



togetherforbetter

R036-24

NAC 361.61034 2. (a) (2.)

Clark County recommends keeping the language in the Regulation that is removed in the LCB Draft, *“or the creation of new parcels created within such a subdivision”*.

Page 2 Example of multiple cuts within a fiscal year in a newly created subdivision

Documents from a 2020 abatement appeal to the NTC supporting our initial recommended changes to NAC 361.61034 2. (a) (2.)

Pages 3-13 Map filed for Large Lot Subdivision

Page 14 Aerial View of commercial parcels that did not receive a remainder status

Page 15 History of the parcel cuts that created the parcel under appeal

Pages 16-32 Howard Hughes Company LLC Proposed Decision 06.07.21

2023-2024 FY

Cuts 7/1/2022 to 6/30/2023

Mother Parcel **176-04-501-023** **7/1/2022** Parcel Vacant

Cut #1 **176-04-510-001** **Subdivision map filed 3/29/2023** creating Commercial Parcel in a subdivision

Cut #2 **176-04-510-002** **176-04-510-003** Parcels created in the subdivison by Grant Bargain & Sale Deed with Survey Map 20230406:00001383 **4/6/2023**

Cut #3 **176-04-510-005** **176-04-510-006** **176-04-510-007** **176-04-510-008** Parcels created in the subdivision by Grant Bargain & Sale Deed with Survey Map 20230511:0000472 **5/11/2023** & 20230523:00000699 **5/23/2023**

Active 6/30/2023 / Inactive 6/30/2023

SUMMERLIN VILLAGE 21 UNIT 1 - LARGE LOT FINAL MAP

(COMMON INTEREST COMMUNITY)

BEING A SUBDIVISION OF LOT 1 OF PARCEL MAP FILE 123, PAGE 36, AND RELINQUISHED AND VACATED AREAS RECORDED IN DOC. # 20190501:03001 AND DOC. # 20190306-01580 LYING WITHIN THE SOUTHEAST QUARTER (SE 1/4) OF SECTION 22, THE SOUTHWEST QUARTER (SW 1/4) OF SECTION 23, THE NORTHWEST QUARTER (NW 1/4) OF SECTION 26, AND THE NORTHEAST QUARTER (NE 1/4) OF SECTION 27, TOWNSHIP 20 SOUTH, RANGE 59 EAST, M.D.M., CITY OF LAS VEGAS, CLARK COUNTY, NEVADA.

THE HOWARD HUGHES COMPANY, LLC, A DELAWARE LIMITED LIABILITY COMPANY, DOES HEREBY CERTIFY IT IS THE OWNER OF THE PARCEL OF LAND WHICH IS SHOWN UPON THIS MAP OF:

"SUMMERLIN VILLAGE 21 UNIT 1 - LARGE LOT FINAL MAP"

AND DOES HEREBY OFFER AND DEDICATE TO THE CITY OF LAS VEGAS ALL OF THE STREETS (EXCEPT PRIVATE STREETS) AND THE OTHER PUBLIC RIGHTS-OF-WAY AND GRANT THE EASEMENTS AS INDICATED AND OUTLINED HEREON FOR THE USE OF THE PUBLIC.

FURTHERMORE, THE ABOVE NAMED OWNER GRANTS AND CONVEYS AN EASEMENT TO NEVADA POWER COMPANY, A NEVADA CORPORATION, 4504 WY EBERRY AND CENTRAL TELEPHONE COMPANY, 4504 CENTURILINK, JOINTLY AND SEVERALLY, SOUTHWEST GAS CORPORATION, COX COMMUNICATIONS LAS VEGAS, INC., LAS VEGAS VALLEY WATER DISTRICT, AND TO THEIR SUCCESSORS AND ASSIGNS, OVER COMMON LOTS 1 THROUGH CE LOT 27 INCLUSIVE WITHIN THESE PLATTED LANDS FOR THE INSTALLATION OF REQUIRED ELECTRICAL FACILITIES, WATER FACILITIES, UNDERGROUND CONDUIT AND ASSOCIATED TELECOMMUNICATION FACILITIES, GAS LINES, CABLE TELEVISION LINES, WIRE, VAULTS AND APPURTENANCES, INCLUDING INSTALLATION OF SURFACE FACILITIES SUCH AS FIRE HYDRANTS, TRANSFORMERS, SWITCH PADS, METER PEDESTALS AND PERTINENT CABINETS TO PROVIDE DISTRIBUTION OF UTILITY SERVICES TOGETHER WITH AND AN ADDITIONAL TWO FEET AROUND TRANSFORMER PADS AND TELEPHONE EQUIPMENT PADS. THESE COMMON LOTS SHALL ALSO ALLOW FOR THE CONSTRUCTION, MAINTENANCE, OPERATION AND RENTAL, REPAIR AND AMENDMENT (IF ANY) OF THESE FIRE HYDRANTS, UNDERGROUND DISTRIBUTION LINES, AND APPURTENANCES, TOGETHER WITH THE RIGHT OF INGRESS THERE TO AND EGRESS THEREFROM.

FURTHER, THE ABOVE NAMED OWNER HEREBY GRANTS AND CONVEYS TO THE CITY OF LAS VEGAS AND TO ITS SUCCESSORS AND ASSIGNS A FIVE FOOT WIDE EASEMENT ADJACENT TO ALL PROPERTY LINES WHERE COMMON LOTS OR COMMON ELEMENTS ADJUT PUBLIC STREETS FOR PURPOSES OF PLACING SIDEWALK RAILS, PUBLIC FIRE HYDRANTS, PUBLIC STREET LIGHTS, CONDUITS, TRAFFIC SIGNALS AND APPURTENANCES, THERE TO, AND AN ADDITIONAL EASEMENT OF UP TO TWO FEET IN RADII FROM EACH FIRE HYDRANT AND STREET LIGHT, CONDUIT, TRAFFIC SIGNAL AND APPURTENANCE TO EXTEND BEYOND THE FIVE FOOT EASEMENT IF NECESSARY, TOGETHER WITH THE RIGHT OF INGRESS TO AND EGRESS FROM THESE EASEMENTS. A MINIMUM FIVE FOOT WIDE PEDESTRIAN WALKWAY EASEMENT IS HEREBY GRANTED OVERLYING ALL SIDEWALKS LOCATED IN COMMON LOTS ADJUTING PUBLIC STREETS, WHERE SUCH SIDEWALKS ARE NOT LOCATED WITHIN EXISTING PUBLIC RIGHTS-OF-WAY, TOGETHER WITH THE RIGHT OF INGRESS TO AN EGRESS FROM THESE EASEMENTS.

DATED THIS 26th DAY OF March, 2019.

HOWARD HUGHES COMPANY, LLC, A DELAWARE LIMITED LIABILITY COMPANY

BY: KEVIN T. ORROCK
AS: VICE PRESIDENT

RECORDATION OF THIS SUBDIVISION MAP WILL ESTABLISH A LIMITED WATER COMMITMENT

LOT/BLK/CLA	ACRES-FEET/YEAR
LOT A	1.0
LOT B	1.0
LOT C	1.0
LOT D	1.0
LOT E	1.0
LOT F	1.0
LOT G	1.0

ACKNOWLEDGEMENT

STATE OF NEVADA)
COUNTY OF CLARK)

THIS INSTRUMENT WAS ACKNOWLEDGED BEFORE ME ON March 26, 2019, BY Kevin T. Orrock, AS Vice President, OF HOWARD HUGHES COMPANY, A DELAWARE LIMITED LIABILITY COMPANY.

Notary Public in and for said County and State
My Commission Expires: 12-10-2020
CMT No.: 17-1216-1

LAS VEGAS VALLEY WATER DISTRICT NOTE

MAINTENANCE WORK ON FACILITIES LOCATED WITHIN UTILITY EASEMENTS GRANTED BY THIS MAP AND OWNED AND/OR OPERATED BY THE UTILITIES (BOTH FRANCHISE AND MUNICIPAL) MAY INCLUDE THE PLACEMENT OF AN ASPHALT OR CONCRETE PATCH AS APPLICABLE. NO EFFORT WILL BE MADE TO REPLACE OR MATCH ANY DECORATIVE SURFACE, LANDSCAPE FEATURE, OR ANY OTHER IMPROVEMENTS DISTURBED AS A RESULT OF THE MAINTENANCE ACTIVITIES OF THE UTILITIES OR THEIR AUTHORIZED REPRESENTATIVES.

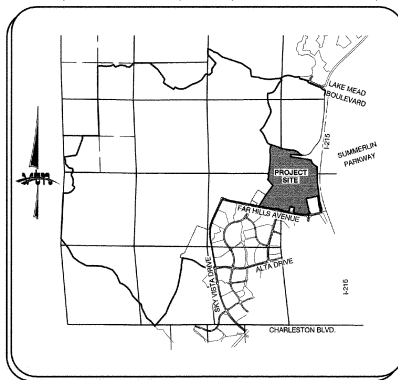
ALL COMMON AREAS AND UTILITY EASEMENTS INDICATED HEREON AS "COMMON ELEMENTS" OR "UTILITY EASEMENTS" ARE TO BE PRIVATELY MAINTAINED BY THE OWNERS ASSOCIATION OR PROPERTY OWNER IF NO OWNERS ASSOCIATION IS TO BE FORMED.

LEGAL DESCRIPTION

SEE SHEET 2

NOTE

FOR SURVEY ANALYSIS SEE SHEET 2



VICINITY MAP
NOT TO SCALE

CITY SURVEYORS CERTIFICATE

I, ALAN R. REIKO, CITY SURVEYOR OF THE CITY OF LAS VEGAS, DO HEREBY CERTIFY THAT I HAVE EXAMINED THE FINAL MAP OF:

"SUMMERLIN VILLAGE 21 UNIT 1 LARGE LOT FINAL MAP"

AND AM SATISFIED THAT THE MAP IS TECHNICALLY CORRECT. MONUMENTS HAVE NOT BEEN SET BUT AN APPROPRIATE FINANCIAL GUARANTEE HAS BEEN DEPOSITED TO THE GUARANTEE THEIR SETTING ON OR BEFORE THE 26th DAY OF June, 2020.

Randy W. Mrowicki
Randy W. Mrowicki PLS 11441 06-MAY-2019 DATE
FOR: ALAN R. REIKO, P.L.S.
CITY OF LAS VEGAS SURVEYOR
NEVADA CERTIFICATE NO. 12460

UTILITY AGENCIES AND APPROVALS

WE, THE HEREIN NAMED UTILITY COMPANIES AND AGENCIES, APPROVE THE GRANT OF THE DESIGNATED EASEMENTS:

Cynthia L. Skromak 3/28/19 DATE
Cynthia L. Skromak
NEVADA POWER COMPANY, A NEVADA CORPORATION 4504 WY EBERRY

Veronica Figueroa 3-22-19 DATE
Veronica Figueroa
CENTRAL TELEPHONE COMPANY 4504 CENTURILINK

Tara Decker 3-28-19 DATE
Tara Decker
SOUTHWEST GAS CORPORATION

Walter S. Sapp 4/18/19 DATE
Walter S. Sapp
LAS VEGAS VALLEY WATER DISTRICT

Celine Laper 3/28/19 DATE
Celine Laper
COX COMMUNICATIONS LAS VEGAS, INC.

Allen Pavelka 5-2-19 DATE
Allen Pavelka
CITY OF LAS VEGAS CITY ENGINEER

SURVEYOR'S CERTIFICATE

I, RAYMOND A. JOHNSON, A PROFESSIONAL LAND SURVEYOR LICENSED IN THE STATE OF NEVADA, AS AN AGENT FOR VTN NEVADA, CERTIFY THAT:

- THIS PLAT REPRESENTS THE RESULTS OF A SURVEY CONDUCTED UNDER MY DIRECT SUPERVISION AT THE INSTANCE OF THE HOWARD HUGHES COMPANY, A DELAWARE LIMITED LIABILITY COMPANY.
- THE LANDS SURVEYED LIE WITHIN THE SOUTHEAST QUARTER (SE 1/4) OF SECTION 22, THE SOUTHWEST QUARTER (SW 1/4) OF SECTION 23, THE NORTHWEST QUARTER (NW 1/4) OF SECTION 26, AND THE NORTHEAST QUARTER (NE 1/4) OF SECTION 27, TOWNSHIP 20 SOUTH, RANGE 59 EAST, M.D.M., CITY OF LAS VEGAS, CLARK COUNTY, NEVADA, AND THE SURVEY WAS COMPLETED ON SEPTEMBER 26, 2017.
- THIS PLAT COMPLIES WITH THE APPLICABLE STATE STATUTES AND ANY LOCAL ORDINANCES IN EFFECT ON THE DATE THAT THE GOVERNING BODY GAVE ITS FINAL APPROVAL.
- THE MONUMENTS DEPICTED ON THE PLAT WILL BE OF THE CHARACTER SHOWN, AND OCCUPY THE POSITIONS INDICATED BY THE MONUMENTS. AN APPROPRIATE FINANCIAL GUARANTEE WILL BE POSTED WITH THE GOVERNING BODY BEFORE RECORDATION TO ASSURE THE INSTALLATION OF THE MONUMENTS.

RAYMOND A. JOHNSON, P.L.S.
NEVADA LICENSE NO. 18968



03/21/2018

DISTRICT BOARD OF HEALTH CERTIFICATE

THIS FINAL MAP IS APPROVED BY THE SOUTHERN NEVADA HEALTH DISTRICT. THIS APPROVAL CONSIDERS SEWAGE DISPOSAL, WATER POLLUTION, WATER QUALITY, AND WATER SUPPLY FACILITIES AND IS PRECEDENT UPON PLANS FOR A PUBLIC WATER SUPPLY AND COMMUNITY SYSTEM FOR DISPOSAL OF SEWAGE.

Raymond A. Johnson 4/19/19 DATE
Raymond A. Johnson
SOUTHERN NEVADA HEALTH DISTRICT

DIVISION OF WATER RESOURCES CERTIFICATE

THIS FINAL MAP IS APPROVED BY THE DIVISION OF WATER RESOURCES OF THE DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES CONCERNING WATER QUANTITY SUBJECT TO THE REVIEW OF APPROVAL ON FILE IN THIS OFFICE.

