



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

March 20, 2025

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

Attn: Dea Theodore, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2025 TAX SALE
Thompson, Cindy L., Parcel # (29) 14-36-353-025, Category 202
**(Recommend Approve Hardship Relief for 2020, 2021, 2022, 2023, and 2024 and
Hardship Deferral with Conditions, effective 3/20/2025)**

Council Members:

The Property Tax Committee, at a meeting on March 20, 2025, considered an application for acceptance into the tax deferral program. The total delinquency of \$15,497.82 as of 03/20/2025 includes delinquencies from categories 202, 263 and 264 plus penalties and interest. Categories 263 and 264 are not included in the deferral.

The Committee recommends approval of hardship relief of \$4,970.00 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following terms and conditions:

1. Down payment in cash or cashier's check to the Salt Lake County Treasurer in room N1-200 to pay off categories 263 and 264 prior to the tax sale. The total due for these, as of 4/20/25, will be \$550.46;
2. Monthly payments of at least \$175.00 shall be made to the Salt Lake County Treasurer in room N1-200 beginning April 2025. Payments must be received by the end of each month and are to be applied to the delinquent balance;
3. All subsequent taxes shall be paid on or before the due date annually;
4. The participant shall retain their ownership interest in the property during the entire deferral period;
5. The property shall remain occupied during the entire deferral period as the participant's primary residence;
6. The participant shall submit a timely application for tax abatement each year they remain in the program; and
7. The deferral shall be reviewed annually prior to the Tax Sale for compliance with deferral conditions to determine eligibility for continuation in the program.

Failure to comply with the terms above may result in revocation of the deferral agreement with the total delinquency due immediately.

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 2025 Tax Sale.

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

Cindy L. Thompson

HARDSHIP DEFERRAL

Name: Thompson, Cindy L

Parcel: 14-36-353-025

Effective Date: 03/20/25

| Category: | | 202 | 263 | 264 |
|----------------|----------|------------|--------|-------|
| Tax Year: 2020 | Base Tax | 2,034.57 | 198.00 | 40.00 |
| | Penalty | 50.86 | 4.95 | 36.00 |
| | Interest | 615.52 | 59.90 | 22.43 |
| | Subtotal | 2,700.95 | 262.85 | 98.43 |
| | Relief | (914.00) | 0.00 | 0.00 |
| | Total | 1,786.95 | 262.85 | 98.43 |
| Tax Year: 2021 | Base Tax | 2,397.96 | 0.00 | 0.00 |
| | Penalty | 59.95 | 0.00 | 0.00 |
| | Interest | 553.40 | 0.00 | 0.00 |
| | Subtotal | 3,011.31 | 0.00 | 0.00 |
| | Relief | (936.00) | 0.00 | 0.00 |
| | Total | 2,075.31 | 0.00 | 0.00 |
| Tax Year: 2022 | Base Tax | 2,642.88 | 0.00 | 0.00 |
| | Penalty | 66.07 | 0.00 | 0.00 |
| | Interest | 600.42 | 0.00 | 0.00 |
| | Subtotal | 3,309.37 | 0.00 | 0.00 |
| | Relief | (974.00) | 0.00 | 0.00 |
| | Total | 2,335.37 | 0.00 | 0.00 |
| Tax Year: 2023 | Base Tax | 2,561.37 | 0.00 | 0.00 |
| | Penalty | 64.03 | 0.00 | 0.00 |
| | Interest | 319.36 | 0.00 | 0.00 |
| | Subtotal | 2,944.76 | 0.00 | 0.00 |
| | Relief | (1,041.00) | 0.00 | 0.00 |
| | Total | 1,903.76 | 0.00 | 0.00 |
| Tax Year: 2024 | Base Tax | 2,611.68 | 145.00 | 18.00 |
| | Penalty | 65.29 | 3.63 | 15.45 |
| | Interest | 57.21 | 3.18 | 0.71 |
| | Subtotal | 2,734.18 | 151.81 | 34.16 |
| | Relief | (1,105.00) | 0.00 | 0.00 |
| | Total | 1,629.18 | 151.81 | 34.16 |

| | |
|-------------------------|------------|
| Total Delinquency | 15,247.82 |
| Tax Sale Fee | 250.00 |
| Total Delinquency + Fee | 15,497.82 |
| Remove Tax Sale Fee | (250.00) |
| Total Relief | (4,970.00) |
| New Outstanding Balance | 10,277.82 |
| Down Payment Required | (547.25) |
| Deferral Balance | 9,730.57 |