



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 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: ROLL 2022 REAL PROPERTY TAX DELINQUENCIES, AND
REINSTATE DEFERRAL – MAY 2023 TAX SALE
Oaks, Steven, Parcel # (70) 32-12-432-003, Categories 202 & 227
(Recommend Approval of Hardship Relief for 2022 and Hardship Deferral
with Conditions, effective 5/16/2023)

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 \$18,520.58 as of 05/16/2023 includes delinquencies from Categories 202, 214, and 227 plus penalties, interest, and administrative fee. Category 214 is not included in the deferral.

The Committee recommends approval of hardship relief of \$643.00 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following terms and conditions:

1. The balance of the 2022 real property tax and refuse collection fee delinquencies shall be added to the deferral;
2. Monthly payments of at least \$260.00 shall be made to the Salt Lake County Treasurer resuming June 2023. 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 an application for tax abatement on or before the filing deadline;
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 2023 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

Steven Oaks



HARDSHIP DEFERRAL

Name: **Oaks, Steven L**
 Parcel: **32-12-432-003**
 Effective Date: **05/16/23**

Category:		202	214	227
Tax Year: 2016	Base Tax	1,580.01	0.00	0.00
	Penalty	39.50	0.00	0.00
	Interest	507.99	0.00	0.00
	Subtotal	2,127.50	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	2,127.50	0.00	0.00
Tax Year: 2017	Base Tax	2,749.93	0.00	0.00
	Penalty	68.75	0.00	0.00
	Interest	649.16	0.00	0.00
	Subtotal	3,467.84	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	3,467.84	0.00	0.00
Tax Year: 2018	Base Tax	2,867.57	0.00	0.00
	Penalty	71.69	0.00	0.00
	Interest	740.06	0.00	0.00
	Subtotal	3,679.32	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	3,679.32	0.00	0.00
Tax Year: 2019	Base Tax	2,955.63	0.00	0.00
	Penalty	73.90	0.00	0.00
	Interest	435.28	0.00	0.00
	Subtotal	3,464.81	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	3,464.81	0.00	0.00
Tax Year: 2020	Base Tax	565.35	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	9.03	0.00	0.00
	Subtotal	574.38	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	574.38	0.00	0.00
Tax Year: 2022	Base Tax	4,078.78	322.20	220.05
	Penalty	101.98	33.83	23.10
	Interest	154.63	13.17	8.99
	Subtotal	4,335.39	369.20	252.14
	Relief	(643.00)	0.00	0.00
	Total	3,692.39	369.20	252.14
Total per Category:		17,649.24	369.20	252.14
Total Delinquency		18,270.58		
Tax Sale Fee		250.00		
Total Delinquency + Fee		18,520.58		
Remove Tax Sale Fee		(250.00)		
Total Relief		(643.00)		
New Outstanding Balance		17,627.58		
Down Payment		0.00		
Deferral Balance		17,627.58		