

1981

Utah Hotel Company, a Utah Corporation v. R. Milton Yorgason, in his official Capacity as Salt Lake County Assessor and William E. Dunn, Robert G. Salter, William L. Hutchinson, Each In Their official Capacities As Members of the Board of Equalization For Salt Lake County : Brief of Appellant

Utah Supreme Court

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Bill Thomas Peters; Attorney for respondents
Louis H. Callister; Attorneys for Appellant

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IN THE SUPREME COURT OF
THE STATE OF UTAH

* * * * *

UTAH HOTEL COMPANY, a Utah)
corporation,)
)
Plaintiff and Appellant,)
)
vs.)

Case No. 17612

R. MILTON YORGASON, in his)
official capacity as Salt)
Lake County Assessor; and)
WILLIAM E. DUNN, ROBERT G.)
SALTER, WILLIAM L. HUTCHINSON,)
each in their official)
capacities as members of the)
Board of Equalization for)
Salt Lake County,)
)
Defendants and)
Respondents.)

* * * * *

BRIEF OF APPELLANT

* * * * *

Appeal from the Judgment of the
Third District Court
for Salt Lake County,
Hon. G. Hal Taylor, Judge

* * * * *

Louis H. Callister, Jr.
Dorothy C. Pleshe
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800 Kennecott Building
Salt Lake City, Utah

Attorneys for Appellant

Bill Thomas Peters
Special Deputy County Attorney
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Salt Lake City, Utah 84111

FILED

AUG - 3 1981

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Plaintiff and Appellant,)
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TABLE OF CONTENTS

	<u>PAGE</u>
STATEMENT ON THE NATURE OF THE CASE	1
DISPOSITION IN THE LOWER COURT	2
RELIEF SOUGHT ON APPEAL.	2
STATEMENT OF THE FACTS	3
ARGUMENT	6
POINT I THE LOWER COURT'S INTERPRETATION OF UTAH CODE ANNOTATED §59-5-109(2) (SUPP. 1979) IS ERRONEOUS, AS A MATTER OF LAW	6
A. <u>A Statute Must be Given its Plain and Obvious Meaning</u>	6
B. <u>Utah Code Annotated §59-5-109(2) (Supp. 1979) is Clear and Unambiguous on its Face</u>	7
C. <u>The Legislative History of Utah Code Annotated §59-5-109(2) (Supp. 1979) Affirms the Obvious Purpose of the Statute</u>	8
D. <u>The Interpretation of Utah Code Annotated §59-5-109(2) (Supp. 1979) by the Lower Court is in Direct Contradiction to the Plain Language of the Statute and its Legislative History</u>	10
1. <u>The lower court misconstrued the purpose of Utah Code Annotated §59-5-109(2) (Supp. 1979) as limited to equalizing values between and and among counties</u>	10
2. <u>The lower court erred in ruling that the county assessor is not required to roll back the current fair market values of revalued real property to the January 1, 1978 level</u> . .	14

E. <u>The 1981 Utah State Legislative Reaffirmed the Requirement that the Current Fair Market Value of Properties be Rolled Back to the January 1, 1978 Level</u>	15
POINT II THE SALT LAKE COUNTY ASSESSOR IS REQUIRED TO ROLL BACK THE 1980 CURRENT FAIR MARKET VALUE OF APPELLANT'S REAL PROPERTY TO ITS JANUARY 1, 1978 LEVEL, AS A MATTER OF LAW	17
CONCLUSION	19

Authorities Cited Cases

<u>Canada Dry Bottling Co. v. Board of Review</u> , 223 P.2d 586 (Utah 1950).	7
<u>Erlenbaugh v. United States</u> , 409 U.S. 239, 34 L.Ed. 2d 446 (1972)	15
<u>Gord v. Salt Lake City</u> , 20 Utah 2d 138, 434 P.2d 449 (1967).	7
<u>Grant v. State Land Board</u> , 26 Utah 2d 100, 485 P.2d 1035 (1971)	7
<u>Millett v. Clark Clinic Corp.</u> , 609 P.2d 934 (Utah 1980).	7
<u>Salt Lake Union Stockyard v. State Tax Commission</u> , 93 Utah 166, 71 P.2d 538 (1937).	6

Statutes

Utah Code Ann. §59-5-4 (Supp. 1979).	14
Utah Code Ann. §59-5-75 (Supp. 1979)	4
Utah Code Ann. §59-5-109 (Supp. 1979)	8, 9, 12, 17
Utah Code Ann. §59-5-109 (1981)	15, 16
Utah Code Ann. §59-5-109 (1) (Supp. 1979).	11, 12, 15
Utah Code Ann. §59-5-109 (2) (Supp. 1979).	1-7, 10-14, 18, 19
Utah Code Ann. §59-5-109 (3) (Supp. 1979).	12
Utah Code Ann. §59-7-10 (1973)	4, 17

Other Authorities

House Debate on Utah Code Ann. §59-5-109 (Supp. 1979), March 5, 1979, Disk No. 8.	9
Senate Debate on Utah Code Ann. §59-5-109 (Supp. 1979), February 9, 1979, Disk No. 128	8

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Board of Equalization for)
Salt Lake County,)

Case No. 17612

Defendants and)
Respondents.)

