IN THE COURT OF APPEALS OF THE STATE OF NEVADA

RAYMOND MAX SNYDER, Appellant, vs. LAUARA ANN SNYDER, Respondent.	No. 81887-COA
RAYMOND MAX SNYDER, Appellant, vs. LAUARA ANN SNYDER, Respondent.	No. 82756-COA
RAYMOND MAX SNYDER, Appellant, vs. LAUARA ANN SNYDER, Respondent.	No. 83029-COA

ORDER AFFIRMING IN PART, REVERSING IN PART AND REMANDING (DOCKET NO. 81887-COA) AND DISMISSING APPEALS (DOCKET NO. 82756-COA AND DOCKET NO. 83029-COA)

In these consolidated appeals, Raymond Max Snyder appeals from a district court decree of divorce and several post-decree orders. Fourth Judicial District Court, Elko County; Robert E. Estes, Senior Judge.

Raymond commenced the underlying divorce action against respondent Lauara Ann Snyder, alleging that he resided in Nevada for six weeks prior to filing his complaint. Lauara responded with an answer and counterclaim for divorce wherein she denied Raymond's allegation of

residency but alleged that she resided in Nevada for more than six weeks before filing her answer and counterclaim. The proceedings that followed, which primarily concerned the parties' separate and community property interests, were highly contentious. But eventually the district court conducted a trial and entered a decree of divorce that determined those interests and awarded Lauara attorney fees and costs. The decree is the subject of the appeal in Docket No. 81887-COA.

Following entry of the decree, several disputes arose between the parties that resulted in extensive post-decree proceedings. Those proceedings specifically concerned Raymond's efforts to obtain relief from the decree or have it stayed pending his appeal in Docket No 81887-COA, as well as Lauara's efforts to enforce the decree and have Raymond held in contempt for failing to comply with its provisions. Following a hearing, the district court entered an order on March 31, 2021, addressing these disputes. In particular, the district court declined to consider Raymond's pending motions for post-decree relief, reasoning that his appeal in Docket No. 81887-COA divested it of jurisdiction to revisit the decree. However, the district court found that Raymond's post-decree litigation conduct was abusive and that he was in contempt for violating numerous provisions of the decree. As a result, the district court directed Raymond to take various actions to satisfy his obligations under the decree and to pay Lauara's post-decree attorney fees and costs, which totaled $56,575, as a sanction. Lastly, the district court held that Raymond orally waived his motion for a stay of the decree at the hearing referenced above, but nevertheless indicated that it would grant a stay provided that he post a $715,478.85 supersedeas bond, which the court concluded was warranted in light of Raymond's post-decree

conduct. The March 31 order is the subject of Raymond's appeal in Docket No. 82756-COA.

Following entry of the March 31 order, Lauara eventually filed a notice regarding Raymond's failure to comply with the directives of the March 31 order. For example, Lauara asserted that Raymond failed to comply with the March 31 order insofar as it required him to pay her $70,000 to compensate her for her one-half interest in a motorhome that the court determined he unilaterally sold without accounting for the sale or sale proceeds, even though it was classified as community property subject to equal division in the decree. Lauara also argued that the district court should enter a qualified domestic relations order (QDRO) to effectuate the division of one of Raymond's retirement benefits that was classified as community property subject to equal division in the decree since he did not post a supersedeas bond to stay the underlying proceeding. Over Raymond's opposition, the district court subsequently entered a $70,000 judgment in connection with its prior decisions concerning the motorhome as well as a QDRO for the retirement benefit referenced above on May 5, 2021. The May 5 judgment and QDRO are the subjects of Raymond's appeal in Docket No. 83029-COA.

Docket No. 81887-COA

As discussed above, the appeal in Docket No. 81887-COA is directed at the decree of divorce. In particular, Raymond presents challenges to the district court's subject matter and personal jurisdiction, to its determination of the parties' separate and community property interests, and to its award of attorney fees to Lauara. We address each challenge in turn below.

Subject matter and personal jurisdiction

Raymond initially argues that the district court lacked subject matter jurisdiction in this case because at the time he filed his complaint neither party met NRS 125.020(2)'s residency requirement, which is that, as relevant here, either the plaintiff or defendant must have resided in Nevada "for a period of not less than six weeks preceding the commencement of the [divorce] action" for the district court to have jurisdiction to grant a divorce.[1] That argument presents a question of law subject to our de novo review. *Ogawa v. Ogawa*, 125 Nev. 660, 667, 221 P.3d 699, 704 (2009) (providing that subject matter jurisdiction is a question of law that the appellate courts review de novo).

In the present case, the evidence and testimony presented at trial demonstrated that Raymond was not a resident of Nevada for at least six weeks before he filed his complaint and that Lauara began residing in Nevada approximately three weeks before the filing of the complaint, but that she resided in Nevada for more than six weeks before she filed her answer and counterclaim for divorce. In the divorce decree, the district court concluded that it could treat Lauara as the plaintiff in this action and that it had jurisdiction based on the six weeks that she resided in Nevada before filing her answer and counterclaim. In essence, the district court disregarded Raymond's complaint and treated Lauara's filing of an answer and counterclaim as commencing the underlying proceeding for purposes of

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[1]This rule does not apply if "the cause of action [for divorce] accrued within the county [where the action was filed] while the plaintiff and defendant were actually domiciled therein." NRS 125.020(2). While Raymond and Lauara both presented argument relevant to this exception during the underlying proceeding, neither party advances it on appeal as a basis for the district court's subject matter jurisdiction in this matter.

NRS 125.020(2). Raymond's specific challenge to this approach is that, under NRCP 3,[2] "a civil action is commenced by filing a *complaint* with the court."[3] (Emphasis added.) However, in *City of Reno v. Second Judicial District Court*, 84 Nev. 322, 325, 440 P.2d 395, 398 (1968), citing to *United States v. Bero Construction Corporation*, 148 F. Supp 295 (S.D.N.Y. 1957), with approval, the Nevada Supreme Court reiterated:

> As long as the Court has jurisdiction of the parties and of the controversy, the counterclaim may

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[2]Following the filing of Raymond's complaint and Lauara's answer and counterclaim, NRCP 3 was amended, effective March 1, 2019. *See In re Creating a Comm. to Update & Revise the Nev. Rules of Civil Procedure*, ADKT 0522 (Order Amending the Rules of Civil Procedure, the Rules of Appellate Procedure, and the Nevada Electronic Filing and Conversion Rules, Dec. 31, 2018). That amendment does not affect the disposition of this appeal, however, as it did not substantively change the rule.

