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

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10 **WASTE MANAGEMENT OF**  
11 **NEVADA, INC.**

Supreme Court  
Case No.: 74876

12 Appellant,

13  
14 vs.

15 **WEST TAYLOR STREET, LLC,**  
16 Respondent.

Second Judicial District Court  
Case No. CV12-02995

17 \_\_\_\_\_/  
18  
19 **APPELLANT'S**  
20 **REPLY BRIEF**

21  
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1  
2 **NRAP 26.1 DISCLOSURE**

3 The undersigned counsel of record certifies that the following are  
4 persons and entities described in NRAP 26.1(a) and must be disclosed in  
5 order that the justices of this Court may evaluate possible disqualifications  
6 or recusal.  
7

- 8  
9 1. Appellant Waste Management of Nevada, Inc. is a corporation.  
10 2. Waste Management of Nevada, Inc., is wholly owned by Waste  
11 Management Holdings, Inc., a Delaware corporation.  
12 3. Waste Management Holdings, Inc., is a wholly owned subsidiary  
13 of Waste Management, Inc.  
14 4. Waste Management, Inc. is publicly traded on the New York  
15 Stock Exchange symbol WM.  
16  
17

18 The undersigned counsel at SIMONS LAW, PC appears in these  
19 proceedings on behalf of Waste Management of Nevada, Inc. The  
20 undersigned counsel was previously a partner in Robison, Simons, Sharp &  
21 Brust and its predecessor entity Robison, Belaustegui, Sharp & Low.  
22 Holland & Hart represented Waste Management of Nevada, Inc. in certain  
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1  
2 proceedings before the District Court until such time as the undersigned  
3 substituted in as counsel of record.

4 DATED this 11<sup>th</sup> day of October, 2018.

5  
6 SIMONS LAW, PC  
6490 S. McCarran Blvd. C-20  
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8  
9 BY: 

10 Mark G. Simons, Esq.  
11 Nevada Bar No. 5132  
12 *Attorney for Appellant*  
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**SECONDARY SOURCES**

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## ARGUMENT IN REPLY

The Answering Brief from Respondent West Taylor Street, LLC (“WTS”) is very limited and does not address all of the arguments raised by Waste Management. The great majority of the arguments identified by Waste Management in its Opening Brief were not addressed by WTS. This Reply will address the limited arguments made by WTS and will also identify those arguments raised by Waste Management that were ignored by WTS.<sup>1</sup> Finally, this Reply will address WTS’s Response to the Amicus Curiae Brief.

### I. THE APPEAL IS NOT MOOT.

WTS’s initial argument is that this appeal is moot since Waste Management voluntarily released the garbage liens recorded against WTS’s property. AB, pp. 6-8. Waste Management released its three garbage liens based upon the District Court’s Order finding that the liens were improperly recorded using the District Court’s analysis. 2 JA 429-443; 438-443. However, such action does not make this appeal moot.

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<sup>1</sup> Browning v. State, 120 Nev. 347, 361, 91 P.3d 39, 50 (2004) (recognizing that a “claim warrants no consideration” when party fails to provide this court with “any cogent argument, legal analysis, or supporting factual allegations”).



1  
2 In the event Waste Management is successful in this appeal, and  
3 depending upon the analysis and ruling of this Court, Waste Management  
4 will likely be entitled to refile its liens and to record other liens that it has  
5 withheld recording due to the District Court's Order. Accordingly, there is  
6 nothing moot about this appeal as this remains an ongoing case and  
7 controversy.  
8  
9

## 10 **II. WASTE MANAGEMENT'S ACCOUNTABILITY.**

11 WTS makes the broad assertions that the District Court's ruling  
12 should be upheld because Waste Management is accountable to no one.  
13 AB, p. 4:22-13 (Waste Management has "unchecked authority . . . without  
14 any accountability."); p. 11:1 (Waste Management "is accountable to no  
15 one!"); p. 13:1 (Waste Management has "unchecked authority without  
16 accountability."); and p. 21:15-16 (Waste Management has "no  
17 accountability to the voters or anyone else!"). Other than hyperbole, WTS  
18 provides no legal or factual support for this argument.  
19  
20  
21

