

1 **HANISEE, Judge.**

2 {1} This appeal stems from a divorce proceeding. Husband argues that the district
3 court abused its discretion in dividing various items of community property, including
4 a retirement account derived from his employment with the State of New Mexico. We
5 conclude that there was no abuse of discretion and affirm.

6 **BACKGROUND**

7 {2} Frank Esparza (Husband) and Ernestine Esparza (Wife) were married on
8 November 27, 1981. Approximately twenty-eight years later, Wife filed a petition
9 seeking dissolution of the marriage. A trial was held to determine how the marital
10 property would be divided, after which the district court found, in relevant part for
11 purposes of this appeal, that: (1) Husband accrued 32.395 hours of annual leave which
12 amounted to a value of approximately \$790; (2) Husband earned a Public Employee
13 Retirement Association (PERA) account during the marriage; (3) Husband's Chase
14 credit card held approximate balances of \$3,000 prior to the filing of the divorce
15 petition and \$10,800 a little over a year later; (4) Wife earned \$8,340 in additional
16 income that had not been shared with the marital community; and (5) Husband has a
17 "Deferred Compensation 457 Account" valued at \$33,443, of which \$5,000 was his
18 separate property gift from his mother. To equalize the division of assets and

1 liabilities, the district court's conclusions of law required, among other things, that:
2 (1) Husband retain his accrued and unused annual leave; (2) Husband select Option
3 B as the form of payment of his PERA account pursuant to NMSA 1978, § 10-11-
4 117(B) (1997) and designate Wife as the survivor beneficiary¹; (3) Husband pay the
5 Chase credit card debt, including the community debt that preceded the filing of the
6 divorce petition and his ensuing separate debt; (4) Husband keep household goods and
7 furnishings valued at \$8,000; (5) Husband pay Wife "transitional spousal support" in
8 the necessary monthly amount of \$500 for three years, subject to modification; (6)
9 Husband receive half of the sum of additional income that had previously been earned
10 by Wife, less \$779 owed to Wife as interim support payments for which Husband was
11 in arrears; (7) Husband's deferred compensation, valued as of the date of divorce, less
12 his \$5000 pre-existing separate property interest, would be divided pursuant to a
13 Qualified Domestic Relations Order; and (8) to complete the equalizing process
14 following the ordered division of community assets and liabilities, Husband owed
15 Wife \$2,375 within thirty days of the Final Decree of Dissolution of Marriage.

16 {3} Including those set forth above, the district court's findings of fact and
17 conclusions of law were memorialized in the fourteen-page order from which

17 ¹Option B consists of "[l]ife payments with full continuation to one survivor
18 beneficiary." Section 10-11-117(B). Under this option, the "retired member is paid a
19 reduced pension for life." *Id.* Upon the death of the retired member, "the designated
20 survivor beneficiary is paid the full amount of the reduced pension until death." *Id.*

1 Husband appeals. Because this is a memorandum opinion and the parties are familiar
2 with the background of the case, we reserve discussion of more specific facts when
3 pertinent to our legal analysis.

4 **Husband’s Annual Leave**

5 {4} Husband argues that the district court abused its discretion by awarding him his
6 own undivided annual leave, valued at \$790, because the issue was neither raised by
7 the parties nor addressed during trial testimony. Therefore, Husband contends the
8 issue was one upon which the district court lacked authority to rule. Wife counters that
9 like other assets, Husband’s annual leave was properly before the district court
10 pursuant to the overarching trial inquiry aimed to equalize the division of community
11 property. *See Arnold v. Arnold*, 2003-NMCA-114, ¶ 17, 134 N.M. 381, 77 P.3d 285
12 (holding that annual or vacation leave and sick leave constitute community property).
13 Both litigants agree that we review issues regarding the equitable division of
14 community assets and liabilities for an abuse of discretion. *See id.* ¶ 6 (recognizing
15 same). “An abuse of discretion occurs when a ruling is clearly contrary to the logical
16 conclusions demanded by the facts and circumstances of the case.” *Sims v. Sims*,
17 1996-NMSC-078, ¶ 65, 122 N.M. 618, 930 P.2d 153.