[3]Insofar as Lauara argues that Raymond waived this argument because he affirmatively invoked the district court's subject matter jurisdiction through a false allegation of residency and later failed to object when she suggested at trial that her counterclaim provided a basis for the district court's subject matter jurisdiction, her argument is unavailing because "subject matter jurisdiction is not waivable," but instead, "can be raised by the parties at any time, or sua sponte by a court of review." *Swan v. Swan*, 106 Nev. 464, 469, 796 P.2d 221, 224 (1990). To the extent that Lauara contends that Raymond is judicially estopped from presenting his challenge for the same reasons, we are constrained by the supreme court's decision in *Friedman v. Eighth Judicial Dist. Court*, 127 Nev. 842, 264 P.3d 1161 (2011). There, the supreme court rejected a similar judicial estoppel argument, explaining that "no action of the parties can confer subject-matter jurisdiction upon a court where the court has no authority to act," although it recognized a narrow exception that arises when the district court relies on one party's admission to the opposing party's allegation of a fact underlying the court's jurisdiction. *Id.* at 852, 264 P.3d at 1168 (internal quotation marks omitted). As Lauara denied Raymond's allegation of residency in the present case, the judicial-estoppel doctrine is inapplicable.

> remain pending for independent adjudication by the Court. 3 Moore, Federal Procedure para. 1315, p. 41. Such independent adjudication would be made either by a dismissal, if it should be determined that no claim is stated, or such other adjudication as may be had during the course of the proceedings.

The supreme court in recognizing the independent nature of a counterclaim explained, "[T]he purpose of allowing a cross-complaint is to avoid a multiplicity of suits and thereby save vexation and expense, and that such a situation involves merely a consolidation of two independent actions arising out of or related to the same transaction." *Id.* at 325, 440 P.2d at 397. *See also* NRCP 1 ("[The Rules of Civil Procedure] shall be construed and administered to secure the just, speedy, and inexpensive determination of every action.").[4] The district court essentially complied with NRCP 1 in how it procedurally handled this case, treating Lauara's counterclaim as an independent action and resolving the parties' divorce.

Thus, notwithstanding Raymond's arguments, we cannot conclude that NRS 125.020(2) was intended to operate to deprive the district court of subject matter jurisdiction under the circumstances presented here. *See Young v. Nev. Gaming Control Bd.*, 136 Nev. 584, 586, 473 P.3d 1034, 1036 (2020) (providing that Nevada's appellate courts will interpret statutes based on their plain meaning unless, as relevant here,

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[4]The 2019 amendments to the NRCP included amendments to NRCP 1. *See In re Creating a Comm. to Update and Revise the Nev. Rules of Civil Procedure*, ADKT 0522 (Order Amending the Rules of Civil Procedure, the Rules of Appellate Procedure, and the Nevada Electronic Filing and Conversion Rules, Dec. 31, 2018). For clarity, we cite to the pre-amendment versions of these rules, which were the versions that were in effect at the time Raymond filed his answer to Lauara's counterclaim.

"the plain meaning would provide an absurd result or the interpretation clearly was not intended" (internal citations and quotation marks omitted)). Indeed, had Lauara filed her answer and counterclaim as a complaint in a separate action, there could be no dispute under these facts that the district court in that action would have had subject matter jurisdiction to grant a divorce pursuant to NRS 125.020(2).

Although Lauara elected to assert a claim for divorce by way of a counterclaim in the present action while Raymond's complaint was still pending, instead of filing her own complaint, this does not prevent the district court from adjudicating the counterclaim as an independent claim, over which it had jurisdiction. *City of Reno*, 84 Nev. at 325, 440 P.2d at 397-98. Further, the policy underlying durational residency requirements in order for the court to have subject matter jurisdiction, such as the one set forth in NRS 125.020(2), was satisfied—Lauara was not a stranger to Nevada as she resided in Nevada for the requisite six weeks before seeking a divorce. *See Senjab v. Alhulaibi*, 137 Nev., Adv. Op. 64, 497 P.3d 618 (2021) ("[R]esidence under NRS 125.020 plainly requires only physical[ ] presen[ce]—not an extra-textual intent to remain." (second and third alterations in original) (internal quotation marks omitted)); *see also, e.g.*, *Lewis v. Lewis*, 50 Nev. 419, 423-26, 264 P. 981, 981-983 (1928) (discussing the predecessor to NRS 125.020 along with related legislation, and explaining how Nevada's durational residency requirement evolved to ensure "actual corporeal presence" for a specified period by those who "come into the state with a view of establishing a residence for divorce purposes"); *Unanue v. Unanue*, 532 N.Y.S.2d 769, 771 (App. Div. 1988) (explaining that New York's durational residency requirement was enacted to deter "spouses with no real connection to New York [from] flock[ing] [t]here for the sole

purpose of obtaining marital relief unavailable in the [s]tates that had substantial interests in the marital relationship"). Further, as discussed more fully below, the district court had personal jurisdiction over both parties. Under these circumstances, we cannot conclude that the district court lacked subject matter jurisdiction under NRS 125.020(2) to grant Lauara's counterclaim for divorce. *See Ogawa*, 125 Nev. at 667, 221 P.3d at 704.

Raymond also asserts that the district court lacked personal jurisdiction over him because Lauara did not personally serve her answer and counterclaim on him. However, Raymond waived any objection to personal jurisdiction or the manner of service, as he did not raise those issues in his reply to Lauara's counterclaim or in a pre-answer motion brought under NRCP 12(b). *See* NRCP 12(b), (h)(1)(B) (providing, as relevant here, that a motion asserting any of the defenses set forth in NRCP 12(b)(1)-(6) must be brought before a responsive pleading is filed, and further indicating that the defenses set forth in NRCP 12(b)(2)-(4) are waived if not brought in accordance with NRCP 12(b) or included in a responsive pleading); *see also* NRCP 7(a)(3) (listing "a reply to a counterclaim denominated as such" as an authorized pleading).[5] Thus, relief is unwarranted in this regard.

[5]The 2019 amendments to the NRCP included amendments to NRCP 7 and 12. *See In re Creating a Comm. to Update and Revise the Nev. Rules of Civil Procedure*, ADKT 0522 (Order Amending the Rules of Civil Procedure, the Rules of Appellate Procedure, and the Nevada Electronic Filing and Conversion Rules, Dec. 31, 2018). For clarity, we cite to the pre-amendment versions of these rules, which were the versions that were in effect at the time Raymond filed his answer to Lauara's counterclaim.

Determination of separate and community property interests

We next turn to Raymond's challenges to the district court's determination of the parties' separate and community property interests. This court reviews the district court's decisions in divorce proceedings, including those concerning the division of property, for an abuse of discretion. *Schwartz v. Schwartz*, 126 Nev. 87, 90, 225 P.3d 1273, 1275 (2010); *Williams v. Williams*, 120 Nev. 559, 566, 97 P.3d 1124, 1129 (2004). We will not disturb the district court's decisions on appeal when they are supported by substantial evidence, which is evidence that "a sensible person may accept as adequate to sustain a judgment." *Williams*, 120 Nev. at 566, 97 P.3d at 1129.