### 22 **A. ACCOUNTABILITY ACCORDING TO FRANCHISE** 23 **AGREEMENT.**

24 Directly refuting WTS's argument, Waste Management is fully  
25 accountable to the City of Reno ("City") and its residents and must comply  
26 with the terms and conditions detailed in the City's November 7, 2012,  
27  
28

1  
2 Exclusive Franchise Agreement Residential Solid Waste and Recyclable  
3 Materials (the “Franchise Agreement”). 1 JA 169-223.

4       Local governments such as the City are authorized to grant  
5 franchises to collect and dispose of waste under the government’s police  
6 powers. *See* United Haulers Assoc. v. Oneida-Herkimer Solid Waste  
7 Mgmt. Auth., 550 U.S. 330, 332 (2007) (“[W]aste disposal is typically and  
8 traditionally a function of local government exercising its police power.”).  
9 NRS 268.081(3) grants to the City the authority to “displace or limit  
10 competition” in the “[c]ollection and disposal of garbage and other waste.”  
11 *See also* Douglas Disposal, Inc. v. Wee Haul, LLC, 123 Nev. 552, 559-60,  
12 170 P.3d 508, 514 (2007) (Nevada law “authorizes counties to grant  
13 exclusive franchises to any person or entity to provide services for the  
14 ‘[c]ollection and disposal of garbage and other waste.’”).  
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20       The Franchise Agreement is a lawful and valid contract that charges  
21 Waste Management to perform solid waste and recycling collection  
22 activities according to the detailed terms and conditions imposed by the  
23 City. Accordingly, Waste Management does have direct accountability for  
24 its actions and is fully accountable to the City pursuant to the terms,  
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1  
2 conditions and obligations contained in the Franchise Agreement.<sup>2</sup>

3 **B. ACCOUNTABILITY ACCORDING TO NRS 108.239.**

4 In addition, as this appeal has demonstrated, NRS 444.520(3) places  
5 a fundamental limitation on Waste Management's garbage lien rights by  
6 incorporating the detailed foreclosure process contained in NRS 108.239.  
7 Waste Management cannot unfairly, unreasonably and/or arbitrarily record  
8 garbage liens and then try to foreclose upon those liens. Instead, NRS  
9 108.239's provisions detail the procedure Waste Management (and/or any  
10 other garbage collection servicer) must undertake, *i.e.*, filing a complaint  
11 and proceeding with a judicial determination as to the merits of the garbage  
12 lien. Through the mechanic's lien foreclosure process, a district court has  
13 the ultimate say in whether or not the assertion of a garbage lien and/or its  
14 amount is appropriate or not. Again, the application of the mechanic's lien  
15 foreclosure statute, *i.e.*, NRS 108.239, provides detailed procedures  
16 ensuring the accountability of any waste collection servicer in Nevada.  
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28 <sup>2</sup> Of note, the City has extensive rights to physically inspect and perform audits of Waste Management's operations under the Franchise Agreement. 2 JA 204, ¶7.5, ¶8.3. In addition, the City can inspect any complaints about Waste Management's operations. 2 JA 193, ¶5.3.

1  
2 **III. NEVADA’S GARBAGE LIEN STATUTES DO NOT NEED A**  
3 **DISPUTE RESOLUTION MECHANISM.**

4 WTS also argues that the District Court’s ruling was appropriate  
5 because there needs to be a dispute resolution methodology relating to the  
6 garbage lien to make it constitutional. AB, p.12:18-21; p.18:5-7; p.20:23-  
7 26. WTS contends that the District Court’s inclusion of the mechanic’s  
8 lien statutes relating to filing a motion with a court is correct because there  
9 is no opportunity “to be heard under NRS 444.520” and therefore, this  
10 statute is unconstitutional unless there is a wholesale adoption of all of the  
11 mechanic’s lien statutes. AB, p. 20:11. This argument ignores the  
12 existence of a multitude of dispute resolution mechanisms, both informal  
13 and formal, applicable to a garbage lien.<sup>3</sup>  
14  
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18 First and foremost, the Franchise Agreement requires Waste  
19 Management to maintain and implement staff and facilities to respond to  
20 any and all customer complaints, inquiries or disputes and to document all  
21 communications with the customer including any discussions and/or  
22 resolutions. 2 JA 192-193. The City is authorized to review and audit any  
23  
24  
25

