



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 Stringham, Chair

RE: REINSTATE DEFERRAL – MAY 2024 TAX SALE
Oaks, Steven, Parcel # (70) 32-12-432-003, Categories 202
(Recommend Approval with Conditions, effective 5/16/2024)

Council Members:

The Property Tax Committee, at a meeting on May 16, 2024, reviewed a request for reinstatement in the deferral payment plan program. The total delinquency of \$22,433.28 as of 05/16/2024 includes delinquencies from Categories 202, 214, and 227 plus penalties, interest, and administrative fee. Categories 214 and 227 are not included in the deferral. A payment of \$6,619.07 has been deposited with the Salt Lake County Treasurer and credited to a suspense account.

The Committee recommends that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following terms and conditions:

1. Funds in suspense are to be applied to the delinquency, first to pay off categories 214 and 227;
2. Monthly payments of at least \$260.00 shall be made to the Salt Lake County Treasurer resuming June 2024. 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 an application for tax abatement on or before the filing deadline;
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 2024 Tax Sale.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

Att.

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Steven Oaks

A solid black rectangular redaction box covering the name and contact information of the County Auditor.

HARDSHIP DEFERRAL

Name: **Oaks, Steven L**
 Parcel: **32-12-432-003**
 Effective Date: **05/16/24**

Category:		202	214	227
Tax Year: 2016	Base Tax	1,580.01	0.00	0.00
	Penalty	39.50	0.00	0.00
	Interest	564.76	0.00	0.00
	Subtotal	2,184.27	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	2,184.27	0.00	0.00
Tax Year: 2017	Base Tax	2,749.93	0.00	0.00
	Penalty	68.75	0.00	0.00
	Interest	770.68	0.00	0.00
	Subtotal	3,589.36	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	3,589.36	0.00	0.00
Tax Year: 2018	Base Tax	2,867.57	0.00	0.00
	Penalty	71.69	0.00	0.00
	Interest	897.31	0.00	0.00
	Subtotal	3,836.57	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	3,836.57	0.00	0.00
Tax Year: 2019	Base Tax	2,955.63	0.00	0.00
	Penalty	73.90	0.00	0.00
	Interest	576.09	0.00	0.00
	Subtotal	3,605.62	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	3,605.62	0.00	0.00
Tax Year: 2020	Base Tax	565.35	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	28.85	0.00	0.00
	Subtotal	594.20	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	594.20	0.00	0.00
Tax Year: 2022	Base Tax	3,692.39	322.20	220.05
	Penalty	0.00	33.83	23.10
	Interest	254.92	48.87	25.77
	Subtotal	3,947.31	404.90	268.92
	Relief	0.00	0.00	0.00
	Total	3,947.31	404.90	268.92
Tax Year: 2023	Base Tax	3,072.62	187.47	235.97
	Penalty	76.82	19.68	24.78
	Interest	117.35	7.72	9.72
	Subtotal	3,266.79	214.87	270.47
	Relief	0.00	0.00	0.00
	Total	3,266.79	214.87	270.47
Total per Category:		21,024.12	619.77	539.39

Total Delinquency	22,183.28
Tax Sale Fee	250.00
Total Delinquency + Fee	22,433.28
Remove Tax Sale Fee	(250.00)
Total Relief	0.00
New Outstanding Balance	22,183.28
Down Payment	(6,619.07)
Deferral Balance	15,564.21