Robert Summerville 4/20/19 DATE
Robert Summerville, P.E.
DIVISION OF WATER RESOURCES

CERTIFICATE OF DIRECTOR OF PLANNING

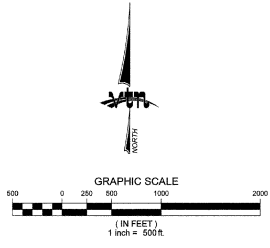
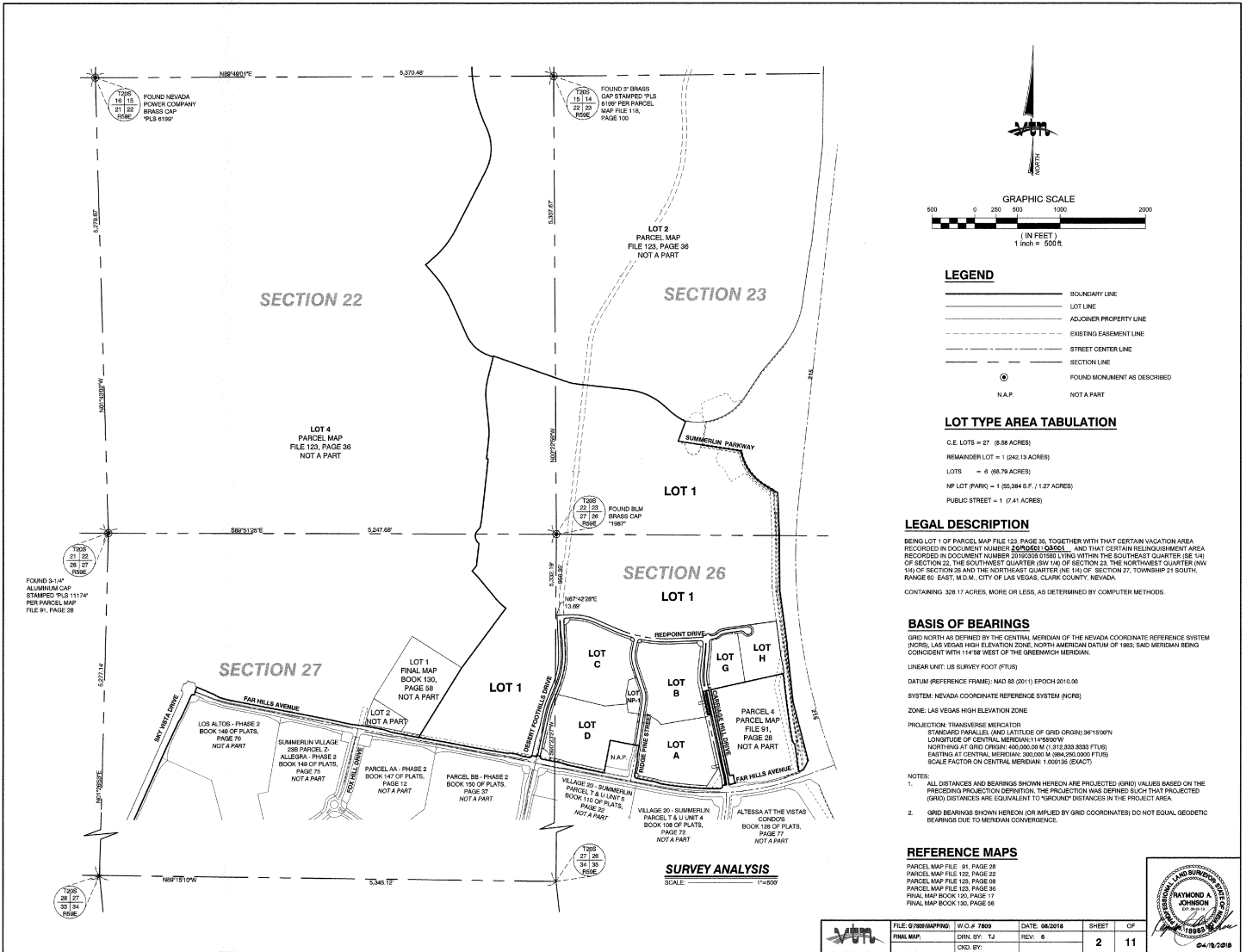
I CERTIFY THAT THE FINAL MAP SUBSTANTIALLY COMPLIES WITH THE TENTATIVE MAP AND ANY APPROVED ALTERATIONS THERE TO, THAT THE MAP COMPLIES WITH APPLICABLE STATUTORY AND ORDINANCE PROVISIONS, THAT ALL CONDITIONS IMPOSED UPON THE FINAL MAP HAVE BEEN MET, AND THAT THE MAP WAS APPROVED AND THE PARCELS HERIN WERE ACCEPTED BY THE PLANNING AND THE DEVELOPMENT DEPARTMENTS OF THE CITY OF LAS VEGAS, NEVADA, ON THE 26th DAY OF March, 2019.

Robert Summerville
Robert Summerville, ACP
DIRECTOR OF PLANNING AND DEVELOPMENT
CITY OF LAS VEGAS, NEVADA

COUNTY RECORDERS NOTE

ANY SUBSEQUENT CHANGES TO THE MAP SHOULD BE EXAMINED AND MAY BE DETERMINED BY REFERENCE TO THE COUNTY RECORDERS CUMULATIVE INDEX, N.R.S. 278.0985

CONSULTING ENGINEERS • PLANNERS • LAND SURVEYORS 1727 SOUTH RANBOW BOULEVARD LAS VEGAS, NEVADA, 89102-5148 (702) 735-7000 FAX (702) 965-5997		FMP 74490
NO. 0110 FILED AT THE REQUEST OF VTN		
DATED 05/07/2019 AT 8:26 AM		
BOOK 158 PAGE 57		
OFFICIAL RECORDS		
BOOK NO. 20190507		
CLARK COUNTY, NEVADA RECORDS		
DESSE COMNAV - RECORDER		
FEE \$ 165.00, DEPUTY KYHC		
FILE: 070800MAPPING	W.O.# 7800	DATE: 04/2018
FINAL MAP/FPM N.V.121100	OWN. BY: TJ	REV: 1
		SHEET OF 11
		CDG, BY:



LEGEND

—————	BOUNDARY LINE
—————	LOT LINE
—————	ADJOINER PROPERTY LINE
—————	EXISTING EASEMENT LINE
—————	EXISTING EASEMENT LINE
—————	STREET CENTER LINE
—————	SECTION LINE
○	FOUND MONUMENT AS DESCRIBED
○	N.A.P.

LOT TYPE AREA TABULATION

C.E. LOTS = 27 (8.58 ACRES)
 REMAINDER LOT = 1 (242.13 ACRES)
 LOTS = 8 (58.79 ACRES)
 NP LOT (PARK) = 1 (55,384.9 F. / 1.27 ACRES)
 PUBLIC STREET = 1 (7.41 ACRES)

LEGAL DESCRIPTION

BEING LOT 1 OF PARCEL MAP FILE 123, PAGE 38, TOGETHER WITH THAT CERTAIN VACATION AREA RECORDED IN DOCUMENT NUMBER 20100305015551 LYING WITHIN THE SOUTHWEST QUARTER (SE 1/4) OF SECTION 22, THE SOUTHWEST QUARTER (SW 1/4) OF SECTION 23, THE NORTHWEST QUARTER (NW 1/4) OF SECTION 25 AND THE NORTHEAST QUARTER (NE 1/4) OF SECTION 27, TOWNSHIP 21 SOUTH, RANGE 60 EAST, M.D.M., CITY OF LAS VEGAS, CLARK COUNTY, NEVADA.

BASIS OF BEARINGS

GRID NORTH AS DEFINED BY THE CENTRAL MERIDIAN OF THE NEVADA COORDINATE REFERENCE SYSTEM (NCRS), LAS VEGAS HIGH ELEVATION ZONE, NORTH AMERICAN DATUM OF 1983, SAID MERIDIAN BEING COINCIDENT WITH 114°58' WEST OF THE GREENWICH MERIDIAN.
 LINEAR UNIT: US SURVEY FOOT (FT/US)
 DATUM (REFERENCE FRAME): NAD 83 (2011) EPOCH 2010.00
 SYSTEM: NEVADA COORDINATE REFERENCE SYSTEM (NCRS)
 ZONE: LAS VEGAS HIGH ELEVATION ZONE
 PROJECTION: TRANSVERSE MERCATOR
 STANDARD PARALLEL (AND LATITUDE OF GRID ORIGIN): 36°15'00"N
 LONGITUDE OF CENTRAL MERIDIAN: 114°00'00"W
 NORTHING AT GRID ORIGIN: 460,000,000.0 M (1,511,833,333.33 FT/US)
 EASTING AT CENTRAL MERIDIAN: 300,000.0 M (984,252,000.0 FT/US)
 SCALE FACTOR ON CENTRAL MERIDIAN: 1.000135 (EXACT)

- NOTES:**
- ALL DISTANCES AND BEARINGS SHOWN HEREON ARE PROJECTED GRID VALUES BASED ON THE PRECEDING PROJECTION DEFINITION. THE PROJECTION WAS DEFINED SUCH THAT PROJECTED (GRID) DISTANCES ARE EQUIVALENT TO "GROUND" DISTANCES IN THE PROJECT AREA.
 - GRID BEARINGS SHOWN HEREON (OR IMPLIED BY GRID COORDINATES) DO NOT EQUAL GEODETIC BEARINGS DUE TO MERIDIAN CONVERGENCE.

REFERENCE MAPS

- PARCEL MAP FILE #1 PAGE 28
- PARCEL MAP FILE 122, PAGE 22
- PARCEL MAP FILE 123, PAGE 38
- PARCEL MAP FILE 123, PAGE 35
- FINAL MAP BOOK 130, PAGE 17
- FINAL MAP BOOK 130, PAGE 36

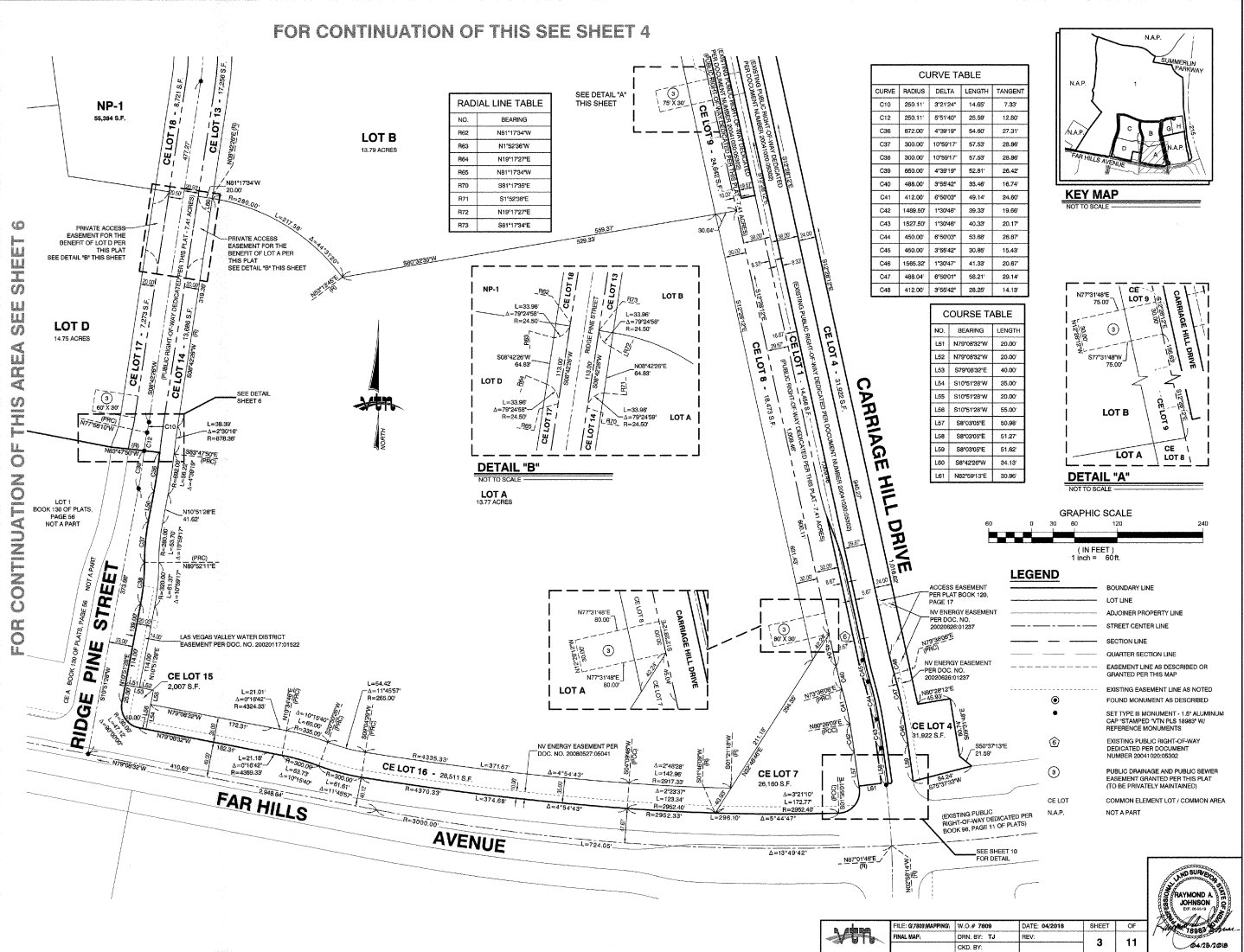
SURVEY ANALYSIS
 SCALE: 1"=500'

FILE: Q7808\MAPPING	W.O.# 7809	DATE: 08/2018	SHEET	OF
FINAL MAP:	DRN BY: T.J.	REV: 6	2	11
	CRD BY:			



158 87

FOR CONTINUATION OF THIS SEE SHEET 4



RADIAL LINE TABLE

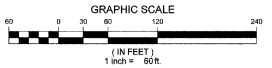
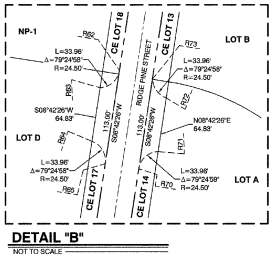
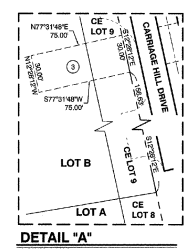
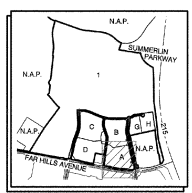
NO.	BEARING
762	N81°17'34"W
763	N1°52'36"W
764	N81°17'27"E
765	N81°17'29"W
770	S81°17'20"E
771	S1°18'08"E
772	N18°17'27"E
773	S81°17'34"E

CURVE TABLE

CURVE	RADIUS	DELTA	LENGTH	TANGENT
C12	250.11'	8°31'40"	25.99'	12.90'
C36	672.00'	4°39'19"	64.60'	27.31'
C37	300.00'	10°59'17"	57.50'	28.96'
C38	300.00'	10°59'17"	57.50'	28.96'
C39	650.00'	4°39'19"	52.81'	25.42'
C40	485.00'	3°59'42"	35.46'	16.74'
C41	412.00'	6°50'00"	45.14'	24.60'
C42	1485.50'	1°50'49"	39.32'	19.66'
C43	1527.50'	1°50'49"	40.39'	20.17'
C44	450.00'	6°50'00"	53.66'	28.87'
C45	450.00'	3°59'42"	30.85'	15.43'
C46	1565.32'	1°50'42"	41.32'	20.87'
C47	485.04'	6°50'01"	58.21'	29.14'
C48	412.00'	3°59'42"	28.25'	14.13'

COURSE TABLE

NO.	BEARING	LENGTH
L61	N7°09'32"W	20.00'
L62	N7°09'32"W	20.00'
L63	S7°09'32"E	40.00'
L64	S1°07'13"W	35.00'
L65	S1°07'13"W	20.00'
L66	S1°07'13"W	55.00'
L67	S8°03'09"E	50.89'
L68	S8°03'09"E	51.27'
L69	S8°03'09"E	51.65'
L70	S8°03'09"E	34.13'
L61	N62°09'12"E	30.96'



- LEGEND**
- BOUNDARY LINE
 - LOT LINE
 - ADJACENT PROPERTY LINE
 - STREET CENTER LINE
 - SECTION LINE
 - QUARTER SECTION LINE
 - EASEMENT LINE AS DESCRIBED OR GRANTED PER THIS MAP
 - EXISTING EASEMENT LINE AS NOTED
 - FOUND MONUMENT AS DESCRIBED
 - SET TYPE B MONUMENT: 1" BY ALUMINUM CAP STAMPED "VTN PLS 1868" W/ REFERENCE MONUMENTS
 - EXISTING PUBLIC RIGHT-OF-WAY DEDICATED PER DOCUMENT NUMBER 200412000502
 - PUBLIC DRAINAGE AND PUBLIC SEWER EASEMENT GRANTED PER THIS PLAT (TO BE PRIVATELY MAINTAINED)
 - CE LOT
 - N.A.P.
 - NOT A PART

