

**BEFORE THE HEARING OFFICER  
OF THE TAXATION AND REVENUE DEPARTMENT  
OF THE STATE OF NEW MEXICO**

**IN THE MATTER OF THE PROTEST OF  
RODOLFO V. FRANCO  
TO ASSESSMENT ISSUED UNDER LETTER  
ID NO. L1963984512**

**No. 13-29**

**DECISION AND ORDER**

A protest hearing occurred on the above captioned matter on September 5, 2013 before Brian VanDenzen, Esq., Tax Hearing Officer, in Santa Fe. Rodolfo V. Franco (“Taxpayer”) appeared pro se. Staff Attorney Peter Breen appeared representing the State of New Mexico, Taxation and Revenue Department (“Department”). Protest Auditor Milagros Bernardo appeared as a witness for the Department. Taxpayer Exhibits #1-8 and Department Exhibits A-H, and J were admitted into the record, as described more thoroughly in the Administrative Protest Hearing Exhibit Log. Based on the evidence and arguments presented, IT IS DECIDED AND ORDERED AS FOLLOWS:

**FINDINGS OF FACT**

1. On April 25, 2007, the Department assessed Taxpayer \$7,264.00 in personal income tax, \$726.40 in penalty, and \$3,252.24 in interest for a total of \$11,242.64 for the personal income tax period ending December 31, 2003. [**Letter id. L1963984512**].
2. On May 14, 2007, Taxpayer protested the Department’s assessment.
3. On May 22, 2007, the Department acknowledged receipt of Taxpayer’s protest.
4. On June 6, 2013, the Department requested a hearing with the Hearings Bureau in this matter.

5. On June 10, 2013, the Hearings Bureau issued Notice of Administrative Hearing, setting this matter for a protest hearing on July 2, 2013.

6. On June 19, 2013, Taxpayer moved to continue the July 2, 2013 protest hearing. The Department did not oppose Taxpayer's continuance.

7. On June 25, 2013, the Hearings Bureau issued a Continuance Order and Amended Notice of Administrative Hearing, rescheduling the hearing on September 5, 2013 at 1:00 p.m.

8. Before 1974, Taxpayer lived in New Mexico and graduated from New Mexico State University. **[09-5-13 CD 8:51-53]**.

9. In 1974, Taxpayer took a job with the Federal Bureau of Prisons in San Diego, CA, where he remained until 1978. Taxpayer took various positions with the Federal Bureau of Prisons across the country from 1974 through 1988. **[09-5-13 CD 8:51-9:22]**.

10. In 1988, the Federal Bureau of Prisons transferred Taxpayer as an associate warden to La Tuna Federal Corrections Facility in Anthony, TX. **[09-5-13 CD 9:22-32]**.

11. La Tuna Federal Corrections Facility in Anthony, TX is three to four miles from the New Mexico border. **[09-5-13 CD 9:30-40]**.

12. The post office serving La Tuna Federal Corrections Facility in Anthony, TX is located in Anthony, NM. **[09-5-13 CD 9:30-40]**.

13. Taxpayer lived in staff housing at the federal reservation near La Tuna Corrections Facility from 1989 to 1993. **[09-5-13 CD 9:40-10:08]**.

14. In 1989, Taxpayer bought seven acres of farm land at 126 Whittington Place in Anthony, NM. Taxpayer rented out this farmland for farming. **[09-5-13 CD 13:59-14:33]**.

15. In 1993, Taxpayer was transferred to a Federal Bureau of Prisons facility in Puerto Rico. **[09-5-13 CD 10:08-12]**.

16. In 1994, Taxpayer returned to La Tuna Corrections Facility as the warden of that facility. **[09-5-13 CD 10:17-21]**.

17. Upon his return to La Tuna Corrections facility in 1994, Taxpayer again resided in staff housing at the federal reservation. **[Taxpayer Ex. #6.1; 09-5-13 CD 10:21-27]**.

18. In 1996, Taxpayer decided to retire from the Federal Bureau of Prisons at the end of the year. **[09-5-13 CD 10:44-48; 11:31-36]**.

19. Taxpayer had two children, Christina and David Franco, that graduated from high school in Anthony, TX. **[09-5-13 CD 10:51-54; 32:28-34:28]**.

20. Taxpayer had one child, Amanda Lopez, who lived with her mother in Las Cruces, NM, and graduated from high school in Las Cruces. **[09-5-13 CD 10:54-59; 32:50 - 33:22]**.