* * * * *

BRIEF OF APPELLANT

* * * * *

STATEMENT ON THE
NATURE OF THE CASE

This is an appeal from the dismissal by the lower court of appellant's Amended Petition for an Extraordinary Writ. Appellant filed an Amended Petition seeking the issuance of an extraordinary writ to compel respondents to comply with the mandate of Utah Code Ann. §59-5-109(2) (Supp. 1979) and, accordingly, roll back the 1980 Salt Lake County valuation of appellant's real property

to its 1978 level. Respondents moved to dismiss the Amended Petition.

DISPOSITION IN THE
LOWER COURT

Following oral arguments on respondents' Motion to Dismiss and on appellant's Amended Petition for issuance of an extraordinary writ, the lower court dismissed with prejudice that portion of appellant's Amended Petition which challenged the Assessor's legal capacity to revalue and assess current taxes against appellant's property at a value level other than that established for 1978. The lower court also dismissed, but without prejudice, that portion of appellant's Amended Petition subject to further administrative review. The latter portion of the ruling of the lower court is unappealable, and therefore, not raised here.

RELIEF SOUGHT ON APPEAL

Appellant seeks an order reversing, as a matter of law, that portion of the lower court's judgment which interprets Utah Code Ann. §59-5-109(2) (Supp. 1979) as applying only to revaluations conducted pursuant to the now abandoned county-by-county rotation program and directing the respondents to roll back the 1980

current fair market value of appellant's real property to its 1978 level as established by the April 25, 1979 decision of the State Tax Commission. In the alternative, appellant seeks an order reversing, as a matter of law, the lower court's interpretation of Utah Code Ann. §59-5-109(2) (Supp. 1979) and directing the parties to proceed before the State Tax Commission, which proceedings are presently stayed pending determination of the appeal to this Court.

STATEMENT OF THE FACTS

Appellant is the owner of certain real property commonly known as the Hotel Utah. In 1978, the Salt Lake County Assessor estimated the fair market value of the Hotel Utah (buildings - commercial) as of January 1, 1978 to be \$11,526,475.00, with an assessed valuation of \$2,305,295.00 (Exhibit A). Appellant, objecting to such an excessive valuation, filed a protest with the Salt Lake County Board of Equalization. Upon consideration of the evidence before it, the Salt Lake County Board of Equalization granted appellant a modicum of relief, reducing the assessed value of the Hotel Utah to \$1,959,500.00 (Exhibit B). Appellant believed this modified valuation was still unrealistic and appealed the Board's decision to the State Tax Commission. An informal hearing was held before the Commission at which evidence was

taken and testimony heard. After fully considering the matter and recognizing the exaggerated assessment of appellant's property by respondents, the State Tax Commission rendered a decision on April 25, 1979, slashing the assessed value of the Hotel Utah as of January 1, 1978 to \$1,228,985.00 - a reduction of almost 50% from the original assessment by the Salt Lake County Assessor (Exhibit C). Respondents did not pursue their right to challenge the April 25, 1979 decision by either requesting a formal hearing before the State Tax Commission or by filing an appeal with this Court. The time having lapsed to so challenge the decision, that decision is now final and binding, pursuant to the provisions of Utah Code Ann. §59-5-75(Supp. 1979) and Utah Code Ann. §59-7-10(1)

In 1979, the Utah legislature enacted Utah Code Ann. §59-5-10 (Supp. 1979) which provides:

Taxable real properties revalued, as provided in this chapter, after January 1, 1978, shall be appraised at current fair market value and the value shall be rolled back to the January 1, 1978, level.

In the time since the final decision by the State Tax Commission as to the Hotel Utah's January 1, 1978 valuation, there have been no material changes in the nature or value of appellant's property. Notwithstanding this, in 1980 the Salt Lake County Assessor reassessed appellant's property at an estimated fair market value of \$11,526,475.00 with an assessed valuation of \$2,305,295.00, --

the exact figure it had originally assessed appellant's property at in 1978 (Exhibit D). And, disregarding the express provisions of Utah Code Ann. §59-5-109(2) (Supp. 1979), the county assessor failed to roll back the valuation of appellant's property to its January 1, 1978 level, as set by the State Tax Commission in its decision of April 25, 1979.

Believing the 1980 assessment to be contrary to law, appellant filed an objection and protest on June 11, 1980 with the Salt Lake County Board of Equalization, again seeking relief from this excessive assessed valuation. Appellant contended that the 1978 valuation level of its property had been conclusively established and finally determined by the State Tax Commission in its April 25, 1979 decision, and, as a matter of law, the Assessor was required to observe that valuation.

The Salt Lake County Board of Equalization, on or about September 24, 1980, denied appellant's request for readjustment of the assessed valuation on its property (Exhibit E). Appellant thereafter filed an appeal with the State Tax Commission, contesting this denial. These administrative proceedings have been stayed pending the determination of this appeal.

In light of the failure of the Salt Lake County Board of Equalization to comply with the provisions of Utah Code Ann. §59-5-109(2) (Supp. 1979), appellant brought a Petition for the

issuance of an extraordinary writ, seeking a judicial directive, ordering respondents to comply with that statute and roll back appellant's real property valuation to the January 1, 1978 level, as determined by the State Tax Commission in its April 25, 1979 decision.

