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IN THE COURT OF APPEALS OF NORTH CAROLINA

No. COA17-1207

Filed: 3 July 2018

Alexander County, Nos. 14 CVD 418, 15 CVD 336

PENNY ROBERTSON BRANTON, Plaintiff,

v.

LAWRENCE EDWARD BRANTON, Defendant.

Appeal by Plaintiff and Defendant from orders entered 20 March 2017 by Judge Edward L. Hedrick, IV, in Alexander County District Court. Heard in the Court of Appeals 17 April 2018.

Wyrick Robbins Yates & Ponton, LLP, by Tobias S. Hampson and K. Edward Greene, for plaintiff-appellee/cross-appellant.

Wesley E. Starnes, PC, by Wesley E. Starnes for defendant-appellant.

HUNTER, JR., ROBERT N., Judge.

Lawrence Edward Branton (“Defendant-Husband”) appeals portions of an equitable distribution order contending specific findings are not supported by competent evidence or the trial court failed to resolve all financial issues presented by the parties. Penny Robertson Branton (“Plaintiff-Wife”) cross-appeals the denial

of her request for alimony and contests the percentage of unequal distribution of the marital estate. We affirm the trial court.

I. Factual and Procedural Background

The parties married on 4 August 2001. Prior to this marriage and for a time thereafter, Plaintiff-Wife worked in public relations for Basset Furniture and another job. Defendant-Husband operated his family's farm. Defendant-Husband's family farm, acquired before his marriage, included a tobacco allotment, 150 acres of tobacco, 200 acres of corn, 200 acres of soybeans and 200 acres of wheat. Toward the end of the parties' marriage, Defendant-Husband stopped farming and began liquidating the farm's assets. Defendant-Husband's challenges center on the valuations given by the trial court to properties included in the marital estate and in part liquidated after he stopped farming.

The parties separated on 12 July 2014. No children were born to the marriage.

On 4 August 2014, Plaintiff-Wife filed a verified complaint seeking divorce from bed and board, post-separation support, alimony, attorneys' fees, and equitable distribution. Defendant-Husband filed his verified answer on 3 October 2014, which included the affirmative defense of Plaintiff-Wife's adultery and other marital misconduct, a counterclaim for equitable distribution, a claim for injunctive relief, and a demand for a jury trial on the issue of marital misconduct.

Discovery ensued and the litigation became acrimonious on matters that need not be referenced in this opinion because they are not material to the issues raised in this appeal. After nearly two years of zealous pretrial litigation, the trial court filed an order at a final pre-trial conference on 23 May 2016.

The parties tried fault issues before a jury beginning on 23 May 2016.

In its order regarding alimony, the trial court reviewed the jury trial on misconduct, and stated the jury found the following:

A. With respect to the Plaintiff's claim for alimony, the defendant did not commit marital misconduct during the marriage and prior to or on the date of separation.

B. With respect to the Plaintiff's claim for alimony, the Plaintiff committed marital misconduct during the marriage and prior to or on the date of separation in only the following manner:

i. The Plaintiff . . . abandoned the Defendant . . . during the marriage and prior to or on the date of separation.

ii. The Plaintiff . . . offered indignities to the Defendant . . . rendering the condition of the Defendant . . . intolerable and life burdensome during the marriage and prior to or on the date of separation by withdrawing money from the joint savings account and the fire box.

iii. The Plaintiff . . . offered indignities to the Defendant . . . rendering the condition of the Defendant . . . intolerable and life burdensome during the marriage and prior to or on the date of separation by withdrawing her love and affection, denying him conjugal attention, failing to cook for

him, and failing to involve him in family activities.

iv. The Plaintiff . . . recklessly spent the income of either party or wasted, diverted, or concealed assets during the marriage and prior to or on the date of separation.

v. The Plaintiff . . . used alcohol or drugs to excess so as to render the condition of the Defendant . . . intolerable and life burdensome during the marriage and prior to or on the date of separation.