21. In 1996, Taxpayer purchased a home at 100 Pecan Drive, Las Cruces, NM so that his children could attend college in New Mexico. **[09-5-13 CD 11:04-18; 31:53-59]**.

22. All three of Taxpayer's children obtained residency in New Mexico and paid in-state New Mexico tuition. **[09-5-13 CD 32:50-34:01]**.

23. Taxpayer sold the home at 100 Pecan Drive, Las Cruces, NM home after his children left and graduated from college four to five-years after he purchased that home. Taxpayer did not still own this home in 2003. **[09-5-13 CD 22:09-22:11; 32:00-17; 09-5-13 CD 55:21-42]**.

24. In July 1996, Taxpayer was contacted about assuming the warden's position at the Reeves County Detention Center in Pecos, TX. This facility had a contract with the Federal Bureau of Prisons. **[Taxpayer Ex. #5.1; 09-5-13 CD 12:30-39]**.

25. Taxpayer officially retired from the Federal Bureau of Prisons on November 1, 1996. **[09-5-13 CD 12:40-49]**.
26. On November 5, 1996, Taxpayer voted at the polling place for the New Mexico general presidential election. **[Department Ex. A; 09-5-13 CD 35:09-29]**.
27. On November 14, 1996, Taxpayer accepted the warden position of employment in Pecos, TX, a full-time job. **[Taxpayer Ex. #5.1; 09-5-13 CD 12:49-13:58]**.
28. Taxpayer's job as a warden in Pecos, TX was an all consuming, full-time job that required his full attention. **[09-5-13 CD 13:00-13:58]**.
29. Looking at Google maps, Pecos, TX is approximately 230-miles and three hours away from Anthony, NM<sup>1</sup>. *See* Google Maps (Oct. 2, 2013), <http://goo.gl/maps/UENzV>.
30. As warden, Taxpayer answered directly to the county commissioners. Because the situation with the county commissions was fluid politically, Taxpayer was concerned throughout his employment with the Reeves County Detention Center in Pecos, TX that he could lose his job at any time for political reasons. **[09-5-13 CD 20:32-51]**.
31. From 1996 through 2004, Taxpayer also did some consulting work in the field of corrections in Puerto Rico. **[Taxpayer Ex. #5.1; 09-5-13 CD 20:50-21:07]**.
32. While in Pecos, TX, Taxpayer and his wife Imelda resided at 2206 Wyoming Street. This home was about 1,900 to 2,000 square feet, had 3-bedrooms/2-baths, and cost approximately \$59,000. **[Taxpayer Ex. #1.1; 09-5-13 CD 25:03-47; 09-5-13 CD 55:57-56:36; 09-5-13 CD 59:10-19]**.
33. On February 21, 2000, Taxpayer applied for a New Mexico Driver's License, listing his address as 126 Whittington Place, Anthony, NM 88021. On his application for a

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<sup>1</sup> Under Regulation 3.1.8.10 (C) NMAC and Rule 1-044 (8) NMRA, the undersigned hearing officer took administrative notice of this fact without objection from the parties.

driver's license, Taxpayer swore under penalty of perjury that he was a resident of New Mexico. Taxpayer maintained his New Mexico driver's license through at least March 26, 2004.

**[Department Ex. C; Department Ex. J; 09-5-13 CD 39:48-40:40].**

34. On June 6, 2000, Taxpayer voted absentee in the New Mexico presidential primary. **[Department Ex. A].**

35. In 2001, Taxpayer built a house on his farmland at 126 Whittington Place, Anthony, NM 88021. That home is three bedrooms, two baths, and approximately 2,700 square feet. **[09-5-13 CD 44:00-14; 09-5-13 CD 50:21-30; 09-5-13 CD 54:50-55:14].**

36. On November 5, 2002, Taxpayer voted early in the New Mexico gubernatorial election. **[Department Ex. A].**

37. In 2003, Taxpayer's sister-in-law resided at 126 Whittington Place, Anthony, NM. She would pick up Taxpayer's mail at that address. **[09-5-13 CD 47:46-51].**

