



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

April 18, 2019

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

Attn: Richard Snelgrove, Chair

RE: REINSTATEMENT OF DEFERRAL – MAY 2019 TAX SALE  
Roff, Jimmie D., Parcel # (ABR) 20-13-481-008, Category 202  
**(Recommend Approval with Conditions, effective 4/12/2019)**

Council Members:

The Property Tax Committee, at a meeting on April 18, 2019, reviewed an application for reinstatement into the tax deferral program. The total delinquency of \$7,994.54, as of 04/12/2019, includes real property tax delinquencies plus penalties, interest, and administrative fee. Payments totaling \$756.72 have been deposited with the Salt Lake County Treasurer and credited to a suspense account. The Committee recommends that the delinquent balance be deferred subject to the following terms:

1. Funds in the suspense account to be applied to the delinquency;
2. Continued monthly payments of \$150.00, applied to the delinquency;
3. All subsequent taxes be paid on or before the due date annually;
4. The participant retain their ownership interest in the property during the entire deferral period;
5. The property remain occupied during the entire deferral period as the participant's primary residence;
6. Yearly submission of an Application for Tax Abatement on or before the filing deadline;
7. The deferral be reviewed annually prior to the Tax Sale for compliance with the terms.

Failure to comply with the terms 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 2019 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

Jimmie D. Roff



**HARDSHIP SETTLEMENT OR DEFERRAL**

Name: Roff, Jimmie D.  
 Parcel: 20-13-481-008  
 Effective Date: 04/12/19

Category:		202		
Tax Year: 2013	Base Tax	1,561.36	0.00	0.00
	Penalty	39.04	0.00	0.00
	Interest	496.45	0.00	0.00
	Subtotal	2,096.85	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	2,096.85	0.00	0.00
Tax Year: 2014	Base Tax	1,592.11	0.00	0.00
	Penalty	39.81	0.00	0.00
	Interest	391.99	0.00	0.00
	Subtotal	2,023.91	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	2,023.91	0.00	0.00
Tax Year: 2015	Base Tax	1,627.02	0.00	0.00
	Penalty	40.68	0.00	0.00
	Interest	283.84	0.00	0.00
	Subtotal	1,951.54	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	1,951.54	0.00	0.00
Tax Year: 2016	Base Tax	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	0.00	0.00	0.00
	Subtotal	0.00	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	0.00	0.00	0.00
Tax Year: 2017	Base Tax	1,500.65	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	15.09	0.00	0.00
	Subtotal	1,515.74	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	1,515.74	0.00	0.00
Tax Year: 2018	Base Tax	155.64	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	0.86	0.00	0.00
	Subtotal	156.50	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	156.50	0.00	0.00
Total per Category:		7,744.54	0.00	0.00

Total Delinquency	7,744.54
Tax Sale Fee	250.00
Total Delinquency + Fee	7,994.54
Remove Tax Sale Fee	(250.00)
Total Relief	0.00
New Outstanding Balance	7,744.54
Down Payment	(756.72)
Settlement/Deferral Balance	6,987.82