C. With respect to the Plaintiff's claim for alimony, the Plaintiff did not commit marital misconduct during the marriage and prior to or on the date of separation as alleged by defendant in the following manner:

i. The Plaintiff . . . did not engage in illicit sexual behavior voluntarily with someone other than the defendant . . . during the marriage and prior to or on the date of separation.

ii. The Plaintiff . . . did not offer indignities to defendant . . . rendering the condition of the defendant . . . intolerable and life burdensome during the marriage and prior to or on the date of separation by yelling profanity at defendant in the presence of others and using profanity toward his friends.

On 17 August 2016, Plaintiff-Wife filed a supplemental pleading requesting absolute divorce. The trial court entered a summary judgment order on 12 October 2016, which granted the parties absolute divorce. The trial court ordered the parties' actions for equitable distribution and alimony would be heard "at a later date."

The parties presented their claims for equitable distribution on 25-27 January

2017, and on 31 January 2017. Plaintiff-Wife provided expert testimony as to the valuation of Branton Farms from Paul Saltzman (“Saltzman”)¹, a certified public accountant recently retired from the accounting firm of Dixon Hughes Goodman in Charlotte, North Carolina. Saltzman is a certified valuation analyst and certified in financial forensics. In undergoing the valuation process, Mr. Saltzman considered three different valuation methods including the market approach, the income approach, and the asset approach. Ultimately, Mr. Saltzman used the asset approach in valuing Branton Farms, “where you would look at the assets of Branton Farms and their estimated fair market value at a [given] date. In this case [Saltzman] looked at the date of separation of July 24th, 2014.” In reaching his opinion, Saltzman reviewed bank statements, loan statements, detailed depreciation schedules, tax returns from 2001 through 2013, schedules of insurance values, as well as Defendant-Husband’s discovery materials.

The trial court announced its decision to the parties’ counsel in a Memorandum dated 16 February 2017. The trial court filed its equitable distribution order on 20 March 2017. In its order, the trial court found an equal distribution would not be equitable and awarded Defendant-Husband \$1,537,553.90, which is 57% of the marital estate. The trial court awarded Plaintiff-Wife \$1,158,965.17, which is 43% of the marital estate.

¹ The transcriptionist refers to Plaintiff-Wife’s expert as Paul Saulsoman. We are adopting the spelling used by the trial court in its order.

The Plaintiff-Wife's claim for alimony was heard at the same time as the parties' claims for equitable distribution. The trial court entered its alimony order on 20 March 2017. In its order, the trial court found Plaintiff-Wife is a dependent spouse and Defendant-Husband is a supporting spouse. However, the trial court stated, "Considering all relevant factors including those set out in North Carolina General Statutes Chapter 50-16.3A(b), an award of alimony would not be equitable in this matter." Additionally, the trial court denied Plaintiff-Wife's claim for attorneys' fees.

II. Standard of Review

"In equitable distribution, findings by the trial court are binding on the appellate court when supported by competent evidence." *Edwards v. Edwards*, 110 N.C. App. 1, 10, 428 S.E.2d 834, 838, *cert. denied*, 335 N.C. 172, 436 S.E.2d 374 (1993). Findings of fact not challenged on appeal are binding. *Peltzer v. Peltzer*, 222 N.C. App. 784, 787, 732 S.E.2d 357, 360, *disc. rev. denied*, 366 N.C. 417, 735 S.E.2d 186 (2012). Conclusions of law are reviewable *de novo* on appeal. *Carpenter v. Brooks*, 139 N.C. App. 745, 752, 534 S.E.2d 641, 646, *disc. rev. denied*, 353 N.C. 261, 546 S.E.2d 91 (2000).

In the complex litigation involving equitable distribution, an appellate court will not remand for obviously insignificant errors. *Mishler v. Mishler*, 90 N.C. App. 72, 74, 367 S.E.2d 385, 387, *disc. rev. denied*, 323 N.C. 174, 373 S.E.2d 111 (1988).

