This memorandum opinion was not selected for publication in the New Mexico Appellate Reports. Please see Rule 12-405 NMRA for restrictions on the citation of unpublished memorandum opinions. Please also note that this electronic memorandum opinion may contain computer-generated errors or other deviations from the official paper version filed by the Court of Appeals and does not include the filing date.

IN THE COURT OF APPEALS OF THE STATE OF NEW MEXICO

2 KATHLEEN A. FRANKLIN,

Protestant-Appellant,

4 **v.**

1

3

No. 34,324

5 NEW MEXICO TAXATION AND6 REVENUE DEPARTMENT,

7 Respondent-Appellee,

8 IN THE MATTER OF THE PROTEST9 OF KATHLEEN A. FRANKLIN.

10 APPEAL FROM THE TAXATION AND REVENUE DEPARTMENT 11 Dee Dee Hoxie, Hearing Officer

12 Kathleen A. Franklin

13 Mesa, AZ

14 Pro Se Appellant

15 Elena Morgan

16 Santa Fe, NM

17 for Appellee

18

MEMORANDUM OPINION

1	GARCIA, Judge.
2	{1} Summary affirmance was proposed for the reasons stated in the notice of
3	proposed disposition. No memorandum opposing summary affirmance has been filed,
4	and the time for doing so has expired.
5	{2} Affirmed.
6	{3} IT IS SO ORDERED.
7	
8	TIMOTHY L. GARCIA, Judge
9	WE CONCUR:
10 11	CYNTHIA A. FRY, Judge
12	
	LINDA M. VANZI, Judge
	2