18 {5} Despite Husband’s insistence that this issue was not before the district court,
19 a pay stub admitted at trial and discussed during oral argument reflected the quantity

1 of Husband’s accrued annual leave. The exhibit is excluded from the record proper.
2 *See Brown v. Trujillo*, 2004-NMCA-040, ¶ 34, 135 N.M. 365, 88 P.3d 881 (stating
3 that the appellant bears the burden of providing a sufficient record upon which the
4 issues presented on appeal are rendered suitable for review). While neither litigant
5 submitted proposed findings of fact or conclusions of law regarding Husband’s annual
6 leave, based on the evidence before it the district court was able to observe and
7 calculate its quantity and value, finding that 32.395 hours, worth about \$790, existed.
8 Within its division of assets, the district court ordered that Husband “shall retain all
9 of his accrued and unused annual [and vacation] leave.” In moving to reconsider,
10 Husband argued that “sick and annual leave . . . is likely to have been earned post
11 separation and should be awarded to [Husband].” Despite his request then, Husband
12 now argues that the district court’s distribution of the annual leave to him was error,
13 adding that its value was next improperly factored into Husband’s equalization
14 payment.

15 {6} If it was error for the district court to distribute the annual leave to Husband, it
16 was both invited and ultimately capitulated to by virtue of Husband’s motion for
17 reconsideration, in which he sought to keep his annual leave—the very same
18 distribution initially ordered by the district court and, as requested, maintained by it

1 following a hearing on the motion to reconsider.² Furthermore, the district court was
2 entitled to rely on Husband’s agreement with its ruling awarding him his own annual
3 leave. *See Cox v. Cox*, 1989-NMCA-035, ¶ 22, 108 N.M. 598, 775 P.2d 1315 (holding
4 that a district court may rely on a party’s proposed property distribution in reaching
5 its decision). “[I]nvited error will not be the basis for reversal on appeal.” *Id.* (citing
6 *Proper v. Mowry*, 1977-NMCA-080, ¶ 70, 90 N.M. 710, 568 P.2d 236). As well,
7 Husband provides no cited authority stating that the district court cannot make
8 determinations regarding community property evident on the face of trial exhibits
9 unless supported by testimony or written pleadings. *See Curry v. Great Nw. Ins. Co.*,
10 2014-NMCA-031, ¶ 28, 320 P.3d 482 (“Where a party cites no authority to support
11 an argument, we may assume no such authority exists.”). Similarly, Husband asserts
12 the ruling regarding his annual leave to be somehow afoul of the “‘first in first out’ ”
13 principle, yet offers no citation regarding the principle’s meaning or from what source
14 of authority it arises. We affirm the decision of the district court regarding Husband’s
15 annual leave.

16 **Husband’s PERA Retirement Account**

16 ²In its order on Husband’s motion to reconsider, the district court denied all
17 matters raised in the motion with the exception of a few expressly stated issues.
18 Because the district court stated no modification to its initial ruling regarding
19 Husband’s annual leave, we understand that the district court maintained its original
20 ruling on the matter.

1 {7} Husband argues that the district court erred in: (1) neglecting to allocate the cost
2 of the court ordered PERA survivor benefits to Wife since she requested them, (2)
3 ordering Husband to elect Option B, which includes the survivor benefit here payable
4 to Wife as also directed by the court, and (3) wording the final divorce decree contrary
5 to a prior oral ruling. Husband maintains that the question of survivor benefits is one
6 of first impression and asks us to review the application of PERA de novo as a matter
7 of statutory interpretation. Wife maintains that abuse of discretion is again the
8 appropriate standard of review. She also asserts that Husband did not sustain his
9 appellate burden insofar as he failed to adequately argue the point of appeal and to
10 provide specific citations to the record, along with an accompanying explanation of
11 how the district court abused its discretion in ordering the selection of Option B, or
12 in not adhering to its own prior spoken language following trial.

