IN THE SUPREME COURT OF THE STATE OF NEVADA 1 LYNITA SUE NELSON, 2 INDIVIDUALLY, AND IN HER CAPACITY AS INVESTMENT TRUSTEE OF THE LYNITA S. NELSON NEVADA TRUST DATED Supreme Court Case No.: 3 Electronically Filed District Ct. CaQcN30, 20418 09758 a.m. 4 MAY 30, 2001, Elizabeth A. Brown Clerk of Supreme Court Petitioner, 5 V. 6 EIGHTH JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA, FAMILY DIVISION, CLARK COUNTY; THE 7 HONORABLE FRÂNK P. 8 SULLIVAN, 9 Respondents, 10 ERIC L. NELSON, INDIVIDUALLY, AND IN HIS CAPACITY AS INVESTMENT TRUSTEE OF THE 11 ERIC L. NELSON NEVADA TRUST, DATED MAY 30, 2001, and MATT KLABACKA, DISTRIBUTION TRUSTEE OF THE ERIC L. NELSON NEVADA TRUST, DATED 12 13 MAY 30, 2001, 14 Real Parties in Interest. 1.5 PETITION FOR WRIT OF MANDAMUS OR OTHER 16 EXTRAORDINARY RELIEF 17 THE DICKERSON KARACSONYI LAW GROUP 18 ROBERT P. DICKERSON, ESQ. Nevada Bar No. 000945 JOSEF M. KARACSONYI, ESQ. 19 Nevada Bar No. 010634 1745 Village Center Circle 20 Las Vegas, Nevada 89134 Telephone: (702)388-8600 Facsimile: (702)388-0210 21 Email: info@thedklawgroup.com Attorneys for Petitioner, LYNITA SUE NELSON 22

NRAP 21(a)(3)(A) ROUTING STATEMENT

NRAP 21(a)(3)(A) requires that a Writ Petition must state "whether the matter falls in one of the categories of cases retained by the Supreme Court pursuant to NRAP 17(a) or presumptively assigned to the Court of Appeals pursuant to NRAP 17(b)." This case technically falls into one of the categories of cases presumptively assigned to the Court of Appeals pursuant to NRAP 17(b), i.e., "[c]ases involving family law matters other than termination of parental rights or NRS Chapter 432B proceedings." Petitioner, LYNITA SUE NELSON ("Lynita"), believes, however, that this case should be retained by the Supreme Court for all of the following reasons:

- (1) This case involves trust and estate matters with a corpus in excess of \$5,430,000.
- Supreme Court Case No. 66772 which resulted in a published decision: *Klabacka v. Nelson*, 133 Adv. Op. 29, 394 P.3d 940 (2017). The *Klabacka* decision included a number of statements regarding the character of the property with which Eric and Lynita funded their Self-Settled Spendthrift Trusts ("SSSTs"). Specifically, the *Klabacka* Court stated that "[i]n 2001, Eric and Lynita converted their separate property trusts into Eric's Trust and Lynita's Trust, respectively, and funded the SSSTs with the separate property contained within the separate property trusts." *Id.* at 943 (emphasis added). The Court did not independently hold any evidentiary hearing on the issue, nor did it conduct

any tracing of the parties' property. Instead, it appears to have made the abovequoted statements and a number of related holdings based on a mistaken impression that the district court had previously made such factual determinations. In fact, in its recitation of the facts of the underlying matter, the Klabacka Court specifically stated that "[o]n June 3, 2013, the district court issued the decree. The district court found that the SPA was valid and the parties' SSSTs were validly established and funded with separate property." Id., at 944 (emphasis added). The district court, however, has clarified that it never made such a finding. Now on remand, the district court has deferred to this Court's "factual findings" and related holdings regarding the nature of the property with which the SSSTs were funded, and has interpreted the Court's findings and holdings to (1) require that the tracing required by this Court on remand commence in 2001 (at the time of execution of the SSSTs) instead of in 1993 (following the execution of the parties' Separate Property Agreement ("SPA")), and (2) preclude the tracing of the property referred to as Wyoming Downs which was acquired during Lynita's, and Respondent, Eric Nelson's, marriage.

(3) The above-described issue of whether a district court, on remand, is required to defer to – as the law of the case – factual statements made by the Court during a prior appeal when those factual statements were based on a misunderstanding of the district court's own prior factual findings, represents a

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question of first impression pursuant to NRAP 17(a)(10), which accordingly should be heard and decided by this Court.

(4) The above-described issue also represents a question of statewide public importance pursuant to NRAP 17(a)(11), which likewise should be heard and decided by this Court.

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NRAP 26.1 DISCLOSURE

Pursuant to Rule 26.1 of the Nevada Rules of Appellate Procedure, Petitioner states that she has no parent corporations and no publicly held company owns 10% or more of Petitioner's stock. The undersigned counsel of record certifies that the following are persons and entities as described in NRAP 26.1(a), and must be disclosed. These representations are made in order for each Justice of this court to evaluate possible disqualification or recusal.

- A. MARK A. SOLOMON, ESQ., JEFFREY P. LUSZECK, ESQ., and CRAIG D. FRIEDEL, ESQ., of SOLOMON, DWIGGINS & FREER, LTD., Trial and Appellate Attorneys for Real Party in Interest, MATT KLABACKA, DISTRIBUTION TRUSTEE OF THE ERIC L. NELSON NEVADA TRUST DATED MAY 30, 2001 ("ELN Trust").
- B. RHONDA K. FORSBERG, ESQ., of FORSBERG LAW, Trial and Appellate Attorney for Real Party in Interest, ERIC L. NELSON ("Eric"), INDIVIDUALLY, AND IN HIS CAPACITY AS INVESTMENT TRUSTEE OF THE ERIC L. NELSON NEVADA TRUST DATED MAY 30, 2001.
- C. ROBERT P. DICKERSON, ESQ., JOSEF M. KARACSONYI, ESQ., and KATHERINE L. PROVOST, ESQ., of THE DICKERSON KARACSONYI LAW GROUP, Trial and Appellate Attorneys for Petitioner, LYNITA SUE NELSON ("Lynita"), INDIVIDUALLY, AND IN HER CAPACITY AS INVESTMENT TRUSTEE OF THE LSN NEVADA TRUST DATED MAY 30, 2001 ("LSN Trust").

D. HOWARD ECKER, ESQ., and EDWARD KAINEN, ESQ., of ECKER & KAINEN, CHTD.; DAVID ALLEN STEPHENS, ESQ. of STEPHENS, GOURLEY & BYWATER; JAMES J. JIMMERSON, ESQ., and SHAWN M. GOLDSTEIN, ESQ., of JIMMERSON HANSEN, PC; and MARSHAL S. WILLICK, ESQ. and KARI J. MOLNAR, ESQ., of WILLICK LAW GROUP, prior Attorneys for Real Party in Interest, ERIC L. NELSON.

