

1                   **IN THE SUPREME COURT OF THE STATE OF NEVADA**

2  
3 MONTAGE MARKETING, LLC,                   Case No.   59063  
4 formerly known as MONTAGE  
5 MARKETING CORPORATION, a  
6 Delaware limited liability  
7 company,

Electronically Filed  
Feb 17 2012 02:45 p.m.  
Tracie K. Lindeman  
Clerk of Supreme Court

8                   Appellant,

9                   v.

10 WASHOE COUNTY ex rel  
11 WASHOE COUNTY BOARD OF  
12 EQUALIZATION; and WASHOE  
13 COUNTY ASSESSOR JOSH  
14 WILSON,

15                   Respondents.  
16 \_\_\_\_\_/

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18  
19 ON APPEAL FROM THE FIRST JUDICIAL DISTRICT COURT OF THE  
20 STATE OF NEVADA IN AND FOR CARSON CITY

21                   **WASHOE COUNTY'S ANSWERING BRIEF**

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14 WILSON,

15                   Respondents.  
16 \_\_\_\_\_/

17                   **I.**

18                   **JURISDICTIONAL STATEMENT**

19                   These Respondents adopt the "Jurisdictional  
20 Statement" contained in the Appellant's Opening Brief.

21                   **II.**

22                   **STATEMENT OF THE ISSUES PRESENTED FOR REVIEW**

23                   Did the District Court correctly conclude that the  
24 evidence upon which the State Board of Equalization  
25 relied supported the State Board of Equalization's  
26 decision with respect to valuation issues, for ad  
valorem taxation purposes, of the Appellant's property?  
In particular, did the record contain evidence to  
support the State Board's decision, given the  
applicable law in this case?

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1 Assessor's determination to value other similar unsold  
2 condominium projects in Washoe County as a series of  
3 individual units (just as he valued the Montage), will  
4 result in a violation of the Nevada Constitution's  
5 provision for "uniform and equal rates of assessment  
6 and taxation" by valuing the Montage's condominium  
7 units differently.

#### 8 IV.

#### 9 ARGUMENT

##### 10 A. Standard of Review

11 The factual findings of an agency which are  
12 supported by evidence are conclusive. State,  
13 Employment Security Dep't v. Nacheff, 104 Nev. 347, 757  
14 P.2d 787 (1988). In the context of judicial review of  
15 the actions of an administrative board, "substantial  
16 evidence is that which a reasonable mind might accept  
17 as adequate to support a conclusion." Nevada  
18 Employment Security Dep't v. Hilton Hotels Corp., 102  
19 Nev. 606, 729 P.2d 497 (1986). The above-described  
20 deferential standard of review normally applied to  
21 factual findings of an administrative agency is not  
22 modified, under the facts of this case, by the standard  
23 set forth in Canyon Villas Apartments Corp. v. State of  
24 Nevada Tax Comm'n., 124 Nev. Adv. Op. 72, 192 P.3d 746  
25 (2008). In Canyon Villas the Court opined that when a  
26 "fundamentally wrong principle" is applied to the



1 valuation of real property for ad valorem tax purposes,  
2 it results in an "unjust and inequitable" valuation.  
3 But Canyon Villas only applied to the taxable value of  
4 income-producing rental property, as contrasted here to  
5 the Montage units, each of which is a residential unit  
6 listed for individual sale.

7 B. The Appellant's continuing reliance upon Canyon  
8 Villas is misplaced.

9 Montage consistently relies upon the case of Canyon  
10 Villas Apartments Corp. v. State of Nevada Tax Comm'n.,  
11 124 Nev. 833, 192 P.3d 746 (2008), for the proposition  
12 that the Assessor applied a "fundamentally wrong  
13 principle" to his valuation of the Montage condominium  
14 project, resulting in an "unjust and inequitable"  
15 valuation by both the Assessor and the State Board of  
16 Equalization. But Montage's reliance on Canyon Villas  
17 is seriously misplaced.

18 Canyon Villas applied to the taxable value of  
19 income-producing real property in the form of apartment  
20 units. In determining that the Clark County Assessor  
21 and the State Board of Equalization erred in not  
22 applying the income capitalization method for valuing  
23 the property, especially in light of known construction  
24 defects in the property, the Court explained that "the  
25 income capitalization method ... evaluates the  
26 following two factors to determine a property's full

1 cash value: (1) the annual income that a hypothetical  
2 buyer expects to receive from the property, and (2) the  
3 rate at which the buyer expects a return on his  
4 investment in the property or the capitalization rate."  
5 Canyon Villas, 124 Nev. At 843, 192 P.3d at 754.