The businesses

Raymond challenges the district court's conclusion that four businesses—specifically, Mountain West, Inc. and its subsidiaries Wendover Ambulance Service; Collections, Inc.; and Mesa Business Park LLC—were Lauara's separate property. As a preliminary matter, Raymond asserted shifting positions in this litigation with respect to the percentage interest in the businesses that he purportedly held and how he acquired it. Importantly, the district court specifically found that Raymond was not a credible witness due, in part, to these shifting positions, and we will not reweigh the court's credibility determination. *See Ellis v. Carucci*, 123 Nev. 145, 152, 161 P.3d 239, 244 (2007) (explaining that appellate courts leave credibility determinations to the trial court and will not reweigh such determinations on appeal).

Lauara, by contrast, presented ample evidence and testimony at trial concerning her interest in the businesses, which was consistent with the position that she maintained throughout this litigation. In particular,

Lauara testified that she initially acquired a 50 percent interest in the businesses prior to the parties' marriage, *see* NRS 123.130 (stating that property owned by a spouse before marriage is his or her separate property); that the parties executed a post-nuptial agreement during their marriage, which provided that each party's pre-marital property remained his or her separate property, *see* NRS 123.070 (providing that a spouse may enter into contracts concerning property with the other spouse); NRS 123.080 (authorizing spouses to alter their legal relations with respect to property by contract); that, during the marriage, the parties provided the businesses loans from their community accounts that the businesses used to redeem the 50-percent interest held by her ex-husband, Larry Lisk, leaving her as the businesses' sole shareholder; and that she never transferred or otherwise agreed to transfer any interest in the businesses to Raymond. That evidence and testimony constitutes substantial evidence to support the district court's conclusion that the businesses were Lauara's separate property. *See Williams*, 120 Nev. at 566, 97 P.3d at 1129.

Nevertheless, Raymond attempts to demonstrate that the district court was required to draw a different conclusion by directing this court's attention to certain transactions between the parties and businesses and actions that the parties took on the businesses' behalf.[6] For example,

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[6]To the extent Raymond disputes the district court's decision regarding the businesses by challenging several evidentiary determinations, those assertions do not provide a basis for relief as his arguments either were not raised below, fail to address the actual basis for the district court's decision, or do not otherwise present cogent argument concerning these issues. *See Powell*, 127 Nev. at 161 n.3, 252 P.3d at 672 n.3; *Edwards*, 122 Nev. at 330 n.38, 130 P.3d at 1288 n.38; *Old Aztec Mine, Inc. v. Brown*, 97 Nev. 49, 52, 623 P.2d 981, 983 (1981) ("A point not urged

Raymond points to the loans that the parties made to the businesses, which were referenced above. However, loans are typically understood to be "[a] thing lent for the borrower's temporary use," *Loan, Black's Law Dictionary* (11th Ed. 2019), and Raymond offers no argument or explanation as to how the community acquired an interest in the businesses by providing them loans. *Edwards v. Emperor's Garden Rest.*, 122 Nev. 317, 330 n.38, 130 P.3d 1280, 1288 n.38 (2006) (providing that the appellate courts need not consider issues unsupported by cogent arguments).[7] Thus, relief is unwarranted in this respect.

Raymond also points to the parties' purported use of community funds to pay the legal expenses that one of the businesses incurred in a prior lawsuit. But insofar as Raymond is attempting to suggest that such a contribution of community funds to the businesses somehow transmuted some portion of Lauara's interest in them to community property, his argument is unavailing. Transmutation of separate property to community property occurs when "property of identical character, such as money, is so mixed together that a court is unable to tell how much money was originally

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in the trial court . . . is deemed to have been waived and will not be considered on appeal.").

[7]To the contrary, Raymond baldly asserts that the parties purchased Lisk's interest by making loans to the businesses. While Raymond presented testimony to this effect at trial, he also acknowledged that he testified at his deposition that the businesses redeemed Lisk's stock. This was among the inconsistent positions that Raymond presented in this litigation that prompted the district court to conclude that he was not a credible witness and to implicitly accept Lauara's testimony concerning the stock redemption, both of which are determinations that we will not reweigh. *See Ellis*, 123 Nev. at 152, 161 P.3d at 244; *Quintero v. McDonald*, 116 Nev. 1181, 1183, 14 P.3d 522, 523 (2000) (explaining that appellate courts do not reweigh the evidence on appeal).

separate and how much was originally community," *Potthoff v. Potthoff*, 627 P.2d 708, 713 (Ariz. Ct. App. 1981); *see also Malmquist v. Malmquist*, 106 Nev. 231, 245, 792 P.2d 372, 381 (1990) (explaining that the commingling of separate and community funds gives rise to a presumption that all of the funds are community property, which may be overcome through direct tracing), which is not what happened here. To the contrary, to the extent that the parties used community funds to pay the businesses' legal expenses, the expenditure was made in satisfaction of a separate obligation, which, at most, provided the community with "a claim for reimbursement . . . in the nature of an equitable lien on the [businesses]." *See Potthoff*, 627 P.2d at 713.

Lastly, Raymond focuses on a personal financial statement that the parties filed with the United States Small Business Administration (SBA), asserting that it shows that he was a guarantor of an SBA loan to the businesses because it listed his separate property among the parties' assets and included his signature. The supreme court addressed a similar issue in *Schulman v. Schulman*, where a party argued that her spouse's separate property business was transmuted into community property because she signed a personal guarantee for an SBA loan that was used to expand the business. 92 Nev. 707, 716-17, 558 P.2d 525, 531 (1976). To resolve that issue, the supreme court evaluated whether the SBA loan was community property by looking to whether the SBA intended to rely on separate or community property in extending the loan. *Id.* at 716-17, 716 n.9, 558 P.2d at 531 & n.9.

In the present case, Raymond produced the personal financial statement referenced above at trial, which stated in its instructions that it should be completed by "any person or entity providing a guaranty on the

loan," but did not otherwise include any language to suggest that he made a personal guarantee by signing the form itself. Raymond also testified that he did not sign the originating documents for the SBA loan, that he was not aware of signing any personal guarantees for any loans to the businesses, and that he had no personal knowledge of how the SBA used the personal financial statement at issue here. Lauara, by contrast, testified that she was the personal guarantor on the loan, which preexisted the parties' marriage; that she was required to submit a personal financial statement annually in connection with the loan; and that she completed the subject personal financial statement in accordance with instructions from an SBA agent without any intent to convey an interest in the businesses to Raymond.

