

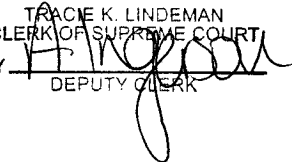
IN THE SUPREME COURT OF THE STATE OF NEVADA

S & C CLAIMS SERVICES, INC.; AND
DESERT OAK HOMES,
Appellants,
vs.
STATE OF NEVADA DEPARTMENT
OF BUSINESS AND INDUSTRY,
DIVISION OF INDUSTRIAL
RELATIONS,
Respondent.

No. 60633

FILED

DEC 04 2012

TRACIE K. LINDEMAN
CLERK OF SUPREME COURT
BY 
DEPUTY CLERK

ORDER DISMISSING APPEAL

This is an appeal from a district court order granting in part a petition for judicial review of a workers' compensation determination and remanding for additional factual findings. Eighth Judicial District Court, Clark County; Jerome T. Tao, Judge.


When our preliminary review of the docketing statement and the NRAP 3(g) documents revealed a potential jurisdictional defect, we ordered appellants to show cause why this appeal should not be dismissed for lack of jurisdiction. Specifically, it appeared that the district court's order was not a substantively appealable, final order, see NRS 233B.150; NRAP 3A(b)(1), because the district court did not fully resolve the issues below but, instead, remanded the matter for further factual findings before the appeals officer. Typically, an order of remand resolves neither the claims nor the rights and liabilities of any party and, thus is not a final, appealable judgment. See, e.g., Ayala v. Caesars Palace, 119 Nev. 232, 71 P.3d 490 (2003), abrogated on other grounds by Five Star Capital Corp. v. Ruby, 124 Nev. 1048, 194 P.3d 709 (2008); Bally's Grand Hotel v. Reeves, 112 Nev. 1487, 929 P.2d 936 (1996); State, Taxicab Authority v. Greenspun, 109 Nev. 1022, 1025, 862 P.2d 423, 425 (1993) (declining to adopt the "collateral order doctrine," which permits interlocutory appeals

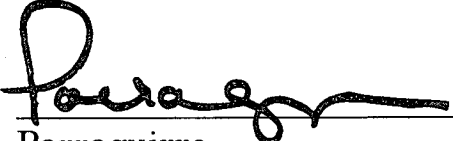
from certain non-final orders of remand); Clark County Liquor v. Clark, 102 Nev. 654, 657-58, 730 P.2d 443, 446 (1986); Pueblo of Sandia v. Babbitt, 231 F.3d 878, 880 (D.C. Cir. 2000).

After considering the parties' timely responses, we conclude that we lack jurisdiction over this appeal. The district court's order did not fully resolve the question of liability or mandate a particular outcome on remand, but rather, the court directed the appeals officer to make additional findings relevant to determining whether appellant is a statutory employer or whether, instead, respondent may be responsible for the claim. Accordingly, the matter is not final and the issues appellants wish to raise on appeal might be resolved below or, if not, may be raised in any future appeal. Thus, as we lack jurisdiction, we

ORDER this appeal DISMISSED.


_____, J.
Douglas


_____, J.
Gibbons


_____, J.
Parraguirre

cc: Hon. Jerome T. Tao, District Judge
William F. Buchanan, Settlement Judge
Lewis Brisbois Bisgaard & Smith, LLP/Las Vegas
Dept. of Business and Industry/Div. of Industrial
Relations/Henderson
Eighth District Court Clerk