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Minn. R. Civ. App. P. 136.01, subd. 1(c).*

**STATE OF MINNESOTA
IN COURT OF APPEALS
A24-0505**

Sylvester L. Zurn, individually and as beneficiary of the Sylvester L. Zurn Trust,
dated December 30, 2002, et al.,
Appellants,

vs.

Anthony N. Zurn, individually and as Co-Trustee of the Sylvester L. Zurn Trust,
dated December 30, 2002, et al.,
Respondents.

**Filed January 27, 2025
Affirmed in part, reversed in part, and remanded
Larson, Judge**

Becker County District Court
File No. 03-CV-17-589

Zenas Baer, Zenas Baer Law Office, Hawley, Minnesota (for appellants)

Todd E. Zimmerman, Aubrey J. Zuger, Fredrikson & Byron, P.A., Fargo, North Dakota
(for respondents)

Considered and decided by Larson, Presiding Judge; Wheelock, Judge; and Smith,
John, Judge.*

* Retired judge of the Minnesota Court of Appeals, serving by appointment pursuant to
Minn. Const. art. VI, § 10.

NONPRECEDENTIAL OPINION

LARSON, Judge

Appellants Sylvester Zurn and Diantha Niles (appellants) challenge the district court's decision to grant summary judgment in favor of their siblings, respondents Anthony Zurn and Mary Jo Brunner (respondents), on appellants' undue-influence, duress, and lack-of-capacity claims.¹ Appellants also challenge the district court's decisions to: grant summary judgment on their equitable-accounting claim related to a breach of trust; order a limited equitable accounting on their equitable-accounting claim related to farm operations; and approve the resulting equitable-accounting report. Because the district court legally erred when it concluded certain contracts were valid even if Sylvester signed them while incompetent, we reverse the district court's decision to grant summary judgment on appellant's undue-influence, duress, and lack-of-capacity claims. We otherwise affirm.

FACTS

This case concerns transfers of land between two brothers, Sylvester and Anthony. On June 9, 1997, Sylvester executed a statutory, short-form power of attorney. *See* Minn. Stat. § 523.23 (1996).² As relevant here, the power of attorney authorized Anthony to act as Sylvester's attorney-in-fact in the event of future incapacitation or incompetency.

¹ Because Anthony and Sylvester share a surname, we use their first names.

² This version of Minn. Stat. § 523.23 was operative when Sylvester executed the power of attorney in 1997. The statute has since been materially modified. *See* 2013 Minn. Laws ch. 23, § 2, at 116.

Sylvester granted Anthony all the powers listed on the short-form document, including the power to make real-property transactions and to transfer Sylvester's property to himself.

On December 31, 1998, Sylvester suffered a stroke. The district court declared Sylvester incompetent on September 28, 1999, and his two sisters became his co-guardians. One sister was discharged as co-guardian on August 24, 2000. The other sister, Niles, was discharged as guardian on May 7, 2001. The guardianship matter was dismissed, but Sylvester did not regain competency.

At the time he became incompetent, Sylvester owned 520 acres of land (the private land), machinery and equipment, and grain stores. Sylvester also had debts, including loans with a farm-credit service. In 2004 and 2005, Anthony purchased Sylvester's private land via a contract for deed, a warranty deed, and two quit claim deeds (the contracts). On each contract, Sylvester's name is printed as the seller and Anthony's name is printed as the buyer. Viewing the facts in the light most favorable to Sylvester, Sylvester signed his own name on each contract.³ The contracts do not indicate that Anthony was acting in his capacity as Sylvester's attorney-in-fact when the parties signed the contracts. The parties do not dispute that Sylvester was incompetent at the time the parties signed the contracts.

³ When reviewing the district court's decision to grant a motion for summary judgment, we view the evidence in the light most favorable to Sylvester. *See STAR Ctrs., Inc. v. Faegre & Benson, L.L.P.*, 644 N.W.2d 72, 76-77 (Minn. 2002). From the record, it appears that Sylvester signed each of the contracts. Accordingly, for our purposes in reviewing the summary-judgment order, we construe this fact in the light most favorable to Sylvester and determine that a trier of fact could find that Sylvester signed the contracts himself. We do not decide which of the contracts, if any, Sylvester physically signed.

