



## FINDINGS OF FACT

1  
2 1. On September 19, 2022, the Department issued a Notice of Assessment of Taxes  
3 and Demand for Payment for the gross receipts tax reporting periods beginning January 1, 2016  
4 and ending December 31, 2019. The assessment was for audit gross receipts tax of \$10,973.84,  
5 penalty of \$2,194.68, and interest of \$1,826.98, for a total assessment due of \$14,995.50. [Letter  
6 ID# L1465495664].

7 2. On September 26, 2022, the Taxpayer submitted a letter of protest requesting  
8 review of the assessment. The protest was stamped as received by the Department protest office  
9 on September 29, 2022. [Administrative file].

10 3. On April 29, 2023, the Department issued a letter acknowledging a timely protest  
11 of the Notice of Assessment. [Letter ID# L0591682672].

12 4. On August 4, 2023, the Department filed a Request for Hearing asking that the  
13 Taxpayer's protest be scheduled for a scheduling hearing, alleging the amount at protest was  
14 \$14,995.50. [Administrative file].

15 5. On August 4, 2023, the Department filed an Answer to Protest asserting that the  
16 Taxpayer must report and pay gross receipts taxes on business income for New Mexico  
17 businesses. The discrepancy was discovered because Taxpayer reported Schedule C income  
18 without corresponding gross receipts and compensating tax returns. [Administrative file].

19 6. On August 7, 2023, the Administrative Hearings Office sent a Notice of  
20 Administrative Hearing, giving the parties notice that the merits hearing would take place by  
21 videoconference on September 28, 2023. [Administrative file].

22 7. The Notice of Administrative Hearing in Albuquerque was sent via U.S. Mail to:  
23 5898 Megan St., Santa Teresa, NM 88008-5200 which was the mailing address for the Taxpayer,

1 provided by the Department as the address used in the initial submission of the Department's  
2 correspondence. [Administrative file].

3 8. Taxpayer appeared on his own behalf, by telephone only, at the videoconference  
4 Merits hearing September 28, 2023, and testified under oath or affirmation. [Administrative file].

5 9. The Department was represented by Staff Attorney Peter Breen, accompanied by  
6 protest auditor Mitchell Bartholemew, by video conference. The Hearing Officer preserved an  
7 audio recording of the hearing. [Administrative file; Hearing Record].

8 10. Mr. Lopez is an independent contractor who works from his home in Santa  
9 Teresa, New Mexico. [Testimony of J. Lopez].

10 11. Mr. Lopez is a home and building inspector, focusing on inspections for banks.  
11 He travels in New Mexico and some parts of Texas for this work. [Testimony of J. Lopez].

12 12. Mr. Lopez has never registered for a combined reporting system (CRS) tax  
13 identification number with the Department. As a result of the audit, a number [BTID: 03-  
14 599433-00-9] was assigned to Mr. Lopez. [Testimony of J. Lopez; Testimony of M.  
15 Bartholemew].

16 13. The Department audit compared the Taxpayer's federal Schedule C, business  
17 income, with CRS return information, and discovered a discrepancy existed insofar as no CRS  
18 returns were filed or CRS taxes paid on behalf of Taxpayer. [Testimony of M. Bartholemew].

19 14. Mr. Lopez was unaware of the business tax requirements to pay gross receipts  
20 taxes. During the timeframes at issue, Mr. Lopez did not submit the required monthly CRS-1 tax  
21 returns to report and pay gross receipts taxes. [Testimony of J. Lopez; Testimony of M.  
22 Bartholemew].



1 Regulation 3.1.6.13 NMAC, the presumption of correctness under Section 7-1-17 (C) extends to  
2 the Department's assessment of penalty and interest. *See Chevron U.S.A., Inc. v. State ex rel. Dep't*  
3 *of Taxation & Revenue*, 2006-NMCA-50, ¶16, 139 N.M. 498, 503 (agency regulations interpreting  
4 a statute are presumed proper and are to be given substantial weight). Accordingly, it is a  
5 taxpayer's burden to present some countervailing evidence or legal argument to show that they  
6 are entitled to an abatement, in full or in part, of the assessment issued in the protest. *See N.M.*  
7 *Taxation & Revenue Dep't v. Casias Trucking*, 2014-NMCA-099, ¶8. When a taxpayer presents  
8 sufficient evidence to rebut the presumption, the burden shifts to the Department to show that the  
9 assessment is correct. *See MPC Ltd. v. N.M. Taxation & Revenue Dep't*, 2003-NMCA-21, ¶13, 133  
10 N.M. 217.

