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**THIRD JUDICIAL DISTRICT COURT
SALT LAKE COUNTY, STATE OF UTAH
450 South State Street, Salt Lake City, Utah 84111**

In the Matter of the Marriage of:

REBECCA OWEN,
(FKA, SMYRNIOTOPOULOS)

Petitioner,

and,

NICHOLAS SMYRNIOTOPOULOS,

Respondent.

DECREE OF DIVORCE

Case No. 244906023

Judge: Robert Faust

Commissioner: Kim M. Luhn

This matter comes before the Court on Respondent's *Motion for Entry of Decree of Divorce*. Having previously entered its Findings of Fact and Conclusions of Law, it is now:

DECREED, ORDERED AND ADJUDGED

1. DECREE OF DIVORCE

- a. The Parties are granted a Decree of Divorce, the same to become final and absolute upon entry hereof.

2. ASSET AND DEBT DIVISION

- a. **Real Property.** The Parties owned the home located at 2797 West Lacewood Dr.,

Salt Lake City, Utah. The home was sold shortly after the Parties' separation, and from the net proceeds, the Office of Recovery Services collected \$24,740.90 that Nicholas owed for child support regarding his children from another marriage, and the remaining net proceeds from the sale of the home were equally divided between the Parties. The Court finds that this judgment from ORS was Nicholas' separate debt, and that Rebecca shall be awarded \$12,370.45, one-half of the judgment, subject to the settlement offset described below, and that the Parties shall otherwise be awarded proceeds they received from the sale of the home, free and clear of any claim from the other Party.

- b. **Personal Property.** The Parties shall be awarded the personal property currently in their possession, free and clear of any claim by the other Party.
- c. **Marital Property.** The Parties shall each be awarded the marital property currently in their possession, free and clear of any claim from the other Party, subject to the settlement offset described below.
 - i. The Court finds that a judgment shall enter against Rebecca and in Nicholas favor in the amount of \$2,349.50, representing the \$772.50 that the Court previously entered against Rebecca in Paragraph 6 of the ORDER (HEARING DATE: 11/17/25), as entered on December 5, 2026, and an additional \$1,577.00 based on one-half of the value, as determined at trial, of marital property that Nicholas did not receive after the Parties' separation.
- d. **Vehicles.** The Parties shall be awarded the vehicles they use free and clear from the other Party, holding the other Party harmless thereby.
- e. **Bank Accounts.** The Parties shall be awarded the bank accounts held in their own names, free and clear of any claim from the other Party.

- i. Rebecca shall bring the Parties' Cyprus Credit Union account to a zero balance, and shall be solely responsible for any fees and penalties associated with the account.
- f. **Retirement Accounts.** The Parties shall divide their retirement accounts as follows, subject to the settlement offset described below:
 - i. Rebecca liquidated her John Hancock account during the divorce proceedings. The Court finds that this account shall be equally divided using the balance prior to the liquidation, \$7,924.83, therefore Nicholas shall be awarded \$3,962.42.
 - ii. Rebecca liquidated her Utah Retirement Systems account during the divorce proceedings. The Court finds that this account shall be equally divided using the balance prior to the liquidation, \$14,521.25, therefore Nicholas shall be awarded \$7,260.63
 - iii. Nicholas' Utah Retirement Systems account has a current balance of \$1,051.08. The Court finds that this account shall be equally divided, therefore Rebecca shall be awarded \$525.54.
- f. **Debts.** The Parties shall equally divide their 2020 IRS tax liability of approximately \$22,016.89, including any related penalties. The Parties shall otherwise be solely responsible for the debts held in their own names, holding the other Party harmless thereby.
- g. **Taxes.** The Parties shall file separately for the Tax Years 2021, 2022, 2023, 2024, and 2025, and shall be solely responsible for any liability associated with their separate filing.
- h. **Settlement Offset.** Aside from the above division of the Parties' 2020 tax debt, the Parties' remaining financial claims shall be resolved with the entry of a judgment against Rebecca, and in favor of Nicholas, in the amount of \$676.56:
 - i. Nick owes Rebecca \$12,895.99 based on the following:
\$12,370.45 One-half of ORS judgment

\$525.54	<u>One-half of his URS account</u>
\$12,895.99	Total owed to Rebecca

ii. Rebecca owes Nicholas \$13,572.55 based on the following:

\$2,349.50	Marital Property Judgment
\$3,962.42	One-half of John Hancock account
<u>\$7,260.63</u>	<u>One-half of her URS account</u>
\$13,572.55	Total owed to Nicholas

iii.	\$13,572.55	Total owed to Nicholas
	<u>-\$12,895.99</u>	<u>Total owed to Rebecca</u>
	\$676.56	Remaining owed to Nicholas

3. MISCELLANEOUS

- a. **Alimony.** Alimony shall not be awarded in this matter.
- b. **Contempt and Prior Judgments.** The Court declines to find Rebecca in contempt and further vacates the judgment entered in Paragraphs 1, 3, 4 of the ORDER (HEARING DATE: 11/17/25), as entered on December 5, 2026.
- c. **Attorney Fees.** The Parties shall pay their own attorney fees and costs.
- c. **Cooperation.** Each party shall execute and cooperate in delivering to the other and to the court such documents as are required to implement the provisions of the final *Decree of Divorce*, hereafter to be entered by the court.
- d. **Enforcement.** Should a Party fail to fulfill a provision of the *Decree of Divorce*, the other Party may bring a Motion to Enforce at the expense of the disobedient Party.
- e. **Mediation.** Upon the filing of a Petition to Modify any terms of the final Decree of Divorce, the Parties shall attend mediation to attempt to resolve the issues.

END OF ORDER

COURT'S SIGNATURE APPEARS AT THE TOP OF THE FIRST PAGE

Approved as to Form:

/s/ Trevor B. Fugate

Counsel for Petitioner

*E-Signature Used with Permission of Trevor B. Fugate,
Given via Email [trevor.fugate@ascentlaw.com] Dated 06/18/26*

RULE 7 WARNING

Pursuant to Rule 7, URCP, objections to the proposed order shall be filed within (7) days after service. The party preparing the order shall file the proposed order upon being served with an objection or upon expiration of the time to object.

CERTIFICATE OF SERVICE

I hereby certify that, on the 12th day of June 2026, I caused the foregoing proposed DECREE OF DIVORCE to be served upon Petitioner's counsel via email, as follows:

trevor.fugate@ascentlaw.com

/s/ Nicholas Gottwald