6 But the record in this case is replete with  
7 references to the Montage's status as something other  
8 than an annually income-producing property. (JA Vol. I,  
9 40-96) ("the subject property consists of the remaining  
10 343 units of an existing 376-unit individual  
11 condominium complex containing approximately 369,056+/-  
12 square feet of net rentable area (remaining units less  
13 retail).... 142 of the subject's units were originally  
14 pre-sold, with 26 closing to date, 7 pending closings  
15 and 109 remaining pre-sold units); (JA Vol. I, 178)  
16 ("There are 11 different floor plans in total"; "Sales  
17 related activities are brokered by Edge Realty of  
18 Reno") (JA Vol. I, 184) (Sales analysis); (JA Vol. II,  
19 425) ("if you want it valued as a single unit, go down  
20 to the courthouse and re-record it as a single fee  
21 simple apartment building"); (JA Vol. II, 432) ("You  
22 don't do a discounted cash flow on a condominium  
23 project to a single buyer for tax purposes. It just  
24 doesn't make sense"); (JA Vol. II, 433) (discounted  
25 cash flow analysis is "appropriate ... in the fee  
26 world" "if they're going to sell it to another

1 investor). The Assessor valued the Montage units in a  
2 manner entirely consistent with the Montage's use at  
3 the time, and with its marketing plan. The Montage  
4 cannot have it both ways – wanting its property valued  
5 (for taxation purposes) as if it were one economic  
6 unit, while simultaneously offering up the individual  
7 units for individual sale.

8 Canyon Villas made it clear that the annual income  
9 that a buyer expects to receive from property is  
10 usually in the form of rent. Canyon Villas, 124 Nev.  
11 At 843, 192 P.3d at 754. Yet, although Montage expects  
12 to make money from the condominium project, it does not  
13 expect to do so in the form of annually recurring  
14 rental income. Instead, it hopes to profit from its  
15 one-time sale of the individual Montage condominiums to  
16 individual purchasers, after the sale of all of which  
17 the Montage will no longer be in the business of making  
18 money from the condominium project. Simply stated,  
19 Montage never was in the business of operating income  
20 property in the sense that the owner of the apartments  
21 at issue in the Canyon Villas case was. For this  
22 reason, Montage's reliance on Canyon Villas is  
23 misplaced.

24 C. Contrary to the Appellant's assertions, the  
25 District Court necessarily had to undertake a  
26 detailed analysis of the statutory scheme under  
which the Assessor valued the Montage property.

1       The Appellant argues that the District Court  
2 neglected to analyze the statutory scheme under which  
3 the Assessor valued the Montage property. Yet a review  
4 of the District Court's Order establishes that although  
5 the District Court characterized the case as "primarily  
6 a factual decision," it could only do so in with a full  
7 understanding of the statutory scheme, such an  
8 understanding only possible after analyzing the  
9 statutory scheme under which property of this type is  
10 valued.

11       The District Court was aware that this case  
12 involves the valuation of individual condominium units  
13 for ad valorem tax purposes. (JA Vol. III, 583-589).  
14 The District Court was aware that the Assessor followed  
15 the procedures set forth in NRS 361.227, and applicable  
16 regulations of the Nevada Department of Taxation which  
17 guide Assessors through the property valuation process.  
18 (JA Vol. III, 585). The District Court's Order which  
19 is the subject of this appeal clearly states the status  
20 of the law in this area, more particularly set forth as  
21 follows:

- 22               **1. NRS 361.227(1)(a) requires a separate**  
23               **analysis of the land and the improvements.**

24       The District Court recognized that NRS  
25 361.227(1)(a) essentially directs the Assessor to  
26 appraise two components of property in determining its

1 taxable value: the land and any improvements on the  
2 land. With respect to appraising improvements on the  
3 land, NRS 361.277(1)(b) directs the Assessor to use the  
4 cost approach, providing that the value of any  
5 improvements must be appraised by subtracting any  
6 applicable obsolescence, or "impairment to property,"  
7 NAC 361.116, and other depreciation from the cost of  
8 replacing the improvements.

