

IN THE SUPREME COURT  
STATE OF NORTH DAKOTA

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2022 ND 90

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John W. Dixon,

Petitioner and Appellant

v.

Billie Dixon,

Respondent and Appellee

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No. 20210294

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Appeal from the District Court of Burleigh County, South Central Judicial District, the Honorable Daniel J. Borgen, Judge.

AFFIRMED.

Per Curiam.

Greg W. Hennessy, Williston, ND, for petitioner and appellant.

Billie Dixon, Grand Forks, ND, respondent and appellee.

**Dixon v. Dixon**  
**No. 20210294**

**Per Curiam.**

[¶1] John Dixon appeals after the district court entered an order discharging Billie Dixon as trustee of the Shirley A. Dixon Trust, closing the Trust, and concluding the court’s supervised administration of the Trust. John Dixon argues the court erred in concluding as a matter of law that there was no breach of fiduciary duty by trustee Billie Dixon for failing to provide annual accountings to him, as required by the Trust agreement and contrary to our prior decision in *Dixon v. Dixon*, 2018 ND 25, 905 N.W.2d 748. He further argues trustee Billie Dixon owes the beneficiaries reimbursement for waste of the trust funds.

[¶2] After an August 2019 bench trial, the district court made findings of fact and conclusions of law. “When analyzing findings of fact and conclusions of law, we look to substance rather than labels given by the district court[.]” *Larsen v. Comm’n on Med. Competency*, 1998 ND 193, ¶ 17, 585 N.W.2d 801. The court found Billie Dixon complied with the Trust’s terms to provide an accounting and did not engage in improper conduct as trustee. The court also found she did not misuse trust assets or make improper gifts of trust property. On the basis of the evidence at trial, the court found Billie Dixon had provided all of the necessary accounting records and no funds were misappropriated, which are questions of fact. After our review of the record, we conclude the court’s findings of fact are not clearly erroneous and summarily affirm under N.D.R.App.P. 35.1(a)(2).

[¶3] Jon J. Jensen, C.J.  
Gerald W. VandeWalle  
Daniel J. Crothers  
Lisa Fair McEvers  
Jerod E. Tufte