

EDWARDS V. NEW MEXICO TAXATION AND REVENUE DEPARTMENT

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**SHAWN AND LINDY EDWARDS,
Protestants-Appellants,
v.
NEW MEXICO TAXATION AND
REVENUE DEPARTMENT,
Respondent-Appellee,
IN THE MATTER OF THE PROTEST
OF SHAWN AND LINDY EDWARDS.**

No. 34,395

COURT OF APPEALS OF NEW MEXICO

June 26, 2015

APPEAL FROM THE TAXATION & REVENUE DEPARTMENT, Monica Ontiveros,
Hearing Officer

COUNSEL

John Lieuwan & Associates PA, John Lieuwan, Albuquerque, NM, for Appellants

Taxation & Revenue Department, Peter Breen, Special Assistant Attorney General,
Santa Fe, NM, for Appellee

JUDGES

MICHAEL E. VIGIL, Chief Judge. WE CONCUR: MICHAEL D. BUSTAMANTE, Judge,
LINDA M. VANZI, Judge

AUTHOR: MICHAEL E. VIGIL

MEMORANDUM OPINION

VIGIL, 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.

MICHAEL E. VIGIL, Chief Judge

WE CONCUR:

MICHAEL D. BUSTAMANTE, Judge

LINDA M. VANZI, Judge