1	TABLE OF CONTENTS
2	NRAP 21(a)(3)(A) ROUTING STATEMENT i
3	NRAP 26.1 DISCLOSURE iv
4	TABLE OF CONTENTS vi
5	TABLE OF AUTHORITIES viii
6	STATEMENT OF RELIEF SOUGHT 1
7	STATEMENT OF ISSUES PRESENTED 1
8	STATEMENT OF FACTS 2
9	A. Background 2
10	1. <u>Separate Property Agreement and Trusts</u> 3
11	2. <u>Self-Settled Spendthrift Trusts</u> 3
12	3. <u>The Parties' Divorce</u> 4
13	4. The Supreme Court's Decision On Appeal 5
14	B. The Erroneous Manner In Which The Tracing Required By This Court Has Been Limited On Remand
15	1. The District Court's Interpretation Of The Supreme Court's Decision
16 17	2. The District Court's Clarification As To Its Own Findings, Or The Lack Thereof
18	C. The District Court's October 16, 2018 Decision, Excluding Wyoming Downs From The Required Tracing
19	REASONS WHY WRIT SHOULD ISSUE
20	A. Standard for Issuance of Writ
21 22	1. <u>Lynita Does Not Have A Plain, Speedy And Adequate Remedy In The Ordinary Course Of Law</u> 16

11	
1 2	2. <u>Urgent Circumstances Exist in this Case And There Are Important Legal Issues That Need Clarification In Order To Promote Judicial Economy And Administration</u>
3	B. Findings/Holdings Made By This Court Based On A Mistaken Perception That The District Court Previously Made Such Factual Findings Should Not Constitute The Law Of The Case
5	C. Even If Findings/Holdings Made By This Court Based On A Mistaken Perception That The District Court Previously Made Such Factual Findings Are To Be Considered The Law Of The Case, Such Findings/Holdings Should Be Ignored In This Matter As They Are Clearly Erroneous And Would Work A Manifest Injustice
7 8	D. The Court Should Direct The District Court To Include Wyoming Downs In Its Tracing
9	CONCLUSION 27
10	VERIFICATION BY AFFIDAVIT
11	CERTIFICATE OF COMPLIANCE
12	CERTIFICATE OF SERVICE
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	

TABLE OF AUTHORITIES

I

<u>CASES</u>

- 11	
3	Arizona v. California, 460 U.S. 605, 103 S.Ct. 1382, 75 L.Ed.2d 318 (1983)
4	Bejarano v. State, 122 Nev. 1066, 146 P.3d 265 (2006)
5	Cheung v. Dist. Ct., 121 Nev. 867, 124 P.3d 550 (2005)
6	Clem v. State, 119 Nev. 615, 81 P.3d 521 (2003)
7 8	Dictor v. Creative Mgmt. Servs., L.L.C., 126 Nev. 41, 223 P.3d 332 (2010) 20
9	D.R. Horton v. Dist. Ct., 123 Nev. 468, 168 P.3d 731 (2007) 16, 17
10	Fergason v. Las Vegas Metro Police Dep't, 131 Nev. Adv. Op. 94, 364 P.3d 592 (2015)
11	Gonzalez v. Arizona, 677 F.3d 383 (9 th Cir. 2012)
12	Hsu v. County of Clark, 123 Nev. 625, 173 P.3d 724 (2007) 23
13	International Game Tech. v. Dist. Ct., 124 Nev. 193, 178 P.3d 556 (2008) 15, 16
14	Jeffries v. Wood, 114 F.3d 1484 (9 th Cir. 1997)
15	
16	Klabacka v. Nelson, 133 Nev. Adv. Op. 24, 394 P.3d 940 (2017)
17	LoBue v. State ex rel. Dep't of Highways, 92 Nev. 529, 554 P.2d 258 (1976)
18	Pombo v. Nev. Apartment Ass'n., 113 Nev. 559, 939 P.2d 725 (1997) 21
19	Rebel Oil Co., v. Atl. Richfield Co., 146 F.3d 1088 (9th Cir. 1998) 20
20	
21	Rolf Jensen & Assocs., Inc. v. Dist. Ct., 128 Nev. Adv. Op. 42, 282 P.3d 743 (2012)
. 22	Snow-Erlin v. United States, 470 F.3d 804 (9th Cir. 2006) 20

1	State v. Eureka Cnty., 133 Nev. Adv. Op. 71, 402 P.3d 1249 (2017) 19
2	Wheeler Springs Plaza, L.L.C. v. Beemon, 119 Nev. 260, 71 P.3d 1258 (2003)
3	STATUTES AND COURT RULES
4	NRS 34.170 16
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
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STATEMENT OF RELIEF SOUGHT

Petitioner seeks a writ of mandamus directing the district court to: (1) vacate the portion of its order entered on April 19, 2018, and clarified in the order entered on May 22, 2018, limiting the scope of the tracing to be conducted on remand to the time from the execution of the parties' Self-Settled Spendthrift Trusts ("SSSTs") on May 30, 2001, through the parties' divorce on June 3, 2013; (2) order that the tracing be conducted for the entire period from execution of the parties' Separate Property Agreement in July of 1993, through the entry of the parties' divorce decree on June 3, 2013; and (3) vacate that portion of its decision entered October 16, 2018, finding that the property known as Wyoming Downs belongs to ELN Trust and is not required to be included in the tracing on remand.

II.

STATEMENT OF ISSUES PRESENTED

- 1. Whether this Court found in its published decision, *Klabacka v. Nelson*, 133 Adv. Op. 29, 394 P.3d 940 (2017), that the property transferred to the parties' SSSTs was separate property without the requisite tracing required by the Court's holding.
- 2. If so, whether an appellate court's findings or holdings that are clearly and explicitly made in reliance on a finding of fact that was purportedly but not actually made by the district court can constitute the law of the case.

- 3. In the event such findings or holdings can constitute the law of the case, whether same can be ignored if they are clearly erroneous and would result in a manifest injustice.
- 4. Whether this Court affirmed the district court's decision regarding Wyoming Downs and excluded such property from the tracing to be conducted by the district court, even though Wyoming Downs was not expressly excluded from the tracing of assets within the SSSTs.
- 5. Whether a decision of this Court can be interpreted in a manner that would cause the Court to contradict itself in its decision and make inconsistent holdings.

III.

STATEMENT OF FACTS

A. <u>Background</u>

Lynita and Respondent, ERIC L. NELSON (" Eric") were married on September 17, 1983, and divorced by Decree of Divorce on June 3, 2013. AAPP V19:4691-4742.¹ During Lynita's and Eric's nearly thirty (30) years of

NRAP 30(b) provides as follows: "Except as otherwise required by this Rule, all matters not essential to the decision of issues presented by the appeal shall be omitted. Brevity is required; the court may impose costs upon parties or attorneys who unnecessarily enlarge the appendix." Given that this matter has previously been the subject of a number of appeals that were heard by the this Court (Case No. 66772, consolidated with 68292), and that voluminous appendices were filed in those appeals, including, but not limited to, Appellant's Record on Appeal (AAPP) and Respondent/Cross-Appellant, Lynita Sue Nelson's Appendix (RAPP), Lynita is filing only a Supplemental Appendix with this Petition. In the interest of brevity, documents referenced in this Petition which were included in

marriage, they amassed a substantial amount of wealth. AAPP V19:4695:3.

