



Council-Tax Administration  
**Brad Neff**  
Tax Administrator

Salt Lake County Government Center  
2001 South State Street, N2-300  
PO Box 144575  
Salt Lake City, UT 84114-4575

January 18, 2024

The Salt Lake County Council  
2001 South State Street, N2-200  
Salt Lake City, Utah 84190-1010

Attn: Laurie Stringham, Chair

Re: Request to Approve Sliding Scale (8.0)  
2024 Tax Year for Indigent and Hardship Relief  
**(Recommend Approval)**

Council Members:

The Property Tax Committee, at a meeting on January 18, 2024, considered updating the Indigent/Hardship sliding scale for 2024. The Committee recommends the attached scale be approved for use in administering indigent and hardship relief for 2024. The scale uses the same income guidelines as the State Circuit Breaker program. Assets are added to income to determine the total resources available to a household. The actual amount of relief is determined after considering the total number of people in the household.

Upon your approval, please notify the County Treasurer.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair  
Property Tax Committee

Att.

cc: District Attorney  
County Auditor  
County Treasurer  
Information Services  
Attn: Peggy Nath  
Information Services  
Attn: Brandon Allgier

**Salt Lake County  
Indigent/Hardship Sliding Scale  
(Includes 2024 Circuit Breaker and Indigent Schedules)**

**Circuit Breaker Relief**

Household Income	Max Credit	% of Income	% of Max Relief
0 - 13,884	1,259	9.07%	100.00%
13,885 - 18,515	1,105	5.97%	87.77%
18,516 - 23,141	954	4.12%	75.77%
23,142 - 27,770	726	2.61%	57.66%
27,771 - 32,401	577	1.78%	45.83%
32,402 - 36,754	351	0.95%	27.88%
36,755 - 40,840	197	0.48%	15.65%

Based on Income alone, no asset test.

**Indigent & Hardship Relief**

# in Household	1	2	3	4	5	6	7	8	9	10	Max Credit	
Additional allowance per # in household		5,140	10,280	15,420	20,560	25,700	30,840	35,980	41,120	46,260		
Total Household Resources	0 - 13,884	13,884	19,024	24,164	29,304	34,444	39,584	44,724	49,864	55,004	60,144	1,259
	13,885 - 18,515	18,515	23,655	28,795	33,935	39,075	44,215	49,355	54,495	59,635	64,775	1,105
	18,516 - 23,141	23,141	28,281	33,421	38,561	43,701	48,841	53,981	59,121	64,261	69,401	954
	23,142 - 27,770	27,770	32,910	38,050	43,190	48,330	53,470	58,610	63,750	68,890	74,030	726
	27,771 - 32,401	32,401	37,541	42,681	47,821	52,961	58,101	63,241	68,381	73,521	78,661	577
	32,402 - 36,754	36,754	41,894	47,034	52,174	57,314	62,454	67,594	72,734	77,874	83,014	351
36,755 - 40,840	40,840	45,980	51,120	56,260	61,400	66,540	71,680	76,820	81,960	87,100	197	

Additional allowance per # in household taken from 2023 HHS Poverty Guidelines. For households with more than 10 persons, add \$5,140 for each additional person.

Apply a total means test. The limit for Indigent relief is the same as for Circuit Breaker relief.