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**IN THE FOURTH JUDICIAL DISTRICT, IN AND FOR  
UTAH COUNTY, STATE OF UTAH**

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IN THE MATTER OF THE MARRIAGE  
OF:

HEATHER ANNE SMITH,

Petitioner,

and

MATTHEW SCOTT SMITH,

Respondent.

**DECREE OF DIVORCE**

Case No.: 234402841

Judge: Kasey L. Wright

Commissioner: Marla Snow

This matter came before the Court for a bench trial held on December 8, 9, 10, and 12, 2025, the Honorable Kasey L. Wright presiding. Petitioner, Heather Anne Smith ("Heather"), was present and represented by Steve Christensen. Respondent, Matthew Scott Smith ("Matthew"), was present and represented by Ron Wilkinson. Having received the testimony and other evidence presented at trial, having reviewed the file, having considered the parties' post-trial submissions, and having issued its Findings of Fact & Conclusions of Law signed March 13, 2026, which are incorporated herein by this reference, and for good cause appearing, the Court hereby orders, adjudges, and decrees as follows:

**Dissolution of Marriage**

**1. Decree of Divorce.** The bonds of matrimony heretofore existing between Heather Anne Smith and Matthew Scott Smith, married on June 14, 2005, in Salt Lake City, Utah, are hereby dissolved on the grounds of irreconcilable differences. This Decree becomes final upon entry.

**Legal Custody and Parenting Plan**

**2. Children.** The parties are the parents of the following children that remain minors:

Initials	Month/Year of Birth
J.S.	January 2013
O.S.	November 2015

**3. Joint Legal Custody.** The parties shall share joint legal custody of the parties' minor children, J.S. and O.S.

**4. Major Parenting Decisions.** Major parenting decisions are decisions relating to the children's education, healthcare, dental care, orthodontics, counseling, therapy, religious upbringing, permanent body alterations, and extra-curricular activities. The parties shall give input and consult with each other on all major parenting decisions involving the children.

**5. Special Master Decision-Making Authority.** In the event the parties cannot agree on a major parenting decision, and a Special Master is appointed in this case, the decision shall be made by the Special Master. A party who disagrees with a major parenting decision made by the Special Master may bring the matter to the Court for determination.

**6. Heather's Final Decision-Making Authority.** In the event the parties cannot agree on a major parenting decision, and a Special Master is not appointed in this case, Heather shall have final decision-making authority. If Matthew disagrees with a major parenting decision made by Heather, the parties shall first attempt to resolve the matter through formal

mediation. If they are unable to resolve the dispute in mediation, Matthew may bring the matter to the Court for determination.

**7. Day-to-Day Decisions.** The parent with whom the children are residing at the time shall make day-to-day decisions regarding the care, control, and discipline of the children. A parent may make emergency decisions regarding the health or safety of the children when the children are in his or her care.

**8. Co-Parenting Conduct.** The parties shall make best efforts to be effective co-parents. Each parent shall focus on the needs and interests of the children. Each parent shall give the children the opportunity to have a meaningful relationship with the other parent.

**9. Civil Communication.** The parties shall take steps to adopt procedures to ensure they communicate in a civil manner. The parties shall be civil in all communication. Name calling shall never be considered civil communication.

**10. Sharing Information.** The parents shall share information regarding school, social, and other areas of the children's lives that could assist both parents in making the best decisions for the children. If information is available through websites, email lists, or similar sources, each party shall be proactive and obtain the information directly from those sources.

**11. Direct Access to Records.** Both parents shall have direct access to all school, medical, and other children-related information and shall be notified immediately by the other parent in the event of a medical emergency. Each parent shall notify the other parent if he or she takes a minor child to the doctor for anything other than routine appointments. The parties shall share all medical and health information of the children. Each parent shall both permit and encourage communication by the other parent

with all doctors, clinics, school nurses, counselors, and other healthcare providers regarding the health and welfare of the children. Both parents shall have equal access during the treatment or care of the minor children.

