

- **Summary of Litigation**

- **5 counties challenged constitutionality of 3 property tax statutes:**
 - Valuation of aircraft using pricing manual and fleet adjustment
 - Interstate allocation of mobile flight equipment
 - 50% threshold requirement for commission-assessed property
- **On several constitutional grounds:**
 - Uniform and equal/fair market value requirements
 - Separation of powers/unlawful delegation
 - Open courts

- **Utah Supreme Court Decision**

- Ruled in favor of State
- Like the district court, did not address constitutionality
- Concluded the court did not have authority to rule the counties' claims as presented