IN THE SUPREME COURT OF THE STATE OF NEVADA

ARTMOR INVESTMENTS, LLC, A SERIES OF MM HOLDEINGS, LLC A NEVADA LIMITED LIABILITY COMPANY, Appellant, vs. NYE COUNTY, A GOVERNMENTAL ENTITY; AND PAUL W. PRUDHONT, IN HIS CAPACITY AS TREASURER FOR NYE COUNTY, Respondents.	CASE NO. 82446 (Appeal from 5th Judicial District Court Case No. CV-20-064)

APPELLANT'S OPENING BRIEF

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NRAP RULE 26.1 DISCLOSURE

The undersigned counsel of record certifies that the following are persons and/or entities as described in NRAP Rule 26.1(a) and must be disclosed. The representations are made in order that the justices of this Court may evaluate possible disqualifications or recusals.

1. Attorney John Henry Wright, Esq., and Appellant ARTMOR INVESTMENT, LLC, A SERIES OF MM HOLDINGS LLC, state that Appellant is a Nevada Limited Liability Company. I certify that there are no publicly held companies owning 10% or more stock or other interest in ARTMORE INVESTMENTS, LLC.

2. The undersigned counsel is the only counsel expected to appear in this Court; and

3. The Appellant is not using a pseudonym.

DATED this 27th day of September, 2021.

Respectfully submitted by:
THE WRIGHT LAW GROUP, P.C.

/s/ John Henry Wright, Esq.
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JURISDICTIONAL STATEMENT

The Nevada Supreme Court's appellate jurisdiction is based upon NRAP Rule 4(a)(1) and NRAP Rule 3A(b)(1), as this is an appeal from a written order denying Appellant's Petition for a Writ of Mandamus. Pursuant to NRAP Rule 4(a)(1), Appellant's Notice of Appeal was timely filed on April 7, 2021 (AA079-084), which is within 30 days of the Court's Entry of a Final Order on March 10, 2021. (AA074-078).

ROUTING STATEMENT

This matter is within the exclusions set forth in NRAP Rule 17(a), because it is a case of first impression and involves a case of significant public importance regarding whether or not a County Treasurer, once it has determined entitlement to excess proceeds from a tax sale, must pay them to the proper person or entity once a claim has been made by another party, or whether said excess funds are forfeited to the County General Fund if multiple claims are not made by others entitled to them.

There is presently also no clear guidance issued by this Court regarding whether a claim by one owner permits the County to retain sales proceeds belonging to another owner.

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STATEMENT OF THE ISSUES PRESENTED FOR REVIEW

The District Court erred in not issuing a Writ of Mandamus. When Respondents, NYE COUNTY and PAUL W. PRUDHONT, refused to issue a check for ARTMOR INVESTMENTS, LLC's one-third (1/3) share of the excess proceeds from the tax lien sale of 17 parcels of property in Nye County in May of 2019, it did so in an arbitrary and capricious manner based upon a misreading of the applicable statute and in direct disregard for the prior filing of three (3) claims as to the excess proceeds. The applicable statute only requires that "a" claim be made within one year from the date the deed from the sale is recorded. This requirement was satisfied.

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I. STATEMENT OF THE CASE AND PROCEDURAL HISTORY

A. Statement of the Case:

This is a case involving the retention of excess sales proceeds from a tax lien foreclosure by Nye County despite timely claims for excess proceeds having being made pursuant to NRS § 361.610 (4).

On December 11, 2020, ARTMOR INVESTMENTS, LLC, a Series of MM Holdings, LLC ("ARTMOR") filed in the Fifth Judicial Court, an Application requesting the district court to issue a Writ of Mandamus against NYE COUNTY and PAUL W. PRUDHONT ("Respondents"), directing them to issue a check for the sum of $59,289.42 to ARTMOR, constituting the excess proceeds of sale of ARTMOR's

one-third (1/3) ownership share of 17 parcels of real property located in Nye County, Nevada, sold at auction by Respondents in or around June of 2019. NRS § 361.610 provides in pertinent part as follows:

