



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 18, 2019

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

Attn: Richard Snelgrove, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2019 TAX SALE  
Peterson, Patricia P., Parcel # (37) 21-27-226-015-0000, Category 202  
**(Recommend Approve Abatement and Hardship Deferral, effective 03/11/2019)**

Council Members:

The Property Tax Committee, at a meeting on April 18, 2019, considered an application for acceptance into the tax deferral program. The total delinquency of \$4,083.04 as of 03/11/2019 includes real property tax delinquencies plus penalties and interest. A payment of \$500.00 has been deposited with the Salt Lake County Treasurer and credited to a suspense account.

The Committee recommends hardship abatement of \$493.86 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

1. Funds in the suspense account to be applied to the delinquency;
2. Monthly payments of \$100.00 beginning May 2019, applied to the delinquency;
3. All subsequent taxes be paid on or before the due date annually;
4. The participant retain their ownership interest in the property during the entire deferral period;
5. The property remain occupied during the entire deferral period as the participant's primary residence;
6. Yearly submission of an Application for Tax Abatement on or before the filing deadline; and
7. The deferral be reviewed annually prior to the Tax Sale for compliance with conditions of approval.

Failure to comply with the terms above may result in revocation of the deferral 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 2019 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

Patricia P. Peterson  


**HARDSHIP SETTLEMENT OR DEFERRAL**

**Name:** Peterson, Patricia P.  
**Parcel:** 21-27-226-015  
**Effective Date:** 03/11/19

Category:		202		
Tax Year: 2014	Base Tax	1,062.34	0.00	0.00
	Penalty	26.56	0.00	0.00
	Interest	319.51	0.00	0.00
	Subtotal	1,408.41	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	1,408.41	0.00	0.00
Tax Year: 2015	Base Tax	1,184.99	0.00	0.00
	Penalty	29.62	0.00	0.00
	Interest	271.37	0.00	0.00
	Subtotal	1,485.98	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	1,485.98	0.00	0.00
Tax Year: 2016	Base Tax	652.49	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	41.04	0.00	0.00
	Subtotal	693.53	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	693.53	0.00	0.00
Tax Year: 2017	Base Tax	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	0.00	0.00	0.00
	Subtotal	0.00	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	0.00	0.00	0.00
Tax Year: 2018	Base Tax	493.86	0.00	0.00
	Penalty	0.00	0.00	0.00
	Interest	1.26	0.00	0.00
	Subtotal	495.12	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	495.12	0.00	0.00
<b>Total per Category:</b>		<b>4,083.04</b>	<b>0.00</b>	<b>0.00</b>

Total Delinquency	4,083.04
Tax Sale Fee	250.00
Total Delinquency + Fee	4,333.04
Remove Tax Sale Fee	(250.00)
Total Relief	(493.86)
New Outstanding Balance	3,589.18
Down Payment	(500.00)
Settlement/Deferral Balance	3,089.18