38. In 2003, Taxpayer and his wife banked at a Credit Union in El Paso, TX. **[09-5-13 CD 57:53-58:33].**

39. On August 7, 2003, Taxpayer and his wife signed a sales contract with Rudolph Chevrolet in El Paso, TX for a 2003 Chevy Tahoe. Taxpayer listed his address as 126 Whittington Place, Anthony, NM. **[Department Ex. F; 09-5-13 CD 45:21-46:30].**

40. On August 15, 2003, Taxpayer submitted a New Mexico Motor Vehicle Registration on a 2003 Chevy Tahoe listing the address as 126 Whittington Place, Anthony, NM. **[Department Ex. D-E].**

41. Taxpayer insured the 2003 Chevy Tahoe with a New Mexico insurance agent, and listed the car as dwelling in New Mexico. **[Department Ex. G; 09-5-13 CD 48:30-49:43].**

42. In 2003, Taxpayer maintained his driver's license and vehicle registrations in New Mexico because he knew he was leaving his position of employment in Texas, his future employment and residency was uncertain, and his New Mexico address was most convenient. **[09-5-13 CD 17:17-18:11; 09-5-13 CD 22:25-29].**

43. Taxpayer maintained property insurance from at least October 24, 2003 through October 24, 2004, on his home at 2206 Wyoming Street, Pecos, TX. **[Taxpayer Ex. #2.1; 09-5-13 CD 25:03-47].**

44. On December 30, 2003, Taxpayer's wife Imelda Franco applied for a New Mexico Driver's License, listing her address as 126 Whittington Place, Anthony, NM 88021. **[Department Ex. H; 09-5-13 CD 49:55-50:20].**

45. On their 2003 joint federal income tax returns, Taxpayer and his wife listed their address as 2206 Wyoming Street, Pecos, TX. **[09-5-13 CD 58:33-44].**

46. Taxpayer did not file a 2003 New Mexico personal income tax return. **[09-5-13 CD 1:00:31-46].**

47. On January 30, 2004, Taxpayer applied for a New Mexico Driver's License, listing his address as 126 Whittington Place, Anthony, NM 88021. On his application for a driver's license, Taxpayer swore under penalty of perjury that he was a resident of New Mexico. **[Department Ex. B; 09-5-13 CD 36:50-37:55].**

48. Taxpayer retired from the Reeves County Detention Center in Pecos, TX on October 3, 2004. **[Taxpayer Ex. #5.1].**

49. After retiring from the Reeves County Detention Center in Pecos, TX in October 2004, Taxpayer returned to his farmland at 126 Whittington Place, Anthony, New Mexico. **[09-5-13 CD 22:37-51].**

50. On November 2, 2004, Taxpayer voted at the polling place in the New Mexico general election. **[Department Ex. A].**

51. Although it is unclear the exact date of the valuation, it appears that in 2008 the Dona Ana County Assessor's Office valued Taxpayer's property at 126 Whittington Place in Anthony, NM at \$249,798.00. **[Department K; 09-5-13 CD 1:00:48-1:01:50].**

52. At some unspecified point, Taxpayer claimed a family exemption and a Veteran's exemption on Taxpayer's property at 126 Whittington Place in Anthony, NM. **[Department K; 09-5-13 CD 1:02:22-49].**

53. Taxpayer filed New Mexico personal income tax returns in 1996, 1997, 1998, 1999, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012. **[Department L; Department M; 09-5-13 CD 1:03:09-1:04:27; 09-5-13 CD 1:06:14-1:07:20].**

54. As of the date of the hearing, Taxpayer owed \$5,230.00 in 2003 personal income tax, \$523.00 in penalty, and \$4,094.37 in interest. **[Department Ex. N; 09-5-13 CD 1:08:04-50].**

## **DISCUSSION**

The issue at protest is whether in personal income tax year 2003, Taxpayer was a resident of New Mexico subject to state personal income tax. Taxpayer argues that he was a resident of Pecos, TX in 2003 because he was not physically present in New Mexico for 185-days or more in 2003. The Department argues that Taxpayer was domiciled in New Mexico regardless of his claimed physical presence in Texas, and therefore subject to New Mexico income tax.

### **Presumption of Correctness and Burden of Proof**

Under NMSA 1978, Section 7-1-17(C) (2007), the assessment issued in this case is presumed correct. Consequently, the Taxpayer has the burden to overcome the assessment of

personal income tax. . See *Archuleta v. O'Cheskey*, 1972-NMCA-165, ¶11, 84 N.M. 428. However, once a taxpayer rebuts the presumption of correctness, the burden shifts to the Department to show the correctness of the assessed tax. See *MPC Ltd. v. N.M. Taxation & Revenue Dep't*, 2003-NMCA-21, ¶13, 133 N.M. 217.

