



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 15, 2025

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

Attn: Dea Theodore, Chair

RE: ROLL 2024 REAL PROPERTY TAX DELINQUENCIES, AND
REINSTATE DEFERRAL – MAY 2025 TAX SALE
Roden, Patty, Parcel # (24) 15-28-104-005, Category 202
**(Recommend Approval of Hardship Relief for 2024 and Reinstatement of
Hardship Deferral with Conditions, effective 5/15/2025)**

Council Members:

The Property Tax Committee, at a meeting on May 15, 2025, reviewed a request for reinstatement in the deferral payment plan program. The total delinquency of \$17,783.81 as of 05/15/2025 includes delinquencies from Categories 202, 234, 263, and 264 plus penalties, interest, and administrative fee. Categories 234, 263, and 264 are not included in the deferral.

The Committee recommends approval of hardship relief of \$1,210.18 and reinstatement of this deferral subject to the following conditions:

1. The balance of the 2024 real property tax delinquencies shall be added to the deferral;
2. Monthly payments of at least \$400.00 shall be made to the Salt Lake County Treasurer through automatic withdrawal. Payments must be received by the end of each month and are to be applied to the delinquent balance, first to pay off category 264 then 263 then 234;
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 an application for tax abatement on or before the filing deadline;
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 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 the County Auditor may withdraw the property from the May 2025 Tax Sale.

Sincerely,

A handwritten signature in blue ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

Att.

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Patty Roden



HARDSHIP DEFERRAL

Name: Roden, Patty
Parcel: 15-28-104-005
Effective: 05/15/25

Category:		202	234	263	264
Tax Year: 2011	Base Tax	1,223.82	0.00	0.00	0.00
	Penalty	30.60	0.00	0.00	0.00
	Interest	633.29	0.00	0.00	0.00
	Total	1,887.71	0.00	0.00	0.00
Tax Year: 2012	Base Tax	891.39	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	185.87	0.00	0.00	0.00
	Total	1,077.26	0.00	0.00	0.00
Tax Year: 2013	Base Tax	862.67	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	179.88	0.00	0.00	0.00
	Total	1,042.55	0.00	0.00	0.00
Tax Year: 2014	Base Tax	782.30	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	163.11	0.00	0.00	0.00
	Total	945.41	0.00	0.00	0.00
Tax Year: 2015	Base Tax	258.37	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	53.47	0.00	0.00	0.00
	Total	311.84	0.00	0.00	0.00
Tax Year: 2016	Base Tax	600.27	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	114.02	0.00	0.00	0.00
	Total	714.29	0.00	0.00	0.00
Tax Year: 2017	Base Tax	450.42	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	99.41	0.00	0.00	0.00
	Total	549.83	0.00	0.00	0.00
Tax Year: 2018	Base Tax	1,040.79	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	284.04	0.00	0.00	0.00
	Total	1,324.83	0.00	0.00	0.00
Tax Year: 2019	Base Tax	1,156.39	0.00	0.00	0.00
	Penalty	28.91	0.00	0.00	0.00
	Interest	273.37	0.00	0.00	0.00
	Total	1,458.67	0.00	0.00	0.00
Tax Year: 2020	Base Tax	778.96	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	53.01	0.00	0.00	0.00
	Total	831.97	0.00	0.00	0.00
Tax Year: 2021	Base Tax	1,174.90	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	59.29	0.00	0.00	0.00
	Total	1,234.19	0.00	0.00	0.00
Tax Year: 2022	Base Tax	1,914.71	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	176.57	0.00	0.00	0.00
	Total	2,091.28	0.00	0.00	0.00
Tax Year: 2023	Base Tax	735.30	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	30.86	0.00	0.00	0.00
	Total	766.16	0.00	0.00	0.00
Tax Year: 2024	Base Tax	2,420.36	527.94	85.00	36.00
	Penalty	60.50	33.20	2.13	15.90
	Interest	91.08	20.60	3.20	1.91
	Subtotal	2,571.94	581.74	90.33	53.81
	Relief	(1,210.18)	0.00	0.00	0.00
	Total	1,361.76	581.74	90.33	53.81
Total Delinquency		17,533.81			
Tax Sale Fee		250.00			
Total Delinquency + Fee		17,783.81			
Remove Tax Sale Fee		(250.00)			
Total Relief		(1,210.18)			
Deferral Balance		16,323.63			
Down Payment		0.00			
Deferral Balance		16,323.63			