FOR CONTINUATION OF THIS AREA SEE SHEET 6

CARRIAGE HILL DRIVE

RIDGE PINE STREET

FAR HILLS AVENUE

FILE: Q700\MAPPING\ M.O.P.# 7809	DATE: 04/20/18	SHEET: 3	OF: 11
FINAL MAP	DRN BY: TJ	REV:	
CHK BY:			

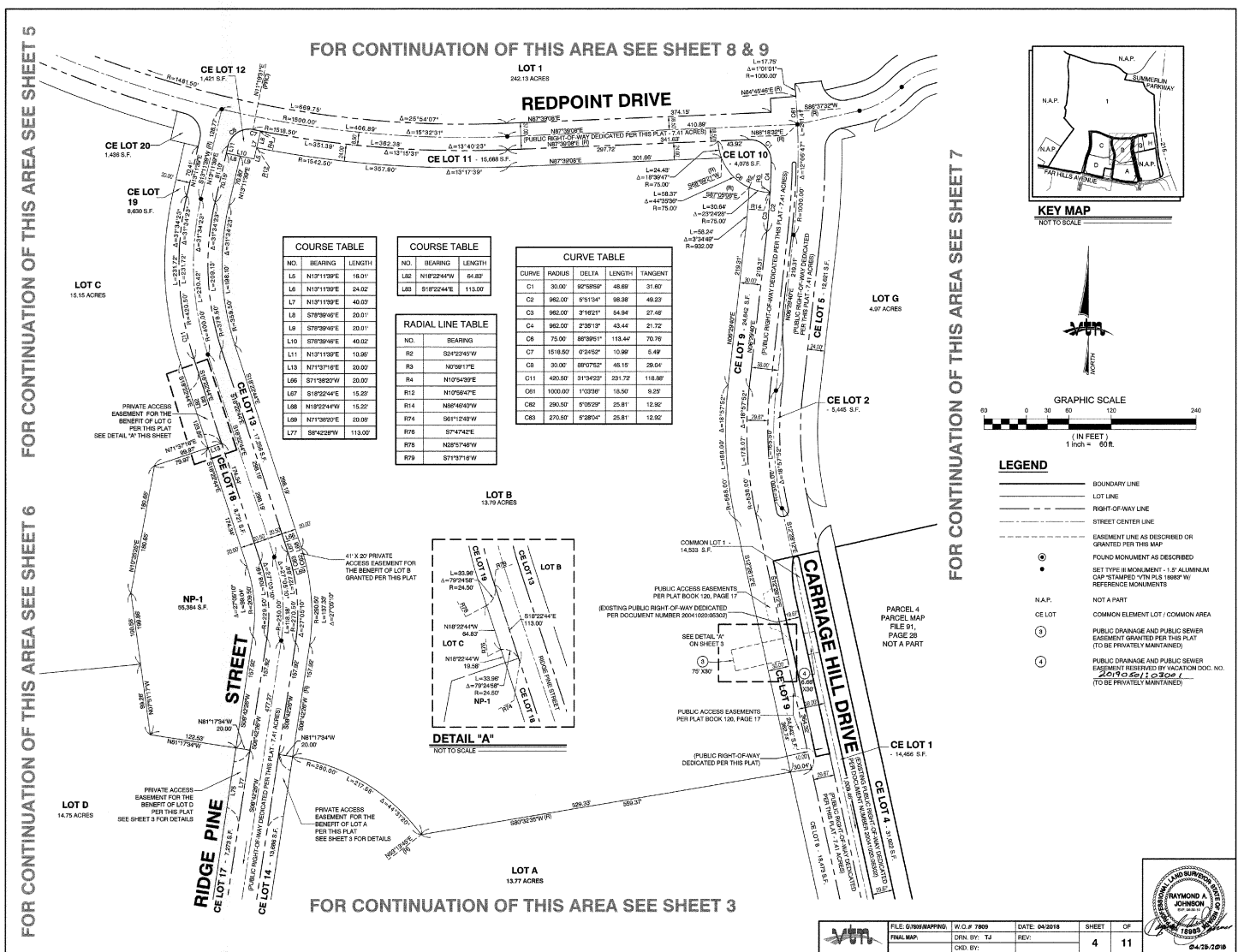


FOR CONTINUATION OF THIS AREA SEE SHEET 5

FOR CONTINUATION OF THIS AREA SEE SHEET 6

FOR CONTINUATION OF THIS AREA SEE SHEET 8 & 9

FOR CONTINUATION OF THIS AREA SEE SHEET 7

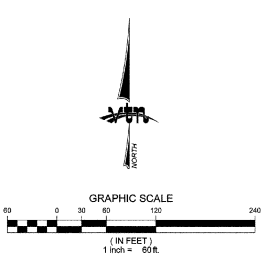
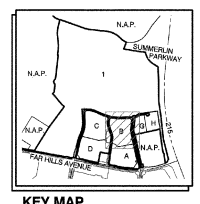


NO.	BEARING	LENGTH
L5	N15°11'39"E	16.01'
L6	N15°11'39"E	24.02'
L7	N15°11'39"E	40.02'
L8	S79°39'48"E	39.01'
L9	S79°39'48"E	39.01'
L10	S79°39'48"E	40.02'
L11	N15°11'39"E	10.98'
L13	N71°31'16"E	30.00'
L66	S71°38'22"W	25.00'
L67	S19°22'44"E	15.23'
L68	N19°22'44"W	15.22'
L69	N71°31'16"E	29.09'
L77	S84°22'10"W	113.00'

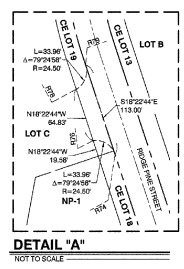
NO.	BEARING	LENGTH
L82	N19°22'44"W	84.80'
L83	S19°22'44"E	113.00'

CURVE	RADIUS	DELTA	LENGTH	TANGENT
C1	30.00'	82°58'58"	48.89'	31.80'
C2	962.00'	5°15'14"	98.38'	49.23'
C3	962.00'	3°16'21"	54.94'	27.46'
C4	962.00'	2°39'13"	43.44'	21.72'
C8	75.00'	88°39'51"	118.44'	70.76'
C7	1518.50'	0°24'52"	10.86'	5.49'
C8	30.00'	89°07'52"	46.15'	29.04'
C11	420.50'	31°34'23"	231.72'	118.86'
C61	1000.00'	1°03'58"	18.50'	9.29'
C62	290.50'	5°05'29"	25.81'	12.92'
C63	270.50'	5°28'04"	25.81'	12.92'

NO.	BEARING
R2	S34°22'44"W
R3	N0°59'17"E
R4	N10°54'39"E
R12	N10°54'47"E
R14	N86°46'40"W
R74	S61°12'48"W
R76	S7°47'42"E
R78	N28°57'48"W
R79	S71°31'16"W



- LEGEND**
- BOUNDARY LINE
 - LOT LINE
 - RIGHT-OF-WAY LINE
 - STREET CENTER LINE
 - EASEMENT LINE AS DESCRIBED OR GRANTED PER THIS MAP
 - FOUND MONUMENT AS DESCRIBED
 - SET TYPE III MONUMENT - 1" S' ALUMINUM CAP STAMPED WITH PL'S NUMBER WITH REFERENCE MONUMENTS
 - N.A.P. NOT A PART
 - CE LOT COMMON ELEMENT LOT / COMMON AREA
 - ① PUBLIC DRAINAGE AND PUBLIC SEWER EASEMENT GRANTED PER THIS PLAT (TO BE PRIVATELY MAINTAINED)
 - ② PUBLIC DRAINAGE AND PUBLIC SEWER EASEMENT RESERVED BY VACATION DOC. NO. 2019-05110-0001 (TO BE PRIVATELY MAINTAINED)



FILE: G7809-MAPPING	W.G.P.# 7809	DATE: 04/2018	SHEET	OF
FINAL MAP	DRN BY: TJ	REV:	4	11
CRD BY:				

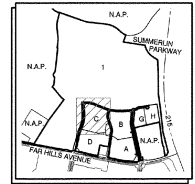


FOR CONTINUATION OF THIS AREA SEE SHEET 8 & 9

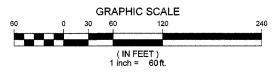
FOR CONTINUATION OF THIS AREA SEE SHEET 8

FOR CONTINUATION OF THIS AREA SEE SHEET 4

FOR CONTINUATION OF THIS AREA SEE SHEET 6



KEY MAP
NOT TO SCALE



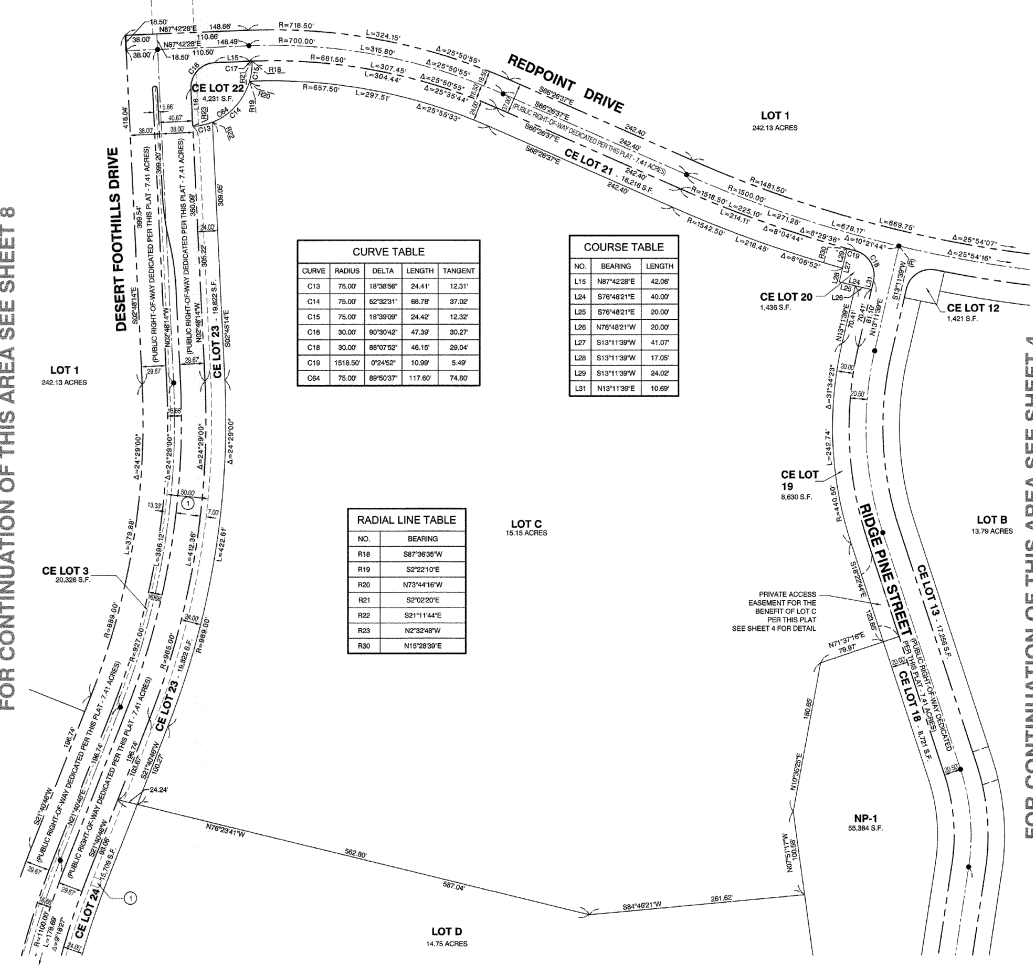
LEGEND

- BOUNDARY LINE
- LOT LINE
- STREET CENTER LINE
- RIGHT-OF-WAY LINE
- EASEMENT LINE AS DESCRIBED OR GRANTED PER THIS MAP
- FOUND MONUMENT AS DESCRIBED
- N.A.P. NOT A PART
- SET TYPE II MONUMENT - 1" ALUMINUM CAP STAMPED WITH PL'S 18088" W/ REFERENCE MONUMENTS
- CE LOT COMMON ELEMENT LOT / COMMON AREA
- ⊙ EXISTING LAS VEGAS VALLEY WATER DISTRICT EASEMENT PER DOCUMENT NUMBER 20070281401
- NP-1 PARK LOT

CURVE TABLE				
CURVE	RADIUS	DELTA	LENGTH	TANGENT
C13	75.00	18°38'58"	24.41	12.31
C14	75.00	52°32'31"	68.78	37.02
C15	75.00	18°38'58"	24.42	12.32
C16	30.00	90°30'42"	47.39	30.27
C18	30.00	88°07'52"	46.19	29.04
C19	1518.50	0°24'52"	10.99	5.49
C24	75.00	88°52'37"	117.60	74.80

COURSE TABLE		
NO.	BEARING	LENGTH
L15	N87°42'58"E	42.08
L24	S78°48'21"W	40.00
L25	S78°48'21"W	20.00
L26	N78°48'21"W	20.00
L27	S13°11'39"W	41.07
L28	S13°11'39"W	17.00
L29	S13°11'39"W	34.00
L31	N19°11'39"E	10.69

RADIAL LINE TABLE	
NO.	BEARING
R16	S87°36'52"W
R19	S72°21'02"E
R20	N73°14'16"W
R21	S2°02'32"E
R22	S21°11'44"E
R23	N2°32'48"W
R30	N19°28'39"E

