



Council-Tax Administration
Brad Neff
Tax Administrator

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June 15, 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
Hardman, Justin S., Parcel # (40T) 22-32-352-013, Categories 202 & 227
**(Recommend Approval of Hardship Relief for 2022 and Reinstatement of
Hardship Deferral with Conditions, effective 5/25/2023)**

Council Members:

The Property Tax Committee, at a meeting on June 15, 2023, reviewed a request for reinstatement in the deferral payment plan program. The property was pulled from the 2023 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$15,935.27 as of 05/25/2023 includes delinquencies from Categories 202, 207, and 227 plus penalties, interest, administrative fee, and returned check fee. A payment of \$400.00 has been deposited in a suspense account with the Salt Lake County Treasurer. Category 207 is not included in the deferral.

The Committee recommends approval of hardship relief of \$1,110.00 and reinstatement of this deferral subject to the following conditions:

1. The balance of the 2022 real property tax and refuse collection fee delinquencies shall be added to the deferral;
2. Funds in suspense are to be applied to the delinquency to Category 227;
3. Monthly payments of at least \$200.00 shall be made to the Salt Lake County Treasurer in room #N1-200 resuming June 2023. Payments must be received by the end of each month and are to be applied to the delinquent balance, first to Category 227, then 207, then 202;
4. All subsequent taxes shall be paid on or before the due date annually;
5. The participant shall retain their ownership interest in the property during the entire deferral period;
6. The property shall remain occupied during the entire deferral period as the participant's primary residence;
7. The participant shall submit an application for tax abatement on or before the filing deadline;
8. 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 conditions 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 defer the delinquent balance.

Sincerely,

Brad Neff, Chair
Property Tax Committee

Att.

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Justin S. Hardman

HARDSHIP DEFERRAL

Name: Hardman, Justin S.
Parcel: 22-32-352-013
Effective Date: 05/25/23

Category:		202	207	227
Tax Year: 2016	Base Tax	1,741.13	0.00	177.00
	Penalty	0.00	0.00	31.48
	Interest	32.32	0.00	77.36
	Subtotal	1,773.45	0.00	285.84
	Relief	0.00	0.00	0.00
	Total	1,773.45	0.00	285.84
Tax Year: 2017	Base Tax	1,733.27	0.00	177.00
	Penalty	0.00	0.00	34.36
	Interest	48.85	0.00	68.28
	Subtotal	1,782.12	0.00	279.64
	Relief	0.00	0.00	0.00
	Total	1,782.12	0.00	279.64
Tax Year: 2018	Base Tax	1,913.84	0.00	205.60
	Penalty	0.00	0.00	39.35
	Interest	80.05	0.00	74.30
	Subtotal	1,993.89	0.00	319.25
	Relief	0.00	0.00	0.00
	Total	1,993.89	0.00	319.25
Tax Year: 2019	Base Tax	1,688.01	0.00	213.20
	Penalty	0.00	0.00	22.39
	Interest	57.18	0.00	45.96
	Subtotal	1,745.19	0.00	281.55
	Relief	0.00	0.00	0.00
	Total	1,745.19	0.00	281.55
Tax Year: 2020	Base Tax	1,554.75	0.00	215.50
	Penalty	0.00	0.00	22.63
	Interest	28.85	0.00	21.64
	Subtotal	1,583.60	0.00	259.77
	Relief	0.00	0.00	0.00
	Total	1,583.60	0.00	259.77
Tax Year: 2021	Base Tax	1,442.98	0.00	220.86
	Penalty	0.00	0.00	12.63
	Interest	26.78	0.00	0.66
	Subtotal	1,469.76	0.00	234.15
	Relief	0.00	0.00	0.00
	Total	1,469.76	0.00	234.15
Tax Year: 2022	Base Tax	2,901.11	289.42	220.86
	Penalty	72.53	30.38	23.19
	Interest	117.32	12.62	9.63
	Subtotal	3,090.96	332.42	253.68
	Relief	(1,110.00)	0.00	0.00
	Total	1,980.96	332.42	253.68
Total per Category:		13,438.97	332.42	1,913.88

Total Delinquency	15,685.27
Tax Sale Fee	250.00
Return Check Fee	20.00
Total Delinquency + Fees	15,935.27
Remove Tax Sale Fee	(250.00)
Total Relief	(1,110.00)
New Outstanding Balance	14,575.27
Down Payment	(400.00)
Deferral Balance	14,175.27