

C TORRES V. TAX AND REV

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**CARLOS TORRES, Petitioner-Appellee,
v.
STATE OF NEW MEXICO EX REL. TAXATION AND REVENUE DEPARTMENT,
MOTOR VEHICLE DIVISION, Respondent-Appellant.**

Docket No. 28,973

COURT OF APPEALS OF NEW MEXICO

February 11, 2009

APPEAL FROM THE DISTRICT COURT OF VALENCIA COUNTY, John W. Pope,
District Judge.

COUNSEL

Carlos Torres, Belen, NM, Pro Se Appellee.

NM Taxation & Revenue Department, Julia A. Belles, Santa Fe, NM, for Appellant.

JUDGES

CELIA FOY CASTILLO, Judge. WE CONCUR: JAMES J. WECHSLER, Judge,
RODERICK T. KENNEDY, Judge

AUTHOR: CELIA FOY CASTILLO

MEMORANDUM OPINION

CASTILLO, Judge.

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

Reversed.

IT IS SO ORDERED.

CELIA FOY CASTILLO, Judge

WE CONCUR:

JAMES J. WECHSLER, Judge

RODERICK T. KENNEDY, Judge