

**D. SALAZAR V. STATE OF NEW MEXICO TAXATION & REVENUE DEP'T**

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**DELFIN SALAZAR, JR.,**  
Petitioner-Appellant,  
v.  
**STATE OF NEW MEXICO TAXATION  
AND REVENUE DEPARTMENT,  
MOTOR VEHICLES DIVISION,**  
Respondent-Appellee.

NO. 32,474

COURT OF APPEALS OF NEW MEXICO

July 8, 2013

APPEAL FROM THE DISTRICT COURT OF CIBOLA COUNTY, George P. Eichwald,  
District Judge

**COUNSEL**

John V. Nilan LLC, John V. Nilan, Albuquerque, NM, for Appellant

N.M. Taxation and Revenue Dept., Julia A. Belles, Santa Fe, NM, for Appellee

**JUDGES**

JAMES J. WECHSLER, Judge. WE CONCUR: JONATHAN B. SUTIN, Judge,  
MICHAEL E. VIGIL, Judge

**AUTHOR:** JAMES J. WECHSLER

**MEMORANDUM OPINION**

**WECHSLER, Judge.**

**{1}** Summary dismissal was proposed for the reasons stated in the notice of proposed summary disposition. No memorandum opposing summary dismissal has been filed and the time for doing so has expired.

**{2}** DISMISSED.

**{3}** IT IS SO ORDERED.

**JAMES J. WECHSLER, Judge**

**WE CONCUR:**

**JONATHAN B. SUTIN, Judge**

**MICHAEL E. VIGIL, Judge**