

Salt Lake County v. Utah State Tax Commission

[illegible]

yÿyD8/Eÿ+yÿ -y ÿÿ?@S\$&ÿ./ÿ3ÿ7?\$ÿ!ÿ \$ÿÿ?"@S\$,ÿ&\$ÿ!"ÿÿ!!&\$ÿ/ÿ3ÿ %\$ÿ%ÿ!\$ÿÿÿÿD68/Fÿ+;ÿ!ÿÿ% ¯ÿ %ÿ!\$ÿÿÿÿD7/4ÿ+/ÿGÿ+%\$ÿÿ 1%¥Aÿ2"ÿH\$ÿÿ7 \$\$ÿÿÿÿ1()ÿ"ÿ ÿÿ!%;ÿÿ?\$ÿ%!ÿÿ"&ÿÿÿ!&\$ÿ/ÿ <86ÿ3ÿ7,ÿ+C%|ÿ+ÿÿ7 \$\$\$ÿÿ?\$@S\$
678>y\$\$\$\$ ÿÿ?@\$ÿ.,ÿ\$\$&ÿÿÿ?\$ÿ!!ÿ ¥\$\$\$\$ÿ,ÿÿÿ -ÿÿ!,ÿ;ÿ!ÿ Ý9ÿ7\$/ÿÿÿÿÿ&;ÿÿ7,ÿ \$+!ÿ\$ÿ"ÿÿÿDF>/Fÿ+/ÿ3ÿ7,@S\$ÿ\$ \$!ÿÿ% +ÿÿÿ%\$ÿ%,ÿ% ¯%:ÿ!ÿ\$%-5ÿ!ÿ!+5+\$!ÿ -ÿ%:ÿ+ÿÿ!!ÿÿ%!ÿÿ1()ÿ /ÿ3ÿ7,@S\$ÿ!ÿÿÿ!!ÿÿÿÿ 1()ÿÿÿH!ÿ+.ÿÿ1%¥Aÿ2"ÿ+%\$;ÿÿ
\$ÿ;ÿÿ!!ÿÿ%ÿÿ -ÿ/ÿ <8Fÿ?ÿ\$+!ÿ\$ÿ"ÿl@\$ÿ;ÿ+&ÿÿ 7,@S\$ÿ/ÿ?@S\$ÿ!!ÿÿ +ÿÿÿÿÿ 7,@S\$ÿ;ÿ+ÿÿÿ,ÿ%Hÿ"\$ÿÿÿ7,@S\$ Iÿ!!ÿÿ%\$!
ÿÿ%öÿÿÿ1()ÿÿ,ÿ ÿ%ö%&&ÿ!ÿ\$ÿH!ÿ+,ÿÿ1%¥Aÿ 2"/ÿ <8ÿ3ÿ7 \$\$\$!ÿÿÿ?\$@S\$\$\$\$\$ ÿ \$&ÿÿ1()ÿ"\$ÿÿ%öÿ!ÿÿ1%¥Aÿ 2"/ÿ3ÿ7
\$\$\$ÿÿ%%!!ÿÿÿ7,ÿ!ÿÿ ÿ \$ÿ+!;ÿ\$ÿH!ÿ+,ÿÿ1%¥Aÿ2";ÿÿ\$ÿ \$&ÿÿÿ!ÿÿÿÿ?@S\$,/ÿG%\$ÿ #*\$ÿÿÿÿÿ3!ÿ7 \$\$\$ÿ! ÿH\$\$\$ÿÿ&.ÿ
ÿ%\$;ÿÿ&\$ÿ% \$.ÿJKLKMKNÿ ÿOPQRÿSPQPKÿ ÿ ÿ 0123ÿ2156ÿ789 3 ÿ ÿ31ÿ78008 ÿ 7ÿÿÿ93ÿÿ ÿ
ÿ!!"#§ÿÿ%ÿ93ÿ&\$ÿÿ%\$ÿÿ()*ÿ+ÿ,-/*012\$ÿ3ÿ 74554/ÿ**ÿ/4ÿ**6ÿ3ÿ740/78ÿ-4/04/.ÿ-3..)/ÿ "§ÿ33ÿ74554/ÿ013.*ÿ3ÿÿ
<4/8ÿ%&ÿ5/ÿ4=ÿ;,8ÿ164167)ÿ33ÿ740/7ÿ14/ÿ=46ÿ6ÿ4=ÿ3ÿ 74554/8ÿ*65/4/)ÿ?ÿ3ÿ3ÿ 74554/8ÿ*-4/ÿ0/*6ÿ93ÿ74*ÿ-4.