26 <sup>3</sup> WTS also ignores that its argument is a blanket condemnation of every  
27 other statutory scheme in Nevada that employs the ability to foreclosure  
28 upon a lien incorporating the mechanic’s lien statutory procedure. *See* OB,  
fns 3, 4 and 5 discussing other lien applications.

1  
2 complaint. Id. at 193, ¶5.3.

3         Second, the Legislature was fully cognizant that garbage collectors  
4 would typically not rush to file liens instead working on average 5-6 times  
5 with a customer before having to engage in lien recordation activity.

6 Specifically, the Legislature was advised that “[c]ustomers receive about  
7 six requests for payment before they receive an intent to lien notice.” 2 JA  
8 411:4-5 (quoting Senate Committee on Government Affairs, Committee  
9 Analysis of A.B. 354, at 11 (April 6, 2005)). These requests give the  
10 homeowner multiple chances to avoid liens and recording fees and  
11 informally resolve any dispute regarding the garbage fees.  
12

13         In fact, in WTS’s situation, it received invoices every month  
14 showing the past due amounts it was electing not to pay for fees and costs  
15 associated with garbage collection service at 347 West Taylor Street. 2 JA  
16 103-165 (invoices for service period 4/1/08 to 1/1/14). WTS also engaged  
17 in numerous communications and discussions with Waste Management for  
18 years regarding amounts that it was delinquent at both 345 and 347 West  
19 Taylor Street, refusing to pay for such services, before the liens were  
20 ultimately filed. 3 JA 617-620.  
21

22         Third, the foreclosure process itself incorporated into NRS  
23 444.520(3) is a judicial foreclosure process which by its very nature  
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1 provides notice to the landowner and provides an opportunity “to be heard”  
2  
3 as to the merits of the garbage lien. Finally, a landowner may affirmatively  
4  
5 contest the recordation of a lien by initiating a declaratory relief action  
6  
7 under NRS 30.030 and/or NRS 30.040, *i.e.*, the very action WTS undertook  
8  
9 in the district court proceedings.<sup>4</sup> These avenues demonstrate that there are  
10  
11 a multitude of informal and formal processes to resolve a garbage lien prior  
12  
13 to and after recordation of such lien.

#### 14 **IV. WTS’S REMAINING ARGUMENTS ARE ALSO WITHOUT** 15 **MERIT.**

16 WTS argues that the application of NRS 318.197 (relating to garbage  
17  
18 and other liens for services provided by general improvement districts) is  
19  
20 distinguishable in this case because this statute applies to general  
21  
22 improvement districts and Waste Management is a for profit company.  
23  
24 AB, pp. 9-11. This distinction is irrelevant for a number of reasons.  
25  
26 Initially, Waste Management is acting as an arm of the City performing  
27  
28 public sanitation service. Next, Waste Management is not entitled to  
charge whatever it wants but must charge customers only those rates that

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<sup>4</sup> Strangely, the District Court imposed NRS 108.2275’s provisions to a garbage lien (allowing for a motion to be brought before the district court to contest a garbage lien like a mechanic’s lien) but made no distinction between such “motion to contest” and a declaratory relief action. 2 JA 412 (fn. 6 and accompanying text).

