



Council-Tax Administration  
Brad Neff  
Tax Administrator

Salt Lake County Government Center  
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March 17, 2022

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

Attn: Laurie L. Stringham, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2022 TAX SALE  
Chapman, Diana L., Parcel # (61) 21-10-257-005, Categories 202 and 227  
**(Recommend Approval of Hardship Relief for 2020 & 2021, Denial of Hardship Relief for 2017-2019, and Approval of Hardship Deferral with Conditions, effective 2/9/2022)**

Council Members:

The Property Tax Committee, at a meeting on March 17, 2022, considered an application for acceptance into the tax deferral program. The total delinquency of \$11,699.42 as of 02/09/2022 includes delinquencies from Categories 202, 227, and 238 plus penalties and interest. Category 238 is not included in the deferral. A payment of \$1,238.66 has been deposited with the Salt Lake County Treasurer and credited to a suspense account.

The Committee recommends approval of hardship relief of \$1,704.99, denial of Hardship Relief for 2017-2019, and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

1. Funds in suspense to be applied to the delinquency, first to Category 238;
2. Monthly payments of at least \$200.00 shall be made to the Salt Lake County Treasurer beginning April 2022. Payments must be received by the end of each month and are to be applied to the delinquent balance, first to Category 227, then 202;
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 2022 Tax Sale.

Sincerely,

Brad Neff, Chair  
Property Tax Committee

Att.

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Diana L. Chapman



**HARDSHIP DEFERRAL**

**Name:** Chapman, Diana L  
**Parcel:** 21-10-257-005  
**Effective Date:** 02/09/22

Category:		202	227	238
Tax Year: 2017	Base Tax	1,301.13	177.00	426.73
	Penalty	32.53	34.35	10.67
	Interest	397.36	62.97	130.32
	Subtotal	1,731.02	274.32	567.72
	Relief	0.00	0.00	0.00
	Total	1,731.02	274.32	567.72
Tax Year: 2018	Base Tax	1,549.59	205.60	0.00
	Penalty	38.74	39.35	0.00
	Interest	417.35	64.36	0.00
	Subtotal	2,005.68	309.31	0.00
	Relief	0.00	0.00	0.00
	Total	2,005.68	309.31	0.00
Tax Year: 2019	Base Tax	1,660.82	213.20	462.75
	Penalty	41.52	22.39	113.91
	Interest	278.32	38.52	94.28
	Subtotal	1,980.66	274.11	670.94
	Relief	0.00	0.00	0.00
	Total	1,980.66	274.11	670.94
Tax Year: 2020	Base Tax	1,650.11	0.00	0.00
	Penalty	41.25	0.00	0.00
	Interest	131.05	0.00	0.00
	Subtotal	1,822.41	0.00	0.00
	Relief	(825.05)	0.00	0.00
	Total	997.36	0.00	0.00
Tax Year: 2021	Base Tax	1,759.88	220.86	0.00
	Penalty	44.00	23.19	0.00
	Interest	13.49	1.83	0.00
	Subtotal	1,817.37	245.88	0.00
	Relief	(879.94)	0.00	0.00
	Total	937.43	245.88	0.00
<b>Total per Category:</b>		<b>9,357.14</b>	<b>1,103.62</b>	<b>1,238.66</b>

Total Delinquency	11,699.42
Tax Sale Fee	250.00
Total Delinquency + Fee	11,949.42
Remove Tax Sale Fee	(250.00)
Total Relief	(1,704.99)
New Outstanding Balance	9,994.43
Down Payment	(1,238.66)
Settlement/Deferral Balance	8,755.77