ÿ&+1AA%,2,2,2)ÿ BCCDEÿGHİÿCJGHIGKIÿLMÿKENBEOÿ '%Pÿ33ÿ740/7ÿ-3../9ÿ3ÿ-4/04/.7ÿ4=yÿ3ÿ16-6=y Q.04/
ÿ2>ÿÿ11.*ÿ4ÿ3ÿ%&ÿ5/ÿ4=y;,8ÿ6-6=)ÿ RS-0ÿÿÿ/4ÿ=46ÿ3ÿT3UVÿYÿT7U4554/ÿ4ÿ*65/ÿW04/ÿ
4=y;.9.7ÿ46ÿ-4/04/.7ÿ4=y;.9.ÿ3<ÿ/4ÿ 9/-7ÿ*-4/ÿ4ÿ6Xÿ696*/9ÿ3ÿ-4/04/.7ÿ4=yÿ3ÿ 16-6=yQ.04/ÿ2>)ÿYZ[|#ÿ]
[^_äÿÿbcdÿÿecffÿÿ!!"#§ÿ ÿ93ÿP\$ÿÿÿg\$ÿÿgÿ)*ÿ+ÿ,-/*012)ÿ?ÿR36=46ÿ**6ÿ3ÿ -4/04/.7ÿ4=yÿ3ÿ0ÿ=46ÿ3ÿ=6ÿ5ÿÿÿW04/
ÿ4=y;-.)Xÿ hiÿ GHGjkCBCÿ "%&ÿ33ÿ740/7ÿ690ÿ3ÿ3ÿÿ16-6=yQ.04/ÿ2>ÿÿ 0/-4/04/.ÿÿ11.*ÿ!ÿ7ÿ3ÿ74554/ÿ4ÿÿÿÿÿ<.0ÿ4=y;,8ÿ6-
6=y=46ÿVÿ76ÿ)%&)ÿ9/*6ÿ3ÿ93ÿ74/04/\$ÿR-3ÿ 164/ÿ/*ÿ-461464/ÿ17ÿÿVÿ/ÿ1641464/ÿ4ÿÿÿ=6ÿ56mÿ
<.0ÿ4=yÿ3\$ÿ36\$ÿ46ÿÿ/9!.ÿ164167)Xÿ931nÿ78 03)ÿ6)ÿ\$ÿ öÿ,%2)ÿ1/*ÿ0-3ÿVÿ50ÿlÿrM*ÿÿÿ0/=465ÿ/*ÿW0.ÿ6ÿÿ/ÿ 1641464/
ÿ4ÿÿ=6ÿ56mÿ<.0)Xÿhiöÿ,%2,2)ÿ "%+ÿRpq6ÿ56mÿ3-3ÿ164167ÿ >40.*ÿ-/3ÿ9ÿ3/*ÿl>/ÿÿ>../9ÿ!076ÿ/*ÿÿ>../9ÿ..6\$ÿ
/36ÿl/9ÿ0/*6ÿ/7ÿ-4510.4/ÿ4ÿ!07ÿ46ÿ..ÿ/*ÿ!143ÿ3</9ÿ 64/l.ÿm/4>*9ÿ4=yÿ3ÿ6.</=-)Xÿ931nÿ78;6ÿöÿgAA %,2,2)ÿ/
ÿ436ÿ>46*\$ÿR3ÿ<.04/ÿ=46ÿ5/ÿ/*ÿV4/ÿ 3..ÿ!\$ÿÿ/6ÿÿÿ64/l.7ÿ16--l.\$ÿW0.ÿ4ÿÿ3ÿ-3ÿ16-y =46ÿ>3-3ÿÿÿ164167ÿ40.*ÿ..ÿ/ÿ3ÿÿ41/
ÿ56m)Xÿrişÿ ttttttttttttttttttttttttttttttttttÿ ÿ u14/*ÿ93ÿÿ0ÿ3ÿVÿ74554/y=. *ÿÿ.6ÿ/ÿ.0ÿ4=yÿ ÿ