> **Disposition of amounts received from sale price, rents or redemption of property held in trust; no charge against county for services of office; claims for and agreements concerning recovery of excess proceeds; authorization of person to file claim and collect property.**
>
> 1. Out of the sale price or rents of any property of which he or she is trustee, the county treasurer shall pay the cost due any officer for the enforcement of tax upon the parcel of property and all taxes owing thereon, and upon the redemption of any property from the county treasure as trustee, he or she shall pay the redemption money over to any officers having fees due them from the parcels of property and pay the tax for which it was sold and pay the redemption percentage according to the proportion those fees respectively bear to the tax.
>
> 2. In no case may:
>
> (a) Any service rendered by any officer under this chapter become or be allowed as a charge against the county; or
>
> (b) The sale price or rent or redemption money of any one parcel of property be appropriated to pay any cost or tax upon any other parcel of property than that so sold, rented or redeemed.
>
> 3. After paying all tax and costs upon any one parcel of property, the county treasurer shall pay into the general fund of the county, from the excess proceeds of the sale;
>
> (a) the first $300 of the excess proceeds; and
>
> (b) Ten percent of the next $10,000 of the excess proceeds.
>
> 4. The amount remaining after the county treasurer has paid the amounts required by subsection 3 must be deposited in an interest-bearing account maintained for the purpose of holding excess proceeds separate from other money of the county. If no claim is made for the excess proceeds within 1 year after the deed given by the county treasurer is recorded, the county treasurer shall pay the money into the general fund of the county, and it must not thereafter by refunded to the former property owner or his or her successors in interest. All interest paid on money deposited in the account required by this subsection is the property of the county.
>
> 5. If a person listed in subsection 6 makes a claim in writing for the excess proceeds within 1 year after the deed is recorded, the

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county treasurer shall pay the claim or the proper portion of the claim over to the person if the county treasurer is satisfied that the person is entitled to it.

6. A claim for excess proceeds must be paid out in the following order of priority to:

(a) The following person in the order of priority of the liens recorded or perfected before the sale:

(1) A person holding a valid lien under subsection 3 of NRS § 444.520;

(2) Person specified in paragraphs (b), (c), (d), (h) and (I) of subsection 4 of NRS § 361.585;

(3) An association, as defined in NRS § 116.011, that has caused to be recorded a notice of default and election to sell the property pursuant to paragraph (b) of subsection 1 of NRS § 116.31162 that has not been rescinded; and

(4) An association, as defined in NRS § 116B.030, or a hotel unit owner, as defined in NRS § 116B, that has caused to be recorded a notice of default and election o sell the property pursuant to paragraph (b) of subsection 1 of NRS § 116B635 that has not been rescinded; and

(b) Any person specified in paragraphs (a), (e) and (f) of subsection 4 of NRS § 361.585.

7. The county treasure shall approve or deny a claim within 30 days after the period described in subsection 4 for filing a claim has expired. Any records or other documents concerning a claim shall be deemed the working papers of the county treasurer and are confidential. If more than one person files a claim, and the county treasurer is not able to determine who is entitled to the excess proceeds, the matter must be submitted to mediation.

8. If the mediation is not successful the county treasurer shall:

(a) Conduct a hearing to determine who is entitled to the excess proceeds; or

(b) File an action in interpleader.

Section 3 provides for the amount of money to be paid into the general fund of the respective county as being the first $300 of excess proceeds and then ten percent (10%) of the next $10,000.

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Section (4), which is the only section dealing with reversion or escheat of sales proceeds to the county if "no claim" is made within twelve months, does not require that the claim be a valid one or that all persons entitled to the proceeds be a part of that claim. It cannot be said that there was "no claim" made within 12 months of the sale in this instance. Therefore, there can be no escheat to the county. Rather, once a claim has been made, the waterfall provisions of subsections 5 and 6 become operative to determine whom the excess proceeds are to be paid.

In actuality, three separate claims were made prior to the expiration of one year from the date the deeds of sale were recorded in Nye County, approximately on June 8, 2019. One claim was for the entire excess proceeds. The other two claims were made by two other members of ARTMOR for their portions of the excess proceeds.

Thus, the one year limitation set forth in section (4) was satisfied prior to its expiration. In June of 2020, ARTMOR learned of the excess proceeds and made an application to Respondents for ARTMOR's share of the sale proceeds. Respondents denied ARTMOR's claim on the basis that ARTMOR did not make a separate claim for a one-third (1/3) share of the excess proceeds within one year from the date the Quitclaim Deeds on the tax sale properties were recorded on or about June 8, 2019.

Because ARTMOR's claim to proceeds was made after June 8, 2020, the district court denied ARTMOR's Application for a Writ of Mandamus.