Sylvester received payments from Anthony under these contracts from June 2004 to February 2019.

On December 30, 2002, Sylvester became the beneficiary of the Sylvester L. Zurn Trust (the trust), established by his parents. The trust entitled Sylvester to regular payments derived from the proceeds of real property consisting of 142 acres (the trust land). The trust land was deeded to respondents as co-trustees. Sylvester began receiving payments from the trust in 2008. In 2013, respondents, as co-trustees, conveyed the trust land to Anthony, individually, via quit claim deed for no consideration, removing the sole asset from the trust. After the trust land was conveyed to Anthony, Anthony made payments to Sylvester representing the rental value of the trust land until 2014.

On January 27, 2015, appellants signed a document revoking Anthony's power of attorney. In February 2017, a North Dakota district court found that Sylvester had sufficiently recovered from the stroke to regain competency. Sylvester was therefore adjudicated competent. Appellants thereafter filed the complaint that gave rise to this appeal, alleging six causes of action: (1) breach of fiduciary duty; (2) undue influence; (3) duress; (4) lack of capacity; (5) equitable accounting—farming; and (6) equitable accounting—breach of trust.⁴ The district court subsequently issued several orders, four of which are pertinent here.

First, the district court issued an order on respondents' motion for summary judgment (the summary-judgment order). The district court granted respondents' motion

⁴ Sylvester alleged undue influence, duress, and lack of capacity as defenses to the enforcement of the contracts and, accordingly, sought a judgment voiding the contracts.

for summary judgment on appellants' undue-influence, duress, and lack-of-capacity claims, and both equitable-accounting claims. With regard to the undue-influence, duress, and lack-of-capacity claims, the district court determined that Anthony purchased the private land using a valid power of attorney. The district court reasoned that, although it appeared Sylvester had signed some of the contracts, the matter of who "held the pen" had no legal significance in light of the power of attorney. The district court also determined, as an alternative basis for granting summary judgment, that Sylvester could not rescind the contracts because he ratified them after regaining competency by accepting monthly payments from Anthony under the contracts. With regard to the equitable-accounting claims, the district court reasoned that appellants had not demonstrated that the claims were sufficiently complex to require an equitable accounting.

Second, after a two-day bench trial, the district court issued its findings of fact, conclusions of law, and an order for judgment on April 1, 2022 (the April 1 order). The district court found in appellants' favor on the breach-of-fiduciary-duty claim. In doing so, the district court voided the conveyance of the trust land to Anthony and ordered respondents to reimburse the trust for the fair rental value of the land while it was wrongfully in Anthony's possession. In the April 1 order, the district court vacated its summary-judgment order on the equitable accounting–farming claim. The district court's decision to vacate the summary-judgment order stemmed from Anthony's testimony at trial that raised concerns regarding the amount of Sylvester's debts that Anthony had paid and whether Anthony paid for the trust land. Accordingly, the district court ordered an equitable accounting with the following scope (paragraph 53):

Finally, the Court's prior orders for summary [judgment] on count five of the complaint [are vacated] to allow for an equitable accounting of the portion of the debt related to equipment and operating loans to allow the successor trustee to determine if Anthony has paid for the trust property as he testified to during the trial. The Court finds there is no way to evaluate whether Anthony is entitled to the trust property without developing the evidence of what he believes he paid after an account of the payments made on the operating loan and sale or purchase of Sylvester's equipment.

Third, on February 23, 2023, the district court issued an order reaffirming the scope of the equitable accounting (the February 23 order). The February 23 order, authored by a newly assigned judge, appointed a forensic accountant and directed that accountant to "conduct an equitable accounting of the [t]rust." The order also stated that the equitable accounting should "proceed as directed in [p]aragraph 53 of the [April 1 order]."

Fourth, the district court issued a final order directing entry of judgment (the final order). In light of Sylvester regaining competency, the district court terminated the trust and transferred the trust land to Sylvester. The district court also approved the equitable-accounting report. The results of the report showed that Anthony personally paid \$3,426 in real-estate taxes on the trust land. This amount was subtracted from the \$91,300 the district court determined respondents owed the trust for the rental value of the trust land. Final judgment was therefore entered against respondents in the amount of \$87,874, representing the rental value of the trust land owed less the real-estate taxes paid by Anthony.

This appeal follows.