Although the district court did not specifically address Raymond's argument concerning the SBA loan, its decision to award Lauara the businesses as her separate property demonstrates that the court was persuaded by the parties' related testimony rather than the personal financial statement. Indeed, the parties' testimony constituted substantial evidence to support a conclusion that the SBA loan preexisted the parties' marriage, that it was based on Lauara's separate credit, that Raymond did not subsequently personally guarantee the loan, and that he executed the personal financial statement as a mere accommodation to the SBA. *See Williams*, 120 Nev. at 566, 97 P.3d at 1129; *see also Schulman*, 92 Nev. at 713, 716-17, 558 P.2d at 528-29, 531 (affirming the district court's conclusion that a wife's personal guarantee of an SBA loan for her husband's separate property business did not transmute the business to community property, which was based on the district court's findings that the SBA intended to rely on the husband's separate property in extending the loan

and that the wife executed the guarantee as an accommodation to the SBA). Insofar as Raymond asks this court to conclude otherwise based on the personal financial statement alone, his argument is unavailing, as he is essentially asking this court to reweigh the evidence and witness credibility, which we will not do. *See Ellis*, 123 Nev. at 152, 161 P.3d at 244; *Quintero*, 116 Nev. at 1183, 14 P.3d at 523.

Given the foregoing and because Raymond does not otherwise offer any meritorious arguments to support his position regarding the businesses being community property, we cannot conclude that the district court abused its discretion by awarding the businesses to Lauara as her separate property.[8] *See Schwartz*, 126 Nev. at 90, 225 P.3d at 1275; *Williams*, 120 Nev. at 566, 97 P.3d at 1129. Nevertheless, we recognize that, although the district court addressed the broad question of whether the businesses were separate or community property, it failed to resolve certain narrow issues raised by the parties' underlying arguments. In particular, the district court did not address how the loans that the parties provided the businesses from their community funds, which Lauara conceded had not been fully repaid at the time of trial, were to be allocated between the parties. Nor did the district court address whether the community was entitled to reimbursement based on the parties' purported

[8]We recognize that the personal financial statement's instructions also stated that it should be completed by persons holding certain interests in the recipient of an SBA loan. However, the district court had the opportunity to consider that evidence alongside the evidence and testimony that Lauara presented concerning her interest in the businesses, *supra* at 8, and as indicated above, this court's role is not to reweigh the evidence and witness credibility. *See Schwartz*, 126 Nev. at 90, 225 P.3d at 1275; *Williams*, 120 Nev. at 566, 97 P.3d at 1129.

use of community funds to satisfy one of the businesses' legal expenses. Consequently, we reverse and remand for resolution of these issues.

Cash transfers from the businesses to the parties' joint accounts

During the underlying proceeding, a dispute arose between the parties as to whether Raymond needed to cooperate with Lauara in amending joint tax returns that the parties filed during their marriage based on approximately $200,000 in cash that Lauara removed from the businesses and deposited in the parties' joint bank accounts without reporting any corresponding income in their tax returns. In the decree of divorce, the district court directed Raymond to cooperate with Lauara in amending the tax returns and required the parties to equally divide any outstanding tax obligation owed to the Internal Revenue Service, which was an action that was within the district court's discretion. *See* NRS 123.220 (providing that, generally, all property or debt acquired after marriage is community property); NRS 125.150(1)(b) (requiring the district court, to the extent practicable, to make an equal distribution of community property).

On appeal, Raymond attempts to challenge the district court's exercise of that discretion by asserting that the court improperly required him to cooperate with Lauara in repaying the funds that she transferred from the businesses, which she characterized as loans for which she sought repayment. However, as delineated above, the decree simply addressed Raymond's obligations with respect to the parties' tax returns and tax debt and did not make any provision for the repayment of the subject funds. Nevertheless, insofar as the businesses extended loans to the community, the parties incurred a community debt that was subject to division in the divorce. *See* NRS 123.220; NRS 125.150(1)(b). And because the district court did not address whether the transfers constituted loans and, if so, how

the debt was to be allocated between the parties, we must reverse and remand for resolution of that issue.

Improvements to the marital residence

In the decree of divorce, the district court determined that the parties' marital residence was Raymond's separate property, but because the court also found that they expended $260,000 in community funds to make improvements to the residence that increased its value, it directed Raymond to reimburse Lauara $130,000—one-half of the amount that the court concluded was expended. Raymond challenges this decision by arguing that the expenditures at issue were for repairs and by asserting, as a general matter, that repairs simply maintain a property rather than increase its value.

In *Malmquist*, 106 Nev. at 248, 792 P.2d at 383, the supreme court developed formulae for calculating the reimbursement of separate and community property improvements to real property, and explained that "reimbursable improvements do not include maintenance, tax, interest, insurance payments, or inflation adjustments." While *Malmquist* did not specifically address how to draw the line between reimbursable improvements and maintenance or where repairs fall within the spectrum between these, the supreme court clarified when the *Malmquist* formulae are triggered in *Kerley v. Kerley*, 111 Nev. 462, 893 P.2d 358 (1995). In particular, *Kerley* held that the *Malmquist* formulae apply when "separate property has increased in value through community efforts, or conversely, community property value has been enhanced by separate property contributions." 111 Nev. at 466, 893 P.2d at 360.

In the present case, Lauara presented testimony indicating that she determined that the parties expended approximately $260,000 in

community funds on "improvements" to the marital residence by examining their joint checking and credit card accounts and adding together any payments that were made during the marriage for repairs or something to do with the marital residence. While Lauara also provided specific examples of what the parties did to the property, including the addition of irrigation systems, a diversion dam, a steel roof, and an "RV barn," she did not provide any evidence of how these changes to the property affected its value, much less how everything else encompassed by her $260,000 figure did so. *See Tester v. Tester*, 597 P.2d 194, 197 (Ariz. Ct. App. 1979) (stating that the party seeking reimbursement for improvements to real property bears the burden of establishing that they increased the property's value); *Suter v. Suter*, 546 P.2d 1169, 1173 (Idaho 1976) (same); *Gabriele v. Gabriele*, 421 P.3d 828, 840 (N.M. Ct. App. 2018) (same); *In re Marriage of Brady*, 750 P.2d 654, 655 (Wash. Ct. App. 1988) (same); *see also Malmquist*, 106 Nev. at 246, 792 P.2d at 382 (citing to caselaw from Arizona, Idaho, New Mexico, and Washington in adopting the *Malmquist* formulae at issue here). Given this deficiency, we conclude that the district court's decision on the improvements issue was not supported by substantial evidence,[9] *see Williams*, 120 Nev. at 566, 97 P.3d at 1129, and we therefore reverse and remand for further proceedings on the issue.[10]

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[9]Our decision in this respect is reinforced by Lauara's failure to present any cogent argument on the improvements issue in her answering brief. *See Edwards*, 122 Nev. at 330 n.38, 130 P.3d at 1288 n.38.

