BROWNSTEIN HYATT FARBER SCHRECK, LLP 50 WEST LIBERTY STREET, SUITE 1030 RENO, NEVADA 89501 (775) 622-9450

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ORIGINAL

1 2 3	Joshua J. Hicks, Nevada Bar No. 6679 BROWNSTEIN HYATT FARBER SCHRECK, 50 West Liberty Street, Suite 1030 Reno, Nevada 89501 Telephone: 775-622-9450	ZUILINUA - 1 MA 3.31
4	Facsimile: 775-622-9554 Email: jhicks@bhfs.com	Electronically Filed
5 6	Reno, Nevada 89521	Nov 12 2014 03:31 p.m. Tracie K. Lindeman OSON & THOMPS OF Supreme Court
7 8	Telephone: 775-851-8700 Facsimile: 775-851-7681 Email: cvellis@nevadafirm.com	
9	Brandi L. Jensen, Nevada Bar No. 8509 Fernley City Attorney	
10 11	OFFICE OF THE CITY ATTORNEY 595 Silver Lace Blvd. Fernley, Nevada 89408	
12	Attorneys for the City of Fernley, Nevada	
13	IN THE FIRST JUDICIA	L DISTRICT COURT
14	OF THE STATE OF NEVADA I	N AND FOR CARSON CITY
15	CITY OF FERNLEY, NEVADA, a Nevada municipal corporation,	Case No.: 12 OC 00168 1B
16 17	Plaintiff,	Dept. No.: I
18	V.	NOTICE OF APPEAL
19	STATE OF NEVADA ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her	
20	official capacity as TREASURER OF THE STATE OF NEVADA; and DOES 1-20,	
21	inclusive,	
22	Defendants,	*
23	NEVADA LEGISLATURE,	
24	Intervenor.	
25	TO ALL DADWING AND STREET ASSOCIATION	
26	TO ALL PARTIES AND THEIR ATTORNEYS	
27	NOTICE IS HEREBY GIVEN THAT PI	aintiff CITY OF FERNLEY, NEVADA hereby

appeals to the Supreme Court of the State of Nevada from the "Order And Judgment" (hereinafter

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"Judgment") entered in the above-entitled action on the 6th day of October, 2014 and the "Order
Granting Nevada Department Of Taxation's Motion For Costs" (hereinafter "Cost Order") entered
in the above-entitled action on the 15th day of October, 2014. This Appeal is taken on all matters
of law and fact relating to the aforementioned Judgment and Cost Order.
DATED this day of November, 2014.

BROWNSTEIN HYATT FARBER SCHRECK, LLP

Joshua J. Hicks, Nevada Bar No. 6679 50 West Liberty Street, Suite 1030

Reno, Nevada 89501 Telephone: 775-622-9450

Attorneys for the City of Fernley, Nevada

BROWNSTEIN HYATT FARBER SCHRECK, LLP 50 WESTLEBERY STREET, SUITE 1030 RENO, NEVADA 89501 (775) 622-9450

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I am-an employee of BROWNSTEIN HYATT FARBER
SCHRECK, LLP, and that on thisday of November, 2014, I caused to be served via hand
delivery, a true and correct copy of the above foregoing NOTICE OF APPEAL properly
addressed to the following:

Andrea Nichols, Esq.
anichols@ag.nv.gov
Office of the Attorney General
5420 Kietzke Lane, Suite 202
Reno, Nevada 89511

Brenda J. Erdoes, Esq.
Kevin Powers, Esq.
kpowers@lcb.state.nv.us
J. Daniel Yu, Esq.
dan.yu@lcb.state.nv.us
Legislative Counsel Bureau
401 South Carson Street
Carson City, Nevada 89701

Employee of Brownstein Hyatt Farber Schreck, LLP

ORIGINAL

1 2 3 4 5 6 7 8	Joshua J. Hicks, Nevada Bar No. 6679 BROWNSTEIN HYATT FARBER SCHRECK, I 50 West Liberty Street, Suite 1030 Reno, Nevada 89501 Telephone: 775-622-9450 Facsimile: 775-622-9554 Email: jhicks@bhfs.com Clark V. Vellis, Nevada Bar No. 5533 COTTON, DRIGGS, WALCH, HOLLEY, WOLK 800 South Meadows Parkway, Suite 800 Reno, Nevada 89521 Telephone: 775-851-8700 Facsimile: 775-851-7681 Email: cvellis@nevadafirm.com	2014 NOV -7 AM 9: 53 ALAN GLOVER CLERK DEPUT
9 10	Brandi L. Jensen, Nevada Bar No. 8509 Fernley City Attorney OFFICE OF THE CITY ATTORNEY	
11	595 Silver Lace Blvd. Fernley, Nevada 89408	
12	Attorneys for the City of Fernley, Nevada	
13	IN THE FIRST JUDICIA	L DISTRICT COURT
14	OF THE STATE OF NEVADA I	N AND FOR CARSON CITY
15	CITY OF FERNLEY, NEVADA, a Nevada municipal corporation,	Case No.: 12 OC 00168 1B
ایرا	110 vada mamorpar corporation,	
16	Plaintiff.	Dept. No.: I
16 17	Plaintiff,	Dept. No.: I
	V.	Dept. No.: I CASE APPEAL STATEMENT
17	v. STATE OF NEVADA ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE	
17 18	v. STATE OF NEVADA ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her official capacity as TREASURER OF THE	
17 18 19	v. STATE OF NEVADA ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her	
17 18 19 20	v. STATE OF NEVADA ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her official capacity as TREASURER OF THE STATE OF NEVADA; and DOES 1-20,	
17 18 19 20 21	v. STATE OF NEVADA ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her official capacity as TREASURER OF THE STATE OF NEVADA; and DOES 1-20, inclusive,	
17 18 19 20 21 22	v. STATE OF NEVADA ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her official capacity as TREASURER OF THE STATE OF NEVADA; and DOES 1-20, inclusive, Defendants,	
17 18 19 20 21 22 23	STATE OF NEVADA ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her official capacity as TREASURER OF THE STATE OF NEVADA; and DOES 1-20, inclusive, Defendants, NEVADA LEGISLATURE,	
17 18 19 20 21 22 23 24	STATE OF NEVADA ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her official capacity as TREASURER OF THE STATE OF NEVADA; and DOES 1-20, inclusive, Defendants, NEVADA LEGISLATURE,	CASE APPEAL STATEMENT
17 18 19 20 21 22 23 24 25	STATE OF NEVADA ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her official capacity as TREASURER OF THE STATE OF NEVADA; and DOES 1-20, inclusive, Defendants, NEVADA LEGISLATURE, Intervenor.	CASE APPEAL STATEMENT