**12. Participation in Activities.** Each parent shall be allowed to participate in the children's activities, including church functions, athletic events, recitals, school programs, and similar events, so long as Matthew complies with the restrictions in any active protective order.

**13. Out-of-State Travel.** When traveling out of state with the minor children, the traveling parent shall provide the other parent with: (1) an itinerary of travel dates; (2) destinations; (3) places where the children or traveling parent can be reached; and (4) the name and telephone number of an available third person who would be knowledgeable of the children's location.

**14. International Travel and Passports.** When desiring to travel internationally with the children, the traveling parent shall obtain prior written agreement from the other parent. Consent shall not be unreasonably withheld. The parties shall also agree in writing before obtaining a passport for the minor children.

**15. Family Functions.** Special consideration shall be given by each parent to making the children available to attend family functions, including funerals, weddings, family reunions, religious holidays, important ceremonies, vacations, and other significant events in the lives of the children or in the life of either parent that may inadvertently conflict with the parent-time schedule.

**16. Notice of Changes.** Each parent shall immediately advise the other parent of any changes in address, telephone number, email, or other information pertinent to communication.

**17. Telephone and Text Communication.** Either parent may call or text the children at reasonable times. The children may call or text either parent at any time. When the children request to communicate with the other parent, each parent shall make reasonable efforts to facilitate the communication.

### **Physical Custody and Parent-Time**

**18. Primary Physical Custody.** Heather is designated as the primary physical custodian of the parties' minor children, subject to Matthew's reasonable right to parent-time as set forth herein.

**19. Goal of the Parent-Time Order.** The goal of the parent-time provisions in this Decree is for the children to be safe, healthy, happy, and to have a positive relationship with both parents. The Court will not tolerate further disregard of its parent-time orders by either party or the children, including the type of parent-time exchange charade that occurred prior to trial.

**20. Special Master Appointed.** Pursuant to Rule 53 of the Utah Rules of Civil Procedure, the Court appoints Marty Olsen a Special Master to (a) assist the parties in strengthening the relationship between the children and each parent and (b) establish procedures to facilitate cooperation between the parties on parenting decisions. The Special Master has the authority to temporarily modify or suspend any term in the Findings of Fact & Conclusions of Law and this Decree of Divorce as it relates to parent-time if the Special Master believes such modification or suspension is in the best interest of the children. The Special Master shall submit a special master order for the Court's review and approval and shall submit regular reports to the Court. If the Special Master modifies or suspends a Court order, the Special Master shall immediately inform the Court.

**21. Cost of Special Master.** Each party shall be equally responsible for the cost of the Special Master.

**22. Transition of Parent-Time.** There shall be a transition of Matthew's parent-time. The Court's ultimate goal is to transition Matthew's parent-time, with the assistance of the Special Master, to the schedule set forth in Utah Code § 81-9-303. If a party or the children are not compliant with this goal, the Court may implement other measures, up to and including a change in custody, to accomplish this goal.

**23. Pace of Transition.** The transition of Matthew's parent-time to Utah Code § 81-9-303 shall occur at the pace determined by the Special Master. The Court imposes no timeline for the transition period. During the transition period, Matthew's parent-time shall be determined by the Special Master, subject to Court review upon request by either party.

**24. Post-Transition Parent-Time Schedule.** After the transition period managed by the Special Master, Matthew shall have parent-time consistent with Utah Code § 81-9-303, including Thursday overnights and alternating weekends from Friday to Monday. The parties shall share holidays with the children consistent with Utah Code § 81-9-303, with Heather designated as the custodial parent for purposes of the holiday schedule.

**25. Modification by Mutual Agreement.** Upon mutual agreement of the parties, the parent-time schedule may be modified consistent with any such agreement.