1  
2 have been approved and authorized by the City, therefore, it is not engaged  
3 in open market activity. Finally, garbage collection services, and the right  
4 to foreclose for unpaid fees, employ identical language in both NRS  
5 318.197 and 444.520 without reference to any limitations as to the entity  
6 providing those services.<sup>5</sup>  
7

8  
9 WTS next argues that the District Court did not incorporate the  
10 entirety of Chapter 108. AB, pp. 8-9. However, WTS's opposition fails to  
11 articulate what provision, if any, the District Court did not incorporate into  
12 NRS 444.520(3). Nonetheless, as detailed in the Opening Brief, this  
13 argument is also without merit and the District Court's Order incorporated  
14 all provisions of Chapter 108. 2 JA 411:13-14 ("The Court also finds that  
15 **incorporating the mechanic's lien statutes** beyond NRS Chapter  
16 108.239, furthers the legislature's specific interest in establishing a fair  
17 system." (emphasis added)).  
18  
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21 WTS next argues that the District Court did not take away the  
22 perpetual nature of the garbage lien it just "took away its enforcement by  
23 foreclosure." AB, p. 21:8. This argument fundamentally demonstrates the  
24 District Court's error. There is nothing contained in NRS 444.520's  
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27 <sup>5</sup> WTS does not address the identical language contained in NRS  
28 244A.549(2) applicable to county sewage and wastewater.

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2 “perpetual” lien that allows for its enforcement to be barred and/or become  
3 unenforceable. Further, WTS fails to cite a single case for the proposition  
4 that a perpetual lien can be impaired by judicial fiat imposing a statute of  
5 limitations.  
6

7         WTS also argues without support or citation that a lien for collection  
8 of a debt is the same as a forfeiture. AB, p. 22:13-14 (“garbage lien is the  
9 taking of a debt or the forfeiture of a debt . . .”). Although this sparse  
10 statement is made, it lacks any support or analysis. Similarly, WTS argues  
11 that the effective date for a garbage lien should trigger on the billing cycle  
12 called out for under the Franchise Agreement. *Id.* WTS then argues that  
13 the District Court was trying to reconcile the Franchise Agreement “with  
14 the statutes!” *Id.* at 23:4. However, there is nothing contained in the  
15 statutes that instructs a District Court to read franchise agreements to  
16 determine when billing statements are issued to establish when a notice of  
17 a lien must be recorded. Again, these arguments have no support or merit.  
18  
19 *See e.g. Browning v. State*, 120 Nev. 347, 361, 91 P.3d 39, 50 (2004)  
20 (recognizing that a “claim warrants no consideration” when appellant fails  
21 to provide this court with “any cogent argument, legal analysis, or  
22 supporting factual allegations”).  
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1  
2 **V. WTS FAILED TO ADDRESS THE FOLLOWING**  
3 **ARGUMENTS AND ANALYSIS.**

4 It is suggested that WTS's silence on a number of critical arguments  
5 presented to this Court in support of Waste Management's appeal  
6 demonstrates the merits of this appeal and/or WTS's concession to the  
7 validity of such arguments. Browning, *supra*.  
8

9 **A. WTS FAILED TO ADDRESS THE LEGISLATIVE**  
10 **HISTORY OF NRS 318.197.**

11 The third argument presented by Waste Management in its Opening  
12 Brief is that the District Court erred in failing to consider the legislative  
13 history of NRS 318.197(2) (containing the identical language adopted by  
14 the Legislature into NRS 444.520(3)). *See* Arg. II.C. WTS fails to address  
15 that the Nevada Legislature previously rejected the very requirements that  
16 the District Court imposed in interpreting the identical language contained  
17 in NRS 318.197(2). Instead, WTS merely argues that because NRS  
18 318.197 applies to a general improvement district analysis of that statute  
19 does not apply in this case. AB, pp. 9-11.  
20  
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22

23 **B. WTS FAILED TO ADDRESS THE LEGISLATIVE**  
24 **HISTORY OF NRS 318.197.**  
25

26 The fourth argument presented by Waste Management in its Opening  
27 Brief is that the District Court's holding is contrary to the rules of statutory  
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1  
2 construction. *See* Arg. II.D. Specifically, because a specific statute  
3 controls a general statute, the District Court erred in imposing NRS  
4 Chapter 108's general mechanic's lien requirements for notice and  
5 perfection into NRS 444.520(3), a statute specifically governing garbage  
6 liens notice and perfection. WTS does not address this argument.  
7

