



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

April 21, 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  
Burton, David S., Parcel # (13) 09-31-332-010, Category 202  
**(Recommend Approval of Hardship Relief for 2018 & 2020, Denial of Hardship Relief for 2017 & 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 acceptance into the tax deferral program. The total delinquency of \$12,312.38 as of 04/20/2022 includes real property tax delinquencies plus penalties, interest, and administrative fee.

The Committee recommends approval of hardship relief of \$416.00, denial of Hardship Relief for 2017 & 2021, and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following terms and conditions:

1. Monthly payments of at least \$200.00 shall be made to the Salt Lake County Treasurer beginning May 2022. Payments must be received by the end of each month and are to be applied to the delinquent balance;
2. All subsequent taxes shall be paid on or before the due date annually;
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 a timely application for tax abatement each year they remain in the program;
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 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

David S. Burton



**HARDSHIP DEFERRAL**

Name: **Burton, David S**  
 Parcel: **09-31-332-010**  
 Effective Date: **04/20/22**

Category:		202	
Tax Year: 2017	Base Tax	1,008.15	0.00
	Penalty	0.00	0.00
	Interest	248.31	0.00
	Subtotal	1,256.46	0.00
	Relief	0.00	0.00
	Total	1,256.46	0.00
Tax Year: 2018	Base Tax	2,731.12	0.00
	Penalty	68.28	0.00
	Interest	780.94	0.00
	Subtotal	3,580.34	0.00
	Relief	(133.00)	0.00
	Total	3,447.34	0.00
Tax Year: 2019	Base Tax	1,928.41	0.00
	Penalty	0.00	0.00
	Interest	249.77	0.00
	Subtotal	2,178.18	0.00
	Relief	0.00	0.00
	Total	2,178.18	0.00
Tax Year: 2020	Base Tax	1,329.96	0.00
	Penalty	0.00	0.00
	Interest	39.53	0.00
	Subtotal	1,369.49	0.00
	Relief	(283.00)	0.00
	Total	1,086.49	0.00
Tax Year: 2021	Base Tax	3,514.73	0.00
	Penalty	87.87	0.00
	Interest	75.31	0.00
	Subtotal	3,677.91	0.00
	Relief	0.00	0.00
	Total	3,677.91	0.00
Total per Category:		12,062.38	0.00

Total Delinquency	12,062.38
Tax Sale Fee	250.00
Total Delinquency + Fee	12,312.38
Remove Tax Sale Fee	(250.00)
Total Relief	(416.00)
New Outstanding Balance	11,646.38
Down Payment	0.00
Deferral Balance	11,646.38