BEFORE THE

NEVADA STATE BOARD OF EQUALIZATION

IN THE MATTER OF **EAGLE SHADOW MOUNTAIN SOLAR, 325MK 8ME, LLC C/O AREVON ENERGY** Petitioner, **v.** **CLARK COUNTY ASSESSOR,** Respondent.	**CASE NO.: 25-155** **PETITIONER'S OPPOSITION TO RESPONDENT'S REQUEST TO STRIKE; PETITIONER'S COUNTER MOTION TO STRIKE RESPONDENT'S SEPTEMBER 24, 2025 FILING AS UNTIMELY AND, IN THE ALTERNATIVE, PETITIONER'S REPLY TO RESPONDENT'S SEPTEMBER 24, 2025 ALTERNATIVE FILING**

McDONALD CARANO
100 WEST LIBERTY STREET, TENTH FLOOR • RENO, NEVADA 89501
PHONE 775.788.2000 • FAX 775.788.2020

I. THE COUNTY'S REQUEST TO STRIKE SHOULD BE DENIED.

On September 24, 2025, the Clark County Assessor ("County") filed a "Request to Strike Petitioner's Untimely September 19, 2025 Filing and in the Alternative the Assessor's Reply in Accordance with NAC 361.703(4) (the "Request" and "County 9-24-25 Reply"). As shown below, Appellant's September 19 filing was proper and timely under the Nevada Administrative Code.

NAC 361.703(2) provides that any party may submit "a brief, memorandum or other written explanation" in support of its position. On September 11, 2025, the County filed with the Board a document entitled "25-155 Direct Case Material." That document included, among other things, a six-page letter (dated September 8, 2025) from the County District Attorney addressing the legal question at issue in this case: whether the County may impose property tax on the ESM Project (the "Legal Memo"). The Legal Memo posed three questions and brief answers (*id.* at 1-2), and explained the County's "Opinion." *Id.* at 2-5.

The County's Legal Memo unquestionably constitutes a "brief, memorandum or other written explanation" under NAC 361.703, to which Appellant was entitled to respond. NAC 361.703(3) provides that any party may "respond in writing to a brief, memorandum, or other written explanation filed by another party." Such a response is due "not later than 10 days before the date

established for the hearing." *Id*. The date established for the hearing is September 29, 2025, and 10 days prior was September 19. Following the rules, Appellant filed a letter and related exhibits in response to the County's Legal Memo on September 19 ("9-19-25 Response"). In short, the 9-19-25 Response was timely and the County's request to strike should be denied.

II. THE COUNTY'S 9-24-25 REPLY WAS UNTIMELY AND SHOULD BE STRICKEN.

It is ironic the County would request to strike Appellant's Response when it is the County's own Reply that is untimely. As noted above, Appellant's 9-19-25 filing was a response pursuant to NAC 361.703(3). A party served with a response pursuant to NAC 361.703(3) has a right to file a reply pursuant to NAC 361.703(4). Any such reply must be filed "not later than 3 days after service of the response."

Because the County was served with Appellant's Response on September 19, 2025, any County reply was due not later than September 22, 2025.[1] Yet the County did not submit its Reply until September 24.[2] As such, the County's Reply should be stricken as untimely.

RESPONSE TO THE COUNTY'S REPLY

To the extent the Board considers the County's late Reply, Appellant submits the following response:

III. THE COUNTY CONTINUES TO MISCHARACTERIZE THE LEASE AND THE TRIBE'S RIGHTS IN THE ESM FACILITY.

In its prior filing (the Legal Memo letter, dated Sept. 8), the County said the solar improvements on the Tribe's land would have to be removed at the end of the Lease, ignoring the Tribe's option to purchase and retain these improvements. Now, the County concedes—as it must—the Tribe's right to purchase and retain. The "County acknowledges that the under Section 12 of

[1] NAC 361.703 does not specify whether "days" are calendar days or business days. In its Request, the County treated "days" as calendar days and as such, Appellant has done the same.

[2] The County attempts to sidestep its failure to file a timely reply by claiming that its September 8 letter (the Legal Memo discussed above) was not a "brief, memorandum or other written explanation" but was merely part of its "case materials" submitted pursuant to NAC 361.745. As discussed above, that is inaccurate. The County's Legal Memo unquestionably constitutes a "brief, memorandum or other written explanation" under NAC 361.703.