11 The Taxpayer's burden established under the presumption of correctness is a burden of  
12 producing evidence that tends to support Taxpayer's position. *Gemini Las Colinas, LLC v. New*  
13 *Mexico Taxation & Revenue Department*, 2023-NMCA-039, ¶ 16, 531 P.3d 622. Once the  
14 Taxpayer has produced the evidence in support of Taxpayer's position, the Department may present  
15 its evidence in support of the assessment, then it is the responsibility of the Hearing Officer to weigh  
16 the evidence and determine the outcome of the protest. *Id.*, ¶ 17.

17 The burden is also on taxpayers to prove that they are entitled to an exemption or  
18 deduction, if one should potentially apply. *See Pub. Serv. Co. v. N.M. Taxation & Revenue Dep't*,  
19 2007-NMCA-050, ¶141 N.M. 520, 157 P.3d 85; *See also Till v. Jones*, 1972-NMCA-046, 83  
20 N.M. 743, 497 P.2d 745. "Where an exemption or deduction from tax is claimed, the statute must  
21 be construed strictly in favor of the taxing authority, the right to the exemption or deduction must  
22 be clearly and unambiguously expressed in the statute, and the right must be clearly established  
23 by the taxpayer." *See Sec. Escrow Corp. v. State Taxation & Revenue Dep't*, 1988-NMCA-068,

1 ¶8, 107 N.M. 540, 760 P.2d 1306. *See also Wing Pawn Shop v. Taxation & Revenue Dep't*, 1991-  
2 NMCA-024, ¶16, 111 N.M. 735, 809 P.2d 649. *See also Chavez v. Comm'r of Revenue*, 1970-  
3 NMCA-116, ¶7, 82 N.M. 97, 476 P.2d 67.

#### 4 **Receipts under the Gross Receipts and Compensating Tax Act.**

5 The assessment in this protest arises from an application of the Gross Receipts and  
6 Compensating Tax Act, NMSA 1978, Sections 7-9-1 through 7-9-117, which imposes a tax for the  
7 privilege of engaging in business, on the receipts of any person engaged in business in New Mexico.  
8 *See* NMSA 1978, Section 7-9-4 (2010). There is a statutory presumption that all receipts of a  
9 person engaged in business activities are taxable. *See* NMSA 1978, Section 7-9-5(A) (2019). The  
10 business activity of inspecting homes in New Mexico was engaging in business which triggers the  
11 statutory presumption that *all receipts* of a person engaging in business are taxable. *See* Section 7-9-  
12 3(P) (2019), Section 7-9-3.3 (2019), and Section 7-9-5(A) (2019). Yet, despite the general  
13 presumption of taxability, a taxpayer may qualify for the benefits of various deductions and  
14 exemptions.

15 There is no dispute that Taxpayer's Schedule C income was derived from the business of  
16 building inspections in New Mexico. The statutory definition of "gross receipts" under Section 7-9-  
17 3.5 (2019) states, in pertinent part: "'gross receipts' means the total amount of money or the value  
18 of other consideration received ... from selling services performed outside New Mexico, the  
19 product of which is initially used in New Mexico, or from performing services in New Mexico." It  
20 is undisputed that performing building inspections is performing services. *See* NMSA 1978, Section  
21 7-9-3 (S). Since the Department is entitled to the presumption that all receipts of a person engaging  
22 in business are taxable, it is Taxpayer's burden to present some evidence or legal argument to  
23 show that the Taxpayer is entitled to an abatement, in full or in part, of the assessment issued in

1 the protest. *See* Section 7-9-3.3(2019) and Section 7-9-5(A) (2019); *see also* *N.M. Taxation &*  
2 *Revenue Dep't v. Casias Trucking*, 2014-NMCA-099, ¶8. Taxpayer provided his testimony alone,  
3 without support of exhibits or other corroboration, and in doing so did not suggest any theory, apart  
4 from his own unawareness of the law, to excuse his non-filing and non-payment of gross receipts  
5 tax returns. Taxpayer's unsubstantiated statements through testimony were insufficient to overcome  
6 the presumption of correctness that attached to the assessment of tax. *See* Regulation 3.1.6.12(A)  
7 NMAC; *see also* *Gemini Las Colinas, LLC v. New Mexico Taxation & Revenue Department*, 2023-  
8 NMCA-039, ¶ 16.