9           **2. The Assessor's valuation of the Montage**  
10           **land.**

11           The District Court recognized that the value of the  
12 land is determined by appraising vacant land while  
13 considering the uses to which the vacant land may  
14 lawfully be put, any legal or physical restrictions  
15 upon those uses, the character of the terrain and the  
16 uses of other land in the vicinity. NRS 361.227. The  
17 statute further states that to determine the taxable  
18 value of improved land the Assessor must appraise its  
19 full cash value consistently with the use to which the  
20 improvements are being put. NAC 361.113 defines  
21 improved land as "land on which there is an improvement  
22 sufficient to allow the identification of or establish  
23 actual use.." The Montage condominium project meets  
24 this definition of "improved land."

25           In an ideal world, the Assessor turns to comparable  
26 sales to determine land value, the authority for doing

1 so being found at NAC 361.118. However, if the  
2 Assessor is unable to use the comparable sales approach  
3 to determine land value, NAC 361.119 permits the use of  
4 alternate methods, including the "allocation method" to  
5 ascertain the ratio of the land's value to the total  
6 value of the property to determine the value that the  
7 land contributes to the total value of the property.  
8 NAC 361.119(1)(e); NAC 361.109. This is precisely the  
9 methodology first employed by the Assessor in  
10 ascertaining the taxable value of the Montage property.  
11 (JA Vol. II, 289-330, JA Vol. II, 373-453).

12 But the Assessor's work does not stop there. The  
13 Assessor next turns to NRS 361.227(2)(b) which requires  
14 the Assessor to determine the taxable value of real  
15 property as a single unit in stating that "[t]he unit  
16 of appraisal must be a single parcel...." Then the  
17 statute goes on to provide for an exception applicable  
18 to this case. That exception states that the single  
19 parcel rule may be avoided if "[t]he parcel is one of a  
20 group of contiguous parcels which qualifies for  
21 valuation as a subdivision pursuant to the regulations  
22 of the Nevada Tax Commission...." NRS 361.227(b)(2)(c).

23 The Montage qualifies as such a "subdivision," it  
24 being located on what was formerly a single parcel, but  
25 one which was subsequently subdivided. In determining  
26 the taxable value of such subdivided real property, and

1 its individual parcels, NRS 361.227(6) (d) next requires  
2 the Assessor to reference applicable regulations of the  
3 Nevada Tax Commission establishing the "criteria for  
4 valuation of two or more parcels as a subdivision."  
5 Those regulations are found at NAC 361.129 and NAC  
6 361.1295. Despite NAC 361.129's (and NRS 361.227's)  
7 consistent reference to "parcel," and despite the fact  
8 that Montage would have the court believe the  
9 subdivision regulations apply to the entirety of its  
10 condominium project (in other words, to both the land  
11 and the individual condominium units), NAC 361.129 and  
12 NAC 361.1295 have consistently been interpreted by the  
13 Assessor as applying only to the land portion of such a  
14 project. Support for the Assessor's interpretation is  
15 to be found in a reading of the two sections in harmony  
16 with one another, a method of construction consistently  
17 preferred by Nevada's courts. See Buckwalter v. Eighth  
18 Judicial District Court, 126 Nev. Adv. Op. 21, 234 P.3d  
19 920 (2010) ("Statutes must be construed together so as  
20 to avoid rendering any portion of a statute immaterial  
21 or superfluous); Quinlan v. Camden USA, Inc., 26 Nev.  
22 Adv. Op. 30, 236 P.3d 613 (2010) ("`this court will  
23 interpret a rule or statute in harmony with other rules  
24 and statutes,' especially where, as here, one provision  
25 is silent on specifics included in another"). In  
26 particular, NAC 361.1295 guides assessors "[i]n

1 determining the taxable value of land within a  
2 qualified subdivision." The regulation provides the  
3 Assessor ("the county assessor shall use, as he deems  
4 appropriate based upon the available information  
5 concerning the subdivision"), and not the taxpayer, a  
6 choice of valuation methods, including "[t]he full cash  
7 value of the subdivision as unimproved land...", "[t]he  
8 selling price of any comparable subdivision or group of  
9 parcels...", and "[t]he estimated retail selling price  
10 of all parcels in the subdivision which are not sold,  
11 rented or occupied, reduced by the percentage ... for  
12 the expected absorption period of the parcels." NAC  
13 361.1295(1)(a), (b) and (c). In the case of the  
14 Montage, the Assessor permitted a discount, based on  
15 the land's status as part of a subdivision, and its  
16 expected absorption into the market period of 10 or  
17 more years, of 50%. NAC 361.1295(1)(c); (JA Vol. I,  
18 178; JA Vol. II, 292). Once such a discount was  
19 applied, NAC 361.1295 (3) then goes on to refer the  
20 Assessor back to NRS 361.227 for determining the  
21 taxable value of "any improvements made within a  
22 qualified subdivision."

