



Council-Tax Administration

Brad Neff

Tax Administrator

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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: ROLL 2024 REAL PROPERTY TAX DELINQUENCIES, AND
REINSTATE DEFERRAL – MAY 2025 TAX SALE
Hardman, Justin S., Parcel # (40T) 22-32-352-013, Categories 202 & 227
**(Recommend Approval 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 \$20,276.56 as of 05/15/2025 includes delinquencies from Categories 202, 207, and 227 plus penalties, interest, and administrative fee. A payment of \$200.00 has been deposited in a suspense account with the Salt Lake County Treasurer. Category 207 is not included in the deferral.

The Committee recommends approval of hardship relief of \$1,259.00 and reinstatement of this deferral subject to the following conditions:

1. The balance of the 2024 real property tax and refuse collection fee delinquencies shall be added to the deferral;
2. Funds in suspense are to be applied to the delinquency to Category 227;
3. Monthly payments of at least \$200.00 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, first to Category 227, then 207, then 202;
4. All subsequent taxes shall be paid on or before the due date annually;
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 an application for tax abatement on or before the filing deadline;
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.

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,

Brad Neff, Chair
Property Tax Committee

Att.

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Justin S. Hardman

HARDSHIP DEFERRAL

Name: Hardman, Justin S.
Parcel: 22-32-352-013
Effective: 05/15/25

Category:		202	207	227
Tax Year: 2016	Base Tax	1,741.13	0.00	177.00
	Penalty	0.00	0.00	31.48
	Interest	124.95	0.00	103.03
	Subtotal	1,866.08	0.00	311.51
	Relief	0.00	0.00	0.00
	Total	1,866.08	0.00	311.51
Tax Year: 2017	Base Tax	1,733.27	0.00	177.00
	Penalty	0.00	0.00	34.36
	Interest	166.00	0.00	95.71
	Subtotal	1,899.27	0.00	307.07
	Relief	0.00	0.00	0.00
	Total	1,899.27	0.00	307.07
Tax Year: 2018	Base Tax	1,913.84	0.00	205.60
	Penalty	0.00	0.00	39.35
	Interest	254.78	0.00	111.90
	Subtotal	2,168.62	0.00	356.85
	Relief	0.00	0.00	0.00
	Total	2,168.62	0.00	356.85
Tax Year: 2019	Base Tax	1,688.01	0.00	213.20
	Penalty	0.00	0.00	22.39
	Interest	187.96	0.00	78.85
	Subtotal	1,875.97	0.00	314.44
	Relief	0.00	0.00	0.00
	Total	1,875.97	0.00	314.44
Tax Year: 2020	Base Tax	1,554.75	0.00	215.50
	Penalty	0.00	0.00	22.63
	Interest	111.57	0.00	50.95
	Subtotal	1,666.32	0.00	289.08
	Relief	0.00	0.00	0.00
	Total	1,666.32	0.00	289.08
Tax Year: 2021	Base Tax	1,442.98	0.00	220.86
	Penalty	0.00	0.00	12.63
	Interest	103.56	0.00	29.42
	Subtotal	1,546.54	0.00	262.91
	Relief	0.00	0.00	0.00
	Total	1,546.54	0.00	262.91
Tax Year: 2022	Base Tax	1,913.20	0.00	156.26
	Penalty	0.00	0.00	0.00
	Interest	234.30	0.00	9.72
	Subtotal	2,147.50	0.00	165.98
	Relief	0.00	0.00	0.00
	Total	2,147.50	0.00	165.98
Tax Year: 2023	Base Tax	1,283.57	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	30.53	0.00	0.00
	Subtotal	1,314.10	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	1,314.10	0.00	0.00
Tax Year: 2024	Base Tax	2,862.82	198.15	252.66
	Penalty	71.57	0.00	26.53
	Interest	107.73	4.61	10.25
	Subtotal	3,042.12	202.76	289.44
	Relief	(1,259.00)	0.00	0.00
	Total	1,783.12	202.76	289.44
Total per Category:		17,526.52	202.76	2,297.28

Total Delinquency	20,026.56
Tax Sale Fee	250.00
Total Delinquency + Fees	20,276.56
Remove Tax Sale Fee	(250.00)
Total Relief	(1,259.00)
New Outstanding Balance	18,767.56
Down Payment	(200.00)
Deferral Balance	18,567.56