

## 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

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

Attn: Laurie Stringham, Chair

RE: REINSTATE DEFERRAL - MAY 2024 TAX SALE

McCleery, Larry J., Parcel # (ACH) 28-08-332-011, Category 202 (Recommend Approval with Conditions, effective 4/18/2024)

## Council Members:

The Property Tax Committee, at a meeting on April 18, 2024, reviewed a request for reinstatement in the deferral payment plan program. The total delinquency of \$11,654.69 as of 04/18/2024 includes delinquencies from Categories 202, 209, and 227 plus penalties, interest, and administrative fee. Categories 209 and 227 are not included in the deferral. Payments totaling at least \$3,150.00 have been deposited with the Salt Lake County Treasurer and credited to a suspense account.

The Committee recommends that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following terms and conditions:

- 1. Funds in suspense are to be applied to the delinquency, first to pay off Categories 209 and 227, then to Category 202;
- 2. Continued monthly payments of at least \$100.00 shall be made to the Salt Lake County Treasurer. Payments must be received in Room N1-200 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;
- 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 2024 Tax Sale.

Sincerely,

Brad Neff, Chair

Property Tax Committee

Att.

cc: County Auditor

County Treasurer

County Treasurer - Abatement Office

Larry J. McCleery

Penalty Interest	202 474.94 10.00 726.30 1,211.24 0.00 1,211.24 966.36 0.00 1,178.07 2,144.43 0.00 2,144.43 692.41 0.00 187.47 879.88 0.00 879.88 624.96 0.00 106.82 731.78 0.00 731.78	209 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	227 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
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Subtotal Relief Total Tax Year: 2003 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2004 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2005 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2023 Base Tax Penalty Interest	731.78 0.00		0.00	0.00
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Tax Year: 2004  Base Tax Penalty Interest Subtotal Relief Total  Tax Year: 2005  Base Tax Penalty Interest Subtotal Relief Total  Tax Year: 2006  Base Tax Penalty Interest Subtotal Relief Total  Tax Year: 2006  Base Tax Penalty Interest Subtotal Relief Total  Tax Year: 2023  Base Tax Penalty Interest Subtotal Relief Total  Total  Tax Year: 2023  Base Tax Penalty Interest	0.00	0.00	0.00	0.00
Penalty Interest Subtotal Relief Total Tax Year: 2005 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2023 Base Tax Penalty Interest	697.82 528.06	0.00	0.00	0.00
Interest Subtotal Relief Total Tax Year: 2005 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2023 Base Tax Penalty Interest	10.56	0.00	0.00	0.00
Subtotal Relief Total Tax Year: 2005 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2023 Base Tax Penalty Interest	251.88	0.00	0.00	0.00
Relief Total Tax Year: 2005 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2023 Base Tax Penalty Interest	790.50	0.00	0.00	0.00
Total  Tax Year: 2005  Base Tax Penalty Interest Subtotal Relief Total  Tax Year: 2006  Base Tax Penalty Interest Subtotal Relief Total  Tax Year: 2023  Base Tax Penalty Interest Subtotal Relief Total  Tax Year: 2023  Base Tax Penalty Interest	0.00	0.00	0.00	0.00
Tax Year: 2005  Base Tax Penalty Interest Subtotal Relief Total  Tax Year: 2006  Base Tax Penalty Interest Subtotal Relief Total  Tax Year: 2023  Base Tax Penalty Interest Subtotal Relief Total  Tax Year: 2023  Base Tax Penalty Interest	790.50	0.00	0.00	0.00
Penalty Interest Subtotal Relief Total Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2023 Base Tax Penalty Interest	546.98	0.00	0.00	0.00
Subtotal Relief Total  Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total  Tax Year: 2023 Base Tax Penalty Interest	10.94	0.00	0.00	0.00
Relief Total Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2023 Base Tax Penalty Interest	445.91	0.00	0.00	0.00
Total Tax Year: 2006 Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2023 Base Tax Penalty Interest	1,003.83	0.00	0.00	0.00
Tax Year: 2006  Base Tax Penalty Interest Subtotal Relief Total Tax Year: 2023  Base Tax Penalty Interest	0.00	0.00	0.00	0.00
Penalty Interest Subtotal Relief Total Tax Year: 2023 Base Tax Penalty Interest	1,003.83	0.00	0.00	0.00
Interest Subtotal Relief Total Tax Year: 2023 Base Tax Penalty Interest	602.95	0.00	0.00	0.00
Subtotal Relief Total  Tax Year: 2023 Base Tax Penalty Interest	0.00	0.00	0.00	0.00
Relief Total Tax Year: 2023 Base Tax Penalty Interest	325.62	0.00	0.00	0.00
Total Tax Year: 2023 Base Tax Penalty Interest	928.57	0.00	0.00	0.00
Tax Year: 2023 Base Tax Penalty Interest	0.00	0.00	0.00	0.00
Penalty Interest	928.57	0.00	0.00	0.00
Interest	2,402.80	360.64	99.30	0.00
	60.06	9.02	0.00	0.00
	72.87	10.94	1.01	0.00
	2,535.73 0.00	380.60	100.31	0.00
Relief Total	0.00	0.00 380.60	100.31	0.00
	THE RESERVE THE PERSON NAMED IN	380.60	100.31	0.00
. o.c. por Gatogory.	2,535.73	300.00	100.31	0.00
Total Delinquency	THE RESERVE THE PERSON NAMED IN	11,404.69		
Tax Sale Fee	2,535.73			
Total Delinquency + Fee	2,535.73			
Remove Tax Sale Fee	2,535.73	250.00		
Total Relief	2,535.73	250.00 11,654.69		
New Oustanding Balance	2,535.73	250.00		
Down Payment	2,535.73	250.00 11,654.69 (250.00)		
Deferral Balance	2,535.73	250.00 11,654.69 (250.00) 0.00		