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B. Procedural Background:

On December 11, 2020, ARTMOR INVESTMENTS, LLC, a Series of MM Holdings, LLC ("ARTMOR") filed in the Fifth Judicial Court, an Application requesting the district court to issue a Writ of Mandamus against NYE COUNTY and PAUL W. PRUDHONT ("Respondents"), directing them to issue a check for the sum of $59,289.42 to ARTMOR. (AA001-053)

On January 15, 2021, Respondents filed their response to ARTMOR's Petition for Writ, claiming that ARTMOR's claim was untimely and as a result the Respondents were entitled to retain ARTMOR's interest in the county general fund. (AA061-065)

The district court heard arguments on March 1, 2021 and denied ARTMOR's petition for a Writ on March 10, 2021. (AA074-078). ARTMOR's Notice of Appeal followed on April 7, 2021. (AA079-084).

II. STATEMENT OF FACTS

In conjunction with two other entities, AU Golds, Inc., and 6600 West Charleston, LLC, ARTMOR purchased 17 lots in and around Pahrump, Nye County, Nevada in 2014 for investment purposes. The properties were titled inthe name of all three entities as tenants in common. *See*, Grant, Bargain Sale Deed Document No. 824433 (AA009-016)

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In 2016, the tax assessments on all 17 lots were not paid and Nye County issued a Notice of Delinquency on all 17 lots. (AA018-045). Per an understanding between ARTMOR and the other two owners that the other owners would pay all expenses including tax assessments, ARTMOR relied on the other owners to address the delinquency. However, the tax delinquency was not paid. The 17 lots have Nye County assessor APNs of:

030-082-29
030-332-17
030-431-05
031-013-33
031-293-16
031-314-16
031-322-01
037-273-21
037-311-31
038-051-28
038-062-27
038-102-23
039-091-02
041-311-17
041-311-18
041-333-17
041-342-15

(AA054-056, Affidavit of Rene Morales.)

In June of 2019, the auction proceeded and all 17 lots were sold. Respondents' tax sales resulted in excess proceeds of $177,868.24 from lots 030-332-17, 030-431-05, 037-273-21 and 037-311-31. The remaining 13 lots partly owned by ARTMOR

returned only enough monies to pay the outstanding tax liens. The excess proceeds were identified after taxes and other county expenses as follows:

030-332-17	$3,308.00
030-431-05	$509.00
037-273-21	$22,192.00
037-311-31	$151,859.24
Net Total	$177,868.24

(AA047-050)

ARTMOR was unaware of the existence of the excess proceeds. (AA054-056).

In early 2020, a claim was made as to all of the excess proceeds by someone falsely claiming to have a power of attorney from ARTMOR, AU Golds and 6600 West Charleston. ARTMOR did not authorize any third person to obtain these excess proceeds. (AA054-056).

Respondents initially issued a check for the full amount of the excess proceeds and sent the funds to the third person claiming to hold a power of attorney, later identified as JDL Development, LLC.

Subsequently, AU Golds and 6600 West Charleston made separate claims as to a one-third (1/3) share, each, of the excess proceeds. ARTMOR remained unaware of the excess proceeds.

Respondents then took some action as to the initial and erroneous disbursement of excess proceeds, and on or about March 19, 2020 issued one-third payments to AU

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Golds and 6600 West Charleston in the amount of $59,289.55 to each. (AA052-053). Respondents clearly determined that AU Golds and 6600 West Charleston and ARTMOR were each entitled to one-third and retained the one-third portion that clearly belonged to ARTMOR.

Again, ARTMOR was not aware that either the requests from AU Golds and 6600 West Charleston or the payments by Respondents were made.

In June of 2020, ARTMOR first became aware of the excess proceeds and contacted AU Golds to find out the status of any disbursement from Nye County, but was informed that nothing had occurred to date.

In July of 2020, Rene Morales, the managing member of ARTMOR went to Respondents to make a claim for ARTMOR's one-third (1/3) excess proceeds from the sale in May of 2019. Respondents denied the claim on the basis that even though the other two owners had made a claim, and Respondents had determined the proper amounts to be paid to each owner, ARTMOR did not make a separate claim for one-third (1/3) share of the excess proceeds within one year from the date the Quitclaim Deeds on the tax sale properties were recorded, on or about June 8, 2019.

III. SUMMARY OF THE ARGUMENTS

The District Court erred in not granting a writ mandating the payment of excess proceeds that rightfully belong to ARTMOR.