l6=y/9ÿ3ÿÿmÿ/4ÿ144/ÿ4/ÿ3ÿ0ÿl=46ÿ0\$ÿ-/9ÿ vlfwf[lÿ ÿbcdÿÿecffÿÿ!!"#§ÿ%öÿ93ÿ&\$ÿÿ%\$ÿÿ()*ÿ+ÿ)ÿ?ÿ /4\$ÿ34>
<6\$ÿ3ÿ.34093ÿ3ÿ74554/ÿ.-mÿ@06*-4/ÿ4ÿ60.ÿ 4/ÿ3ÿ-4/04/.7ÿ4=yÿ0\$ÿÿÿ/4ÿ1643!ÿ*=645ÿm/9ÿÿ 144/ÿ4/ÿ3ÿÿ56ÿÿÿ167)ÿ ÿ ÿ
0123ÿ2156ÿ789 3 ÿ ÿ31ÿ78008 ÿ ÿ 8ÿÿÿ7ÿ!"#\$"%&%ÿ'ÿ(!ÿ\$)"*+ÿ,&\$-ÿ ÿ.\$ÿ/((\$+ÿ01ÿ,%223 &ÿ+1ÿ4+!ÿ 5+&6/2
4*7ÿ8&69ÿ::ÿ?ÿ::>9ÿ::@ÿA9BÿCDDEFÿAGHB?ÿF=Eÿ ICDÿKÿLÿMÿNMBÖÿPBHQÿRÿBÿSRÿBÿBTMB=ÜÿV"*öÿ
ÿ!X%2ÿ,%4Yÿ ÿ(&ÿZ&ÿ,\$&-9ÿ:Cÿ?ÿYC;9ÿCD>ÿA9BÿCD;F=y0ÿ L[/Rÿ[ÿ]?GBHÿB?ÿRB^ÿ?R9ÿN[B\ÿMBOÿÿPBHQÿ
MBRÿBÿH?ÿRB?B?=Üÿ5+&6/2 4*7ÿ8&69ÿ::ÿ?ÿBÿ::@_ÿ++ÿ!'%ÿ'aÿ BÿCD>=ÿ İ>bÿ3ÿÿHcRHßÿBRÿGRBHÿB^ÿÿ?Mÿÿ M?
ÿS^ÿdGÿBÿMBOÿPBHÿRÿBRRRR=?ÿV""%ÿW!X%2ÿ,%4Y9ÿ:Cÿ?ÿBÿCDCeD>_ÿ`++ÿ!'%ÿ5+&6/2 4*7ÿ8&69ÿ::ÿ?
ÿBÿ::@=ÿ9BQRÿ GRÿ?GBRÿBÿBÿMBOÿPBHÿRÿLÿSÿBRGB?ÿBRÿ P??ÿS^ÿHbd=Üÿ931fÿ78
03=yB=y9ÿgÿ>ACFABF=y1GG?çH^9ÿ?ÿ ÿGR9ÿL[\ÿM?ÿÿ^B?RGÖÿS^ÿdGÿ=y=y=yÿ[BÿMBOÿ PBH\ÿRÿÿSÿ?M?
ÿRBHHÿSÿSGS?ÿS^ÿÿHcRHB=ÜÿV""%ÿ W!X%2ÿ,%4Y9ÿ:Cÿ?
ÿBÿCDCeDeÿA6\$"Xÿ.&"\$+aÿ(â\$+ÿÿ(2+!\$X7ÿV+"&ÿÿ i"&"Xÿ,%ÿÿj -&+'9ÿÇkÿ?ÿ>9ÿ>kÿA9BÿCD;kFF=y
İ>Cÿ3ÿBÿLMRÿMHßÿR?ÿÿ?MÿMBOÿ PBHUÿB?ÿ?ÿPBHBÿM?RÿGBÿSÿR?ÿÿBRRRRÿ?ÿ O?Rÿÿ^=ÿ8aÿBÿCD=>ÿÿÿd?
R9ÿÿGRÿ?Rÿÿ lllllllllllllllllllllllllllllllllly Eÿ mÿRÿGÿ?G?ÿÿ5%4aÿ%ÿ'l"#§"%&%ÿ'ÿ(!ÿ\$)"*+ÿ,%&\$-ÿ ÿ ÿ.