The Court of Appeals presumes the proceedings in the trial court are correct until shown otherwise. *Lawing v. Lawing*, 81 N.C. App. 159, 162, 344 S.E.2d 100, 104 (1986). “The party asserting error must show from the record not only that the trial court committed error, but that the aggrieved party was prejudiced as a result. *Id.* at 162, 344 S.E.2d at 104. “[F]ormal errors in an equitable distribution judgment do not require reversal, particularly where the record reflects a conscientious effort by the trial judge to deal with complicated and extensive evidence.” *Id.* at 163, 344 S.E.2d at 104.

As to the actual distribution ordered by the trial court, “[w]hen reviewing an equitable distribution order, the standard of review is limited to a determination of whether there was a clear abuse of discretion. A trial court may be reversed for abuse of discretion only upon a showing that its actions are manifestly unsupported by reason.” *Petty v. Petty*, 199 N.C. App. 192, 197, 680 S.E.2d 894, 898 (2009) (citations and quotation marks omitted).

As for the standard of review for a trial court’s award of alimony this Court has held:

As our statutes outline, alimony is comprised of two separate inquiries. First is a determination of whether a spouse is *entitled* to alimony. N.C. Gen. Stat. § 50-16.3A(a) (1999). Entitlement to alimony requires that one spouse be a dependent spouse and the other be a supporting spouse. *Id.* If one is entitled to alimony, the second determination is the *amount* of alimony to be awarded. N.C. Gen. Stat. § 50-16.3(b). We review the first inquiry de novo, *Rickert v.*

Rickert, 282 N.C. 373, 379, 193 S.E.2d 79, 82 (1972), and the second under an abuse of discretion standard, *Quick v. Quick*, 305 N.C. App. 446, 453, 290 S.E.2d 653, 658 (1982).

Barrett v. Barrett, 140 N.C. App. 369, 371, 536 S.E.2d 642, 644 (2000) (emphasis in original).

III. Analysis

At the outset, we note the Defendant-Husband contests some of the trial court's findings of fact and contends they are not supported by competent evidence. Defendant-Husband also contends the trial court failed to properly consider and adjust its findings with regard to certain debts incurred by Defendant-Husband. Plaintiff-Wife, on the other hand, contends the trial court erred in failing to award her alimony and in failing to make an equal division of the marital property. We disagree with both parties' contentions and conclude the trial court did not abuse its discretion or otherwise err in its equitable distribution and alimony orders.

A. Equitable Distribution Appeal

"The goal of equitable distribution is to allocate to divorcing spouses a fair share of the assets accumulated by the marital partnership." *Smith v. Smith*, 314 N.C. 80, 86, 331 S.E.2d 682, 686 (1985) (citation omitted). At the heart of this theory is the concept "both spouses contribute to the economic circumstances of a marriage, whether directly by employment or indirectly by providing homemaker services." *Id.* at 86, 331 S.E.2d at 686. Upon application of a party, the trial court shall determine

what is the marital property and divisible property, and shall provide for an equitable distribution of both between the parties in accordance with the provisions of N.C. Gen. Stat. § 50-20(a). *Brackney v. Brackney*, 199 N.C. App. 375, 381, 682 S.E.2d 401, 405 (2009). In making an equitable distribution of property, the trial court follows a three-step process whereby it: (1) determines which property is marital, divisible, or separate property; (2) calculates the net value of the marital and divisible property; and (3) distributes the property in an equitable manner. *Id.* at 381, 682 S.E.2d at 405.