DECISION

Appellants raise two primary challenges on appeal.⁵ First, appellants argue the district court improperly granted summary judgment on appellants' undue-influence, duress, and lack-of-capacity claims. Specifically, appellants assert the district court legally erred when it determined the contracts were valid and that, if the contracts were invalid, Sylvester ratified the contracts after regaining competency. Second, appellants raise several claims regarding the district court's equitable-accounting orders. Namely, appellants argue the district court improperly narrowed the scope of the equitable accounting and abused its discretion when it approved the equitable-accounting report. We address each challenge in turn below.

I.

Appellants first challenge the district court's decision to grant respondents' motion for summary judgment on appellants' undue-influence, duress, and lack-of-capacity claims. A motion for summary judgment should be granted "if the movant shows that there is no genuine issue as to any material fact and the movant is entitled to judgment as a matter of law." Minn. R. Civ. P. 56.01. A genuine issue of material fact exists if, considering the

⁵ In their reply brief, appellants challenge the district court's decision to deny their motion to amend the complaint to add a claim for damages. Because appellants did not raise this issue in their principal brief, it is forfeited. *Moorhead Econ. Dev. Auth. v. Anda*, 789 N.W.2d 860, 887 (Minn. 2010); *McIntire v. State*, 458 N.W.2d 714, 717 n.2 (Minn. App. 1990), *rev. denied* (Minn. Sept. 28, 1990); *see also Wood v. Diamonds Sports Bar & Grill, Inc.*, 654 N.W.2d 704, 707 (Minn. App. 2002) (stating that "[i]f an argument is raised in a reply brief but not raised in an appellant's main brief, and it exceeds the scope of the respondent's brief, it is not properly before [the court of appeals] and may be stricken from the reply brief"), *rev. denied* (Minn. Feb. 26, 2003).

record as a whole, a rational trier of fact could find for the nonmoving party. *Frieler v. Carlson Mktg. Grp., Inc.*, 751 N.W.2d 558, 564 (Minn. 2008). We apply a de novo standard of review to a district court’s legal conclusions and view the evidence in the light most favorable to the nonmoving party. *STAR Ctrs., Inc.*, 644 N.W.2d at 76-77.

In granting summary judgment, the district court made two legal conclusions. First, the district court determined that because Anthony was Sylvester’s attorney-in-fact, it did not matter if Sylvester personally signed the contracts while incompetent. Second, the district court determined that, even if the contracts may be void because Sylvester signed them while incompetent, Sylvester ratified the contracts after regaining competency when he continued to accept payments from Anthony. Appellants challenge both bases for granting summary judgment, and we address each in turn.

A. Validity of the Contracts

Appellants first challenge the district court’s decision not to “accord any legal significance to who held the pen.” The district court determined that it did not matter whether Sylvester signed the contracts as the seller because Anthony—as Sylvester’s attorney-in-fact—*could have* signed the contracts on Sylvester’s behalf. We agree with appellants that the district court legally erred when it made this determination.

A person is competent to contract if he has “enough mental capacity to understand, to a reasonable extent, the nature and effect of what he is doing.” *Rebne v. Rebne*, 13 N.W.2d 18, 20 (Minn. 1944). A contract signed by an incompetent person is void. *See Krueger v. Zoch*, 173 N.W.2d 18, 20-21 (Minn. 1969) (affirming district court’s determination that contract was void where one of the parties was incompetent at signing);

In re Guardianship of Dawson, 502 N.W.2d 65, 68 (Minn. App. 1993) (same), *rev. denied* (Minn. Aug. 16, 1993); *see also State Bank v. Schrupp*, 375 N.W.2d 48, 52 (Minn. App. 1985) (“If [the appellant’s] incompetency defense succeeds at trial, the guaranty is invalid”), *rev. denied* (Minn. Dec. 13, 1985).⁶

An incompetent person can nevertheless enter a contract using a power of attorney executed while the person was competent. By executing a power of attorney, a principal authorizes their attorney-in-fact to execute contracts on their behalf should they become incompetent. *See* Minn. Stat. § 523.07 (2024); Minn. Stat. § 523.23 (2024); Minn. Stat. § 523.24 (2024). Since January 1, 2014, when signing a contract on behalf of the principal, an attorney-in-fact must disclose their relationship to the principal by signing either “attorney-in-fact for (name of the principal)” or “(name of the principal) by (name of the attorney-in-fact) the principal’s attorney-in-fact.” Minn. Stat. § 523.23, subd. 1; *see also* 2013 Minn. Laws ch. 23, § 2, at 116. But in 1997, the year Sylvester executed his power of attorney, the statutory, short-form power of attorney allowed an attorney-in-fact to execute contracts for a principal by simply signing the principal’s name. *See In re Disciplinary Action Against Trombley*, 916 N.W.2d 362, 367 n.5 (Minn. 2018); Minn. Stat.