8  
9 **C. WTS FAILED TO ADDRESS THAT OTHER COURTS**  
10 **HAVE REJECTED THE DISTRICT COURT'S**  
11 **ANALYSIS.**

12 The fifth argument presented by Waste Management in its Opening  
13 Brief is that other courts interpreting identical statutes have  
14 overwhelmingly rejected the District Court's interpretation. *See* Arg. II.E.  
15 WTS does not address this argument.  
16

17 **D. WTS FAILED TO ADDRESS THAT NRS 444.520**  
18 **INCORPORATES A DISPUTE RESOLUTION**  
19 **MECHANISM.**

20 The sixth argument presented by Waste Management in its Opening  
21 Brief is that NRS 444.520 does not need the additional notice requirements  
22 provided in NRS Chapter 108 inserted into it because it is constitutional as  
23 enacted since the foreclosure statute already includes notice and hearing  
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1 mechanisms. *See* Arg. II.F. WTS does not address this argument. WTS  
2  
3 also fails to address NRS 444.520(3)'s presumption of constitutionality.<sup>6</sup>

4 **E. WTS FAILED TO ADDRESS THE USE OF THE TERM**  
5 **“MAY” IN NRS 444.520(3).**

6 The seventh argument presented by Waste Management in its  
7  
8 Opening Brief is that the District Court's interpretation conflicts with the  
9 use of the term “may” in NRS 444.520. NRS 444.520 provides that a “lien  
10 **may be foreclosed** in the same manner as provided for the foreclosure of  
11 mechanics' liens”. (Emphasis added). *See* Arg. II.G. “May” defines a  
12 permissive act. However, the District Court's interpretation converts the  
13 permissive act into a mandatory act because a garbage lienholder “must”  
14 proceed with its lien rights within a certain time or forever lose those  
15 rights. WTS does not address this argument.

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25 <sup>6</sup> *See State v. Glusman*, 98 Nev. 412, 420, 651 P.2d 639, 644 (1982) (“In  
26 the face of attack, every favorable presumption and intendment will be  
27 brought to bear in support of constitutionality. As previously held, “[a]n  
28 act of the legislature is presumed to be constitutional and should be so  
declared unless it appears to be clearly in contravention of constitutional  
principles.” (citation omitted)).

1  
2 **F. WTS FAILED TO ADDRESS THAT STATUTES OF**  
3 **LIMITATIONS DO NOT APPLY TO A PERPETUAL**  
4 **LIEN.**

5 The eighth argument presented by Waste Management in its  
6 Opening Brief is that as a matter of law a perpetual lien is not subject to  
7 any statute of limitations. *See* Arg. II.H. WTS does not address this  
8 critical and fundamental argument.  
9

10 **G. WTS FAILED TO ADDRESS THAT A LIEN IS NOT A**  
11 **FORFEITURE.**

12 The ninth argument presented by Waste Management in its Opening  
13 Brief is that a garbage lien is not a forfeiture but if this Court is going to  
14 apply a statute of limitations, then at least it should be three-years under  
15 NRS 11.190(3)(a) (“[a]n action upon a liability created by statute . . .”).  
16 *See* Arg. II.I. WTS does not address this argument other than to  
17 generically state that a garbage lien is a forfeiture. AB, p. 22:13-14  
18 (“garbage lien is the taking of a debt or the forfeiture of a debt . . .”).  
19 Such general statements are believed to be insufficient to contest an issue  
20 on appeal. Browning, *supra*.  
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2 **H. WTS FAILED TO ADDRESS THAT A MECHANIC'S**  
3 **LIEN TRIGGERS ON LAST DATE OF WORK OR**  
4 **IMPROVEMENT.**

