



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 15, 2025

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

Attn: Dea Theodore, Chair

RE: REINSTATE DEFERRAL – MAY 2025 TAX SALE
Kelly, Susan K., Parcel # 15-27-327-033, Category 202
(Recommend Reinstate 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 \$4,181.86 as of 05/15/2025 includes real property tax delinquencies plus penalties, interest, and administrative fee. A payment of \$1,200.00 has been made to the Salt Lake County Treasurer and applied to prepayments.

The Committee recommends reinstatement of this deferral subject to the following conditions:

1. Funds applied to prepayments are to be applied to the delinquency;
2. Monthly payments of at least \$100.00 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;
3. All subsequent taxes shall be paid on or before the due date annually;
4. The participant shall retain their ownership interest in the property during the entire deferral period;
5. The property shall remain occupied during the entire deferral period as the participant's primary residence;
6. The participant shall submit an application for tax abatement on or before the filing deadline;
7. 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,

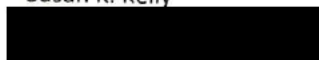
A handwritten signature in blue ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

Att.

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Susan K. Kelly



HARDSHIP DEFERRAL

Name: Kelly, Susan K.
Parcel: 15-27-327-033
Effective: 05/15/25

Category:	202		
Tax Year: 2019	Base Tax	1,549.66	0.00
	Penalty	38.74	0.00
	Interest	619.59	0.00
	Subtotal	2,207.99	0.00
	Relief	0.00	0.00
	Total	2,207.99	0.00
Tax Year: 2020	Base Tax	15.41	0.00
	Penalty	23.84	0.00
	Interest	10.84	0.00
	Subtotal	50.09	0.00
	Relief	0.00	0.00
	Total	50.09	0.00
Tax Year: 2021	Base Tax	1,186.20	0.00
	Penalty	0.00	0.00
	Interest	46.12	0.00
	Subtotal	1,232.32	0.00
	Relief	0.00	0.00
	Total	1,232.32	0.00
Tax Year: 2022	Base Tax	352.09	0.00
	Penalty	0.00	0.00
	Interest	25.17	0.00
	Subtotal	377.26	0.00
	Relief	0.00	0.00
	Total	377.26	0.00
Tax Year: 2024	Base Tax	51.93	0.00
	Penalty	10.00	0.00
	Interest	2.27	0.00
	Subtotal	64.20	0.00
	Relief	0.00	0.00
	Total	64.20	0.00
Total Delinquency		3,931.86	
Tax Sale Fee		250.00	
Total Delinquency + Fee		4,181.86	
Remove Tax Sale Fee		(250.00)	
Total Relief		0.00	
Deferral Balance		3,931.86	
Down Payment		(1,200.00)	
Deferral Balance		2,731.86	