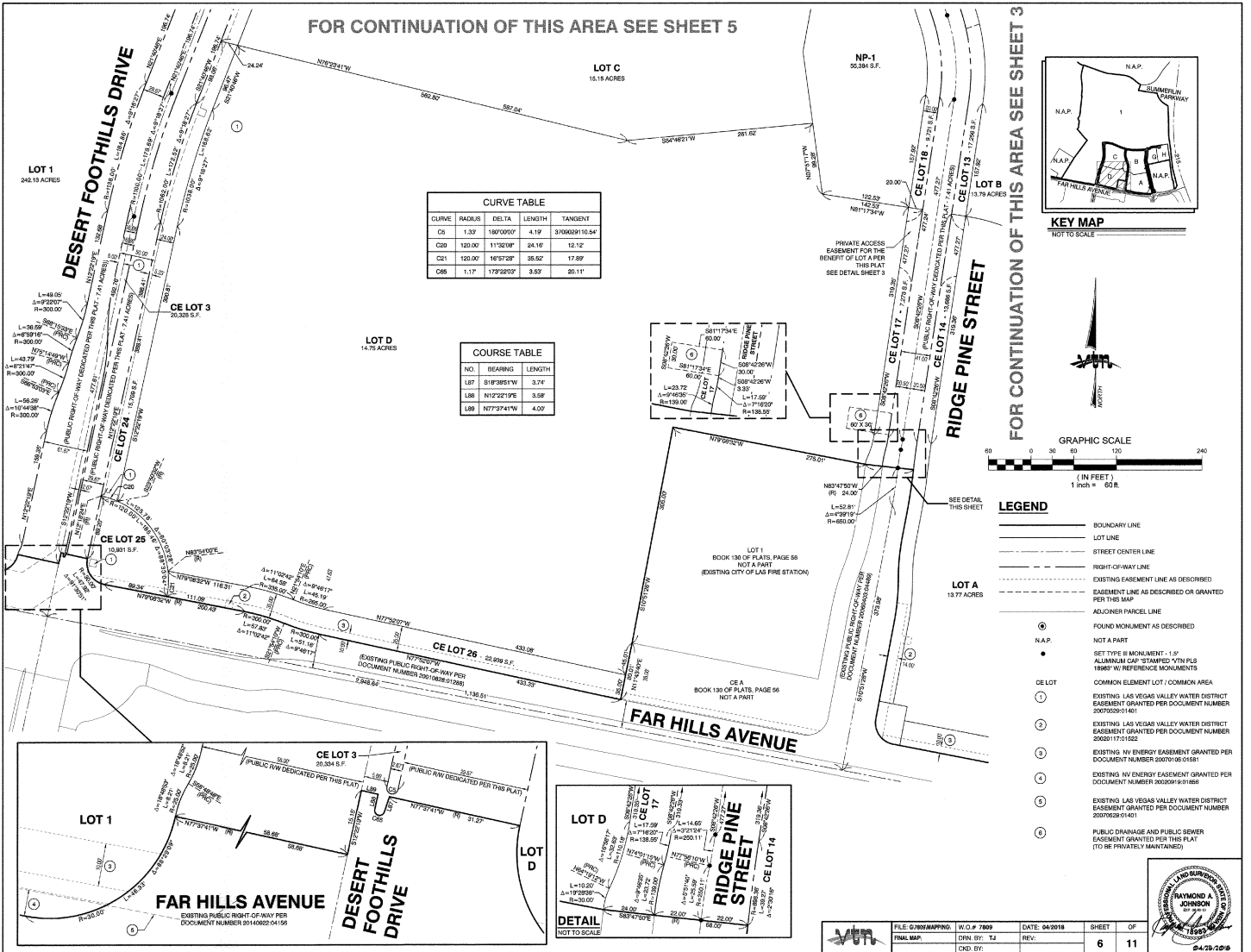


FILE: G7807.MAPPING	NO. # 7809	DATE: 04/20/18	SHEET	OF
FINAL MAP	DRN BY: TJ	REV:	5	11
CHD. BY:				



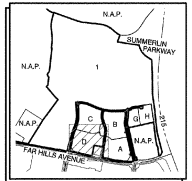
FOR CONTINUATION OF THIS AREA SEE SHEET 5

FOR CONTINUATION OF THIS AREA SEE SHEET 3

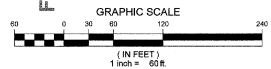


CURVE	RADIUS	DELTA	LENGTH	TANGENT
C5	1.30'	180°00'00"	4.17'	370.665/110.54'
C50	150.00'	11°02'00"	24.16'	12.12'
C21	150.00'	16°57'00"	35.52'	17.50'
C36	1.17'	179°22'00"	3.57'	20.11'

NO.	BEARING	LENGTH
127	S18°30'51"W	3.74'
128	N12°22'19"E	3.59'
129	N77°37'41"W	4.02'

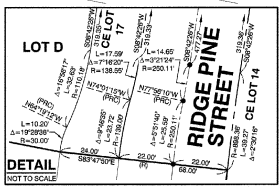
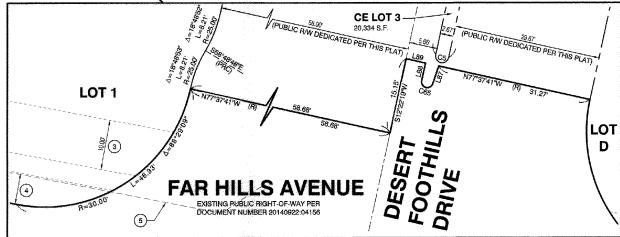


KEY MAP
NOT TO SCALE



LEGEND

- BOUNDARY LINE
- LOT LINE
- STREET CENTER LINE
- RIGHT-OF-WAY LINE
- - - - EXISTING EASEMENT LINE AS DESCRIBED
- - - - EASEMENT LINE AS DESCRIBED OR GRANTED PER THIS MAP
- - - - ADJOINER PARCEL LINE
- - - - FOUND MONUMENT AS DESCRIBED
- N.A.P.
- SET TYPE "B" MONUMENT - 1.3"
- ALUMINUM CAP "STAMPED" WITH BUS 1986" W/ REFERENCE MONUMENTS
- ① CE LOT 1
- ② EXISTING LAS VEGAS VALLEY WATER DISTRICT EASEMENT GRANTED PER DOCUMENT NUMBER 200703021461
- ③ EXISTING LAS VEGAS VALLEY WATER DISTRICT EASEMENT GRANTED PER DOCUMENT NUMBER 200511715152
- ④ EXISTING NV ENERGY EASEMENT GRANTED PER DOCUMENT NUMBER 2007010601581
- ⑤ EXISTING NV ENERGY EASEMENT GRANTED PER DOCUMENT NUMBER 06020919101565
- ⑥ EXISTING LAS VEGAS VALLEY WATER DISTRICT EASEMENT GRANTED PER DOCUMENT NUMBER 200706291401
- ⑦ PUBLIC DRAINAGE AND PUBLIC SEWER EASEMENT GRANTED PER THIS PLAT (TO BE PRIVATELY MAINTAINED)



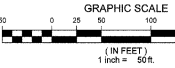
FILE: Q7003\MAPPING\ W.O.# 7809	DATE: 04/2018	SHEET 6	OF 11
FINAL MAP:	DRAWN BY: T.J.	REV:	
CHK BY:			



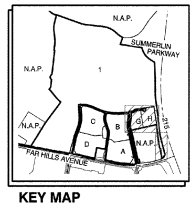
LEGEND

- BOUNDARY LINE
- LOT LINE
- - - ADJACENT PROPERTY LINE
- - - STREET CENTER LINE
- - - RIGHT-OF-WAY LINE
- - - EXISTING EASEMENT LINE AS DESCRIBED
- - - EASEMENT LINE AS DESCRIBED PER THIS MAP
- FOUND MONUMENT AS DESCRIBED
- N.A.P. NOT A PART
- SET TYPE III MONUMENT - 1" ALUMINUM CAP STAMPED "7/11 PLS 1998" W/ REFERENCE MONUMENTS
- COMMON ELEMENT LOT / COMMON AREA

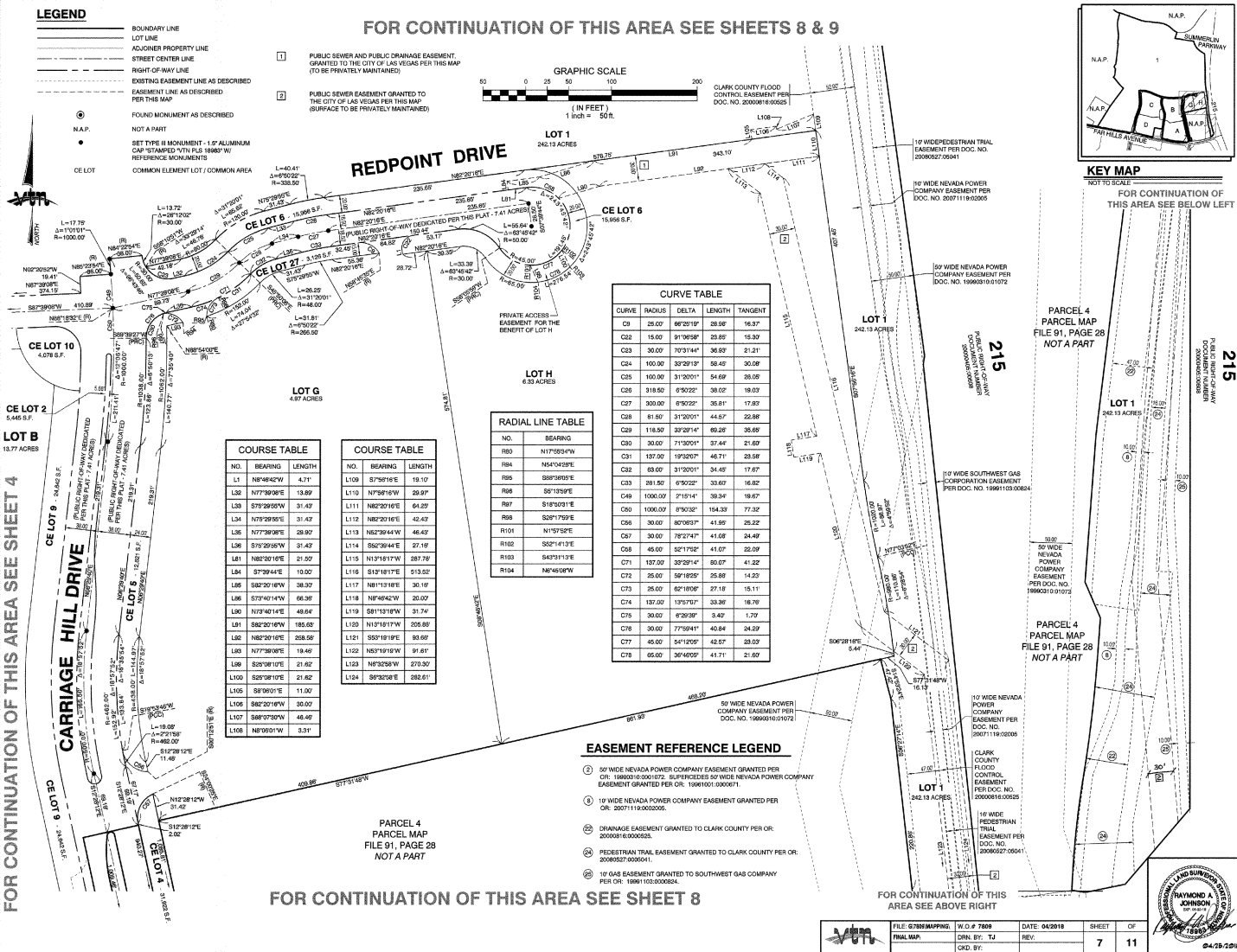
FOR CONTINUATION OF THIS AREA SEE SHEETS 8 & 9



CLARK COUNTY FLOOD CONTROL EASEMENT PER DOC. NO. 2006018-00525



FOR CONTINUATION OF THIS AREA SEE BELOW LEFT



COURSE TABLE

NO.	BEARING	LENGTH
L1	N8°46'42"W	4.71
L2	N77°39'38"E	13.69
L3	S79°29'59"W	31.47
L4	N17°39'38"E	31.47
L5	N177°39'38"E	28.97
L6	S79°29'59"W	31.47
L7	N82°20'16"E	21.52
L8	S79°29'59"W	31.47
L9	S79°29'59"W	31.47
L10	S82°20'16"E	185.63
L11	N82°20'16"E	208.58
L12	N77°39'38"E	19.49
L13	S29°10'18"E	21.62
L14	S29°10'18"E	21.62
L15	S82°20'16"E	11.07
L16	S82°20'16"E	30.07
L17	S88°07'30"W	48.49
L18	N8°09'01"W	3.51

COURSE TABLE

NO.	BEARING	LENGTH
L109	S7°56'16"E	19.10
L110	N7°56'16"W	29.97
L111	N82°20'16"E	64.29
L112	N82°20'16"E	42.40
L113	N82°20'16"W	46.43
L114	S82°20'16"E	27.16
L115	N17°18'13"W	282.79
L116	S17°18'13"E	213.02
L117	N81°13'18"E	30.18
L118	N8°49'42"W	20.07
L119	S81°13'18"W	31.74
L120	N17°18'13"W	208.80
L121	S57°19'18"E	90.69
L122	N57°19'18"W	91.61
L123	N87°32'58"W	270.30
L124	S87°32'58"E	282.61

RADIAL LINE TABLE

NO.	BEARING
R84	N54°04'28"E
R85	S89°59'09"E
R86	S71°59'59"E
R87	S17°02'01"E
R88	S207°72'59"E
R101	N157°32"E
R102	S82°14'13"E
R103	S47°11'13"E
R104	N8°46'38"W

CURVE TABLE

CURVE	RADIUS	DELTA	LENGTH	TANGENT
C3	25.00	86°21'07"	28.95	16.37
C32	15.00	91°29'58"	23.85	15.33
C33	30.00	70°31'44"	35.92	21.21
C34	100.00	33°29'14"	58.45	30.08
C35	100.00	31°20'01"	54.69	28.05
C36	318.50	8°20'22"	58.02	18.03
C37	300.00	8°20'22"	35.81	17.93
C38	81.50	31°20'01"	44.87	22.88
C39	118.50	33°29'14"	65.28	35.69
C30	30.00	71°30'01"	37.44	21.69
C31	137.00	19°32'07"	48.71	23.58
C32	63.00	31°20'01"	34.49	17.67
C33	81.50	6°52'22"	33.67	16.82
C49	1000.00	7°15'14"	38.34	18.67
C50	1000.00	8°20'22"	154.33	77.32
C56	30.00	80°09'37"	41.89	25.22
C67	30.00	78°27'47"	41.69	24.49
C68	45.00	52°17'52"	41.07	22.09
C71	137.00	32°29'14"	80.07	41.22
C72	25.00	59°18'29"	25.89	14.29
C73	25.00	62°18'09"	27.19	15.11
C74	137.00	13°31'57"	33.39	18.79
C75	30.00	8°20'22"	3.47	1.73
C76	30.00	77°29'41"	42.84	24.29
C77	45.00	54°12'06"	42.57	23.07
C78	65.00	38°48'02"	41.71	21.60

EASEMENT REFERENCE LEGEND

- ① 50' WIDE NEVADA POWER COMPANY EASEMENT GRANTED PER OR: 19890510001072. SUPERCEDES 50' WIDE NEVADA POWER COMPANY EASEMENT GRANTED PER OR: 19961001.0000671.
- ② 10' WIDE NEVADA POWER COMPANY EASEMENT GRANTED PER OR: 20071119.000205.
- ③ DRAINAGE EASEMENT GRANTED TO CLARK COUNTY PER OR: 2006018-00525.
- ④ PEDESTRIAN TRIAL EASEMENT GRANTED TO CLARK COUNTY PER OR: 2006027.000041.
- ⑤ 10' GAS EASEMENT GRANTED TO SOUTHWEST GAS COMPANY PER OR: 19991103.000084.