**26. Matthew's Therapy.** Matthew shall continue in therapy with Dr. Marina Money, Ph.D., to address his contribution to the current family dynamics and to assist him as the transition moves forward.

**27. Heather's Therapy.** Heather may continue to see her long-time therapist as long as she and her therapist see the need for continued

therapy. If recommended by the Special Master, Heather shall immediately begin therapy with an AFCC-informed therapist to specifically address her contributions to the family dynamics. The Special Master shall consult with Heather's therapist on developing an appropriate treatment plan.

**28. Cooperation with Other Professionals.** The parties shall fully cooperate with any other therapist or professionals recommended by the Special Master.

### **Child Support**

**29. Income of the Parties.** For purposes of child support, the Court finds Matthew's gross income to be Eighty-Five Thousand Dollars (\$85,000.00) per year, or Seven Thousand Eighty-Two Dollars (\$7,082.00) per month, and Heather's gross income to be One Hundred Thousand Dollars (\$100,000.00) per year, or Eight Thousand Three Hundred Thirty-Three Dollars (\$8,333.00) per month. Matthew is not voluntarily underemployed.

**30. Ongoing Child Support.** Matthew shall pay Heather child support in the amount of One Thousand One Hundred Forty-Three Dollars (\$1,143.00) per month, beginning April 1, 2026, and continuing on the first of each month thereafter. Child support is set consistent with the Utah Child Support Guidelines using the sole physical custody worksheet, with Heather designated as the primary physical custodian.

**31. Adjustment Upon Transition.** Matthew's child support obligation shall be recalculated and changed consistent with the Utah Child Support Guidelines when Matthew's parent-time is increased to the schedule set forth in Utah Code § 81-9-303.

**32. Past-Due Child Support.** The Court has true-up calculated Matthew's child support obligation during the pendency of this action as follows:  
November 2023 through May 2025 — \$1,275.00 per month for nineteen (19)

months (\$24,225.00) for the four (4) children; June 2025 through March 2026 — \$1,143.00 per month for ten (10) months (\$11,430.00) for the three (3) minor children. Matthew's total child support obligation through March 2026 is Thirty-Five Thousand Six Hundred Fifty-Five Dollars (\$35,655.00). Matthew has paid Thirteen Thousand Five Hundred Dollars (\$13,500.00) toward that obligation. Matthew owes Heather Twenty-Two Thousand One Hundred Fifty-Five Dollars (\$22,155.00) in past-due child support as of March 2026, which sum shall constitute a judgment in favor of Heather and against Matthew, with post-judgment interest accruing at the statutory rate.

### **Alimony**

**33. Alimony Denied.** Heather's request for alimony is denied. Matthew's after-tax monthly income of \$4,946.55 is insufficient, when measured against the marital standard of living of approximately \$12,415.22 per month, to support an award of alimony to Heather, whose gross and net income exceeds Matthew's. Neither party is awarded alimony. The Court reserves no jurisdiction to award alimony to either party.

### **Marital Home**

**34. Award of Marital Home.** Heather is awarded the parties' marital home located at 3979 New Land Loop, Lehi, Utah 84043 (the "Marital Home"), together with all of the parties' right, title, and interest therein. Heather shall be solely responsible for all debt and expenses associated with the Marital Home, including the mortgage held by Freedom Mortgage, and shall hold Matthew harmless thereon.

**35. Updated Appraisal.** The parties stipulated at trial to an updated appraisal to value the Marital Home as of the date of trial. The parties shall cooperate to obtain the appraisal within forty-five (45) days of the date the

Findings of Fact & Conclusions of Law were signed by the Court (i.e., on or before April 27, 2026). The cost of the appraisal shall be shared equally.

**36. Determination of Equity.** Upon receipt of the appraisal, the Court will assign a final value to the Marital Home and determine the equity, including addressing Heather's disputed claim that the mortgage on the Marital Home should be valued at the time of separation rather than at the time of trial. Each party shall be entitled to one-half ( $\frac{1}{2}$ ) of the value of the home minus the remaining mortgage on the home, subject to the offsets to Matthew's share set forth herein.