23           **3. The Assessor's valuation of the Montage**  
24           **condominium units fully recognized the**  
25           **statutory prohibition against taxable**  
26           **value exceeding full cash value of**  
              **property.**

In deciding against appraising the condominium



1 units as a single unit under NRS 361.227, based on the  
2 property's current use, once the Assessor assigned a  
3 value to the land portion of the condominium project  
4 (discounted, as described above, for its status as  
5 within a subdivision and its anticipated absorption  
6 into the market), the Assessor next proceeded to assign  
7 value to each individual condominium unit within the  
8 Montage. The Assessor assigned the taxable value of  
9 the improvements based on the size of the condominium  
10 unit as a percentage of the entire building. With  
11 624,061 square feet of finished area, the replacement  
12 cost of such finished area was determined to be  
13 \$105,666,016. The total replacement cost was then  
14 divided by the percentage of the entire project  
15 represented by each individual condominium unit. Thus,  
16 by way of example, a condominium unit of 1,273 square  
17 feet would represent  $1,273/624,061$ ths, or .204% of the  
18 entire project. The replacement cost was then  
19 multiplied by .204% to determine the replacement cost  
20 new of the condominium in this example. From that  
21 result, statutory depreciation and an allowance for  
22 obsolescence were deducted, and a pro-rated common area  
23 value was finally added, pursuant to NRS 361.233.  
24 These calculations were performed for each unsold unit  
25 within the Montage, and they were consistently  
26 performed. The Assessor's methodology is documented in

1 the record in this case, as this methodology was  
2 documents before the District Court. (JA Vol. I, 176-  
3 247).

4 Because the computed taxable value under NRS  
5 361.227 exceeded the full cash value of the individual  
6 units, the Assessor had no option but to exercise his  
7 judgment in applying obsolescence to those individual  
8 units. Authority for doing so is found at NRS  
9 361.227(5) ("taxable value of any property must not  
10 exceed its full cash value"), in the Assessor's  
11 interpretation of NAC 361.344 ("[O]bsolescence means  
12 the lessening of value due to causes other than  
13 physical causes and may be functional where  
14 circumstances internal to the property item render it  
15 less desirable or economic where circumstances external  
16 to the item and beyond the control of the owner render  
17 the property item less desirable") wherein he concluded  
18 that economic conditions worked an element of external  
19 obsolescence on the property, NAC 316.116  
20 ("[o]bsolescence means an impairment to property  
21 resulting in the full cash value of the property being  
22 less than its taxable value as otherwise computed."),  
23 NAC 361.131 (permitting reduction in taxable value  
24 where full cash value is exceeded, but requiring the  
25 reduction to first be applied for the improvements) and  
26 at Nev. Op. Att'y. Gen. 82-10 (May 28,

1 1982) ("obsolescence" includes economic obsolescence).

2           **4. The Assessor also applied the functional**  
3           **equivalent of discounted cash flow**  
4           **analysis in valuing the Montage units to**  
5           **assure that taxable value did not exceed**  
6           **full cash value.**

7           Appellant Montage would have this court remand this  
8 case to the District Court to adopt the discounted cash  
9 flow analysis presented by Montage's expert in valuing  
10 the condominium property. Discounted cash flow  
11 analysis is a theory which provides that money to be  
12 received at a specific future time is to be discounted  
13 from that time to the present at a given rate of  
14 interest. In other words, the appraiser must consider  
15 the present value of future receipts when determining  
16 today's market value. This concept is included in the  
17 comparative sales and capitalization of income  
18 approaches to appraisal, which are found in NRS  
19 361.227(4)(a). Nv. Op. Att'y. Gen. 87-08 (April 15,  
20 1987). Yet the Montage's position on this topic  
21 disregards that the Assessor has already provided the  
22 Montage with the functional equivalent of a discounted  
23 cash flow analysis, at least with respect to the land  
24 portion of the property involved in this case, in his  
25 application of the 50% subdivision discount.