[10]We recognize that Raymond also presents argument concerning unadmitted spreadsheets, which he contends provided the basis for Lauara's testimony concerning the improvements to the marital residence. However, Raymond did not raise this argument until after the district court entered the divorce decree, and we therefore do not address it in the context

Workers' compensation benefits

The district court also determined that certain funds that Raymond deposited in his personal bank account during the parties' marriage were received as workers' compensation benefits for lost wages,[11] and further concluded that those funds were community property. Raymond challenges that decision by vaguely arguing that the funds were separate property because he received them as disability benefits rather than workers' compensation benefits. Initially, although it is undisputed that Raymond received the subject benefits as a result of a permanent disability, his argument reflects a fundamental misunderstanding of the nature of workers' compensation benefits since they are available to workers who become disabled as a result of their employment. *See Breen v. Caesars Palace*, 102 Nev. 79, 83, 715 P.2d 1070, 1072-73 (1986) ("It is unquestionably the purpose of worker's compensation laws to provide economic assistance to persons who suffer disability or death as a result of their employment." (internal quotation marks omitted)); *see also* NRS 616C.435-616C.500 (governing workers' compensation benefits for

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of his appeal in Docket No. 81887-COA. *See Old Aztec*, 97 Nev. at 52, 623 P.2d at 983. Nevertheless, Raymond may raise his concerns regarding the spreadsheets on remand.

[11]In the decree of divorce, the district court ambiguously used the phrase "disability benefits/worker's compensation," however, during the underlying trial, the court orally found that the source of the funds was workers' compensation, and we construe the decree of divorce in light of that oral finding. *See Holt v. Reg'l Tr. Servs. Corp.*, 127 Nev. 886, 895, 266 P.3d 602, 608 (2011) (recognizing that an appellate court may consult the record giving rise to a district court order to construe its meaning when the order is ambiguous).

permanent total, temporary total, permanent partial, and temporary partial disabilities).

Here, while Raymond testified that he did not receive workers' compensation benefits, he did not otherwise identify an alternative source for the benefits that he receives. Instead, Raymond presented a financial disclosure form indicating that he was certified as disabled by the Nevada Industrial Commission, which was formerly the administrator of Nevada's workers' compensation system, *see Valdez v. Emp'rs Ins. Co.*, 123 Nev. 170, 174-75, 162 P.3d 148, 151-52 (2007) (discussing the various entities that have administered Nevada's workers' compensation system), and he initially testified to that effect, although he also backtracked and stated that it was instead a physician who certified him as disabled. Lauara, by contrast, unequivocally testified that Raymond received the subject funds as workers' compensation.

Hence, Lauara and Raymond presented testimony that constituted substantial evidence to support the district court's conclusion that Raymond received the subject funds as workers' compensation—specifically, the testimony shows that Raymond received workers' compensation disability benefits. *See Williams*, 120 Nev. at 566, 97 P.3d at 1129. And while Raymond also contradicted his own evidence and testimony, the district court concluded that he was not a credible witness, and we will not reweigh its credibility determination or the evidence. *See Ellis*, 123 Nev. at 152, 161 P.3d at 244; *Quintero*, 116 Nev. at 1183, 14 P.3d at 523. Consequently, relief is unwarranted in this regard.

Nevertheless, insofar as Raymond's position is that workers' compensation disability benefits are not subject to division in a divorce merely because they are received in connection with a disability, we must

still consider whether the district court properly characterized the funds that he received as workers' compensation disability benefits as community property. Nevada's appellate courts have not specifically addressed how workers' compensation disability benefits received during a marriage are to be classified when spouses divorce. However, caselaw from other jurisdictions is instructive. In particular, the modern trend in both community property and equitable distribution jurisdictions is to classify workers' compensation disability benefits in divorce proceedings using what has been styled as an "analytic approach" that looks to what such benefits are intended to replace to determine how they should be classified. *See, e.g.*, *Crocker v. Crocker*, 824 P.2d 1117, 1121-23 (Okla. 1991) (describing and adopting the analytic approach); *see also Hardin v. Hardin*, 801 S.E.2d 774, 776 (Ga. 2017) (observing that both equal distribution and community property jurisdictions apply the analytic approach to classifying workers' compensation disability benefits and personal injury awards and recognizing that it is the majority approach); Annotation, *Divorce & Separation: Workers' Compensation Benefits as Marital Property Subject to Distribution*, 30 A.L.R.5th 139 (1995) (discussing various approaches to classifying workers' compensation disability benefits in divorce proceedings, identifying the analytic approach as the modern trend, and compiling cases from community property and equitable distribution jurisdictions that have adopted the analytic approach, either explicitly or implicitly).

In particular, courts following the analytic approach have concluded that workers' compensation disability benefits are divisible in a divorce insofar as they compensate for economic losses sustained during the marriage, including lost wages, reduced earning capacity, and medical expenses, and that they constitute separate property to the extent they

compensate for economic losses arising after the marriage, including loss of future wages and future medical expenses. *See, e.g.*, *In re Marriage of Cupp*, 730 P.2d 870, 872 (Ariz. Ct. App. 1986) (implicitly following the analytic approach and concluding that a workers' compensation disability benefit was community property to the extent it replaced wages that would have been earned during the marriage and separate property insofar as it replaced future wages that would have been earned after the marriage); *In re Marriage of Fisk*, 4 Cal. Rptr. 2d 95, 98-99 (Ct. App. 1992) (implicitly following the analytic approach and explaining that workers' compensation for temporary disabilities primarily compensates for lost wages, that workers' compensation for permanent disabilities primarily compensates for impairment of future earning capacity, and that workers' compensation disability benefits for impaired future earning capacity are only community property for so long as the marriage subsists); *Crocker*, 824 P.2d at 1122-23; Annotation, *Divorce & Separation*, 30 A.L.R. 139.

This approach of evaluating the underlying nature of a workers' compensation disability benefit award to determine how it should be classified in divorce decree proceedings is analogous to how Nevada's appellate courts have handled disability retirement benefits in the divorce context. Indeed, the Nevada Supreme Court has recognized that "[c]ommunity property jurisdictions have generally determined that disability retirement benefits may contain two components" and that the "retirement component . . . is subject to distribution upon divorce." *Powers v. Powers*, 105 Nev. 514, 516, 779 P.2d 91, 92-93 (1989). And although the supreme court did not specifically adopt this multi-component approach in *Powers*, this court has implicitly followed that approach in reviewing the classification of disability benefits in divorce cases. *Slassi v. Leavitt*, Nos.

74209-COA & 75119-COA, 2019 WL 1873552, at *2 (Nev. Ct. App. April 24, 2019) (Order of Affirmance) (citing *Powers* for the propositions that disability retirement benefits may contain two components and that the retirement component is subject to distribution in a divorce, and observing that disability income is generally treated as separate property and not divisible as community property).