### **Personal Income Tax, Residency, and Domicile**

Payment of New Mexico personal income tax is governed by NMSA 1978, §§ 7-2-1, *et seq.* Unless otherwise exempted by law, a tax is imposed “upon the net income of every” New Mexico resident. NMSA 1978, §7-2-3 (1981). The question in this protest is whether Taxpayer was a resident of New Mexico in income tax year 2003.

NMSA 1978, § 7-2-2 (S) (2003, amended 2010) of the Income Tax Act defines the term “resident” as:

an individual who is domiciled in this state during any part of the taxable year **or** an individual who is physically present in this state for one hundred eighty-five days or more during the taxable year; but any individual, other than someone who was physically present in the state for one hundred eighty-five days or more during the taxable year, who, on or before the last day of the taxable year, changed the individual's place of abode to a place without this state with the bona fide intention of continuing actually to abide permanently without this state is not a resident for the purposes of the Income Tax Act [7-2-1 NMSA 1978] for periods after that change of abode; (emphasis added).

Although Taxpayer believed that he could only be considered a resident if he was in New Mexico for 185-days or more, under this statute there are two possible basis of residency in New Mexico: either the person was physically present in New Mexico for 185-days *or* the person was domiciled within the state during any part of the tax year and did not change domicile to a new location by the last day of the tax year.

In this case, the evidence clearly established that Taxpayer was not physically present in New Mexico for 185-days or more in 2003. During 2003, Taxpayer worked as warden at a

County Correctional Facility in Pecos, TX, a full-time, all consuming job. Pecos, TX is some three-hours and 230-miles away from Taxpayer's farmhouse in Anthony, NM, making it extremely unlikely that Taxpayer commuted to work every day from New Mexico to his job in Pecos, TX. Even assuming for argument a fact not established in this record that Taxpayer spent every weekend at his farmhouse in Anthony, NM, that would only amount to approximately 104-days of physical presence in New Mexico, leaving Taxpayer 81-days short of the statutory 185-day physical presence requirement. It is entirely implausible that Taxpayer spent an additional 81-days in New Mexico in 2003 while maintaining a full time job as a prison warden in Pecos, TX, and doing consulting work at prisons in Puerto Rico.

Since Taxpayer did not meet the 185-day physical presence residency requirement, the only possible basis of residency under Section 7-2-2 (S) for income tax purposes is if Taxpayer was domiciled within New Mexico during any part of income tax year 2003 and did not change that domicile before the last day of the taxable year.

New Mexico case law has also considered the term domicile extensively. In *Murphy v. Taxation & Revenue Department*, 1980-NMSC-012, ¶7, 94 N.M. 54, the New Mexico Supreme Court found that definition of "resident" depended on a person's domicile and intent. The *Murphy* court declared that for income tax purposes, residency is synonymous with domicile: "A New Mexico 'resident' is an individual domiciled in New Mexico at anytime during the taxable year who does not intentionally change his domicile by the end of the year." *id.*

This definition of residency as synonymous with domicile was further affirmed a year later by the New Mexico Supreme Court in *Hagan, v. Hardwick*, 1981-NMSC-002, ¶10, 95 N.M. 517. In *Hagan*, the court also found that domicile "does not require physical presence but rather

physical presence in this state at some time in the past, and concurrent intention to make the state one's home." *id.*, ¶10 (internal citations omitted). As the court further explained in *Hagan*,

to effect a change from an old and established domicile to a new one, there must be...a fixed purpose to remain in the new location permanently or indefinitely. For domicile once acquired is presumed to continue until it is shown to have changed, and to show the change two things are indispensable,--"First, residence in the new locality; and, second, the intention to remain there.... Mere absence from a fixed home, however long continued, cannot work the change.

*id.*, ¶11 (internal citations omitted). *See also Estate of Peck v. Chambers*, 1969-NMSC-054, ¶5-6, 80 N.M. 290.

