

SAIZ TRUCKING & EARTHMOVING V. N.M. TAXATION & REVENUE DEP'T

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**IN THE MATTER OF THE PROTEST
OF SAIZ TRUCKING AND EARTHMOVING,
TO ASSESSMENT ISSUED UNDER
LETTER ID. NO. L0680042816,
SAIZ TRUCKING AND
EARTHMOVING,
Protestant-Appellant/Cross-Appellee,
v.
NEW MEXICO TAXATION AND
REVENUE DEPARTMENT,
Respondent-Appellee/Cross-Appellant.**

No. 35,026

COURT OF APPEALS OF NEW MEXICO

June 22, 2016

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

COUNSEL

Wayne G. Chew, P.C., Wayne G. Chew, Albuquerque, NM, for Appellant/Cross-Appellee

Hector Balderas, Attorney General, Elena Morgan, Special Assistant Attorney General, New Mexico Taxation & Revenue Department, Legal Services Bureau, Santa Fe, NM, for Appellee/Cross-Appellant

JUDGES

RODERICK T. KENNEDY, Judge. WE CONCUR: JAMES J. WECHSLER, Judge, J. MILES HANISSEE, Judge

AUTHOR: RODERICK T. KENNEDY

MEMORANDUM OPINION

KENNEDY, Judge.

{1} The disposition in this memorandum opinion relates only to the cross-appeal filed by New Mexico Taxation and Revenue Department (the Department). The Department filed a cross-appeal from the hearing officer's administrative decision denying the Department's motion to reconsider. Unpersuaded that the Department's docketing statement demonstrated error, our notice proposed summary affirmance relative to the Department's cross-appeal. The Department has not filed a memorandum opposing summary affirmance, and the time for doing so has expired. For the reasons in our notice, we affirm. Saiz Trucking and Earthmoving's direct appeal, alone, will proceed to be decided on the general calendar.

{2} The Department's cross-appeal is **HEREBY AFFIRMED**.

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

RODERICK T. KENNEDY, Judge

WE CONCUR:

JAMES J. WECHSLER, Judge

J. MILES HANISEE, Judge