9 **Penalty.**

10 Mr. Lopez did not know he was required to file and pay gross receipts tax returns but had no  
11 obvious intention to evade a tax. Taxpayer claimed he did not receive information of a need to file  
12 from Turbo Tax or, later, from a tax preparer. Under NMSA 1978, Section 7-1-69 (2007), when a  
13 taxpayer fails to pay taxes due to the State because of negligence or disregard of rules and  
14 regulations, but without intent to evade or defeat a tax, the Department must impose a civil  
15 negligence penalty on that taxpayer. "There shall be added to the amount assessed a penalty" under  
16 the statute. *Id.*

17 The use of the word "shall" makes the imposition of penalty mandatory in all instances  
18 where a taxpayer's actions or inactions meets the legal definition of "negligence." *See* *Marbob*  
19 *Energy Corp. v. N.M. Oil Conservation Comm'n*, 2009-NMSC-013, ¶22, 146 N.M. 24 (use of the  
20 word "shall" in a statute indicates provision is mandatory absent clear indication to the contrary).

21 Negligence can be found in several ways. Regulation 3.1.11.10 NMAC (1/15/01) defines  
22 "negligence" as "failure to exercise that degree of ordinary business care and prudence which  
23 reasonable taxpayers would exercise under like circumstances; inaction by taxpayers where action is

1 required; inadvertence, indifference, thoughtlessness, carelessness, erroneous belief or inattention.”  
2 Not filing gross receipts tax returns or paying the taxes on time is certainly negligence by inaction  
3 where action is required under this definition.

4 Taxpayer’s statement of reliance on Turbo Tax and a tax preparer for proper advice is  
5 cognizable as an imperfect claim of nonnegligence. Regulation 3.1.11.11 NMAC (1/15/01) defines  
6 “nonnegligence” by describing several situations which may indicate an absence of negligence,  
7 allowing the Department to issue an abatement. The list provided in the regulation includes: “D. the  
8 taxpayer proves that the failure to pay tax or to file a return was caused by reasonable reliance on  
9 the advice of competent tax counsel or accountant as to the taxpayer's liability after full disclosure  
10 of all relevant facts; failure to make a timely filing of a tax return, however, is not excused by the  
11 taxpayer's reliance on an agent.” Regulation 3.1.11.11 NMAC.

12 Taxpayer’s credible testimony established that he used TurboTax software to complete his  
13 federal and New Mexico personal income tax returns. Generally speaking, the software requests  
14 input of certain information and computes a taxpayer’s liability and any amount owed or due for  
15 refund. It is the understanding of the Hearing Officer that the software is limited to personal income  
16 taxes and does not address any gross receipts taxes. The software, although a helpful tool, does not  
17 substitute for “competent tax counsel or accountant,” as required under Regulation 3.1.11.11  
18 NMAC to establish nonnegligence upon reasonable reliance. The Hearing Officer concurs with the  
19 observations of the United States Tax Court in *Morales v. Comm’r*, T.C. Memo 2012-341, 2012  
20 Tax Ct. Memo LEXIS 342, 104 T.C.M. (CCH) 741, *affirmed*, 633 Fed. Appx. 884 (9th Cir. 2015)  
21 (non-precedential), which held that the use of tax preparation software is not a defense to negligence  
22 penalties. Taxpayer did not show evidence to support any reasonable reliance on information  
23 provided by TurboTax or a tax preparer. There was no evidence of whether the subject of gross



1 receipts was broached between accountant and Taxpayer. Yet, even if it had been, under the plain  
2 language of the regulation, the reliance on the CPA does not excuse the failure to timely file a gross  
3 receipts tax return for the business income reported on the Schedule C. *See El Centro Villa Nursing*  
4 *Center v. Taxation and Revenue Department*, 1989-NMCA-070, ¶10, 108 N.M. 795 (inadvertent  
5 error meets the definition of civil negligence). No abatement of penalty under Regulation 3.1.11.11  
6 NMAC (01/15/01) is allowed.

