

CASIAS V. N.M TAXATION AND REVENUE DEP'T.

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**LOUIE CASIAS,
Protestant-Appellant,
v.
NEW MEXICO TAXATION AND
REVENUE DEPARTMENT,
Respondent-Appellee.
IN THE MATTER OF THE PROTEST OF LOUIE CASIAS
TO NOTICE OF CLAIM OF TAX LIEN ISSUED UNDER
LETTER ID NO. L1687629360.**

No. A-1-CA-36489

COURT OF APPEALS OF NEW MEXICO

October 30, 2018

APPEAL FROM THE ADMINISTRATIVE HEARINGS OFFICE, Chris Romero, Hearing
Officer

COUNSEL

Wayne G. Chew, P.C., Wayne G. Chew, Albuquerque, NM, for Appellant

Hector H. Balderas, Attorney General, Jama E. Fisk, Special Assistant Attorney
General, Santa Fe, NM, for Appellee

JUDGES

LINDA M. VANZI, Chief Judge. WE CONCUR: MICHAEL E. VIGIL, Judge, JENNIFER
L. ATTREP, Judge

AUTHOR: LINDA M. VANZI

MEMORANDUM OPINION

VANZI, Chief Judge.

{1} 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.

{2} AFFIRMED.

{3} IT IS SO ORDERED.

LINDA M. VANZI, Chief Judge

WE CONCUR:

MICHAEL E. VIGIL, Judge

JENNIFER L. ATTREP, Judge