



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

May 18, 2023

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

Attn: Aimee Winder Newton, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2023 TAX SALE  
Racer, Ariane M., Parcel # (24) 15-27-402-090, Category 202  
**(Recommend Approval of Hardship Relief for 2018-2022 and Hardship Deferral  
with Conditions, effective 5/8/2023)**

Council Members:

The Property Tax Committee, at a meeting on May 18, 2023, reviewed a request for reinstatement in the deferral payment plan program. The total delinquency of \$9,215.80 as of 05/8/2023 includes delinquencies from Category 202 plus penalties, interest, and administrative fee.

The Committee recommends approval of hardship relief of \$3,738.55 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 \$100.00 shall be made to the Salt Lake County Treasurer in Room N1-200 beginning June 2023. 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 an application for tax abatement on or before the filing deadline;
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 remove the Tax Sale Administrative fee of \$250.00, and the County Auditor may withdraw the property from the May 2023 Tax Sale.

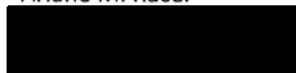
Sincerely,

Brad Neff, Chair  
Property Tax Committee

Att.

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Ariane M. Racer



# HARDSHIP DEFERRAL

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Name: Racer, Ariane M

Parcel: 15-27-402-090

Effective Date: 05/08/23

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|                |          |          |      |      |
|----------------|----------|----------|------|------|
| Category:      |          | 202      |      |      |
| Tax Year: 2018 | Base Tax | 1,299.64 | 0.00 | 0.00 |
|                | Penalty  | 32.49    | 0.00 | 0.00 |
|                | Interest | 489.73   | 0.00 | 0.00 |
|                | Subtotal | 1,821.86 | 0.00 | 0.00 |
|                | Relief   | (649.82) | 0.00 | 0.00 |
|                | Total    | 1,172.04 | 0.00 | 0.00 |
| Tax Year: 2019 | Base Tax | 1,327.19 | 0.00 | 0.00 |
|                | Penalty  | 33.18    | 0.00 | 0.00 |
|                | Interest | 353.26   | 0.00 | 0.00 |
|                | Subtotal | 1,713.63 | 0.00 | 0.00 |
|                | Relief   | (663.59) | 0.00 | 0.00 |
|                | Total    | 1,050.04 | 0.00 | 0.00 |
| Tax Year: 2020 | Base Tax | 1,472.48 | 0.00 | 0.00 |
|                | Penalty  | 36.81    | 0.00 | 0.00 |
|                | Interest | 248.06   | 0.00 | 0.00 |
|                | Subtotal | 1,757.35 | 0.00 | 0.00 |
|                | Relief   | (736.24) | 0.00 | 0.00 |
|                | Total    | 1,021.11 | 0.00 | 0.00 |
| Tax Year: 2021 | Base Tax | 1,478.14 | 0.00 | 0.00 |
|                | Penalty  | 36.95    | 0.00 | 0.00 |
|                | Interest | 142.96   | 0.00 | 0.00 |
|                | Subtotal | 1,658.05 | 0.00 | 0.00 |
|                | Relief   | (739.07) | 0.00 | 0.00 |
|                | Total    | 918.98   | 0.00 | 0.00 |
| Tax Year: 2022 | Base Tax | 1,899.67 | 0.00 | 0.00 |
|                | Penalty  | 47.49    | 0.00 | 0.00 |
|                | Interest | 67.75    | 0.00 | 0.00 |
|                | Subtotal | 2,014.91 | 0.00 | 0.00 |
|                | Relief   | (949.83) | 0.00 | 0.00 |
|                | Total    | 1,065.08 | 0.00 | 0.00 |

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|                         |            |
|-------------------------|------------|
| Total Delinquency       | 8,965.80   |
| Tax Sale Fee            | 250.00     |
| Total Delinquency + Fee | 9,215.80   |
| Remove Tax Sale Fee     | (250.00)   |
| Total Relief            | (3,738.55) |
| New Outstanding Balance | 5,227.25   |
| Down Payment            | 0.00       |
| Deferral Balance        | 5,227.25   |