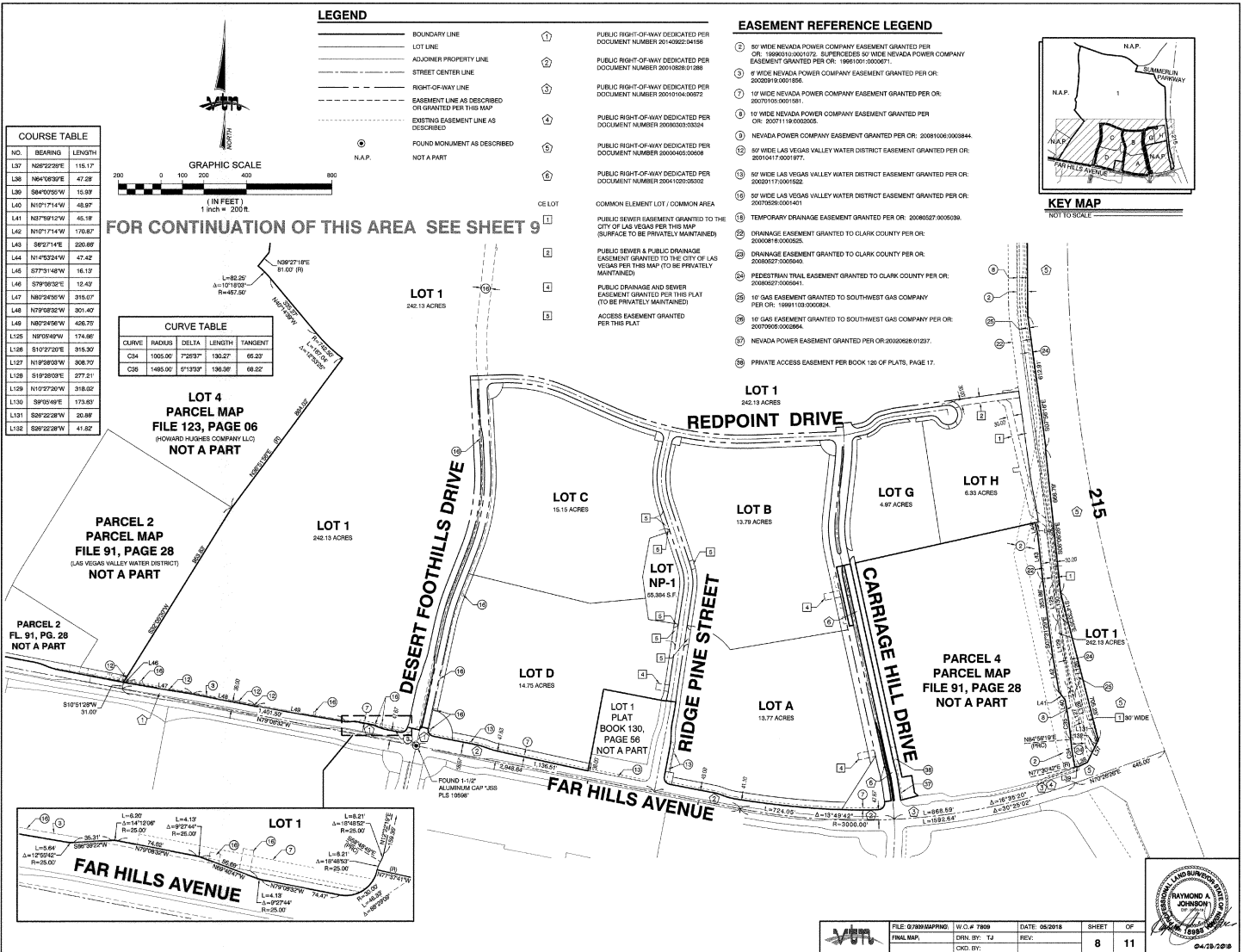
FOR CONTINUATION OF THIS AREA SEE SHEET 4

FOR CONTINUATION OF THIS AREA SEE SHEET 8

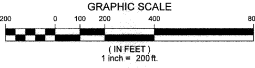
FOR CONTINUATION OF THIS AREA SEE ABOVE RIGHT

FILE: G7831.MAPPING	W.G.P. # 7809	DATE: 04/20/18	SHEET: 7	OF: 11
FINAL MAP	DRN. BY: TJ	REV.		
CD: BY:				





NO.	BEARING	LENGTH
L37	N69°22'28"E	115.17'
L38	N64°03'36"E	47.28'
L39	S84°02'52"W	10.89'
L40	N10°17'14"W	45.97'
L41	N57°39'12"W	45.18'
L42	N10°17'14"W	170.87'
L43	S89°21'46"E	220.89'
L44	N1°05'23"W	47.42'
L45	S77°31'48"W	16.12'
L46	S78°30'52"E	12.42'
L47	N82°24'52"W	315.07'
L48	N79°08'56"W	301.42'
L49	N89°04'56"W	426.79'
L50	N90°54'49"W	174.86'
L51	S10°27'20"E	315.30'
L52	N19°28'03"W	308.70'
L53	S19°28'03"E	277.21'
L54	N19°27'20"W	318.02'
L55	S89°04'49"E	173.83'
L56	S89°22'28"W	20.89'
L57	S89°22'28"W	41.82'



FOR CONTINUATION OF THIS AREA SEE SHEET 9

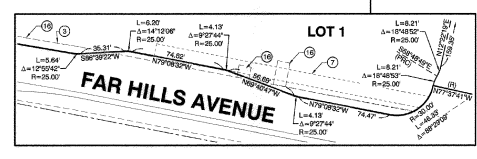
CURVE	RADIUS	DELTA	LENGTH	TANGENT
C34	1065.00'	7°29'37"	130.27'	66.29'
C35	1485.00'	5°12'53"	136.36'	68.22'

LOT 4
PARCEL MAP
FILE 123, PAGE 06
 (HOWARD HUGHES COMPANY LLC)
NOT A PART

PARCEL 2
PARCEL MAP
FILE 91, PAGE 28
 (LAS VEGAS VALLEY WATER DISTRICT)
NOT A PART

PARCEL 2
FL. 91, PG. 28
NOT A PART

PARCEL 4
PARCEL MAP
FILE 91, PAGE 28
NOT A PART



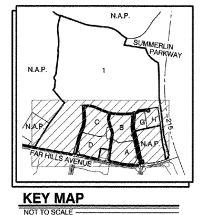
LEGEND

- BOUNDARY LINE
- LOT LINE
- - - ADJOINER PROPERTY LINE
- STREET CENTER LINE
- - - RIGHT-OF-WAY LINE
- - - EASEMENT LINE AS DESCRIBED OR GRANTED PER THIS MAP
- - - EXISTING EASEMENT LINE AS DESCRIBED
- FOUND MONUMENT AS DESCRIBED
- N.A.P. NOT A PART

- ① PUBLIC RIGHT-OF-WAY DEDICATED PER DOCUMENT NUMBER 20140922-04158
- ② PUBLIC RIGHT-OF-WAY DEDICATED PER DOCUMENT NUMBER 20010528-01288
- ③ PUBLIC RIGHT-OF-WAY DEDICATED PER DOCUMENT NUMBER 20010104-09872
- ④ PUBLIC RIGHT-OF-WAY DEDICATED PER DOCUMENT NUMBER 20090303-03324
- ⑤ PUBLIC RIGHT-OF-WAY DEDICATED PER DOCUMENT NUMBER 20090405-00608
- ⑥ PUBLIC RIGHT-OF-WAY DEDICATED PER DOCUMENT NUMBER 20041029-03632
- ⑦ COMMON ELEMENT LOT / COMMON AREA
- ⑧ PUBLIC SEWER EASEMENT GRANTED TO THE CITY OF LAS VEGAS PER THIS MAP (SURFACE TO BE PRIVATELY MAINTAINED)
- ⑨ PUBLIC SEWER & PUBLIC DRAINAGE EASEMENT GRANTED TO THE CITY OF LAS VEGAS PER THIS MAP (TO BE PRIVATELY MAINTAINED)
- ⑩ PUBLIC DRAINAGE AND SEWER EASEMENT GRANTED PER THIS PLAT (TO BE PRIVATELY MAINTAINED)
- ⑪ ACCESS EASEMENT GRANTED PER THIS PLAT

EASEMENT REFERENCE LEGEND

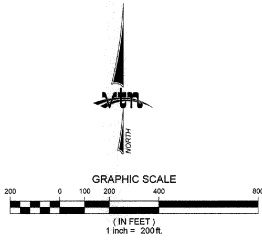
- ⑫ 50' WIDE NEVADA POWER COMPANY EASEMENT GRANTED PER OR: 19960310-0001072. SUPERCEDES 50' WIDE NEVADA POWER COMPANY EASEMENT GRANTED PER OR: 19891001-0000271.
- ⑬ 6' WIDE NEVADA POWER COMPANY EASEMENT GRANTED PER OR: 20020219-0001856.
- ⑭ 10' WIDE NEVADA POWER COMPANY EASEMENT GRANTED PER OR: 20070103-0001581.
- ⑮ 10' WIDE NEVADA POWER COMPANY EASEMENT GRANTED PER OR: 20071118-0002505.
- ⑯ NEVADA POWER COMPANY EASEMENT GRANTED PER OR: 20091006-0003844.
- ⑰ 50' WIDE LAS VEGAS VALLEY WATER DISTRICT EASEMENT GRANTED PER OR: 20050411-0003877.
- ⑱ 50' WIDE LAS VEGAS VALLEY WATER DISTRICT EASEMENT GRANTED PER OR: 20020311-0001522.
- ⑲ 50' WIDE LAS VEGAS VALLEY WATER DISTRICT EASEMENT GRANTED PER OR: 20070526-0001421.
- ⑳ TEMPORARY DRAINAGE EASEMENT GRANTED PER OR: 20060227-0005099.
- ㉑ DRAINAGE EASEMENT GRANTED TO CLARK COUNTY PER OR: 20000818-0000525.
- ㉒ DRAINAGE EASEMENT GRANTED TO CLARK COUNTY PER OR: 20060227-0005040.
- ㉓ PEDESTRIAN TRAIL EASEMENT GRANTED TO CLARK COUNTY PER OR: 20060227-0005041.
- ㉔ 10' GAS EASEMENT GRANTED TO SOUTHWEST GAS COMPANY PER OR: 19891103-0000824.
- ㉕ 10' GAS EASEMENT GRANTED TO SOUTHWEST GAS COMPANY PER OR: 20070505-0002854.
- ㉖ NEVADA POWER EASEMENT GRANTED PER OR: 20020226-011237.
- ㉗ PRIVATE ACCESS EASEMENT PER BOOK 120 OF PLATS, PAGE 17.



FILE: Q7930-MAPPING	W.O.# 7809	DATE: 06/29/18	SHEET	OF
FINAL MAP:	DRN. BY: TJ	REV:	8	11
	CHK. BY:			



159/187

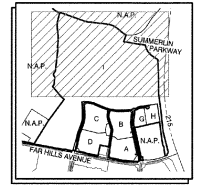


LEGEND

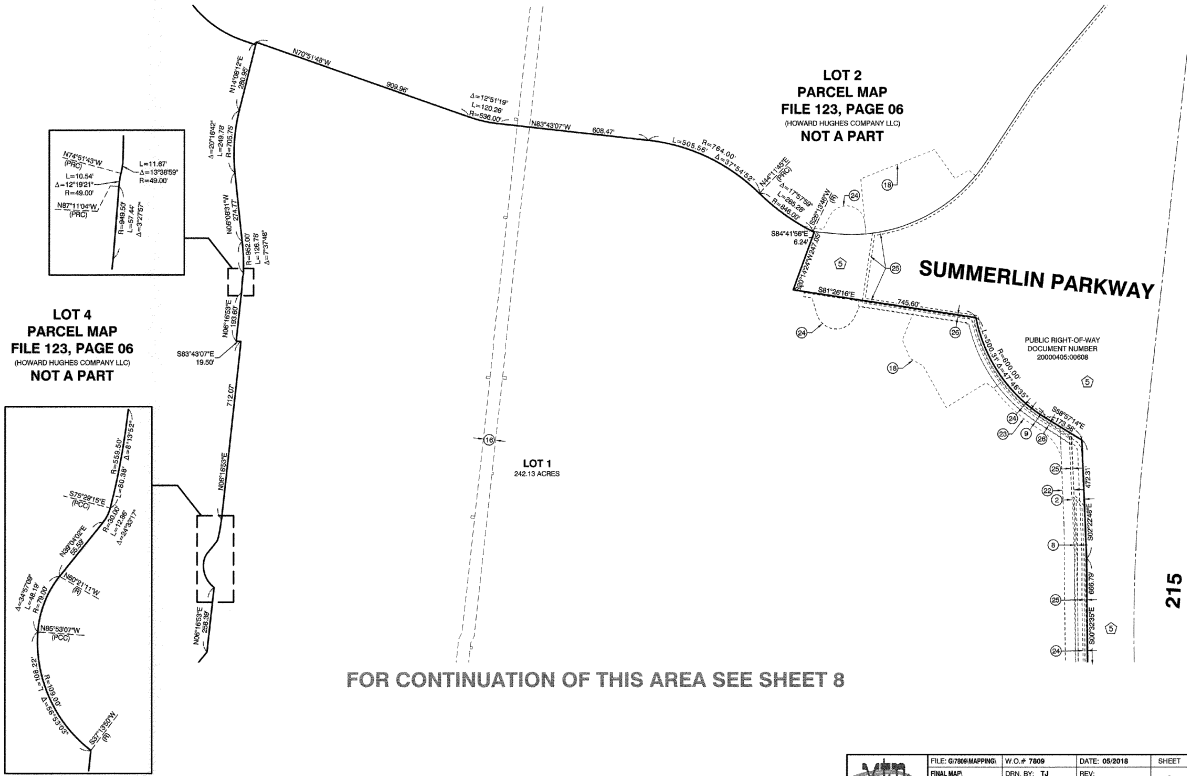
- BOUNDARY LINE
- LOT LINE
- ADJOINER PROPERTY LINE
- STREET CENTER LINE
- RIGHT-OF-WAY LINE
- - - EXISTING EASEMENT LINE AS DESCRIBED
- FOUND MONUMENT AS DESCRIBED
- N.A.P.
- NOT A PART
- PUBLIC RIGHT-OF-WAY DEDICATED PER DOCUMENT NUMBER 2000040600098
- CE LOT
- COMMON ELEMENT LOT / COMMON AREA

EASEMENT REFERENCE LEGEND

- ① 50' WIDE NEVADA POWER COMPANY EASEMENT GRANTED PER CR: 19990103000107E. SUPERCEDES 50' WIDE NEVADA POWER COMPANY EASEMENT GRANTED PER CR: 19990103000071.
- ② 10' WIDE NEVADA POWER COMPANY EASEMENT GRANTED PER CR: 200711190000005.
- ③ NEVADA POWER COMPANY EASEMENT GRANTED PER CR: 200810050003844.
- ④ 50' WIDE LAS VEGAS VALLEY WATER DISTRICT EASEMENT GRANTED PER CR: 200705200001901.
- ⑤ TEMPORARY DRAINAGE EASEMENT GRANTED PER CR: 200805270000099.
- ⑥ DRAINAGE EASEMENT GRANTED TO CLARK COUNTY PER CR: 200004160000025.
- ⑦ DRAINAGE EASEMENT GRANTED TO CLARK COUNTY PER CR: 2008052700002943.
- ⑧ FOOTSTRAK TRAIL EASEMENT GRANTED TO CLARK COUNTY PER CR: 2008052700002941.
- ⑨ 10' GAS EASEMENT GRANTED TO SOUTHWEST GAS COMPANY PER CR: 199911030000804.
- ⑩ 10' GAS EASEMENT GRANTED TO SOUTHWEST GAS COMPANY PER CR: 200706050000894.