1	2. The Judge Issuing The Decision, Judgment, Or Order Appealed From:
2	The Honorable James T. Russell
3	3. All Parties To The Proceedings In The District Court:
4	City of Fernley, Nevada, Plaintiff
5	State of Nevada ex rel. the Nevada Department of Taxation, Defendant
6	The Honorable Kate Marshall, in her official capacity as Treasurer of the State of
7	Nevada, Defendant
8	The Legislature of the State of Nevada, Defendant-Intervenor
9	4. All Parties Involved In This Appeal:
10	City of Fernley, Nevada, Appellant
11	State of Nevada ex rel. the Nevada Department of Taxation, Respondent
12	The Honorable Kate Marshall, in her official capacity as Treasurer of the State of
13	Nevada, Respondent
14	The Legislature of the State of Nevada, Respondent-Intervenor
15	5. The Name, Law Firm, Address, And Telephone Number Of All Counsel On Appeal And The Party Or Parties Whom They Represent:
16	
17 18	(a) Joshua J. Hicks, Nevada Bar No. 6679 BROWNSTEIN HYATT FARBER SCHRECK, LLP 50 West Liberty Street, Suite 1030
19	Reno, Nevada 89501 Telephone: 775-622-9450
20	Clark V. Vellis, Nevada Bar No. 5533
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22	Reno, Nevada 89521 Telephone: 775-851-8700
23	Brandi L. Jensen, Nevada Bar No. 8509
24	Fernley City Attorney OFFICE OF THE CITY ATTORNEY 595 Silver Lace Blvd.
25	Fernley, Nevada 89408 Telephone: 775-784-9862
26	Attorneys for Appellant
27	City of Fernley, Nevada
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(b)	Catherine Cortez Masto, Attorney General
	Gina C. Session, Chief Deputy Attorney General
	Andrea Nichols, Senior Deputy Attorney General
	Office of the Attorney General of the State of Nevada
	5420 Kietzke Lane, Suite 202
	Reno, Nevada 89511
	Telephone: 775-688-1818

Attorneys for Respondents State of Nevada ex rel. the Nevada Department of Taxation and The Honorable Kate Marshall, in her Capacity as Treasurer of the State of Nevada

(c) Brenda J. Erdoes, Legislative Counsel
Kevin C. Powers, Chief Litigation Counsel
J. Daniel Yu, Principal Deputy Legislative Counsel
Legislative Counsel Bureau, Legal Division
401 S. Carson Street
Carson City, Nevada 89701
Telephone: 775-684-6830

Attorneys for Respondent
The Legislature of the State of Nevada

- 6. Appellant was represented by retained counsel in the District Court.
- 7. Appellant is represented by retained counsel on Appeal.
- 8. Appellant has not been granted leave to proceed in forma pauperis.
- 9. Date This Action Was Commenced In The District Court: June 6, 2012
- 10. A Brief Description Of The Nature Of The Action And The Result In The District Court:

The City of Fernley brought this matter of first impression to challenge, as violations of Article 3, Section 1 of the Nevada Constitution (separation of powers), Article 4, Section 20 of the Nevada Constitution (prohibition on special or local laws), and Article 4, Section 21 of the Nevada Constitution (guarantee of general and uniform laws), the statutory scheme under which the State collects and distributes certain taxes to local governments. In 1997, the Nevada Legislature passed Senate Bill 254, enacting the Consolidated Tax ("C-Tax") system whereby six different state taxes would be collected, placed in a segregated State account, and appropriated by the Nevada Department of Taxation and Nevada Treasurer to local governments via a statutory formula. Since 1997, the C-Tax system and the distributions therefrom have been largely unchanged, while the circumstances of Fernley, one of the recipients of C-Tax revenue, have substantially changed.

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Fernley incorporated as a municipality in 2001, and has been the only local government to do so since the enactment of Senate Bill 254. Because Fernley's population has more than doubled since 1997, the service needs of Fernley's residents have greatly increased. Despite having much lower growth rates, however, similarly sized cities have received millions of dollars more in C-Tax revenue than Fernley since 2001. These gross inequities have left Fernley unable to provide comparable levels of services to its residents, and have forced Fernley to burden residents and businesses with high property taxes in an effort to make up some of the difference, while comparably sized neighbors realize high levels of service and lower property taxes. Fernley seeks both injunctive and monetary relief to redress prior distributions and to ensure that distributions in the future meet constitutional standards.

The District Court heard cross-motions for summary judgment, and erroneously entered judgment for the State on the following grounds: (1) Fernley's state constitutional claims are barred by the four-year statute of limitations set forth in NRS 11.220; (2) Fernley's claims for money damages are barred by sovereign immunity under NRS 41.032(1); (3) Fernley lacks standing to bring separation of powers claims against the State under Article 3, Section 1 of the Nevada Constitution because it is a political subdivision of the State; (4) Fernley's separation of powers claim is unsustainable, regardless of Fernley's standing, because the C-Tax does not violate Article 3, Section 1 of the Nevada Constitution; and (5) Fernley's state constitutional claims under Article 4, Sections 20 and 21 of the Nevada Constitution are unsustainable, even if they were not time-barred, because the C-Tax does not violate either constitutional provision. The District Court thereafter erroneously granted the State's motion for costs, and denied Fernley's motion to retax costs. This appeal follows.

This case has previously been the subject of the following original writ proceeding in the 11. Nevada Supreme Court:

The State of Nevada Department of Taxation; The Honorable Kate Marshall, in her Capacity as Treasurer of the State of Nevada; and the Legislature of the State of Nevada, Petitioners, vs. The First Judicial District Court of the State of Nevada in and for the County of Carson City; and the Honorable James Todd Russell, District Judge,

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Respondents, and The City of Fernley, a Nevada municipal corporation, Real Party in Interest, Nevada Supreme Court Case No. 62050.

- 12. The appeal does not involve child custody or visitation.
- The appeal does not involve the possibility of settlement.

 DATED this _____ day of November, 2014.

BROWNSTEIN HYATT FARBER SCHRECK, LLP

By:________

Joshua J. Hicks, Nevada Bar No. 6679 50 West Liberty Street, Suite 1030

Reno, Nevada 89501

Telephone: 775-622-9450

Attorneys for the City of Fernley, Nevada

10 BROWNSTEIN HYATT FARBER SCHRECK, LLP 50 WEST LIBERTY STREET, SUITE 1030 RENO, NEVADA 89501 (775) 622-9450 11 12 13 14 15 16 17 18 19

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I am an employee of BROWNSTEIN HYATT FARBER day of November, 2014, I caused to be served via hand SCHRECK, LLP, and that on this delivery, a true and correct copy of the above foregoing CASE APPEAL STATEMENT properly addressed to the following:

Andrea Nichols, Esq. anichols@ag.nv.gov Office of the Attorney General 5420 Kietzke Lane, Suite 202 Reno, Nevada 89511

Brenda J. Erdoes, Esq. Kevin Powers, Esq. kpowers@lcb.state.nv.us J. Daniel Yu, Esq. dan.yu@lcb.state.nv.us Legislative Counsel Bureau 401 South Carson Street Carson City, Nevada 89701

Employee of Brownstein Hyatt Farber Schreck, LLP

Date: 11/07/2014 14:16:40.3 Docket Sheet Page: 1

Judge: RUSSELL, JUDGE JAMES Case No. 12 OC 00168 1B

Ticket No.

