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IN THE COURT OF APPEALS OF THE STATE OF NEW MEXICO

No. A-1-CA-40254

ROSS MONTOYA,

Appellant-Respondent,

v.

**NEW MEXICO TAXATION
AND REVENUE DEPARTMENT,
MOTOR VEHICLE DIVISION,**

Appellee-Petitioner.

**APPEAL FROM THE DISTRICT COURT OF SANDOVAL COUNTY
George P. Eichwald, District Judge**

Patrick J. Martinez
Albuquerque, NM

for Respondent

Hector H. Balderas, Attorney General
Richard Pener, Special Assistant Attorney General
Santa Fe, NM

for Petitioner

MEMORANDUM OPINION

MEDINA, Judge.

{1} Summary reversal was proposed for the reasons stated in the notice of proposed summary disposition. No memorandum opposing summary reversal has been filed and the time for doing so has expired. **REVERSED.**

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

JACQUELINE R. MEDINA, Judge

WE CONCUR:

JENNIFER L. ATTREP, Judge

JANE B. YOHALEM, Judge