

**SANTA FE TOW & EMERGENCY LOCK & KEY V. NEW MEXICO TAXATION &  
REVENUE DEPARTMENT**

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**SANTA FE TOW AND  
EMERGENCY LOCK &  
KEY,  
Protestants-Appellants,  
v.  
NEW MEXICO TAXATION AND  
REVENUE DEPARTMENT,  
Respondent-Appellee,  
and  
IN THE MATTER OF THE PROTEST OF  
SANTA FE TOW TO ASSESSMENT ISSUED  
UNDER ID# L133288896 AND EMERGENCY  
LOCK & KEY TO ASSESSMENT ISSUED UNDER  
ID# L0837170496**

NO. 34,881

COURT OF APPEALS OF NEW MEXICO

March 23, 2016

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

**COUNSEL**

Marrs Griebel Law, Ltd., Clinton W. Marrs, Patrick Griebel, Albuquerque, NM, for  
Appellants

Taxation & Revenue Department, Peter Breen, Santa Fe, NM, for Appellee

**JUDGES**

RODERICK T. KENNEDY, Judge. WE CONCUR: MICHAEL E. VIGIL, Chief Judge,  
JONATHAN B. SUTIN, Judge

**AUTHOR: RODERICK T. KENNEDY**

**MEMORANDUM OPINION**

**KENNEDY, Judge.**

{1} 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.

{2} **AFFIRMED.**

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

**RODERICK T. KENNEDY, Judge**

**WE CONCUR:**

**MICHAEL E. VIGIL, Chief Judge**

**JONATHAN B. SUTIN, Judge**