KEY MAP
TIE TO SCALE



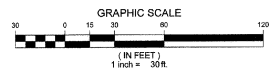
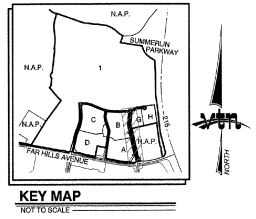
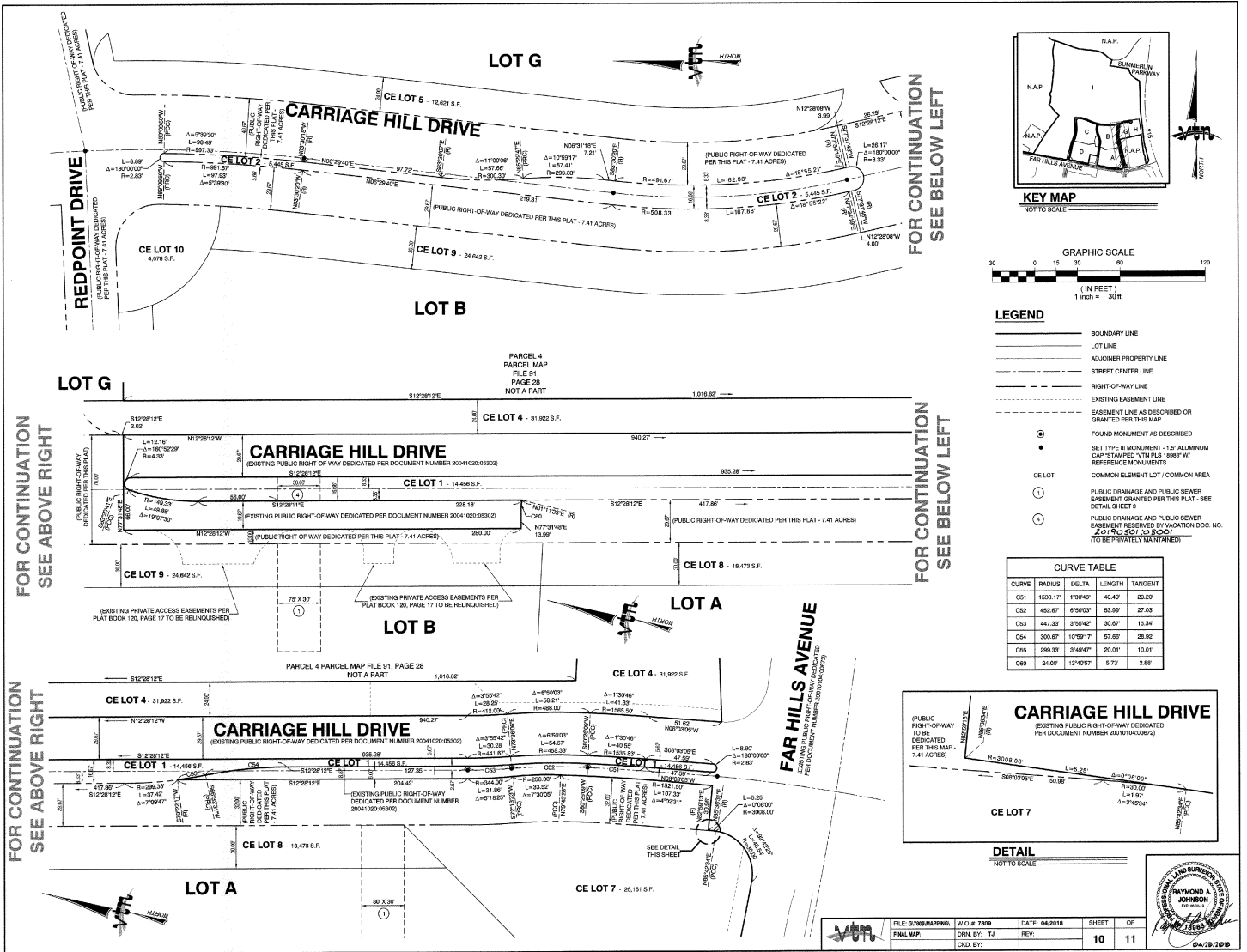
FOR CONTINUATION OF THIS AREA SEE SHEET 8

FILE: G2786.MAPPING	W.O.P: 7809	DATE: 05/2018	SHEET	OF
FINAL MAP	DEN. BY: TJ	REV:	9	11
CHK. BY:				



158 | 87

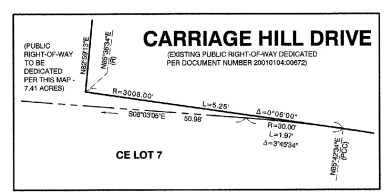
04-28-2018



- LEGEND**
- BOUNDARY LINE
 - LOT LINE
 - ADJONER PROPERTY LINE
 - STREET CENTER LINE
 - RIGHT-OF-WAY LINE
 - EXISTING EASEMENT LINE
 - EASEMENT LINE AS DESCRIBED OR GRANTED PER THIS MAP
 - FOUND MONUMENT AS DESCRIBED
 - SET TYPE III MONUMENT - 1" ALUMINUM CAP STAMPED "V.N. PLUS 1888" W/ REFERENCE MONUMENTS
 - CE LOT
 - PUBLIC DRAINAGE AND PUBLIC SEWER EASEMENT GRANTED PER THIS PLAT - SEE DETAIL SHEET 3
 - PUBLIC DRAINAGE AND PUBLIC SEWER EASEMENT RESERVED BY VACATION DOC. NO. 201100501 (2000) (TO BE PRIVATELY MAINTAINED)

CURVE TABLE

CURVE	RADIUS	DELTA	LENGTH	TANGENT
CS1	1530.17	1°30'48"	40.40	20.20
CS2	450.67	6°50'02"	53.50	27.03
CS3	447.33	3°55'42"	30.67	15.34
CS4	300.67	10°59'12"	57.60	28.80
CS5	299.33	3°49'47"	20.01	10.01
CS6	24.00	13°40'57"	5.73	2.86

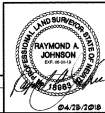


DETAIL
NOT TO SCALE

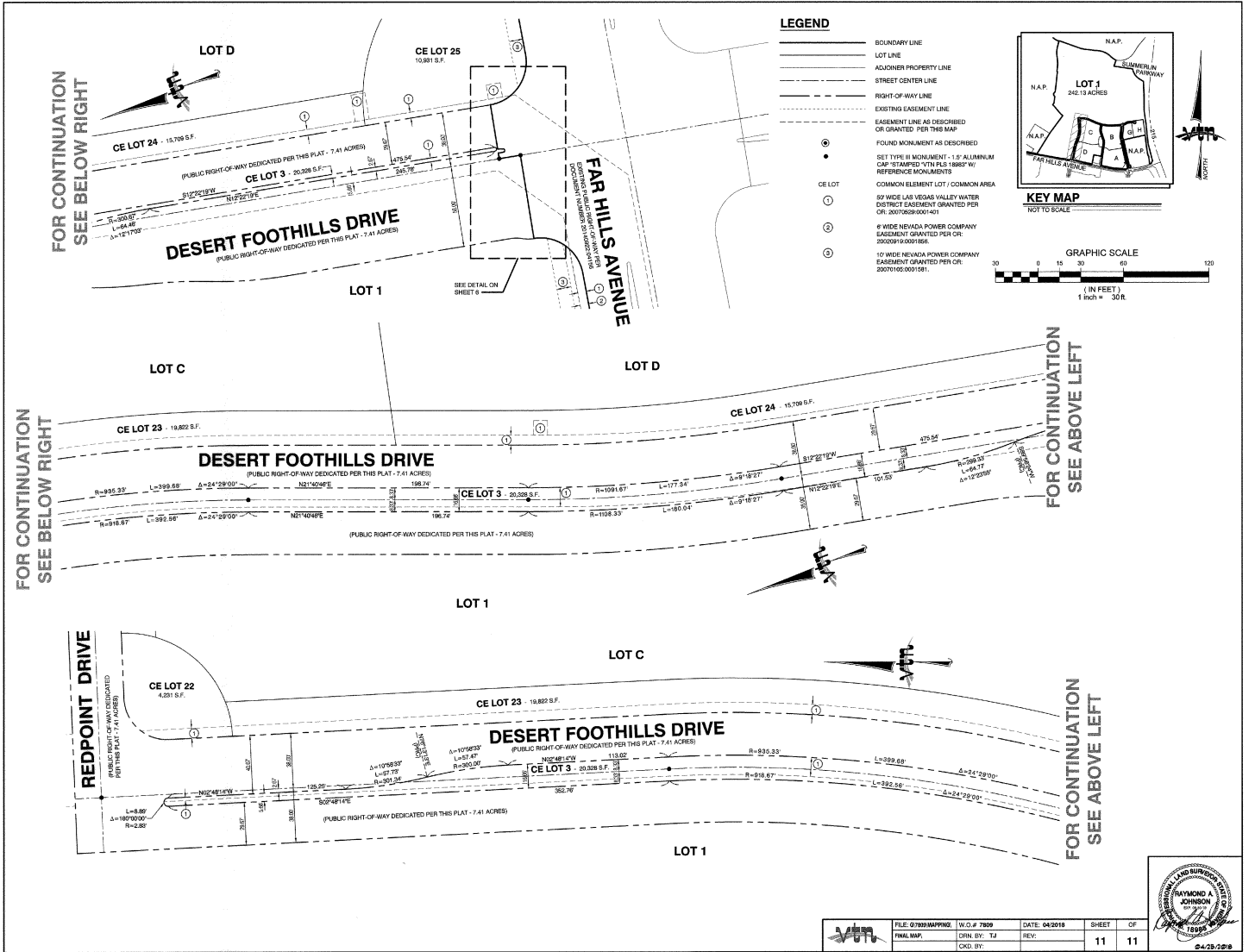
FOR CONTINUATION
SEE ABOVE RIGHT

FOR CONTINUATION
SEE BELOW LEFT

FOR CONTINUATION
SEE ABOVE RIGHT



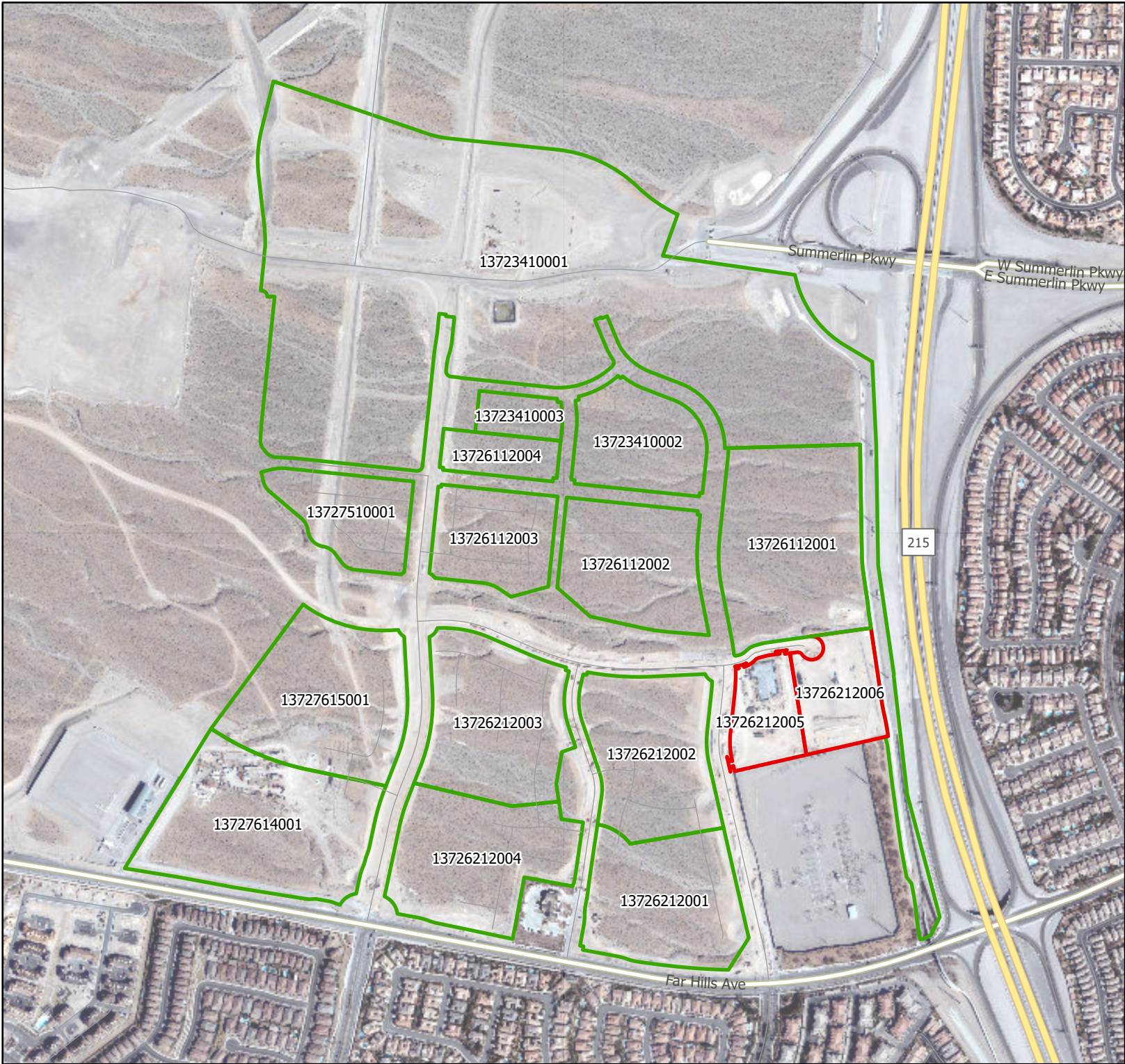
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FINAL MAP	DRN. BY: T.J.	REV:	10	11
CND. BY:				



FILE: 07803.MAPPING	W.O.# 7809	DATE: 04/2018	SHEET	OF
FINAL MAP	DRN. BY: T.J	REV:	11	11
CHK. BY:				



15/87



2019/2020 Parcels

Parcels

Remainder

- NO
- YES

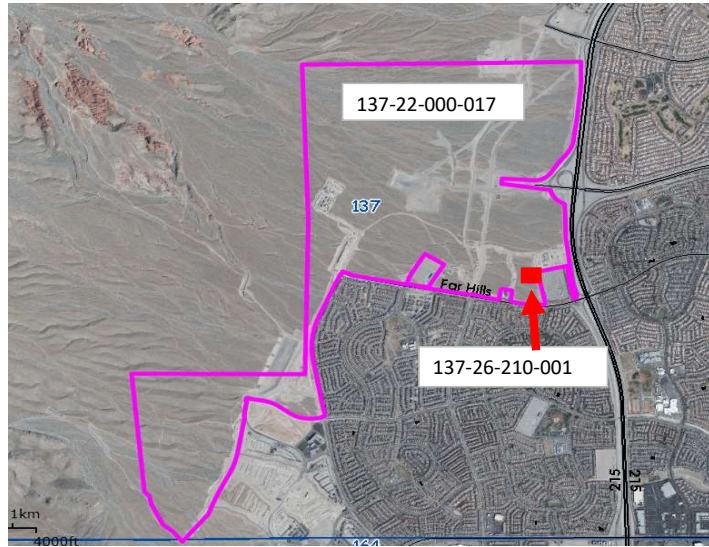


Date: 10/20/2020

This information is for display purposes only. No liability is assumed as to the accuracy of the data delineated herein.