13 {8} At the outset, we disagree with Husband's contention that this Court should
14 review these issues de novo as a matter of statutory interpretation. Husband provides
15 no specific discussion regarding the statute, the legislative intent of the statute, or how
16 the statute was misapplied by the district court. Nor does he argue that the result he
17 prefers today is that which PERA contemplated in circumstances such as this. Indeed,
18 Husband's argument is one of inequity—that the district court's decision to order
19 Husband to select Option B, and moreover to have done so without requiring Wife to

1 pay the cost of survivor benefits, was unjust. Such an argument does not entail
2 statutory interpretation, nor does it trigger de novo review. Rather, we review the
3 district court’s PERA-related conclusions for an abuse of discretion. *See Clark v.*
4 *Clark*, 2014-NMCA-030, ¶ 24, 320 P.3d 991 (“We review the district court’s
5 equitable distribution of assets and liabilities for an abuse of discretion.”).

6 {9} In examining Husband’s briefing, we can find no specific discussion related to,
7 or argument describing, why it was error for the district court to employ its discretion
8 to require survivor benefits to Wife or to not separately assign her the responsibility
9 of making the accompanying payment that PERA Option B entails. Husband merely
10 offers a few sentences that generally assert that “[i]t is not equitable that [Husband]
11 pay for these benefits in any way[,]” and Wife’s “50% of the community percentage
12 of the community retirement should be reduced to a lower percentage . . . to allocate
13 for such cost of receivership.” Husband cites no caselaw supporting these statements,
14 nor any statutorily analytic justification for the conclusion he asks us to reach. We will
15 not second guess a district court’s use of its discretion on the basis of such overly
16 general complaints. *See Muse v. Muse*, 2009-NMCA-003, ¶ 72, 145 N.M. 451, 200
17 P.3d 104.

18 {10} Regarding the requirement that he select Option B, Husband contends that
19 PERA provides “better options available to the parties, such as Option C[,] . . . a more

1 cost effective alternative to both parties.” Yet Husband fails to direct us to any portion
2 of the record where he asked the district court for that which he now requests on
3 appeal—specifically, PERA Option C. In his proposed findings and conclusions,
4 Husband “did not agree” with Wife’s request for Option B, but asked instead that
5 “Option A . . . be selected which does not provide for any survivor beneficiary pay out
6 annuity.” After the district court ordered Husband to select Option B pursuant to
7 Wife’s request, Husband expressed his displeasure by merely asking the court to
8 “reconsider its ruling on the PERA retirement[,]” a request unaccompanied by
9 indication that he then preferred Option C, instead of Option A. We can find nothing
10 regarding, nor does Husband cite, any mention of Option C in the district court
11 proceedings.³

12 {11} To present an appellate issue that is suitable for resolution, an appellant must
13 demonstrate that the issue was preserved in the trial court. *See* Rule 12-213(A)(4)
14 NMRA. “To preserve error for review, a party must fairly invoke a ruling of the
15 district court on the same grounds argued in this Court.” *Crutchfield v. N.M. Dep’t of*
16 *Taxation and Revenue*, 2005-NMCA-022, ¶ 14, 137 N.M. 26, 106 P.3d 1273. Here,
17 Husband has not identified when, and appears nowhere to have stated, his evolved

18 ³Pursuant to Option C, “[t]he retired member is paid a reduced pension for life[,]
19 and w]hen the retired member dies, the designated survivor beneficiary is paid
20 one-half the amount of the reduced pension until death.” Section 10-11-117(C).

1 preference for Option C. Thus, we are in no position to conclude that the district court
2 abused its discretion by not ordering the selection of Option C. *See id.* (denying
3 consideration of an issue on appeal where the appellant did not invoke the ruling of
4 the district court or otherwise adequately preserve the issue for appellate review).