ÿ((\$+ÿ01ÿ,%22""%"&ÿ+1ÿ4+!ÿ5+&6/2 4*7ÿ8&69ÿ::ÿ?ÿ::>A9Bÿ CDDÉF9ÿÿGRBHÿHBCbcÿBÿRRÿR?ÿÿÿBGHÿ9ÿ
RGÿE=ÿÿCDDE9ÿBGHÿ9ÿRGÿ>ACFÿP???nÿ 1HHÿBcSHÿ^ÿÿÿRB9ÿÿTMÿ?ÿÿ HBDÿRÿÿ9?ÿÿ0BR9ÿÿ?ÿRÿ7R9ÿ
RBHHÿSÿBT?ÿÿBÿBÿMÿB?ÿôoBHÿBÿÿÿ ÿRÿPBH9ÿÿSÿBRGB?ÿBRÿP?ÿ?S^ÿHBD=[ÿ 1?ÿBGHÿ9ÿRGÿEÿP?ÿÿBnÿ
3ÿ2cRHßÿRBHHÿP?

[illegible]

'\$"#ÿ"\$ÿ"#%ÿ)ÿÿ7!ÿ%%ÿÿ"2ÿ"%&""',ÿÿÿÿÿ"!ÿ\$"!ÿ&"#&ÿÿ"##,ÿÿ"\$\$\$\$ÿÿ*#"+"\$ÿ!/ÿ1#,ÿÿ7!ÿ%'%ÿ&%ÿ%ÿÿ\$6\$'ÿ
B4CB%CBCÿ"ÿÿ\$"+\$ÿ\$(("ÿ""ÿ%&"#%ÿ*#"+"\$ÿÿÿÿÿ("\$ÿÿ"ÿ"!ÿ""1ÿÿ&ÿ(%ÿ"ÿÿ'("\$ÿÿÿ"&"#6#ÿ',ÿ,%\$ÿ"\$ÿF%ÿ6!ÿ
\$6\$'ÿB4CB%CBC/ÿIÿ',Dÿ"ÿÿ"ÿÿÿ7!+"\$ÿÿ",ÿ\$ÿ"1ÿ,"%#\$ÿÿ)"ÿ',ÿ,%\$ÿ"ÿ\$%1ÿ<ÿÿ)#%ÿ,"##!ÿ6ÿ"%#ÿÿÿÿ\$"+\$ÿ!ÿÿ\$(("ÿÿ(%#,!
ÿ""%ÿ"ÿ("2ÿ&"#/=ÿ;ÿÿ7!ÿ&ÿÿ"(%ÿÿ\$)ÿ"ÿÿ"&"#6#ÿ',ÿ,%\$ÿ)#%ÿ"&ÿÿ""%ÿ"ÿ("2ÿ&"#ÿÿ*#"+"\$ÿ""ÿÿÿÿ"#"ÿ"\$ÿÿÿÿÿ
0123ÿ2156ÿ789 3 ÿÿÿ31ÿ78008 ÿÿ7ÿÿ93ÿÿÿÿÿÿÿ3ÿ!ÿÿÿ1"#"\$ÿ%&'ÿ2!ÿÿ'(#('&ÿÿÿ))&*ÿÿ+&,ÿ-ÿ.(/ÿÿ7'(0ÿ\$"ÿÿ(**ÿÿÿ#&&
(1ÿÿ2&'ÿ'(1ÿÿ.#(ÿ))"2**ÿ30ÿÿ'4ÿÿ5"ÿÿ7'(0ÿ**ÿÿ(ÿ\$'&&0ÿ2&ÿÿ&\$ÿ\$ÿÿ',ÿ\$0ÿ2&2/ÿ!ÿÿ#((ÿÿ#&'ÿÿÿ'ÿÿ'(#('&ÿÿ))&*ÿ(ÿ
ÿ)"#&"ÿ#4ÿÿ67869;,<78ÿÿ>ÿ?#ÿÿ7'(0ÿ\$&*ÿÿ\$'&&0ÿ2&ÿÿ&\$ÿ\$ÿÿ9 ÿ7*ÿÿ#(ÿ@AABCB*CBC/ÿÿ#(ÿ!ÿÿÿ1"#"\$ÿ%&'ÿÿ2!
ÿ2&*ÿÿ9 ÿ7'((ÿÿ))&*ÿÿ+&,ÿ-ÿ.(4ÿÿÿÿÿÿÿ