CTN:

CITY OF FERNLEY By:

HONORABLE KATE MARSHALL DRSPND By: CORTEZ-MASTO, CATHERINE 100 NORTH CARSON STREET

CARSON CITY, NV 89701 Dob: Sex:

Lic: Sid:
NEVADA DEPARTMENT OF DRSPND By: CORTEZ-MASTO, CATHERINE
TAXATION

100 NORTH CARSON STREET CARSON CITY, NV 89701

Dob: Sex:
Lic: Sid:

STATE OF NEVADA DRSPND By: CORTEZ-MASTO, CATHERINE 100 NORTH CARSON STREET

100 NORTH CARSON STREET CARSON CITY, NV 89701

Dob: Sex:

Lic: Sid:
TREASURER OF THE STATE OF DRSPND By: CORTEZ-MASTO, CATHERINE

NEVADA 100 NORTH CARSON STREET

CARSON CITY, NV 89701

Dob: Sex: Lic: Sid:

Plate#:

Make: Year: Accident:

Type:
Venue:
Location:

Bond: Set: CITY OF FERNLEY PLNTPET Type: Posted:

LEGISLATURE OF THE STATE IVNR

MOTION FOR COSTS

OF NEVADA

Charges:

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Ct. Offense Dt: Cvr:

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Sentencing:

Fine/Cost Operator Due Filed No. Action 0.00 0.00 1 11/07/14 CASE APPEAL STATEMENT 1BCCOOPER 11/07/14 NOTICE OF APPEAL 1BCCOOPER 24.00 0.00 0.00 0.00 ERRATA TO CERTIFICATE OF 1BJHIGGINS 10/21/14 SERVICE 10/21/14 FILE RETURNED AFTER 1BJULIEH 0.00 0.00 SUBMISSION - NO ACTION TAKEN NOTICE OF ENTRY OF ORDER 1BJULIEH 0.00 0.00 10/17/14 0.00 0.00 10/15/14 REQUEST FOR SUBMISSION 1BJULIEH 1BJHIGGINS 0.00 0.00 FILE RETURNED AFTER 10/15/14 SUBMISSION - ORDER ENTERED 10/15/14 ORDER GRANTING NEVADA 1BJHIGGINS 0.00 0.00 DEPARTMENT OF TAXATION'S

Page: 2

o. Fi	led	Action	Operator	Fine/Cost	Due
10/	14/14	PLAINTIFF'S MOTION TO STRIKE, OR ALTERNATIVELY, MOTION TO RETAX COSTS	1BJHIGGINS	0.00	0.00
10/	09/14	AMENDED MEMORANDUM OF COSTS AND DISBURSEMENTS	1BCGRIBBLE	0.00	0.00
10/	08/14	NOTICE OF ENTRY OF ORDER	1BCGRIBBLE	0.00	0.00
10/	07/14	SUMMARY JUDGMENT	1BVANESSA	0.00	0.00
10/	06/14	FILE RETURNED AFTER SUBMISSION - ORDER ENTERED	1BVANESSA	0.00	0.00
10/	06/14	ORDER AND JUDGMENT	1BVANESSA	0.00	0.00
10/	03/14	REQUEST FOR SUBMISSION	1BVANESSA	0.00	0.00
10/	03/14	DEFENDANT'S OPPOSITION TO MOTION TO RETAX COSTS AND REPLY TO OPPOSITION TO MOTION FOR COSTS	1BVANESSA	0.00	0.00
10/	02/14	PLAINTIFF CITY OF FERNLEY'S OBJECTIONS TO NEVADA LEGISLATURE'S POPOSED ORDER AND REQUEST TO SUBMIT PROPOSED ORDER AND JUDGMENT	1BCGRIBBLE	0.00	0.00
10/	01/14	DEFENDANT NEVADA LEGISLATURE'S REQUEST TO SUBMIT PROPOSED ORDER AND JUDGMENT	1BCGRIBBLE	0.00	0.00
09/	24/14	PLAINTIFF'S MOTION TO RETAX COSTS AND OPPOSITION TO MOTION FOR COSTS	1BCGRIBBLE	0.00	0.00
09/	19/14	MEMORANDUM OF COSTS AND DISBURSEMENTS	1BCGRIBBLE	0.00	0.00
. 09/	19/14	MOTION FOR COSTS	1BCGRIBBLE	0.00	0.00
2 09/	03/14	ORDER VACATING TRIAL	1BCGRIBBLE	0.00	0.00
3 08/	/08/14	DEFENDANT NEVADA LEGISLATURE'S REQUEST THAT NO MOTIONS BE SUBMITTED FOR DECISION UNTIL AFTER THE ORAL ARGUMENT SCHEDUED ON SEPTEMBER 2, 2014, FOR SUCH MOTIONS BY STIPULATION AND ORDER	1BCGRIBBLE	0.00	0.00
1 08/	/07/14	REQUEST FOR SUBMISSION OF CITY OF FERNLEY'S MOTION FOR SUMMARY JUDGMENT AND MOTION FOR RECONSIDERATION AND REHEARING OF THE COURT'S JUNE 6, 2014 ORDER	1BJULIEH	0.00	0.0
5 08,	/01/14	REQUEST FOR SUBMISSION	1BVANESSA	0.00	0.0
5 08,	/01/14	DEFENDANT'S REPLY TO OPPOSITION TO COUNTERMOTION FOR ORDER DISMISSING NEVADA DEPARTMENT OF TAXATION	1BVANESSA	0.00	0.0
7 07,	/25/14	DEFENDANT NEVADA LEGISLATURE'S REPLY IN SUPPORT OF ITS MOTION FOR SUMMARY JUDGMENT	1BVANESSA	0.00	0.0
8 07,	/25/14	REPLY IN SUPPORT OF PLAINTIFF'S MOTION FOR PARTIAL RECONSIDERATION AND REHEARING OF THE COURT'S JUNE 6, 2014 ORDER AS TO DEFENDANT NEVADA LEGISLATURE	1BVANESSA	0.00	0.0

