



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

May 15, 2025

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

Attn: Dea Theodore, Chair

RE: REINSTATE DEFERRAL – MAY 2025 TAX SALE  
Oaks, Steven, Parcel # (70) 32-12-432-003, Category 202  
**(Recommend Denial of Hardship Relief for 2024 and Reinstatement of  
Hardship Deferral with Conditions, effective 5/15/2025)**

Council Members:

The Property Tax Committee, at a meeting on May 15, 2025, reviewed a request for reinstatement in the deferral payment plan program. The total delinquency of \$21,328.86 as of 05/15/2025 includes delinquencies from Categories 202, 214, and 227 plus penalties, interest, and administrative fee. A payment of \$6,692.06 has been deposited in a suspense account with the Salt Lake County Treasurer.

The Committee recommends denial of hardship relief for 2024 and reinstatement of this deferral subject to the following 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 in room #N1-200 resuming June 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 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 conditions 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 blue ink that reads 'Brad Neff'.

Brad Neff, Chair  
Property Tax Committee

Att.

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Steven Oaks



## HARDSHIP DEFERRAL

Name: **Oaks, Steven L**  
Parcel: **32-12-432-003**  
Effective Date: **05/15/25**

Category:		202	214	227
Tax Year: 2016	Base Tax	1,580.01	0.00	0.00
	Penalty	39.50	0.00	0.00
	Interest	627.80	0.00	0.00
	Subtotal	2,247.31	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	2,247.31	0.00	0.00
Tax Year: 2017	Base Tax	2,749.93	0.00	0.00
	Penalty	68.75	0.00	0.00
	Interest	892.46	0.00	0.00
	Subtotal	3,711.14	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	3,711.14	0.00	0.00
Tax Year: 2018	Base Tax	2,867.57	0.00	0.00
	Penalty	71.69	0.00	0.00
	Interest	1,064.31	0.00	0.00
	Subtotal	4,003.57	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	4,003.57	0.00	0.00
Tax Year: 2019	Base Tax	2,955.63	0.00	0.00
	Penalty	73.90	0.00	0.00
	Interest	727.07	0.00	0.00
	Subtotal	3,756.60	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	3,756.60	0.00	0.00
Tax Year: 2020	Base Tax	565.35	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	50.86	0.00	0.00
	Subtotal	616.21	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	616.21	0.00	0.00
Tax Year: 2022	Base Tax	1,754.19	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	126.78	0.00	0.00
	Subtotal	1,880.97	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	1,880.97	0.00	0.00
Tax Year: 2024	Base Tax	3,917.16	358.89	252.66
	Penalty	97.93	37.68	26.53
	Interest	147.40	14.56	10.25
	Subtotal	4,162.49	411.13	289.44
	Relief	0.00	0.00	0.00
	Total	4,162.49	411.13	289.44
Total per Category:		20,378.29	411.13	289.44
Total Delinquency		21,078.86		
Tax Sale Fee		250.00		
Total Delinquency + Fee		21,328.86		
Remove Tax Sale Fee		(250.00)		
Total Relief		0.00		
New Outstanding Balance		21,078.86		
Down Payment		(6,692.06)		
Deferral Balance		14,386.80		