



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: NEW TAX DEFERRAL APPLICATION – MAY 2025 TAX SALE
Parrish, Reid M., Parcel # (01W) 15-11-153-014, Category 202
**(Recommend Approve Hardship Relief for 2020-2024 and
Approve Hardship Deferral with Conditions, effective 5/15/2025)**

Council Members:

The Property Tax Committee, at a meeting on May 15, 2025, considered an application for acceptance into the tax deferral program. The total delinquency of \$6,298.60 as of 5/15/2025 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 approval of hardship relief of \$2,523.57 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

1. Funds in suspense are to be applied to the delinquency;
2. Monthly payments of at least \$200.00 shall be made to the Salt Lake County Treasurer in room N1-200 beginning 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 a timely application for tax abatement each year they remain in the program; and
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 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 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

Reid M. Parrish



HARDSHIP DEFERRAL

Name: Parrish, Reid M.

Parcel: 15-11-153-014

Effective Date: 05/15/25

Category: 202

Tax Year: 2020	Base Tax	932.74	0.00	0.00	0.00	0.00
	Penalty	23.32	0.00	0.00	0.00	0.00
	Interest	292.45	0.00	0.00	0.00	0.00
	Subtotal	1,248.51	0.00	0.00	0.00	0.00
	Relief	(466.37)	0.00	0.00	0.00	0.00
	Total	782.14	0.00	0.00	0.00	0.00

Tax Year: 2021	Base Tax	974.86	0.00	0.00	0.00	0.00
	Penalty	24.37	0.00	0.00	0.00	0.00
	Interest	235.71	0.00	0.00	0.00	0.00
	Subtotal	1,234.94	0.00	0.00	0.00	0.00
	Relief	(487.43)	0.00	0.00	0.00	0.00
	Total	747.51	0.00	0.00	0.00	0.00

Tax Year: 2022	Base Tax	1,112.71	0.00	0.00	0.00	0.00
	Penalty	27.82	0.00	0.00	0.00	0.00
	Interest	270.29	0.00	0.00	0.00	0.00
	Subtotal	1,410.82	0.00	0.00	0.00	0.00
	Relief	(556.35)	0.00	0.00	0.00	0.00
	Total	854.47	0.00	0.00	0.00	0.00

Tax Year: 2023	Base Tax	991.76	0.00	0.00	0.00	0.00
	Penalty	24.79	0.00	0.00	0.00	0.00
	Interest	139.25	0.00	0.00	0.00	0.00
	Subtotal	1,155.80	0.00	0.00	0.00	0.00
	Relief	(495.88)	0.00	0.00	0.00	0.00
	Total	659.92	0.00	0.00	0.00	0.00

Tax Year: 2024	Base Tax	981.32	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Interest	17.21	0.00	0.00	0.00	0.00
	Subtotal	998.53	0.00	0.00	0.00	0.00
	Relief	(517.54)	0.00	0.00	0.00	0.00
	Total	480.99	0.00	0.00	0.00	0.00

Total Delinquency	6,048.60
Tax Sale Fee	250.00
Total Delinquency + Fee	6,298.60
Remove Tax Sale Fee	(250.00)
Total Relief	(2,523.57)
New Outstanding Balance	3,525.03
Down Payment	(200.00)
Deferral Balance	3,325.03