

## 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 16, 2019

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

Attn:

Richard Snelgrove, Chair

RF:

NEW TAX DEFERRAL APPLICATION — MAY 2019 TAX SALE Pray, Rick, Parcel # (37) 21-32-377-013, Category 202

(Recommend Approve Abatement and Hardship Deferral, effective 05/03/2019)

## Council Members:

The Property Tax Committee, at a meeting on May 16, 2019, considered an application for acceptance into the tax deferral program. The total delinquency of \$3,518.53 as of 05/03/2019 includes real property tax delinquencies plus penalties, interest, and administrative fee. A payment of \$200.00 has been deposited with the Salt Lake County Treasurer and credited to a suspense account.

The Committee recommends hardship abatement of \$1,361.96 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

- 1. Funds in the suspense account to be applied to the delinquency;
- 2. Monthly payments of \$100.00 beginning June 2019, 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; and
- 7. The deferral be reviewed annually prior to the Tax Sale for compliance with conditions of approval.

Failure to comply with the terms above may result in revocation of the deferral 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.

Brad Neff, Chair

**Property Tax Committee** 

Att.

cc:

County Auditor County Treasurer

County Treasurer - Abatement Office

Rick Pray

## HARDSHIP SETTLEMENT OR DEFERRAL

Name: Parcel: Effective Date:	Pray, Rick 21-32-377-013 05/03/19			
Category:		202		
Tax Year: 2014	Base Tax	562.72	0.00	0.00
	Penalty	14.07	0.00	0.00
	Interest	175.11	0.00	0.00
	Subtotal	751.90	0.00	0.00
	Relief	(281.36)	0.00	0.00
	Total	470.54	0.00	0.00
Tax Year: 2015	Base Tax	588.80	0.00	0.00
	Penalty	14.72	0.00	0.00
	Interest	140.98	0.00	0.00
	Subtotal	744.50	0.00	0.00
	Relief	(294.40)	0.00	0.00
	Total	450.10	0.00	0.00
Tax Year: 2016	Base Tax	590.68	0.00	0.00
	Penalty	14.77	0.00	0.00
	Interest	98.93	0.00	0.00
	Subtotal	704.38	0.00	0.00
	Relief	(295.34)	0.00	0.00
	Total	409.04	0.00	0.00
Tax Year: 2017	Base Tax	500.75	0.00	0.00
	Penalty	12.52	0.00	0.00
	Interest	49.65	0.00	0.00
	Subtotal	562.92	0.00	0.00
	Relief	(250.37)	0.00	0.00
	Total	312.55	0.00	0.00
Tax Year: 2018	Base Tax	478.99	0.00	0.00
	Penalty	11.97	0.00	0.00
	Interest	13.87	0.00	0.00
	Subtotal	504.83	0.00	0.00
	Relief	(239.49)	0.00	0.00
	Total	265.34	0.00	0.00
Total per Category		3,268.53	0.00	0.00
Total Delinquency			3,268.53	
Tax Sale Fee			250.00	
Total Delinquency + Fee			3,518.53	
Remove Tax Sale Fee			(250.00)	
Total Relief			(1,360.96)	
New Oustanding Balance			1,907.57	
Down Payment			(200.00)	
Settlement/Deferral Balance			1,707.57	