McDONALD CARANO
100 WEST LIBERTY STREET, TENTH FLOOR • RENO, NEVADA 89501
PHONE 775.788.2000 • FAX 775.788.2020

the lease," the Tribe may elect to "not remove" the solar infrastructure improvements to the Tribe's land. County 9-24-25 Reply, at 2. Thus, the County concedes these are permanent improvements in which the Tribe holds the residual, long-term interest.

To avoid the significance of its concession, the County pivots. In its 9-24-25 Reply, the County now asserts that Nevada Energy may purchase the solar facility at the end of the twenty-five year Lease and the solar facilities "are not held in trust for the Tribe." County 9-24-25 Reply, at 2. But just because the improvements are not "held in trust" for the Tribe doesn't mean they are taxable by the County, and the County cites no authority that trust status of the improvements is significant. As discussed in Appellant's prior filings and again below, improvements to **Indian land** that is held in trust are not taxable. *Confederated Tribes of Chehalis Reservation v. Thurston County Board of Equalization*, 724 F.3d 1153, 1157 (9th Cir. 2013) ("*Chehalis*"). Here, there is no dispute the ESM facility is on Indian land, held in trust for the Moapa Band.

Furthermore, Nevada Energy's options to purchase the solar facility do not negate the Tribe's paramount interest. While Nevada Energy has periodic options (in year 5, 10, 15 and 20) to buy from ESM, it would take the acquired interest subject to the Tribe's continuing, paramount right to purchase the facility at the end of the 25-year Lease. Regardless of who owns the facility during the Lease term (Nevada Energy or ESM), the Tribe still has the overriding and absolute right to acquire the solar improvements at the end of the Lease.

IV. THE COUNTY MUDDLES THE LAW: PREEMPTION IS ABSOLUTE FOR PERMANENT IMPROVEMENTS, REGARDLESS OF OWNERSHIP.

After the County's 9-24-25 Reply, it appears necessary to re-establish the basic contours of the preemption doctrine in Indian country. Under longstanding Supreme Court precedent, rooted in fundamental notions of tribal sovereignty and the Supremacy Clause of the U.S. Constitution, states have no power to impose taxes on tribes or their lands absent express authorization by Congress. *Mescalero Apache Tribe v. Jones*, 411 U.S. 145, 158 (1973) ("*Mescalero*"). *See* Appellant's 9-19-25 Response, at 4. This fundamental principle applies to tribal lands themselves and to all permanent improvements constructed on those lands, irrespective of who owns those improvements. *Id.*; *Chehalis*, 724 F.3d at 1157. State taxation of tribal lands is preempted, *per se,* because states

McDONALD CARANO
100 WEST LIBERTY STREET, TENTH FLOOR • RENO, NEVADA 89501
PHONE 775.788.2000 • FAX 775.788.2020

do not have, and have never had, the authority to impose taxes on the United States or the Indian tribes "for whose benefit the United States holds reservation lands in trust." *Cotton Petroleum Corporation v New Mexico*, 430 US 163, 175 (1989). *See also McCulloch v. Maryland*, 4 Wheat. 316 (1819), *Montana v. Blackfeet Tribe of Indians*, 471 U.S. 759 (1985). These principles alone are sufficient to dispose of state attempts to tax tribal lands and permanent improvements thereon, without the need for further preemption analysis.

Separate and apart from the *per se* preemption doctrine for tribal lands and improvements thereto, the Supreme Court has **also** developed a balancing test for situations where state taxation in Indian country is not preempted *per se*, but may be **impliedly** preempted by federal law. *White Mountain Apache Tribe v. Bracker*, 448 U.S. 136, 145 (1980) ("*Bracker*"). This is known as the *Bracker* balancing test, as described in Appellant's Response (at 5-7). This balancing test "is not dependent on mechanical or absolute conceptions of state or tribal sovereignty, but has called for a particularized inquiry into the nature of the state, federal, and tribal interests at stake, an inquiry designed to determine whether, in the specific context, the exercise of state authority would violate federal law." *Bracker*, at 145.

The County's Reply, much like the County's prior Legal Memo, fails to clearly analyze these distinct doctrines and, ultimately, gets both wrong.