Given the similarities between the analytic approach and the approach for classifying disability retirement benefits that was recognized in *Powers* and followed in *Slassi*, we are persuaded that the analytic approach is the appropriate method for classifying workers' compensation disability benefits in divorce proceedings. In the present case, the district court considered the underlying nature of Raymond's workers' compensation disability benefits to the extent that it determined that he received the subject funds as a substitute for lost wages. However, based on the district court's oral and written findings, it does not appear that it considered whether Raymond received any portion of the subject funds for any other purposes, including economic losses that he will suffer after the parties' marriage, such as medical expenses and diminished earning capacity. *See, e.g., In re Marriage of Cupp*, 730 P.2d at 872; *In re Marriage of Fisk*, 4 Cal. Rptr. 2d at 98-99; *Crocker*, 824 P.2d at 1122-23; *see also Davis v. Ewalefo*, 131 Nev. 445, 450, 352 P.3d 1139, 1142 (2015) ("Although this court reviews a district court's discretionary determinations deferentially, deference is not owed to legal error or to findings so conclusory they may mask legal error." (internal citations omitted)). Consequently, we conclude that reversal is required with respect to the classification of the subject funds.

In doing so, we recognize that Raymond's personal bank account not only included the funds he received as workers' compensation benefits, but also contained funds he received through a retirement benefit that he earned prior to the marriage. While retirement benefits that a spouse earns before a marriage are that spouse's separate property, *see Walsh v. Walsh*, 103 Nev. 287, 288, 738 P.2d 117, 117 (1987) (observing that "only retirement benefits earned during the marriage are community property"), the district court concluded that all of the funds in Raymond's personal bank account were community property and directed the parties to equally split them because Raymond failed to produce sufficient evidence to allow the district court to trace the funds in his personal account to their respective sources, which it was authorized to do. *See Malmquist*, 106 Nev. at 245, 792 P.2d at 381 (providing that when a spouse comingles received separate property funds in an account containing community funds, he or she "assumes the burden of rebutting the presumption that all the funds in the account are community property," which may be accomplished through direct tracing). However, the traceability of the funds in Raymond's personal bank account that stem from separate property sources may change depending on how the district court classifies the funds that he received as workers' compensation benefits on remand. Consequently, we remand with instructions for the district court to evaluate the underlying nature of Raymond's workers' compensation benefits and, if it determines that a portion of those benefits were separate property, to further consider whether any portion of the funds in Raymond's personal bank account may be directly traced to a separate property source. *See id.*

Raymond's use of funds from his personal account containing his workers' compensation and retirement benefits to pay an attorney

In the decree of divorce, the district court directed Raymond to pay Lauara $75,000 as reimbursement for the $150,000 that he withdrew during the underlying proceeding from his personal account containing his workers' compensation and retirement benefits, which we discussed above. The district court reached that decision based on three interrelated findings. First, the district court determined that the funds in Raymond's personal account were community property. Second, the district court found that Raymond used $150,000 from the account to hire an attorney, Justin D. Heideman, who also represented Raymond's son, Casey Snyder, in connection with a claim that Lauara asserted against Casey in the underlying proceeding. Third, the district court concluded that Raymond took this action notwithstanding that the court had previously prohibited another attorney, Andrew Wasielewski, from representing both Raymond and Casey after concluding that Wasielewski had a concurrent conflict of interest based on Raymond's and Casey's assertion of overlapping interests in one of the businesses discussed above. *See* NRPC 1.7 (generally prohibiting an attorney from representing a client when the representation involves a concurrent conflict of interest and explaining when a disqualifying concurrent conflict of interest exists); *see also Brown v. Eighth Judicial Dist. Court*, 116 Nev. 1200, 1205, 14 P.3d 1266, 1269 (2000) (providing that "[d]istrict courts are responsible for controlling the conduct of attorneys practicing before them" and that they "have broad discretion in determining whether disqualification is required in a particular case").

Because our disposition of this appeal requires the district court to reevaluate the characterization of the funds in Raymond's personal

account, the district court will also be required to reconsider whether Lauara had a community interest in the funds that Raymond removed from the account to pay Heideman. Nevertheless, because Raymond also disputes whether the district court could properly require him to reimburse Lauara for this expenditure, assuming that the subject funds were community property, we address his argument for the sake of judicial efficiency.

In this respect, Raymond argues that, at the time he hired Heideman, no order had been entered in this case prohibiting Heideman from jointly representing him and Casey. However, the order disqualifying Wasielewski specifically directed Raymond and Casey to retain separate counsel, and although the order did not expressly say so, it implicitly required them to maintain separate counsel for as long as the concurrent conflict of interest existed.[12] As our review of the record confirms that Raymond hired Heideman to represent him in this case at a time when Heideman also represented Casey in the case notwithstanding that Raymond and Casey continued to assert overlapping interests in one of the businesses, we conclude that the district court correctly found that Raymond violated its order disqualifying Wasielewski. Consequently, if the funds in Raymond's personal account were community property, then it was not an abuse of discretion for the district court to require Raymond to pay Lauara $75,000, which essentially reflected a conclusion that Raymond's

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[12]Insofar as Raymond challenges the propriety of the order disqualifying Wasielewski on appeal, he waived that challenge by waiting to present any specific argument concerning the order until his reply brief. *See Khoury v. Seastrand*, 132 Nev. 520, 530 n.2, 377 P.3d 81, 88 n.2. (2016) (providing that issues raised for the first time in a reply brief are deemed waived).

payment of $150,000 in community funds to Heideman was marital waste that warranted an unequal distribution of the community estate.[13] *See* NRS 125.150(1)(b) (authorizing the district court to make an unequal distribution of community property in the proportions it deems just if the court finds a compelling reason for doing so and sets forth the reasons in writing);[14] *Lofgren v. Lofgren*, 112 Nev. 1282, 1283, 926 P.2d 296, 297 (1996) (explaining that when "community property is lost, expended or destroyed through the intentional misconduct of one spouse, the court may consider such misconduct as a compelling reason for making an unequal disposition of community property and may appropriately augment the other spouse's share of the remaining community property); *see also Schwartz*, 126 Nev. at 90, 225 P.3d at 1275; *Williams*, 120 Nev. at 566, 97 P.3d at 1129.

The 401K accounts and individual retirement accounts (IRAs)

Raymond's next challenge concerns the parties' 401K and IRA accounts, which the district court found were community property and

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[13]On the other hand, if the district court determines on remand that the funds in Raymond's personal bank account were separate property, then it would not be appropriate to require him to reimburse Lauara for his use of separate property funds to pay Heideman.