7 **Interest.**

8 NMSA 1978, Section 7-1-67 (2013) provides that interest accrues on deficient tax principal.  
9 Interest “shall be paid” on taxes that are not paid on or before the date on which the tax is due.  
10 NMSA 1978, Section 7-1-67 (A). By the use of the word “shall” the legislature intended that the  
11 assessment of interest is mandatory. *See Marbob Energy Corp. v. N.M. Oil Conservation Comm’n.*,  
12 2009-NMSC-013, ¶ 22, 146 N.M. 24; *see also* NMSA 1978, Section 12-2A-4 (A) (1997). Likewise,  
13 under Regulation 3.1.6.13 NMAC, the presumption of correctness under Section 7-1-17 (C)  
14 extends to the Department’s assessment of penalty and interest. *See* Regulation 3.1.6.13 NMAC  
15 1/15/01); *see also Chevron U.S.A., Inc. v. State ex rel. Dep’t of Taxation & Revenue*, 2006-NMCA-  
16 50, ¶16, 139 N.M. 498, 503 (agency regulations interpreting a statute are presumed proper and are  
17 to be given substantial weight). Taxpayer’s unsubstantiated statements through testimony were  
18 insufficient to overcome the presumption of correctness that attached to the assessment of interest  
19 imposed against delinquent tax. *See* Regulation 3.1.6.12(A) NMAC; *see also Gemini Las Colinas,*  
20 *LLC v. New Mexico Taxation & Revenue Department*, 2023-NMCA-039, ¶ 16.

21 Nevertheless, the legislature also enacted time deadlines to ensure timely disposition of tax  
22 protests. *See* NMSA 1978, Section 7-1B-8 (2019). The Department’s failure to adhere to statutory  
23 time deadlines can result in the stay of accrual of interest. *See* NMSA 1978, Section 7-1B-8 (E).

1 Regulations allow the hearing officer, upon request of the taxpayer or on their own initiative, to  
2 review whether the Department satisfied applicable statutory requirements, and if finding the  
3 Department did not, to stay the accrual of interest. *See* Regulation 22.600.3.18 (E) (8/25/2020). In  
4 this instance, the Taxpayer did not raise or argue the issue of compliance with statutory deadlines,  
5 nor did the Department argue for finding compliance. The Hearing Officer, upon review of the  
6 deadlines, issued an Order Requesting Additional Briefing to the parties. Neither party responded by  
7 providing additional briefing. The Order Requesting Additional Briefing imposed a fourteen-day  
8 timeframe for the Department to respond. Within that time and thereafter the Department did not  
9 respond. The Order Requesting Additional Briefing stated, in pertinent part, that “[f]ailure of the  
10 Department to respond within the deadline specified herein shall be deemed as consent to halt the  
11 accrual of interest on the protested liability consistent with NMSA 1978, Section 7-1B-8 (E)  
12 (2019).”

13       Upon independent review, as allowed by regulation, the Hearing Officer takes this  
14 opportunity to express dismay that the Department delayed the submission of a request for hearing a  
15 total of 309 days – from the date of the Taxpayer’s protest on September 29, 2022, until the date of  
16 submission of the Department’s request for hearing on August 4, 2023. The statute allows the  
17 Hearing Officer’s independent review of the adherence to deadlines, therefore, the Hearing Officer,  
18 *sua sponte*, outlines herein the basis for halting further accrual of interest. NMSA 1978, Section 7-  
19 1B-8 (E) (2019) and Regulation 22.600.3.18 (E) NMAC (8/25/2020).

20       There are two deadlines of note under the 2019 statute, “[i]f the hearing officer finds that the  
21 taxation and revenue department failed to comply with the deadlines set forth in Subsections A and  
22 B of this section, the hearing officer may order that no further interest may accrue on the protested

1 liability.” NMSA 1978, Section 7-1B-8 (E) (2019); *see also* Regulation 22.600.3.18 (E)  
2 (8/25/2020).

3         Beginning with Section A of the statute, the Department is required to promptly issue an  
4 acknowledgement of the protest. Here, the Taxpayer’s protest was stamped as received by the  
5 Department on September 29, 2022. The Department issued an acknowledgement of protest on  
6 April 29, 2023. A simple calculation indicates that the acknowledgment of protest was dated 212  
7 days after the protest was received by the Department. A determination of “promptness” is certainly  
8 a subjective standard, and the hearing officer may take into account a variety of factors that might  
9 contribute to a delay. Regulation 22.600.3.18 (E) (8/25/2020). The statute provides “[i]f the  
10 department determines that the protest has not been filed in accordance with that section [7-1-24  
11 NMSA 1978], the department shall, within twenty-one days of the receipt of the protest, inform the  
12 taxpayer of the deficiency and provide the taxpayer within twenty-one days of the taxpayer being  
13 informed, one opportunity to correct it.” There is no evidence on record that the Department found  
14 fault with the initial submission of the protest for the tax years in question, therefore, a prompt  
15 acknowledgment should have occurred within this 21-day grace-period. The record is void as to  
16 whether there was any behind-the-scenes activity that might have justified a delay of longer than 21-  
17 days such as, for example, holding an informal conference or making amendments to the protest.  
18 Because of the relatively uncomplicated nature of the case and no evidence of behind-the-scenes  
19 activity, a delay of 212 days cannot be found to be prompt, as it should have occurred within 21-  
20 days of the receipt of the protest.

