

IN THE NEBRASKA COURT OF APPEALS

**MEMORANDUM OPINION AND JUDGMENT ON APPEAL
(Memorandum Web Opinion)**

HAACKE V. HAACKE

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MARTIN S. HAACKE, APPELLANT,

v.

JOYCE M. HAACKE, APPELLEE.

Filed October 6, 2026. No. A-25-596.

Appeal from the District Court for Douglas County: DUANE C. DOUGHERTY, Judge.
Affirmed.

Matthew P. Saathoff and Jacob A. Acers, of Saathoff Law Group, P.C., L.L.O., for
appellant.

Justin A. Quinn, of Quinn Law, for appellee.

BISHOP, WELCH, and FREEMAN, Judges.

WELCH, Judge.

INTRODUCTION

Martin S. Haacke appeals from the order of the Douglas County District Court dissolving his marriage to Joyce M. Haacke, dividing the parties' marital estate, calculating an equalization payment, and awarding alimony and attorney fees to Joyce. For the reasons stated herein, we affirm.

STATEMENT OF FACTS

Martin and Joyce were married in January 1991. They had two children. It was undisputed that Joyce became a stay-at-home mother following the birth of the parties' first child while Martin worked two jobs. Following the birth of the parties' second child, Joyce operated an in-home

daycare in the marital home, but Martin's employment funded the parties' lifestyle. In 2019, Joyce, who was experiencing medical issues, began receiving Social Security disability income.

In November 2022, Martin filed a complaint requesting that the court dissolve the parties' marriage and divide the marital estate. Joyce's "Answer and Counter Complaint" requested the same and requested alimony and attorney fees. Hereinafter, we refer to Joyce's pleading as her answer and counterclaim. The parties' two children are now adults so there are no issues regarding the children in this appeal.

The day after filing her answer and counterclaim, Joyce filed an "Ex Parte Motion" requesting that the district court order Martin "to continue to contribute to bills for the marital home, to not dispose of any marital property, and any and all such further relief as the Court deemed just and equitable." In support of her ex parte motion, Joyce filed an affidavit in which she alleged that Martin was the primary earner during the marriage; that she had been placed on disability for multiple health issues in February 2019, she had been unable to work since that time, and had "been wholly dependent on [Martin] for meeting the [everyday] financial needs of life"; that Martin moved out of the marital home on November 1, 2022; that he had "started removing his name from bills for [the marital] home and cancelled services for bills that were in his name only; and that he withdrew all of the money from the parties' joint bank account and opened a separate account solely in his name, leaving Joyce "with no access to any of the money that was in the bank account, and has made it incredibly difficult for [her] to pay the bills that he left [her] to pay in full." The district court denied the motion as being "insufficient to award the requested relief," but scheduled the matter for a hearing for temporary allowances.

The hearing for temporary allowances was held in January 2023, after which the district court ordered Martin to continue to pay bills, including \$550 per month for rent for the lot associated with the parties' home, the parties' monthly cellular telephone bill, health insurance and associated prescription drug costs, the balance of a personal loan, "at least" the minimum amount due on the parties' credit card, and temporary alimony of \$250 per month. The district court further ordered Joyce to apply for spousal benefits through the Social Security Administration, to pay the utilities and insurance on the marital home, and to pay the insurance and expenses associated with the vehicle currently in her possession. The parties were ordered to pay and provide for their own "necessities of life."

The dissolution hearing was held in March 2025. Both Martin and Joyce testified during the trial. The parties stipulated to use November 11, 2022 (which was the date of the filing of the complaint for dissolution), for valuing the marital estate. The parties also stipulated to the admission of multiple exhibits during the trial.

During the trial, each party offered their proposed division of the marital estate and their current budget and expenses. Further factual details will be provided as needed in the analysis section of this opinion.

