

STATE TAX COMM'N V. OWSLEY, 1923-NMSC-030, 29 N.M. 14, 218 P. 187 (S. Ct. 1923)

**STATE TAX COMMISSION
vs.
OWSLEY; In re TAXES OF 1919 AND 1920 AGAINST OWSLEY**

No. 2718

SUPREME COURT OF NEW MEXICO

1923-NMSC-030, 29 N.M. 14, 218 P. 187

March 28, 1923

Appeal from District Court, Valencia County; Owen, Judge.

In the matter of taxes assessed against the property of George O. Owsley for certain years. Petition for cancellation. Petition granted, and State Tax Commission appeals.

SYLLABUS

SYLLABUS BY THE COURT

The question involved being identical with those this day decided in the case of State Tax Commission v. Powers & Scroggins, 29 N.M. 10, 218 P. 186, the decision there rendered is here followed.

COUNSEL

W. J. Eaton, of Socorro, for appellant.

JUDGES

Bratton, J. Parker, C. J., and Botts, J., concur.

AUTHOR: BRATTON

OPINION

{*14} {1} OPINION OF THE COURT On September 30, 1921, the appellee, Geo. O. Owsley, presented his petition to the district attorney of the Seventh judicial district seeking relief against the payment of certain taxes, which he claimed to have been wrongfully and erroneously assessed against him during the years 1919 and 1920. Such petition was accepted by the district attorney and presented to the court. The

State Tax Commission moved {^{*}15} to dismiss the same because it was not presented within the time required by law. This motion was overruled, and the petition sustained, from which judgment this appeal has been perfected.

{2} The questions involved in this cause are identical with those involved in the case of State Tax Commission v. Powers & Scroggins, 29 N.M. 10, 218 P. 186, this day decided. Following our decision there rendered, the judgment should be reversed, and the cause remanded, with directions to dismiss the petition; and it is so ordered.