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An administrative agency decision is reviewed under the arbitrary and capricious standard. The decision of the agency must be supported by substantial evidence. *Cannon Cochran Mgmt. Servs. v. Figueroa*, 468 P.3d 827, 829 (Nev. 2020). In this case, the denial of payment is not supported by substantial evidence and is not based upon reason. NRS § 361.610 only requires that one claim to excess proceeds be made timely. The statute does not require that claim be made by every person or entity in proportion to that entity's percentage of interest in the excess proceeds. The Respondents clearly determined that ARTMOR was entitled to receive its one-third and has used the statute as a basis for usurping ARTMOR's interests in favor of enriching its own coffers. The district court should have mandated that Respondents paid the remaining one-third of the excess proceeds to ARTMOR.

Once *a* "claim" is made, the monies must be refunded. A "claim" was made in February or March of 2020. Once a claim is made, then the Respondents are required to determine the priority of claims in accordance with the waterfall provisions found in the statute. Three claims were made prior to the expiration of one year from the date Respondents' Deeds were recorded in Nye County. One claim was for the entire excess proceeds. The other two claims were for the portions of the proceeds. The way the statute is written, a claim is the entire excess proceeds. The proper portion

of the claim is one-third (1/3) to each prior owner. Once those proper portions are determined, the payments should be made to those persons entitled to receive them.

NRS § 361.610(6)(a) requires the County to pay out "a" claim to potentially multiple persons, in order of priority. Here, it is abundantly clear that Respondents investigated the ownership records and determined that each of the other two claimants were entitled to their respective one-third percentage of the proceeds from the sale of the property. Thus, Respondents undoubtedly determined that ARTMOR was entitled to be paid the remaining one-third of the sale proceeds. The intent of the statute is not that the Respondents can claim anything that has not been separately claimed. Rather, it is clearly to ensure that the proper persons received the proceeds. This is because the funds are being held in "trust" by the Respondents to ensure they are disbursed to the rightful owners of the funds. The Respondents have improperly read the statute to provide a windfall to their treasury at the expense of the party to whom the excess proceeds must be paid and to whom the excess proceeds rightfully belong.

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IV. ARGUMENT

A. Standard of Review:

It has been long held that the district court's conclusions of law are reviewed de novo. *Lopez v. Corral*, 2010 Nevada LEXIS 69 at 5. However, this Court gives

deference to its factual findings unless they are clearly erroneous or not supported by substantial evidence. *Wells Fargo Bank, N.A. v. Radecki*, 134 Nev. Adv. Op. 74, 426 P.3d 593, 596 (2018). As set forth below, the district court's decision was not a proper interpretation of Nevada Law. Therefore, this Court should reverse the district court's judgment.

B. The District Court Should Have Issued A Writ In This Case:

Writs of certiorari, mandamus and prohibition should issue where a party lacks a plain, speedy and adequate remedy in the ordinary course of law. NRS § 34.020, 34.160 and 34.330 and *Mineral County v. State, Dept. Of Conservation and Natural Resources*, 117 Nev. 235, 243, 20 P.3d 800, 805 (2001). Appellants lack any plain, speedy or adequate remedy in the ordinary course of law.

An administrative agency decision is reviewed under the arbitrary and capricious standard. The decision of the agency must be supported by substantial evidence. *Cannon Cochran Mgmt. Servs. v. Figueroa*, 468 P.3d 827, 829 (Nev. 2020). A decision that lacks substantial evidence is an abuse of discretion that warrants reversal. *Id.* A decision is arbitrary if it is founded on prejudice or preference rather than reason. *Nev. Dept. of Pub. Safety v. Coley*, 132 Nev. 149, 153, 368 P.3d 758, 760 (2016). A decision is capricious if it is contrary to the evidence

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or established rules of law. *Id.* Mandamus is available to compel the performance of an act the law requires or control an arbitrary or capricious exercise of discretion. *Id.*

In this case, the denial of payment is not supported by substantial evidence and is not based upon reason. NRS § 361.610 only requires that one claim to excess proceeds be made timely. The statute does not require that claim be made by every person or entity in proportion to that entity's percentage of interest in the excess proceeds. Just *a* claim. Nothing more. The Treasurer then needs to pay out either one hundred percent (100%), or some other percentage. Payment of the claim is different from the fact of a claim. The Respondents clearly determined that ARTMOR was entitled to receive its one-third and has used the statute as a basis for usurping ARTMOR's interests in favor of enriching its own coffers. The district court should have mandated that Respondents paid the remaining one-third of the excess proceeds to ARTMOR.

