



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

December 21, 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 2024 TAX SALE  
Halverson, Kevin R., Parcel # (21V) 22-06-407-016, Category 202  
**(Recommend Approval of Hardship Relief for 2019-2022 and Hardship Deferral  
with Conditions, effective 11/30/2023)**

Council Members:

The Property Tax Committee, at a meeting on December 21, 2023, considered an application for acceptance into the tax deferral program. The total delinquency of \$9,686.32 as of 11/30/2023 includes delinquencies from categories 202 and 208 plus penalties and interest. Category 208 is not included in the deferral.

The Committee recommends approval of hardship relief of \$3,875.45 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

1. Monthly payments of at least \$100.00 shall be made to the Salt Lake County Treasurer in Room N1-200 beginning January 2024. Payments must be received by the end of each month and are to be applied to the delinquent balance, first to pay off Category 208 which is not included in the deferral;
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;
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 and the County Auditor may withdraw the property from the May 2024 Tax Sale.

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

Kevin R. Halverson

# HARDSHIP DEFERRAL

---

Name: Halverson, Kevin R  
Parcel: 22-06-407-016  
Effective Date: 11/30/23

---

Category:		202	208
Tax Year: 2019	Base Tax	1,824.11	60.00
	Penalty	45.60	23.83
	Interest	567.30	25.44
	Subtotal	2,437.01	109.27
	Relief	(912.05)	0.00
	Total	1,524.96	109.27
Tax Year: 2020	Base Tax	1,810.54	0.00
	Penalty	45.26	0.00
	Interest	378.33	0.00
	Subtotal	2,234.13	0.00
	Relief	(905.27)	0.00
	Total	1,328.86	0.00
Tax Year: 2021	Base Tax	1,896.26	0.00
	Penalty	47.41	0.00
	Interest	260.19	0.00
	Subtotal	2,203.86	0.00
	Relief	(948.13)	0.00
	Total	1,255.73	0.00
Tax Year: 2022	Base Tax	2,415.75	0.00
	Penalty	60.39	0.00
	Interest	225.91	0.00
	Subtotal	2,702.05	0.00
	Relief	(1,110.00)	0.00
	Total	1,592.05	0.00
Tax Year: 2023	Base Tax	2,419.37	0.00
	Penalty	0.00	0.00
	Interest	0.00	0.00
	Subtotal	2,419.37	0.00
	See Late Relief in 7.2	(1,186.00)	0.00
	Total	1,233.37	0.00

---

Total Delinquency	9,686.32
2023 Taxes	2,419.37
Total Due	12,105.69
2019-2022 Relief	(3,875.45)
2023 Relief	(1,186.00)
New Outstanding Balance	7,044.24
Down Payment	0.00
Deferral Balance	7,044.24