5 The tenth argument presented by Waste Management in its Opening  
6 Brief is that even if the Court were to adopt some type of statute of  
7 limitations period on a perpetual lien, the time period to file the lien should  
8 trigger 90 days after the last garbage collection services were provided.  
9  
10 *See* Arg. II.J. WTS does not address this argument other than to claim that  
11 the Franchise Agreement's billing cycles should govern when a notice of  
12 lien should be triggered under a mechanic's lien. Again, it is suggested  
13 that such a general unsupported statement is insufficient to contest an issue  
14 on appeal. Browning, *supra*.  
15  
16

17 **VI. WTS'S ARGUMENTS IN RESPONSE TO THE AMICUS**  
18 **CURIAE BRIEF ARE WITHOUT MERIT.**

19 Waste Management will address only those WTS arguments  
20 presented in response to the Amicus Curiae brief filed by Republic Silver  
21 State Disposal, Inc. ("Republic") that contain any substantive  
22 representation of fact or law.  
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1  
2 **A. THE FRANCHISE AGREEMENT REQUIRES WASTE**  
3 **MANAGEMENT TO PERFORM WASTE**  
4 **COLLECTION SERVICES.**

5 Initially, WTS argues that Waste Management can stop collecting  
6 waste in the City whenever an account is past due. RB, pp. 1,2. First, there  
7 is no evidence in the record supporting this statement. To the contrary, the  
8 record demonstrates that Waste Management is obligated to perform waste  
9 collection services for City residents. 1 JA 180 (“Contractor shall have . . .  
10 the . . . obligation within the Exclusive Service Area to provide Collection  
11 Services to Residential Customers.”). WTS cites to a limited provision in  
12 the City’s Franchise Agreement that allows Waste Management to suspend  
13 service if a customer “prevents or impedes” collection activities or fails to  
14 follow collection “requirements and procedures.” 1 JA 184. The customer  
15 violations relate to such things as a customer’s damage or improper use of  
16 waste containers, overloading or excessive weight of container or disposing  
17 of contaminates. While there is a general catch all provision that allows for  
18 suspension of service for “other failures”, there is no evidence that Waste  
19 Management or the City implements suspension of service for delinquent  
20 payments. Accordingly, WTS’s arguments in this respect are baseless and  
21 have no evidentiary support.  
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2 **B. THE DISTRICT COURT'S ORDER DOES IMPOSE A**  
3 **TIME REQUIREMENT FOR THE FILING OF A LIEN.**

4 WTS's Response takes exception with Republic's brief claiming that  
5 Republic incorrectly asserts the District Court's decision artificially creates  
6 "a limitation period for the recording of the lien." RB, p. 4. WTS argues a  
7 limitation for recording a lien did not occur under the District Court's  
8 Order. Id. WTS's argument is incorrect and Republic's analysis correctly  
9 addresses the District Court's Order.  
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12 As detailed in Waste Management's Opening Brief, the District  
13 Court artificially imposed a 90-day window to file a lien after a  
14 delinquency in payment had occurred. *See* Arg. II.J. Thereafter, because  
15 Waste Management's liens were not recorded in that 90-day window, the  
16 District Court's Order held that those liens were forever lost. 2 JA 416:7-8;  
17 p. 417:5-7. Accordingly, WTS's argument is incorrect.  
18  
19

20 **C. THE DISTRICT COURT'S ORDER DOES IMPOSE A**  
21 **TIME RESTRICTION FOR FILING A LAWSUIT TO**  
22 **FORECLOSE ON A GARBAGE LIEN.**

23 WTS's Response also takes exception with Republic's brief claiming  
24 that Republic incorrectly asserts the District Court's decision "takes away  
25 the lien rights of WM". RB, p. 4. WTS argues: "Nowhere in the findings  
26 of the District Court does it prohibit the pursuit of a lawsuit to collect on a  
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2 lien.” Id., p.6. WTS’s argument is incorrect and Republic’s analysis  
3 correctly addresses the District Court’s Order.

