



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 21, 2019

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

Attn: Richard Snelgrove, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2020 TAX SALE
Smith, Kraig L., Parcel # (ACP) 22-05-179-023-0000, Category 202
(Recommend Approve Abatement and Hardship Deferral, effective 03/04/2019)

Council Members:

The Property Tax Committee, at a meeting on March 21, 2019, considered an application for acceptance into the tax deferral program. The full market value of the parcel for 2018 was \$282,000.00. Values for 2019 are not yet available. The total delinquency of \$9,943.23 as of 03/04/2019 includes real property tax, Mt. Olympus Improvement District, and Wasatch Front Waste and Recycling delinquencies plus penalties and interest.

The Committee recommends hardship abatement of \$2,878.00 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

1. Monthly payments of \$100.00 beginning April 2019, applied to the delinquency, first to categories 206 and 207 which are not included in the deferral;
2. All subsequent taxes be paid on or before the due date annually;
3. The participant retain their ownership interest in the property during the entire deferral period;
4. The property remain occupied during the entire deferral period as the participant's primary residence;
5. Yearly submission of an Application for Tax Abatement on or before the filing deadline;
6. The deferral be reviewed annually prior to the Tax Sale for compliance with conditions of approval.

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

With the deferral in place the County Treasurer and the County Auditor may withdraw the property from the May 2020 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

Kraig L. Smith



HARDSHIP SETTLEMENT OR DEFERRAL

Name: **Smith, Kraig L**
 Parcel: **22-05-179-023**
 Effective Date: **03/04/19**

Category:		202	206	227		
Tax Year: 2014	Base Tax	0.00	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Interest	0.00	0.00	0.00	0.00	0.00
	Subtotal	0.00	0.00	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
Tax Year: 2015	Base Tax	941.76	172.76	112.87	0.00	0.00
	Penalty	23.54	4.32	2.82	0.00	0.00
	Interest	214.38	39.33	25.69	0.00	0.00
	Subtotal	1,179.68	216.41	141.38	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	1,179.68	216.41	141.38	0.00	0.00
Tax Year: 2016	Base Tax	2,049.66	120.00	88.52	0.00	0.00
	Penalty	51.24	46.00	15.74	0.00	0.00
	Interest	319.11	25.21	15.84	0.00	0.00
	Subtotal	2,420.01	191.21	120.10	0.00	0.00
	Relief	(943.00)	0.00	0.00	0.00	0.00
	Total	1,477.01	191.21	120.10	0.00	0.00
Tax Year: 2017	Base Tax	2,135.58	160.00	88.52	0.00	0.00
	Penalty	53.39	50.90	17.17	0.00	0.00
	Interest	185.66	17.89	8.96	0.00	0.00
	Subtotal	2,374.63	228.79	114.65	0.00	0.00
	Relief	(951.00)	0.00	0.00	0.00	0.00
	Total	1,423.63	228.79	114.65	0.00	0.00
Tax Year: 2018	Base Tax	2,358.14	180.00	208.62	0.00	0.00
	Penalty	58.95	68.90	39.93	0.00	0.00
	Interest	34.69	3.57	3.57	0.00	0.00
	Subtotal	2,451.78	252.47	252.12	0.00	0.00
	Relief	(984.00)	0.00	0.00	0.00	0.00
	Total	1,467.78	252.47	252.12	0.00	0.00
Total per Category:		8,426.10	888.88	628.25	0.00	0.00

Total Delinquency	9,943.23
Tax Sale Fee	250.00
Total Delinquency + Fee	10,193.23
Remove Tax Sale Fee	(250.00)
Total Relief	(2,878.00)
New Outstanding Balance	7,065.23
Down Payment	0.00
Settlement/Deferral Balance	7,065.23