5 {12} To the extent Husband argues that the selection of Option B itself was an abuse
6 of discretion, we note first that Husband’s PERA account was earned during the
7 marriage, from 1992 until at least the time of dissolution. It is plain from our caselaw
8 that the non-earning spouse possesses a community interest in such a retirement
9 account’s value. *See Irwin v. Irwin*, 1996-NMCA-007, 121 N.M. 266, 910 P.2d 342,
10 ¶ 20 (“A community interest in a pension plan containing a survivor’s benefit
11 provision constitutes a valuable portion of the community assets, and the survivor’s
12 benefit provision should be considered in valuing and distributing the community
13 interest in the retirement plan.”). Although *Irwin* primarily addressed division of a
14 fully vested retirement account, *id.* ¶ 22, it held that “where an employee-spouse has
15 a choice of pension options, he or she should not be permitted by the choice . . . to
16 defeat or reduce the interest of the non-employee spouse.” *Id.* ¶ 21. By asking the
17 district court to select Option A, the option which excludes survivor benefits, Husband
18 essentially sought that which is disallowed by *Irwin*. Here, the district court
19 considered both the possibility that Husband would discontinue his state service prior

1 to retirement, or that he would fully retire from state service, and assigned divided
2 value percentages for both scenarios. Next, the court directed Husband's selection of
3 Option B, which safeguarded Wife's interest in the community PERA asset. Given
4 Husband's failure to have offered any viable alternative to the district court and then
5 to persist in such an assertion on appeal, and in light of our precedent's recognition
6 of the community value of the very interest here protected by the district court, we
7 have no basis to conclude that the district court abused its discretion in allocating
8 Husband's PERA account.

9 {13} Lastly, Husband fails as well to specify precisely why it is reversible error for
10 any difference to exist between the district court's final orders and its previous oral
11 rulings. While Husband notes what he contends to be contradictions between the
12 district court's statements following trial and its final order dividing the retirement
13 benefits, he does not explain how any of these differences constitute an abuse of
14 discretion, nor does he ever even notify us specifically as to what those substantive
15 differences were. Such assertions, unsupported by authority or argument, are
16 unpersuasive. *See State v. Gonzales*, 2011-NMCA-007, ¶ 19, 149 N.M. 226, 247 P.3d
17 1111 (“[T]his Court has no duty to review an argument that is not adequately
18 developed.”).

19 **Husband's Chase Credit Card Debt**

1 {14} Prior to district court litigation, a special commissioner held a hearing to
2 address certain core matters, including Husband's payment to Wife of interim support.
3 At the time, the commissioner additionally considered Husband's credit card debt,
4 then containing a \$5,000 retainer to his attorney, and determined that "legal fees
5 [were] appropriately included" in the interim division. In its later findings and
6 conclusions, the district court found that when the divorce petition was filed,
7 Husband's Chase credit card had a balance of approximately \$3,000, which
8 constituted community debt. The court additionally found that a little over a year later,
9 the credit card balance was approximately \$10,800, and that Husband "failed to show
10 that the new debt (i.e. approximately \$7,800) benefitted both spouses." The court
11 assigned the credit card debt "in excess of \$3,000" to Husband as separate debt.
12 Although it found the \$3,000 to be community debt, in equalizing the division of
13 assets it ordered Husband to pay it "as his sole and separate debt." In Husband's
14 motion to reconsider, he cited the interim order in conjunction with his argument that
15 attorney fees are community debt. By reply to his motion, Husband additionally
16 requested his attorney fees and costs. The district court denied both requests.

17 {15} Husband alleges that the district court abused its discretion by failing to
18 designate all of the Chase credit card debt and accompanying interest as community
19 debt. Husband contends that because the majority of the debt consisted of Husband's

1 attorney fees, which were allowed as necessary expenses in the interim order,
2 substantial evidence does not support the district court’s findings and conclusions,
3 which required Husband to pay the entirety of the credit card debt. Husband also
4 argues that the district court erred by failing to divide the pre-divorce credit card
5 balance of \$3,000 equally between the parties. Husband states that \$5,000 of the post-
6 divorce petition debt is attributable to a retainer for his attorney, but acknowledges
7 that the remainder is attributable to later attorney fees and his own dental bills.

