

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 OPPOSED
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, moves 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.

Undersigned counsel (Eshleman) e-mailed the DeHoffs on October 23rd, 2023, about their position on this motion. As no response was received before the filing of the motion on October 26th, it is presumed to be opposed.

This is a case about property tax valuations. The DeHoffs filed a protest of the valuation placed on their property by Gallegos, the Sandoval County Assessor. A hearing

on the protest was held before the Sandoval County Valuation Protests Board. The DeHoffs presented arguments to the Protests Board. So did Gallegos and her staff. This case seeks the Court's review of the decision of the Protests Board.

The Taxation and Revenue Department was responsible for filing the record in this case. More than one version of the record was filed with the Court, thus creating uncertainty as to when the time began to run to file the statement of issues on appeal. There are several pending matters in this case that affect the filing of documents. The DeHoffs have moved to strike Gallegos's notice of appeal and they have opposed Gallego's petition for a writ of certiorari. Concurrently with this motion, Gallegos is filing a motion to strike the DeHoff's statement of appellate issues for failure to comply with the civil rules.

Beyond this procedural uncertainty, certain filing deadlines would fall in November. One counsel for Gallegos (Eshleman) has out-of-state travel planned in November in addition to work-related travel to Las Cruces. Another (Butrick) will be assisting Gallegos and her staff in further hearings before the Valuation Protests Board during November on commercial property. There is a week of hearings scheduled. Butrick is the subject-matter expert on tax matters in the Sandoval County Attorney's Office. November contains Election Day and the office's subject matter expert (Eshleman) on elections will be assisting the County Clerk and be on stand-by for election-related litigation. In addition, November contains the holidays of Veteran's Day and Thanksgiving.

Because of these issues, Gallegos moves that the deadline for her filing her statement of appellate issues and responding to the DeHoffs' statement of appellate issues be delayed to (1) no earlier than Friday, December 22nd, 2023 or (2) forty-five days after

the granting of Gallegos's petition for a writ of certiorari, whichever is later. And if Gallegos's motion to strike the DeHoff's statement of appellate issues is granted, Gallegos further requests her response to the statement be due (1) no earlier than Friday, December 22nd, 2023 or (2) forty-five days after the filing of a new statement that complies with the rules.

Respectfully submitted:

MICHAEL ESHLEMAN,
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Certificate of Service

I certify that on October 26th, 2023, I e-mailed a copy of this document to:

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/s/Michael Eshleman
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