4 As detailed in Waste Management’s Opening Brief, the District  
5 Court artificially imposed a two-year limitations period to pursue a claim to  
6 foreclose on a garbage lien. *See* Arg. II.H and I. The District Court then  
7 found that even though NRS 444.520(1) creates a “perpetual” lien, such a  
8 lien must be affirmatively foreclosed upon within two years of recording  
9 the lien. 2 JA 414-415. Accordingly, WTS’s argument is incorrect.

12  
13 **D. REMOVING WASTE IS NOT A “WORK OF**  
14 **IMPROVEMENT.”**

15 WTS’s Response also takes exception with Republic’s brief claiming  
16 that Republic incorrectly asserts that triggering events for a mechanic’s lien  
17 such as a “work of improvement” does not apply to waste collection. RB,  
18 p. 6. WTS argues that it “defies logic” to claim that waste collection is not  
19 an “improvement” to property. Id. WTS then claims that the triggering  
20 event for the recordation of a garbage lien should be the date of  
21 delinquency and not tied in any way to “garbage pickup!” Id. There is no  
22 legal or factual support for WTS’s contention.

23 As detailed in Waste Management’s Opening Brief, there should not  
24 be any triggering event for the recordation of a garbage lien. *See* Arg. II.J.  
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2 However, if one is to be artificially created, then the last date of service  
3 should be the triggering date since that is the last date credit was extended  
4 to a customer and/or when the last “performance of work” occurred by the  
5 garbage collector. Accordingly, WTS’s argument is incorrect.  
6

### 7 8 **CONCLUSION**

9 This Court should reverse the District Court’s Order and vacate the  
10 District Court’s Order and Judgment. NRS 444.520(3) is not ambiguous  
11 because it clearly and unequivocally only incorporates the provisions of  
12 NRS 108.239. Any additional notice or perfection requirements created by  
13 the District Court are not properly imposed into NRS 444.520.  
14 Furthermore, NRS 444.520 is constitutional as enacted because the notice  
15 and foreclosure processes already included in that statute (via NRS  
16 108.239) provides a homeowner with sufficient notice and an opportunity  
17 to be heard as does NRS 30.040’s statutory remedy. Finally, because these  
18 garbage liens are perpetual and, independently, because they are essentially  
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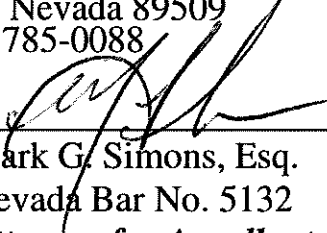
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2 taxes, no statutory limitation period applies to the foreclosure of garbage  
3 liens and there is no triggering event requiring any notice of lien to be  
4 recorded.  
5

6 DATED this 11<sup>th</sup> day of October, 2018.

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2 **CERTIFICATE OF COMPLIANCE**  
3 **PURSUANT TO RULE 28.2**

4 1. I hereby certify that this brief complies with the formatting  
5 requirements of NRAP 32(a)(4), the typeface requirements of NRAP  
6 32(a)(5), and the type style requirements of NRAP 32(a)(6) because:  
7

8 This brief has been prepared in a proportionally spaced typeface  
9 using Microsoft Word in 14 font and Times New Roman type.  
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11 2. I further certify that this brief complies with the page- or type-  
12 volume limitations of NRAP 32(a)(7) because, excluding the parts of the  
13 brief exempted by NRAP 32(a)(7)(C), it is proportionately spaced, has a  
14 typeface of 14 points or more, and contains 3553 words.  
15

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

4 DATED this 11<sup>th</sup> day of October, 2018.

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2 **CERTIFICATE OF SERVICE**


3 Pursuant to NRAP 25, I certify that I am an employee of SIMONS  
4 LAW, PC, and that on this date I caused to be served a true copy of the  
5 **APPELLANT'S REPLY BRIEF** on all parties to this action by the  
6 method(s) indicated below:  
7

8 \_\_\_\_\_ by using the Supreme Court Electronic Filing System:  
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15 DATED: This 11<sup>th</sup> day of October, 2018.  
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