The lower court dismissed with prejudice that portion of appellant's Amended Petition which challenged the county assessor's legal capacity to revalue and assess taxes against appellant's real property at a level other than that established as the January 1, 1978 level. The lower court dismissed without prejudice that portion of appellant's Amended Petition which it determined was subject to further administrative review.

ARGUMENT

POINT I THE LOWER COURT'S INTERPRETATION OF UTAH CODE ANNOTATED §59-5-109(2) (SUPP. 1979) IS ERRONEOUS, AS A MATTER OF LAW

A. A Statute Must be Given its Plain and Obvious Meaning

The foremost rule of statutory construction is that a court must look first to the actual and literal wording of a statute to determine its meaning. This Court has consistently adhered to the principle that "when the language of a statute is plain and unambiguous and conveys a clear and definite meaning, . . . the statute must be given its plain and obvious meaning." Salt

Lake Union Stock Yards v. State Tax Commission, 93 Utah 166, 71 P.2d 538, 540 (1937).

In interpreting statutes, it is the court's primary responsibility to give effect to the legislative intent within the framework of the language used. As explained in Gord v. Salt Lake City, 20 Utah 2d. 138, 434 P.2d 449 (1967):

The enactment of the statute . . . is the legislative prerogative. It carries with it the presumptions that it is valid, and that the words and phrases were chose advisedly to express the legislative intent. The statute should not be stricken down nor applied other than in accordance with its literal wording unless it is so unclear or confused as to be wholly beyond reason, or inoperable, or it contravenes some basic constitutional right.

If it meets these tests it is not the court's prerogative to consider its wisdom, or its effectiveness, nor even the reasonableness or orderliness of the procedure set forth, but it has a duty to let it operate as the legislature has provided.

Id. at 451 (emphasis added). Accord, Millet v. Clark Clinic Corp., 609 P.2d 934 (Utah 1980); Grant v. State Land Board, 26 Utah 2d 100, 485 P.2d 1035 (1971); Canada Dry Bottling Co. v. Board of Review, 223 P.2d 586 (Utah, 1950).

B. Utah Code Annotated §59-5-109(2) (Supp. 1979) is Clear and Unambiguous on its Face.

Utah Code Ann. §59-5-109(2) (Supp. 1979) simply provides:

Taxable real properties revalued, as provided in this chapter, after January 1, 1978, shall be appraised at current fair market value and the value shall be rolled back to the January 1, 1978, level.

The actual and literal wording of this statute requires that when taxable real property is revalued after January 1, 1978 in accordance with the provisions of Chapter 5, Title 59 of Utah Code Annotated, the current fair market value of the property as appraised by the county assessor must be rolled back to the January 1, 1978 level. The application of this statute is plainly not discretionary.

This statute conveys a clear and definite mandate which must be applied as the legislature intended. The language chosen by the legislature is neither wholly unreasonable nor inoperable; rather, it simply creates a duty of performance. The wisdom, reasonableness or effectiveness of this statute cannot be second-guessed or arbitrarily applied, contrary to its plain and obvious meaning.

C. The Legislative History of Utah Code Annotated §59-5-109 (Supp. 1979) Affirms the Obvious Purpose of the Statute.

Senator Warren E. Pugh, one of the sponsors of Utah Code Ann. §59-5-109 (Supp. 1979) explained in the 1979 Senate debates the purpose and intent of this legislation. He stated:

Senate Bill 190 is an attempt to take out the bad effects of inflation in our local property assessment program [W]hat it does is freeze the property assessment as of January 1, 1978 As you can see, the effect of that is to take out the inflationary factor that has crept into our assessment policy over the past few years and freeze that assessment as of January 1, 1978.

Senate Debate on Utah Code Ann. §59-5-109 (Supp. 1979), February 9, 1979, Disk No. 128 (emphasis added).

Representative Bangerter, representing the sponsors of this legislation in the House of Representatives, stated that while the effect of freezing real property valuations at their January 1, 1978 level was to eliminate the negative impact of inflation, it would not forever stagnate tax revenues at this 1978 level. He explained:

I think [counties] still have the latitude to get the money they need to fund their programs, but this would mandate that it would have to be done by mill levy increase and not by raising their assessed value

House Debate on Utah Code Ann. §59-5-109 (Supp. 1979), March 5, 1979, Disk No. 8 (emphasis added).

Representative Lorin E. Pace described the purpose of the Senate Bill 190 as follows:

Mr. Speaker, I think that voting for this bill will allow us to obtain some type of stability for the next three years; at which time we will have to develop a system for assessing values in the State consistent with the growth and new values of real property and [this bill] would allow us to finally bring the assessment levels of all counties together to a consistent percentage.

Id. (emphasis added).

It is apparent from these legislative comments that the intent of the statute was to freeze property values at their January 1, 1978 level -- a constant value which would not be distorted by inflation.

D. The Interpretation of Utah Code Annotated §59-5-109(2) (Supp. 1979) by the Lower Court is in Direct Contradiction to the Plain Language of the Statute and its Legislative History.

Despite the unequivocal language of Utah Code Ann. 59-5-109 (Supp. 1979), the lower court ruled in part as follows:

Utah Code Annotated 59-5-109(2) (1953, as amended 1979) was passed by the Utah State Legislature specifically for the purpose of equalizing values between and among the various counties of the State of Utah, and does not preclude the assessor of each county from valuing properties within the county on an annual basis as of January 1 of each year and assessing current property taxes against those properties

Record at 144 (emphasis added).

