

J MAILANDER V. NM TAX

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**JOSEPH and KATHY MAILANDER, Petitioners-Appellants,
v.
NEW MEXICO TAXATION and REVENUE DEPARTMENT, Respondent-Appellee.**

Docket No. 28,624

COURT OF APPEALS OF NEW MEXICO

March 26, 2009

APPEAL FROM THE N.M. TAXATION AND REVENUE DEPARTMENT, Margaret B. Alcock, Hearing Officer.

COUNSEL

Law Offices of Daniel A. Dolan, PA, Daniel A. Dolan, Gerald S. O'Donnell, Las Cruces, NM, for Appellants.

N.M. Taxation and Revenue Dep't, Carolyn A. Wolf, Special Assistant Attorney General, Santa Fe, NM, for Appellee.

JUDGES

JONATHAN B. SUTIN, Judge. WE CONCUR: RODERICK T. KENNEDY, Judge, LINDA M. VANZI, Judge

AUTHOR: JONATHAN B. SUTIN

MEMORANDUM OPINION

SUTIN, Judge.

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

AFFIRMED.

IT IS SO ORDERED.

JONATHAN B. SUTIN, Judge

WE CONCUR:

RODERICK T. KENNEDY, Judge

LINDA M. VANZI, Judge