1. Separate Property Agreement and Trusts

Eric and Lynita entered into a Separate Property Agreement ("SPA") on July 13, 1993. AAPP V19:4695:9-11; AAPP V26:6273-6282. Contemporaneously with the SPA, the Eric L. Nelson Separate Property Trust and the Lynita S. Nelson Separate Property Trust (collectively referred to as the "1993 Trusts") were created. AAPP V19:4695; AAPP V26:6283-6342. Pursuant to the SPA, Eric and Lynita divided their community estate into two separate property trusts, each purportedly containing assets with one-half (½) the total value of the parties' estate. AAPP V26:6273-6282. The specific assets with which the parties' Separate Property Trusts were funded are listed on Schedule "A" and "B" of the SPA. AAPP V26:6277-6282.

2. <u>Self-Settled Spendthrift Trusts</u>

On May 30, 2001, the ELN Trust and LSN Trust – self-settled spendthrift trusts (collectively referred to as the "SSSTs") – were formed by the parties in accordance with NRS 166.020. AAPP V19:4696; AAPP V26:6395-6427; V26:6475-V27:6508; RAPP V3:0512-0544. Properties held in the 1993 Trusts

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the prior appendices have been cited in the same manner to which they were cited in the prior appeal (i.e., AAPP or RAPP). Lynita's current supplemental appendix will be cited to as Petitioner's Supplemental Appendix "PSAPP." In the event this Court desires for Lynita to include the additional documents required by NRAP 30(b)(2) (which documents were already included in the appendices filed in Case No. 66772) in her Supplemental Appendix, Lynita will immediately do so.

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on May 30, 2001, which were not the same as the properties listed in the SPA, were transferred to the SSSTs. AAPP V19:4695-4697; V27:6564-6565.

3. The Parties' Divorce

On May 6, 2009, Eric filed his Complaint for Divorce against Lynita. AAPP V1:1-9. Eric and Lynita were embroiled in the litigation of the divorce action for a period of more than four (4) years, and participated in sixteen (16) days of trial prior to the district court's entry of the Decree of Divorce on June 3, 2013. The district court made a plethora of findings in the Decree of Divorce, including, but not limited to, the following:

- The parties entered into a Separate Property Agreement on July 13, a. 1993;
- The parties' Separate Property Agreement was a valid agreement; b.
- The parties' Separate Property Agreement contemporaneously c. established the Eric L. Nelson Separate Property Trust and the Lynita S. Nelson Separate Property Trust;
- The ELN Trust was created on May 30, 2001; d.
- The ELN Trust was established in accordance with NRS 166.020; e.
- All of the assets and interest held by the Eric L. Nelson Separate f. Property Trust were transferred or assigned to the ELN Trust;
- The LSN Trust was created on May 30, 2001; g.
- The LSN Trust was established in accordance with NRS 166.020; h. and

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All of the assets and interest held by the Lynita S. Nelson Separate i. Property Trust were transferred or assigned to the LSN Trust. AAPP V19:4695-4697.

While the district court found – as referenced above – that the assets and interests held in the parties' 1993 Trusts were transferred into their SSSTs, nowhere in the Decree of Divorce did the district court make any findings regarding the nature or character (i.e., separate or community) of the assets and interests that were so transferred. In that regard, it is important to note that even according to the data compiled by Eric's own purported expert witness - Daniel T. Gerety, CPA - none of the assets with which the ELN Trust was funded in 2001 were in existence at the time the SPA was entered into in 1993. AAPP V27:6564-6465; AAPP V26:6277-6279. Additionally, with the exception of the residence at 7065 Palmyra Avenue, Las Vegas, Nevada (awarded to Lynita in the SPA and held in the LSN Trust at the time of divorce), none of the properties divided in the Decree of Divorce were properties listed and divided in the SPA. Compare AAPP V19:4695-4696; and AAPP V:19:4739.

Ultimately, as part of the relief granted in the Decree of Divorce, the district court equally divided all property in the LSN Trust and ELN Trust. AAPP V19:4739.

The Supreme Court's Decision On Appeal 4.

Following entry of the parties' Decree of Divorce, this matter was appealed to this Court. AAPP V23:5576-5578, AAPP V25:6249-6250, and PSAPP V1:1-4. The cases were consolidated, and on May 25, 2017, this Court rendered its decision in *Klabacka v. Nelson*, 133 Nev. Adv. Op. 24, 394 P.3d 940, 949 (2017), which decision, *inter alia*, vacated the equal division of property in the LSN Trust and ELN Trust, and remanded the matter back to the district court in order for the district court to conduct a tracing of the trust assets.

PSAPP V1:5-34. Specifically, this Court held as follows:

Tracing trust assets

The parties contest whether the assets within the SSSTs remained separate property or whether, because of the many transfers of property between the trusts, the assets reverted back to community property. In a divorce involving trust assets, the district court must trace those trust assets to determine whether any community property exists within the trusts — as discussed below, the parties' respective separate property in the SSSTs would be afforded the statutory protections against court-ordered distribution, while any community property would be subject to the district court's equal distribution. We conclude the district court did not trace the assets in question.

Eric's Trust retained a certified public accountant to prepare a report tracing the assets within the two trusts. However, as noted by the district court, the certified public accountant maintained a business relationship with Eric and Eric's Trust for more than a decade. Although the certified public accountant's report concluded that there was "no evidence that any community property was transferred to Eric's Trust or that any community property was commingled with the assets of Eric's Trust," the district court found the report and corresponding testimony to be unreliable and of little probative value. We recognize that the district court is in the best position to weigh the credibility of witnesses, and we will not substitute our judgment for that of the district court here. [Citation omitted]. However, the subject of the certified public accountant's report – the tracing of trust assets, specifically any potential commingling of trust assets with personal assets – must still be performed. See Schmanski v. Schmanski, 115 Nev. 247, 984 P.2d 752 (1999) (discussing transmutation of separate property and tracing trust assets in divorce). Without proper tracing, the district court is left with only the parties' testimony regarding the characterization of the property, which carries no weight. See Peters v. Peters, 92 Nev. 687, 692, 557 P.2d 713, 716 (1976) ("The opinion of either spouse as to whether property is separate or community is of no weight whatsoever."). Accordingly, we conclude the district erred by not tracing the assets contained within the trusts, either through a reliable expert or other

available means. Separate property contained within the spendthrift trusts is not subject to attachment or execution, as discussed below. However, if community property exists within the trusts, the district court shall make an equal distribution of that community property. See NRS 125.150(1)(b).

