

## Property:

### Utah Supreme Court Says Pandemic Was Not an Access Interruption Event that Triggered Reduced Valuation

*Case No. 20220345, Utah (3/7/24).* In a case brought forth by various businesses operating retail and hospitality-related enterprises in Utah seeking downward adjustments to the fair market value of their respective properties for tax year 2020 under Utah’s “access interruption statute,” the Utah Supreme Court agreed with the Utah State Tax Commission that because the COVID-19 pandemic was *not* an enumerated qualifying event under the statute – nor was it sufficiently similar to an enumerated event as promulgated by administrative rule – the taxpayers could *not* invoke the statute to seek adjustments to the fair market value assessments of their properties. The various taxpayers had unsuccessfully claimed that the COVID-19 pandemic and its attendant government-imposed restrictions caused access interruption in accordance with Utah Code section 59-2-1004.6, entitling them to adjustments in the fair market values of their properties. Please contact us with any questions.

**URL:** <https://legacy.utcourts.gov/opinions/supopin/Miller%20Theatres%20v.%20Tax%20Commission20240307.pdf>

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