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

2 **LOUIE CASIAS,**

3 Protestant-Appellant,

4 v.

NO. A-1-CA-36489

5
6 **NEW MEXICO TAXATION AND**
7 **REVENUE DEPARTMENT,**

8 Respondent-Appellee.

9 **IN THE MATTER OF THE PROTEST OF LOUIE CASIAS**
10 **TO NOTICE OF CLAIM OF TAX LIEN ISSUED UNDER**
11 **LETTER ID NO. L1687629360.**

12 **APPEAL FROM THE ADMINISTRATIVE HEARINGS OFFICE**

13 **Chris Romero, Hearing Officer**

14 Wayne G. Chew, P.C.

15 Wayne G. Chew

16 Albuquerque, NM

17 for Appellant

18 Hector H. Balderas, Attorney General

19 Jama E. Fisk, Special Assistant Attorney General

20 Santa Fe, NM

21 for Appellee

1 **MEMORANDUM OPINION**

2 **VANZI, Chief Judge.**

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

6 {2} **AFFIRMED.**

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

8
9

LINDA M. VANZI, Chief Judge

10 **WE CONCUR:**

11
12

MICHAEL E. VIGIL, Judge

13
14

JENNIFER L. ATTREP, Judge