A. The County Fails To Rebut *Per Se* Preemption Under Longstanding Case Law.

As to *per se* preemption, the County's Reply ignores the relevant law cited in Appellant's Response. The County's Reply makes no mention of the various Supreme Court cases which confirm tribal lands are exempt *per se* from state taxation, such as *Rickert*, *Cass County*, or *County of Yakima*[3], and ignores the relevant holding of *Mescalero* (i.e. that permanent improvements on tribal lands share the immunity from state taxation held by the lands themselves). Instead, the County repackages points it previously made in its Legal Memo regarding *Chehalis* and *South Point Energy Center, LLC v. Arizona Department of Revenue*, 508 P.3d 246 (2022) ("*South Point*"). The

[3] *See* Appellant's Response at fn. 20 and associated text.

McDONALD CARANO
100 WEST LIBERTY STREET, TENTH FLOOR • RENO, NEVADA 89501
PHONE 775.788.2000 • FAX 775.788.2020

County re-states that *Chehalis* does not apply based on the ownership of the ESM Project and *South Point* should control because it bears some factual similarities to this matter. But ESM, through its Appellant's Response, already rebutted the County's arguments. To reiterate: (1) *Chehalis* concluded, on the basis of *Mescalero*, that the preemption of state and local taxation on permanent improvements built on tribal trust land applies "without regard to the ownership of the improvements," (Appellant's Response, at 2-3) and (2) *South Point* is both legally irrelevant to and factually distinct from this matter (there, the project owner was required to remove the project from tribal land upon termination of the lease, and the tribe had no interest or right in the project itself; here, the Moapa Band has the right to acquire the ESM Project upon the expiration or termination of the Lease and, in that scenario, Appellant will not be required to remove the improvements) (Appellant's Response, at 8-9).

As explained in Appellant's Response and above, this body of law is dispositive. In short, the County seeks to impose a tax on permanent improvements to tribal land, and such taxes are categorically prohibited under federal law. There is no need even to proceed to *Bracker* balancing.

B. <u>As To Implied Preemption, The County's *Bracker* Analysis Ignores Federal And Tribal Interests And Fails To Identify Any Specific County Interest.</u>

As discussed above, the County's tax on the solar improvements to the Moapa Band's land is categorically preempted under federal law. Accordingly, there is no need to engage in a *Bracker* balancing analysis for implied preemption. Nevertheless, the County devotes most of its Reply to implied preemption. And while it acknowledges the *Bracker* balancing test, the County ignores the strong federal and tribal interests in keeping the ESM Project free from County taxation.

1. <u>The County misstates the *Bracker* balancing test</u>.

Without citation, the County states that "under the Bracker balancing test the court must consider: (1) the extent of the federal and tribal regulations governing the taxed activity; (2) whether the economic burden of the tax falls on the tribe or non-Indian entity and (3) the extent of the state interest in justifying the imposition of the taxes." Reply, at 7. That is incorrect. The U.S. Supreme Court describes the test as a "particularized inquiry into the nature of the state, federal, and tribal interests at stake" which is "designed to determine whether, in the specific context, the exercise of

McDONALD CARANO
100 WEST LIBERTY STREET, TENTH FLOOR • RENO, NEVADA 89501
PHONE 775.788.2000 • FAX 775.788.2020

state authority would violate federal law." *Bracker*, 448 U.S. at 145. Where the state authority "interferes or is incompatible with" federal and tribal interests, the state authority will be preempted "unless the State interests at stake are sufficient to justify the assertion of State authority." *New Mexico v. Mescalero Apache Tribe*, 462 U.S. 324, 334 (1983). A state's interest in imposing taxes is sufficiently justified "only if its taxes are 'narrowly tailored' to funding the services it provides in connection with the activities taking place on tribal land[.]" *Gila River Indian Cmty. v. Waddell*, 967 F.2d 1404, 1412 (9th Cir. 1992); *see also Hoopa Valley Tribe v. Nevins*, 881 F.2d 657, 661 (9th Cir. 1989) ("To be valid, the California tax must bear some relationship to the activity being taxed."); *Crow Tribe of Indians v. State of Mont.*, 819 F.2d 895, 901 (9th Cir. 1987) aff'd sub nom. *Montana v. Crow Tribe of Indians*, 484 U.S. 997, 108 S. Ct. 685, 98 L. Ed. 2d 638 (1988) ("Even if Montana's interests are sufficiently legitimate, there is substantial evidence that the coal taxes are not narrowly tailored to support them.").

