



April 21, 2022

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 L. Stringham, Chair

RE: ROLL 2021 REAL PROPERTY TAX DELINQUENCIES AND REINSTATE DEFERRAL – MAY 2022 TAX SALE  
Livezey, Laurel M., Parcel # (AAY) 28-16-130-011-0000, Category 202  
(Recommend Denial of Hardship Relief for 2021 and Approval of Hardship Deferral with Conditions,  
effective 4/20/2022)

Council Members:

The Property Tax Committee, at a meeting on April 21, 2022, considered an application for reinstatement in the tax deferral program. The total delinquency of \$6,060.32 as of 04/20/2022 includes real property tax delinquencies plus penalties, interest, and administrative fee.

The Committee recommends denial of hardship relief for 2021 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 2021 real property tax delinquencies shall be added to the deferral;
2. Continued monthly payments of at least \$50.00 shall be made to the Salt Lake County Treasurer. Payments must be received by the end of the 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 2022 Tax Sale.

Sincerely,

Brad Neff, Chair  
Property Tax Committee

Att.

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Laurel M. Livezey



# HARDSHIP DEFERRAL

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Name: Livezey, Laurel M  
Parcel: 28-16-130-011  
Effective Date: 04/20/22

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| Category:      |          | 202      |      |      |      |      |
|----------------|----------|----------|------|------|------|------|
| Tax Year: 2013 | Base Tax | 761.67   | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Penalty  | 19.04    | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Interest | 260.54   | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Subtotal | 1,041.25 | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Relief   | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Total    | 1,041.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax Year: 2016 | Base Tax | 615.11   | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Penalty  | 15.38    | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Interest | 58.37    | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Subtotal | 688.86   | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Relief   | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Total    | 688.86   | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax Year: 2017 | Base Tax | 152.23   | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Penalty  | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Interest | 7.24     | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Subtotal | 159.47   | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Relief   | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Total    | 159.47   | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax Year: 2019 | Base Tax | 642.11   | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Penalty  | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Interest | 26.29    | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Subtotal | 668.40   | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Relief   | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Total    | 668.40   | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax Year: 2020 | Base Tax | 1,049.71 | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Penalty  | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Interest | 12.23    | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Subtotal | 1,061.94 | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Relief   | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Total    | 1,061.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax Year: 2021 | Base Tax | 2,175.38 | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Penalty  | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Interest | 15.02    | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Subtotal | 2,190.40 | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Relief   | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 |
|                | Total    | 2,190.40 | 0.00 | 0.00 | 0.00 | 0.00 |

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|-------------------------|----------|
| Total Delinquency       | 5,810.32 |
| Tax Sale Fee            | 250.00   |
| Total Delinquency + Fee | 6,060.32 |
| Remove Tax Sale Fee     | (250.00) |
| Total Relief            | 0.00     |
| New Outstanding Balance | 5,810.32 |
| Down Payment            | 0.00     |
| Settlement Balance      | 5,810.32 |