26           The Assessor applied the 50% subdivision discount  
in recognition of the same principle furthered by a  
discounted cash flow analysis --- that tomorrow's value

1 of a dollar differs from today's value of a dollar. In  
2 effect, the Assessor recognized that the expected  
3 absorption period for the Montage's parcel is the  
4 length of time within which all of the parcels in the  
5 Montage condominium complex may be expected to be sold,  
6 rented or occupied if they are actively marketed. NAC  
7 361.1125. The Assessor determined the absorption  
8 period by establishing an annual rate from the sales  
9 within the development phase or unit and dividing that  
10 rate into the number of developer-owned parcels in  
11 order to obtain the number of years required for full  
12 absorption into the market. And in doing so, the  
13 Assessor determined the period to be 10 or more years,  
14 for which NAC 361.125 provides the 50% discount applied  
15 by the Assessor to the Montage parcel. For this  
16 reason, the Montage has already received the  
17 functional-equivalent of a discounted cash flow  
18 analysis. And Montage is entitled to nothing more,  
19 given the nature of the project and the fact that it is  
20 the Assessor, and not the taxpayer, who decides how  
21 property within Washoe County is best appraised under  
22 the statutory and regulatory framework by which he is  
23 bound.

24 D. The Assessor, the State Board of Equalization  
25 and the District Court did not need to rely  
26 upon ineffective regulations of the Nevada Tax  
Commission.

1       Montage goes to some length in complaining of the  
2 State Board of Equalization's reference to ineffective  
3 regulations to support the Assessor's earlier-described  
4 determination that NAC 361.129 and 361.1295 refer only  
5 to the land portion of a subdivision. While it is true  
6 that the regulations were not in effect at the time of  
7 the State Board of Equalization's hearing, and that  
8 they provided that they would "not apply to or affect  
9 the appraisal, valuation or assessment of any property  
10 ... for any fiscal year beginning before July 1, 2012,"  
11 the fact remains that the State Board of Equalization's  
12 action, in interpreting its statutory authority, as it  
13 did in this case, is governed by principles set forth  
14 by the United States Supreme Court in a 1984 case known  
15 as Chevron U.S.A., Inc. v. Natural Resources Defense  
16 Council, Inc., 467 U.S. 837 (1984). In that case, the  
17 United States Supreme Court held that the legal test  
18 for determining whether to grant deference to a  
19 government agency's interpretation of its statutory  
20 authority involves a two-step analysis. The first step  
21 requires the Court to determine whether the law being  
22 implemented is ambiguous or whether the law contains a  
23 gap that the legislature intended the government agency  
24 to fill. If such an ambiguity or gap exists, the Court  
25 next determines whether the government agency's  
26 interpretation of the statute, through the regulations

1 and policies it adopts, is reasonable or permissible.  
2 If it is, the Court is bound to defer to the agency's  
3 interpretation of its statutory responsibilities. Id.

4       Similar to the United States Supreme Court,  
5 Nevada's Supreme Court has adopted Chevron's  
6 "deference" standard. It did so in a case known as  
7 Thomas v. City of North Las Vegas, 122 Nev. 82, 127  
8 P.3d 1057 (2006), a case in which the Court had the  
9 opportunity to review an administrative interpretation  
10 of the "Code of Professional Responsibility for  
11 Arbitrators of Labor-Management Disputes," In  
12 determining the validity of an interpretation of that  
13 code, Nevada's Supreme Court clearly, and simply,  
14 concluded "[w]e give deference to administrative  
15 interpretations," and cited to the Chevron case.  
16 Thomas, 122 Nev. at 101 - 102, 127 P.3d at 1070, f. 50  
17 (2006). Nevada adheres to the Chevron standard when  
18 reviewing administrative agency interpretations of the  
19 agency's statutory obligations.

20       The State Board of Equalization merely recognized  
21 that which has always been the case with respect to the  
22 NAC 361.129's applicability to only the land portion of  
23 a parcel, as the Assessor also interprets that  
24 regulation. The new regulations merely confirm  
25 existing law, pursuant to authority contained in  
26 Welfare Division v. Maynard, 84 Nev. 525, 529, 445 P.2d

1 153 (1968). The State Board of Equalization's  
2 recognition is entitled to Chevron deference, at this  
3 point-in-time, as a demonstrated expression of the  
4 Assessor's belief, as set forth above, of the proper  
5 interpretation of NAC 361.129's reference to "parcel"  
6 as being limited to the land within a subdivision, and  
7 to nothing more.

