**CLARK COUNTY BOARD OF COMMISSIONERS**

**AGENDA ITEM**

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<th>Issue: Assessments</th>
<th>Request for Division and Reallocation of Unpaid Special Assessments</th>
<th>Back-up:</th>
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<td>Petitioner:</td>
<td>Laura B. Fitzpatrick, County Treasurer</td>
<td>Clerk Ref. #</td>
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**Recommendation:**

That the Board of County Commissioners direct the County Treasurer to apportion, combine, or reapportion the unpaid balances of special assessments for Special Improvement District Number 128 The Summerlin Centre, on original Assessor’s Parcel Numbers and approve the apportionment, combination, or reapportionment to current Assessor’s Parcel Numbers as follows: 164-02-112-055 thru 056 to 164-02-114-001; as applicable, and that the Board find that the combining or reapportioning of assessments will not materially or adversely impair the obligation of the County with respect to any outstanding bond secured by assessments; or 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.

**FISCAL IMPACT:**

None.

**BACKGROUND:**

Pursuant to NRS 271.425, the County has the authority to apportion, combine, or combine and reapportion uncollected amounts upon lands that have been divided, combined, or combined and redivided. These divisions or combinations have been requested by the County of Clark, Department of Public Works per the attached memorandum. (Reapportionment #49)

Respectfully submitted,

_/s/_ Laura B. Fitzpatrick

Laura B. Fitzpatrick, County Treasurer