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**IN THE SECOND JUDICIAL DISTRICT COURT IN AND FOR DAVIS COUNTY,
STATE OF UTAH-FARMINGTON DIVISION**

In the matter of the marriage of:

JOSEPH BEYER

Petitioner/Husband,

and

JODY ANN BEYER

Respondent/wife.

DECREE OF DIVORCE

Case No.: 254701367

Judge: David Williams

Commissioner: Christina Wilson

COMES NOW, Petitioner, JOSEPH BEYER, by and through counsel, Ron K. Nichols of the law firm KAUFMAN, NICHOLS & KAUFMAN and Respondent, JODY ANN BEYER, the court being fully advised on the pleadings and having previously entered its written Findings of Facts and Conclusions of Law: NOW THEREFORE IT IS ORDERED, ADJUDGED AND DECREED AS FOLLOWS:

1. Both parties were residents of Davis County, State of Utah, for more than three months immediately prior to the filing of the Petition for Divorce, satisfying the jurisdictional requirements of Utah Code § 81-4-402(1).

2. The Second Judicial District Court for Davis County, State of Utah, has subject matter jurisdiction and personal jurisdiction over the parties, and is the proper venue for entry of the Decree of Divorce.

3. Joseph and Jody were married on April 29, 2017, in the city of Layton, State of Utah.

4. The parties' divorce is granted on the grounds of irreconcilable differences because the parties have been unable to resolve their marital problems, making continuation of the marriage impossible.

5. No children have been born as issue of this marriage and none are expected.

6. **TAX-YEAR 2025 TAX RETURNS.** The parties shall file their 2025 federal and state income tax returns using the Married Filing Separately filing status. Each party will be solely responsible for the accuracy and completeness of his or her own separately filed 2025 tax returns. Each party will also be solely responsible for any taxes, penalties, interest, assessments, audit adjustments, or other amounts owed as a result of that party's separately filed 2025 tax returns.

7. Each party will indemnify and hold the other party harmless from any tax liability, penalty, interest, assessment, audit adjustment, collection action, refund interception, lien, levy, garnishment, or other claim arising from or related to that party's separately filed 2025 tax returns, income, deductions, credits, exemptions, reporting positions, or failure to timely and accurately file.

8. Any refund resulting from a party's separately filed federal or state tax return for the 2025 tax year will be awarded solely to the party who filed that return. Neither party will make any claim against the other party for any refund received from that party's separately filed return.

9. The parties will cooperate in good faith by exchanging any reasonably necessary tax documents, wage statements, income records, childcare tax information, mortgage interest statements, health insurance information, or other documents needed to complete the separately filed returns. Each party will provide such documents within a reasonable time after request so the returns can be prepared and filed without unnecessary delay.

10. TAX OBLIGATION FOR 2024 TAX YEAR. The parties shall equally divide and be equally responsible for any remaining federal income tax liability owed for the 2024 tax year. The balance of the 2024 federal tax liability will be determined as of the date of this Agreement, including any tax, penalties, interest, assessments, or other amounts then owed to the IRS for the 2024 tax year. Each party shall be responsible for one-half of that balance. The parties will cooperate in good faith to establish, maintain, and comply with any necessary IRS payment plan for the 2024 federal tax liability, and each party will timely pay his or her one-half share of any required payment. Each party will indemnify and hold the other party harmless from any failure by that party to pay his or her share of the 2024 federal tax obligation, including any additional penalties, interest, collection costs, liens, levies, garnishments, refund interceptions, or other collection action resulting from that party's nonpayment or late payment.

11. Joseph has represented that the parties' 2024 state income tax liability has been paid in full. Based on that representation, the parties understand that no further 2024 state tax balance is owed. However, if Joseph's representation is incorrect and any additional state tax, penalty, interest, assessment, or other amount remains due for the 2024 tax year, Joseph will be solely responsible for paying that remaining balance and will indemnify and hold the other party harmless from any liability or collection action related to the unpaid 2024 state tax obligation.

12. The parties shall cooperate in good faith by exchanging any notices, statements, payment-plan documents, IRS or state tax correspondence, or other documents reasonably necessary to verify, monitor, and resolve the 2024 tax obligations. If either party receives any notice from the IRS or state taxing authority regarding the 2024 tax year, that party will provide a copy to the other party within five (5) days of receipt.

13. ALIMONY. The parties are individually capable of supporting themselves without financial assistance from the other party. Accordingly, no alimony will be awarded to either party now or at any point in the future.

14. REAL PROPERTY. The parties do not own any real property.

15. FORMER BUSINESS, JOJO'S PET PALACE. The parties acknowledge that their former business, JoJo's Pet Palace, has been dissolved and is no longer operating.

16. Jody will be solely responsible for any and all debts, liabilities, business expenses, vendor obligations, lease obligations, contract obligations, employee or contractor claims,

licensing issues, or any other financial or legal obligation arising from or related to JoJo's Pet Palace, whether currently known or later discovered.

17. Jody shall indemnify and hold Joseph harmless from any debt or liability arising from or related to JoJo's Pet Palace. If Joseph is required to pay any amount related to JoJo's Pet Palace, whether voluntarily or involuntarily, Jody will reimburse Joseph in full within thirty (30) days of written notice and documentation of the payment.