8 E. Appellant's desired result in this case opens a  
9 virtual "Pandora's Box" of public policy and  
10 constitutional problems.

11 Finally, Nevada's taxpayers have a right to a  
12 uniform and equal rate of assessment and taxation,  
13 which is guaranteed by Article 10, Section 1, of the  
14 Nevada Constitution. The Supreme Court has concluded  
15 under State ex Rel State Bd. of Equalization v. Barta,  
16 124 Nev. 58, 188 P.3d 1092 (2008), that a property  
17 value determined using unconstitutional, nonuniform  
18 methods is necessarily unjust and inequitable.

19 But if the Montage's position is adopted by this  
20 Court, the method of valuing the 350 unsold condominium  
21 units in the Montage complex would be different from  
22 the Assessor's chosen method of valuing the previously  
23 sold 26 Montage condominium units. The Montage does  
24 not ask for all of the Montage's 376 condominium units  
25 to be valued in the manner the Montage prefers, because  
26 the Montage cannot do so --- for the simple reason that  
the Montage no longer owns those other units. The rule

1 that Montage cannot now impact the value of the 26  
2 previously sold condominium units is affirmed by NRS  
3 361.355, 361.356 and 361.357 which provide a taxpayer  
4 (as in the owners of the previously-sold condominium  
5 units), if dissatisfied with his or her assessment,  
6 with a manner to appeal or protest that valuation. And  
7 the record here is devoid of any such appeals, from the  
8 other 26 condominium owners within the Montage complex.  
9 Were the Montage's position adopted in this proceeding,  
10 this simply-seen nonuniform use of assessment methods,  
11 internal to the Montage condominium complex, is  
12 necessarily unjust and inequitable.

13 As for external nonuniformity, the record  
14 establishes that the Montage was compared with other  
15 downtown Reno condominium complexes. (JA Vol. II, 418)  
16 ("like we value any other condominium project to  
17 determine what the base lot value will be for these  
18 parcels"). The adoption of the Montage's preferred  
19 method of valuation will make the methods used to value  
20 the Montage different from other downtown Reno  
21 condominium projects, also necessarily unjust and  
22 inequitable.

## 23 VI.

### 24 CONCLUSION

25 This case involves the application of facts to a  
26 complex statutory scheme for valuing real estate in



1 Nevada. In Nevada's Washoe County, it is the duly-  
2 elected Washoe County Assessor who is entrusted with  
3 responsibility for administering that statutory scheme.  
4 And, in this case, the fact that the Assessor did just  
5 that is fully supported by the record before the State  
6 Board of Equalization, as that record came before the  
7 District Court. The District Court's order in this  
8 case establishes that the District Court understood the  
9 applicable law and recognized how the facts of this  
10 case could lead a reasonable mind to conclude that the  
11 Washoe County Assessor properly valued the Montage  
12 property. This appeal should be denied.

13 Dated this 17th day of February, 2012.

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CERTIFICATE OF COMPLIANCE

1  
2 1. I hereby certify that this brief complies with  
3 the formatting requirements of NRAP 32(a)(4), the  
4 typeface requirements of NRAP 32(a)(4) and the type  
5 style requirements of NRAP 32(a)(6) because this brief  
6 has been prepared in a proportionally spaced typeface  
7 using Corel WordPerfect X3 in 14 Courier New font.

8 2. I further certify that this brief complies with  
9 the page volume limitations of NRAP 32(a)(7) because,  
10 excluding the parts of the brief exempted by NRAP  
11 32(a)(7)(C), it does not exceed 30 pages.

12 3. Finally, I hereby certify that I have read this  
13 appellate brief, and to the best of my knowledge,  
14 information, and belief, it is not frivolous or  
15 interposed for any improper purpose. I further certify  
16 that this brief complies with all applicable Nevada  
17 Rules of Appellate Procedure, in particular NRAP  
18 28(e)(1), which requires every assertion in the brief  
19 regarding matters in the record to be supported by  
20 appropriate references to the page and volume number,  
21 if any, of the transcript or appendix where the matter  
22 relied on is to be found. I understand that I may be  
23 subject to sanctions in the event that the accompanying  
24 brief is not in conformity with the requirements of the

25 ///

26 ///

1 Nevada Rules of Appellate Procedure.

2 Dated this 17th day of February, 2012.

3  
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