No.	Filed	Action	Operator	Fine/Cost	Due
29	07/25/14	REPLY IN SUPPORT OF PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT AGAINST DEFENDANTS NEVADA DEPARTMENT OF TAXATION AND NEVADA TREASURER	lbvanessa	0.00	0.00
30	07/25/14	REPLY IN SUPPORT OF PLAINTIFF'S MOTION FOR PARTIAL RECONSIDERATION AND REHEARING OF THE COURT'S JUNE 6, 2014 ORDER AS TO DEFENDANTS NEVADA DEPARTMENT OF TAXATION AND NEVADA TREASURER; PLAINTIFF'S OPPOSITION TO COUNTERMOTION FOR ORDER DISMISSING NEVADA DEPARTMENT OF TAXATION	1BVANESSA	0.00	0.00
31	07/25/14	REPLY IN SUPPORT OF PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT AGAINST DEFENDANT NEVADA LEGISLATURE	1BVANESSA	0,00	0.00
32	07/25/14	NEVADA DEPARTMENT OF TAXATION'S REPLY TO PLAINTIFF'S OPPOSITION TO NEVADA DEPARTMENT OF TAXATION AND NEVADA TREASURES'S RENEWAL OF MOTION TO DISMISS	1BVANESSA	0.00	0.00
33	07/11/14	DEFENDANT NEVADA LEGILATURES OPPOSITION TO PLAINTIFFS MOTIONF OR PARTIAL RECONSIDERATION ADN REHEARING OF THE COURTS JUNE 6, 2014 ORDER	1BCCOOPER	0.00	0.00
34	07/11/14	DEFENDANT NEVADA LEGILATURES OPPOSITION TO PLAINTIFFS MOTION FOR SUMMARY JUDGMENT	1BCCOOPER	0.00	0.00
35	07/11/14	PLAINTIFFS OPPOSITION TO NEVADA DEPARTMENT OF TAXATION AND NEVADA TREASURERS RENEWAL OF MOTION TO DISMISS	1BCCOOPER	0.00	0.00
36	07/11/14	PLAINTIFFS OPPOSITION TO NEVADA LEGILATURES JOINDER IN NEVADA DEPARTMENT OF TAXATION AND NEVADA TREASURERS RENEWAL OF MOTION TO DISMISS	1BCCOOPER	0.00	0.00
37	07/11/14	PLAINTIFFS OPPOSITION TO NEVADA DEPARTMENT OF TAXATION AND NEVADA TREASURERS RENEWAL OF MOTION TO DISMISS	1BCCOOPER	0.00	0.00
38	07/11/14	NEVADA DEPARTMENT OF TAXATIONS OPPOSITION TO PLAINTIFFS MOTION FOR SUMMARY JUDGMENT	1BCCOOPER	0.00	0.00
39	07/11/14	DEFENDANTS OPPOSITION TO PLAINTIFFS MOTION FOR PARTIAL RECONSIDERATION AND REHEARING OF THE COURTS JUNE 6, 2014 ORDER AND COUNTERMOTION FOR ORDER DISMISSING NEVADA DEPARTMENT OF TAXATION	1BCCOOPER	0.00	0.00
40	06/25/14	FILE RETURNED AFTER SUBMISSION - ORDER ENTERED	1BVANESSA	0.00	0.00
41	06/25/14	STIPULATION AND ORDER REGARDING CHANGE OF BRIEFING SCHEDULE AND SETTING HEARING FOR ORAL ARGUMENT	1BVANESSA	0.00	0.00
42	06/18/14	PLAINTIFF'S MOTION FOR PARTIAL RECONSIDERATION AND REHEARING OF HTE COURT'S JUNE 6, 2014 ORDER	1BJULIEH	0.00	0.00
43	06/13/14	PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT VOLUME 2	1BJHIGGINS	0.00	0.00

No.	Filed	Action	Operator	Fine/Cost	Due
14	06/13/14	PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT VOLUME I	1BJHIGGINS	0.00	0.00
15	06/09/14	NEVADA DEPARTMENT OF TAXATION AND NEVADA TREASURER'S NOTICE OF NON-OPPOSITION TO CITY OF FERNLEY'S REQUEST FOR ORAL ARGUMENT	1BJHIGGINS	0.00	0.00
16	06/06/14	ORDER	1BJHIGGINS	0.00	0.00
17	06/04/14	CITY OF FERNLEY'S REQUEST FOR ORAL ARGUMENT	1BCGRIBBLE	0.00	0.0
18	05/28/14	ERRATA TO REQUEST FOR SUBMISSION OF RENEWAL OF MOTION TO DISMISS	1BJHIGGINS	0.00	0.0
19	05/27/14	DEFENDANT NEVADA LEGISLATURE'S REPLY CONCERNING JOINDER IN NEVADA DEPARTMENT OF TAXATION AND NEVADA TREASURER'S RENEWAL OF MOTION TO DISMISS	lbJHIGGINS	0.00	0.00
50	05/23/14	REQUEST FOR SUBMISSION OF RENEWAL OF MOTION TO DISMISS	1BCGRIBBLE	0.00	0.0
51	05/23/14	NEVADA DEPARTMENT OF TAXATION AND NEVADA TREASURERS REPLY TO CITY OF FERNLEYS RESPONSE TO RENEWAL OF MOTION TO DISMISS	1BCCOOPER	0.00	0.0
52	05/16/14	CITY OF FERNLEY'S RESPONSE TO THE NEVADA DEPARTMENT OF TAXATION AND NEVADA TREASURER'S RENEWAL OF MOTION TO DISMISS AND TO THE NEVADA LEGISLATURE'S JOINDER THERETO AND REQUEST FOR STATUS CONFERENCE	1BCGRIBBLE	0.00	0.0
53	05/06/14	DEFENDANT NEVADA LEGISLATURES JOINDER IN NEVADA DEPARTMENT OF TAXATION AND NEVADA TREASURERES RENEWAL OF MOTION TO DISMISS	1BCCOOPER	0.00	0.0
54	05/05/14	NEVADA DEPARTMENT OF TAXATION AND NEVADA TREASURERS RENEWAL OF MOTION TO DISMISS	1BCCOOPER	0.00	0.0
55	04/11/14	FILE RETURNED AFTER SUBMISSION - ORDER ENTERED	1BVANESSA	0.00	0.0
56	04/11/14	STIPULATION AND ORDER FOR AN EXTENSION OF TIME TO FILE RESPONSES TO DISCOVERY REQUESTS; EXTEND CERTAIN DISCOVERY DEADLINES AND EXTEND TIME TO FILE DISPOSITIVE MOTIONS	1BVANESSA	0.00	0.0
57	03/21/14	NOTICE OF CHANGE OF FIRM AFFILIATION AND ADDRESS FOR CLARK V. VELLIS	1BVANESSA	0.00	0.0
58	03/17/14	FILE RETURNED AFTER SUBMISSION - ORDER ENTERED	1BVANESSA	0.00	0.0
59	03/17/14	SECOND STIPULATION AND ORDER REGARDING CHANGE OF BRIEFING SCHEDULE	1BVANESSA	0.00	0.0
60	02/19/14	TRIAL DATE MEMO	1BCCOOPER	0.00	0.
61	02/19/14	FILE RETURNED AFTER SUBMISSION - ORDER ENTERED	1BCCOOPER	0.00	0.0
62	02/19/14	STIPULATION REGARDING CHANG EOF BRIEFING SCHEDULE AND PLAINTIFFS RESPONSE TO DEFENDANTS MOTION TO STRIKE PLAINTIFFS JURY DEMAND AND ORDER	1BCCOOPER	0.00	0.0