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C. The Statute Was Satisfied as A Claim Was Made Within One Year.

In rejecting ARTMOR's claim, Respondents have added language to the statute from requiring only a "claim" to requiring a separate claim from each individual or entity entitled to receive all or a portion of the excess proceeds. *S. Nev. Homebuilders Assn v. Clark County*, 117 P.3d 171, 173 (Nev. 2005) (a statute must

be interpreted in a way that does not make words or phrases superfluous). NRS § 361.610(5) states:

> If a person listed in subsection 6 makes a claim in writing for the excess proceeds within 1 year after the deed is recorded, the county treasurer shall pay the claim or the proper portion of the claim over to the person if the county treasurer is satisfied that the person is entitled to it.

A plain reading of the statute reveals that it only requires that *a* "claim" be made within one year, not that each person or entity entitled to proceeds has to make a separate claim. Once *a* "claim" is made, the monies must be refunded. A "claim" was made in February or March of 2020. Once a claim is made, then the Respondents are required to determine the priority of claims in accordance with the waterfall provisions found in the statute. Here, 3 claims were made prior to June of 2020, and Respondents determined the rights of the parties at that time, including a determination that ARTMOR was the third owner entitled to proceeds.

The only limitation on when the obligation to pay the excess proceeds to a person or entity entitled to claim all or some portion of the excess proceeds is under NRS 361.610(4). This limitation only applies if **no claim** is made within one year of the recording of the County's deed. No claim. Not "no claim as to each dollar or penny of the excess proceeds".

In this case, three claims were made prior to the expiration of one year from the date Respondents' Deeds were recorded in Nye County, approximately on June 8,

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2019. One claim was for the entire excess proceeds. The other two claims were for the portions of the proceeds.

The way Respondents read the statute, there could never be a "proper portion of the claim". If "claim" is only a party's proper portion, then there will only ever be a payment of a "claim" and no payment of a "proper portion". The way the statute is written, a claim is the entire excess proceeds. If someone is entitled to only five (5%) of the excess proceeds, then they make a claim as to the entire amount with that party's "proper portion" being five (5%) of the entire amount. Respondents mistakenly read the statute as to render language of the statute superfluous. The fact remains that the 'proper portion' is not the 'claim'. Those are two separate items. AU Golds and 6600 West Charleston made claims to the excess proceeds but were only entitled to receive their respective proper portion of the claim. The claim is the entire excess proceeds. The proper portion of the claim is one-third (1/3) to each prior owner. Once those proper portions are determined, the payments should be made to those persons entitled to receive them.

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D. Respondents Could Not Adjudicate The Rights Of The Other Owners Without Adjudicating The Rights Of ARTMOR.

NRS § 361.610(6) provides for the priority of claims. Respondents determined that the other two owners, AU Gold and 6600 West Charleston, were entitled to one-third (1/3) of the sale proceeds each and paid those entities. If Respondents

determined that the other two prior owners were entitled to their respective share, then Respondents must necessarily have also determined that ARTMOR was entitled to the other one third, and Respondents were required to hold that share in trust for ARTMOR. Yet, Respondents rejected ARTMOR's claim, saying it was untimely so the remaining proceeds could escheat to the County.

NRS § 361.610(6)(a) is most telling in that it directs the County to pay out "a" claim to potentially multiple persons, in order of priority:

> **A claim** for excess proceeds **must** be paid out in the following order of priority to:
>
> (a) The following **persons** in the order of priority of the liens recorded or perfected before the sale:

(Emphasis added). Thus, in executing its duty to payout "a claim" the County must determine the rights of a potential multitude of persons. Yet the statute does not state anywhere that each of these persons must themselves file a claim. In the instant case, The County must have determined that ARTMORE was in equal priority with the other two payees when it determined thier proporationate share. The statute mandates that the proceeds be paid accordingly.

1. Claims For Excess Proceeds Must Be Paid Out In A Specific Order.

As previously noted, NRS § 361.610(6)(a) provides the priority of the liens to be paid as first to a person holding a valid lien under subsection 3 of NRS § 444.520,

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which is a lien for municipal waste disposal. There was no such lien against the property.

The statute then provides that proceeds are be paid out to persons specified in paragraphs (b), (c), (d), (h) and (i) of subsection 4 of NRS § 361.585, which are: (b) a beneficiary under a note and deed of trust; (c) the mortgagee under a mortgage; (d) the creditor under a judgment; (h) the successor in interest of any person specified in this section; and (i) a municipality that holds a lien against the property.

