part of the original tract of land the proportionate part of the amount remaining unpaid on the assessment using the methodology approved by the City Council as shown in the Final Engineer's Report dated April 17, 2019.
2. The current payment status of any of the assessments may be obtained from the Finance Department of the Office of the Finance Director.

City of North Las Vegas

William Harty
Director of Finance

Date

APPROVED
City of North Las Vegas

Date of Council Action

Dale Daffern, P.E.
Director of Public Works

Date

Section 4 **Engineer's Certificate**

As authorized under the provisions of NRS 271.425, the following information is presented in support of this apportionment:

To the City Council of the City of North Las Vegas:

It is my professional opinion that the following apportionment has been performed according to the assessment methodology established in the Final Engineer's Report for SID No. 64 said report dated April 17, 2019. According to my best professional judgment, the contents of this Apportionment Report conform in all things to the provisions of NRS Chapter 271.

Harris & Associates, Inc.

Anna Tan-Gatue, P.E.