8 {16} Wife maintains that the district court did not abuse its discretion as the interim
9 order of the special commission was merely a temporary distribution pending the final
10 order of the district court. Additionally, Wife contends that the district court did not
11 err in ordering that Husband be responsible for the credit card debt incurred after the
12 filing of the divorce petition as Husband acknowledges that the debt consisted of his
13 later attorney fees and his dental bills. In support of this argument, Wife directs us to
14 a district court order ruling that each party bear his or her own costs and attorney fees.

15 {17} As we have stated, we review a district court’s decision of distribution of assets
16 and liabilities for an abuse of discretion. *Clark*, 2014-NMCA-030, ¶ 24. While
17 Husband argues that the district court abused its discretion because the interim order
18 put in place by the special commission served as “the law of the case” and established
19 the community nature of the credit card balance, including Husband’s \$5,000 retainer,

1 he provides no authority in support of this contention. *In re Adoption of Doe*, 1984-
2 NMSC-024, ¶ 2, 100 N.M. 764, 676 P.2d 1329 (“We assume where arguments in
3 briefs are unsupported by cited authority, counsel after diligent search, was unable to
4 find any supporting authority.”). In fact, the special commissioner’s order expressly
5 indicated that the parties “are to follow [the] recommendations until further order of
6 the [district c]ourt.” In just such a later order, the district court denied Husband’s
7 requests.

8 {18} To the extent that Husband contends that his attorney fees and dental bills were
9 community debt, defined as “debt contracted or incurred by either or both spouses
10 during marriage which is not a separate debt[,]” NMSA 1978, § 40-3-9(B) (1983),
11 Husband points us to nothing within the record, nor can we locate, any documentation
12 about how or when these debts were incurred, who charged them, nor have we located
13 any documents or exhibits detailing the debts incurred, who charged them, when, and
14 for how much. While Husband does provide us with citations to the hearing, his
15 citations are faulty as they do not correspond with the provided record proper disks.
16 Without more than a mere assertion of error by counsel, particularly one
17 unaccompanied by supportive caselaw or specific argument, we cannot conclude that
18 the district court’s decision ordering Husband to pay the entire credit card debt was

1 not supported by substantial evidence. *See Gonzales*, 2011-NMCA-007, ¶ 19 (“[T]his
2 Court has no duty to review an argument that is not adequately developed.”).

3 {19} As well, we reiterate that it is the district court’s responsibility to equalize the
4 division of assets and liabilities, particularly given that not all things are perfectly
5 suited to division. Although not exactly described, the process by which the district
6 court equalized assets yielded significant items of community value to Husband, such
7 as the household goods and furnishings, as well as to Wife. After the process of
8 division, the district court concluded its order with a final equalization payment from
9 Husband to Wife. We cannot assume the presence of error on the basis that each and
10 every asset was not specifically and equally divided. *See Irwin*, 1996-NMCA-007, ¶
11 10 (stating that under New Mexico law, in divorce proceedings district courts are
12 required to divide community property equally; however, the division “need not be
13 computed with mathematical exactness.”).

14 **Spousal Support**

15 {20} Husband argues that the district court abused its discretion when it awarded
16 Wife educational spousal support and in failing to set forth specific terms of the
17 termination of the support, the modification of the support, and the applicable tax
18 implications. Wife contends that the district court ruled appropriately as it considered
19 disparity in income and the earning ability of the litigants. We review the award or

1 denial of spousal support for an abuse of discretion. *Hertz v. Hertz*, 1983-NMSC-004,
2 ¶ 20, 99 N.M. 320, 657 P.2d 1169.

3 {21} In a divorce proceeding, the Legislature has granted district courts authority to
4 award a party:

5 (a) *rehabilitative* spousal support that provides the receiving spouse
6 with education, training, work experience or other forms of
7 rehabilitation that increases the receiving spouse's ability to earn
8 income and become self-supporting. The court may include a
9 specific rehabilitation plan with its award of rehabilitative spousal
10 support and may condition continuation of the support upon
11 compliance with that plan [or]

12 (b) *transitional* spousal support to supplement the income of the
13 receiving spouse for a limited period of time; provided that the
14 period shall be clearly stated in the courts final order[.]