No.	Filed	Action	Operator	Fine/Cost	Due
63	02/13/14	NOTICE TO SET	1BVANESSA	0.00	0.00
64	10/23/13	FILE RETURNED AFTER SUBMISSION - ORDER ENTERED	1BJHIGGINS	0.00	0.00
65	10/23/13	STIPULATION AND ORDER REGARDING DEFENDANT'S MOTION TO STRIKE PLAINTIFF'S JURY DEMANDF	1BJHIGGINS	0.00	0.00
66	10/21/13	REQUEST FOR SUBMISSION OF STIPULATION REGARDING DEFENDANT'S MOTION TO STRIKE PLAINTIFF'S JURY DEMAND	1BCFRANZ	0.00	0.00
67	10/10/13	PRETRIAL ORDER	1BCGRIBBLE	0.00	0.00
68	10/09/13	TRIAL DATE MEMO	1BJULIEH	0.00	0.00
69	10/08/13	MOTION TO STRIKE PLAINITFF'S JURY DEMAND	1BJULIEH	0.00	0.00
70	09/20/13	NOTICE TO SET	1BCGRIBBLE	0.00	0.00
71	04/24/13	JOINT CASE CONFERENCE REPORT	1BCCOOPER	0.00	0.00
72	02/22/13	FILE RETURNED AFTER SUBMISSION - ORDER ENTERED	1BJULIEH	0.00	0.00
73	02/22/13	ORDER PURSUANT TO WRIT OF MANDAMUS	1BJULIEH	0.00	0.00
7 4	02/20/13	NOTICE IN LIEU OF REMITTITUR	1BCCOOPER	0.00	0.00
75	02/01/13	ANSWER	1BCCOOPER	218.00	0.00
76	01/31/13	DEMAND FOR JURY TRIAL	1BCGRIBBLE	0.00	0.00
77	01/30/13	WRIT OF MANDAMUS - CIVIL (EXISTING CASE)	1BCGRIBBLE	0.00	0.00
78	01/30/13	ORDER GRANTING IN PART AND DEYING IN PART PETITION FOR WRIT OF MANDAMUS	1BCGRIBBLE	0.00	0.00
79	01/29/13	NEVADA LEGISLATURE'S ANSWER TO PLAINTIFF'S COMPLAINT	lBJHIGGINS	218.00	0.00
30	12/19/12	NOTICE OF ENTRY OF ORDER	1BVANESSA	0.00	0.00
81	12/17/12	FILE RETURNED AFTER SUBMISSION - ORDER ENTERED	1BJHIGGINS	0.00	0.00
82	12/17/12	ORDER DENYING CITY OF FERNLEY'S MOTION FOR RECONSIDERATION OF ORDER DATED NOVEMBER 13, 2012	1BJHIGGINS	0.00	0.00
83	12/13/12	REQUEST FOR SUBMISSION OF CITY OF FERNLEY'S MOTION FOR RECONSIDERATION OF ORDER DATED NOVEMBER 13, 2012	1BJULIEH	0.00	0.00
84	12/13/12	CITY OF FERNLEY'S REPLY IN SUPPORT OF MOTION FOR RECONSIDERATION OF ORDER DATED NOVEMBER 13, 2012	1BJULIEH	0.00	0.00
85	12/06/12	DEFENDANTS' OPPOSITION TO CITY OF FERNLEY'S MOTION FOR RECONSIDERATION OF ORDER DATED NOVEMBER 13, 2012	1BCCOOPER	0.00	0.00
86	11/20/12	CITY OF FERNLEY'S MOTION FOR RECONSIDERATION OF ORDER DATED NOVEMBER 13, 2012	1BJHIGGINS	0.00	0.00

No.	Filed	Action	Operator	Fine/Cost	Due
37	11/19/12	CITY OF FERNLEY'S OPPOSITION TO MOTION FOR EXTENSION OF TIME TO FILE ANSWERS	1BCCOOPER	0.00	0.00
88	11/15/12	NOTICE OF ENTRY OF ORDER	1BCCOOPER	0.00	0.00
39	11/13/12	FILE RETURNED AFTER SUBMISSION - ORDER ENTERED	1BJHIGGINS	0.00	0.00
90	11/13/12	ORDER ON DEFENDANTS' MOTION FOR EXTENSION OF TIME TO FILE ANSWERS	1BJHIGGINS	0.00	0.00
91	11/05/12	MOTION FOR EXTENSION OF TIME TO FILE ANSWERS	1BCGRIBBLE	0.00	0.00
92	10/19/12	NOTICE OF ENTRY OF ORDER	1BVANESSAG	0.00	0.00
93	10/15/12	FILE RETURNED AFTER SUBMISSION - ORDER ENTERED	1BJULIEH	0.00	0.00
94	10/15/12	ORDER GRANTING A CONTINUANCE TO COMPLETE DISCOVERY	1BJULIEH	0.00	0.00
95	10/08/12	NEVADA LEGISLATURE'S REQUEST TO CLERK TO SUBMIT JOINDER IN MOTION TO DISMISS TO COURT FOR DECISION	1BVANESSAG	0.00	0.00
96	10/08/12	NEVADA LEGISLATURE'S REPLY IN SUPPORT OF JOINDER IN MOTION TO DISMISS	1BVANESSAG	0.00	0.00
97	09/28/12	REQUEST FOR SUBMISSION OF PLAINTIFF'S MOTION FOR CONTINUANCE PURSUANT TO NRCP 56(F) AND NOTICE OF NON-OPPOSITION	1BCGRIBBLE	0.00	0.00
8	09/28/12	CITY OF FERNLEY'S OPPOSITION TO NEVADA LEGISLATURE'S JOINDER IN MOTION TO DISMISS (2)	1BCGRIBBLE	0.00	0.00
99	09/18/12	STIPULATION AND ORDER REGARDING JOINDER TO MOTION TO DISMISS	1BJULIEH	0.00	0.00
100	09/04/12	NOTICE OF ENTRY OF ORDER GRANTING NEVADA LEGISLATURE'S MOTION TO INTERVENE	1BCCOOPER	0.00	0.00
101	08/30/12	ORDER GRANTING NEVADA LEGISLATURE'S MOTION TO INTERVENE	1BCCOOPER	0.00	0.00
102	08/28/12	REQUEST FOR SUBMISSION OF MOTION TO DISMISS	1BCGRIBBLE	0.00	0.00
103	08/27/12	REPLY TO OPPOSITION TO MOTION TO DISMISS	1BCCOOPER	0.00	0.00
104	08/24/12	NEVADA LEGILATURE'S REPLY IN SUPPORT OF MOTION TO INTERVENE	1BCCOOPER	0.00	0.00
105	08/24/12	NEVADA LEGISLATURE'S REQUEST TO CLERK TO SUBMIT MOTION TO INTERVENE TO COIURT FOR DECISION	1BCCOOPER	0.00	0.00
106	08/20/12	CITY OF FERNLEY'S OPPOSITION TO MOTION TO DISMISS AND MOTION FOR CONTINUANCE PURSUANT TO NRCP 56(F)	1BJHIGGINS	0.00	0.00
107	08/20/12	CITY OF FERNLEY'S OPPOSITION TO NEVADA LEGISLATURE'S MOTION TO INTERVENE	1BJHIGGINS	0.00	0.00
108	08/20/12	NOTICE OF CHANGE OF ADDRESS	1BJHIGGINS	0.00	0.00
109	08/16/12	NEVADA LEGISLATURE'S JOINDER IN MOTION TO DISMISS	1BVANESSAG	0.00	0.00