[14]The district court did not specifically find that Raymond's payment to Heideman constituted waste. However, the district court did specifically find that Raymond's conduct in this respect violated the order disqualifying Wasielewski, list that violation as an example of Raymond's objectionable behavior that prompted the court to conclude that he was not a credible witness, and proceeded to broadly state that Raymond's actions and behavior during the underlying proceeding constituted marital waste. Given these findings and their overall context, we conclude that NRS 125.150 was satisfied.

directed the parties to split equally.[15] In this respect, Raymond essentially maintains that the division of these accounts was not equal since, during the underlying proceeding, Lauara withdrew funds from her 401K and IRA accounts to pay non-community expenses (her attorney fees in the present case and a settlement in a separate proceeding between one of her separate property businesses and Casey), but was not directed to reimburse the community. Our review of the record reveals that, although Lauara withdrew funds from her community property 401K and IRA accounts to pay her attorney fees and the settlement, Raymond also used funds that were potentially community property to pay his own attorney fees—specifically, funds from his personal bank account that contained his disability and retirement benefits, which we discussed above. However, the district court did not address any of these expenditures when it divided the affected accounts, *see Davis*, 131 Nev. at 450, 352 P.3d at 1142 (explaining that "deference is not owed to legal error, or to findings so conclusory they may mask legal error" (internal citations omitted)), and regardless, the extent to which the expenditures offset each other is unclear at this stage

[15]Insofar as Raymond also asserts that the district court somehow permitted Lauara to keep 100 percent of her IRAs because it did not include a provision in the divorce decree directing the parties to obtain a qualified domestic relations order (QDRO) to divide them, his argument lacks merit. Indeed, a QDRO is not required to distribute an IRA, *see* 29 U.S.C. § 1051(6) (exempting individual retirement accounts described in 26 U.S.C. § 408 from subchapter 1, subtitle B, Part 2 of the Employee Retirement Income Security Act (ERISA), which includes 29 U.S.C. § 1056(d)—a provision that generally prohibits the assignment or alienation of pension plans unless such is accomplished by way of, as relevant here, a qualified domestic relations order); *see also State ex rel. Koster v. Bailey*, 493 S.W.3d 423, 428-29 (Mo. Ct. App. 2016) (discussing the inapplicability of ERISA's anti-alienation protection to IRAs).

since our disposition of this appeal requires the district court to further evaluate how the funds in Raymond's personal bank account should be characterized. Consequently, we must reverse the divorce decree insofar as it required the parties' to equally split their 401K and IRA accounts and remand for the district court to consider the parties' arguments concerning their expenditures of community funds in light of its characterization of Raymond's personal bank account.

The promissory notes

The decree of divorce awarded Raymond the promissory notes for certain loans that the parties made to one of Lauara's adult children, Adam Lisk, from their community funds. Raymond now challenges that decision on the basis that Adam purportedly satisfied the notes by making payments to Lauara prior to entry of the divorce decree. To the extent that Raymond directs this challenge at the divorce decree, we discern no basis for relief. Indeed, Raymond did not present any evidence at trial to show that Adam made any payments on the promissory notes to her or that the notes had otherwise been satisfied. Moreover, Raymond offered no objection when Lauara specifically testified at trial that she wanted the district court to award the promissory notes to Raymond and further indicated that she was comfortable with the district court relying on Raymond's valuation of them in making the award. Because Raymond therefore waived any challenge to the propriety of that disposition of the promissory notes, *see Old Aztec*, 97 Nev. at 52, 623 P.2d at 983, he has not demonstrated that

reversal is warranted insofar as the decree of divorce awarded him the notes.[16]

The award of attorney fees to Lauara

Raymond's final challenge to the divorce decree focuses on the portion of the decree that awarded Lauara attorney fees, consisting of a $50,000 lump sum payment followed by monthly $2,000 payments for 150 months. This court reviews an award of attorney fees for an abuse of discretion. *Miller v. Wilfong*, 121 Nev. 619, 622, 119 P.3d 727, 729 (2005). The district court ordinarily may not award attorney fees absent authority under a statute, rule, or contract. *U.S. Design & Constr. Corp. v. Int'l Bhd. of Elec. Workers*, 118 Nev. 458, 462, 50 P.3d 170, 173 (2002). And generally, the district court abuses its discretion when it awards attorney fees without stating a basis for the decision. *Henry Prods. Inc. v. Tarmu*, 114 Nev. 1017, 1020, 967 P.2d 444, 446 (1998). Moreover, when the district court awards attorney fees, it must consider the factors set forth in *Brunzell v. Golden Gate National Bank*, 85 Nev. 345, 349, 455 P.2d 31, 33 (1969), along with any disparity in the parties' income pursuant to *Wright v. Osburn*, 114 Nev. 1367, 1370, 970 P.2d 1071, 1073 (1998). *Miller*, 121 Nev. at 623, 119 P.3d at 730.

As a preliminary matter, the district court did not cite any specific authority to support the award of attorney fees to Lauara. *See U.S. Design*, 118 Nev. at 462, 50 P.3d at 173; *Henry Prods.*, 114 Nev. at 1020, 967 P.2d at 446. Nevertheless, the district court found in the divorce decree

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[16]Nevertheless, to the extent that Raymond's position is that Lauara's child satisfied the promissory notes and Lauara knowingly concealed this from him, nothing in this order precludes him from seeking to set aside the portion of the divorce decree awarding him the notes pursuant to NRCP 60(b) (setting forth grounds for relief from a final judgment).

that Lauara's attorney fees were "greatly increased" by the "vexatious nature" of Raymond's conduct during the underlying proceeding, which suggests that the district court considered NRS 18.010(2)(b) (authorizing the district court to award a prevailing party attorney fees "when [it] finds that . . . [a] defense of the opposing party was brought or maintained without reasonable ground or to harass the prevailing party"), or 4JDCR 16 (providing that the district court may "impose such sanctions as are just" when a party fails to comply with the court's rules, a court order, or any other applicable law) in making the award.

But regardless of the basis for the attorney fees award, our review of the record reveals additional deficiencies. In particular, in making the award, the district court did not cite to *Brunzell* or *Wright*, make any relevant findings regarding the factors set forth therein, or otherwise demonstrate that the court considered them. *See Miller*, 121 Nev. at 623, 119 P.3d at 730. Moreover, while Lauara presented testimony below concerning the total amount of attorney fees that she incurred in the underlying proceeding, the present case involved litigation between Lauara and Raymond and between Lauara and Casey, and Lauara's testimony provided no indication of the portion of her attorney fees attributable to each aspect of this case. While the district court had the discretion to award Lauara the attorney fees that she incurred in this case, it was first required to attempt to apportion her attorney fees between the case's different aspects or to make specific findings regarding the circumstances of the case that made apportionment impracticable, which the court did not do. *See Mayfield v. Koroghli*, 124 Nev. 343, 353-54, 184 P.3d 362, 369 (2008) (holding that the district court should apportion a costs award when there are multiple defendants, unless doing so is "rendered impracticable by the

interrelationship of the claims"); *Sierra Site Sols., LLC v. SRS Liquidation, LLC*, No. 64834, 2016 WL 207641, at *1 (Nev. Jan. 15, 2016) (Order Affirming in Part, Reversing in Part, and Remanding) (applying *Mayfield* in the context of an attorney fees award).