**37. Offsets to Matthew's Equity Share.** Matthew's one-half ( $\frac{1}{2}$ ) equity share in the Marital Home shall be reduced by his \$8,164.31 share of the Chase Marriott Bonvoy credit card (set forth below) and by such other offsets as may be necessary to give effect to the property allocations set forth in the Findings of Fact & Conclusions of Law and this Decree. The mechanics of payment of Matthew's net equity share shall be addressed in a future proceeding following the appraisal.

#### **Business Buyout Proceeds**

**38. Disbursement of Buyout Proceeds.** The parties shall each be entitled to one-half ( $\frac{1}{2}$ ) of the \$249,910.04 in business buyout proceeds Matthew received during the marriage, equal to \$124,955.02 per party. After accounting for: (a) each party's \$20,000.00 advancement on the marital estate; (b) each party's \$8,059.01 share of court-ordered service fees (\$16,118.02 total for ACAFS, Dr. Kane, family systems therapy with Michelle Jones, LCSW, and the custody evaluation); and (c) each party's \$3,039.00 share of the \$6,078.08 in Subaru Crosstrek payments made from the buyout, each party's remaining share is \$93,857.01.

**39. Heather's Net Buyout Share After Offsets.** Heather's remaining \$93,857.01 share is reduced by (a) Matthew's one-half (\$26,607.16) share of the \$53,214.31 in Chase Bank funds Heather transferred to her separate account on September 18 and 20, 2023, and (b) Matthew's one-half (\$14,250.00) share of the \$28,500.00 value of the 2018 Toyota 4Runner awarded to Heather. After these offsets, Heather is owed Fifty-Two Thousand Nine Hundred Ninety-Nine Dollars and Eighty-Five Cents (\$52,999.85) from Matthew's share of the buyout proceeds.

**40. Matthew's Net Buyout Share Already Received.** With the withdrawals he received during the course of the litigation for living expenses and child support, Matthew has already received in excess of his full one-half share of the business buyout. The disbursement of Heather's remaining \$52,999.85 share, together with Matthew's net equity share in the Marital Home determined in the future appraisal proceeding, shall be effectuated as detailed in the Findings of Fact & Conclusions of Law and as set forth herein.

### **Vehicles**

**41. Subaru Crosstrek.** The 2019 Subaru Crosstrek shall be sold, and the proceeds shall be used to pay the remaining debt on the vehicle. Any excess proceeds from the sale shall be divided equally between the parties. If the Subaru sells for less than what is owed on it, the parties shall be equally responsible for the deficiency. If a party desires to retain the Subaru in lieu of sale, that party may purchase the other party's interest in the vehicle for the Bluebook trade-in value of the vehicle.

**42. Toyota 4Runner.** Heather is awarded the 2018 Toyota 4Runner, valued at \$28,500.00 and unencumbered by debt. Matthew's one-half share of \$14,250.00 is offset against Heather's buyout proceeds as set forth above.

**43. Toyota Tundra.** Matthew is awarded the 2019 Toyota Tundra and is solely responsible for all debt on this vehicle, and shall hold Heather harmless thereon.

### **Marital Debt**

**44. Chase Marriott Bonvoy Credit Card.** The parties shall be equally responsible for the Chase Marriott Bonvoy credit card debt of \$16,328.61. Each party's one-half share is \$8,164.31. Heather shall be responsible for paying the credit card balance directly. Matthew's \$8,164.31 share of this marital debt shall reduce his equitable interest in the Marital Home as set forth above.

**45. Other Debts.** Each party shall be responsible for any debts incurred in his or her name after the date of separation, August 27, 2023, and shall hold the other party harmless from such debts.

