



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, 2024

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

Attn: Laurie Stringham, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2024 TAX SALE
Rasmussen, Heather, Parcel # (13) 15-11-376-009, Category 202
(Recommend Approval of Hardship Relief for 2021, 2022, and 2023, Denial of Hardship Relief for 2019 & 2020, and Approval of Hardship Deferral with Conditions, effective 4/18/2024)

Council Members:

The Property Tax Committee, at a meeting on April 18, 2024, considered an application for acceptance into the tax deferral program. The total delinquency of \$10,866.23 as of 04/18/2024 includes real property tax delinquencies plus penalties, interest, and administrative fee.

The Committee recommends approval of hardship relief of \$1,233.04, denial of Hardship Relief for 2019 & 2020, 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 \$175.00 shall be made to the Salt Lake County Treasurer beginning May 2024. Payments must be received in Room N1-200 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 2024 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

Heather Rasmussen

HARDSHIP DEFERRAL

Name: Rasmussen, Heather
Parcel: 15-11-376-009
Effective Date: 04/18/24

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|---------------------|----------|-----------|------|
| Category: | | 202 | |
| Tax Year: 2019 | Base Tax | 1,561.08 | 0.00 |
| | Penalty | 39.03 | 0.00 |
| | Interest | 533.07 | 0.00 |
| | Subtotal | 2,133.18 | 0.00 |
| | Relief | 0.00 | 0.00 |
| | Total | 2,133.18 | 0.00 |
| Tax Year: 2020 | Base Tax | 1,521.83 | 0.00 |
| | Penalty | 38.05 | 0.00 |
| | Interest | 359.88 | 0.00 |
| | Subtotal | 1,919.76 | 0.00 |
| | Relief | 0.00 | 0.00 |
| | Total | 1,919.76 | 0.00 |
| Tax Year: 2021 | Base Tax | 1,732.08 | 0.00 |
| | Penalty | 43.30 | 0.00 |
| | Interest | 285.33 | 0.00 |
| | Subtotal | 2,060.71 | 0.00 |
| | Relief | (866.04) | 0.00 |
| | Total | 1,194.67 | 0.00 |
| Tax Year: 2022 | Base Tax | 2,086.33 | 0.00 |
| | Penalty | 52.16 | 0.00 |
| | Interest | 277.12 | 0.00 |
| | Subtotal | 2,415.61 | 0.00 |
| | Relief | (179.00) | 0.00 |
| | Total | 2,236.61 | 0.00 |
| Tax Year: 2023 | Base Tax | 1,977.55 | 0.00 |
| | Penalty | 49.44 | 0.00 |
| | Interest | 59.98 | 0.00 |
| | Subtotal | 2,086.97 | 0.00 |
| | Relief | (188.00) | 0.00 |
| | Total | 1,898.97 | 0.00 |
| Total per Category: | | 10,616.23 | 0.00 |

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|-------------------------|------------|
| Total Delinquency | 10,616.23 |
| Tax Sale Fee | 250.00 |
| Total Delinquency + Fee | 10,866.23 |
| Remove Tax Sale Fee | (250.00) |
| Total Relief | (1,233.04) |
| Deferral Balance | 9,383.19 |