2. Strong federal interest to keep the ESM Project free from County taxation.

The County points to the Ninth Circuit's decision in *Desert Water Agency v. United States Department of Interior*, 849 F.3d 1250 (9th Cir. 2017) ("*Desert Water Agency*") for three incorrect propositions: (1) that applicable law requires *Bracker* balancing in all cases, (2) that federal leasing regulations are irrelevant, and (3) that in *Bracker* balancing, it matters whether "there are no federal or tribal regulations with respect to ad valorem property taxes." Reply, at 7.

To address these assertions in reverse order: first, *Desert Water Agency* does not include **any** discussion of property taxes or regulations regarding the same.[4] In fact, while *Desert Water Agency* discusses *Bracker* in a general manner, it is not a *Bracker* balancing case, and makes no analysis of whether any particular factor would or would not be relevant under the balancing test. Indeed, the Ninth Circuit in *Desert Water Agency* was not asked to rule upon the legality or preemption of any particular tax and did not even decide the case on the merits. *Desert Water Agency*, 849 F.3d at

[4] That there are no "federal or tribal regulations with respect to ad valorem property taxes" (Reply, at 6) is beside the point. The taxed activity at issue here is not the payment of property taxes, but the leasing of tribal land. Such leasing, both as a general matter and for the specific purpose of solar energy development, is the subject of extensive regulation. *See* Appellant's Response, at 5.

McDONALD CARANO
100 WEST LIBERTY STREET, TENTH FLOOR • RENO, NEVADA 89501
PHONE 775.788.2000 • FAX 775.788.2020

1258 (Ninth Circuit affirmed district court's dismissed of case for lack of standing and ripeness). The County's Reply misrepresents the content and context of *Desert Water Agency*.

Second, the County mischaracterizes Appellant's position about the federal regulations that govern leasing on Indian land[5] and mischaracterizes *Desert Water Agency* for the proposition that the federal leasing regulations should simply be ignored. *See* Reply, at 6. In fact, *Desert Water Agency* confirms that the content, structure, and comprehensiveness of the federal regulations for leasing Indian land evidence both the strong federal interests implicated by state attempts to tax tribal lands and the established legal principles that prohibit those attempts at taxation. *Desert Water Agency, at 1256.*

Third, the County wrongly suggests that *Desert Water Agency* requires *Bracker* balancing in all cases of possible preemption. Reply, at 6-7. To the contrary, *Desert Water Agency* does **not** say that *Bracker* applies to every preemption question in Indian country. As explained above, some state attempts at taxation on tribal land are preempted *per se* under applicable federal—e.g. the above described *per se* preemption for permanent improvements. *Desert Water Agency* simply concludes that an appropriate preemption analysis (whether through *Bracker* or otherwise) is necessary to determine whether any particular state tax in Indian country is preempted, and that the leasing regulations on their own do not have a preemptive effect. Significantly, *Desert Water Agency* confirmed the regulations support the position that "**the federal and tribal interests at stake are strong enough to have a preemptive effect in the generality of cases**." *Desert Water Agency*, 849 F.3d at 1254 (emphasis added). Federal regulations such as 25 CFR 162.017 are direct evidence of strong federal and tribal interests for purposes of *Bracker* balancing. *Id.* In short, *Desert Water Agency* supports Appellant—not the County—regarding the strong federal interests to keep the ESM Project free from taxation.

[5] The County says that Appellant claims 25 CFR 162.017(a) bars the County from taxing the solar facility. Reply, at 6. No, that is not our argument. As we have stated before, the categorical, *per se* exemption for permanent improvements to Indian land arises from longstanding federal case law and 25 U.S.C. section 5108 (Appellant's Response, at 3-4), not the federal leasing regulations.

McDONALD CARANO
100 WEST LIBERTY STREET, TENTH FLOOR • RENO, NEVADA 89501
PHONE 775.788.2000 • FAX 775.788.2020

3. Strong tribal interest to keep the ESM Project free from County taxation.

The County suggests the Tribe does not benefit at all from the ESM facility. In its Reply, the County asserts: "While the solar facility may be located on tribal land, all the benefits from the operation of the solar facility are held by the [Appellant]." Reply, at 4. The County's assertion is not supported by any evidence and ignores the evidence already in the record of the benefits to the Tribe including (a) substantial lease payments over a 25-year Lease term, (b) $26 million in PILOT fees over the Lease term and (c) the option to purchase the solar improvements at the end of the lease. The County simply ignores the 5-page comment letter (dated Sept. 8, 2025) the Moapa Band submitted in support of Appellant. That letter explains, in detail, the Tribe's sovereign authority, how the ESM Project is regulated by tribal and federal law, and the Tribe's regulatory and economic interests in the solar improvements on its land.