⁶ The supreme court has issued decisions holding that a contract signed by an incompetent person is voidable, rather than void. *See Champ v. Brown*, 266 N.W. 94, 98 (Minn. 1936) (“The deed of an insane person not under guardianship is not void, but only voidable” (quotation omitted)); *Schultz v. Oldenburg*, 277 N.W. 918, 921 (Minn. 1938) (“The law is well settled that a contract of an insane person is not void but voidable”). However, we apply the supreme court’s most recent precedent. *See Prokop v. Indep. Sch. Dist. No. 625*, 754 N.W.2d 709, 715 (Minn. App. 2008) (applying “most recent precedential case on point”). And the most recent case from the supreme court instructs that contracts signed by an incompetent person are void. *See Krueger*, 173 N.W.2d at 20-21.

§ 523.23 (1996). Thus, the question we must decide is whether the contracts in this case are valid because Anthony *could have* signed Sylvester’s name on the contracts as his attorney-in-fact.

We find our decision in *Younggren v. Younggren* instructive on this issue. 556 N.W.2d 228 (Minn. App. 1996). There, a principal executed a power of attorney naming his children as his attorneys-in-fact. *Id.* at 230. Pursuant to the power of attorney, the attorneys-in-fact took over management of the principal’s affairs, operated his farm, and paid his debts. *Id.* While the children were the principal’s attorneys-in-fact, the principal also signed deeds conveying his property to the attorneys-in-fact, reserving a life estate for himself. *Id.* at 231. A year later, the principal revoked the power of attorney and initiated an action against his attorneys-in-fact, claiming—as relevant here—that he was incompetent when he signed the deeds. *Id.* The district court concluded that the deeds were valid. *Id.* at 232. We affirmed, relying on testimony from the principal’s attorney and physician that supported a finding that the principal was competent—not the fact that the deeds were signed by the attorneys-in-fact as buyers. *See id.* at 232-33.

We discern from *Younggren* that serving a dual role as attorney-in-fact and buyer does not, alone, cure a defect that arises from having an incompetent principal sign a contract as the seller. While we affirmed the district court’s determination that the deeds in *Younggren* were valid, the case hinged on whether the principal was competent—not that the buyers *could have* signed the deeds as the principal’s attorneys-in-fact. *See id.* *Younggren*, therefore, instructs that when faced with a contract that the principal signed as the seller and the attorney-in-fact signed as the buyer, the relevant inquiry is whether the

principal was competent, *not* whether the attorney-in-fact *could have* signed the contract as both the buyer and seller. *See id.*

Here, respondents do not dispute that Sylvester was incompetent when the contracts were signed. And, taking the facts in the light most favorable to Sylvester, Sylvester's signature appears on the contracts. Thus, a trier of fact could determine that Sylvester signed the contracts and, if so, the contracts are void even though Anthony could have signed Sylvester's name as the seller using the power of attorney.

Respondents disagree with this analysis, relying on *Trombley*. There, an attorney-in-fact was granted all available powers under a short-form power of attorney, including the power to transfer the principal's property to herself. *See Trombley*, 916 N.W.2d at 364. Like the version of the statute applicable in this case, *see* Minn. Stat. § 523.23, subd. 1 (1996), the version of the statute governing the power of attorney in *Trombley* lacked the language requiring attorneys-in-fact to identify their relationship to the principal when signing on behalf of the principal, *see* Minn. Stat. § 523.23, subd. 1 (2012). The attorney-in-fact signed the principal's name on checks without identifying that she was signing as the principal's attorney-in-fact. *Trombley*, 916 N.W.2d at 364. When these checks were challenged, a referee found that the attorney-in-fact's actions were dishonest. *Id.* at 367. The supreme court disagreed, clarifying that the existing statute did not indicate how an attorney-in-fact must sign documents or expressly prohibit an attorney-in-fact from signing the principal's name. *Id.* at 367 n.5.

