

**STATE TAX COMM'N V. SANTA TERESA LAND CO., 1925-NMSC-001, 30 N.M. 298,
233 P. 839 (S. Ct. 1925)**

**STATE TAX COMMISSION
vs.
SANTA TERESA LAND CO.**

No. 2826

SUPREME COURT OF NEW MEXICO

1925-NMSC-001, 30 N.M. 298, 233 P. 839

January 17, 1925

Appeal from District Court, Dona Ana County; Ed. Mechem, Judge.

Proceeding by the State Tax Commission against the Santa Teresa Land Company, etc., relating to the taxes for the years 1914, 1915, 1916, 1917, 1918, 1919, 1920, 1921, and 1922. From the judgment below the State Tax Commission appeals. On motion of the company to dismiss appeal and affirm judgment.

SYLLABUS

SYLLABUS BY THE COURT

An appeal will be dismissed, and the judgment affirmed for failure to file assignments of error.

COUNSEL

M. B. Thompson, of Las Cruces, for appellant.

Catron & Catron, of Santa Fe, for appellee.

JUDGES

Parker, C. J. Bickley and Watson, JJ., concur.

AUTHOR: PARKER

OPINION

{*298} {1} OPINION OF THE COURT No assignments of error have been filed by appellant although the time for filing the same has long since passed. Appellee has

moved to {*299} dismiss the appeal and affirm judgment. The motion will be sustained, upon the authority of section 22 of chapter 43, Laws 1917, and Acequia Madre et al. v Meyer et al., 17 N.M. 371, 128 P. 68, Gauss-Langerberg Hat Co. v. Bank, 17 N.M. 233, 124 P. 794, Hubbell v. Armijo, 18 N.M. 68, 133 P. 978, In re Murray, 19 N.M. 53, 140 P. 1042, and Neher v. Armijo, 11 N.M. 67, 66 P. 517, and the appeal will be dismissed, and the judgment affirmed, and the cause remanded, with directions to proceed accordingly; and it is so ordered.