Relatedly, the County asserts "there are [sic] no economic burden on the Tribe as the property taxes are the responsibility of the Petitioner. The land is not taxed only the personal property that is owned by the Petitioner." To the contrary, if the County is empowered to collect property taxes in this case, the Tribe risks losing out on substantial revenues and will experience a meaningful chilling effect on its future attempts at on-reservation economic development. *See* Appellant's Response, at 7-8. The County's attempt to minimize the PILOT fees is confusing, misleading and wrong. Reply, at 7-8. The County ignores that (1) PILOT fees increase over time while property taxes decline due to depreciation (very significant depreciation if the ESM Project were classified as personal property); and (2) the PILOT payments total $26,000,000 over the life of the Lease. And importantly, the County does not dispute Appellant's contention that allowing the ESM Project to be assessed as personal property will result in the Moapa Band losing almost all $26,000,000 in PILOT fees—revenue the Moapa Band relies on to further tribal economic development, self-determination and tribal government.[6]

4. Weak County interest to tax the ESM Project.

The County's interest in imposing property taxes on Indian land is sufficiently justified only if the taxes are "narrowly tailored" to funding the services the County provides to the Moapa Band in connection with the Band's leasing of its land for the ESM Project. *Gila River Indian Cmty. v.*

McDONALD CARANO
100 WEST LIBERTY STREET, TENTH FLOOR • RENO, NEVADA 89501
PHONE 775.788.2000 • FAX 775.788.2020

Waddell, 967 F.2d 1404, 1412 (9th Cir. 1992). In its Reply, the County fails to identify specific services it provides to the Moapa Band in connection with the ESM Project. Instead, the County points to its "statutory duty to assess and tax the [Appellant]." Reply, at 7. But, as stated previously, a state's or county's "generalized interest in raising revenue" is insufficient, under *Bracker*, to justify taxation. *Bracker*, 488 U.S. at 150. *See also* Appellant's Response, at 6.

As to the "narrow tailoring" and "relatedness" requirements, the County makes no attempt to show that the taxes it seeks to collect from a solar energy project bear any relationship to the services it allegedly provides the Moapa Band, nor does it show (or even allege) that any services are provided to or for the benefit of the ESM Project or Appellant itself. The County says it "provides various government services to the [Moapa Band] and its members. The children of tribal members attend Clark County School District, which is funded by the ad valorem taxes that Clark County collects. Clark County provides emergency and fire services to the reservation and to the solar facility and its employees." Reply, at 7. But whether Moapa children attend off-reservation schools has nothing to do with the Moapa Band's rights and interests in leasing its lands for the construction and operation of a solar energy project. The existence of the ESM Project has not resulted in an increased demand for those schools, or any of the other services mentioned by the County. In fact, similar "services" to the ones Clark County alleges it provides to the Moapa Band in this case have been rejected by courts for failing to be narrowly tailored to imposition of tax on tribal land, particularly where the state or county fails to show how the services are tied to the activity taking place on tribal land. *See Seminole Tribe of Fla. v. Stranburg*, 799 F.3d 1324, 1341-342 (11th Cir. 2015) ("To establish the state's interest in imposing the Rental Tax, [Defendant] points to the evidence he introduced of the services that the state provides on the reservation, including law enforcement, criminal prosecution, and health services, as well as 'intangible off-reservation benefits ... such as infrastructure and transportation services.' But none of these services are tied to the business of renting commercial property on Indian land.").

Despite repeated invitations from Appellant to do so, the County has failed to identify any meaningful regulatory interest in, or services provided to, the ESM Project.

McDONALD CARANO
100 WEST LIBERTY STREET, TENTH FLOOR • RENO, NEVADA 89501
PHONE 775.788.2000 • FAX 775.788.2020

V. THE COUNTY DOES NOT DISPUTE THE NEVADA DEPARTMENT OF TAXATION GUIDANCE—AND INDEED, THE BRIGHT LINE RULE—THAT IMPROVEMENTS TO INDIAN LAND ARE NOT TAXABLE.

