

SUPREME COURT OF UTAH

Salt Lake County v. Utah State Tax Commission

Salt Lake County, 2023 UT 24 (Utah 2023) · No. 20220567 · Decided November 9, 2023

SUMMARY

The Utah Supreme Court considers a challenge by Salt Lake County to the Utah State Tax Commission's valuation of aircraft operating property for taxation. The opinion addresses the statutory requirements governing aircraft valuation, including the use of appraisal methods and fair-market-value principles.

OPINION

PER CURIAM.

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