



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

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

Attn: Laurie L. Stringham, Chair

RE: ROLL 2019, 2020, AND 2021 REAL PROPERTY TAX DELINQUENCIES, AND
REINSTATE DEFERRAL - MAY 2022 TAX SALE
Skougard, Timothy Alan, Parcel # (24) 15-30-176-012, Category 202
**(Recommend Approval of Hardship Relief for 2018, 2019, and 2020 and Approval
of Hardship Deferral with Conditions, Effective 3/1/2022)**

Council Members:

The Property Tax Committee, at a meeting on April 21, 2022, reviewed an application for reinstatement in the tax deferral program. The property was pulled from the 2021 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$18,929.53 as of 3/1/2022 includes delinquencies from Categories 202, 234, 263, and 264 plus penalties, interest, and administrative fee. Categories 234, 263, and 264 are not included in the deferral. A payment of \$250.00 has been deposited with the Salt Lake County Treasurer and credited to a suspense account.

The Committee recommends approval of Hardship Relief of \$1,908.09 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following terms and conditions:

1. The balance of the 2019, 2020, and 2021 real property tax delinquencies are to be added to the deferral;
2. Funds in suspense are to be applied to the delinquency, first to Category 264, then 263, then 234, then 202;
3. Monthly payments of at least \$250.00 shall be made to the Salt Lake County Treasurer resuming May 2022. Payments must be received by the end of each month and are to be applied to the delinquent balance;
4. All subsequent taxes shall be paid on or before the due date annually in addition to monthly deferral payments;
5. The participant shall retain their ownership interest in the property during the entire deferral period;
6. The property shall remain occupied during the entire deferral period as the participant's primary residence;
7. The participant shall submit a timely application for tax abatement each year they remain in the program;
8. The deferral shall be reviewed annually prior to the Tax Sale for compliance with deferral conditions to determine eligibility for continuation in the program.

With the deferral in place, the County Treasurer may remove the Tax Sale Administrative fee of \$250.00, and the County Auditor may withdraw the property from the May 2022 Tax Sale. Failure to comply with the conditions above may result in revocation of the deferral agreement with the total delinquency due immediately.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

Att.

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Timothy Alan Skougard



HARDSHIP DEFERRAL

Name: Skougard, Timothy Alan
Parcel: 15-30-176-012
Effective Date: 03/01/22

Category:		202	234	263	264
Tax Year: 2011	Base Tax	1,589.81	0.00	0.00	0.00
	Penalty	39.75	0.00	0.00	0.00
	Interest	915.37	0.00	0.00	0.00
	Subtotal	2,544.93	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	2,544.93	0.00	0.00	0.00
Tax Year: 2012	Base Tax	1,476.61	0.00	0.00	0.00
	Penalty	36.92	0.00	0.00	0.00
	Interest	743.95	0.00	0.00	0.00
	Subtotal	2,257.48	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	2,257.48	0.00	0.00	0.00
Tax Year: 2013	Base Tax	1,612.81	0.00	0.00	0.00
	Penalty	40.32	0.00	0.00	0.00
	Interest	696.85	0.00	0.00	0.00
	Subtotal	2,349.98	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	2,349.98	0.00	0.00	0.00
Tax Year: 2014	Base Tax	1,635.83	0.00	0.00	0.00
	Penalty	40.90	0.00	0.00	0.00
	Interest	589.43	0.00	0.00	0.00
	Subtotal	2,266.16	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	2,266.16	0.00	0.00	0.00
Tax Year: 2015	Base Tax	379.92	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	63.57	0.00	0.00	0.00
	Subtotal	443.49	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	443.49	0.00	0.00	0.00
Tax Year: 2018	Base Tax	1,716.18	0.00	0.00	0.00
	Penalty	42.90	0.00	0.00	0.00
	Interest	385.06	0.00	0.00	0.00
	Subtotal	2,144.14	0.00	0.00	0.00
	Relief	(858.09)	0.00	0.00	0.00
	Total	1,286.05	0.00	0.00	0.00
Tax Year: 2019	Base Tax	1,726.09	0.00	0.00	0.00
	Penalty	43.15	0.00	0.00	0.00
	Interest	296.77	0.00	0.00	0.00
	Subtotal	2,066.01	0.00	0.00	0.00
	Relief	(578.00)	0.00	0.00	0.00
	Total	1,488.01	0.00	0.00	0.00
Tax Year: 2020	Base Tax	1,743.41	360.77	409.25	108.21
	Penalty	43.56	9.02	10.24	2.71
	Interest	145.31	4.18	34.11	9.02
	Subtotal	1,932.28	373.97	453.60	119.94
	Relief	(472.00)	0.00	0.00	0.00
	Total	1,460.28	373.97	453.60	119.94
Tax Year: 2021 (timely)	Base Tax	1,458.29	0.00	170.50	44.00
	Penalty	0.00	0.00	4.26	46.10
	Interest	1.40	0.00	1.98	1.02
	Subtotal	1,459.69	0.00	176.74	91.12
	Relief	(946.72)	0.00	0.00	0.00
	Total	512.97	0.00	176.74	91.12

Total Delinquency as of 3/1/22	18,679.53
Tax Sale Fee	250.00
Total Delinquency + Fee	18,929.53
Remove Tax Sale Fee	(250.00)
Total Relief	(2,854.81)
New Outstanding Balance	15,824.72
Down Payment	(250.00)
Settlement Balance	15,574.72