

February 13, 2024

Salt Lake County Council  
Attn: Laurie Stringham, Chair  
**Building Mail**

Dear Council:

Re: Tax Sale Listing Adjustments

As in prior years, it may be appropriate to adjust taxpayer records on properties listed for final tax sale in circumstances such as the following:

- (1) County error has resulted in or contributed to listing the property for final tax sale and assessment of the tax sale fee;
- (2) Receipt of payment bearing a timely postmark after the tax sale listing is compiled for final tax sale;
- (3) Notification of a bankruptcy petition filing;
- (4) Other conditions or circumstances in which the best human interest and the interests of the State and County are served by the waiver of or reduction in the fee pursuant to County Ordinance 3.67.

Council authorization to waive the \$250 Tax Sale Administrative Fee and adjust interest accordingly on any such parcel without obtaining specific parcel-by-parcel authorization is hereby requested for the 2024 Final Tax Sale. This procedure will allow us to efficiently resolve many taxpayer issues "on the spot", thus providing better service to the taxpayers of Salt Lake County.

Please authorize the Auditor to remove such parcels from the tax sale listing upon receipt of a validated redemption certificate or notification of a bankruptcy petition filing. In addition, please authorize the Treasurer to add to the tax sale listing those properties whose payments were not honored by the payer's financial institution and are otherwise eligible for Tax Sale.

Thank you for your favorable consideration of this request.

Sincerely,



K. Wayne Cushing  
Salt Lake County Treasurer

KWC/ld  
wvtaxsalefee



**K. Wayne Cushing**  
*Treasurer*

**Phil Conder**  
*Chief Deputy Treasurer*

**Carrie Brown**  
*Accounting Director*

**Angie Vise**  
*Collections Director*