1. The lower court misconstrued the purpose of Utah Code Annotated §59-5-109(2) (Supp. 1979) as limited to equalizing values between and among counties.

As previously quoted, section 109(2) of Chapter 5, Title 59 Utah Code Annotated (Supp. 1979) simply requires:

Taxable real properties revalued as provided in this chapter, after January 1, 1978, shall be appraised at current fair market value and the value shall be rolled back to the January 1, 1978, level.

(Emphasis added).

The lower court's interpretation ignores the specific direction of Section 59-5-109(2) requiring taxable real property to be revalued in accordance with "this chapter" -- that is, Chapter 5 of Title 59, entitled "Assessment of Property." Contrary to the plain language of the statute itself, the lower court sought to

limit the application of subsection 2 to the now defunct county-by-county revaluation program conducted by the State Tax Commission under the provisions of subsection 1 of Utah Code Ann. §59-5-109 (Supp. 1979). ^{1/} The requirement that current fair market values be rolled back to the January 1, 1978 level was, of course, applicable to properties revalued pursuant to the county-by-county rotation plan inasmuch as such revaluations were conducted in accordance with Chapter 5 of Title 59. However, if subsection 2 of §59-5-109 was intended to apply exclusively to the county-by-county revaluation program, the legislature, in its wisdom, surely would have chosen language which unequivocally restricted the application of subsection 2 to the county-by-county rotation program outlined in subsection 1, or, at the very least, would have limited the application of subsection 2 to the confines of

^{1/} Utah Code Ann. §59-5-109(1) (Supp. 1979) provides:

(1) The state tax commission shall administer and supervise a program for the revaluation of all taxable real property in each county. A comprehensive written plan or rotation shall be promulgated by the state tax commission fixing the order of rotation as between counties upon the basis of the disparities therein between real property assessed values and real property fair cash values as determined by the state tax commission, with revaluation to take place first in those counties where the greatest disparities exist. Such plan of rotation as promulgated shall thereafter be followed, except as it may be amended by the state tax commission from time to time for good cause. The state tax commission shall furnish a copy of said plan and all amendments thereto to each county assessor and the board of county commissioners in each county. A copy of such plan and all amendments thereto, together with a real property revaluation progress report shall be submitted to the legislature on the first day of each general session thereof.

section 109 itself. But the legislature did not so limit subsection §59-5-109(2). Instead it affirmatively made the provisions of that subsection applicable to all taxable real property revalued in accordance with any of the provisions of Chapter 5, Title 59.

Further reinforcing its intent that real property values be frozen at the January 1, 1978 level, the legislature also required that the current fair market value of all new properties added to the tax rolls after 1978 be rolled back to the January 1, 1978 level. 2/

If Utah Code Ann. §59-5-109(Supp. 1979) is applied as the legislature had intended the value of properties reappraised on a county-wide basis pursuant to subsection 1 would be rolled back to the January 1, 1978 level; and the value of new properties added to the tax rolls after a county-wide reappraisal would be rolled back to the January 1, 1978 level in accordance with Utah Code Ann. §59-5-109(3) (Supp. 1979). Thus, appraisals under subsections 1 and 3 of the statute result in property values being

2/ Utah Code Ann. §59-5-109(3) (Supp. 1979) provides:

(3) All properties added to the tax rolls after January 1, 1978, in counties reappraised by the tax commission on or after January 1, 1978, shall be appraised at fair market value and their values shall be rolled back to the January 1, 1978, level as indicated by the amount of inflation as determined by the commission which has taken place between January 1, 1978, and the date of reappraisal.

frozen at the January 1, 1978 level, creating a stable and constant value level throughout the State which is not distorted by inflation.

However, contrary to the intent of the legislature, the lower court's restrictive interpretation of subsection 2 of §59-5-109 would permit a county assessor to reappraise individual properties on an annual basis at their current fair market value without rolling back the value to the January 1, 1978 level. These reappraisals by a county assessor at current fair market values, absent a roll back, effectively reintroduce the negative impact of inflation on property values and totally defeat the legislature's attempt at stabilizing values among properties throughout the State. Furthermore, with this exception to the requirement that property values be rolled back to the January 1, 1978 level, a county assessor can arbitrarily and without cause reappraise a parcel of property, such as that of appellant, and assess taxes against that property based upon the current fair market value, while continuing to assess taxes against an adjacent parcel of property based upon the January 1, 1978 value level. Plainly, the property owner whose property is valued at its current fair market value bears a disproportionate share of the tax burden. Such a result is obviously contrary to the legislature's intent and not in the best interests of the public.

2. The lower court erred in ruling that the county assessor is not required to roll back the current fair market values of revalued real property to the January 1, 1978 level.

Subsection 2 of §59-5-109 does not preclude the revaluation of properties within a county (other than pursuant to the county-county valuation program) but rather implicitly recognizes the statutory obligation of county assessors to revalue property on an on-going basis. This statute nevertheless requires that when properties are so revalued, the current fair market value must be rolled back to the January 1, 1978 level.

