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Minn. Stat. § 480A.08, subd. 3 (2018).*

**STATE OF MINNESOTA
IN COURT OF APPEALS
A18-0770**

In re the Marriage of:
Camilla Renae Lee, petitioner,
Respondent,

vs.

Lyndon Carson Lee,
Appellant.

**Filed April 8, 2019
Affirmed
Reyes, Judge**

Fillmore County District Court
File No. 23-FA-17-243

Thomas M. Manion, Manion Law Firm, LLC, Lanesboro, Minnesota (for respondent)

Lyndon Carson Lee, Mabel, Minnesota (pro se appellant)

Considered and decided by Reyes, Presiding Judge; Hooten, Judge; and Cochran,
Judge.

UNPUBLISHED OPINION

REYES, Judge

Following the parties' marriage dissolution, appellant husband challenges the district court's (1) child-support determination; (2) valuation of the parties' homestead; (3) allocation of tax credits for the parties' adult children; and (4) custody determination.

We affirm.

FACTS

Appellant Lyndon Carson Lee (husband) and respondent Camilla Lee (wife) married on February 16, 1996. The parties have one minor child, M.L., age 13, and two adult children, ages 21 and 20. Husband and wife own marital property together, including their homestead.

Wife filed a petition for dissolution in April 2017. After a court trial on December 1, 2017, the district court dissolved the marriage. On December 29, 2017, the district court granted sole physical custody of M.L. to wife and joint legal custody to both parties, denied husband parenting time, ordered husband to pay \$706 in monthly child support to wife, and ordered husband to pay an equalization payment to wife to offset husband's award of the parties' homestead. Husband moved for amended findings, or in the alternative, a new trial. The district court denied the motions after a hearing. This appeal follows.

DECISION

Husband challenges the district court's (1) determination of child support, (2) finding on the value of the parties' homestead, (3) failure to allocate tax credits for the parties' adult children, and (4) custody determination.

Husband did not provide transcripts of the district court proceedings. The duty to provide a transcript on appeal is on the party seeking review of the rulings being challenged. *Bender v. Bender*, 671 N.W.2d 602, 605 (Minn. App. 2003).¹ When a

¹ Even pro se appellants are required to provide an adequate record and preserve it in a way that will permit review. *Thorp Loan & Thrift Co. v. Morse*, 451 N.W.2d 361, 363 (Minn. App. 1990), *review denied* (Minn. Apr. 13, 1990).

transcript is not provided on appeal, this court's task is "limited to determining whether the trial court's findings of fact support its conclusions of law." *Am. Family Life Ins. Co. v. Noruk*, 528 N.W.2d 921, 925 (Minn. App. 1995), *review denied* (Minn. Apr. 27, 1995). We address each of husband's arguments in turn.

I. The district court's child-support determination is not an abuse of discretion.

Husband challenges the district court's determination of child support as an abuse of discretion. We are not persuaded.

An appellate court will reverse a district court's order regarding child support only if it abused its broad discretion with a determination "that is against logic and the facts on record." *Butt v. Schmidt*, 747 N.W.2d 566, 574 (Minn. 2008) (quotation omitted).

The district court found that wife's income is \$64,080.00 per year, or \$5,340 per month, and husband's income is over \$60,000 per year, or \$5,000 per month. Further, the district court, quoting *Ferguson v. Ferguson*, 357 N.W.2d 104, 108 (Minn. App. 1984), found that husband's income was much higher than what husband had indicated, noting that "the opportunity for a self-employed person to support himself yet report negligible net income is too well known to require exposition." Husband contends that the district court overstated his income. But without the trial transcript, we cannot review factual findings, and our review is limited to whether the district court's findings support its ultimate child-support determination.

Under Minn. Stat. § 518A.35, subd. 2 (2018), with a combined monthly income of \$10,350, the parties' combined monthly child-support obligation is \$1,308, consistent with the district court's determination. The district court determined that wife's percentage

share is 52 percent and husband's percentage share is 48 percent based on their respective incomes. As a result, husband's obligation is \$628 per month plus \$78 in healthcare costs. The district court's findings support its child-support determination.

II. Husband's challenge to the district court's findings of fact as to the value of the parties' homestead is beyond our scope of review.

Husband takes issue with the district court's homestead valuation and its findings on necessary home-repair costs. We disagree.

A district court's valuation of property is a finding of fact, and disputes as to the value of an asset are to be resolved by the district court. *Hertz v. Hertz*, 229 N.W.2d 42, 44 (Minn. 1975). The district court found that the marital homestead was valued at \$350,000 based on the evidence presented of the home's latest appraisal. Because husband did not provide a trial transcript, our limited scope of review does not permit us to review the district court's findings of fact as to the valuation of the parties' homestead and home-repair costs.

Moreover, we note that husband urges us to consider evidence that is not part of the record, including a real-estate appraisal valuing the home at \$250,000 and an estimate for repair costs to the well. But both of these were completed after trial and are not part of the record. Therefore, even if we could review this factual finding, we would not be permitted to consider these documents because we cannot base our decision on matters outside the record. *Mitterhauser v. Mitterhauser*, 399 N.W.2d 664, 667 (Minn. App. 1987).

III. The district court did not abuse its discretion by failing to allocate tax exemptions for the parties' adult children.

Husband assigns error to the district court because it did not allocate the federal-tax exemptions for the parties' adult children. He argues that the parties should be able to alternate claiming the adult children as dependents because they are college students. We disagree.

The allocation of the federal-tax exemptions for dependent children is within the district court's discretion. *Crosby v. Crosby*, 587 N.W.2d 292, 298 (Minn. App. 1998), *review denied* (Minn. Feb. 18, 1999). The district court determined that the parties could alternate claiming M.L. as a dependent each year but did not allocate tax exemptions for the adult children. But the district court is not required to specify who may claim children as dependents in a dissolution action because federal and state tax laws provide guidance on this issue. *Dahlberg v. Dahlberg*, 358 N.W.2d 76, 82 (Minn. App. 1984). Therefore, the district court did not abuse its discretion.

IV. The district court did not abuse its discretion in its custody determination.

Husband challenges the district court's custody determination, arguing it is in M.L.'s best interests to allow him to co-parent and that wife alienated all of his children from him. We are not persuaded.

A district court has broad discretion to decide child custody, *Hansen v. Todnem*, 908 N.W.2d 592, 596 (Minn. 2018), and parenting-time issues. *Suleski v. Rupe*, 855 N.W.2d 330, 334 (Minn. App. 2014). In determining custody and parenting time, the district court

must consider relevant factors to evaluate the best interests of the child. Minn. Stat. § 518.17, subd. 1(a)(1)-(12) (2018); *Hansen*, 908 N.W.2d at 596.

The district court made extensive findings under the best-interests factors based on testimony it received at trial. The district court found that nine out of 12 factors favored granting custody to wife and that three factors were neutral. Although husband alleged that wife alienated his children from him, the district court found that husband's actions alienated the children from him. The district court found that husband has no insight into how his actions have affected M.L. The district court found that husband's actions have harmed M.L. emotionally, she does not wish to have contact with husband, and husband needs to engage in counseling to obtain insight into his behaviors before he can reunify with M.L.

Based on these findings, the district court awarded joint legal custody to both parties and sole physical custody to wife. It required that, before husband can have parenting time, he must first undergo a psychological and chemical-use assessment to determine whether parenting time is appropriate. The district court's findings of fact clearly support this determination. The district court's custody determination is not an abuse of discretion.

Affirmed.