



March 18, 2021

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: NEW TAX DEFERRAL APPLICATION – MAY 2021 TAX SALE  
Oaks, Steven L., Parcel # (70) 32-12-432-003-0000, Category 202  
**(Recommend Approve Hardship Relief for 2017, Deny Hardship Relief for 2016, 2018, 2019, and 2020,  
and Approve Hardship Deferral with Conditions, effective 3/15/2021)**

Council Members:

The Property Tax Committee, at a meeting on March 18, 2021, considered an application for acceptance into the tax deferral program. The total delinquency of \$17,000.90 as of 03/15/2021 includes real property taxes (Category 202), South Valley Sewer fees (Category 214), and Wasatch Front Waste and Recycling fees (Category 227) plus penalties and interest. Categories 214 & 227 are not included in the deferral.

The Committee recommends approval of hardship relief of \$117.00 for 2017 and denial of hardship relief for 2016, 2018, 2019, and 2020, and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

1. Monthly payments of at least \$260.00 shall be made to the Salt Lake County Treasurer beginning April 2021. Payments must be received by the end of each month and are to be applied to the delinquent balance, first to Category 227, then to Category 214;
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 2021 Tax Sale.

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

Steven L. Oaks

A solid black rectangular redaction box covering the name and contact information of Steven L. Oaks.

**HARDSHIP DEFERRAL**

Name: **Oaks, Steven L**  
 Parcel: **32-12-432-003**  
 Effective Date: **03/15/21**

Category:		202	214	227
Tax Year: 2016	Base Tax	1,580.01	0.00	0.00
	Penalty	39.50	0.00	0.00
	Interest	476.45	0.00	0.00
	Subtotal	2,095.96	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	2,095.96	0.00	0.00
Tax Year: 2017	Base Tax	2,749.93	51.14	88.50
	Penalty	68.75	5.37	12.86
	Interest	654.49	13.12	23.54
	Subtotal	3,473.17	69.63	124.90
	Relief	(117.00)	0.00	0.00
	Total	3,356.17	69.63	124.90
Tax Year: 2018	Base Tax	2,867.57	319.40	205.60
	Penalty	71.69	33.53	39.35
	Interest	547.09	65.69	45.59
	Subtotal	3,486.35	418.62	290.54
	Relief	0.00	0.00	0.00
	Total	3,486.35	418.62	290.54
Tax Year: 2019	Base Tax	2,955.63	187.47	0.00
	Penalty	73.90	19.68	0.00
	Interest	282.39	19.31	0.00
	Subtotal	3,311.92	226.46	0.00
	Relief	0.00	0.00	0.00
	Total	3,311.92	226.46	0.00
Tax Year: 2020	Base Tax	3,011.32	179.60	153.77
	Penalty	75.28	18.86	16.15
	Interest	43.21	2.78	2.38
	Subtotal	3,129.81	201.24	172.30
	Relief	0.00	0.00	0.00
	Total	3,129.81	201.24	172.30
<b>Total per Category:</b>		<b>15,497.21</b>	<b>915.95</b>	<b>587.74</b>

Total Delinquency	17,000.90
Tax Sale Fee	250.00
Total Delinquency + Fee	17,250.90
Remove Tax Sale Fee	(250.00)
Total Relief	(117.00)
New Outstanding Balance	16,883.90
Down Payment	0.00
Settlement/Deferral Balance	16,883.90