For example, under Utah Code Ann. §59-5-4 (Supp. 1979), a county assessor is statutorily required to assess all taxable property in the county before April 15th of each year. Utah Code Ann. §59-5-109(2) (Supp. 1979) applies to such revaluations since they are provided for in Chapter 5, Title 59. Accordingly, when an assessor conducts his annual appraisal of real property, he is statutorily obligated to roll back the current fair market value of that property to the January 1, 1978 level.

The lower court's ruling that a county assessor can revalue property on an annual basis and assess current property taxes against such property, without first rolling back the property value to its January 1, 1978 level, is without doubt in direct contradiction to the actual language of §59-5-109(2) and, would preclude any meaningful application of that statute.

E. The 1981 Utah State Legislature Reaffirmed the Requirement that the Current Fair Market Value of Properties be Rolled Back to the January 1, 1978 Level.

After the lower court's judgment was rendered, the 1981 Utah State Legislature reaffirmed its intent that the current fair market value of revalued real properties be rolled back to the January 1, 1978 level by adopting House Bill 196, which repealed and reenacted Utah Code Ann. §59-5-109(1981). Although not in effect on the date appellant's property was appraised, an examination of this subsequent legislation is proper in determining the effect the legislature intended the original bill to have. The United States Supreme Court, citing an earlier ruling, noted in Erlenbaugh v. United States, 409 U.S. 239, 34 L.Ed. 2d. 446 (1972), that "a 'later act can be regarded as a legislative interpretation of [an] earlier act . . . in the sense that it aids in ascertaining the meaning of the words as used in their contemporary setting,' and 'is therefore entitled to great weight in resolving any ambiguities and doubts.'" 34 L.Ed. 2d at 451.

In enacting House Bill 196, the 1981 legislature completely abandoned the county-by-county rotation plan of revaluation previously set forth in subsection 1 of §59-5-109(Supp. 1979). As reenacted in 1981, Utah Code Ann. §59-5-109 provides in full as follows:

All locally assessed taxable real property shall be appraised at current fair market value and the value of such property rolled back to its January 1, 1978, level as such level is determined by the state tax commission.

The reenactment of Section 109 unequivocally reaffirms the legislature's intent that the value of all real property in the State of Utah be frozen at the January 1, 1978 level so as to attain a stability and uniformity of real property values and minimize the impact of inflation.

In eliminating the county-by-county rotation revaluation program, House Bill 196 places more responsibility for assessments on the individual county assessors, with the State Tax Commission assuming more of an administrative role in adjusting and equalizing the valuations and assessments of the taxable property in the several counties. In assuming this additional responsibility, it is of utmost importance that the county assessors carry out their statutory obligation to roll back current fair market values of real properties to their January 1, 1978 level and thereby implement the legislature's intent. So long as the lower court's ruling is permitted to stand as precedent for the interpretation and application of the January 1, 1978 value level roll back requirement, the intent of the legislature will be frustrated and the county assessors will be without direction as to whether the 1981 legislation applies to reappraisal of real property.

Based on the foregoing, it is obvious that the lower court misconstrued the plain meaning and legislative history of Utah Code Ann. §59-5-109(Supp. 1979) and, accordingly, the court's ruling should be reversed as a matter of law.

POINT II THE SALT LAKE COUNTY ASSESSOR IS REQUIRED TO ROLL BACK THE 1980 CURRENT FAIR MARKET VALUE OF APPELLANT'S REAL PROPERTY TO ITS JANUARY 1, 1978 LEVEL, AS A MATTER OF LAW.

For the year 1978, the Salt Lake County Assessor appraised appellant's real property at an assessed value of \$2,305,295.00. Appellant immediately pursued its administrative remedies, seeking relief from the Assessor's unreasonable valuation. The Salt Lake County Board of Equalization granted at least a measure of relief, reducing this assessed valuation to \$1,959,500.00. Still unable to recognize any credible basis upon which such an excessive valuation could be founded, appellant appealed to the State Tax Commission. The State Tax Commission, after having reviewed the record, taken evidence, and heard testimony, conceded the excessiveness of the valuation, reducing it to \$1,228,985.00 for the year 1978 -- a reduction of almost 50% from the initial valuation of the Salt Lake County Assessor!

Despite this final and binding decision of the State Tax Commission, ^{3/} the Salt Lake County Assessor revalued appellant's

^{3/} Utah Code Ann. §59-7-10(1973).

property in 1980, arbitrarily setting the assessed value at \$2,305,295.00 -- the exact figure he had originally applied to appellant's property in 1978, prior to any relief having been granted by way of administrative appeals. Even assuming the Salt Lake County Assessor had a reasonable basis for arriving at such an inflated figure for the 1980 assessed valuation of appellant's property, the lower court ruled that Utah Code Ann. §59-5-109(2) (Supp. 1979) did not apply to the valuation of appellant's property and that respondents were therefore not required to roll back the current fair market value of appellant's property to its January 1, 1978 level. This ruling cannot be sustained and plainly is in direct contradiction to the language and legislative history of the statute. (Point I, supra).

In any event, it is highly untenable that an original appraisal of appellant's property by the Salt Lake County Assessor in 1980 would have resulted in the exact assessed valuation figure -- to the very dollar -- that he arrived at in 1978. The April 25, 1979 decision of the State Tax Commission established the January 1, 1978 value level of appellant's property. Respondents failed to contest that decision through proper avenues of appeal available to them at the time the decision was rendered. Respondents cannot now, with hindsight, challenge the decision of the State

Tax Commission by appraising appellant's real property at a value other than that established on its January 1, 1978 level.

