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IN THE SUPREME COURT OF THE STATE OF NEW MEXICO

February 23, 2022

NO. S-1-SC-38164

**SACRED GARDEN, INC.,
a New Mexico non-profit corporation,**

Plaintiff-Respondent,

v.

**NEW MEXICO TAXATION &
REVENUE DEPARTMENT,**

Defendant-Petitioner.

ORDER

WHEREAS, this matter came on for consideration upon petition for writ of certiorari and response filed pursuant to Rule 12-502 NMRA, and the Court having considered said petition and being sufficiently advised, issued its writ of certiorari on March 29, 2021;

WHEREAS, the parties subsequently filed briefs, and this matter was set for oral argument on February 28, 2022;

WHEREAS, having considered the petition, response, and briefs of the parties, the judgment of the Court is that the writ shall be quashed as improvidently granted, Acting Chief Justice C. Shannon Bacon, Justice David K. Thomson, Justice Briana H. Zamora, Judge Gerald E. Baca, sitting by designation, and Judge

1 Abigail P. Aragon, sitting by designation, concurring; and Chief Justice Michael E.
2 Vigil and Justice Julie J. Vargas recused;

3 NOW, THEREFORE, IT IS ORDERED that the writ of certiorari issued on
4 March 29, 2021, is QUASHED;

5 IT IS FURTHER ORDERED that the oral argument scheduled for February
6 28, 2022, is VACATED;

7 IT IS FURTHER ORDERED that mandate shall issue immediately; and

8 IT IS FURTHER ORDERED that upon issuance of mandate in accordance
9 with Rule 12-402(B) NMRA, the record proper, transcript of proceedings, and any
10 exhibits shall be returned to the New Mexico Court of Appeals.

11 IT IS SO ORDERED.



WITNESS, the Honorable C. Shannon Bacon, Acting Chief Justice of the Supreme Court of the State of New Mexico, and the seal of said Court this 23rd day of February, 2022.

Jennifer L. Scott, Clerk of Court
Supreme Court of New Mexico

By: Sally Paez
Deputy Clerk of Court

I CERTIFY AND ATTEST:

A true copy was served on all parties
or their counsel of record on date filed.

Sally Paez

Deputy Clerk of the Supreme Court
of the State of New Mexico