

STATE OF NEW MEXICO
COUNTY OF SANDOVAL
THIRTEENTH JUDICIAL DISTRICT COURT

KENNETH DeHOFF &
KATHLEEN DeHOFF,

Appellants/Cross-Appellees/
Respondents,

Case No. D-1329-CV-2023-01382

versus

LINDA P. GALLEGOS,
in her official capacity as
SANDOVAL COUNTY ASSESSOR,

Judge Martinez

Appellee/Cross-Appellant/
Petitioner.

**APPELLEE/CROSS-APPELLANT/PETITIONER
SANDOVAL COUNTY ASSESSOR'S REPLY IN SUPPORT OF HER
MOTION FOR MORE TIME TO FILE THE STATEMENT
OF APPELLATE ISSUES AND RESPOND TO THE DEHOFF'S
STATEMENT OF APPELLATE ISSUES**

Appellee/cross-appellant/petitioner Linda P. Gallegos, the Sandoval County Assessor, offers this reply in support of her motion for additional time to file her statement of appellate issues and to respond to appellants/cross-appellees/respondents Kenneth and Kathleen DeHoff's statement of appellate issues.

In opposition to the motion, the DeHoffs state that "appellee [failed] to produce the record as required by 1-074(H)." But it was not the job of the appellee, the Sandoval County Assessor, to produce the record but rather the agency from which this appeal was taken, namely the New Mexico Taxation and Revenue Department. Rule 1-074(H),

NMRA (“the agency shall number consecutively and bind the pages of the record on appeal taken in the proceedings and file it.”)

The DeHoffs also state that Rule 1-074, NMRA, does not allow for extensions of time. The rules must be read as a whole, not in isolation. See *State v. Davis*, 2003-NMSC-022, ¶ 12, 134 N.M. 172, 74 P.3d 1064 (“All of the provisions of a statute, together with other statutes *in pari materia*, must be read together to ascertain legislative intent.”) Rule 1-006, NMRA, states:

When an act may or must be done within a specified time, the court may, for cause shown, extend the time (a) with or without motion or notice if the court acts, or if a request is made, before the original time or its extension expires; or (b) on motion made after the time has expired if the party failed to act because of excusable neglect.

Gallegos would also note that while the DeHoffs have no other matters pending in court, her counsel have many other obligations than this single case. Her counsel provide in-house legal advice to her and nine other Sandoval County elected officials as well as the county manager and department heads in an organization with 450 employees. Her counsel represents the county in many other cases pending in this Court, some of which are similar valuation appeals.

Gallegos renews her request that the filing her statement of appellate issues and responding to the DeHoffs’ statement of appellate issues be delayed to forty-five days after the granting of Gallegos’s petition for a writ of certiorari. And if Gallegos’s motion to strike the DeHoffs’ statement of appellate issues is granted, Gallegos further requests her response to the statement be due forty-five days after the filing of a new statement that complies with the rules.

(Signature Page Follows)

Respectfully submitted:

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Certificate of Service

I certify that on November 17th, 2023, I e-mailed a copy of this document to:

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