Trombley does not govern this case. Unlike *Trombley*, based on the existing evidence, a trier of fact could determine that Sylvester, not Anthony, signed Sylvester's

name on the contracts. And while, under *Trombley*, Anthony *could have* signed the contracts on Sylvester’s behalf without indicating he was doing so as the attorney-in-fact, taking the facts in the light most favorable to Sylvester, that does not appear to be what Anthony did. And we cannot analyze the case based on hypothetical facts. *See Seiz v. Citizens Pure Ice Co.*, 290 N.W. 802, 805 (Minn. 1940) (declining to consider claims where they were “based on a hypothetical state of facts”); *Bolen v. Glass*, 737 N.W.2d 856, 866 (Minn. App. 2007), *rev’d on other grounds*, 755 N.W.2d 1 (Minn. 2007) (“[W]e must decide the case on the present facts”); *Jones v. Green Bay Packaging, Inc.*, No. A15-0017, 2015 WL 4715538, at *4 (Minn. App. Aug. 10, 2015) (describing argument as “without merit” when it was “based solely on facts either outside the record or hypothetical in nature”).⁷

Respondents also argue that the district court appropriately concluded the contracts were valid because attorneys were involved in their creation. But Minnesota appellate courts have repeatedly invalidated contracts signed by incompetent individuals despite attorney involvement. *See Younggren*, 556 N.W.2d at 231-33 (considering whether principal was competent when deeds were signed to determine their validity, notwithstanding that deeds were prepared by principal’s attorney); *Dawson*, 502 N.W.2d at 66, 68 (affirming district court’s decision that deed signed by an incompetent person was void when the deed was initially signed in front of four witnesses and later re-signed before a notary and an attorney); *Lauer v. Lauer*, No. A12-1216, 2013 WL 3868073, at *1, 5

⁷ This case is nonprecedential and, therefore, not binding. We cite nonprecedential cases as persuasive authority only. *See* Minn. R. Civ. App. P. 136.01, subd. 1(c).

(Minn. App. July 29, 2013) (concluding divorce settlement agreement and resulting judgment entered by district court were void when one party was incompetent, despite attorney involvement).

For these reasons, we conclude that the district court legally erred when it determined that the contracts were valid as a matter of law.

B. Ratification⁸

Appellants also challenge the district court’s alternative decision that, even if the contracts were void, Sylvester ratified them after regaining competency. Because we conclude a factfinder could determine that Sylvester signed the contracts when he was incompetent and the contracts, therefore, may be void, we must determine whether Sylvester could—nonetheless—ratify the contracts.

“Ratification occurs when one, having full knowledge of all the material facts, confirms, approves, or sanctions, by affirmative act or acquiescence, the originally unauthorized act of another” *Anderson v. First Nat’l Bank*, 228 N.W.2d 257, 259 (Minn. 1975). A void contract generally cannot be ratified. *See Law v. Butler*, 47 N.W.

⁸ The district court also granted summary judgment on the ground that “Sylvester has not taken an essential step in seeking a rescission of contract: he has not offered to return the parties to the [status quo ante] by returning the benefits he received from the contract.” Rescission undoes a contract so that the parties are “put in the same position they would have been had the contract never existed.” *Johnny’s, Inc. v. Njaka*, 450 N.W.2d 166, 168 (Minn. App. 1990). But a rescission does not apply to a *void* contract, because the contract was always invalid. *Todd v. Bettingen*, 124 N.W. 443, 445-46 (Minn. 1910) (“There was here no contract to guide the court in adjudicating the rights of the parties, because the agreement made was void . . . [W]e reiterate, there was no contract to be rescinded.”). Thus, because the supreme court has concluded a contract signed by an incompetent person is *void* and not *voidable*, the doctrine of rescission is inapplicable. *See Krueger*, 173 N.W.2d at 20-21.

