



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
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PO Box 144575
Salt Lake City, UT 84114-4575

January 21, 2021

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

Attn: Steve DeBry, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2021 TAX SALE
Secakuku, Cordie, Parcel # (ABY) 14-20-478-011-0000, Category 202
**(Recommend Deny Abatement and Approve Hardship Deferral with
Conditions, effective 1/1/2021)**

Council Members:

The Property Tax Committee, at a meeting on January 21, 2021, considered an application for acceptance into the tax deferral program. The total delinquency of \$5,249.38 as of 01/20/2021 includes real property tax and Wasatch Front Waste and Recycling fee delinquencies (Category 227) plus penalties and interest. Category 227 is not included in the deferral.

The Committee recommends denial of hardship abatement for 2016 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

1. Monthly payments of at least \$100.00 shall be made to the Salt Lake County Treasurer. Payments must be received by the end of the month and are to be applied to the delinquent balance, first to Category 227 which is not included in the deferral;
2. All subsequent taxes shall be paid on or before the due date annually;
3. The participant shall retain their ownership interest in the property during the entire deferral period;
4. The property shall remain occupied during the entire deferral period as the participant's primary residence;
5. The participant shall submit an application for tax abatement on or before the filing deadline;
6. 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.

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

Cordie Secakuku


HARDSHIP SETTLEMENT OR DEFERRAL

Name: Secakuku, Cordie
Parcel: 14-20-478-011
Effective Date: 01/01/21

| Category: | | 202 | 227 | | | |
|----------------------------|----------|-----------------|---------------|-------------|-------------|-------------|
| Tax Year: 2016 | Base Tax | 1,334.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Penalty | 33.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Interest | 383.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Subtotal | 1,750.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Relief | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 1,750.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax Year: 2017 | Base Tax | 560.78 | 177.00 | 0.00 | 0.00 | 0.00 |
| | Penalty | 14.02 | 34.35 | 0.00 | 0.00 | 0.00 |
| | Interest | 125.13 | 46.01 | 0.00 | 0.00 | 0.00 |
| | Subtotal | 699.93 | 257.36 | 0.00 | 0.00 | 0.00 |
| | Relief | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 699.93 | 257.36 | 0.00 | 0.00 | 0.00 |
| Tax Year: 2018 | Base Tax | 1,867.10 | 205.60 | 0.00 | 0.00 | 0.00 |
| | Penalty | 46.68 | 39.35 | 0.00 | 0.00 | 0.00 |
| | Interest | 323.87 | 41.45 | 0.00 | 0.00 | 0.00 |
| | Subtotal | 2,237.65 | 286.40 | 0.00 | 0.00 | 0.00 |
| | Relief | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 2,237.65 | 286.40 | 0.00 | 0.00 | 0.00 |
| Tax Year: 2019 | 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: 2020 | 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 |
| Total per Category: | | 4,688.17 | 543.76 | 0.00 | 0.00 | 0.00 |

| | |
|-----------------------------|----------|
| Total Delinquency | 5,231.93 |
| Tax Sale Fee | 0.00 |
| Total Delinquency + Fee | 5,231.93 |
| Remove Tax Sale Fee | 0.00 |
| Total Relief | 0.00 |
| New Outstanding Balance | 5,231.93 |
| Down Payment | 0.00 |
| Settlement/Deferral Balance | 5,231.93 |