As a result of these deficiencies, we are unable to fully evaluate the parties' arguments concerning the propriety of the attorney fees award, and we necessarily reverse and remand the award to the district court for additional findings. *See Miller*, 121 Nev. at 623, 119 P.3d at 730; *Mayfield*, 124 Nev. at 353-54, 184 P.3d at 369; *Sierra Site Sols.*, No. 64834, 2016 WL 207641, at *1; *see also Davis*, 131 Nev. at 450, 352 P.3d at 1142.

To summarize, in Docket No. 81887-COA we reverse the divorce decree insofar as it failed to (1) allocate the outstanding portion of the loans, which the parties made to the businesses from their community funds, between the parties; (2) evaluate whether the community was entitled to reimbursement for any community funds expended on one of the business's legal expenses; and (3) determine whether the transfers of funds from the businesses to the parties' joint accounts were loans, and if so, how those debts should be allocated between the parties. We also reverse the portions of the divorce decree addressing (1) the purported improvements to Raymond's home, (2) characterizing the funds in Raymond's bank account that he received through workers' compensation as community property, (3) directing the parties' to equally split their 401K and IRA accounts, and (4) awarding attorney fees to Lauara. On remand, the district court shall address these issues in a manner consistent with this order. We affirm all other aspects of the divorce decree.

Docket No. 82756-COA

As discussed above, Raymond's appeal in Docket No. 82756-COA challenges the district court's March 31 order. Our review of the documents before this court reveals a jurisdictional defect. In particular, this court generally has jurisdiction to consider an appeal only when the appeal is authorized by statute or court rule. *Taylor Constr. Co. v. Hilton Hotels Corp.*, 100 Nev. 207, 209, 678 P.2d 1152, 1153 (1984). Insofar as Raymond's appeal is directed at the portion of the March 31 order in which the district court declined to consider his pending motions for post-judgment relief based on its determination that his appeal in Docket No. 81887-COA divested it of jurisdiction to revisit the divorce decree, that decision is not substantively appealable, as no statute or court rule authorizes an appeal from an order declining to resolve a motion for post-judgment relief. *See id.*; *see also* NRAP 3A(b) (listing appealable determinations); *Gumm v. Mainor*, 118 Nev. 912, 920, 59 P.3d 1220, 1225 (2002) (holding that, for an order to be appealable as a special order after final judgment under NRAP 3A(b)(2), it "must be an order affecting the rights of some party to the action, growing out of the judgment previously entered").

For the same reason, to the extent that Raymond's appeal in Docket No. 82756-COA is directed at the remaining rulings in the March 31 order, they are not substantively appealable. Indeed, no statute or court rule authorizes an appeal from the portions of the March 31 order holding Raymond in contempt for violating various provisions of the divorce decree, compelling his compliance with those provisions, awarding Lauara her post-judgment attorney fees and costs as a sanction against Raymond for his contempt and post-judgment litigation conduct, and directing him to post a supersedeas bond to obtain a stay of the divorce decree pending his appeal

in Docket No. 81887-COA. *See Taylor Constr.*, 100 Nev. at 209, 678 P.2d at 1153; *see also* NRAP 3A(b); *Pengilly v. Rancho Santa Fe Homeowners Ass'n*, 116 Nev. 646, 649, 5 P.3d 569, 571 (2000) (observing that no statute or court rule authorizes an appeal from a contempt order entered in an ancillary proceeding); *Brunzell Constr. Co. v. Harrah's Club*, 81 Nev. 414, 419, 404 P.2d 902, 905 (1965) (explaining the same with respect to orders granting or denying stays). Most notably, none of the subject decisions qualified as a special order entered after final judgment under NRAP 3A(b)(8), as they did not affect the rights of the parties arising out of the divorce decree, but instead, concerned Raymond's contempt, enforcement of the decree,[17] sanctions for issues arising following entry of the decree, and the conditions

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[17]To the extent that Raymond contends that the March 31 order went beyond mere enforcement of the divorce decree by requiring him to reimburse Lauara $70,000 for her one-half interest in a community property motorhome when it did not find in the decree that the value of the motorhome was $140,000, we disagree. Indeed, although the district court did not specifically find in the decree of divorce that the motorhome was worth $140,000, the court did direct the parties to divide certain vehicles, including the motorhome, in accordance with a financial disclosure form that was admitted at trial, which listed the motorhome as a community asset with a value of $140,000. We recognize that the decree of divorce also directed the parties to sell the vehicles that were listed as community property in the financial disclosure form and split the proceeds. However, the district court essentially determined in the March 31 order that this was impossible because Raymond unilaterally sold the motorhome without accounting for the sale or sale proceeds. Thus, in directing Raymond to reimburse Lauara $70,000 for her one-half interest in the motorhome, the March 31 order simply enforced the divorce decree's effective $140,000 valuation of the motorhome and requirement that it be equally distributed. To the extent that Raymond contends that the March 31 order altered any of the parties' other rights under the divorce decree, those decisions belie his contentions.

upon which a stay of the decree would be granted. *See Gumm*, 118 Nev. at 920, 59 P.3d at 1225.

Thus, because no statute or court rule authorizes an appeal from any portion of the March 31 order, this court lacks jurisdiction over the appeal in Docket No. 82756-COA, and it is therefore dismissed.

Docket No. 83029-COA

As discussed above, the May 5 judgment and QDRO are the subjects of Raymond's appeal in Docket No. 83029-COA. Once again, our review of the documents before this court reveals a jurisdictional defect, as no statute or court rule authorizes an appeal from either decision. *See Taylor Constr.*, 100 Nev. at 209, 678 P.2d at 1153; *see also* NRAP 3A(b). In particular, the challenged decisions simply enforce Raymond's obligations under the divorce decree without altering any of the parties' rights thereunder, and as a result, they do not qualify as special orders entered after final judgment. *See* NRAP 3A(b)(8); *Gumm*, 118 Nev. at 920, 59 P.3d at 1225. Because this court therefore lacks jurisdiction over Raymond's appeal in Docket No. 83029-COA, it is dismissed.

It is so ORDERED.[18]

_____, C.J.
Gibbons

_____, J.
Tao

_____, J.
Bulla

[18]Lauara's motion for attorney fees pursuant to NRAP 38(b) is denied. Insofar as the parties raise arguments that are not specifically addressed in this order, we have considered them and conclude that they either do not present a basis for relief or need not be reached given our disposition of these appeals. For the same reason, we deny all of Raymond's pending requests for relief.

cc: Department 1, Fourth Judicial District Court
Hon. Robert E. Estes, Senior Judge
Raymond Max Snyder
Woodburn & Wedge
Elko County Clerk