Klabacka, 394 P.3d at 948 (emphasis added).

B. The Erroneous Manner In Which The Tracing Required By This Court Has Been Limited On Remand

1. The District Court's Interpretation Of The Supreme Court's Decision

Following the remand of this case to the district court, the district court

held a hearing on January 31, 2018, during which a number of issues were addressed, including, but not limited to, the parameters of the tracing ordered by

this Court. During that hearing, the district court summarized its understanding

of this Court's direction regarding tracing the property held in the parties' trusts.

PSAPP V1:225 - V2:290. Specifically, the district court described the scope of

the tracing that it was inclined to do:

District Court: The issue I see is tracing from the separate property agreement, which was 1993, I believe it was signed on July the – I think it was July 13th, 1993. And so I don't intend to go beyond that period on that, because I think the Supreme Court indicated those were appropriate separate property agreement, so any comp – any community property interest would be transmuted at that time

to separate property.

My inclination would be to go tracing from the - - after the July 13th, 1993 to see if any community property claims other people put in the trusts on that, they could put their half but they could not put the other party's half, so my plan would be to trace after the July 13th [1993]. Because when I read the separate property agreement, I saw nothing for post property after that, it just said here's the property we got, this is separate property as of this time, but nothing for future property acquired during their marriage, which is presumed to be community property. So my plan would be to trace it going back to July, and maybe property start August 1st, 1993 currently, because I know when they did the trusts, those were

2001, but there could have been property from 1993 August 1st, to the 2001 trust, which could have had community property claims. I don't know.

And then for the 2001 of course, anything that was community property that either party put in the trust, they would not have the right to put the other party's half. So that'd be my inclination is do tracing from August 1st, 1993 up to basically the time of the divorce decree, to sift through it and see was there community property interest.

PSAPP V1:232:12 - 233:16. Further, while the district court acknowledged that such a tracing would be extremely time-consuming and expensive, the district court emphasized that "we need to get this done for everybody." PSAPP V1:234:4-6.

In response to the district court's above-quoted statements, Eric and ELN Trust argued for a severe curtailment of the tracing required by this Court. In that regard, Eric and ELN Trust argued that the district court should start the tracing process at the time of execution of the SSSTs in 2001, rather than following the execution of the parties' separate property agreements in 1993. In support of such an argument, Eric and ELN Trust cited to portions of this Court's *Klabacka* decision, claiming that this Court had made a factual finding that the SSSTs had been funded with the parties' separate property. Specifically, Eric and ELN Trust argued as follows:

Mr. Luszeck: But the Supreme Court in my opinion made it clear as to the time frame for the tracing, and that would be from the creation of the self settle[d] spendthrift trust through the divorce decree. And what the Supreme Court ordered, Your Honor, is the law of the case. And by underlying pleadings I cited at least four different references by the Supreme Court with respect to the separate property and the fact that the self settle[d] spendthrift trust were funded with separate property.

PSAPP V1:242:3-11.

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In their Reply to Opposition to Motion to Enforce Supreme Court's Order Dated May 25, 2017, etc., Eric and ELN Trust had argued that this Court had, *sua sponte*, found that the ELN Trust was funded with Eric's separate property, going so far as to list specific evidence this Court purportedly took into account and upon which it based its finding. PSAPP V1:166:2-17. In reality, however, those were the findings that Eric and ELN Trust would have *liked* this Court to make, but none of which were actually considered or referenced by this Court. Eric and ELN Trust's argument was as follows:

Thus, the Supreme Court found that the ELN Trust was funded in 2001 with his separate property, as opposed to community property. This finding was based upon Lynita's failure to show by clear and convincing evidence that the separate property was transmutated back to community property and the following evidence: (1) the Separate Property Agreement, which as indicated supra, the Nevada Supreme Court found to be valid; (2) the Separate Property Trusts, which provides '[t]he property comprising the original Trust estate, during the life of the Trustor, shall retain its character as his separate property...;' [footnote omitted] (3) Shelley Newell, the bookkeeper for Eric and Lynita's Separate Property Trusts testified that the assets and liabilities owned by the Trusts were kept separate, and that all acquisitions in Eric's Separate Property Trust originated from Eric's separate funds; [footnote omitted] and (4) Section 12.13 of both the ELN Trust and Lynita's SSST....

PSAPP V1:166:2-17 (emphasis added). During the hearing of January 31, 2018, Eric and ELN Trust further threatened as follows:

Mr. Luszeck: So it's the ELN Trust's position that if this Court believes that a tracing is necessary, it only needs to look back from 2001 through the entry of the divorce decree, and if this Court is inclined to go back to 1993, we'll likely take that issue up with the Supreme Court on a writ, Your Honor, because it is going to be an extremely time consuming burdensome effort and we think the Supreme Court made it clear in what they ordered and its order is the law of the case and that needs to be followed by this Court.

PSAPP V1:244:15-23.

Lynita responded during the hearing as follows:

Mr. Karacsonyi: Now, as to the tracing. We agree with - - with you that the tracing needs to start in 1993. The relevant – the really relevant finding that – that you quoted and that he quoted, Mr. Luszeck, was on page 6. "On June 3rd, 2013," under – I underlined this – 'the District Court found that the separate property agreement was valid and the parties' self settle[d] spendthrift trusts were validly established and funded with separate property.'

The Supreme Court, if you – Your Honor knows that you weren't – you obviously didn't do a tracing back to 1993. The Supreme Court was relying on your statement in the decree that the properties from the 1993 revocable trust were transferred to the 2001 trust and was just simply referring to that to find that the – the properties from one trust were transferred to another. The District – the Supreme Court didn't perform a tracing. The Supreme Court wasn't making additional factual findings or meaning to make additional factual findings separate and distinct from what Your Honor made. And if Your Honor did not trace and find that 1993 property made it all the way through to 2001 in the initial decree, the Supreme Court certainly wasn't contradicting its own order, its own holding, by doing that.

It's — essentially they want you to read the Supreme Court as having made findi — having contradicted themselves in their own decision, that you need to perform a tracing to see if community property exists, but with respect to anything before 2001, no tracing is necessary. Well, that would be contrary to exactly what the Supreme Court said that you need to determine whether or not there's any community property in these trusts, and the Supreme Court was clear on that.

In a divorce involving trust assets, the District Court must trust those trust – trace those trust assets to determine whether any community property exists within the trust. And that was page 15.

District Court: Page 15 and again -

Mr. Karacsonyi: Yeah.

District Court: – it comes up on page 16, about without property

Mr. Karacsonyi: And to – yeah.

District Court: Without proper tracing, this Court is left with only the parties' testimony regarding the characterization of property which carries no weight.

PSAPP V2:256:10 - 258:4.

On April 19, 2018, the district court entered its Decision, wherein it completely changed the position it had taken during the hearing of January 31, 2018, and adopted Eric's and ELN Trust's interpretation of this Court's Decision. Specifically, the district court ruled as follows:

The Nevada Supreme Court held that both the ELN and LSN Trusts were funded with separate property stemming from the 1993 Separate Property Agreement. As such, the proper date to begin the tracing would be May 30, 2001, the date both the ELN and LSN Trusts were executed.

