

## TAXATION OF COSTS

(a) Costs (Other than Attorney Fees):

(1) Within fourteen (14) days after entry of a judgment, under which costs may be claimed, the prevailing party must serve and file a cost bill in the [local form](#) prescribed by the Court. No such bill may be filed before the parties have met and conferred regarding costs. Generally, the prevailing party is the one who successfully prosecutes the action or successfully defends against it, prevails on the merits of the main issue, and the one in whose favor the decision or verdict is rendered and judgment entered.

(A) Costs must be taxed in conformity with the provisions of 28 U.S.C. §§ 1821 and 1920-1924 and such other provisions of law as may be applicable and such directives as the Court may from time to time issue.

(B) The cost bill must itemize the costs claimed and be supported by a certificate of counsel pursuant to 28 U.S.C. § 1924 that the costs are correctly stated.

(2) Within fourteen (14) days after service by any party of its cost bill, any other party may serve and file specific objections to any items setting forth the grounds therefor. The burden is on the opposing party to establish that a claim is incorrectly stated, unnecessary or unreasonable.

(b) Order Taxing Costs:

(1) The Clerk will tax costs and serve copies of the cost bill upon all parties of record. The cost bill should reflect the Clerk's action as to each item contained therein.

(c) Judicial Review:

(1) Pursuant to Federal Rules of Civil Procedure 54(d), a review of the Clerk's taxation of costs may be obtained from the Court on any party's motion to retax, served and filed with the Clerk not later than seven (7) days after the costs have been taxed by the Clerk.

(2) The motion to retax must specify with particularity each item of the Clerk's taxation of costs to which objection is taken, and no others will be considered by the Court.

(3) The motion will be considered and decided by the Court upon the same papers and evidence used by the Clerk and upon such memorandum of points and authorities as the Court may require. A hearing may be scheduled as the discretion of the trial judge.

(4) The certificate of counsel required by 28 U.S.C. § 1924 and the District of Idaho Local Civil and Criminal Rules of Practice will be prima facie evidence of the facts recited therein.

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## RELATED AUTHORITY

Fed. R. Civ. P. 54(d)  
28 U.S.C. §§ 1821, 1920-1924

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