FRANKLIN V. NEW MEXICO TAX & REV.

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KATHLEEN A. FRANKLIN,

Protestant-Appellant,

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NEW MEXICO TAXATION AND REVENUE DEPARTMENT.

Respondent-Appellee,

IN THE MATTER OF THE PROTEST OF KATHLEEN A. FRANKLIN.

No. 34,324

COURT OF APPEALS OF NEW MEXICO

May 13, 2015

APPEAL FROM THE TAXATION AND REVENUE DEPARTMENT, Dee Dee Hoxie, Hearing Officer

COUNSEL

Kathleen A. Franklin, Mesa, AZ, Pro Se Appellant

Elena Morgan, Santa Fe, NM, for Appellee

JUDGES

TIMOTHY L. GARCIA, Judge. WE CONCUR: CYNTHIA A. FRY, Judge, LINDA M. VANZI, Judge

AUTHOR: TIMOTHY L. GARCIA

MEMORANDUM OPINION

GARCIA, Judge.

- **(1)** Summary affirmance was proposed for the reasons stated in the notice of proposed disposition. No memorandum opposing summary affirmance has been filed, and the time for doing so has expired.
- **{2}** Affirmed.
- {3} IT IS SO ORDERED.

TIMOTHY L. GARCIA, Judge

WE CONCUR:

CYNTHIA A. FRY, Judge

LINDA M. VANZI, Judge