In addition to the case law, in 2003 Regulation 3.3.1.9 NMAC (12/14/00) provided regulatory guidance for what constituted "domicile" in New Mexico<sup>2</sup>. Under Regulation 3.3.1.9 (A) NMAC (12/14/00), every person has one domicile somewhere. Regulation 3.3.1.9 (B) NMAC (12/14/00) defines domicile as a

...place of a true, fixed home and a permanent establishment to which one intends to return when absent and where a person has voluntarily fixed habitation of self and family with the intention of making a permanent home.

Regulation 3.3.1.9 (C)(1) NMAC (12/14/00) lists three situations where a non-military individual is presumed domiciled in New Mexico: first, any person registered to vote in New Mexico during the year who does not register to vote in another state before the end of the year is presumed to be a New Mexico resident; second, any individual licensed to drive in New Mexico during the year who did not obtain a new license in another state and surrender their New

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<sup>2</sup> This regulation actually was promulgated under a previous version of NMSA 1978, Section 7-2-2 (S) (1993 before 2003 amendment), which defined a resident only as person domiciled in New Mexico during any part of the year whom had not established a new domicile by the last day of the year. An amended regulation addressing the additional 185-day physical presence standard under amended Section 7-2-2 (S) (2003) was not promulgated until April 29, 2005, after the period as dispute in this protest. *See* Regulation 3.3.1.9 NMAC (4/29/05).

Mexico driver's license by the end of the year; and third, any person who has claimed New Mexico residency for any other official purpose.

At least two of the three, if not all three, domicile presumptions under Regulation 3.3.1.9 (C) (1) NMAC (12/14/00) cut against Taxpayer's claimed residency in Texas in 2003. In 2003, Taxpayer remained registered to vote in New Mexico, and presented no evidence that he changed that registration to Texas. Taxpayer also retained his driver's license in New Mexico in 2003 and presented no evidence that he obtained a Texas driver's license that year. Moreover, it is also possible that Taxpayer is a presumed resident of New Mexico under Regulation 3.3.1.9 (C) (1) (b) (ii) NMAC (12/14/00) because Taxpayer claimed a head of family property tax exemption on his Anthony, NM farmhouse that was dependent on being a New Mexico resident. *See* NMSA §7-37-4(A) (1993) (requiring claimant of exemption to be the "head of a family who is a New Mexico resident."). Therefore, it seems that Taxpayer was claiming New Mexico residency for another official purpose, a basis to presume residency under Regulation 3.3.1.9 (C) (1) (b) (ii) NMAC (12/14/00). The hesitation on this factor is that although the Department presented evidence of Taxpayer's Head of Family exemption claim, the Department did not establish whether Taxpayer claimed this deduction in 2003 or some other unspecified year. But in any case, the unequivocal evidence of Taxpayer's 2003 voter registration in New Mexico and Taxpayer's 2003 possession of a New Mexico drivers' license, established a presumption under Regulation 3.3.1.9 (C)(1) NMAC (12/14/00) that Taxpayer was a domiciled resident of New Mexico in 2003.

In addition to these presumptions, Taxpayer was also domiciled in New Mexico in 2003 based on the *Hagen* articulation that domicile "does not require physical presence but rather physical presence in this state at some time in the past, and concurrent intention to make the state

one's home." *id.*, ¶10 (internal citations omitted). Taxpayer had a past presence in New Mexico significant enough to require New Mexico personal income taxes in 1996, 1997, 1998, and 1999. Taxpayer bought his farmland in Anthony, NM in 1989. In 2001, while employed in Pecos, TX, Taxpayer built a home on his Anthony, NM farmland that was more substantial than his home in Pecos, TX. The size of his Anthony, NM home he built compared to the home he purchased in Pecos, TX suggests that Taxpayer intended to ultimately make New Mexico his home. Taxpayer repeatedly testified that his employment status as warden in Pecos, TX was fluid and uncertain, and therefore, because he was uncertain about his future, he maintained his New Mexico driver's license and vehicle registrations out of convenience. This notion that uncertainty about his future caused Taxpayer to maintain his connections to New Mexico shows that Taxpayer intended to return to New Mexico upon completion of his employment, which is in fact exactly what happened after Taxpayer retired from his work as warden in Pecos, TX. These past physical connections to New Mexico along with the intention to return to New Mexico satisfies the *Hagen* court's definition of domicile. *See Hagen*, ¶10.