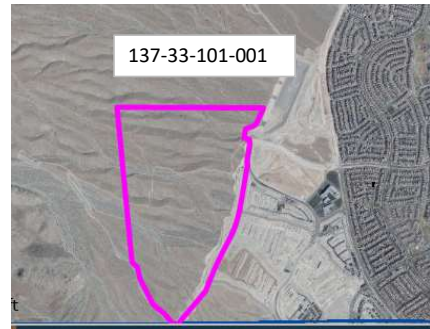
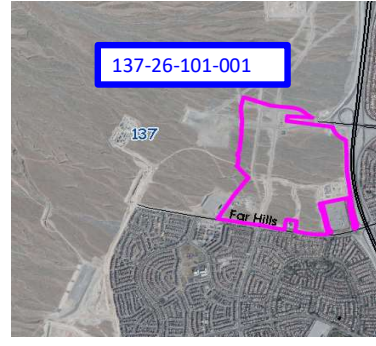
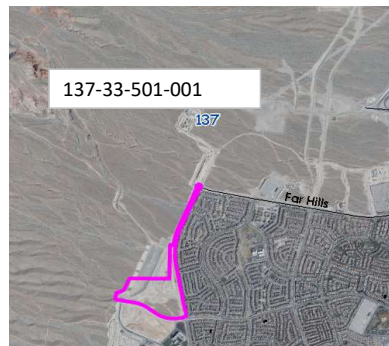
17/18

Parcel	Size (AC)	Remainder	
		Status	ETR
137-22-000-017	1817.05		0.0056
137-26-210-001	1.17		0.0014



18/19

Parcel	Size (AC)	Map File / Page (Lot)	Remainder		Map Date
			Status	ETR	
137-22-000-017	1817.05				
137-26-210-001	1.17				
137-22-101-001	745.57	123 / 36 (PT4)	Yes	0.0058	5/1/2018
137-23-101-002	332.71	123 / 36 (2)	Yes	0.0058	5/1/2018
137-26-101-001	328.17	123 / 36 (1)	Yes	0.0058	5/1/2018
137-33-101-001	345.94	123 / 36 (PT4)	Yes	0.0058	5/1/2018
137-33-501-001	71.39	123 / 36 (3)	Yes	0.0058	5/1/2018



19/20

Parcel	Size (AC)	Map File / Page (Lot)	Remainder Status	General Map Designation (Ex 15)	ETR	Map Date
137-26-101-001	328.17					
137-23-410-001	105.32	159 / 50 (1)	Yes	Single Family Attached/ EC / Multi-Family / Village Center	0.0055	6/20/2019
137-23-410-002	8.93	159 / 50 (M)	Yes	Single Family Attached	0.0056	6/20/2019
137-23-410-003	2.5	159 / 50 (N)	Yes	Single Family Attached / Village Center	0.0061	6/20/2019
137-26-112-001	19.23	159 / 50 (I)	Yes	Single Family Attached	0.0056	6/20/2019
137-26-112-002	11.74	159 / 50 (J)	Yes	Single Family Attached	0.0056	6/20/2019
137-26-112-003	8.19	159 / 50 (K)	Yes	Single Family Attached	0.0056	6/20/2019
137-26-112-004	3.45	159 / 50 (O)	Yes	Single Family Attached / Village Center	0.0061	6/20/2019
137-26-212-001	13.77	158 / 87 (A)	Yes	Single Family Detached	0.0055	5/7/2019
137-26-212-002	13.79	158 / 87 (B)	Yes	Single Family Detached	0.0055	5/7/2019
137-26-212-003	15.15	158 / 87 (C)	Yes	Single Family Detached	0.0055	5/7/2019
137-26-212-004	14.75	158 / 87 (D)	Yes	Single Family Detached	0.0055	5/7/2019
137-26-212-005	4.97	158 / 87 (G)	No	Employment Center (Metro Sub Station)	0.0115	5/7/2019
137-26-212-006	6.33	158 / 87 (H)	No	Employment Center	0.0155	5/7/2019
137-27-510-001	7.47	159 / 50 (L)	Yes	Single Family Detached	0.0055	6/20/2019
137-27-614-001	19.82	159 / 13 (E)	Yes	Single Family Detached	0.0055	5/23/2019
137-27-615-001	16.64	159 / 50 (F)	Yes	Single Family Detached	0.0055	6/20/2019

zero value parcels

137-22-810-001	to	137-22-810-002
137-23-410-004	to	137-23-410-018
137-26-112-005	to	137-26-112-028
137-26-110-002	to	137-26-110-009
137-26-212-007	to	137-26-212-020
137-26-320-001	to	137-26-320-003
137-27-510-002	to	137-27-510-013
137-27-613-001	to	137-27-613-002
137-27-614-002	to	137-27-614-004
137-27-615-002		



**STATE OF NEVADA
DEPARTMENT OF TAXATION**

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June 7, 2021

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500 S. Grand Central Parkway, Suite 5075
P.O. Box 552215
Las Vegas, NV 89155-2215**

**Re: Property Tax Abatement Appeal of Howard Hughes Company LLC
Parcel No.: 137-26-212-006
NTC 20-102
Proposed Decision**

Dear Parties,

I have enclosed a copy of my proposed decision in this case. If you disagree with the decision or any findings or conclusions set forth therein, you must file a written objection with the Nevada Tax Commission (“Commission”) within 20 days after you receive this letter. Your written objection need not be in any particular format but should state with particularity the reasons why you disagree with the proposed decision.

A copy of your written objection must be served upon the opposing party by mail or personal delivery. Once service is made upon the opposing party, that party may, in his or her discretion, file a reply within 15 days after his or her receipt of the objection. As with the objection, the reply must be served upon the opposing party.

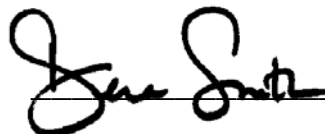
The original objection and any reply must be filed with the Commission by mail or personal delivery addressed to:

**Tina Padovano, Executive Assistant
Nevada Department of Taxation
1550 College Pkwy, Ste. 115
Carson City, NV 89706-7937**

Property Tax Abatement Appeal of Howard Hughes Company LLC
Parcel No.: 137-26-212-006
NTC 20-102
Proposed Decision
June 7, 2021
Page 2

It is anticipated that this matter will be placed on the August 16, 2021 Nevada Tax Commission meeting agenda. You will be notified of the time and place of the public meeting at which the Commission will consider this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Dena Smith", is written over a solid horizontal line.

Dena C. Smith
Chief Administrative Law Judge
(702) 486-3347
dcsmith@tax.state.nv.us

DCS/cag

Encl: Proposed Decision

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Nevada Department of Taxation and have this day served the foregoing FINDINGS OF FACT, CONCLUSIONS OF LAW AND DECISION upon each of the parties of record in the matter of Appeal of Howard Hughes Company LLC, Parcel No. 137-26-212-006, NTC Case No. 20-102, by the following means:

By mailing a copy via U.S. Mail, with postage prepaid, to:

Paul D. Bancroft, Esq.
Cody R. Noble, Esq.
McDonald Carano, LLP
2300 W. Sahara Ave., Ste. 1200
Las Vegas, NV 89102
Counsel for Las Vegas Resort Holdings, LLC dba SLS Las Vegas

By mailing a copy via U.S. Mail, with postage prepaid, to:

Lisa Logsdon
Deputy District Attorney
Office of the Clark County District Attorney – Civil Division
500 S. Grand Central Parkway, Suite 5075
P.O. Box 552215
Las Vegas, NV 89155-2215
Counsel for Clark County Assessor

By sending copies via electronic mail to:

Paul D. Bancroft, Esq. at pbancroft@mcdonaldcarano.com

Cody R. Noble, Esq. at cnoble@mcdonaldcarano.com

Lisa Logsdon, Deputy District Attorney, at Lisa.Logsdon@ClarkCountyDA.com

Dated at Henderson, Nevada, this 7th day of June, 2021.



Employee, Nevada Department of Taxation

BEFORE THE
NEVADA TAX COMMISSION

In the Matter of:)
)
 THE HOWARD HUGHES COMPANY LLC,) NTC 20-102
)
 Petitioner.) Parcel No.: 137-26-212-006
)

FINDINGS OF FACT,
CONCLUSIONS OF LAW, AND DECISION

This is an appeal to the Nevada Tax Commission (“Commission”) filed pursuant to Nevada Revised Statutes (“NRS”) 361.4734 regarding the proper application of the property tax abatement to a parcel identified by Assessor’s Parcel Number (“APN”) 137-26-212-006 (“Subject Parcel”) for tax year 2019-2020.

A hearing was held on November 17, 2020 by videoconference. Dena C. Smith, Chief Administrative Law Judge, acted as hearing officer and issued this Proposed Findings of Fact, Conclusions of Law and Decision pursuant to Nevada Administrative Code (“NAC”) 361.61066.

Paul D. Bancroft, Esq. and Cody R. Noble, Esq. of McDonald Carano represented The Howard Hughes Company, LLC (“Petitioner”). Sandra Turner, Esq., Senior Assistant General Counsel for Petitioner, and Paul Burn, Land Surveyor with GCW Engineering, appeared and testified under oath for Petitioner. Mr. Bancroft also offered testimony under oath on behalf of Petitioner. Patrick Mai, Director of Finance for Petitioner, observed the hearing. Petitioner offered a Prehearing Statement, Supplemental Prehearing Statement, and Exhibits 1 through 18 which were accepted into the record.

The Clark County Assessor’s Office (“Assessor”) was represented by Lisa Logsdon, Deputy District Attorney. MaryAnne Widener, Manager of Property Appraisal,

1 Jeffrey Bonesteel, Senior Property Appraiser, and Stephanie Jones, Management
2 Analyst, appeared and testified under oath for the Assessor. The Assessor offered a
3 Prehearing Statement and Exhibits A through J with Bates numbers 1-199 which were
4 accepted into the record.

5 In its prehearing submissions, Petitioner proposed a valuation for the Subject
6 Parcel if the parcel was determined to be a remainder parcel for purposes of the
7 property tax abatement provided by NRS 361.4722. The Assessor did not address
8 Petitioner's asserted value in its prehearing submissions. The parties proposed
9 bifurcating the proceedings to first address whether the parcel is a remainder parcel and
10 then, if the property was determined to be a remainder, to separately address valuation
11 of the parcel as a remainder.

12 The ALJ declined to bifurcate the proceedings and the hearing was continued to
13 December 15, 2020 to allow the Assessor an opportunity to respond to the Petitioner's
14 proposed valuation of the Subject Parcel as a remainder. On December 8, 2020, the
15 Assessor submitted Exhibits K through M with Bates numbers 200 through 202 which
16 were accepted into the record. The parties agreed that the Assessor's Exhibits completed
17 the factual record and, consequently, the continued hearing was unnecessary. Further,
18 Petitioner agreed with the Assessor's taxable value of the parcel if it was determined to
19 be a remainder.¹

20 The parties also agreed to submit Post Hearing Briefs. Petitioner submitted an
21 Opening Brief dated January 20, 2021 and a Reply Brief dated March 8, 2021. The
22 Assessor submitted an Answering Brief dated February 18, 2021. Those documents and
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26 _____
¹ Petitioner's Post-Hearing Brief p. 3.

1 the transcript of the November 17, 2020 hearing² were all made part of the record.
2 Additionally, the ALJ included in the record Petitioner's Appeal to the Commission
3 received on July 17, 2020 as Petitioner's Exhibit 19.
4

5 ISSUES

6 The issue for decision is whether the Assessor correctly classified the Subject
7 Parcel as a new parcel for development and denied application of the property tax
8 abatement to that parcel for tax year 2019-2020.
9

10 NEVADA'S PROPERTY TAX

11 Nevada imposes an ad valorem tax upon real property and upon the personal
12 property of businesses.³ Most property is appraised and assessed under a system of local
13 assessment at the county level by the county assessor within whose county the property
14 is located.⁴ The county assessors appraise the land, improvements, and personal
15 property associated with the property to arrive at the taxable value. The assessed value
16 of the property is then computed as 35% of its taxable value.⁵ The applicable tax rate is
17 applied to the assessed value to determine the amount of tax owed on the land,
18 improvements, and personal property for the tax year in question.⁶

19 In 2005, the Nevada Legislature determined that rising land values placed an
20 unreasonable tax burden upon real property owners. To address the problem, the
21 Legislature adopted an abatement system that has been codified at NRS 361.471 to
22

23 ² Petitioner provided the Transcript of the November 17, 2020 hearing ("Transcript") after Petitioner's
24 Opening Post-Hearing Brief and the Assessor's Post-Hearing Answering Brief had been filed but before
25 Petitioner filed its Post-Hearing Reply Brief. Consequently, Petitioner's Opening Post-Hearing Brief and
26 the Assessor's Post-Hearing Answering Brief cite to the hearing recording and only Petitioner's Post-
Hearing Reply Brief cites to the Transcript.

³ See NRS Chapter 361.

⁴ See NRS 361.260.

⁵ See NRS 361.225.

⁶ See NRS 361.445 to 361.470, inclusive.

1 361.4735, inclusive. The taxes on a primary residence or low-income rental property are
2 abated to the extent that they have increased by more than 3% from the preceding year.⁷
3 The taxes on a conventional rental property, or any other type of real property including
4 vacant land, are abated to the extent that they have increased by more than 8% from the
5 preceding year.⁸

6 The abatement applies to the taxes only and not to the taxable or assessed values
7 as established by the county assessors.⁹ Thus, the county assessors must continue to
8 appraise the land and improvements according to the applicable statutory
9 methodologies and without reference to the abatement scheme. The abatement does not
10 apply until after the county assessors have established the taxable and assessed values
11 for the year. The assessors continue to notify taxpayers annually of the taxable and
12 assessed values that have been established for the real property in the state. The
13 abatement is then applied to reduce the tax bill. The amount of the abatement is
14 computed by reference to the taxes as assessed for the preceding year.

15 The abatement is generally inapplicable where no taxes were assessed in the
16 preceding fiscal year. For example, when a developer cuts two smaller parcels from a
17 larger parcel, each of the resulting smaller parcels is assigned a new parcel number and
18 each is separately assessed in the current fiscal year. Since the smaller parcels did not
19 exist in the previous year, there is no point of reference for computing the abatement.
20 Therefore, the current year becomes the point of reference for computing the
21 abatement in future years. In future years, this point of reference is commonly referred
22 to as the base year. As a practical matter, the abatement ultimately ties back to the
23
24

25 ⁷ NRS 361.4723 and NRS 361.4724.

26 ⁸ NRS 361.4722.

⁹ *Id.*

1 assessed value of the property as established in its base year. The taxes for the base
2 year are determined by reference to the assessed value of the property in the base year.

3 An exception to the rule arises when a resulting parcel is characterized as a
4 “remainder parcel.” Pursuant to NRS 361.4722(2), “the owner of any remainder parcel
5 of real property for which no assessed valuation was separately established for the
6 immediately preceding fiscal year, is entitled to a partial abatement.” A parcel is a
7 remainder parcel “if the use of that *remaining parcel* has not changed from the
8 immediately preceding fiscal year.”¹⁰ Thus, the new parcel must be evaluated to
9 determine whether there has been any change from the prior year in the use of the
10 property within the parcel designation. If the lot is properly characterized as a
11 remainder parcel (i.e., no change in use from the prior year), the Assessor calculates and
12 applies the abatement to the remainder parcel using the method set out in NAC
13 361.61038.

14 FINDINGS OF FACT

15
16 For tax year 2018-2019, the Subject Parcel was part of APN 137-26-101-001, a
17 vacant 328-acre parcel owned by Petitioner (“Master Parcel”) in the Summerlin Master
18 Planned Community.¹¹ The Master Parcel was approved for a variety of uses. It received
19 the property tax abatement in tax year 2018-2019.¹²

20 On May 7, 2019, Petitioner recorded a subdivision map titled “Summerlin Village
21 21 Unit 1 – Large Lot Final Map (Common Interest Community)” (“Final Map”) which
22 partitioned the Master Parcel into 7 new parcels: Lot 1 (242.13 acres), Lot A (13.77
23
24
25

26 ¹⁰ NRS 361.4722(6) (emphasis added).

¹¹ Exhibits 1 and A.

¹² *Id.* and Exhibit 2.

