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costs to the prevailing party in a civil matter.¹ Pursuant to Federal Rule of Civil Procedure 54(d)(1), unless a court order provides otherwise, costs (other than attorney's fees) "should be allowed to the prevailing party." This rule creates a presumption that costs will be taxed against the losing party. Ass'n of Mexican-American Educators v. California, 231 F.3d 572, 591-93 (9th Cir. 2000) (en banc). However, if the losing party has demonstrated why costs should not be awarded, the rule "vests in the district court discretion to refuse to award costs." Id., at 591; Save Our Valley v. Sound Transit, 335 F.3d 932, 945 (9th Cir. 2003) ("the losing party must show why costs should not be awarded"). If the court declines to award costs, it must state its reasons, giving the reviewing court an opportunity to determine if that discretion was abused. Save Our Valley, 335 F.3d at 945.

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In considering whether costs should be denied, this court considers: the losing party's limited financial resources; the chilling effect of imposing such high costs on future civil rights litigants; whether the issues in the case are close and difficult; and whether Plaintiff's case, although unsuccessful, had some merit. Ass'n of Mexican-American Educators, 231 F.3d at 592-93.

To evaluate the efficacy of awarding Defendant costs in this matter, Plaintiff SHALL file a statement with the court, within twenty-one (21) days of the issuance of this order, attesting to the current state of her financial resources.

¹In the Eastern District of California, this rule is implemented by Local Rule 292. E.D. Cal. R. 292 (2013).

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IT IS SO ORDERED.

DATED: July 18, 2013.

LAWRENCE K. KARLTON SENIOR JUDGE

UNITED STATES DISTRICT COURT