The legislature intended that property values be frozen as of January 1, 1978 (comments of Senator Pugh, February 9, 1979, Disk No. 128, supra). The value as of January 1, 1978 of appellant's property has been unequivocally established by the April 25, 1979 decision of the State Tax Commission. Accordingly, the respondents are, as a matter of law, required to roll back the 1980 valuation of appellant's property to the 1978 level as established by the State Tax Commission -- that is \$1,228,985.00.

CONCLUSION

Based on the foregoing, the following conclusions are apparent:

1. The plain language and legislative history of Utah Code Ann. §59-5-109(2) (Supp. 1979) applies to revaluations of all individual properties within a county, and not only to revaluations pursuant to the now abandoned county-by-county revaluation program.
2. Respondents failed to comply with the directive of Utah Code Ann. §59-5-109(2) (Supp. 1979) when they did not roll back the 1980 valuation of appellant's real property to its January 1, 1978 level.
3. The 1978 value level of appellant's real property was established by the State Tax Commission at \$1,228,985.00 in its April 25, 1979 decision, which decision and valuation level are binding on respondents.

This Court should reverse the lower court's judgment and order respondents to roll back the 1980 current fair market value of appellant's real property to its January 1, 1978 level as established by the State Tax Commission in its April 25, 1979 decision. In the alternative, this Court should reverse the lower court's judgment and order the parties to proceed before the State Tax Commission.

Respectfully submitted this 3rd day of August, 1981.

GREENE, CALLISTER & NEBEKER


Louis H. Callister, Jr.


Dorothy C. Pleshe

CERTIFICATE OF HAND DELIVERY

I hereby certify that I caused two true and correct copies of the foregoing BRIEF OF APPELLANT in Case No. 17612, to be hand delivered to Bill Thomas Peters, TIBBALS, ADAMSON, PETERS & HOWELL, Attorney for Respondents, 220 South 200 East, Suite 400, Salt Lake City, Utah 84111, this 5th day of August, 1981.


Dorothy C. Pleshe

1978

SALT LAKE COUNTY VALUATION NOTICE

AS REQUIRED BY LAW NOTICE IS HEREBY GIVEN THAT THE VALUATION OF THIS PROPERTY AS FIXED BY THE COUNTY ASSESSOR FOR THE YEAR 1978 IS AS SHOWN HEREIN

INCREASED IN VALUES ARE DUE TO THE REAPPRAISAL OF SALT LAKE COUNTY BY THE UTAH STATE TAX COMMISSION IN COMPLIANCE WITH UTAH CODE ANNOTATED 94-3-104

IMPORTANT REGARDING THE ASSESSMENT OF PROPERTY

PROPERTY TAX APPLICABLE FOR THE YEAR 1978 WILL BE DETERMINED BY THE COUNTY BOARD OF EQUALIZATION ASSESSORS OFFICE CITY AND COUNTY BUILDING ON EITHER OF THE FOLLOWING DATES:
 1. JUNE 6
 2. JUNE 9
 3. JUNE 15

PLEASE BRING THIS NOTICE WITH YOU 10 A.M. TO 12 NOON P.M. TO 4 P.M.

JUNE 6 JUNE 8
 JUNE 9 JUNE 13
 JUNE 15 JUNE 16

TAX DISTRICT 01 PARCEL NUMBER 3023

PLEASE CONTACT ASSESSOR'S OFFICE ROOM 308 CITY AND COUNTY BUILDING AS TO INFORMATION ON THIS ASSESSMENT AND ANY CHANGE OF ADDRESS

UTAH HOTEL COMPANY

P O BOX 2010
 SLC, UTAH

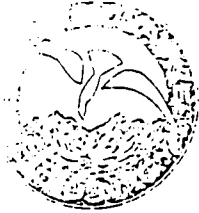
84110

PROPERTY LOCATIONS: 25 E 50 TEMPLE

YOUR TAX NOTICE WILL BE MAILED AT A LATER DATE

PROPERTY ASSESSED	1977 VALUE		1978 VALUE	
	MARKET VALUE	ASSESSED VALUE \$	MARKET VALUE	ASSESSED VALUE \$
REAL ESTATE BUILDINGS	895,225	179,045	1,736,000	347,200
COMMERCIAL/INDUSTRY	4,097,050	819,410	11,526,475	2,305,295
TOTAL	4,992,275	998,455	13,262,475	2,652,495
PERSONAL PROPERTY MERCHANDISE/FIATURE COM/IND MACHINERY		394,510 153,750		375,160 169,865
TOTAL PERSONAL PROP.		548,260		545,025
TOTAL ASSESSED VALUE		1,546,715		3,197,520

COM AT SW COR LOT 4 BLK 88 PLAT A SLC SUR II 265 FT E 195 FT S 134 FT E 10 FT S 20 FT E 135.25 FT S 11 FT W 1.25 FT S 126 FT W 339 FT TO BEG (SUB TO ENCUMBRMENT BOOK 23-7-PAGE 5 123 & 125 7-1-65)