53, 54 (Minn. 1890) (“The practical distinction between a deed voidable and one wholly void is that the former may be ratified . . . while a deed wholly void is incapable of ratification.”); *Marple v. Minneapolis & St. Louis Ry. Co.*, 132 N.W. 333, 334 (Minn. 1911) (“The general rule undoubtedly is that where a party to a contract that is not void, but voidable, seeks to rescind by his own act, he must return or offer to return what he received under the contract.”); *Logan v. Panuska*, 293 N.W.2d 359, 362 (Minn. 1980) (explaining that as between “voidable” and “void” contracts, “only a voidable contract can be ratified or confirmed”).

The supreme court has carved out an exception to that general rule. In *Wood v. Newell*, the supreme court reviewed a district court decision that a land-sale contract was not void despite the seller’s incompetency at the time of the sale. 182 N.W. 965, 965 (Minn. 1921). The supreme court affirmed, concluding that a contract signed by an incompetent seller will not be annulled when the buyer signed the contract in good faith, paid fair consideration, did not procure the seller’s signature by fraud, and did not know of the seller’s incompetency. *Id.* at 966.

The supreme court reaffirmed this exception in *Krueger*. There, the district court determined the respondent was incompetent when he signed a contract, rendering it void. *Krueger*, 173 N.W.2d at 20. On appeal, the supreme court analyzed whether the *Wood* exception applied. *Id.* at 21. The supreme court concluded the exception was inapplicable because the respondent suffered a long period of incompetency and there was evidence in the record indicating the appellant knew the respondent was incompetent at the time the parties signed the contract. *Id.* Thus, the supreme court affirmed the district court. *Id.*

We conclude that this case is more similar to *Krueger* than *Wood*. Like in *Krueger*, Sylvester suffered a long period of incompetency—nearly twenty years. And when the contracts were signed in 2004 and 2005, Sylvester had been incompetent since 1999. Further, the record plainly shows that Anthony knew Sylvester was incompetent at the time the parties signed the contracts. Thus, we conclude the *Wood* exception does not apply. *See* 182 N.W. at 966. In the absence of an exception, Sylvester could not ratify the contracts if they were void. *See Law*, 47 N.W. at 54.

For this reason, we conclude the district court erred when it determined Sylvester ratified the contracts when he accepted payments from Anthony under the contracts after regaining competency.

C. Conclusion

For the reasons stated above, taking the facts in the light most favorable to the nonmoving party, there is a genuine issue of material fact as to whether Sylvester signed the contracts. If a factfinder determines Sylvester signed the contracts, the *Wood* exception does not apply and the contracts are void. We, therefore, conclude the district court legally erred when it granted summary judgment on appellants' undue-influence, duress, and lack-of-capacity claims. As the district court dismissed these claims solely on the basis that the contracts were enforceable as a matter of law, we otherwise express no opinion on the viability of these claims. Accordingly, we reverse and remand the undue-influence, duress, and lack-of-capacity claims for further proceedings consistent with this opinion.

II.

Appellants next challenge the district court's decisions in connection with their equitable-accounting claims. Broadly, appellants contend the district court: (1) improperly narrowed the scope of the equitable accounting and (2) abused its discretion when it approved the equitable-accounting report. We review each contention below.

A. Breadth of Equitable Accounting

Appellants raise two primary claims regarding the breadth of the equitable accounting.⁹ First, appellants challenge the district court's decision to grant summary judgment on their equitable accounting–breach of trust claim. Second, appellants challenge the scope of the district court's order regarding the equitable accounting–farming claim.

1. Equitable Accounting–Breach of Trust

Appellants first argue that the district court erred when it granted summary judgment on their equitable accounting–breach of trust claim. As set forth above, we review a district court's decision to grant summary judgment de novo and view the evidence in the light most favorable to the nonmoving party. *STAR Ctrs., Inc.*, 644 N.W.2d at 76-77.

⁹ Appellants also contend that they were statutorily entitled to an equitable accounting. *See* Minn. Stat. § 523.21 (2024). Appellants did not raise this issue in their principal brief. *Moorhead Econ. Dev. Auth.*, 789 N.W.2d at 887; *McIntire*, 458 N.W.2d at 717 n.2; *see also Wood*, 654 N.W.2d at 707. Appellants also did not raise this argument before the district court. *See Hoyt Inv. Co. v. Bloomington Com. & Trade Ctr. Assocs.*, 418 N.W.2d 173, 175 (Minn. 1988); *see also Thiele v. Stich*, 425 N.W.2d 580, 582 (Minn. 1988) (stating that appellate courts generally address only those questions previously presented to and considered by the district court). For both reasons, this argument is forfeited.