In July 2025, the district court entered its decree dissolving the parties' marriage, dividing the marital estate, calculating an equalization payment, and awarding alimony and attorney fees. The district court's division of the marital estate, summarized, was as follows:

STATEMENT OF ASSETS	VALUE	DEBT	Martin	Joyce
REAL ESTATE				
Whitmore Ct. Lot	\$57,500			\$57,500
Waterloo Lot	\$22,500		\$22,500	
CHECKING, SAVINGS, MONEY MARKET				
American National Bank	\$3,000		\$3,000	
First National Bank	\$156.26		\$156.26	
PenFed Credit Union (3 accounts)	\$2,214.33		\$2,214.33	
Centris Credit Union (2 accounts)	\$59.09		\$59.09	
Cobalt Credit Union	\$14.02		\$14.82	
Navy Federal Credit Union	\$103.48		103.48	
Discover and SoFi	--			
First Interstate Bank	\$585.41			\$585.41
VEHICLES				
2011 Honda Civic	\$4,298		\$4,298	
Pentagon Federal Credit Union (car loan)		(\$2,860)	(\$2,860)	
2012 Nissan Frontier Crew Cab	\$10,311			\$10,311
2002 Harley Davidson	\$3,725		\$3,725	
2016 Golf Cart	\$0		\$0	
All Retirement Accounts on valuation date - 11/11/22	QDRO		50%	50%
DEBTS				
Pentagon Card		(\$333)	(\$333)	
Discover Card		(\$6,435)	(\$6,435)	
Citi Card CNBA		\$149	\$149	
Capitol One		--	--	
Synchrony PPC		(\$200)	(\$200)	
JPMCB Card		(\$314)	(\$314)	
Synchrony/Verizon		(\$414)	(\$414)	

Kohl's Capitol One/Shell/CBNA/ Wells Fargo		--	--	
Elan Financial Services		(\$191)	(\$191)	
SOFI Installment Loan		--	--	
SUBTOTAL	\$104,467.37	(\$10,598)	\$25,476.48	\$68,399.91
TOTAL VALUE/ % OF MARITAL ESTATE		\$93,869.37	27%	73%
Equalization Payment			\$10,000	(\$10,000)
Ending Values			\$35,476.48	\$58,399.91

From the chart above, we note that the court's valuation of the Cobalt Credit Union account differs by 80 cents from the value that the court attributed to Martin. Exhibit 14 establishes that the correct balance of the Cobalt credit union account is \$14.82 and the court attributed the correct amount when it awarded the Cobalt account to Martin. We also note that there is a minimal discrepancy in the court's subtotals of the amounts awarded to Martin and Joyce in that the amounts should be \$3.50 less than the court's total.

Martin has timely appealed.

ASSIGNMENTS OF ERROR

Martin assigns that the district court erred in (1) removing certain marital assets from the equalization calculation, (2) awarding an equalization payment that failed to comport with Nebraska law, (3) awarding excessive alimony, and (4) awarding attorney fees.

STANDARD OF REVIEW

In a marital dissolution action, an appellate court reviews the case de novo on the record to determine whether there has been an abuse of discretion by the trial judge in his or her determinations regarding custody, child support, division of property, alimony, and attorney fees. *Pebley v. Pebley*, 33 Neb. App. 902, 31 N.W.3d 866 (2026) (petitions for further review denied April 13, 2026).

A judicial abuse of discretion exists if the reasons or rulings of a trial judge are clearly untenable, unfairly depriving a litigant of a substantial right and denying just results in matters submitted for disposition. *Id.*

When evidence is in conflict, the appellate court considers and may give weight to the fact that the trial court heard and observed the witnesses and accepted one version of the facts rather than another. *Id.*

ANALYSIS

Before addressing the specific assignments of error, we set out the legal framework for evaluating an equitable division of property.

Neb. Rev. Stat. § 42-365 (Reissue 2016) provides that “[t]he purpose of a property division is to distribute the marital assets equitably between the parties.” Further, it provides that a court may order the “division of property as may be reasonable, having regard for the circumstances of the parties, duration of the marriage, [and] a history of the contributions to the marriage by each party.” *Pebley v. Pebley, supra*.

In a marital dissolution action, the equitable division of property is a three-step process. *Backhaus v. Backhaus*, 318 Neb. 891, 20 N.W.3d 81 (2025). The first step is to classify the parties’ property as either marital or nonmarital, setting aside the nonmarital property or nonmarital portion of the property to the party who brought the property to the marriage. *Id.* The extent to which the property is marital versus nonmarital presents a mixed issue of law and fact. *Id.* The manner and method of acquisition involve questions of fact, but the classification of the property under those facts is generally a legal question. *Id.* The second step is to value the marital assets and marital liabilities of the parties. *Id.* The third step is to calculate and divide the net marital estate equitably between the parties. *Id.*

With those principles in mind, we consider Martin’s specific assignments of error.