A

SALT LAKE COUNTY BOARD OF EQUALIZATION
 OFFICE OF THE CLERK, BOARD OF EQUALIZATION
 72 EAST 400 SOUTH, SUITE 400
 SALT LAKE CITY, UTAH 84111
 TELEPHONE: 535-7381

December 1, 1978

Louis M. Callister Jr.
 7 Callister, Greene, and Nebeker
 Suite 800 Kennecott Bldg.
 Salt Lake City, Utah 84133

RE: Notice of Adjustment Ordered by the Board of Equalization
 Based on Your Protest of 1978 Property Valuation
 Serial No. 01-3023

Dear Taxpayer:

This letter is to advise you that pursuant to your appearance before the Board of Equalization on the 14th day of June, 1978, and after due consideration of the matter, the Board took action adjusting the assessed valuation of your property.

	ORIGINAL VALUATION	VALUATION AS ADJUSTED BY BOARD
Real Estate	\$ 347,200	\$ 347,200
Building Structures, Inc.	2,305,295	1,959,500
Personal Property	<u>545,005</u>	<u>545,005</u>
TOTAL	\$ 3,197,500	\$ 2,851,705

If, upon reviewing the valuation adjustment made by the Board in respect to your protest, you are not satisfied and still consider that you are aggrieved, then you may appeal the decision of the Salt Lake County Board of Equalization to the Utah State Tax Commission by filing a notice of appeal in duplicate with the Office of the Clerk of the Salt Lake County Board of Equalization within 30 days after the final action of the Board of Equalization which action, as indicated above, was taken on the 29th day of November, 1978.

BEFORE THE UTAH STATE TAX COMMISSION

UTAH HOTEL COMPANY)	
)	
APPELLANT,)	<u>HOTEL UTAH</u>
)	
v.)	
COUNTY BOARD OF EQUALIZATION)	SALT LAKE
OF SALT LAKE COUNTY,)	D E C I S I O N
STATE OF UTAH.)	
)	
APPELLEE)	

This is an appeal from the decision of the SALT LAKE County Board of Equalization which granted in part the petition of the appellant requesting a reduction of the valuation of the real property owned or used by the appellant, as determined by the SALT LAKE County Assessor for taxation purposes for the year 1978. The property in question is more particularly described in the SALT LAKE County Assessor's records under Serial No. 01-3023.

The Assessor placed values as follows:

REAL ESTATE	\$	347,200
IMPROVEMENTS	\$	1,959,500
PERSONAL PROPERTY	\$	<u>545,005</u>
TOTAL	\$	<u>2,851,705</u>

A hearing was held APRIL 25, 1979 in the offices of the UTAH STATE TAX COMMISSION.

From the testimony and evidence given, the State Tax Commission finds that the valuation of the IMPROVEMENTS, as fixed by the SALT LAKE County Assessor, should be corrected from \$1,959,500 to \$1,228,985. This adjustment will result in the total valuation under Serial No. 01-3023 to be changed from \$2,851,705 to \$2,121,190.

The decision of the County Board of Equalization is therefore set aside, and the SALT LAKE County Auditor is hereby authorized and directed to enter the corrected valuation in the assessment books of said county.

DATED: APRIL 25, 1979

BY ORDER OF THE UTAH STATE TAX COMMISSION

Douglas S. Bunting

 (FOR THE COMMISSION)

EXHIBIT D

PROPERTY DESCRIPTION

01 3023
 COM AT S 1/4 COR LUT 1/2 BLK 89 PLAT A SLC SUR N 235 FT E 195 FT S 101 FT E 10 FT S 20 FT E 135.23 FT S 11 FT W 1.25 FT S 126 FT W 374 FT TO BEG (SUB TO EASEMENT BOOK 2347-PAGES 123 & 125 7-1-55)

PROPERTY SERIAL NUMBER
 TAX DISTRICT 01
 PARCEL NO. 3023

AS REQUIRED BY LAW NOTICE
 HEREBY GIVEN THAT THE VALUE
 OF YOUR PROPERTY AS FILED
 THE COUNTY ASSESSOR FOR
 YEAR 1930 IS AS FOLLOWS

PROPERTY ASSESSED TO

01 3023
 UTAH HOTEL COMPANY

P O BOX 2010
 SLC, UTAH

84110

IMPORTANT
 REGARDING THE ASSESSMENT
 OF PROPERTY

COMPLAINTS OR APPLICATION FOR
 ABATEMENT OF TAXES MUST BE MADE
 TO THE COUNTY BOARD OF EQUI-
 TIZATION, ASSESSOR'S OFFICE, C
 AND COUNTY BUILDING ON ONE O
 THE FOLLOWING DAYS
 OTHERWISE YOU FORFEIT YOUR RIG-
 HT TO ANY RELIEF FROM ERRORS OR
 EXCESSIVE VALUATIONS.

