



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

June 20, 2019

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

Attn: Richard Snelgrove, Chair

RE: ROLL 2018 REAL PROPERTY TAX DELINQUENCIES AND REINSTATEMENT OF DEFERRAL – MAY 2019 TAX SALE
Roden, Patty, Parcel # (24) 15-28-104-005, Category 202
**(Recommend Roll 2018 remaining real property tax delinquencies into Deferral,
Reinstate with Conditions, effective 5/22/2019)**

Council Members:

The Property Tax Committee, at a meeting on June 20, 2019, reviewed an application for reinstatement in the tax deferral program. The property was pulled from the 2019 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$7,499.21 as of 5/22/2019, includes delinquencies from Categories 202, 241, and 264 plus penalties, interest, and administrative fee. Categories 241 and 264 are not to be included in the deferral. A payment of \$500.00 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. The balance of the 2018 real property tax delinquencies to be added to the deferral;
2. Funds in suspense are to be applied to the delinquency, first to pay off Categories 264 and 241;
3. Monthly payments of at least \$200.00 to the Salt Lake County Treasurer resuming in July of 2019. Payments must be received by the end of the month and are to be applied to the delinquent balance;
4. All subsequent taxes to be paid on or before the due date annually in addition to deferral payments;
5. The participant retain their ownership interest in the property during the entire deferral period;
6. The property remain occupied during the entire deferral period as the participant's primary residence;
7. Yearly submission of an Application for Tax Abatement on or before the filing deadline; and
8. The deferral be reviewed annually prior to the Tax Sale for compliance with the conditions.

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 defer the delinquent balance.

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

Patty Roden


HARDSHIP SETTLEMENT OR DEFERRAL

Name: **Roden, Patty**
 Parcel: **15-28-104-005**
 Effective Date: **05/22/19**

Category:		202	241	264
Tax Year: 2011	Base Tax	1,223.82	0.00	0.00
	Penalty	30.60	0.00	0.00
	Interest	436.33	0.00	0.00
	Subtotal	1,690.75	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	1,690.75	0.00	0.00
Tax Year: 2012	Base Tax	891.39	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	45.94	0.00	0.00
	Subtotal	937.33	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	937.33	0.00	0.00
Tax Year: 2013	Base Tax	862.67	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	44.45	0.00	0.00
	Subtotal	907.12	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	907.12	0.00	0.00
Tax Year: 2014	Base Tax	782.30	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	40.32	0.00	0.00
	Subtotal	822.62	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	822.62	0.00	0.00
Tax Year: 2015	Base Tax	258.37	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	12.92	0.00	0.00
	Subtotal	271.29	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	271.29	0.00	0.00
Tax Year: 2016	Base Tax	600.27	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	19.76	0.00	0.00
	Subtotal	620.03	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	620.03	0.00	0.00
Tax Year: 2017	Base Tax	450.42	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	8.86	0.00	0.00
	Subtotal	459.28	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	459.28	0.00	0.00
Tax Year: 2018	Base Tax	1,080.66	300.00	36.00
	Penalty	27.02	7.50	40.90
	Interest	36.16	10.04	2.51
	Subtotal	1,143.84	317.54	79.41
	Relief	0.00	0.00	0.00
	Total	1,143.84	317.54	79.41
Total per Category:		6,852.26	317.54	79.41

Total Delinquency	7,249.21
Tax Sale Fee	250.00
Total Delinquency + Fee	7,499.21
Remove Tax Sale Fee	(250.00)
Total Relief	0.00
New Outstanding Balance	7,249.21
Down Payment	(500.00)
Settlement/Deferral Balance	6,749.21