

VIA ZOOM, MAY 13, 2021, AT 10:30 A.M.

IN THE COURT OF APPEALS OF THE STATE OF IDAHO

Docket No. 48021

RODGER C. SWANSON,

Plaintiff-Appellant,

v.

JACKIE SWANSON,

Defendant-Respondent.

Appeal from the District Court of the Seventh Judicial District, State of Idaho, Lemhi County. Hon. Stevan H. Thompson, District Judge. Hon. Stephen J. Clark, Magistrate.

Gravis Law, PLLC; Charles B. Bauer, Boise, for appellant.

Herndon & Stosich, PA; James C. Herndon & John L. Stosich, Idaho Falls, for respondent.

After a divorce trial, the magistrate court entered a decree of divorce and judgment that required Jackie Swanson to reimburse Rodger C. Swanson for his interest in community property, including \$452,783 for his community interest in \$905,556 disbursed from bank accounts held only in Jackie's name. On intermediate appeal, the district court affirmed the decree of divorce and judgment based, in part, upon the conclusion that the magistrate court properly relied upon the opinion of a forensic accountant that \$905,556 in community property was disbursed from Jackie's accounts. Jackie appeals.