Defendant-Husband first contends the trial court's findings of fact numbers 23, 28 and 67 are not supported by competent evidence concerning the credit with Deal Rite Chemicals totaling \$161,958.19. Those findings are as follows:

23. Advanced payment for fertilizer and chemicals:

During the marriage, as part of the farming business, the Defendant would occasionally pay in advance for seed and fertilizer and other chemicals to receive a tax benefit in a certain year. When he retired, prior to the date of separation, he had a credit with two vendors. The vendors would not give the Defendant a cash refund for the full amount of his credit so he allowed other farmers to use his credits and pay defendant directly. At the date of separation, he had a credit with Crop Services in the amount of \$60,000.00 and with Deal Rite Chemicals in the amount of \$161,958.19. He collected this amount from farmers using his credits after the date of separation. Therefore these credits were marital property and had a value as of the date of separation in the amount of \$221,958.19.

....

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28. Therefore the value of the marital assets of “Branton Farms” can be found in the following table:

Corn	\$93,336.84
Credit with Crop Services	\$60,000.00
Credit with Deal Rite Chemicals	\$161,958.19
Wet Tank and Grain Dryer	\$12,000.00
Dump Trailer	\$35,000.00
Drop Trailer	\$25,000.00
Flat Bed Trailer	\$25,000.00
Account receivable Robin Rogers	\$20,000.00
9 Tobacco Barns	\$7,962.50
Total	\$440,257.53

....

67. An equal distribution of marital property is not equitable in this matter. An unequal distribution in favor of the Defendant would be equitable in this matter. The following distribution of marital property would be equitable in this matter[.]

....

Branton Farms	\$440,257.53
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Defendant-Husband claims this is error because “Deal Rite Chemicals” was a nonexistent entity. However, we conclude “Deal Rite Chemicals” is a misnomer committed by the trial court.

“The trial court is in the best position to weigh the evidence, determine the credibility of witnesses and the weight to be given their testimony.” *Williamson v. Williamson*, 217 N.C. App. 388, 392, 719 S.E.2d 625, 628 (2011). During trial, Plaintiff-Wife’s attorney asked Plaintiff-Wife’s expert what were the total receivables

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from Trevor Chatham and Triple T Farms. Plaintiff-Wife's expert Saltzman answered:

Okay. The total to Trevor Chatham, there were four deposits and they totaled \$74,791.59. And then there was - - there were five deposits, they were checks from Triple T Farms, and they total \$87,166.60.

. . . .

The total I have for Trevor Chatham or Triple T Farms is \$131,958.19.

. . . .

Then, in addition to that, there was the \$30,000 check that was held, and there was another receivable from Deal Right for grain. That would be another receivable. But from Trevor Chatham and Triple T, that actual deposit would have been \$131,958.19, exclusive of the \$30,000 that was still being held.

Saltzman based this opinion on records of four payments from Trevor Chatham, totaling \$74,791.59 and five payments from Triple T Farms in the amount of \$87,166.60.

Defendant-Husband did not offer expert opinion to contradict Plaintiff-Wife's expert's testimony. On direct examination, Defendant-Husband's counsel asked Defendant-Husband, "How much have [the Chathams and Triple T Farms] paid you to reimburse you for chemicals, fertilizer, and seed that they got using your credit since the date of separation?" Defendant-Husband answered, "I don't know exactly."

Based on our review of the record, we conclude the trial court meant to

reference all the credits paid to Defendant-Husband from the Chathams and Triple T Farms together with the \$30,000 in funds remaining in the account when it stated Deal Rite Chemicals paid Defendant-Husband \$161,958.19. This clerical error does not affect the trial court's analysis on the value it assigned to this line item in the assets of Branton Farms in its equitable distribution order. Because we hold this finding to be based on competent undisputed evidence by an accounting expert and the misnomer was not material to the ultimate conclusion of value, this contention is overruled.

Defendant-Husband next contends the trial court failed to address the \$34,851.44 Carolina Farm Credit debt used to purchase farm equipment. At trial, Defendant-Husband testified he owed \$34,851.44 to Carolina Farm Credit as of 31 December 2014 for a grain bin and dryer. However, Plaintiff-Wife's expert testified, as of the date of separation:

There were two notes to Carolina Farm Credit. One had a principle balance of \$46,468. The other had a principle balance of \$215,822. And then I accrued interest on those as an additional liability based on the rate of interest on the note and, you know, the interest that would have been due. So that would be an additional liability that there would be accrued interest due at that time. That accrued interest totaled \$7,370.

