



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

June 24, 2021

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

Attn: Steve DeBry, Chair

RE: ROLL 2019 AND 2020 REAL PROPERTY TAX DELINQUENCIES AND REINSTATE  
DEFERRAL – MAY 2021 TAX SALE  
Moss, Rebecca, Parcel # (30M) 21-25-308-021, Category 202  
**(Recommend Approve with Conditions, effective 5/27/2021)**

Council Members:

The Property Tax Committee, at a meeting on June 24, 2021, considered 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 \$9,112.21 as of 05/27/2021 includes real property tax delinquencies plus penalties, interest, and administrative fee.

The Committee recommends that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

1. The balance of the 2019 and 2020 real property tax delinquencies are to be added to the deferral;
2. Monthly payments of at least \$150.00 shall be made to the Salt Lake County Treasurer beginning July 2021. Payments must be received by the end of each 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 a timely application for tax abatement each year they remain in the program; and
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 defer the delinquent balance.

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

Rebecca Moss



**HARDSHIP DEFERRAL**

**Name:** Moss, Rebecca  
**Parcel:** 21-25-308-021  
**Effective Date:** 05/21/19

Category:		202	
Tax Year: 2014	Base Tax	842.41	0.00
	Penalty	21.06	0.00
	Interest	348.69	0.00
	Subtotal	1,212.16	0.00
	Relief	0.00	0.00
	Total	1,212.16	0.00
Tax Year: 2015	Base Tax	870.63	0.00
	Penalty	21.77	0.00
	Interest	297.90	0.00
	Subtotal	1,190.30	0.00
	Relief	0.00	0.00
	Total	1,190.30	0.00
Tax Year: 2016	Base Tax	896.59	0.00
	Penalty	22.41	0.00
	Interest	242.27	0.00
	Subtotal	1,161.27	0.00
	Relief	0.00	0.00
	Total	1,161.27	0.00
Tax Year: 2017	Base Tax	986.67	0.00
	Penalty	24.67	0.00
	Interest	209.44	0.00
	Subtotal	1,220.78	0.00
	Relief	0.00	0.00
	Total	1,220.78	0.00
Tax Year: 2018	Base Tax	963.35	0.00
	Penalty	24.08	0.00
	Interest	161.35	0.00
	Subtotal	1,148.78	0.00
	Relief	0.00	0.00
	Total	1,148.78	0.00
Tax Year: 2019	Base Tax	1,328.59	0.00
	Penalty	33.21	0.00
	Interest	148.04	0.00
	Subtotal	1,509.84	0.00
	Relief	0.00	0.00
	Total	1,509.84	0.00
Tax Year: 2020	Base Tax	1,346.76	0.00
	Penalty	33.67	0.00
	Interest	38.65	0.00
	Subtotal	1,419.08	0.00
	Relief	0.00	0.00
	Total	1,419.08	0.00
<b>Total per Category:</b>		<b>8,862.21</b>	<b>0.00</b>

Total Delinquency	8,862.21
Tax Sale Fee	250.00
Total Delinquency + Fee	9,112.21
Remove Tax Sale Fee	(250.00)
Total Relief	0.00
New Outstanding Balance	8,862.21
Down Payment	0.00
Deferral Balance	8,862.21