



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

May 15, 2025

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

Attn: Dea Theodore, Chair

RE: REINSTATE DEFERRAL – MAY 2025 TAX SALE
Rasmussen, Heather, Parcel # (13) 15-11-376-009, Category 202
**(Recommend Approval of Hardship Relief for 2024 and Reinstatement of
Hardship Deferral with Conditions, effective 5/15/2025)**

Council Members:

The Property Tax Committee, at a meeting on May 15, 2025, reviewed a request for reinstatement in the deferral payment plan program. The total delinquency of \$10,522.26 as of 05/15/2025 includes real property tax delinquencies plus penalties, interest, and administrative fee. A payment of \$2,912.63 has been deposited in a suspense account with the Salt Lake County Treasurer.

The Committee recommends approval of hardship relief of \$351.00 and reinstatement of this deferral subject to the following conditions:

1. Funds in suspense are to be applied to the delinquency to the delinquent balance;
2. Monthly payments of at least \$175.00 shall be made to the Salt Lake County Treasurer in room #N1-200 resuming June 2025. 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 an application for tax abatement on or before the filing deadline;
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 conditions 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 2025 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: 05/15/25

Category:		202	
Tax Year: 2019	Base Tax	1,561.08	0.00
	Penalty	39.03	0.00
	Interest	579.97	0.00
	Subtotal	2,180.08	0.00
	Relief	0.00	0.00
	Total	2,180.08	0.00
Tax Year: 2020	Base Tax	1,521.83	0.00
	Penalty	38.05	0.00
	Interest	382.53	0.00
	Subtotal	1,942.41	0.00
	Relief		0.00
	Total	1,942.41	0.00
Tax Year: 2021	Base Tax	1,194.67	0.00
	Penalty	0.00	0.00
	Interest	17.34	0.00
	Subtotal	1,212.01	0.00
	Relief	0.00	0.00
	Total	1,212.01	0.00
Tax Year: 2022	Base Tax	2,086.33	0.00
	Penalty	52.16	0.00
	Interest	212.49	0.00
	Subtotal	2,350.98	0.00
	Relief	0.00	0.00
	Total	2,350.98	0.00
Tax Year: 2023	Base Tax	539.62	0.00
	Penalty	0.00	0.00
	Interest	13.30	0.00
	Subtotal	552.92	0.00
	Relief	0.00	0.00
	Total	552.92	0.00
Tax Year: 2024	Base Tax	1,913.99	0.00
	Penalty	47.85	0.00
	Interest	72.02	0.00
	Subtotal	2,033.86	0.00
	Relief	(351.00)	0.00
	Total	1,682.86	0.00

Total Delinquency	10,272.26
Tax Sale Fee	250.00
Total Delinquency + Fee	10,522.26
Remove Tax Sale Fee	(250.00)
Total Relief	(351.00)
New Outstanding Balance	9,921.26
Down Payment	(2,912.63)
Deferral Balance	7,008.63