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1 **IN THE COURT OF APPEALS OF THE STATE OF NEW MEXICO**

2 **DELFIN SALAZAR, JR.,**

3 Petitioner-Appellant,

4 v.

NO. 32,474

5 **STATE OF NEW MEXICO TAXATION**
6 **AND REVENUE DEPARTMENT,**
7 **MOTOR VEHICLES DIVISION,**

8 Respondent-Appellee.

9 **APPEAL FROM THE DISTRICT COURT OF CIBOLA COUNTY**

10 **George P. Eichwald, District Judge**

11 John V. Nilan LLC

12 John V. Nilan

13 Albuquerque, NM

14 for Appellant

15 N.M. Taxation and Revenue Dept.

16 Julia A. Belles

17 Santa Fe, NM

18 for Appellee

1 **MEMORANDUM OPINION**

2 **WECHSLER, Judge.**

3 {1} Summary dismissal was proposed for the reasons stated in the notice of
4 proposed summary disposition. No memorandum opposing summary dismissal has
5 been filed and the time for doing so has expired.

6 {2} **DISMISSED.**

7 {3} **IT IS SO ORDERED.**

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9

JAMES J. WECHSLER, Judge

10 **WE CONCUR:**

11
12

JONATHAN B. SUTIN, Judge

13
14

MICHAEL E. VIGIL, Judge