Our review of the record indicates the trial court resolved the discrepancy between the parties' valuation of this debt by finding Plaintiff-Wife's value of the debt to be the correct value. In finding of fact number 42 the trial court stated:

Carolina Farm Credit loan ending in #42 debt: On January 1, 2014 the Defendant owed Carolina Farm Credit the sum of \$46,468.58 upon a loan ending in #42. During 2014 interest accrued in the sum of \$2,441.27. Extrapolation would suggest that .5325 of this amount accrued prior to the date of separation. This debt was incurred for the purchase of farm equipment including the wet tank and grain dryer. The debt is a marital debt with a value of \$47,768.56 at the date of separation.

In finding of fact number 43, the trial court then addressed the divisible component of this debt:

Post-separation interest on Carolina Farm Credit loan #42 debt: The remaining 2014 interest on this debt which was paid by the Defendant after separation is divisible property which had a value of -\$1,141.29.

We conclude the trial court based its opinion on the expert testimony of an accountant. His opinion evidence is competent evidence, even if it is disputed by Defendant-Husband. Simply because a court resolves a conflict in the evidence of value against a party, its decision is not overturned on appeal if it is supported by some competent evidence. The trial court properly and adequately valued and assigned the Carolina Farm Credit debt used to purchase farm equipment.

Defendant-Husband's next contention addresses the trial court's finding concerning a 1998 New Holland Tractor. Finding number 31 states:

1998 New Holland 3930 tractor: On the date of separation the Defendant owned a 1998 New Holland 3930 Tractor. This asset did not appear upon his 2001 balance sheet and therefore it was acquired during the marriage. On the date of separation its value was \$18,000.000 and it

is marital property.

In his brief to this Court, Defendant-Husband contends “the record is devoid of evidence of a 1998 3930 New Holland Tractor,” and therefore this finding is not supported by competent evidence.

Prior to trial, Defendant-Husband submitted a pre-trial equitable distribution affidavit where he listed the 1998 New Holland Tractor as separate property. Plaintiff-Wife also introduced evidence at trial which supported the existence of this tractor and its classification as marital property. Here, Plaintiff-Wife introduced this evidence through testimony of her expert witness who relied on the insurance value of the tractor as the tractor’s value on the date of separation. Defendant-Husband could have challenged this valuation, but instead decided not to address it all. Defendant-Husband neither objected to the use of insurance values as a basis for valuation nor moved to strike the expert’s opinion. Therefore, the only evidence the trial court could rely on to value the 1998 New Holland Tractor was the expert testimony based on the insurance value of this marital asset. We conclude the trial court’s finding was supported by evidence in the record, and the trial court properly classified the 1998 New Holland Tractor as marital property valued at \$18,000.00.

In his fourth contention, Defendant-Husband asserts the trial court should have classified his post-separation payment of \$33,800.93 towards a debt he owed on a Gleaner Combine as divisible property. Specifically, Defendant-Husband contends

“the trial court appears to have recognized the debt, but failed to factor the debt into its calculation.” The trial court’s finding number 16 states, in pertinent part:

The Gleaner Combine (2012): In late 2011 or early 2012 the Defendant purchased a 2012 Gleaner Combine and a grain header and corn header. . . . On 12/12/2015 the Defendant paid Carolina Farm Credit the balance of the loan associated with the Gleaner Combine in the amount of \$33,800.93. The value of the Gleaner Combine on the date of Separation was \$250,000.00 Its value on the date that it was sold was \$165,000.00. This diminution in value in the amount of 85,000.00 was passive depreciation and is therefore divisible property.

Defendant-Husband notes the trial court addressed the \$85,000.00 divisible reduction of value on its spread sheet, but claims the trial court failed to address the \$33,800.93 debt. This argument is without merit.

