

**OWEN V. PADILLA**

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**THOMAS OWEN,**  
Plaintiff-Appellant,

v.

**DEMESIA PADILLA, in her official  
capacity as Secretary of the New Mexico  
Taxation and Revenue Department,**  
Defendant-Appellee,

No. 34,807

COURT OF APPEALS OF NEW MEXICO

November 18, 2015

APPEAL FROM THE DISTRICT COURT OF DOÑA ANA COUNTY, Manuel I. Arrieta,  
District Judge

**COUNSEL**

McGraw & Strickland, LLC, Margaret Strickland, Las Cruces, NM

N.M. Taxation & Revenue Department, Julia A. Belles, Santa Fe, NM, for Appellee

**JUDGES**

M. MONICA ZAMORA, Judge. WE CONCUR: CYNTHIA A. FRY, Judge, RODERICK T. KENNEDY, Judge

**AUTHOR:** M. MONICA ZAMORA

**MEMORANDUM OPINION**

**ZAMORA, 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. **DISMISSED.**

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

**M. MONICA ZAMORA, Judge**

**WE CONCUR:**

**CYNTHIA A. FRY, Judge**

**RODERICK T. KENNEDY, Judge**