

Circuit Court for Howard County
Case No.: C-13-FM-21-001670

UNREPORTED
IN THE APPELLATE COURT
OF MARYLAND*

No. 1885

September Term, 2024

ASAD RAHMAN

v.

SHABIHA YASMIN

Reed,
Shaw,
Harrell, Glenn T., Jr.
(Senior Judge, Specially Assigned),

JJ.

PER CURIAM

Filed: November 19, 2025

*This is a per curiam opinion. Under Rule 1-104, the opinion is not precedent within the rule of stare decisis, nor may it be cited as persuasive authority.

This case arises from a decision by the Circuit Court for Howard County to grant a petition for contempt filed by Shabiha Yasmin, appellee, against Asad Rahman, appellant. On December 12, 2022, the circuit court entered a judgment of absolute divorce in favor of appellee. At the time the judgment was entered, and at all times pertinent to this appeal, one of the parties’ two children was a minor. With respect to the minor child, the judgment of absolute divorce provided, *inter alia*, that the parties were to split equally costs for the minor child’s “camp expenses, extracurricular activity expenses (including equipment), and extraordinary medical expenses (defined as any uninsured costs for medical, dental, or vision treatment in excess of \$250.00, for a single illness or condition, in a calendar year)[.]” In addition, the court ordered that all debts not specified in the judgment of absolute divorce, “shall be the responsibility of the named debtor[.]”

On June 6, 2024, appellee filed a petition for contempt in which she asserted that appellant owed her \$98.50 for repairs to the minor child’s eyeglasses, \$400 for the cost of the child’s tooth extraction, and \$856.77 for “State tax 2021[.]” A hearing on the petition for contempt was held on August 21, 2024 before Magistrate Frazier. Appellant failed to appear at the hearing.

Appellee testified that the parties’ minor child broke her eyeglasses. Appellee took the broken pair of eyeglasses to a repair shop that fixed them for a cost of \$52. Appellee then ordered a new pair of eyeglasses for the child. That pair was paid for by insurance, but appellee incurred an out-of-pocket cost of \$45. Appellee sought from appellant half of the \$97 cost incurred with respect to the eyeglasses, but he did not pay. Appellee also testified that the parties’ minor child had two teeth extracted at a cost of \$798. After some

negotiations with a dental insurance company, the amount due was reduced by \$512, leaving a balance of \$286. Appellee further testified that prior to their divorce, the parties filed their taxes jointly and that they did so in 2020. In 2023, appellee received a notice from the Comptroller of Maryland advising that she owed \$1,713.54 in taxes for the year 2020. Appellee asserted that she contacted appellant, but he did not pay his half of the taxes owed. Ultimately, appellee paid the entire amount of the taxes owed.

In his written report and recommendations, the magistrate recommended that the petition for contempt be granted, that as a sanction the amount of \$1,048 be reduced to a judgment in favor of appellee and against appellant, and that appellant may purge the sanction by making a payment of \$1,048 to appellee by January 1, 2025. Ten days later, appellant filed exceptions to the magistrate’s report and recommendations. He argued that he did not receive proper notice of the hearing. In addition, he maintained that the parties filed separate tax returns for 2021 and that each party was responsible for its own tax liability in 2021. Alternatively, appellant asserted that if appellee mistakenly referenced 2021 in her petition for contempt, but intended to reference tax liability for 2020, the parties “filed as jointly and incurred a tax liability of \$7,713.55.” Appellant claimed that he “paid \$6000.00 and the remaining \$1713.55 is to be paid by [appellee].” In addition, appellant maintained that the vision-related costs did not exceed the required \$250 threshold. With respect to the dental benefits, appellant asserted that he asked appellee to provide an explanation of benefits from the dental insurance company because he believed that she “has received reimbursement or payment for at least some of the dental cost.”

In a written order entered on October 24, 2024, the circuit court denied appellant’s exceptions because he failed to comply with the transcript requirements set forth in Maryland Rule 9-208(g). On the same day, the circuit court entered a written order granting the petition for contempt for failure of appellant “to contribute to the child’s medical expenses[.]” The court ordered that, “as a sanction, the amount of One Thousand Forty Eight Dollars, (\$1,048), shall be reduced to a judgment in favor of [appellee] and against [appellant], with all applicable interest at the prevailing rate[.]” The court order provided that appellant could “purge this sanction by making a payment of One Thousand Forty Eight Dollars, (\$1,048), by January 1, 2025.” This timely appeal followed.

STANDARD OF REVIEW

Maryland Rule 8-131(c) provides that “[w]hen an action has been tried without a jury, an appellate court will review the case on both the law and the evidence.” We “will not set aside the judgment of the trial court on the evidence unless clearly erroneous, and will give due regard to the opportunity of the trial court to judge the credibility of the witnesses.” *Id.* “Clear error exists where the trial court’s factual findings are not supported by competent evidence.” *EBC Props., LLC v. Urge Food Corp.*, 257 Md. App. 151, 165 (2023). In other words, “[i]f there is any competent material evidence to support the factual findings of the trial court, those findings cannot be held to be clearly erroneous.” *YIVO Inst. for Jewish Rsch. v. Zaleski*, 386 Md. 654, 663 (2005). As to contempt orders specifically, we “will not disturb a contempt order absent an abuse of discretion or a clearly erroneous finding of fact upon which the contempt was imposed.” *Kowalczyk v. Bresler*, 231 Md. App. 203, 209 (2016). The court abuses its discretion when “no reasonable

person would take the view adopted by the [trial] court,’ or when the court acts ‘without reference to any guiding rules or principles.’” *In re Adoption/Guardianship No. 3598*, 347 Md. 295, 312 (1997) (internal citations omitted) (quoting *North v. North*, 102 Md. App. 1, 13 (1994)). Furthermore, “[a] trial court abuses its discretion when its decision encompasses an error of law[.]” *Breona C. v. Rodney D.*, 253 Md. App. 67, 73 (2021). “In reviewing factual findings on which a contempt order is based, ‘[i]t is not our task to reweigh the credibility of witnesses, resolve conflicts in the evidence, or second-guess reasonable inferences drawn by the court, sitting as fact-finder.’” *Md. Dep’t of Health v. Myers*, 260 Md. App. 565, 618 (2024) (alteration in original) (quoting *Gertz v. Md. Dep’t of Env’t*, 199 Md. App. 413, 430 (2011)).