21         Turning then to Section B, the Department has one hundred eighty (180) days from the date  
22 of the protest, within which to request a hearing. Regulations identify the date, on which the 180  
23 days begin, to be the date of the prompt acknowledgment of protest. *See* Regulation 22.600.3.8

1 NMAC. In this case, the Taxpayer’s initial protest was stamped as received by the Department on  
2 September 29, 2022. The Department issued an acknowledgment of protest outside the 21-day  
3 boundary of promptness articulated by the Legislature, on April 29, 2023, then submitted its request  
4 for hearing on August 4, 2023. A simple calculation indicates that the request for hearing was filed  
5 97 days after the actual acknowledgement of protest, but allowing for (subtracting) 21-days for  
6 promptness, 288 days from what should have been a prompt acknowledgement, and a total of 309  
7 days from the initial protest. By filing the request for hearing after the expiration of the 180-day  
8 deadline, the Department did not comply with the statutory deadline expressed under 7-1B-8 (B).  
9 Therefore, the Hearing Officer finds that the Department failed to comply with deadline set forth in  
10 Subsection B of Section 7-1B-8.

11 New Mexico law imposes time limits to expedite the adjudication of protests. The law  
12 allows “[i]f the hearing officer finds that the taxation and revenue department failed to comply with  
13 the deadlines set forth in Subsections A and B of this section, the hearing officer may order that no  
14 further interest may accrue on the protested liability.” NMSA 1978, Section 7-1B-8 (E) (2019).  
15 Here, the Department’s acknowledgment of the protest was not prompt, a violation of Section A.  
16 Likewise, the Department’s filing of the request for hearing, was greater than 180 days from what  
17 would be considered a prompt acknowledgement, so it also violated Section B. Therefore, the  
18 Department failed to comply with the deadlines as set forth by the legislature, and the imposition of  
19 a stay of accrual of interest is justified.

20 The date at which the halting or suspension of accrual of interest shall be effective, is,  
21 according to the regulation, “the day after the date on which TRD should have, but did not act, or  
22 from another date considering the unique circumstances at issue in the protest.” Regulation  
23 22.600.3.18 (E).

1 Generally, there is a 21-day grace period from the receipt of a tax protest. *See* Section 7-  
2 1B-8 (A). During this time, a protest may be evaluated by the Department for adherence to  
3 Section 7-1-24 requirements. If there is no issue with the protest, the prompt acknowledgement  
4 should be before the expiration of the 21-day grace period. The request for hearing should be  
5 submitted to the Administrative Hearings Office within 180-days thereafter. Since there have  
6 been no reasons articulated or provided in the record for additional delay, the Department should  
7 have acted to request a hearing within 201 days after receipt of the Taxpayer's protest. The  
8 receipt of the protest was September 29, 2022. Adding 201 days to that date, the Department's  
9 request for hearing should have occurred on or before April 18, 2023. The date on which the stay  
10 shall cease to accrue is the date "on which TRD should have, but did not act." Regulation  
11 22.600.3.18 (E). The accrual of interest shall be halted as of April 18, 2023, the date on which the  
12 Department should have but did not act.

13 The Department, by virtue of its non-response to the Order Requesting Additional Briefing,  
14 is deemed to consent to the relief granted herein under Sec. 7-1B-8 E and Regulation 22.600.3.18  
15 (E) (8/25/2020).

16 **Conclusion.**

17 Mr. Lopez provided no evidence to support his misunderstanding that he was not required to  
18 report or pay the gross receipts tax on income received from his work as a building inspector.  
19 Taxpayer was engaged in business, as an independent contractor providing the service of building  
20 inspections. A reduction of the statutory penalty for negligence is not justified on the Taxpayer's  
21 suggestion that he was not given competent advice is not proper in this case as no gross receipts tax  
22 returns were filed. *See* Regulation 3.1.11.11 (D) NMAC. Likewise, interest is statutorily required,  
23 and the interest which accrued prior to the hearing is justified. However, because of delays in

1 bringing the matter to hearing on the part of the Department, the further accrual of interest on the  
2 outstanding tax is halted as of April 18, 2023.