1 acres), Lot B (13.79 acres), Lot C (15.15 acres), Lot D (14.75 acres), Lot G (4.97 acres),
2 and the Subject Parcel, Lot H (6.33 acres).¹³

3 For tax year 2019-2020, the Assessor separately evaluated each of the 7 new
4 parcels for purposes of the property tax abatement.¹⁴ All of the lots were vacant land at
5 that time. The Assessor concluded that Lots 1, A, B, C, and D were remainder parcels
6 because the designations for those lots indicated that the lots would be divided again.
7 Specifically, Lot 1, the largest of the new lots, was designated for various mixed uses
8 consistent with the Master Parcel's use and Lots A, B, C, and D had been approved for
9 residential development but had not yet been divided into separate residential lots.

10 As to Lots G and H, the Summerlin Phase I and West and Use Plan identified
11 them for use as "Employment Center."¹⁵ The Summerlin Development Standards
12 adopted by the Las Vegas City Council in 2004 describe the use of parcels designated as
13 employment centers as office, light industry, business, professional, support commercial
14 services, and higher-density multi-family residential (apartments).¹⁶ The Final Map
15 divided Lots G and H into parcels which sizes conform to the land use designation of
16 employment center and further partitions or maps would not be required in order to
17 develop those lots. The filing of the Final Map indicated Petitioner's plan and intent to
18 develop Lots G and H for commercial use.

19 Accordingly, the Assessor concluded that the Final Map indicated a change in use
20 of those parcels from vacant to commercial development. Specifically, the Assessor
21 concluded Petitioner's creation of Lots G and H and designation of those lots as
22 Employment Centers showed it was holding Lots G and H for commercial development
23 at the end of tax year 2019-2020 which was a change in use of the property from the
24

25 ¹³ Exhibit 3.

¹⁴ Exhibits F and G.

26 ¹⁵ Exhibits 14, 15, 16, and H.

¹⁶ Exhibit B.

1 parcel, one whose use has not changed since the prior year and is eligible for the
2 abatement, or an NPD, one whose use has changed since the prior year and is ineligible
3 for the abatement.²⁴

4 As a result of litigation involving Howard Hughes Properties, Inc. and the
5 Assessor, the Nevada Supreme Court established a two-prong test for determining
6 whether a newly created parcel is a remainder.²⁵ “Under the first prong, upon the
7 division of a larger parcel, the Assessor must determine if one of the subdivided parcels
8 is an NPD. The Assessor must first identify if there is an NPD, because under NRS
9 361.4722(6), there cannot be a *remainder* parcel unless one of the other subdivided
10 parcels is an NPD.”²⁶ To carry out the first portion of the analysis, “the Assessor applies
11 a multifactor approach. The multifactor approach includes consideration of the size of
12 the parcel, the money spent separating the parcel, how the parcel aligns with developed
13 parcels in that area, and the zoning of the parcel.”²⁷ Then, if the first prong has been
14 satisfied, the Assessor examines the other newly created parcels to determine whether
15 the use of those parcels has changed. If there is no change in use for those parcels, they
16 are remainder parcels.²⁸

17 Following that litigation, the Commission asked the Department of Taxation to
18 revise the property tax abatement regulations to address the Nevada Supreme Court
19 decision and ultimately enacted those changes in 2019.²⁹ The revised regulations set a
20 presumption that a new parcel is an NPD, but the new parcel must be evaluated for a
21 change in use.³⁰

22 ²⁴ NAC 361.61016 as amended by LCB File No. R021-17 Section 3, NAC 361.61026, and NAC 361.61034(4)
as amended by LCB File No. R021-17 Section 5.

23 ²⁵ *Clark County v. State of Nevada ex rel Nevada Tax Commission*, 131 Nev. 1264, unpublished Case No.
64587 (February 19, 2015). Exhibit C.

24 ²⁶ *Id.* (emphasis in original).

25 ²⁷ *Id.* p. 6 (internal citation omitted).

26 ²⁸ *Id.*

27 ²⁹ The changes adopted in 2019 have not yet been added to the codified version of the NAC and may be
found in the Adopted Regulation of the Nevada Tax Commission LCB File No. R021-17 at Exhibit D.

28 ³⁰ NAC 361.61016 as amended by LCB File No. R021-17 Section 3 and NAC 361.61034(4) as amended by
LCB File No. R021-17 Section 5.

1 NAC 361.61034(2), the relevant provision for determining whether a change in
2 use from the prior year has occurred, was enacted in 2019 and reads:

3 A determination that there is a change in the use of the property must be
4 based on a finding that:

5 (a) The property was being used as vacant land as of the
6 commencement of the prior year and:

7 (1) As the result of the recording of a subdivision map creating
8 individual lots for residential development, the property is held for
9 residential use as of the commencement of the current year;

10 (2) As the result of the recording of a subdivision map creating a new
11 commercial or industrial subdivision or the creation of new parcels within such a
12 subdivision, the property is held for commercial or industrial use as of the
13 commencement of the current year; or

14 (3) As the result of new construction on the parcel sufficient to
15 allow for an identification of the use of the property, the property is in
16 agricultural use, open-space use, residential use, commercial or industrial
17 use, institutional use or recreational use as of the commencement of the
18 current year; or

19 (b) The use of the property as of the commencement of the current year
20 for agricultural use, open-space use, residential use, commercial or
21 industrial use, institutional use or recreational use is different from the use
22 of the property as of the commencement of the prior year.³¹

23 NAC 361.61034(2)(a)(1) and (2) recognize that there can be a change in use from vacant
24 to residential or commercial even when there is no actual residential or commercial
25 construction on the land.³²

26 Here, the Assessor complied with the Nevada Supreme Court’s two-prong test. As
described above, the Assessor first applied the multifactor approach to the 7 newly
subdivided parcels created by the Final Map and determined that there were two NPDs,
Lot G and the Subject Parcel, Lot H, whose use had changed from the prior year as a
result of the filing of the Final Map. Based on that finding, the Assessor proceeded to the
second step of the analysis and examined the other new parcels (Lots 1, A, B, C, and D)
and determined their use had not changed.

³¹ Exhibit D.

³² Change of use based on new construction is provided for in NAC 361.61034(2)(a)(3).

1 The parties agree that Petitioner created the Subject Parcel by recording the Final
2 Map. However, Petitioner maintains the Final Map does not satisfy NAC
3 361.61034(2)(a)(2) for the Subject Parcel, Lot H, because the Final Map is not a
4 “commercial subdivision map” and a “commercial subdivision map” is the only
5 document contemplated by the regulation to result in a change of use. Based on this,
6 Petitioner reasoned that the Subject Parcel was a remainder parcel and eligible for the
7 abatement. Conversely, the Assessor maintained the Final Map which created the
8 Subject Parcel was the vehicle for changing the use of the Subject Parcel from vacant to
9 commercial. The Assessor argued that after filing the Final Map, Petitioner held the
10 Subject Parcel for commercial use. Consequently, under NAC 361.61034(2)(a)(2) the use
11 of the Subject Parcel changed from the prior year as a result of the Final Map and it
12 must be classified as an NPD, rather than a remainder parcel, making it ineligible for the
13 abatement.

14 “It is well established that when the language of a statute is plain and
15 unambiguous, a court should give that language its ordinary meaning and not go beyond
16 it.”³³ And the plain meaning of a statute is “ascertained by examining the context and
17 language of the statute as a whole.”³⁴ “However, ambiguity is not always a prerequisite
18 to using extrinsic aids,” such as the Legislature’s intent.³⁵ This is because “[T]he plain
19 meaning rule ... is not to be used to thwart or distort the intent of [the Legislature] by
20 excluding from consideration enlightening material from the legislative history.”³⁶
21 “[T]he Legislature's intent” is gleaned “by evaluating the legislative history and
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23

24 ³³ *Banegas v. State Indus. Ins. Sys.*, 117 Nev. 222, 225, 19 P.3d 245, 247 (2001).

25 ³⁴ *Karcher Firestopping v. Meadow Valley Contractors, Inc.*, 125 Nev. 111, 113, 204 P.3d 1262, 1263
(2009).

26 ³⁵ *A.J. v. Eighth Judicial District Court*, 133 Nev. 202, 206, 394 P.3d 1209, 1213 (2017) (citing 2A Norman
J. Singer & Shambie Singer, *Statutes and Statutory Construction* § 48:1, at 554 (7th ed. 2014).

³⁶ *Id.* (internal quotation marks omitted).

1 construing the statute in a manner that conforms to reason and public policy."³⁷ These
2 rules of statutory construction also apply when interpreting regulations.³⁸

3 By its plain language, NAC 361.61034(2)(a)(2) applies more broadly than
4 Petitioner proposes. The regulation recognizes two alternative scenarios under which
5 actions taken by the landowner as to vacant land results in a change of the use of the
6 land from vacant to commercial: (1) "As a result of the recording of a subdivision map
7 creating a new commercial or industrial subdivision . . . , the property is held for
8 commercial or industrial use as of the commencement of the current year" and (2) "As a
9 result of . . . the creation of new parcels within such a subdivision, the property is held
10 for commercial or industrial use as of the commencement of the current year."³⁹ Thus,
11 NAC 361.61034(2)(a)(2) recognizes two points at which the use of new parcels can
12 change from vacant to commercial for purposes of the property tax abatement: the
13 recording of a map creating a commercial subdivision and when parcels are created by
14 means other than a map.

15 If, as Petitioner argued, the regulation intended the recording of a commercial
16 subdivision map to be the only triggering action for NAC 361.61034(2)(a)(2),
17 presumably the phrase "As a result of the recording of a subdivision map" would have
18 applied to both new subdivisions and new parcels. In this context, the regulation would
19 either have used the term "creating" for both new subdivisions and new parcels (e.g.,
20 creating a new commercial or industrial subdivision or creating new parcels) or
21 eliminated the repetition altogether (e.g., creating a new commercial or industrial
22 subdivision or new parcels). But the grammar of the regulation does not support

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24 ³⁷ *Id.* (citing *Great Basin Water Network v. Taylor*, 126 Nev. 187, 196, 234 P.3d 912, 918 (2010)).

25 ³⁸ *Meridian Gold Co. v. State ex rel. Department of Taxation*, 119 Nev. 630, 633, 81 P.3d 516, 518 (2003).

26 ³⁹ The Nevada Supreme Court has observed that interpreting the term "or" to mean "or" and "and" has been an accepted practice due to a laxity in the legislative use of those terms. *Desert Irrigation, Ltd. v. State*, 113 Nev. 1049, 1056 (1997). However, the full language and grammar of this section indicates an intent to differentiate the filing of a subdivision map from other means of creating of new parcels.

1 Petitioner’s interpretation that the filing of a subdivision map is the only triggering
2 event for purposes of NAC 361.61034(2)(a)(2).

3 Additionally, a comparison of the language of the adopted regulation to the
4 language in another proposed version further supports that the adopted regulation
5 intended a different construction than that advocated by Petitioner. The previously
6 proposed version of NAC 361.61034(2)(a)(2) read: “As the result of the recording of a
7 subdivision map creating a new commercial or industrial subdivision including any new
8 parcels created within the subdivision in the same year, the property is held for
9 commercial or industrial use as of the commencement of the current year.”⁴⁰ This
10 language envisioned the filing of a commercial subdivision map creating both a
11 subdivision and parcels; but this language was not adopted – meaning this was not the
12 regulative intent.

13 Finally, the regulation intended to establish different rules for commercial
14 properties than for residential properties. This is because residential properties may
15 only be further divided by maps while commercial properties may be divided into new
16 parcels by commercial subdivision maps, parcel maps, and even by deed without the
17 filing of additional maps. Petitioner provided testimony at the hearing on the
18 importance of this distinction⁴¹ and the regulation workshops included discussions of
19 the creation of commercial parcels by both maps and deeds.⁴² Based on this important
20 distinction between residential and commercial properties, NAC 361.61034(2)(a)(1)
21 recognizes only the recording of a map as an indicia of a change in use for residential
22 properties while NAC 361.61034(2)(a)(2) provides more than one method for
23 recognizing a change of use for commercial properties. A narrower reading of NAC
24 361.61034(2)(a)(2) would lead to the absurd result of allowing new commercial parcels

25 ⁴⁰ Exhibit E p. 150.

26 ⁴¹ Transcript pp. 35-37 and 50-52

⁴² See Exhibit E pp. 138-139, 149, and 154.

1 to escape the consequence of a change in use (the loss of the abatement) when those
2 new parcels are created by means other than the filing of a “commercial subdivision
3 map.”⁴³

4 Read as a whole and within the context of the property tax abatement scheme,
5 the language of NAC 361.61034(2)(a)(2) recognizes that when a new, previously vacant
6 parcel is created and designated for commercial use – whether by a commercial
7 subdivision map or otherwise – that is the change which will result in a designation of
8 NPD and the loss of the abatement for that tax year. The conditions under which the
9 Subject Parcel was created meet the requirements of NAC 361.61034(2)(a)(2) for a
10 change in use from vacant to commercial for tax year 2019-2020 and, based on this, the
11 Subject Parcel was properly classified as an NPD.

12 This reading of NAC 361.61034(2)(a)(2) is further supported by the uncontested
13 treatment of Lot G. Petitioner did not dispute the classification of that parcel as an NPD.
14 By accepting the designation of Lot G as the NPD, Petitioner conceded that the Final
15 Map satisfied the requirements of NAC 361.61034(2)(a)(2) for a change in use from
16 vacant to commercial for tax year 2019-2020 for Lot G.⁴⁴ As observed above, Lots G and
17 H were both created by the Final Map and were given the same treatment by the Final
18 Map. As a result of the Final Map, Lots G and H were similar in size and both designated
19 as “Employment Center.” And though they both remained vacant, they were held for
20 commercial development as of the end of tax year 2019-2020 and were ready for
21 commercial development without further partitions or maps. Despite this, Petitioner
22 presented no evidence in support of its position that the Subject Parcel should be treated
23 differently than Lot G. Further, Petitioner did not establish why the Final Map satisfied

24 ⁴³ *Meridian Gold Co.*, 119 Nev. at 633, 81 P.3d at 518 (Nev. 2003) (“we must construe statutory language to
25 avoid absurd or unreasonable results.”).

26 ⁴⁴ It is important that Lot G was designated as such in light of the Nevada Supreme Court’s ruling that
“there cannot be a *remainder* parcel unless one of the other subdivided parcels is an NPD.” *Clark County
v. State of Nevada ex rel Nevada Tax Commission*, 131 Nev. 1264, unpublished Case No. 64587 (February
19, 2015) (emphasis in original). Exhibit C.

1 NAC 361.61034(2)(a)(2) as to Lot G but did not do the same for the Subject Parcel. The
2 Subject Parcel is properly subjected to the same tax treatment as Lot G.

3
4 DECISION


5 Now, THEREFORE, based upon the foregoing Findings of Fact and Conclusions
6 of Law, and GOOD CAUSE APPEARING THEREFORE, it is hereby ORDERED that the
7 Assessor’s determination that Parcel No.: 137-26-212-006 is a new parcel for
8 development for tax year 2019-2020 was made in accordance with NRS 361.4722 and
9 NAC 361.61034 and is UPHELD.

10
11 DATED this _____ day of _____, 2021.

12
13
14 FOR THE NEVADA TAX COMMISSION

15
16
17 _____
18 MELANIE YOUNG
19 Executive Director

20 Submitted By:

21 
22 _____
23 Dana C. Smith
24 Chief Administrative Law Judge

25 Date: June 7, 2021
26