FAILURE TO INCLUDE VALUE OF SOFI DEBT IN MARITAL ESTATE

Martin first assigns that the district court erred in “removing certain marital assets from the equalization calculation for the parties.” More specifically, he argues that the district court erred in excluding the value of the SoFi loan as marital debt in its division of the marital estate. Martin contends that the district court incorrectly determined that the SoFi loan had been paid in its entirety even though the debt still existed as of the November 2022 valuation date stipulated by the parties.

Here, the district court specifically stated that it had “reviewed the testimony and evidence provided in reference to SOFI loan” and because the court had been informed that the SoFi loan had been paid in full, “the Court has intentionally not given any credit to either party for the payment of that loan even though the parties may have agreed to value the marital assets as of the date of filing the complaint.” Accordingly, the district court did not assign a value to the SoFi loan debt in its calculation of either the parties’ marital estate or its determination of the equalization payment.

Martin argues that the parties stipulated to a November 11, 2022, valuation date; that as of that date, the balance on that loan was \$45,030.79, and that it had been reduced by the time of trial because of his payments as ordered by the court in response to Joyce’s request for temporary allowances. Notwithstanding the reduced balance by the time of trial, Martin argues that the court erred by not including the November 11, 2022, balance of that debt in the court’s allocation ledger, which resulted in an inaccurate equalization payment. In support of that proposition, he argues that debts, like property, ought to be considered in dividing marital property upon dissolution. *Ramsey v. Ramsey*, 29 Neb. App. 688, 958 N.W.2d 447 (2021).

In our de novo review of the record, we note that Martin testified that, prior to filing for divorce, the parties obtained a \$45,030.79 debt consolidation loan with SoFi for a term of 3 years.

In the court's January 2023 temporary order, it ordered Martin to pay the monthly payment on the SoFi loan. Martin testified that he paid \$1,566.94 per month on the SoFi loan without missing any payments and that, at the time of the April 2025 trial, he had approximately 6 months of payments left on the loan, acknowledging that the debt was "almost gone." This testimony was consistent with the data contained in Martin's credit report, which was received into evidence during the trial. Martin's credit report indicated that starting in September 2022 (which was several months prior to his filing of the complaint for dissolution in November), Martin had made monthly payments of \$1,566 on the 3-year SoFi installment loan. Martin further testified that during the pendency of this case, he had continued to accumulate significant credit card debt, but he was willing to pay the entirety of the parties' marital debt as part of the division of the marital estate.

Neither party disputes that the parties stipulated to a November 2022 valuation date for the marital estate; that the SoFi loan was a marital debt; that as of November 2022, the SoFi loan balance was approximately \$45,030.79; that Martin was ordered to continue paying the monthly loan installments under the court's January 2023 temporary order; and that Martin made timely payments on the loan during the pendency of the proceedings.

In evaluating the binding effect of stipulations in dissolution proceedings, in *Walters v. Walters*, 12 Neb. App. 340, 345-46, 673 N.W.2d 585, 590 (2004), this court stated that "[c]ourts will enforce valid stipulations unless some good cause is shown for declining to do so, especially where the stipulations have been acted upon so that the parties could not be placed in status quo." Further, "[i]t is the duty of the court to scrutinize settlement agreements closely in divorce actions and to protect against fraud, intimidation, and ignorance and guard against unconscionable results. The court is required to render a fair and equitable result under all the circumstances." *Diers v. Diers*, 185 Neb. 552, 557, 177 N.W.2d 503, 506 (1970). Moreover, as it relates to the November 11, 2022, valuation date, the Nebraska Supreme Court has declined to mandate that a trial court must use only one valuation date, stating:

"The choice of a date as of which assets available for equitable distribution should be identified and valued must be dictated largely by pragmatic considerations." It can become arduous for the district court to determine one date that fairly and reasonably values the entire marital estate. We choose not to tie the hands of the district court; thus, the court need not find "[o]ne [date] to rule them all."

Rohde v. Rohde, 303 Neb. 85, 94-95, 927 N.W.2d 37, 45 (2019).