No.	Filed	Action	Operator	Fine/Cost	Due
110	08/16/12	NEVADA LEGISLATURE'S EXHIBITS TO JOINDER IN MOTION TO DISMISS	1BVANESSAG	0.00	0.00
111	08/06/12	NOTICE OF NON-OPPOSITION TO LEGISLATURE'S MOTION TO INTERVENE	1BCCOOPER	0.00	0.00
112	08/03/12	MOTION TO DISMISS	1BCCOOPER	0.00	0.00
113	08/03/12	NEVADA LEGISLATURE'S MOTION TO INTERVENE	1BCCOOPER	0.00	0.00
114	07/02/12	AFFIDAVIT OF SERVICE	1BVANESSAG	0.00	0.00
115	06/21/12	ISSUING SUMMONS	1BCGRIBBLE	0.00	0.00
116	06/20/12	SUMMONS	1BCCOOPER	0.00	0.00
117	06/08/12	ISSUING SUMMONS	1BCGRIBBLE	0.00	0.00
118	06/06/12	PLAINTIFF'S/PETITIONER'S INITIAL APPEARANCE AFFIRMATION PURSUANT TO NRS 239.030	1BCCOOPER	0.00	0.00
119	06/06/12	COMPLAINT Receipt: 23237 Date: 06/07/2012	1BCCOOPER	265.00	0.00
			Total:	725.00	0.00
ATT		Totals By: COST INFORM *** End of Repor		725.00	0.00

REC'D & FILED

2014 OCT 15 AM II: 45

ALAN GLOVER
BY DEPUTY

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Office of the Attorney General 5420 Kietzke Lane, Suite 202 Reno, NV 89511

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IN THE FIRST JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA IN AND FOR CARSON CITY

CITY OF FERNLEY, NEVADA, a Nevada municipal corporation,

Plaintiff,

٧.

STATE OF NEVADA, ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her official capacity as TREASURER OF THE STATE OF NEVADA; THE LEGISLATURE OF THE STATE OF NEVADA and DOES 1-20, Inclusive,

Defendants.

Case No.: 12 OC 00168 1B

Dept. No.: I

ORDER GRANTING NEVADA DEPARTMENT OF TAXATION'S MOTION FOR COSTS

This matter is before the Court on the Nevada Department of Taxation's Motion for Costs, filed September 19, 2014, Plaintiff's Motion to Retax Costs and Opposition to Motion for Costs, filed September, 24, 2014, and the Department of Taxation's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs filed October 3, 2014.

Having reviewed the Motion, Opposition and Reply, together with the Amended Memorandum of Costs and Disbursements filed by the Department of Taxation on October 9, 2014, and Plaintiff's Motion to Strike, or Alternatively, Motion to Retax Costs, filed October 14, 2014, the Court makes the following Findings of Fact, Conclusions of Law and Order:

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Office of the Attorney General 5420 Kietzke Lane, Suite 202 Reno, NV 89511

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FINDINGS OF FACT

This Court heard oral argument on the parties' Motions for Summary Judgment on September 2, 2014.

At the September 2, 2014, hearing the Court announced its decision in favor of the Defendants on all of Plaintiff, City of Fernley's causes of action and requested that counsel for the Legislature draft and submit a proposed order.

The Nevada Department of Taxation filed a Memorandum of Costs and Disbursements on September 19, 2014.

On October 6, 2014, this Court entered an Order and Judgment in which a final judgment was entered in favor of the Defendants on all causes of action and claims for relief alleged in Plaintiff, City of Femley's Complaint.

Notice of Entry of Order was filed October 8, 2014.

The Nevada Department of Taxation filed an Amended Memorandum of Costs and Disbursements on October 9, 2014.

The Amended Memorandum of Costs and Disbursements lists the total costs incurred by the Department in the amount of \$8,489.04, and provides supporting documentation for the following:

Reporters' fees for depositions, including fees for one copy of each deposition totaling \$2,809.90 comprised of:

Deposition of Marian Henderson - \$365.70; Deposition of Tara Hagen - \$96.25; Deposition of Marvin Leavitt - \$374.75; Deposition of Mary C. Walker - \$407.00; Deposition of Terry Rubald - \$202.50: Deposition of Warner Ambrose - \$171.40: Deposition of Guy Hobbs - \$399.50; Deposition of LeRoy Goodman - \$604.00; and, Deposition of Allen Veil - \$188.80.

Costs for travel and lodging incurred in attending depositions totaling \$1,169.72 comprised of:

Airfare of \$397.80, lodging, per diem and airport parking of \$195.14, and car rental of \$58.20 incurred in connection with the Deposition of Marvin Leavitt;

Airfare of \$397.80, per diem of \$35.00, and car rental of \$30.60 incurred in connection with the Deposition of Guy Hobbs; and,

Per diem of \$16.00, and car rental of \$39.18 incurred in connection with the Deposition of Allen Veil.

Expenses incurred in connection with services of legal researcher totaling \$29.12.

Expenses incurred by the Nevada Department of Taxation to organize and scan documents in response to Plaintiff's Second Request for Production of Documents totaling \$4,480.30.

Plaintiff, City of Fernley sought to recover more than \$2,500 in damages.

CONCLUSIONS OF LAW

The Nevada Department of Taxation is a prevailing party.

Pursuant to NRS 18.110, a party who claims costs must file a memorandum of the items of costs within five days of entry of judgment.

Judgment in this case entered on October 6, 2014.

The Nevada Department of Taxation filed an Amended Memorandum of Costs and Disbursements on October 9, 2014.

The costs listed on the Amended Memorandum of Costs and Disbursements were reasonable and necessarily incurred in this action.

Pursuant to NRS 18.020(3), costs must be allowed to a prevailing party in an action for the recovery of money or damages, where the plaintiff seeks to recover more than \$2,500.

Pursuant to NRS 18.025, this Court shall not refuse to award costs to the State or reduce the amount of the costs it awards to the State as the prevailing party solely because the prevailing party is a State agency.

ORDER

Therefore, good cause appearing,

IT IS HEREBY ORDERED that the Nevada Department of Taxation's Motion for costs is GRANTED.

 $\parallel / / /$

DISTRICT COURT JUDGE

CERTIFICATE OF MAILING

I hereby certify that on the 15th day of October, 2014, I served a copy of the foregoing by placing the foregoing in the United States Mail, postage prepaid, addressed as follows:

Joshua J. Hicks, Esq. Brownstein Hyatt Farber Schreck, LLP 50 West Liberty Street, Suite 1030

Reno, NV 89501

Clark V. Vellis, Esq. 8

Cotton, Driggs, Walch, Holley, Woloson & Thompson

800 South Meadows Parkway, Suite 800

Reno, NV 89521

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Brandi L. Jensen, Esq. 11

Office of the City Attorney

595 Silver Lace Blvd.

Fernley, NV 89408

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Brenda J. Erdoes, Esq. 14

Kevin C. Powers, Esq.