Following the 2013 amendments to the equitable distribution statute, post-separation debt payments are only divisible property if they constitute “[p]assive increases and passive decreases in marital debt and financing charges and interest related to marital debt.” N.C. Gen. Stat. § 50-20(b)(4)(d) (2017). Here, Defendant-Husband’s debt payment was made in 2015, after the effective date of the amended statute and constituted an active decrease in the debt. *See Lund v. Lund*, 244 N.C. App. 279, 291, 779 S.E.2d 175, 183 (2015) (post-separation mortgage payment made after the effective date of the 2013 amendments does not constitute divisible property). Therefore, Defendant-Husband’s active debt payment does not constitute a “passive” decrease in debt, and therefore is not divisible property. *Id.* at 291, 779

S.E.2d at 183.

Moreover, our review of the record indicates the trial court distributed to Defendant-Husband the full value of the Gleaner Combine, the divisible depreciation, and the debt on the Combine. Consequently, Defendant-Husband received the full value of any payments he made on the Combine after the date of separation. We conclude Defendant-Husband cannot show he was prejudiced by the trial court's failure to classify this debt payment as divisible property because Defendant-Husband received its full benefit. *See Hendricks v. Hendricks*, 96 N.C. App. 462, 468, 386 S.E.2d 84, 87 (1989) (trial court's error in not crediting credit card debt to Husband was not prejudicial where Husband received all the assets purchased on the credit card).

In his final contention, Defendant-Husband argues the trial court erred because it failed to give Defendant credit for the payment of the 2014 ad valorem taxes. Specifically, Defendant-Husband contends the trial court failed to address an \$11,100.00 payment Defendant-Husband incurred when he paid property taxes on four separate pieces of property after the date of separation. We disagree.

"A spouse is entitled to some consideration, in an equitable distribution proceeding, for any post-separation payments made by that spouse (from non-marital or separate funds) for the benefit of the marital estate." *Walter v. Walter*, 149 N.C. App. 723, 731, 561 S.E.2d 571, 576-77 (2002). "To accommodate post-separation

payments, the trial court may treat the payments as distributional factors under section 50-20(c)(11a), or provide direct credits for the benefit of the spouse making the payments.” *Id.* at 731, 561 S.E.2d at 577 (citation omitted). “If the property is distributed to the spouse who did not have . . . post-separation use of it or who did not make post-separation payments relating to the property’s maintenance (i.e. taxes, insurance, repairs), the use and/or payment must be considered as either a credit or distributional factor.” *Id.* at 732, 561 S.E.2d at 577. “If, on the other hand, the property is distributed to the spouse who had . . . post-separation use of it or who made post-separation payments relating to its maintenance, there is, as a general proposition, no entitlement to a credit or distributional factor.” *Id.* at 732, 561 S.E.2d at 577. “Nonetheless, the trial court may, in its discretion, weigh the equities in a particular case and find that a credit or distributional factor would be appropriate under the circumstances.” *Id.* at 732, 561 S.E.2d at 577.

Defendant-Husband testified he paid \$5,200.00 for the 2014 ad valorem taxes on the Beech Mountain house, \$3,900.00 on the Alexander County land, \$400.00 on the Iredell County land, and \$1,600.00 on the Caldwell County land. The trial court’s distributional order indicates the trial court distributed the home and adjacent lot on Beech Mountain to Defendant-Husband. The trial court also distributed the Alexander County land to Defendant-Husband. The trial court distributed the remaining real estate to Plaintiff-Wife. Under the section entitled “Distributional

Factors” the trial court stated, “After the date of separation the Defendant acted to preserve marital property by paying the property taxes on the property in 2014 and paying insurance upon the property from the date of separation to the date of distribution.” Because the trial court properly considered Defendant-Husband’s payment of the 2014 property taxes a distributional factor, the court did not need to make any additional adjustment to its value of the estate.