DISCUSSION

Appellant challenges the circuit court’s decision finding him in contempt for failing to contribute to the minor child’s vision-related expenses, dental expenses, and the parties’ tax liability. We shall address each of the expenses *seriatim*, beginning with the vision-related expenses. Appellant contends that the circuit court abused its discretion in finding him in contempt for failing to pay half of the cost of the minor child’s vision-related expenses. He is correct. Appellee testified that she incurred costs in the amount of \$52 for repairs to the child’s eyeglasses and out-of-pocket costs in the amount of \$45 for a new pair of eyeglasses. The total cost incurred did not exceed the \$250 threshold required by the judgment of absolute divorce. Appellee did not present any evidence of other vision-related expenses incurred in the same year to establish that the required threshold had been met. For that reason, appellant was not required to pay half of the cost to repair the minor

child’s broken eyeglasses or half of the out-of-pocket cost incurred by appellee for the new eyeglasses.

As for the cost for the extraction of two of the minor child’s teeth, appellant acknowledges that he refused to pay the \$400 originally requested by appellee because he was not provided with an explanation of benefits or other documentation of the expense. At the hearing, appellee testified that the minor child had two teeth extracted in August 2023. According to appellee, the original cost for the extractions was “like \$1,200,” but she was charged only \$798. After negotiating with an insurance company known as Guardian Dental, the cost was reduced by \$512 to \$286. Appellee provided the circuit court with a screen shot from a Guardian Dental webpage, admitted as plaintiff’s exhibit 3, that showed a claim was made on behalf of the minor child for services provided on August 31, 2023 in the amount of \$1,943. The exhibit showed that \$512.80 was paid on that claim. Appellee argued that appellant should pay one-half of the final cost of \$286. The circuit court agreed. We find no error in the court’s decision that appellant was responsible for \$143, which represented half of the cost of the extractions. That determination was supported by appellee’s testimony and the screen shot showing the claims and payments made by Guardian Dental. As appellant did not appear at the hearing, he did not provide any testimony or other evidence to counter appellee’s evidence. Because the court’s finding was supported by competent evidence, it was not clearly erroneous. The circuit court did not abuse its discretion in finding appellant in contempt for failure to pay his half of the cost of the extractions.

Appellant also challenges the circuit court’s finding with regard to the parties’ tax liability. At the hearing, appellee testified that prior to their divorce, the parties always filed their taxes jointly. In 2023, she received a notice from the Comptroller of Maryland stating that she and appellant owed state taxes for 2020 in the amount of \$1,713.54. Appellee notified appellant and, according to appellee, he had received “the same mail.” She asked appellant to call the Comptroller to inquire about the bill, but he did not. When appellee called the Comptroller, she was told that she and appellant owed the taxes. She asked if she could pay half of the amount owed, but was told that if she paid only half, they could “take your, hold your license and other things.” For that reason, appellee paid the tax bill in full and asked appellant to pay his one-half share to her. Although he said he would, appellant never paid appellee. At the hearing, appellee offered, and the circuit court admitted in evidence, the “State of Maryland Personal Income Tax Computation Notice” she received in the mail. It showed a balance due for state taxes for tax year 2020 in the amount of \$1,713.54.

Appellant argues that he “filed as Single/Head of Household for 2021[,]” that appellee “filed separately[,]” and that “[t]here was no joint tax filing or liability for that year.” Appellant’s arguments, which focus solely on the parties’ 2021 taxes and fail to address their 2020 state tax liability, are disingenuous. Although in her petition for contempt, appellee erroneously referenced “State tax 2021,” the Magistrate’s Report and Recommendations referenced the State of Maryland Personal Income Tax Computation Notice and made clear that the tax year at issue was 2020. Appellant was obviously aware that was the case because in his exceptions to the Magistrate’s Report and

Recommendations, he recognized that appellee might have intended to reference tax year 2020 and he made arguments relating to his tax liability for both 2020 and 2021.

Appellee's argument before the magistrate, that appellant failed to pay his half of the \$1,713.54 tax liability for tax year 2020, was supported by both appellee's testimony and the notice received by her from the Comptroller of Maryland. Again, we note that appellant did not appear at the hearing and, as a result, did not provide any testimony or other evidence to counter appellee's evidence. Because the court's finding was supported by competent evidence, it was not clearly erroneous. The circuit court did not abuse its discretion in finding appellant in contempt for failure to pay his half of the 2020 state tax liability.

**JUDGMENT OF THE CIRCUIT COURT
FOR HOWARD COUNTY REVERSED IN
PART AND AFFIRMED IN PART; CASE
REMANDED FOR CONSIDERATION OF
THE SANCTION AND PURGE
CONSISTENT WITH THIS OPINION;
COSTS TO BE PAID TWO-THIRDS BY
APPELLANT AND ONE-THIRD BY
APPELLEE.**