18. Jody shall be responsible for taking any reasonable steps necessary to complete or confirm the dissolution of JoJo's Pet Palace, close any remaining business accounts, cancel any licenses or registrations, and resolve any outstanding obligations associated with the business.

19. DIVISION OF PERSONAL PROPERTY.

a. **Awarded to Jody.** Jody is awarded all personal property currently in her possession, free and clear of any claim by Joseph. Jody is also awarded the following items currently in Joseph's possession:

- Washer and Dryer;
- Smaller standalone freezer;
- Outdoor patio furniture;
- Dining room table and chairs;
- Recliner; and
- King-size mattress with bedframe.

Joseph shall deliver the above-listed items to Jody's residence on Saturday, May 9, 2026.

Joseph will keep Jody informed of his estimated time of arrival. Jody will ensure that the delivery location is reasonably accessible at the scheduled time and that Joseph's mother,

who also resides in the residence is away or remains in the home at all times during the delivery. Each party will cooperate in good faith to complete the transfer of these items without unnecessary conflict or delay.

b. **Awarded to Joseph.** Joseph is awarded all personal property in his possession except for the above-listed items awarded to Jody.

20. FINANCIAL ACCOUNTS. Each party is awarded all financial accounts held in their respective individual names, free and clear of any claim by the other party. This includes, but is not limited to: checking accounts, savings accounts, money market accounts, certificates of deposit (CDs), retirement accounts (including 401(k), 403(b), IRA, SEP, pension, and profit-sharing accounts), brokerage accounts, stock or bond accounts, cryptocurrency accounts or wallets, health savings accounts (HSAs), flexible spending accounts (FSAs), and any other financial accounts or instruments of any kind, whether traditional or digital, titled solely in that party's name.

21. DEBTS. Each party shall assume, pay, defend, indemnify, and hold the other party harmless from any debt, liability, loan, credit card balance, account, obligation, collection claim, judgment, lien, or other financial obligation incurred in that party's own individual name, except as otherwise specifically provided in this Stipulation. Each party will also be solely responsible for any debt, lien, loan, payment obligation, tax, insurance, maintenance expense, repair cost, or other financial obligation associated with any item of property awarded to that party under this Stipulation.

22. Jody shall assume and pay the remaining balance owed to Mattress Firm, which the parties acknowledge is a debt incurred in Jody's individual name. Jody will indemnify and hold Joseph harmless from any liability, collection action, late fee, penalty, interest, credit reporting consequence, or other claim arising from or related to the Mattress Firm debt.

23. If either party is required to pay any debt or obligation assigned to the other party under this Stipulation, the party responsible will reimburse the paying party in full within thirty (30) days of written notice and proof of payment.

24. **INSURANCE.** The parties will be responsible for obtaining and paying for their own separate vehicle insurance as of May 1, 2026.

25. **ACKNOWLEDGMENT.** Jody and Joseph acknowledge that the division of property and debts outlined in the *Stipulation and Marital Settlement Agreement*—whether or not equal—is just, equitable, and appropriate under the circumstances. Each party affirms that they entered into the Agreement voluntarily, with full knowledge of its contents, and based on a complete, accurate, and current disclosure of all income, assets, debts, and liabilities by both parties. The parties further acknowledge that the terms of the *Stipulation and Marital Settlement Agreement* represent a negotiated compromise of disputed issues, and that no promises, representations, or inducements have been made other than those expressly stated herein.

26. **NECESSARY DOCUMENTS.** Each party shall promptly sign and execute any and all documents necessary to effectuate the terms of the Decree of Divorce.

27. **DEFAULT.** If either party defaults in the performance of their obligations under the terms of the Decree of Divorce, the defaulting party will be responsible for all reasonable costs incurred by the other party to enforce the Decree of Divorce, including reasonable attorney's fees.

28. **MODIFICATION.** No modification or waiver of any provision shall be valid unless made in writing, signed by both parties, and approved by the court. A waiver of any breach will not constitute a waiver of any subsequent or similar breach.

29. **ATTORNEY FEES/COURT COSTS.** The parties will pay their own court costs and attorney fees incurred herein.

30. **NAME CHANGE.** If she so chooses, Jody may change her name to JODY HIBBARD.

*****END OF ORDER*****

The Court's signature is electronic and appears at the top of page one

RULE 7(F) NOTICE

Pursuant to Rule 7(f) of the Utah Rules of Civil Procedure a true and correct copy of the *Decree of Divorce* was served by being emailed to Michael D. Murphy on the 1st day of May, 2026 to the following parties. Notice of objections to this order must be submitted to the Court and counsel within seven (7) days after service. This order should be presented to the court for entry and signature.

APPROVED AS TO FORM

/S/ Michael D. Murphy

Michael D. Murphy, Attorney for Respondent
[signed by Ron K. Nichols on 3rd day of June 2026 with
permission of Michael Murphy via e-mail on May 29, 2026]

CERTIFICATE OF SERVICE

I certify that on this 3rd day of June 2026, a true and correct copy of the foregoing
DECREE OF DIVORCE document was served by the method indicated below, to the
following:

Michael D Murphy
13 North Main Street
Kaysville, UT 84037
michael@mdmurphylaw.com

☐ U.S. Mail, Postage Prepaid
☐ Hand Delivered
☐ Facsimile Transmission
☐ Email
☒ E-file

/s/ Sherri Strong
Paralegal