

LEE V. NM TAXATION AND REVENUE DEPT.

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VICTOR LEE,
Petitioner-Appellee,
v.
**NEW MEXICO TAXATION AND
REVENUE DEPARTMENT,**
Respondent-Appellant.

No. 32,097

COURT OF APPEALS OF NEW MEXICO

August 20, 2012

APPEAL FROM THE DISTRICT COURT OF SAN JUAN COUNTY, Thomas J. Hynes,
District Judge

COUNSEL

Victor Lee, Shiprock, NM, Pro Se Appellee

Gary K. King, Attorney General, Taxation and Revenue Department, Peter Breen,
Special Assistant Attorney General, Santa Fe, NM, for Appellant

JUDGES

RODERICK T. KENNEDY, Judge. WE CONCUR: JAMES J. WECHSLER, Judge,
JONATHAN B. SUTIN, Judge

AUTHOR: RODERICK T. KENNEDY

MEMORANDUM OPINION

KENNEDY, Judge.

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

REVERSED.

IT IS SO ORDERED.

RODERICK T. KENNEDY, Judge

WE CONCUR:

JAMES J. WECHSLER, Judge

JONATHAN B. SUTIN, Judge