PSAPP V2:293:10-14.

Following the entry of the district court's Decision on April 19, 2018, Lynita sought reconsideration regarding the appropriate start date for the tracing, and asked that the district court confirm and clarify the nature and extent of any tracing that had been conducted by the district court at the time of entry of the parties' Decree of Divorce. PSAPP V2:311-329.

2. The District Court's Clarification As To Its Own Findings, Or The Lack Thereof

On May 22, 2018, the district court issued its Decision Affirming the Date of Tracing; Denying a Separate Blocked Account for \$720,000; and Granting a Joint Preliminary Injunction for the Banone, LLC. And Lindell Properties ("Decision of May 22, 2018"). PSAPP V2:339-345. In the Decision of May 22, 2018, the district court affirmed the May 31, 2001 start date for the tracing, and made clear that its ruling as to the proper start date for the tracing of the parties'

property was not based on any prior tracing or finding by the district court regarding the nature or character of such property at the time the SSSTs were executed, but rather was based solely on the findings and holding made by this Court on appeal, as follows:

In its May 25, 2017 Order, the Nevada Supreme Court concluded that this Court erred by 'not tracing the assets contained within the trusts, either through a reliable expert or other available means." The Nevada Supreme Court also held that both the Eric L. Nelson Nevada Trust ("ELN Trust") and the Lynita S. Nelson Nevada Trust ("LSN Trust") "are valid and the trusts were funded with separate property stemming from a valid separate property agreement."

In its April 19, 2018 Order, this Court did not address the tracing performed in the underlying divorce proceeding. During the divorce proceeding, this Court did not perform a tracing of assets contained within either the Eric L. Nelson Nevada Trust ("ELN Trust") or the Lynita S. Nelson Nevada Trust ("LSN Trust"). In its May 25, 2017 Order, the Nevada Supreme Court found that '[i]n 2001, Eric and Lynita converted their separate property trusts into Eric's Trust and Lynita's Trust, respectively, and funded the SSST's with the separate property contained within the separate property trusts.' The Nevada Supreme Court then held that both the ELN and LSN Trusts were funded with separate property based on their findings.

While this Court never performed a tracing of assets in the trusts in the underlying divorce proceedings, the Nevada Supreme Court held that 'the SSSTs are valid and the trusts were funded with separate property stemming from a valid separate property agreement.' Therefore, based upon the Nevada Supreme Court's finding and holding, this Court interprets the proper date to begin tracing as May 30, 2001, the date on which both the ELN and LSN Trusts were executed.

PSAPP V2:340:9 - 341:13 (emphasis added).

During a subsequent hearing held in the matter on July 23, 2018, the district court further clarified that it considered itself bound by this Court's stated findings relating to the appropriate start date for the requisite tracing:

I think the Supreme Court – I said with their language I wasn't sure when it went back to 1993. They made it real clear that we find –

we hold that they were funded with separate property agreements. That's why I started with the 2001 date because I thought the Supreme Court used the word we find, we hold. That's not dicta, that findings. That's why again I did the tracing from the 2001 to the divorce decree to sit there and see where it came from, where it went, that way we can make a determination was it separate property, maintain separate property, fine.

PSAPP V2:494:21 - 495:6. In addition, the district court noted that this Court's finding may have been based on a mistaken perception of the underlying matter, but made clear that it was bound by the language used by this Court:

But I know Mr. Karacsonyi disagrees, and I respect that about the Supreme Court, but they—to me their language, we hold. We find. I felt—and that's why I went from the May 31st, 2001 based upon a—now maybe they used poor language, but that's something you clarify with them. But that's why I went from the May 31st, 2001, here's where it started, where did it go through, June 2013. That's all I'm trying to trace it through that.

PSAPP V2:485:20 - 486:3.

C. The District Court's October 16, 2018 Decision, Excluding Wyoming Downs From The Required Tracing

In the Decree of Divorce, the district court did not divide a Wyoming racetrack property ("Wyoming Downs") that had been recently reacquired by the ELN Trust, finding that it was without sufficient information "to make a determination as to the disposition of the property." AAPP V19:4737:23-4738:3. On June 7, 2013, Lynita filed her Motion to Amend or Alter Judgment, for Declaratory and Related Relief, requesting, in part, that the district court equally divide Wyoming Downs. AAPP V20:4755-4798. On May 30, 2014, an evidentiary hearing regarding Wyoming Downs was conducted. AAPP V22:5348-5494. On September 18, 2014, the district court denied Lynita's

request to be awarded a 50% interest in Wyoming Downs, but awarded Lynita \$75,000 to compensate her for the monies taken from properties awarded to Lynita for the down payment for Wyoming Downs. AAPP V23:5553-5561; RAPP V6:1369:17-1370:17; RAPP V4:864-866. Lynita appealed the district court's order denying her a fifty percent (50%) community property interest in Wyoming Downs.

This Court's Decision (quoted above) required a tracing of the properties in the ELN Trust and LSN Trust. It did not except from the tracing Wyoming Downs, which was held in the ELN Trust and purchased during Eric's and Lynita's marriage. Nonetheless, on October 16, 2018, the district court issued a Decision finding that Wyoming Downs should not be included in the tracing on remand based on this Court's Decision. PSAPP V3:514:23 - 516:3. Specifically, the district court found as follows:

F. Wyoming Downs Is Property of the ELN Trust

On September 18, 2014, this Court filed an Order Determining Disposition of Dynasty Development Management, Inc. aka Wyoming Downs. In this Order, this Court ordered that, "neither Lynita S. Nelson nor the LSN Trust are entitled to an interest in Dynasty Development Management, LLC aka Wyoming Downs." This Court also Ordered that "Dynasty Development Management, LLC aka Wyoming Downs belongs to the ELN Trust.

On May 25, 2017, the Nevada Supreme Court filed their Decision affirming in part, vacating in part, and remanding this Court's June 8, 2015 Order. In its Decision, the Nevada Supreme Court made note that "an appeal would be available to all parties upon the disposition of Wyoming Downs. The Nevada Supreme Court also made not that Wyoming Downs had been disposed of by this Court, making its judgment final. Finally, the Nevada Supreme Court vacated the June 8, 2015 order, "to the extent it enforces or implements portions of the divorce decree relating to assets in Eric's Trust and Lynita's Trust..."

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This Court disposed of the Wyoming Downs property on September 18, 2014. The only references to the Wyoming Downs Property in the June 8, 2015 Order involves providing documentation and income received, not a disposition of any property. Therefore, as the Nevada Supreme Court's Decision vacated portions of the divorce decree relating to assets in the ELN and LSN Trust, and the Wyoming Downs property was disposed of in this Court's September 18, 2014 Order, and not the June 8, 2015 Order, this Court finds that the ELN Trust remains the owner of the Wyoming Downs Property.