Applying those principles here, we note the lack of significant assets of the parties in the final division of the estate, with the disparity in allocation (without an equalization payment) relating primarily to the award of the marital home, valued at \$57,500, to Joyce. We further note the significant income disparity between Martin and Joyce with Martin's continuing ability to produce income while Joyce, who was formerly a stay-at-home mother, is now disabled and unable to produce future active income. To that end, in the court's temporary allowance order, the court ordered Martin to only pay Joyce \$250 per month in temporary alimony because of his separate \$1,566.94 payment obligation toward the SoFi loan. But as of trial, with only between one and six payments left on the loan (the evidence is unclear as to exactly how many payments were left), the district court adjusted Martin's \$250 temporary alimony obligation to a \$1,750 alimony award in order to equitably address Joyce's needs while recognizing the SoFi loan would soon be retired.

Because of the limited assets to divide between the parties and because of Joyce's inability to generate future active income to address her needs, we find good cause for the trial court to deviate from the November 11, 2022, valuation date as to the SoFi loan, and to use the balance of the SoFi loan as of the trial date to assess its value for purposes of the final division. Stated differently, we see no equity in adding extinguished debt to Joyce's side of the ledger when she already lacks the ability to pay her own expenses, much less an increased equalization payment. Although alimony and distribution of property have different purposes in marriage dissolution proceedings, they are closely related and circumstances may require that they be considered together. *Pendleton v. Pendleton*, 242 Neb. 675, 496 N.W.2d 499 (1993). On this record, we find no abuse of discretion in the district court's decision to not attribute the November 11, 2022, SoFi loan balance in its final division.

EQUALIZATION PAYMENT

Martin next assigns that the district court's equalization payment fails to comport with Nebraska law. More specifically, he argues that the district court's failure to include the SoFi loan in the property division calculation "unjustly shifts to the benefit of Joyce." Brief for appellant at 16. Martin contends that:

When the SoFi loan is included, Martin receives a total value of -\$19,553.52 from the marital estate, while Joyce enjoys a value of \$68,399.91 of the marital estate, both being prior to any equalization payment. . . . This results in a net marital estate value of \$48,846.39. . . . In order to bring this in compliance with Nebraska law, at a minimum, Martin must receive a total of \$16,282.13. *Scott*, 319 Neb. at 898[.] . . . Based upon these calculations, this would require that Joyce make an equalization payment to Martin in the amount of \$35,835.65 just to reach the minimum of \$16,282.13, given his interest in the marital estate of -\$19,553.52. . . .

However, the facts of this case do not warrant any division of the marital estate that is less than equal proportions between Martin and Joyce.

Brief for appellant at 16. Martin further argues that the district court's equalization of the marital estate, when considering the particular equities in this case, "unjustly saddles Martin with excessive debt without a reasonable equalization payment." Brief for appellant at 17.

The purpose of a property division is to distribute the marital assets equitably between the parties. *Hamann v. Hamann*, 31 Neb. App. 131, 977 N.W.2d 687 (2022). There is no mathematical formula by which property awards can be precisely determined, but as a general rule, a spouse should be awarded one-third to one-half of the marital estate, the polestar being fairness and reasonableness as determined by the facts of each case. *Id.*

Here, the district court ordered Joyce to pay Martin an equalization payment of \$10,000 if the marital home was "sold or in any way not being used as the permanent residence of [Joyce]." Martin argues that because the district court failed to consider the SoFi loan debt, the equalization payment is inadequate. But as we stated before, the district court chose a different valuation date for the SoFi loan valuation, and we found no abuse of discretion having done so. Utilizing the trial date balance, the court's division and subsequent equalization resulted in Martin receiving approximately one-third of the marital estate. See *id.* Therefore, we find no abuse of discretion.

ALIMONY

Martin assigns that the district court erred in awarding excessive alimony to Joyce. Martin contends that when considering his monthly expenses, the higher monthly surplus that Joyce will receive compared to him, and the fact that Joyce will receive a portion of his retirement accounts when he retires, the court's calculation of alimony to Joyce was unfair. Martin argues that this court should vacate the trial court's alimony award and reduce his alimony obligation to \$400 per month based upon his trial testimony that he was willing to pay alimony in the amount of \$400 per month.

