

IN THE COURT OF APPEALS OF THE STATE OF NEVADA

TYLER MINER MATHERS,
Appellant,
vs.
THE STATE OF NEVADA,
Respondent.

No. 91474-COA

FILED

MAR 19 2026

ELIZABETH A. BROWN
CLERK OF SUPREME COURT
BY *Elizabeth A. Brown*
DEPUTY CLERK

*ORDER AFFIRMING IN PART, VACATING IN PART AND
REMANDING*

Tyler Miner Mathers appeals from a judgment of conviction, entered pursuant to a guilty plea, of injuring, marking, or defacing school property valued at \$5,000 or greater. Second Judicial District Court, Washoe County; David A. Hardy, Judge.

Mathers argues the district court abused its discretion in awarding \$806,432 in restitution to the Washoe County School District (WCSD). Mathers contends that the restitution award was not supported by reliable evidence and requests this court vacate the award.

“We review a district court’s restitution determination for an abuse of discretion.” *Gee v. State*, 140 Nev., Adv. Op. 16, 545 P.3d 90, 93 (2024). “A sentencing judge generally has wide discretion when ordering restitution pursuant to NRS 176.033(3) but must use reliable and accurate information in calculating a restitution award.” *Id.* (quoting *Nied v. State*, 138 Nev. 275, 277, 509 P.3d 36, 39 (2022)). Because Mathers challenged the amount of restitution sought by the WCSD, “the State was required to present evidence at sentencing to prove the amount of restitution.” *Nied*, 138 Nev. at 277, 509 P.3d at 39-40; *see also Gee*, 140 Nev., Adv. Op. 16, 545

26-12786

P.3d at 94 (specifying that evidence to support a restitution award must be “competent evidence”). “A defendant is not entitled to a full evidentiary hearing at sentencing regarding restitution, but a defendant is entitled to challenge restitution sought by the state and may obtain and present evidence to support that challenge.” *Gee*, 140 Nev., Adv. Op. 16, 545 P.3d at 93 (internal quotation marks omitted).

After review, we conclude the district court’s restitution award was not based on reliable or accurate information. The only evidence the State presented at sentencing to support the restitution award was a redacted email from the director of risk management for the WCSD indicating that its “internal records” and “documentation provided by the selected vendor” estimated the total loss amount to be \$806,432 for labor, materials, and “force account.” The email did not provide any of the referenced “internal records” or the “documentation” from WCSD’s vendor.


Absent any supporting documentation or competent testimony, the redacted email did not constitute competent evidence from which the district court could base its restitution award. *Cf. Major v. State*, 130 Nev. 657, 661-62, 333 P.3d 235, 238-39 (2014) (concluding that the evidence presented at sentencing was sufficient to support the district court’s restitution award where a fiscal compliance officer for Washoe County Social Services testified to the amount of restitution requested). We therefore conclude the district court abused its discretion by awarding the WCSD \$806,432 in restitution without the State presenting competent evidence.

In light of the foregoing, we vacate the restitution award but otherwise affirm the judgment of conviction. We remand this matter to the district court with instructions to conduct a restitution hearing at which the

State may present additional evidence to support the restitution requested and Mathers may challenge the restitution sought by the State. *See Gee*, 140 Nev., Adv. Op. 16, 545 P.3d at 96 (vacating a restitution award that was not supported by competent evidence and remanding for further proceedings); *Nied*, 138 Nev. at 277-78, 509 P.3d at 40 (same). Accordingly, we

ORDER the judgment of conviction AFFIRMED IN PART AND VACATED IN PART AND REMAND this matter to the district court for proceedings consistent with this order.


_____, C.J.
Bulla


_____, J.
Gibbons


_____, J.
Westbrook

cc: Hon. David A. Hardy, District Judge
Washoe County Public Defender
Attorney General/Carson City
Washoe County District Attorney
Washoe District Court Clerk