PSAPP V3:514:23 - 516:3. Essentially, the district court found that although the Court overturned the division of assets in the Decree of Divorce and remanded the case for a tracing of assets in the ELN Trust and LSN Trust, the Court did not specifically state it was overturning the district court's order amending the Decree of Divorce, and therefore, such order was affirmed and no tracing of Wyoming Downs is required. The district court made this finding even though this Court did not expressly exclude any property from the required tracing, and despite the fact that its finding would cause the Court's Decision to contradict itself (on one page holding that property in trust needs to be traced to determine its character, and on another page allowing property in trust to be adjudicated without the required tracing).

IV.

REASONS WHY WRIT SHOULD ISSUE

A. Standard for Issuance of Writ

"A writ of mandamus is available to compel the performance of an act that the law requires as a duty resulting from an office, trust, or station or to control an arbitrary or capricious exercise of discretion." *International Game Tech. v.*

Dist. Ct., 124 Nev. 193, 197, 178 P.3d 556, 558 (2008). In this matter, a writ of mandamus is necessary to compel the district court to conduct a tracing that fully complies with this Court's direction that "[i]n a divorce involving trust assets, the district court must trace those trust assets to determine whether any community property exists within the trusts." Klabacka, 394 P.3d at 948.

While it is true that a writ of mandamus constitutes extraordinary relief, it is also true that a writ "shall be issued in all cases where there is not a plain, speedy and adequate remedy in the ordinary course of law." NRS 34.170. In addition, this Court has also determined to exercise its discretion to consider a writ petition when "there are either urgent circumstances or important legal issues that need clarification in order to promote judicial economy and administration." *Cheung v. Dist. Ct.*, 121 Nev. 867, 869, 124 P.3d 550, 552 (2005). In this case, both of these factors are applicable, as follows:

1. <u>Lynita Does Not Have A Plain, Speedy And Adequate</u> <u>Remedy In The Ordinary Course Of Law</u>

Generally speaking, this Court has held that the right to appeal constitutes an adequate and speedy legal remedy that would preclude the issuance of a writ. *See, e.g., D.R. Horton v. Dist. Ct.*, 123 Nev. 468, 168 P.3d 731, 736 (2007). This Court has specifically noted, however, that "[w]hether a future appeal is sufficiently adequate and speedy necessarily turns on the underlying proceedings' status, the types of issues raised in the writ petition, and whether a future appeal will permit [the Supreme Court] to meaningfully review the

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issues presented." *Id.* For example, in *D.R. Horton*, this Court issued a writ of mandamus and found that in a case that had "already existed below in a prelitigation stage for more than two and one-half years, and which involve[d] a pre-litigation notice of constructional defects designed to prevent litigation altogether, an eventual appeal from any final judgment would be neither a speedy nor adequate remedy." *Id.*, 168 P.3d at 736. Likewise, in *Rolf Jensen & Assocs., Inc. v. Dist. Ct.*, 128 Nev. Adv. Op. 42, 282 P.3d 743, 746 (2012), this Court issued a writ of mandamus and found that "an appeal is not a speedy or adequate remedy in light of the relatively early stages of litigation and considerations of sound judicial administration."

As detailed in the above Statement of Facts, the parties' litigation of this matter commenced more than <u>nine (9) years-ago</u>, with the filing of Eric's Complaint for Divorce in May of 2009. AAPP V1:1-8. The parties' divorce was finally granted in June of 2013. AAPP V19:4691-4742. After amendment of the Decree of Divorce, this matter was appealed to the Court. The matter was remanded to the district court in May of 2017. On April 19, 2018, May 22, 2018, and October 16, 2018, the district court entered decisions clarifying the time period and scope for which it will be conducting the tracing required by this Court's Decision. A Status Check hearing regarding the tracing is scheduled for November 8, 2018. The tracing will likely be an extremely time-consuming and expensive process.

. . .

decision regarding the time period for the tracing is incorrect, and if Lynita is required to wait until the completion of such erroneous/incomplete tracing to file an appeal and bring this matter before this Court, such will certainly not constitute a "speedy" or "adequate" remedy. By the time the tracing is completed, a new final order is entered by the district court, the matter is appealed to this Court, and the matter is remanded for a second time, it will have certainly been ten (10) or more years since the start of the parties' divorce action. At that point in time, the case will still not be completed as an additional tracing will be required.

Lynita seeks the instant writ relief as she believes the district court's

2. <u>Urgent Circumstances Exist in this Case And There Are Important Legal Issues That Need Clarification In Order To Promote Judicial Economy And Administration</u>

As detailed in the above Statement of Facts, the district court has now ordered only a limited time period and scope for the tracing that this Court required be done on remand. The district court's ruling was based solely on the findings purportedly – but not actually – made by this Court. In that regard, the district court is relying on such purported findings as the law of the case. Given these circumstances, it is urgent for this Court to address the issues raised in this petition in order for the district court to correctly expand the period required for the tracing. If this Court declines to exercise its discretion and to consider Lynita's instant writ petition, the tracing will have to be completed, Lynita will then have to file an appeal, and if this Court then rules in Lynita's favor, the

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matter will again have to be remanded to the district court for yet another tracing to be redone under the correct parameters. Such a course of action would constitute a significant waste of judicial time and resources.

B. Findings/Holdings Made By This Court Based On A Mistaken Perception That The District Court Previously Made Such Factual Findings Should Not Constitute The Law Of The Case

As detailed in the above Statement of Facts, the district court has entered an order limiting the time frame for the tracing of the parties' property from May 31, 2001, to June 3, 2013, as a direct result of this Court's purported finding that the property with which Eric's and Lynita's SSSTs were funded was their separate property. The district court has, on remand, acknowledged and confirmed that it did not make any findings relating to the nature or character of the property with which the SSSTs were funded, but effectively agreed with Eric's and ELN Trust's argument that this Court's statements on the matter constitute the law of the case.

Nevada case law has long provided that "where an appellate court deciding an appeal states a principle or rule of law, necessary to the decision, the principle or rule becomes the law of the case and must be adhered to throughout its subsequent progress both in the lower court and upon subsequent appeal." LoBue v. State ex rel. Dep't of Highways, 92 Nev. 529, 532, 554 P.2d 258, 260 (1976). Further, a district court on remand, "commits error if its subsequent order contradicts the appellate court's directions." State v. Eureka Cnty., 133 Nev. Adv. Op. 71, 402 P.3d 1249, 1251 (2017). It is also well-established,

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however, that not everything stated by an appellate court constitutes the law of the case. Generally, "for the law-of-the-case doctrine to apply, the appellate court must actually address and decide the issue explicitly or by necessary implication." *Dictor v. Creative Mgmt. Servs., L.L.C.,* 126 Nev. 41, 44, 223 P.3d 332, 334 (2010) (citing *Snow-Erlin v. United States,* 470 F.3d 804, 807 (9th Cir. 2006)). Likewise, "[t]he doctrine only applies to issues previously determined, not to matters left open by the appellate court." *Wheeler Springs Plaza, L.L.C.* v. Beemon, 119 Nev. 260, 266, 71 P.3d 1258, 1262 (2003). Finally, "[a] significant corollary to the doctrine is that dicta have no preclusive effect." *Fergason v. Las Vegas Metro Police Dep't*, 131 Nev. Adv. Op. 94, 364 P.3d 592, 597 (2015) (quoting *Rebel Oil Co., v. Atl. Richfield Co.,* 146 F.3d 1088, 1093 (9th Cir. 1998)).

