

SERNA V. NM TAXATION AND REVENUE DEPT.

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MICHAEL SERNA,
Petitioner-Appellee,
v.
**NEW MEXICO TAXATION
AND REVENUE DEPARTMENT,**
Respondent-Appellant.

No. 32,135

COURT OF APPEALS OF NEW MEXICO

August 6, 2012

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

COUNSEL

Michael Serna, Flora Vista, NM, Pro Se Appellee

Peter Breen, Santa Fe, NM, for Appellant

JUDGES

RODERICK T. KENNEDY, Judge. WE CONCUR: JAMES J. WECHSLER, Judge,
LINDA M. VANZI, Judge

AUTHOR: RODERICK T. KENNEDY

MEMORANDUM OPINION

KENNEDY, Judge.

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

AFFIRMED.

IT IS SO ORDERED.

RODERICK T. KENNEDY, Judge

WE CONCUR:

JAMES J. WECHSLER, Judge

LINDA M. VANZI, Judge