



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
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PO Box 144575
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February 20, 2025

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

Attn: Dea Theodore, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2025 TAX SALE
May, Steven, Parcel # (13) 08-35-107-002, Category 202
**(Recommend Approve Hardship Relief for 2022, and 2023 and
Hardship Deferral with Conditions, effective 2/20/2025)**

Council Members:

The Property Tax Committee, at a meeting on February 20, 2025, considered an application for acceptance into the tax deferral program. The total delinquency of \$9,523.29 as of 02/20/2025 includes real property tax delinquencies plus penalties and interest.

The Committee recommends approval of hardship relief of \$1,352.06 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following terms and conditions:

1. Monthly payments of at least \$150.00 shall be made to the Salt Lake County Treasurer in room N1-200 beginning March 2025. Payments must be received by the end of each month and are to be applied to the delinquent balance;
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 a timely application for tax abatement each year they remain in the program; and
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.

With the deferral in place, the County Treasurer may 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

Steven May



HARDSHIP DEFERRAL

Name: May, Steven
Parcel: 08-35-107-002
Effective Date: 02/20/25

Category:		202	
Tax Year: 2020	Base Tax	1,499.66	0.00
	Penalty	37.49	0.00
	Interest	445.44	0.00
	Subtotal	1,982.59	0.00
	Relief	0.00	0.00
	Total	1,982.59	0.00
Tax Year: 2021	Base Tax	1,591.26	0.00
	Penalty	39.78	0.00
	Interest	358.47	0.00
	Subtotal	1,989.51	0.00
	Relief	0.00	0.00
	Total	1,989.51	0.00
Tax Year: 2022	Base Tax	1,848.14	0.00
	Penalty	46.20	0.00
	Interest	405.34	0.00
	Subtotal	2,299.68	0.00
	Relief	(512.00)	0.00
	Total	1,787.68	0.00
Tax Year: 2023	Base Tax	1,680.13	0.00
	Penalty	42.00	0.00
	Interest	196.28	0.00
	Subtotal	1,918.41	0.00
	Relief	(840.06)	0.00
	Total	1,078.35	0.00
Tax Year: 2024	Base Tax	1,283.01	0.00
	Penalty	32.08	0.00
	Interest	18.01	0.00
	Subtotal	1,333.10	0.00
	Relief	0.00	0.00
	Total	1,333.10	0.00

Total Delinquency	9,523.29
Total Relief	(1,352.06)
Deferral Balance	8,171.23