“[E]quitable accounting is available . . . when a fiduciary owes an equitable duty to account and when the accounts at issue are exceedingly complicated.” *United Prairie Bank-Mountain Lake v. Haugen Nutrition & Equip., LLC*, 813 N.W.2d 49, 57 n.3 (Minn. 2012). “The necessary prerequisite to the right to maintain a suit for an equitable accounting . . . is . . . the absence of an adequate remedy at law.” *Landgraf v. Ellsworth*, 126 N.W.2d 766, 769 (Minn. 1964) (quotation omitted).

The district court determined that appellants were not entitled to an equitable accounting related to a breach of trust because the record did not indicate one was necessary. The district court noted that the following facts were undisputed: respondents transferred the trust land to Anthony for no consideration, yet Sylvester continued to receive payments according to the terms of the trust. Given these undisputed facts, the district court found that there was no reason to believe that any discrepancies that arose because of these transactions could not be uncovered via discovery and resolved via a legal remedy.

We conclude the district court correctly granted summary judgment on appellants’ equitable accounting–breach of trust claim. The two undisputed facts identified by the district court—that the trust land was transferred for no consideration and that Sylvester continued to receive payments under the trust—establish that the trust account was not “exceedingly complicated.” See *United Prairie Bank-Mountain Lake*, 813 N.W.2d at 57 n.3; see also *In re Weitzel & Weitzel 2007 Irrev. Tr.*, No. A17-1698, 2018 WL 4201181, at *7 (Minn. App. Sept. 4, 2018) (affirming that an equitable accounting was not available where trust account was not exceedingly complicated because it consisted primarily of cash

contributions, disbursements were made to small number of beneficiaries, and it had limited number of investment instruments that were not subject to frequent transactions). The evidence before the district court included Anthony's deposition, wherein he testified that the trust land was transferred to him for no consideration and that it was his intention to continue making payments to Sylvester under the terms of the trust. Anthony's affidavit described the trust as containing 110 acres of tillable farmland and requiring cash rent at a rate of \$50 per acre. Anthony began making those payments in 2008 and stopped in 2014. However, Anthony stated in an affidavit that he understood Sylvester's right to ongoing trust payments and was willing and able to continue to make those payments in accordance with the terms of the trust until Sylvester's death. This evidence is not contradictory on its face and does not suggest that the trust was so complicated that an equitable accounting was necessary.

Further, having now fully litigated the breach-of-fiduciary-duty claim, it appears the district court already resolved the potential accounting issues arising from respondents' breach of trust. The district court determined that respondents breached their fiduciary duties as co-trustees of the trust land by transferring the trust land out of the trust to Anthony for no consideration. Accordingly, the district court voided the conveyance of the trust land to Anthony, as well as ordered reimbursement for the fair rental value owed to the trust for the time that the trust land was in Anthony's possession. The district court calculated this amount to be \$91,300. While not determinative, the ability of the district court to make this calculation lends additional support to our conclusion that the district court did not err when it determined there was an adequate remedy at law.

Therefore, we conclude the district court appropriately granted summary judgment on this claim.

2. Equitable Accounting–Farming

Appellants also argue the district court improperly narrowed the scope of the equitable accounting–farming claim. Specifically, appellants argue that (1) the district court should have fully vacated the summary-judgment order to allow for the equitable accounting alleged in the complaint and (2) the newly assigned judge improperly narrowed the scope of the equitable accounting.

We review the district court’s decision to grant an equitable remedy for an abuse of discretion. *Herlache v. Rucks*, 990 N.W.2d 443, 449-50 (Minn. 2023). The “district court abuses its discretion when its decision is based on an erroneous view of the law or is against logic and the facts in the record.” *Thompson v. Schrimsher*, 906 N.W.2d 495, 500 (Minn. 2018) (quotation omitted). District courts have the power to grant equitable relief based on the facts and circumstances of a particular case. *DeLa Rosa v. DeLa Rosa*, 309 N.W.2d 755, 758 (Minn. 1981).