15 NMSA 1978, § 40-4-7(B)(1)(a),(b) (1997) (Emphasis added.) In determining whether
16 an award of spousal support is appropriate under the circumstances, the district court
17 must consider the: (1) age, health, and means of support for each spouse; (2) current
18 and future earnings and the earning capacity of each spouse; (3) good-faith efforts of
19 each spouse to maintain employment or to become self-supporting; (4) the reasonable
20 needs of the each spouse, including the standard of living during the marriage,
21 maintenance of medical insurance for each spouse, and appropriateness of life
22 insurance, its availability and cost, and its necessity for the individual paying spousal
23 support; (5) duration of the marriage; (6) amount of property awarded to each spouse;

1 (7) type and nature of the each spouse’s assets; (8) type and nature of each spouse’s
2 liabilities; (9) income producing property owned; and (10) agreements made by the
3 spouses in contemplation of the dissolution of marriage or legal separation. Section
4 40-4-7 (E).

5 {22} The district court concluded that Wife was “in need of transitional spousal
6 support” and ordered Husband to pay her “\$500 per month beginning June 1, 2011
7 and continuing through June 2014.” The district court noted that the “award of spousal
8 support [was] modifiable.” Husband argues that “despite the [transitional] label,” due
9 to oral rulings of the district court referencing educational reasoning, the support was
10 “more in the nature of rehabilitative spousal support for which there was not
11 substantial evidence other than the fact that [Husband] earned more than [Wife].”
12 While Husband cites to portions of the hearing purporting to discuss the educational
13 intent of the spousal support, the citations again do not properly correspond to the
14 recorded hearing disk, and we are unable to locate the specific testimony Husband
15 refers to. However, our review of the district court’s findings and conclusions reveal
16 that it made findings regarding each of the statutorily required considerations pertinent
17 to transitional spousal support, with the exception of whether an agreement existed
18 between the parties made in contemplation of separation or dissolution of the

1 marriage. As to the latter, the parties make no argument that such an agreement
2 existed.

3 {23} The district court ultimately awarded Wife transitional support and explicitly
4 prescribed a duration on the support as required by Section 40-4-7(1)(b). While
5 Husband contends that the district court abused its discretion in this determination, he
6 provides no argument particularizing his reasoning aside from a generic statement that
7 there was not substantial evidence to support the ruling. Nothing indicates, as
8 Husband suggests, that the amount ordered was solely to facilitate Wife's education.
9 Given the district court's consideration of all of the Section 40-4-7(E) statutory
10 factors, with the exception of the tenth which Husband does not dispute on appeal, our
11 standard of review dictates that we affirm the support award of spousal support to
12 Wife.

13 **Interim Division Payment**

14 {24} Husband next argues that the district court abused its discretion in subtracting
15 \$779 from his half of the distribution of Wife's additional income as Husband
16 contends he previously paid Wife the disputed \$779. He asserts that the district court
17 abused its discretion by ordering that "the \$779 was to be paid by" a specific date
18 which preceded the district court's findings and conclusions. Husband maintains as
19 well that substantial evidence does not support the offset. Wife merely contends that

1 Husband is “confusing two different matters[:]” the interim division payment and
2 Wife’s excess income.

3 {25} In its findings and conclusions, the district court found that Husband “admitted
4 that he had failed to make all interim payments to [Wife] and there is now the sum of
5 \$779 due.” The district court ruled that the \$779 be deducted from a portion of money
6 Wife owed husband. In his motion to reconsider the ruling of the district court,
7 Husband stated that he “paid interim division arrears of \$779.” The district court
8 denied Husband’s motion with regard to this matter. We note that there are no exhibits
9 attached to the motion supporting Husband’s assertion of payment, nor does Husband
10 direct us to any evidence, aside from his own assertion, that the money was in fact
11 paid. Without such evidence, we cannot conclude that the district court abused its
12 discretion. *See Talley v. Talley*, 1993-NMCA-003, ¶ 12, 115 N.M. 89, 847 P.2d 323
13 (“When there exist reasons both supporting and detracting from a trial court decision,
14 there is no abuse of discretion.”).