In the instant case, no party to this action specifically raised on appeal the issue of whether the ELN Trust and the LSN Trust were funded with separate or community property (the parties raised/disputed the issue of the character of property held by the ELN Trust and LSN Trust at the time of divorce), and the issue was not "adjudicated" by this Court. This Court did not make any factual inquiry and findings of its own that ELN Trust and LSN Trust were funded with separate property in May of 2001. Further, this Court did not hold any evidentiary proceedings in order to determine the nature of the property with which the SSSTs were funded, nor did it conduct any tracing of such property. Finally, this Court did not rule that any finding of fact by the district court

regarding a tracing of the parties' property was erroneous or that a contrary finding was being made. Instead, and as detailed in the above Statement of Facts, this Court specifically observed that the district court had already made a finding that the LSN Trust and the ELN Trust were funded with the parties' separate property, and deferred to such purported finding in its own holding. In that regard, this Court specifically stated as follows:

On June 3, 2013, the district court issued the decree. The district court found that the SPA was valid and the parties' SSSTs were validly established and funded with separate property.

Klabacka, 394 P.3d at 944 (emphasis added).

It is well-established by Nevada law that "[a] district court's findings of fact and conclusions of law, even where predicated upon conflicting evidence, must be upheld if supported by substantial evidence, and may not be set aside unless clearly erroneous." *Pombo v. Nev. Apartment Ass'n.*, 113 Nev. 559, 562, 939 P.2d 725, 727 (1997). This Court even specifically noted in the instant matter that "[t]his court defers to a district court's findings of fact and will only disturb them if they are not supported by substantial evidence." *Klabacka*, 394 P.3d at 949. Based on all of the above, it is clear that this Court's statements regarding the separate property nature of the property with which the SSSTs were funded do not constitute the law of the case, but rather constitute this Court's attempt to summarize the district court's findings made below. Such a conclusion is supported even by the manner in which this Court included – in its

opening recitation of the factual background of the underlying case – the following:

Suffice it to say, the parties have substantial trust issues. Ten years into their marriage, Eric and Lynita Nelson signed a separate property agreement (the SPA) that transmuted their property into separate property and placed that property into the parties' respective separate property trusts. Later, the parties converted those trusts into self-settled spendthrift trusts (SSSTs) and funded them with their respective separate property.

Klabacka, 394 P.3d at 943.

Clearly, this Court included any and all statements regarding the nature of the property with which the parties' SSSTs were funded as a means of describing the background of the case, and not in any attempt to dispose of an issue that was not even before this Court. This Court has previously held that if an order of this Court "is a description, not a disposition, [it] therefore does not qualify for deference pursuant to law of the case." *Fergason*, 354 P.3d at 597.

For the reasons set forth above, the Court should issue a writ of mandamus clarifying that it did not make any factual findings that the SSSTs were funded with separate property, and instead relied on a misinterpretation of the district court's Decree of Divorce, which the district court has since clarified. The Court should also clarify that its factual statements regarding the funding of the SSSTs do not constitute the law of the case, and should direct the district court to begin the required tracing at the time of Eric's and Lynita's Separate Property Agreement.

C. Even If Findings/Holdings Made By This Court Based On A Mistaken Perception That The District Court Previously Made Such Factual Findings Are To Be Considered The Law Of The Case, Such Findings/Holdings Should Be Ignored In This Matter As They Are Clearly Erroneous And Would Work A Manifest Injustice

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This Court has long made clear that "the doctrine of the law of the case is not absolute, and [this Court has] the discretion to revisit the wisdom of [its] legal conclusions if [it] determine[s] that such action is warranted." Bejarano v. State, 122 Nev. 1066, 1074, 146 P.3d 265, 271 (2006). Likewise, this Court has detailed a number of situations wherein the law of the case can be ignored. See Clem v. State, 119 Nev. 615, 620, 81 P.3d 521, 525 (2003) ("[w]e will depart from our prior holdings only where we determine that they are so clearly erroneous that continued adherence to them would work a manifest injustice."); Hsu v. County of Clark, 123 Nev. 625, 173 P.3d 724, 726 (2007) ("In some instance, equitable considerations justify a departure from the doctrine that the principles set forth in a first appeal are the law of the case on all subsequent proceedings."). The Supreme Court of the United States itself has found such exceptions to exist to the doctrine of the law of the case. See Arizona v. California, 460 U.S. 605, 618, 103 S.Ct. 1382, 75 L.Ed.2d 318, n.8 (1983) ("Under law of the case doctrine, as now most commonly understood, it is not improper for a court to depart from a prior holding if convinced that it is clearly erroneous and would work a manifest injustice.").

In the instant case, and as detailed in the above Statement of Facts, this Court's findings/holdings that the parties' SSSTs were funded with the parties'

separate property are clearly erroneous, as such findings/holdings were explicitly based on this Court's mistaken belief that the district court had previously made the findings of fact in question. The district court, however, has made clear that it never made the factual finding attributed to it by this Court, and that it never conducted any tracing of the properties with which the SSSTs were funded. PSAPP V2:340:9 - 341:13. It is further undisputed that this Court did not conduct any tracing of the parties' property, nor did it hold any evidentiary proceedings in order to support such a finding. These circumstances prove that any findings/holdings made by this Court regarding the separate property nature of the property with which the parties' SSSTs were funded are clearly erroneous, as such findings/holdings directly violate this Court's own directives to the district court on remand. Those directives made clear that any findings/holdings made in the absence of a tracing would be erroneous:

In a divorce involving trust assets, the district court must trace those trust assets to determine whether any community property exists within the trusts—as discussed below, the parties' respective separate property in the SSST's would be afforded the statutory protection against court-ordered distribution, while any community property would be subject to the district court's equal distribution.

Klabacka, 394 P.3d at 948. In other words, a tracing must be conducted that covers a time period sufficient to know whether there was community property of the parties placed into any trusts. As it remains unknown to both this Court and the district court whether the ELN Trust and LSN Trust were funded in 2001 with separate or community property, the appropriate time frame for the tracing

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is from July 13, 1993 (and not May 30, 2001), to entry of the parties' Decree of Divorce.