We conclude the district court did not abuse its discretion in the April 1 order when it revived appellants’ equitable accounting–farming claim. As set forth above, an equitable accounting is available “when the accounts at issue are exceedingly complicated.” *United Prairie Bank-Mountain Lake*, 813 N.W.2d at 57 n.3. The district court vacated summary judgment because, unlike the equitable accounting–breach of trust claim, Anthony’s testimony at trial revealed that the farming accounts at issue were more complex than originally ascertained. Specifically, during summary judgment, Anthony told the district

court that he had fully paid Sylvester's debts years ago. But at trial, Anthony admitted that he attempted to access farm-capital-credit dividends for the trust land in 2016 to offset Sylvester's debts. The district court, accordingly, questioned why Anthony would attempt to access credit dividends if Anthony had already paid Sylvester's debts. It was on this basis that the district court ordered a limited equitable accounting of the portion of the debts related to the equipment and operating loans. It is clear that the district court was specifically targeting this gap in the evidentiary record and using the equitable accounting to uncover these necessary facts. We discern no abuse of discretion in the district court determining that only this aspect of the accounts was "exceedingly complicated" enough to justify the equitable accounting.

We, further, do not agree with appellants' representation that the newly assigned judge narrowed the scope of the equitable accounting from what was ordered in the April 1 order. In the February 23 order, the district court specifically ordered that the equitable accounting would "proceed as directed in [p]aragraph 53 of the [April 1 order]." Paragraph 53 authorized an equitable accounting "of the portion of the debt related to equipment and operating loans." Thus, the newly assigned judge simply reaffirmed the scope of the equitable accounting ordered in the April 1 order.

For these reasons, we conclude the district court did not abuse its discretion when it ordered an equitable accounting on the specific issue it determined was "exceedingly complicated" after a trial on the merits.

B. Equitable-Accounting Report

Finally, appellants argue the district court abused its discretion when it approved the equitable-accounting report because the forensic auditor submitted an “unreasonably narrow” report and failed to review all the relevant information. We review the approval of an equitable accounting for an abuse of discretion. *In re Conservatorship of Moore*, 409 N.W.2d 14, 16 (Minn. App. 1987). As stated above, a district court “abuses its discretion when its decision is based on an erroneous view of the law or is against logic and the facts in the record.” *Thompson*, 906 N.W.2d at 500 (quotation omitted).

In this case, the forensic auditor reviewed trust expenses and income, payments made by Anthony to the trust, Sylvester’s balance sheets and tax returns, real estate mortgages, and farming ledgers.¹⁰ The forensic auditor also indicated in his report that he “broadly read [the district court’s] directive to include a review of all the assets of Sylvester’s farming operation as of the date of his stroke, and to review the claimed personal expenses from 1999, which could be considered the assumption of debt by Anthony.” Based on his review, the forensic auditor concluded that Anthony did not

¹⁰ Appellants make ancillary arguments regarding the forensic auditor’s report. Appellants first claim that the forensic auditor breached a duty of care owed to Sylvester by failing to make certain accountings in his report. But appellants do not point to any legal authority indicating that it is a breach of fiduciary duty for a forensic accountant to submit a report with which appellants disagree. An assignment of error based on “mere assertion” and not supported by argument or authority is waived unless prejudicial error is obvious on mere inspection. *Schoepke v. Alexander Smith & Sons Carpet Co.*, 187 N.W.2d 133, 135 (Minn. 1971). We conclude that prejudicial error is not obvious on mere inspection. Second, appellants argue that the forensic auditor was biased against them. The district court found this assertion to be unsupported by evidence, and our review of the record supports this determination.

effectively pay for the trust land by paying or assuming Sylvester's debts related to equipment and operating loans.

In accepting the equitable-accounting report and entering final judgment, the district court determined that the forensic auditor's report had been conducted in accordance with the district court's prior orders. The district court found that the forensic auditor's findings were accurate and, relying on the equitable-accounting report, deducted the amount of real-estate taxes paid on the trust land by Anthony from the rental value of the trust land for the time it was in Anthony's possession, as determined in the April 1 order. In sum, the forensic auditor provided a report that adhered to the district court's order and made clear findings on whether Anthony was entitled to the trust land.

Based on the record, we discern no abuse of discretion in the district court approving the equitable-accounting report.

Affirmed in part, reversed in part, and remanded.