B. Alimony and Unequal Distribution Appeal

On cross-appeal, Plaintiff-Wife first contends the trial court erred in failing to award Plaintiff-Wife alimony despite finding Defendant-Husband was a supporting spouse and Plaintiff-Wife a dependent spouse. Specifically, Plaintiff-Wife contends the trial court’s order fails to identify the factors on which it relied in denying alimony as not equitable. We disagree.

“The decision to award alimony is a matter within the trial judge’s sound discretion and is not reviewable on appeal absent a manifest abuse of discretion.” *Alvarez v. Alvarez*, 134 N.C. App. 321, 323, 517 S.E.2d 420, 422 (1999). N.C. Gen. Stat. § 50-16.3A governs awards of alimony. That statute provides, in pertinent part:

The court shall award alimony to the dependent spouse upon a finding that one spouse is a dependent spouse, that the other spouse is a supporting spouse, and that an award of alimony is equitable after considering all relevant factors, including those set out in subsection (b) of this section.

N.C. Gen. Stat. § 50-16.3A(a) (2017). Subsection (b) then proceeds to enumerate the

relevant factors the trial court should consider in determining the amount, duration, and manner of payment of alimony:

- (1) The marital misconduct of either of the spouses. Nothing herein shall prevent a court from considering incidents of postdate-of-separation marital misconduct as corroborating evidence supporting other evidence that marital misconduct occurred during the marriage and prior to the date of separation;
- (2) The relative earnings and earning capacity of the spouses;
- (3) The ages and the physical, mental, and emotional conditions of the spouses;
- (4) The amount and sources of earned and unearned income of both spouses, including, but not limited to, earnings, dividends, and benefits such as medical, retirement, insurance, social security, or others;
- (5) The duration of the marriage;
- (6) The contribution by one spouse to the education, training, or increased earning power of the other spouse;
- (7) The extent to which the earning power, expenses, or financial obligations of a spouse will be affected by reason of serving as the custodian of a minor child;
- (8) The standard of living of the spouses established during the marriage;
- (9) The relative education of the spouses and the time necessary to acquire sufficient education or training to enable the spouse seeking alimony to find employment to meet his or her reasonable economic needs;
- (10) The relative assets and liabilities of the spouses and

the relative debt service requirements of the spouses, including legal obligations of support;

(11) The property brought to the marriage by either spouse;

(12) The contribution of a spouse as homemaker;

(13) The relative needs of the spouses;

(14) The federal, State, and local tax ramifications of the alimony award;

(15) Any other factor relating to the economic circumstances of the parties that the court finds to be just and proper.

(16) The fact that income received by either party was previously considered by the court in determining the value of a marital or divisible asset in an equitable distribution of the parties' marital or divisible property.

N.C. Gen. Stat. § 50-16.3A(b) (2017).

Starting with finding of fact number 15, and ending on finding of fact number 26, the trial court extensively considered all of the factors set forth in N.C. Gen. Stat. § 50-16.3A(b) and made findings of fact on each factor to support its conclusion it would not be equitable for Plaintiff-Wife to receive alimony. We conclude these findings are supported by competent evidence. The trial court also incorporated into its analysis the jury's findings of marital misconduct. After reviewing all the statutory factors under N.C. Gen. Stat. § 50-16.3A(b) the trial court correctly weighed

the statutory factors to determine alimony was not equitable in this case.² Here, there is no indication the trial court's decisions are manifestly unsupported by reason. This contention is overruled.

Finally, Plaintiff-Wife contends the trial court's unequal distribution in favor of Defendant-Husband is not supported by its "ultimate findings of fact." We disagree.

The decision whether to divide the marital estate equally or unequally is entirely within the trial court's discretion. *Jones v. Jones*, 121 N.C. App. 523, 525, 466 S.E.2d 342, 344 (1996). The trial court in its discretion assigns the weight to be accorded each distributional factor. *White v. White*, 312 N.C. 770, 777, 324 S.E.2d 829, 833 (1985). When evidence tending to show that an equal division of marital property would not be equitable is admitted, the trial court must exercise its discretion in assigning the weight each factor should receive in any given case. *Khajanchi v. Khajanchi*, 140 N.C. App. 552, 558, 537 S.E.2d 845, 849 (2000). The trial court is not required to make findings revealing the exact weight assigned to any given factor. *Finkel v. Finkel*, 162 N.C. App. 344, 349, 590 S.E.2d 472, 476 (2004).