In addition to the fact that this Court's findings/holdings regarding the nature of the property with which the parties' SSSTs were funded are clearly erroneous, it is also necessary for this Court to consider that Lynita will suffer a manifest injustice in the event the law of the case doctrine is applied to such findings/holdings. While Nevada case law does not define "manifest injustice" for purposes of an analysis of the law of the case doctrine, the Ninth Circuit has provided some insight into such term: "The existence of exceptional circumstances is required before finding a manifest injustice. [Citations omitted] At a minimum, the challenged decision should involve a significant inequity or the extinguishment of a right before being characterized as manifestly unjust." Jeffries v. Wood, 114 F.3d 1484, 1492 (9th Cir. 1997), overruled on other grounds by Gonzalez v. Arizona, 677 F.3d 383 (9th Cir. 2012). Certainly such a manifest injustice would occur here. It would be a significant inequity and a complete extinguishment of Lynita's rights to a tracing of property accumulated during her marriage to Eric, to have all property held by Eric and Lynita and their trusts deemed separate property based on a misinterpretation of the district court's findings.

Additionally, and as this Court is aware, Eric and Lynita have already been involved in litigation for a period of more than <u>nine (9) years</u>, and are litigating over the entirety of their assets. During the pendency of such

litigation, the parties' assets remain tied up — their ultimate dispositions unknown. In the event the district court is permitted to move forward with only an incomplete tracing of the properties held in the SSST's, Lynita will be forced to await the conclusion of such a tracing, and to only thereafter be permitted to appeal the matter to this Court in an attempt to correctly expand the tracing completed. Certainly the circumstances of this matter are exceptional.

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D. The Court Should Direct The District Court To Include Wyoming Downs In Its Tracing

As set forth in the Statement of Facts, the district court has ruled that Wyoming Downs should not be included in the tracing to be conducted on remand because this Court only overturned portions of the Decree of Divorce, but not the order which amended the Decree of Divorce. This Court did not state that only some of the property held in trust needed to be traced to determine if there was community property, nor did the Court exclude any specific property. The district court's interpretation of this Court's Decision is nonsensical, and would cause this Court to have contradicted itself by allowing a piece of property to have its character determined without the requisite tracing. The Court should issue a writ of mandamus directing the district court to include Wyoming Downs in its tracing.

V.

CONCLUSION

For the reasons set forth above, this Court should issue a writ of mandamus directing the district court to: (1) vacate the portion of the order entered on April 19, 2018, and clarified in the order entered on May 22, 2018, whereby the scope of the tracing to be conducted on remand was limited to only that period of time from the execution of the parties' SSSTs on May 30, 2001, through the time of the parties' divorce on June 3, 2013; (2) order that the requisite tracing be conducted for the entire period from execution of Eric's and Lynita's SPA in July of 1993, through the entry of the parties' divorce decree on June 3, 2013; and (3) order Wyoming Downs to be included in the requisite tracing.

Respectfully submitted,

THE DICKERSON KARACSONYI LAW GROUP

ROBERT P. DICKERSOM, ESQ. JOSEF M. KARACSONYI, ESQ. Attorneys for Petitioner

VERIFICATION BY AFFIDAVIT

STATE OF NEVADA SS COUNTY OF CLARK

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Josef M. Karacsonyi, Esq., hereby deposes and states under penalty of perjury:

- 1. I am a partner at The Dickerson Karacsonyi Law Group, Counsel for Petitioner. I am over the age of eighteen (18) years, and have personal knowledge of the facts stated herein, except for those stated upon information and belief, and as to those facts, I believe them to be true.
- 2. This Petition for Writ of Mandamus or Other Extraordinary Relief ("Petition") is verified by me as Petitioner's counsel because the facts upon which the Petition is based are within my personal knowledge in that the issues primarily involve the lengthy procedural history of the instant matter and issues of law.
- 3. I have participated in the drafting and reviewing of the Petition and know the contents thereof. To the best of my knowledge, the Petition and the facts contained therein are true and correct.

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4. I certify and affirm that this Petition is made in good faith and not for purposes of delay.

Dated this 29th day of October, 2018.

Josef M. Karacsonyi, Esq

Subscribed and Sworn to before me this <u>27</u> day of October, 2018.

Notary Rublic in and for said County and State



CERTIFICATE OF COMPLIANCE

- 1. I hereby certify that this Petition for Writ of Mandamus or Other Extraordinary Relief ("Petition") complies with the formatting requirements of NRAP 32(a)(4), the typeface requirements of NRAP 32(a)(5) and the type style requirements of NRAP 32(a)(6) because this Petition has been prepared in a proportionally spaced typeface using WordPerfect X5 in 14 point Times New Roman type style.
- 2. I further certify that I have read this Petition, and to the best of my knowledge, information, and belief, it is not frivolous or interposed for any improper purpose. I further certify that this Petition complies with all applicable Nevada Rules of Appellate Procedure, in particular NRAP 28(e)(1), which requires every assertion in the brief regarding matters in the record to be supported by a reference to the page and volume number, if any, of the transcript or appendix where the matter relied on is to be found. I understand that I may be subject to sanctions in the event that the accompanying brief is not in conformity with the requirements of the Nevada Rules of Appellate Procedure.

DATED this 2018 day of October, 2018.

THE DICKERSON KARACSONYI LAW GROUP

evada Bar No. 1063

745 Village Center Circle

Attorneys for Petitioner

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CERTIFICATE OF SERVICE

I certify that I am an employee of THE DICKERSON KARACSONYI LAW GROUP, and that on this 29th day of October, 2018, I filed a true and correct copy of the foregoing PETITION FOR WRIT OF MANDAMUS OR OTHER EXTRAORDINARY RELIEF, with the Clerk of the Court through the Court's eFlex electronic filing system and notice will be sent electronically by the Court to the following:

RHONDA K. FORSBERG, ESQ. FORSBERG LAW OFFICE Attorneys for Respondent, ERIC L. NELSON

MARK A. SOLOMON, ESQ.
JEFFREY P. LUSZECK, ESQ.
SOLOMON, DWIGGINS & FREER, LTD.
Attorneys for Respondent, MATT KLABACKA

I further certify that on this day a copy of the foregoing document will also be deposited for mailing in the United States Mail, in a sealed envelope upon which first class postage is prepaid, in Las Vegas, Nevada, addressed to the following:

RHONDA K. FORSBERG, ESQ. FORSBERG LAW OFFICE 64 North Pecos Road, Ste. 800 Henderson, Nevada 89074 Attorneys for Respondent, ERIC L. NELSON

MARK A. SOLOMON, ESQ.
JEFFREY P. LUSZECK, ESQ.
SOLOMON, DWIGGINS & FREER, LTD.
9060 W. Cheyenne Avenue
Las Vegas, Nevada 89129
Attorneys for Respondent, MATT KLABACKA

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HONORABLE FRANK P. SULLIVAN Eighth Judicial District Court, Department O 601 North Pecos Road Las Vegas, Nevada 89101 An employee of The Dickerson Karacsonyi Law Group