In order for Taxpayer to show a change of domicile from his presumed 2003 New Mexico residency, Taxpayer needed to show "a fixed purpose to remain in the new location permanently or indefinitely." *Hagen*, ¶10 (internal citations omitted). Under Section 7-2-2 (S), this change must have occurred before the last day of 2003. Mere absence from Taxpayer's home in Anthony, NM while he worked in Pecos, TX is insufficient to show a change of domicile. *See Hagen*, ¶10.

While Taxpayer may have been largely absent from New Mexico in 2003, there is little evidence that Taxpayer intended to remain in Pecos, TX beyond his term of employment. Indeed, Taxpayer acknowledged in testimony that there was some uncertainty about his

continuing employment in Pecos, TX because of a fluid political situation there. Taxpayer's home in Pecos, TX was significantly smaller than the home and farmland he owned in Anthony, NM. By 2003, Taxpayer's children were residents of New Mexico or had attended university in New Mexico, giving Taxpayer a familial connection to New Mexico that was not present in Texas. Taxpayer registered his vehicles in New Mexico in 2003. Taxpayer maintained his New Mexico driver's license in 2003. Taxpayer remained registered to vote in New Mexico in 2003. Taxpayer's wife applied for a New Mexico driver's license on the second to last day of the year of 2003, hardly an action of a family intending to change its domicile from New Mexico to Texas.

Under the totality of these facts, Taxpayer did not establish that he had changed his domicile to Texas by the last day of 2003, did not overcome the presumption of residency under Regulation 3.3.1.9 (C)(1) NMAC (12/14/00), and did not overcome the presumption of correctness of the assessment under Section 7-1-17. Other than as an implicit corollary of his argument that he was not a New Mexico resident subject to income tax, Taxpayer did not challenge the assessment of either interest or penalty at hearing. The Department properly assessed interest under NMSA 1978, Section 7-1-68 (2007) because the statute's use of the word "shall" mandates imposition of interest. *See Marbob Energy Corp. v. N.M. Oil Conservation Comm'n*, 2009-NMSC-013, ¶22, 146 N.M. 24 (use of the word "shall" in a statute indicates provision is mandatory absent clear indication to the contrary). The Department properly imposed a civil negligent penalty under NMSA 1978, Section 7-1-69 (2007). *See Tiffany Construction Co. v. Bureau of Revenue*, 1976-NMCA-127, ¶5, 90 N.M. 16 (imposing a reasonable duty on all persons to ascertain the tax consequences of their actions). Consequently, the Department's

assessment of 2003 personal income tax, penalty, and interest was appropriate. Taxpayer's protest is denied.

### CONCLUSIONS OF LAW

A. Taxpayer filed a timely, written protest of the assessment for 2003 for personal income taxes, penalty, and interest, and jurisdiction lies over the parties and the subject matter of this protest.

B. Taxpayer was registered to vote in New Mexico in 2003, and presented no evidence that he changed registration to Texas. Therefore, Taxpayer was presumed domiciled in New Mexico under Regulation 3.3.1.9 (C) (1) (a) NMAC (12/14/00).

C. Taxpayer possessed a New Mexico driver's license in 2003, did not attempt to get a Texas driver's license, and did not surrender his New Mexico license. Taxpayer was presumed domiciled in New Mexico under Regulation 3.3.1.9 (C) (1) (b) (i) NMAC (12/14/00).

D. In 2003, although Taxpayer had little physical presence in New Mexico, Taxpayer was domiciled in New Mexico because he had significant past physical connection to New Mexico and a continuing intention to make New Mexico his home. *See Hagan v. Hardwick*, 1981-NMSC-002, ¶10, 95 N.M. 517.

E. Although Taxpayer was not present at his Anthony, NM farmhouse for most of 2003, Taxpayer did not show that he had the intention to remain at his Pecos, TX home, as required to demonstrate a change in domicile. *See Hagan v. Hardwick*, 1981-NMSC-002, ¶10, 95 N.M. 517.

F. Taxpayer is liable for \$5,230.00 in 2003 personal income tax, \$523.00 in penalty, and \$4,094.37 in interest. Under NMSA 1978, Section 7-1-67 (2007), interest continues to accrue until the tax obligation is satisfied.

For the foregoing reasons, the Taxpayer's protest **IS DENIED**.

DATED: October 10, 2013.

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Brian VanDenzen, Esq.  
Tax Hearing Officer  
Taxation & Revenue Department  
Post Office Box 630  
Santa Fe, NM 87504-0630