



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 16, 2025

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

Attn: Dea Theodore, Chair

Re: Request to Approve Sliding Scale (8.0)  
2025 Tax Year for Indigent and Hardship Relief  
**(Recommend Approval)**

Council Members:

The Property Tax Committee, at a meeting on January 16, 2025, considered updating the Indigent/Hardship sliding scale for 2025. The Committee recommends the attached scale be approved for use in administering indigent and hardship relief for 2025. 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 blue ink that reads 'Brad Neff'.

Brad Neff, Chair  
Property Tax Committee

Att.

cc: District Attorney  
County Auditor  
County Treasurer

Salt Lake County  
Indigent/Hardship Sliding Scale  
(Includes 2025 Circuit Breaker and Indigent Schedules)

Circuit Breaker Relief

Household Income		Max Credit	% of Income	% of Max Relief
0	14,490	1,312	9.05%	100.00%
14,491	19,324	1,151	5.96%	87.73%
19,325	24,152	993	4.11%	75.69%
24,153	28,983	756	2.61%	57.62%
28,984	33,816	600	1.77%	45.73%
33,817	38,360	364	0.95%	27.74%
38,361	42,623	204	0.48%	15.55%

Based on Income alone, no asset test.

Indigent & Hardship Relief

# in Household		1	2	3	4	5	6	7	8	9	10	
Additional allowance per # in household			5,380	10,760	16,140	21,520	26,900	32,280	37,660	43,040	48,420	Max Credit
Total Household Resources	0	14,490	19,870	25,250	30,630	36,010	41,390	46,770	52,150	57,530	62,910	1,312
	14,491	19,324	24,704	30,084	35,464	40,844	46,224	51,604	56,984	62,364	67,744	1,151
	19,325	24,152	29,532	34,912	40,292	45,672	51,052	56,432	61,812	67,192	72,572	993
	24,153	28,983	34,363	39,743	45,123	50,503	55,883	61,263	66,643	72,023	77,403	756
	28,984	33,816	39,196	44,576	49,956	55,336	60,716	66,096	71,476	76,856	82,236	600
	33,817	38,360	43,740	49,120	54,500	59,880	65,260	70,640	76,020	81,400	86,780	364
	38,361	42,623	48,003	53,383	58,763	64,143	69,523	74,903	80,283	85,663	91,043	204

Additional allowance per # in household taken from 2024 HHS Poverty Guidelines. For households with more than 10 persons, add \$5,380 for each additional person.

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