J. Daniel Yu, Esq. 15

Legislative Counsel Bureau, Legal Division

16 401 S. Carson Street

Carson City, NV 89701

Gina C. Session, Esq. 18

Chief Deputy Attorney General

19 Andrea Nichols, Esq.

Senior Deputy Attorney General 20

5420 Kietzke Lane, Suite 202

Reno, NV 89511

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Samantha Peiffer Law Clerk, Dept. 1

REC'D & FILED 1 **CATHERINE CORTEZ MASTO** 2014 OCT 17 PM 3: 54 Attorney General 2 GINA C. SESSION Chief Deputy Attorney General 3 Nevada Bar No. 5493 gsession@ag.nv.gov 4 **ANDREA NICHOLS** Senior Deputy Attorney General 5 Nevada Bar No. 6436 5420 Kietzke Lane, Suite 202 6 Reno, NV 89511 (775) 688-1818 7 anichols@ag.nv.gov 8 Attorneys for the Nevada Department of Taxation 9 IN THE FIRST JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA 10 IN AND FOR CARSON CITY 11 Case No.: 12 OC 00168 1B CITY OF FERNLEY, NEVADA, a Nevada 12 Office of the Attorney General 5420 Kietzke Lane, Suite 202 Reno, NV 89511 municipal corporation, Dept. No.: I 13 Plaintiff, 14 V. 15 STATE OF NEVADA, ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE 16 HONORABLE KATE MARSHALL, in her official capacity as TREASURER OF THE 17 STATE OF NEVADA; and DOES 1-20, Inclusive, 18 Defendants. 19 20 NOTICE OF ENTRY OF ORDER 21 22 23 24 25 26

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Office of the Attorney General 5420 Kietzke Lane, Suite 202 Reno, NV 89511

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Office of the Attorney General of the State of Nevada and that on this _____ day of October, 2014, pursuant to NRCP 5(b) and the parties' stipulation and consent to service by electronic means, I served a copy of the foregoing NOTICE OF ENTRY OF ORDER, by electronic mail directed to the following:

Joshua Hicks, Esq. Brownstein Hyatt Farber Schreck, LLP 50 West Liberty Street, Suite 1030 Reno, NV 89501 ihicks@bhfs.com

Clark Vellis
Cotton, Driggs, Walch, Holley, Woloson & Thompson
800 South Meadows Parkway, Suite 800
Reno, NV 89521
cvellis@nevadafirm.com

Brandi Jensen, Fernley City Attorney Office of the City Attorney 595 Silver Lace Blvd. Fernley, NV 89408 bjensen@cityoffernley.org

Kevin Powers, Esq.
Dan Yu, Esq.
Legislative Counsel Bureau
401 S. Carson Street
Carson City, NV 89701
kpowers@lcb.state.nv.us
dan.yu@lcb.state.nv.us

An Employee of the Office of the Attorney General

EXHIBIT INDEX

EXHIBIT NO.	DESCRIPTION	NO. OF PAGES (excluding tabs)
1	Order Granting Nevada Department of Taxation's Motion for Costs	5

Office of the Attorney General 5420 Kietzke Lane, Suite 202 Reno, NV 89511

EXHIBIT 1

EXHIBIT 1

ALAN GLOVER

IN THE FIRST JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA IN AND FOR CARSON CITY

CITY OF FERNLEY, NEVADA, a Nevada municipal corporation,

Plaintiff,

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V.

STATE OF NEVADA, ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her official capacity as TREASURER OF THE STATE OF NÉVADA; THE LEGISLATURE OF THE STATE OF NEVADA and DOES 1-20, Inclusive.

Defendants.

Case No.: 12 OC 00168 1B

Dept. No.: I

ORDER GRANTING NEVADA DEPARTMENT OF TAXATION'S MOTION FOR COSTS

This matter is before the Court on the Nevada Department of Taxation's Motion for Costs, filed September 19, 2014, Plaintiff's Motion to Retax Costs and Opposition to Motion for Costs, filed September, 24, 2014, and the Department of Taxation's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs filed October 3, 2014.

Having reviewed the Motion, Opposition and Reply, together with the Amended Memorandum of Costs and Disbursements filed by the Department of Taxation on October 9, 2014, and Plaintiff's Motion to Strike, or Alternatively, Motion to Retax Costs, filed October 14, 2014, the Court makes the following Findings of Fact, Conclusions of Law and Order:

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Office of the Attorney General 5420 Kietzke Lane, Suite 202 Reno, NV 89511

Office of the Attorney General 5420 Kietzke Lane, Suite 202 Reno, NV 89511

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FINDINGS OF FACT

This Court heard oral argument on the parties' Motions for Summary Judgment on September 2, 2014.

At the September 2, 2014, hearing the Court announced its decision in favor of the Defendants on all of Plaintiff, City of Fernley's causes of action and requested that counsel for the Legislature draft and submit a proposed order.

The Nevada Department of Taxation filed a Memorandum of Costs and Disbursements on September 19, 2014.

On October 6, 2014, this Court entered an Order and Judgment in which a final judgment was entered in favor of the Defendants on all causes of action and claims for relief alleged in Plaintiff, City of Femley's Complaint.

Notice of Entry of Order was filed October 8, 2014.

The Nevada Department of Taxation filed an Amended Memorandum of Costs and Disbursements on October 9, 2014.

The Amended Memorandum of Costs and Disbursements lists the total costs incurred by the Department in the amount of \$8,489.04, and provides supporting documentation for the following:

Reporters' fees for depositions, including fees for one copy of each deposition totaling \$2,809.90 comprised of:

Deposition of Marian Henderson - \$365.70; Deposition of Tara Hagen - \$96.25; Deposition of Marvin Leavitt - \$374.75; Deposition of Mary C. Walker - \$407.00; Deposition of Terry Rubald - \$202.50; Deposition of Warner Ambrose - \$171.40; Deposition of Guy Hobbs - \$399.50;

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Costs for travel and lodging incurred in attending depositions totaling \$1,169.72 comprised of:

Airfare of \$397.80, lodging, per diem and airport parking of \$195.14, and car rental of \$58.20 incurred in connection with the Deposition of Marvin Leavitt;

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Office of the Attorney General 5420 Kietzke Lane, Suite 202 Reno, NV 89511

Airfare of \$397.80, per diem of \$35.00, and car rental of \$30.60 incurred in connection with the Deposition of Guy Hobbs; and,

Per diem of \$16.00, and car rental of \$39.18 incurred in connection with the Deposition of Allen Veil.

Expenses incurred in connection with services of legal researcher totaling \$29.12.

Expenses incurred by the Nevada Department of Taxation to organize and scan documents in response to Plaintiff's Second Request for Production of Documents totaling \$4,480,30.

Plaintiff, City of Fernley sought to recover more than \$2,500 in damages.

CONCLUSIONS OF LAW

The Nevada Department of Taxation is a prevailing party.

Pursuant to NRS 18.110, a party who claims costs must file a memorandum of the items of costs within five days of entry of judgment.

Judgment in this case entered on October 6, 2014.

The Nevada Department of Taxation filed an Amended Memorandum of Costs and Disbursements on October 9, 2014.

The costs listed on the Amended Memorandum of Costs and Disbursements were reasonable and necessarily incurred in this action.

Pursuant to NRS 18.020(3), costs must be allowed to a prevailing party in an action for the recovery of money or damages, where the plaintiff seeks to recover more than \$2,500.

Pursuant to NRS 18.025, this Court shall not refuse to award costs to the State or reduce the amount of the costs it awards to the State as the prevailing party solely because the prevailing party is a State agency.

ORDER

Therefore, good cause appearing,

IT IS HEREBY ORDERED that the Nevada Department of Taxation's Motion for costs is GRANTED.

