



March 16, 2023

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: Aimee Winder Newton, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2023 TAX SALE
Franson, Brian D., Parcel # (24) 21-06-154-005, Category 202
(Recommend Approval of Hardship Deferral with Conditions, effective 3/16/2023)

Council Members:

The Property Tax Committee, at a meeting on March 16, 2023, considered an application for acceptance into the tax deferral program. The total delinquency of \$4,075.38 as of 03/16/2023 includes real property tax delinquencies plus interest and administrative fee. A payment of \$175.00 has been deposited with the Salt Lake County Treasurer and credited to a suspense account.

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

1. Funds in suspense to be applied to the delinquency;
2. Monthly payments of at least \$250.00 shall be made to the Salt Lake County Treasurer in Room N1-200 beginning April 2023. 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;
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 the County Auditor may withdraw the property from the May 2023 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

Brian D. Franson



HARDSHIP DEFERRAL

Name: Franson, Brian D

Parcel: 21-06-154-005

Effective Date: 03/16/23

Category:		202	
Tax Year: 2018	Base Tax	856.14	0.00
	Penalty	0.00	0.00
	Interest	128.83	0.00
	Subtotal	984.97	0.00
	Relief	0.00	0.00
	Total	984.97	0.00
Tax Year: 2019	Base Tax	0.00	0.00
	Penalty	0.00	0.00
	Interest	0.00	0.00
	Subtotal	0.00	0.00
	Relief	0.00	0.00
	Total	0.00	0.00
Tax Year: 2020	Base Tax	0.00	0.00
	Penalty	0.00	0.00
	Interest	0.00	0.00
	Subtotal	0.00	0.00
	Relief	0.00	0.00
	Total	0.00	0.00
Tax Year: 2021	Base Tax	1,316.72	0.00
	Penalty	0.00	0.00
	Interest	30.56	0.00
	Subtotal	1,347.28	0.00
	Relief	0.00	0.00
	Total	1,347.28	0.00
Tax Year: 2022	Base Tax	1,491.90	0.00
	Penalty	0.00	0.00
	Interest	1.23	0.00
(Relief granted in	Subtotal	1,493.13	0.00
Section 7.1)	Relief	(1,004.22)	0.00
	Total	488.91	0.00

Total Delinquency	3,825.38
Tax Sale Fee	250.00
Total Delinquency + Fee	4,075.38
Remove Tax Sale Fee	(250.00)
Total Relief	(1,004.22)
New Outstanding Balance	2,821.16
Down Payment	(175.00)
Deferral Balance	2,646.16