PLEASE
 BRING THIS NOTICE WITH YOU
 TO THE BOARD ROOM AT 2 P.M. TO AGREE

PROPERTY LOCATION: 75 E SO TEMPLE

PROPERTY ASSESSED		ACRES/INO.	VALUE	
			MARKET VALUE	ASSESSED VALUE \$
REAL STATE	RESIDENTIAL		1,736,000	347,200
	COMMERCIAL-INDUSTRIAL			
	AGRICULTURAL	1		
TOTAL REAL ESTATE			1,736,000	347,200
BUILDINGS	RESIDENTIAL		11,526,475	2,305,295
	COMMERCIAL-INDUSTRIAL			
	AGRICULTURAL			
TOTAL BUILDINGS			11,526,475	2,305,295
MOTOR VEHICLES				
MERCHANDISE AND FURNITURE				
COMMERCIAL & INDUSTRIAL MACHINERY				
AGRICULTURAL MACHINERY				
OTHER PERSONAL PROPERTY				
MOBILE HOME				
HORNED SHIRT CATTLE				
SHIRT CATTLE				
HORSES AND MULES				
SHEEP				
GOATS				
OTHER ANIMALS				
TURKEY BREEDING				
OTHER POULTRY				
TOTAL PERSONAL PROPERTY				
TOTAL ASSESSED VALUE IN DOLLARS \$				2,652,495

JUNE 2
 9:00 AM TO 12:00 PM
 1:00 PM TO 5:00 PM

JUNE 5
 9:00 AM TO 12:00 PM
 1:00 PM TO 5:00 PM

JUNE 11
 9:00 AM TO 12:00 PM
 1:00 PM TO 5:00 PM

YOUR TAX NOTICE WILL BE MAILED
 AT A LATER DATE

FOR CONTACT ASSESSOR'S OFFICE ROOM 308 CITY AND COUNTY BUILDING OR PHONE (801) 535-5030 AS TO INFORMATION ON THIS ASSESSMENT OR FOR A CHANGE OF MAILING ADDRESS

EXHIBIT L

SALT LAKE COUNTY BOARD OF EQUALIZATION

OFFICE OF THE CLERK OF THE BOARD OF EQUALIZATION,
72 EAST 400 SOUTH, SUITE 400
SALT LAKE CITY, UTAH 84111
TELEPHONE: 535-7381

UTAH MOTEL COMPANY
C/O LOUIS H. GALLISTER, JR.
SUITE FOUR KEYNESITT BLDG.
SALT LAKE CITY, UTAH 84133

RE: NOTICE OF DECISION ORDERED BY THE SALT LAKE COUNTY BOARD OF EQUALIZATION
ON A REVIEW OF YOUR PROPERTY VALUATION - SERIAL NO. 01 3023

DEAR TAXPAYER:

THIS LETTER IS TO ADVISE YOU THAT PURSUANT TO A REVIEW OF YOUR PROPERTY
BY THE BOARD OF EQUALIZATION AND AFTER DUE CONSIDERATION OF THE MATTER, THE
BOARD TOOK THE FOLLOWING ACTION FOR THE TAX YEAR 1980:

THE BOARD OF EQUALIZATION DENIED ANY ADJUSTMENT OF THE ASSESSED
VALUATION OF YOUR PROPERTY AND RETAINED THE VALUATION AS FOLLOWS:

	ORIGINAL VALUATION FROM VALUATION NOTICE	VALUATION AS ADJUSTED BY THE BOARD
REAL ESTATE	\$ 347,200	\$ 347,200
BUILDINGS, STRUCTURES, ETC.	\$ 2,305,295	\$ 2,305,295
MOTOR VEHICLES (ATTACHED)	\$ 0	\$ 0
TOTAL ASSESSED VALUATION	\$ 2,652,495	\$ 2,652,495

IF, UPON REVIEWING THE ASSESSED VALUATION AND DECISION MADE BY THE BOARD
IN RESPECT TO YOUR PROPERTY, YOU ARE NOT SATISFIED AND STILL CONSIDER THAT
YOU ARE AGGRIEVED, THEN YOU MAY APPEAL THE DECISION OF THE SALT LAKE COUNTY
BOARD OF EQUALIZATION TO THE UTAH STATE TAX COMMISSION BY FILING A NOTICE OF
APPEAL IN DUPLICATE WITH THE OFFICE OF THE CLERK OF THE BOARD OF EQUALIZATION
WITHIN 30 DAYS AFTER THE FINAL ACTION OF THE BOARD OF EQUALIZATION. SAID
APPEAL MUST BE FILED ON OR BEFORE THE 24TH DAY OF OCTOBER, 1980.

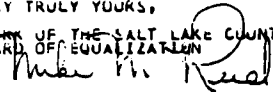
IF YOU HAVE ANY QUESTIONS REGARDING THIS DECISION OR THE PROCEDURE FOR
APPEAL, PLEASE CONTACT THE TAX DIVISION, OFFICE OF THE CLERK OF THE BOARD
OF EQUALIZATION AT 535-7381. NOTICES OF APPEAL SHOULD BE FORWARDED TO THE
FOLLOWING ADDRESS:

OFFICE OF THE CLERK OF THE BOARD OF EQUALIZATION
72 EAST 400 SOUTH, SUITE 400
SALT LAKE CITY, UTAH 84111

DO NOT FORWARD YOUR APPEAL FORMS DIRECTLY TO THE UTAH STATE TAX COMMISSION.

VERY TRULY YOURS,

CLERK OF THE SALT LAKE COUNTY
BOARD OF EQUALIZATION

BY: 
DEPUTY CLERK OF THE SALT LAKE COUNTY
BOARD OF EQUALIZATION