FILED
DEC 27 1983
CLERK SUPREME COURT

IN THE COURT OF APPEALS OF IOWA

IN RE THE MARRIAGE OF THERESE L. LEY AND WILLIAM E. LEY

Upon the Petition of)

THERESE L. LEY,)

Petitioner-Appellee/ Cross-Appellant,) Filed December 27, 1983

And Concerning)

WILLIAM E. LEY,) 3-380 / 83-146

Respondent-Appellant/ Cross-Appellee.)

Appeal from Scott District Court - C. H. Pelton, Judge.

Respondent husband appeals and petitioner wife cross-appeals from the economic provisions of the parties' dissolution decree. AFFIRMED.

Seymore Raben, Davenport, for respondent-appellant.

Dennis D. Jasper of Stafne, Lewis, Jasper & Payson, Bettendorf, for petitioner-appellee.

Considered by Oxberger, C.J., and Donielson and Sackett, JJ.

DONIELSON, J.

Respondent husband appeals and petitioner wife cross-appeals from the economic provisions of the parties' dissolution decree. Respondent claims the property division is inequitable and the alimony and child support awards are too high, while petitioner claims the child support should be increased. Upon our de novo review of the record in light of the factors listed in Iowa Code §§ 598.21(1) (property division), 598.21(3) (alimony), and 598.21(4) (child support), we believe the trial court's decree is equitable. The duration of the alimony award is justified by the fact that the parties were married for nearly twenty-five years. Respondent's superior financial position will enable him to satisfy the obligations rightfully placed upon him. His obligation to pay his daughter's college expenses, while somewhat onerous at this time, will be significantly reduced if not eliminated in the near future since one daughter is near graduation and the other may decide not to continue her college education.

We also reject respondent's claim that the court erred in taking judicial notice of the federal tax laws in determining how to structure the support provisions. In formulating alimony and child support awards, the court is required to consider the tax consequences to each party. Iowa Code §§ 598.21(3)(g), 598.21(4)(h). The trial court in this case properly complied with its statutory obligation. The decree is affirmed in all respects.

AFFIRMED.