Nevada Department of Taxation's Guidance Letter 14-001, issued in the immediate aftermath of the *Chehalis* decision, states: "Based on the rulings of the Federal courts and Federal regulation, real property such as buildings and improvements located on lands held in trust by the United States Government for an Indian tribe is not taxable property, **even when owned by a person or entity other than the tribe**." (emphasis added). In applying the principles from Guidance Letter 14-001, the Nevada Department of Taxation and assessors must "determine whether the real property is non-taxable," and to do so "it must be established that the property is located on lands owned by the United States held in trust for an Indian tribe. Title records must be checked to confirm said ownership of the land. In addition, the Taxpayer must provide a copy of the lease showing that the subject property is on property owned by the United States and held in trust for the Indian tribe."

In its last filing (the Legal Memo), the County claimed Guidance Letter 14-001 was "helpful" but not "a bright-line rule that any buildings or improvements located on tribal land are exempt from taxation." Legal Memo, at 3. In fact, as we pointed out in Appellant's Response (at 12), Letter 14-001 **is** a bright-line rule: "real property such as buildings and improvements located on lands held in trust by the United States Government for an Indian tribe is not taxable property, even when owned by a person or entity other than the tribe."

The County, in its Reply, fails to dispute that Guidance Letter 14-001—and the Chehalis decision on which Letter 14-001 is based—is directly on point and controlling. *See supra*, Part IV.A (the County fails to rebut per se preemption under longstanding case law).

VI. CONCLUSION.

Clark County's Request to Strike Appellant's Response should be denied because Appellant's response was timely filed according to NAC 361.703(3). Clark County's Reply is untimely, having been submitted two days after the three-day deadline under NAC 361.703(4). Accordingly, Clark County's Reply should be stricken.

McDONALD CARANO
100 WEST LIBERTY STREET, TENTH FLOOR • RENO, NEVADA 89501
PHONE 775.788.2000 • FAX 775.788.2020

If Clark County's Reply is allowed, the Board should also consider Appellant's response herein. As discussed above and in Appellant's prior filings, the County has not rebutted the arguments and evidence showing the County's tax is preempted—both categorially preempted as a tax on permanent improvements to tribal land, and impliedly preempted under the *Bracker* balancing test—as a matter of federal law.

RESPECTFULLY SUBMITTED this 26th day of September, 2025,

McDONALD CARANO LLP

By:_____

JOSHUA HICKS (Nevada Bar #6679)
ZACHARY D. BESSO (Nevada Bar #16200)
McDonald Carano LLP
100 West Liberty Street, Tenth Floor
Reno, Nevada 89501
(775) 788-2000
jhicks@mcdonaldcarano.com

McDONALD CARANO
100 WEST LIBERTY STREET, TENTH FLOOR • RENO, NEVADA 89501
PHONE 775.788.2000 • FAX 775.788.2020

McDONALD CARANO
100 WEST LIBERTY STREET, TENTH FLOOR • RENO, NEVADA 89501
PHONE 775.788.2000 • FAX 775.788.2020

CERTIFICATE OF SERVICE

I hereby certify that on the 26th day of September, 2025, I emailed a copy of the above and foregoing Petitioner's Opposition to Respondent's Request to Strike; Petitioner's Counter Motion to Strike Respondent's September 24, 2025 Filing as Untimely and, in the Alternative, Petitioner's Reply to Respondent's September 24, 2025 Alternative Filing, addressed as follows:

Via E-mail

State Board of Equalization
c/o Kari Skalsky
1550 College Parkway, Suite 115
Carson City, NV 89706
kskalsky@tax.state.nv.us
stateboard@tax.state.nv.us

Clark County Assessor's Office
c/o Thomas Walusek
500 S. Grand Central Pkwy, 2nd Floor
Las Vegas, NV 89155
thomas.walusek@clarkcountynv.gov
jbon@clarkcountynv.gov

Lisa Logsdon
County Counsel
500 S. Grand Central Pkwy 5th Floor
Las Vegas, NV 89155-2215
lisa.logsdon@clarkcountydanv.gov

Joshua Hicks, Esq.
Employee of McDonald Carano LLP