### **Personal Property**

**46. Personal Property in the Marital Home.** Heather is awarded all personal property currently located at the Marital Home, including all furnishings. Matthew already received \$10,000.00 from the business buyout to furnish his home. The Court received no credible estimate as to the value of the personal property in the Marital Home. There shall be no offsets for personal property in the Marital Home.

**47. Personal Property in Matthew's Possession.** Matthew is awarded all personal property currently in his possession, including all furnishings, personal effects, clothing, tools, and similar items, free and clear of any claim by Heather.

### **Reimbursement Claims**

**48. Vehicle Insurance Reimbursement Denied.** Matthew's request for reimbursement of vehicle insurance payments made for the benefit of the

family during the pendency of this action is denied. There was no temporary order requiring such payments.

**49. Child-Related Expense Reimbursement Denied.** Heather's request for reimbursement of child-related expenses (including health insurance, co-pays, extracurricular activities, driving expenses, auto insurance, and phones) paid during the pendency of this action is denied. There was no temporary order requiring the payment of these child expenses.

#### **Income Tax Deductions for the Minor Children**

**50. Allocation of Tax Deductions.** The parties shall share the income tax deductions for the children as follows: For the 2026 tax year, Heather shall have the right to claim two (2) children, and Matthew shall have the right to claim one (1) child. Beginning with the 2027 tax year and continuing thereafter while there are at least two minor children eligible to be claimed, the parties shall each have the right to claim one (1) child as a tax exemption. When only one minor child remains eligible, Heather shall have the right to claim the child in even tax years, and Matthew shall have the right in odd tax years. Each party shall timely execute IRS Form 8332 (or its successor) and any other documents necessary to effectuate this allocation.

#### **Attorney's Fees and Costs**

**51. Each Party Bears Own Fees.** Each party shall be required to pay his or her own attorney's fees and costs incurred in this matter.

#### **Miscellaneous**

**52. Execution of Documents.** Each party shall execute and deliver any and all documents reasonably necessary to effectuate the terms of this Decree, including, without limitation, deeds, titles, account transfer paperwork, IRS Form 8332, and similar documents. If a party fails or refuses to execute any required document within fourteen (14) days after receiving a

written request to do so, this Decree shall serve as a self-executing instrument upon a certified copy being recorded or filed with the appropriate authority, and the Court reserves jurisdiction to compel execution and award attorney's fees and costs incurred in connection with such enforcement.

**53. Continuing Jurisdiction.** The Court shall retain continuing jurisdiction over the parties and the minor children to enforce, interpret, and modify this Decree as appropriate, including, without limitation, jurisdiction to (a) value and divide the Marital Home equity following the updated appraisal, (b) effectuate the disbursement of Heather's \$52,999.85 share of the business buyout proceeds and Matthew's net Marital Home equity share, (c) review or modify any decision of the Special Master, (d) modify the parent-time schedule, and (e) enforce any provision of this Decree.

**THIS DECREE IS SIGNED WHEN DATED AND STAMPED AT THE TOP OF PAGE ONE OF THIS DOCUMENT**

Approved as to form:

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Chase Walker, Attorney for Petitioner

### **NOTICE OF INTENT TO SUBMIT FOR SIGNATURE**

Pursuant to Rules 6 and 7 of the Utah Rules of Civil Procedure, you are, hereby, notified that the foregoing Decree of Divorce will be submitted to the Court for signature upon the expiration of seven (7) days from the date of this Notice, plus three (3) days if mailed. Any objection to the form of the Decree must be filed with the Court prior to that time.

DATED: April 24, 2026.

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/s/ Nathan S. Shill  
Ron D. Wilkinson  
Nathan S. Shill  
*Attorneys for Respondent*

**Certificate of Service**

I certify that on April 24, 2026, I caused a true and correct copy of the foregoing DECREE OF DIVORCE to be served on the following by E-Mail:

Chase Walker  
*Attorney for Petitioner*

/s/ Nathan S. Shill \_\_\_\_\_  
Nathan S. Shill