Starting on page 17 of the equitable distribution order, the trial court specifically lists and discusses 19 distributional factors in detail. The trial court also

² Plaintiff-Wife also asks this Court to reverse the trial court's decision on attorneys' fees "premised on its reconsideration of alimony." However, because the trial court did not abuse its discretion as to alimony, we also affirm the trial court's decision as to attorneys' fees.

recites and addresses the 12 enumerated factors under N.C. Gen. Stat. § 50-20(c), and applies them to the facts of this case. Additionally, the trial court found:

61. The Defendant acquired tobacco allotments prior to the marriage. During the marriage he received \$1,135,057.40 in return for these allotments over a 10 year period. He received installment payments from 2005 through 2014. He co-mingled these funds with the marital property to such an extent that he was unable to trace property that was acquired in return for this separate property. These contributions of the Defendant's separate property to the marital estate are considered as a distributional factor.

62. In contrast, during the marriage the Plaintiff inherited a substantial sum from her mother. She contributed none of these moneys to the marital estate. The Plaintiff took an amount equal to this inheritance from the parties' joint savings account approximately 10 weeks before the parties separated and kept this money in the form of cash at the home of her sister. The Defendant's contributions of separate property to the marital estate exceeded the Plaintiff's contributions of separate property to the marital estate.

. . . .

64. At the date of separation the value of the marital estate was \$2,725,919.07. The Defendant deeded substantial amounts of real estate which he owned prior to the marriage to the Plaintiff and the Defendant as tenants by the entirety. This act raises a presumption that the Defendant intended to make a gift to of his land to the marital estate and this was in fact his intention. To generate farm income during the marriage the parties utilized farming equipment which was the Defendant's separate property prior to the marriage. If the Court made an equal distribution of marital property, the Defendant would leave the marriage with just over one half of the value of the property he had when he entered the marriage

while the Plaintiff would leave the marriage with over \$1.34 million in marital property plus 100% of the amount she inherited from her mother during the marriage. The use of these separate assets of the Defendant to add to the marital estate are considered by the Court as a distributional factor.

65. During the marriage the Plaintiff gave marital funds to her adult daughter from a prior relationship. She gave a portion of these funds to her adult daughter in a manner that appeared to be with the purpose of making the distributions without the Defendant's knowledge. The Plaintiff caused checks from a credit card account to be issued to her daughter, then the Plaintiff paid the credit card bill with the joint checking account of the parties. By this method alone from August 3, 2009 to January 30, 2012 the Plaintiff gave her daughter disbursements in the total amount of \$52,500. The Defendant did not have knowledge of this activity. This conduct by the Plaintiff during the marriage dissipated or reduced the value of the marital assets for non-marital purposes.

66. In addition to the funds given from the credit card account, during the marriage the Plaintiff gave additional marital funds to her adult daughter from a prior relationship by writing to her daughter checks from the joint checking account of the parties. By this method from December 20, 2009 until April 5, 2012 the Plaintiff wrote checks to Angie Hettinger for a total sum of not less than \$33,700.00. The Defendant did not have knowledge of this activity at the time it was occurring. This conduct by the Plaintiff during the marriage dissipated or reduced the value of the marital assets for non-marital purposes.

We conclude the trial court did not abuse its discretion in awarding an unequal distribution of property in this case. Here, the trial court's findings adequately support its conclusion an unequal division of property is equitable. This contention

is overruled.

For the foregoing reasons, we affirm the trial court's decision.

AFFIRMED.

Judges BRYANT and CALABRIA concur.

Report per Rule 30(e).