

**BUREAU OF REVENUE V. TWINING COOP. DOMESTIC WATER & SEWER ASS'N,
1976-NMSC-058, 89 N.M. 454, 553 P.2d 1261 (S. Ct. 1976)**

**BUREAU OF REVENUE, Petitioner,
vs.
TWINING COOPERATIVE DOMESTIC WATER AND SEWER ASSOCIATION,
Respondent.**

No. 11098

SUPREME COURT OF NEW MEXICO

1976-NMSC-058, 89 N.M. 454, 553 P.2d 1261

September 23, 1976

Original Proceeding on Certiorari.

COUNSEL

Toney Anaya, Atty. Gen., Jan E. Unna, Sp. Asst. Atty. Gen., Santa Fe, for petitioner.

John A. Mitchell, Mitchell, Mitchell, Alley & Morrison, Santa Fe, for respondent.

JUDGES

OMAN, C.J., wrote the opinion. McMANUS, MONTOYA, SOSA. and EASLEY, JJ.,
concur.

AUTHOR: OMAN

OPINION

OMAN, Chief Justice.

{1} A writ of certiorari was issued in this cause to the New Mexico Court of Appeals. The sole issue to be considered by us is the propriety of an award of cost to Twining. The costs were those incurred by Twining in having a sufficient number of transcripts of a hearing before the Commissioner of Revenue prepared for the prosecution of an appeal to the Court of Appeals from an order of the Commissioner. Twining was successful in its appeal. **Twining Cooperative Assn. v. Bureau of Revenue**, 89 N.M. 345, 552 P.2d 476 (Ct. App.), cert. denied, 90 N.M. 7, 558 P.2d 619 (1976).

{2} Subsequently, on July 16, the Court of Appeals issued its mandate awarding costs to Twining, and on September 1, taxed against the Bureau the costs of preparing the

transcripts. The writ was issued to review this assessment of transcript costs. This precise question was recently decided in **New Mexico Bureau of Revenue v. Western Electric Company**, 89 N.M. 468, 533 P.2d 1275 (1976). In that case we held these costs could not be properly assessed against the Bureau. Thus, the action of the Court of Appeals in the present case should be reversed.

{3} IT IS SO ORDERED.

McMANUS, MONTOYA, SOSA, and EASLEY, JJ., concur.