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IT IS FURTHER ORDERED that the Nevada Department of Taxation is awarded costs in the amount of \$8,489.04.

DATED this 15th day of october , 2014.

JAMES T. RUSSELL DISTRICT COURT JUDGE

CERTIFICATE OF MAILING

I hereby certify that on the 15th day of October, 2014, I served a copy of the foregoing by placing the foregoing in the United States Mail, postage prepaid, addressed as follows:

Joshua J. Hicks, Esq. Brownstein Hyatt Farber Schreck, LLP 50 West Liberty Street, Suite 1030 Reno, NV 89501

Clark V. Vellis, Esq. Cotton, Driggs, Walch, Holley, Woloson & Thompson 800 South Meadows Parkway, Suite 800 Reno, NV 89521

Brandi L. Jensen, Esq.
Office of the City Attorney
595 Silver Lace Blvd.
Fernley, NV 89408

Brenda J. Erdoes, Esq.
Kevin C. Powers, Esq.
J. Daniel Yu, Esq.
Legislative Counsel Bureau, Legal Division
401 S. Carson Street
Carson City, NV 89701

Gina C. Session, Esq.
Chief Deputy Attorney General
Andrea Nichols, Esq.
Senior Deputy Attorney General
5420 Kietzke Lane, Suite 202
Reno, NV 89511

Samantha Peiffer Law Clerk, Dept. 1

FIRST JUDICIAL DISTRICT COURT MINUTES

CASE NO. <u>12 OC 00168 1B</u>

TITLE:

CITY OF FERNLEY VS NEVADA

DEPARTMENT OF TAXATION; HONORABLE KATE MARSHAL, TREASURER OF THE STATE OF

NEVADA

09/02/14 – DEPT. I – HONORABLE JAMES T. RUSSELL J. Harkleroad, Clerk – Not Reported

ORAL ARGUMENT ON THE FOREGOING MOTIONS

Present: Josh Hicks and Clark Vellis counsel for City of Fernley; Kevin Powers and Daniel Yu counsel for Legislature of the State of Nevada; Andrea Nichols, Deputy A.G. counsel for Nevada Department of Taxation

Arguments were made by Powers, Nichols, Hicks and Court.

Evidence was marked and admitted in accordance with the Exhibit Sheet.

Court made its findings of fact, conclusions of law for the record,

COURT ORDERED: Defendant's Motion for Summary Judgment with regard to Fernley's Second Claim for Relief should be granted and Fernley's Motion for Summary Judgment with regard for to the Second Claim for Relief should be denied.

Court made its findings of fact, conclusions of law for the record,

COURT ORDERED: Defendant's Motion for Summary Judgment with regard to Fernley's Third Claim for Relief shall be granted and Fernley's Motion for Summary Judgment with regard to Third Claim for Relief shall be denied.

Court made its findings of fact, conclusions of law for the record,

COURT ORDERED: Defendant's Motion for Summary Judgment with regard to Fernley's Fourth Claim Relief shall be granted and Fernley's Motion for Summary Judgment with regard to the Fourth Claim of Relief shall be denied. Claim Five is handled and taken care of by the Order granting in part and denied the Writ of Mandamus that was issued by the Nevada Supreme Court on January 30, 2013. According to NRS 41.0312 it does apply in regards to the individual entities in regards to any damage claims. Court is not sure NRS 41.032(2) is even applicable in this case. Court will not address Latches. Powers to prepare the Order for the Court. Statements were made by Vellis and Powers.

COURT ORDERED: Additionally, the Motion for Reconsideration is denied. Court feels it is moot in respect to the Order.

Further statements were made by Court.

The Court minutes as stated above are a summary of the proceeding and are not a verbatim record. The hearing held on the above date was recorded on the Court's recording system.

FIRST JUDICIAL DISTRICT COURT

CASE NUMBER: 12 OC 00168 1B JUDGE: JAMES T. RUSSELL

DEPT. NO. I

PLAINTIFF/PETITIONER: CITY OF FERNLEY

DEFENDANT/RESPONDENT: STATE OF NEVADA, ET AL

DATE: 9/2/14 HEARING: ORAL ARGUMENT

Pty	Number	Description of Exhibit	Marked	Offered	Admitted
ltf.	1	C-Tax Comparisons	9/2		9/2
		a de la companya de l			

CIVIL COVER SHEET

Carson County, Nevada

REC'D & FILED

I D. A. Information	(Manigrees)		2012 JUN -6 PM 4:4.		
I. Party Information Plaintiff(s) (name/address/phone): CITY OF WADA, a Nevada municipal corp Attorney (name/address/phone): cownstein, Hyatt Farber Schreck Lcks, 9210 Prototype Dr., Ste	Joshua	Defendant(s) (name/address/phone): STATE OF NEVADA, ex rel DEPARTMENT OF TAXATION; THE KONTABLE KATE MARSHALL, TREASURER OF THE STATE OF NEVADA of Attorney (name/address/phone): Office of the Attorney General, CIFRK			
1 Nature of Controversy (Please che		category and	Arbitration Requested		
applicable subcategory, if appropriate)	Civil Case	es Filing Types			
	0.11.2		orts		
Real Property Landlord/Tenant Unlawful Detainer Title to Property Foreclosure Liens Quiet Title Specific Performance Condemnation/Eminent Domain Other Real Property Partition Planning/Zoning	Negligence – A Negligence – M Negligence – P Negligence – C	ledical/Dental remises Liability (Slip/Fall)	☐ Product Liability ☐ Product Liability/Motor Vehicle ☐ Other Torts/Product Liability ☐ Intentional Misconduct ☐ Torts/Defamation (Libel/Slander) ☐ Interfere with Contract Rights ☐ Employment Torts (Wrongful termination) ☐ Other Torts ☐ Anti-trust ☐ Fraud/Misrepresentation ☐ Insurance ☐ Legal Tort ☐ Unfair Competition		
		Other Civil Filing Types			
Summary Administration General Administration Special Administration Set Aside Estates Trust/Conservatorships Individual Trustee Corporate Trustee Other Probate Estimated Estate Value:	Insuran Comme Other Collect Employ Guaran Sale Co Unifor Civil Petition Other A Departn Worker	Defect 40 Intract g & Construction ce Carrier crial Instrument contracts/Acct/Judgment ion of Actions ment Contract tee contract m Commercial Code in for Judicial Review sure Mediation dministrative Law ment of Motor Vehicles 's Compensation Appeal	☐ Appeal from Lower Court (also check applicable civil case box) ☐ Transfer from Justice Court ☐ Justice Court Civil Appeal ☐ Civil Writ ☐ Other Special Proceeding ☐ Compromise of Minor's Claim ☐ Conversion of Property ☐ Damage to Property ☐ Employment Security ☐ Enforcement of Judgment ☐ Foreign Judgment — Civil ☐ Other Personal Property ☐ Recovery of Property ☐ Stockholder Suit ☐ Other Civil Matters		
Business Court filin	gs should be fil	ed using the Busines	ss Court civil coversheet.		
6/6/201 Q Date		() hill	of initiating party or representative		

See other side for family-related case filings.