

State of New Mexico
County of Sandoval
Thirteenth Judicial District

Kenneth and Kathleen DeHoff,
Appellants

vs.

No. D-1329-CV-2023-1382

Linda Gallegos in her role as Sandoval County Assessor
Appellee

Motion to Dismiss Cross Appeal for lack of standing

In response to Appellee Notice of Service of Cross Appeal Appellants received electronically on September 26 (hidden with other motions). Authorities claimed by Appellee as a right to cross appeal expressly restrict the right of Appeal to aggrieved property owners only, NMSA 7-38-28 , NMSA 39-3-1.1. The maxim of expressio unius est exclusio alterius establishes that aggrieved government officials who are not property owners are not enumerated hence have no standing from which to appeal. Further we state that Rule 1-074 NMRA grants no standing and NMSA 39-3-1.1(C) establishes NMSA 7-38-28 assertion of the Property Owner appeal rights as controlling.

Controlling Statutes:

NMSA 7-38-28(A) A property owner may appeal an order made by a hearing officer or a county valuation protests board by filing an appeal pursuant to the provisions of Section 39-3-1.1 NMSA 1978.

NMSA 39-3-1.1(C) Unless standing is further limited by a specific statute, a person aggrieved by a final decision may appeal the decision to district court by filing in district court a notice of appeal within thirty days of the date of filing of the final decision.

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