3 The protest is denied in part and granted in part.

#### 4 CONCLUSIONS OF LAW

5 A. The Taxpayer filed a timely written protest to the Notice of Assessment of Tax and  
6 Demand for Payment issued under Letter ID number L1465495664, and jurisdiction lies over the  
7 parties and the subject matter of this protest. *See* NMSA 1978, Section 7-1-24 (D) (2019); *see also*  
8 NMSA 1978, Section 7-9-1, *et seq.* (“Gross Receipts and Compensating Tax Act”).

9 B. The hearing was timely set and held within 90-days of the Department’s request for  
10 hearing under NMSA 1978, Section 7-1B-8 (F) (2019). Parties did not object that the merits  
11 hearing satisfied the 90-day hearing requirement of Section 7-1B-8 (F). *See also* Regulation §  
12 22.600.3.8 (J) NMAC (8/25/20).

13 C. Any assessment of tax made by the Department is presumed to be correct.  
14 Therefore, it is the taxpayer’s burden to come forward with evidence and legal argument to establish  
15 that the Department’s assessment should be abated, in full or in part. *See* NMSA 1978, Section 7-1-  
16 17 (C) (2007).

17 D. “Tax” is defined to include not only the tax program’s principal, but also interest and  
18 penalty. *See* NMSA 1978, Section 7-1-3 (Z) (2019). Assessments of penalties and interest therefore  
19 also receive the benefit of a presumption of correctness. *See* Regulation § 3.1.6.13 NMAC  
20 (1/15/01).

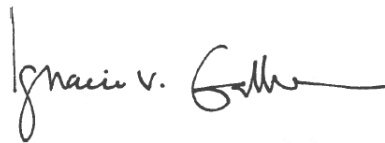
21 E. By presenting no evidence in support of Taxpayer’s claims for abatement, Taxpayer  
22 in this case failed to meet his burden of production and the burden of proof. *See* NMSA 1978,

1 Section 7-1-16 (2019); *see also* Regulation § 22.600.3.22 NMAC (8/25/20); *see also* NMSA 1978,  
2 Section 7-1B-8 (H) (2019); *see also* Regulation § 22.600.3.12 NMAC (8/25/20); *see also* *Gemini*  
3 *Las Colinas, LLC v. New Mexico Taxation & Revenue Department*, 2023-NMCA-039, ¶ 16.

4 F. The Department failed to issue a prompt acknowledgement of protest and a timely  
5 request for hearing on the protest without good cause shown. *See* NMSA 1978, Section 7-1B-8  
6 (A) and (B); *see also* Regulation 22.600.3.18 (E). The accrual of additional interest is halted as  
7 of the date on which the Department should have but did not act. *See* Regulation 22.600.3.18 (E).

8 For the foregoing reasons, the Taxpayer's protest **IS DENIED IN PART AND**  
9 **GRANTED IN PART.**

10 DATED: January 12, 2024.



11 Ignacio V. Gallegos  
12 Hearing Officer  
13 Administrative Hearings Office  
14 Post Office Box 6400  
15 Santa Fe, NM 87502  
16

17 **NOTICE OF RIGHT TO APPEAL**

18 Pursuant to NMSA 1978, Section 7-1-25 (2015), the parties have the right to appeal this  
19 decision by *filing a notice of appeal with the New Mexico Court of Appeals* within 30 days of the  
20 date shown above. If an appeal is not timely filed with the Court of Appeals within 30 days, this  
21 Decision and Order will become final. Rule of Appellate Procedure 12-601 NMRA articulates  
22 the requirements of perfecting an appeal of an administrative decision with the Court of Appeals.  
23 Either party filing an appeal shall file a courtesy copy of the appeal with the Administrative

1 Hearings Office contemporaneous with the Court of Appeals filing so that the Administrative  
2 Hearings Office may begin preparing the record proper. The parties will each be provided with a  
3 copy of the record proper at the time of the filing of the record proper with the Court of Appeals,  
4 which occurs within 14 days of the Administrative Hearings Office receipt of the docketing  
5 statement from the appealing party. *See* Rule 12-209 NMRA.

6 **CERTIFICATE OF SERVICE**

7 On January 12, 2024, a copy of the foregoing Decision and Order was submitted to the  
8 parties listed below in the following manner:

9 *First Class Mail*

*E-Mail*

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