



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: Steve DeBry, Chair

RE: ABATE TAX, ROLL 2019 AND 2020 REAL PROPERTY TAX DELINQUENCIES, AND
REINSTATE DEFERRAL - MAY 2021 TAX SALE
Steele, Jessica J., Parcel # (51) 28-19-302-018, Category 202
(Recommend Approve with Conditions, Effective 5/27/2021)

Council Members:

The Property Tax Committee, at a meeting on June 24, 2021, reviewed an application for reinstatement in the tax deferral program. The property was pulled from the 2021 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$26,404.41 as of 05/27/2021 includes delinquencies from Categories 202 and 214 plus penalties, interest, and administrative fee. Category 214 is not included in the deferral. A payment of \$13,700.00 has been deposited with the Salt Lake County Treasurer and credited to a suspense account.

The Committee recommends approval of Hardship Relief of \$2,058.00 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 2019 and 2020 real property tax delinquencies to be added to the deferral;
2. Funds in suspense are to be applied to the delinquency, first to pay off Category 214;
3. Monthly payments of at least \$300.00 shall be made to the Salt Lake County Treasurer resuming July 2021. Payments must be received by the end of each month and are to be applied to the delinquent balance;
4. All subsequent taxes shall be paid on or before the due date annually in addition to monthly deferral payments;
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 a timely application for tax abatement each year they remain in the program;
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.

With the deferral in place, the County Treasurer may remove the Tax Sale Administrative fee of \$250.00 and defer the delinquent balance. Failure to comply with the conditions above may result in revocation of the deferral agreement with the total delinquency due immediately.

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

Jessica J. Steele

A solid black rectangular redaction box covering the signature of Jessica J. Steele.

HARDSHIP DEFERRAL

Name: Steele, Jessica J
Parcel: 28-19-302-018
Effective Date: 05/27/21

Category:		202	214
Tax Year: 2013	Base Tax	2,709.31	81.66
	Penalty	67.73	2.04
	Interest	1,292.69	38.96
	Subtotal	4,069.73	122.66
	Relief	0.00	0.00
	Total	4,069.73	122.66
Tax Year: 2014	Base Tax	2,671.89	328.77
	Penalty	0.00	8.22
	Interest	235.31	133.28
	Subtotal	2,907.20	470.27
	Relief	0.00	0.00
	Total	2,907.20	470.27
Tax Year: 2015	Base Tax	2,872.81	355.29
	Penalty	71.81	8.89
	Interest	432.46	118.54
	Subtotal	3,377.08	482.72
	Relief	0.00	0.00
	Total	3,377.08	482.72
Tax Year: 2016	Base Tax	2,300.14	321.40
	Penalty	0.00	33.75
	Interest	202.57	90.67
	Subtotal	2,502.71	445.82
	Relief	0.00	0.00
	Total	2,502.71	445.82
Tax Year: 2017	Base Tax	2,235.07	155.71
	Penalty	0.00	0.00
	Interest	221.22	14.72
	Subtotal	2,456.29	170.43
	Relief	0.00	0.00
	Total	2,456.29	170.43
Tax Year: 2018	Base Tax	1,886.04	0.00
	Penalty	0.00	0.00
	Interest	232.26	0.00
	Subtotal	2,118.30	0.00
	Relief	0.00	0.00
	Total	2,118.30	0.00
Tax Year: 2019	Base Tax	2,862.16	322.20
	Penalty	71.55	33.84
	Interest	318.93	38.71
	Subtotal	3,252.64	394.75
	Relief	(1,015.00)	0.00
	Total	2,237.64	394.75
Tax Year: 2020	Base Tax	2,864.00	322.20
	Penalty	71.61	33.83
	Interest	82.20	9.97
	Subtotal	3,017.81	366.00
	Relief	(1,043.00)	0.00
	Total	1,974.81	366.00
Total per Category:		23,701.76	2,452.65
	Total Delinquency		26,154.41
	Tax Sale Fee		250.00
	Total Delinquency + Fee		26,404.41
	Remove Tax Sale Fee		(250.00)
	Total Relief		(2,058.00)
	New Outstanding Balance		24,096.41
	Down Payment		(13,700.00)
	Settlement/Deferral Balance		10,396.41