Subsections (3) and (4) provide for the payment of liens by the an association that has caused to be recorded a notice of default and election to sell the property pursuant to paragraph (b) of subsection 1 of NRS § 116.31162 that has not been rescinded.

Finally, subsection 6(b) of the statute requires payment of the excess proceeds to any person specified in paragraphs (a), (e) and (f) of subsection 4 of NRS § 361.585, which are: (a) the owner; (e) the person to whom the property was assessed; and (f) the person holding a contract to purchase the property before its conveyance to the county treasurer.

Here, there were no mortgages, deeds of trust or other liens recorded against the property, nor were there any association liens against the property, and the property was not under contract for sale prior to the tax sale. Therefore, the only

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person(s) that could have been entitled to the proceeds from the sale were the owners, which include ARTMOR, and it is abundantly clear that Respondents investigated the ownership records and determined that each of the other two claimants were entitled to their respective one-third percentage of the proceeds from the sale of the property. Thus, Respondents undoubtedly determined that ARTMOR was entitled to be paid the remaining one-third of the sale proceeds.

2. The Filing Of A Claim Triggers The Priority Analysis.

Respondents have taken the position that any proceeds that have not been disbursed automatically escheat to them. The intent of the statute is not that the County can claim anything that has not been separately claimed. Rather, it is clearly to ensure that the proper persons received the proceeds. The reason the County is required to determine the priority of who gets what is to make sure the funds are properly disbursed. This is because the funds are being held in "trust" by Respondents to ensure they are disbursed to the rightful owners of the funds.

Subsection 3 of NRS § 361.610 provides for the County to collect all the taxes it is owed, plus the first $300 from the sale proceeds pursuant to 3(a), and another ten percent of the next $10,000, pursuant to 3(b). Only after the County takes it's share under section 3 are the remaining proceeds deposited and held in trust for disbursement according to sections 4 through 6. Thus, there is no support for any

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belief that the County, after clearly identifying the rightful owner, should automatically benefit after one year at the expense of the rightful party entitled to the proceeds of the sale of his or her property. Again, the Respondents are the trustee of these funds and the Respondents are responsible to ensure that the excess funds go to the party entitled to receive them in accordance with the waterfall provisions set forth in the statute. The Respondents have improperly read the statute to provide a windfall to their treasury at the expense of the party to whom the excess proceeds must be paid and to whom the excess proceeds rightfully belong.

V. CONCLUSION

ARTMOR respectfully requests that this Court reverse the district court's decision and order the district court to issue a peremptory Writ of Mandamus instructing Respondents to issue a payment in the amount of $59,289.42 to ARTMOR for one-third (1/3) of the excess proceeds from the tax sale for which monies were received by Respondents in excess of the tax sale amount.

DATED this 27th day of September, 2021.

Respectfully submitted by:
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CERTIFICATE OF COMPLIANCE

1. I hereby certify that this Opening Brief complies with the formatting requirements of NRAP Rule 32(a)(4), the typeface requirement of NRAP Rule 32(a)(5) and the type style requirement of NRAP Rule 32(a)(6) because this brief has been prepared in proportionately spaced typeface using WordPerfect X6 in 14 point and Times New Roman.

2. I further certify that this brief complies with the page- or typed-volume limitations of NRAP Rule 32(a)(7) because excluding the parts of the brief that are exempted by NRAP Rule 32(a)(7)(c), it is proportionately spaced, has a typeface of 14 points or more and contains 4,386 words.

3. Finally, I hereby certify that I have read this Answering brief, 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 brief complies with all applicable Nevada Rules of Appellate Procedure, in particular NRAP Rule 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

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the matter relied on is 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 27th day of September, 2021.

Respectfully submitted by:
THE WRIGHT LAW GROUP, P.C.

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CERTIFICATE OF SERVICE

I certify that I electronically filed on September 27, 2021, the undersigned filed **APPELLANTS OPENING BRIEF** with the Clerk of the Court for the Nevada Supreme Court by using the Court's electronic file and serve system. I further certify that all parties of record to this appeal are either registered with the Court's electronic filing system or have consented to electronic service and that electronic service shall be made upon and in accordance with the Court's Master Service List.

I declare that I am employed in the office of a member of the bar of this Court at whose discretion the service was made.

/s/ *Candi Ashdown*
An employee of **THE WRIGHT LAW GROUP, P.C.**

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