In dividing property and considering alimony upon a dissolution of marriage, a court should consider four factors: (1) the circumstances of the parties, (2) the duration of the marriage, (3) the history of contributions to the marriage, and (4) the ability of the supported party to engage in gainful employment without interfering with the interests of any minor children in the custody of each party. *Scott v. Scott*, 319 Neb. 877, 25 N.W.3d 439 (2025). In addition to the specific criteria listed in § 42-365, a court should consider the income and earning capacity of each party and the general equities of the situation. *Id.*

The purpose of alimony is to provide for the continued maintenance or support of one party by the other when the relative economic circumstances make it appropriate. *Id.* In reviewing an alimony award, an appellate court does not determine whether it would have awarded the same amount of alimony as did the trial court, but whether the trial court's award is untenable such as to deprive a party of a substantial right or a just result. *Id.* The ultimate criterion is one of reasonableness. *Id.* An appellate court is not inclined to disturb the trial court's award of alimony unless it is patently unfair on the record. *Id.*

In its decree, the district court ordered Martin to pay alimony to Joyce in the amount of \$1,750 per month for 60 months, followed by payments of \$750 a month for another 60 months. Martin's obligation to pay alimony would terminate following the expiration of the 120-month period, the death of either party, remarriage, or further order of the court.

The record established that the parties had been married for over 30 years, that Joyce stayed home to care for the children during the marriage while Martin worked two jobs and handled the finances, and that since 2019, Joyce has received Social Security disability based upon her inability to work due to Type 1 diabetes and other health complications. Joyce's Social Security benefit statement indicated that in 2024, she received Social Security benefits totaling \$15,255. Martin received income from his employment, Social Security, and a pension. According to Martin's tax returns, his gross income was approximately \$114,000 in 2022 and was \$138,000 in 2023. According to Martin's 2024 W-2, his 2024 wages were \$95,919 and he received \$33,642.40 in Social Security benefits according to his 2024 Social Security benefit statement. Martin also received monthly income of \$267 from his pension. Accordingly, Martin's approximate total income for 2024 was \$132,765.40.

We further note that Martin claimed expenses of \$7,767.94 per month. Of this amount, Martin included the \$1,566.94 SoFi loan payment for which there remained only a few, if any, additional payments. Martin also listed monthly credit card payments of \$2,225 but admitted that he had not actually been paying that amount every month and that much of that debt had been accumulated after Martin filed the complaint for dissolution. There was also evidence that Martin's

exhibit regarding his income and expenses failed to include extra payments made into his Thrift Savings Plan, which is a voluntary retirement plan. And Martin admitted that he failed to include income that he was receiving from a judgment.

In light of the significant disparity in the parties' incomes, the fact that Joyce is unable to engage in gainful employment due to her health issues, and the length of the parties' marriage, we find that the district court's award of alimony was not patently unfair on this record. This assignment of error fails.

ATTORNEY FEES

Martin's final assignment of error is that the district court erred in awarding attorney fees in light of the parties' respective financial situations, the court's overall division of the marital estate, and the alimony award that results in him having a negative monthly balance.

Attorney fees and expenses may be recovered in a civil action only where provided for by statute or when a recognized and accepted uniform course of procedure has been to allow recovery of attorney fees. *Scott v. Scott, supra*. A uniform course of procedure exists in Nebraska for the award of attorney fees in dissolution cases. *Id.* In awarding attorney fees in a dissolution action, a court shall consider the nature of the case, the amount involved in the controversy, the services actually performed, the results obtained, the length of time required for preparation and presentation of the case, the novelty and difficulty of the questions raised, and the customary charges of the bar for similar services. *Id.*

Here, the district court ordered Martin to pay \$3,000 of Joyce's attorney fees. An affidavit drafted by Joyce's attorney asserted that he charged \$275 an hour and that he spent time performing legal services for Joyce as follows: "29.21 hours x \$275.00 for a total of \$7,196.61 with an approximate 2 additional hours for trial prep[aration] and an additional 4 hours for trial in the amount of \$1,650.00 for a total of \$8,846.61." In addition to the attorney's affidavit, an itemized billing statement was also received into evidence. Based on this record, we find no abuse of discretion in the district court's award of attorney fees.

CONCLUSION

For the reasons stated herein, we affirm.

AFFIRMED.