15 **Wife’s Additional Income**

16 {26} In its findings and conclusions, the district court awarded Husband half of the
17 sum of excess income received by Wife. Husband contends on appeal that the district
18 court abused its discretion by failing to provide a statement of when and how these
19 funds would be paid to Husband. Husband additionally argues that there was no

1 “substantial evidence supporting . . . why this amount was not due to” Husband by a
2 certain date. Finally, Husband complains that Wife was awarded one of her own
3 accounts and was not required to divide it with Husband. Wife argues that Husband
4 neglects to show where he filed a motion to recover the funds or provided an argument
5 as to how the district court’s division of property was an abuse of discretion.

6 {27} At the outset, we note that we cannot locate where Husband requested the
7 district court to clarify “when and how” Husband’s half of the excess income was to
8 be distributed. While Husband cites to a portion of the hearing where he claims he
9 specifically addressed “a claim for recovery of the additional income[,]” Husband
10 does not explain what he specifically requested and, again due to the inaccuracy of the
11 recording citation, we cannot review it ourselves. *See Crutchfield*, 2005-NMCA-022,
12 ¶ 14 (“[O]n appeal, the party must specifically point out where, in the record, the party
13 invoked the court’s ruling on the issue. Absent that citation to the record or any
14 obvious preservation, we will not consider the issue.”). Additionally, Husband fails
15 to cite to any supportive caselaw that indicates a district court’s lack of clarity in the
16 disbursement of community income to be error. *ITT Educ. Servs., Inc. v. Taxation &*
17 *Revenue Dep’t*, 1998-NMCA-078, ¶ 10, 125 N.M. 244, 959 P.2d 969 (stating that the
18 appellate court will not consider arguments that contain no citation to supporting
19 authority). Insofar as Husband asserts that the district court abused its discretion in

1 awarding Wife more than her equitable portion of the community property, Husband
2 fails to direct us to a portion of the record indicating the equalization of property to
3 be mistaken. While Husband points us to exhibits in the record that he contends
4 support his argument, we are unable to locate these exhibits as they do not appear to
5 have been submitted as part of the record proper. *See Brown*, 2004-NMCA-040, ¶ 34
6 (stating that the appellant has the burden of providing a sufficient record to review the
7 issues presented on appeal). Accordingly, we find no abuse of discretion.

8 **Husband's Deferred Compensation**

9 {28} Lastly, Husband claims he does not understand with exactitude how the district
10 court divided his deferred compensation. This is the extent of Husband's argument.
11 He requests "clarifying language." This argument is undeveloped and we decline to
12 review it. *See Gonzales*, 2011-NMCA-007, ¶ 19. We do note that the district court's
13 order directly stated that "[f]ive thousand dollars of the funds in the 457 account are
14 [Husband's] separate property . . . [and t]he remaining funds . . . are community
15 property." Having found this language to be inexact, the appropriate recourse for
16 Husband would have been to file a motion to clarify with the district court. While we
17 note that in his motion for reconsideration Husband asked the district court to "review
18 the calculations regarding" the deferred compensation, we can find nothing in the
19 record, nor does he provide any citation to the record, indicating that he brought the

1 specific issues he now raises on appeal to the attention of the district court. *See*
2 *Crutchfield*, 2005-NMCA-022, ¶ 14. Therefore, we decline to address this issue any
3 further. *See Muse*, 2009-NMCA-003, ¶ 72, (refusing to reverse the district court in the
4 dissolution of a marriage where the husband solely made “surface presentations” of
5 his arguments).

6 **CONCLUSION**

7 {29} For the foregoing reasons, we determine there to be no abuse of discretion and
8 affirm the judgment of the district court.

9 {30} **IT IS SO ORDERED.**

10
11

J. MILES HANISEE, Judge

12 **WE CONCUR:**

13
14

MICHAEL E. VIGIL, Chief Judge

15
16

CYNTHIA A. FRY, Judge