



May 15, 2025

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: Dea Theodore, Chair

RE: ROLL 2024 REAL PROPERTY TAX DELINQUENCIES, AND
REINSTATE DEFERRAL – MAY 2025 TAX SALE
Burton, David S., Parcel # (13) 09-31-332-010, Category 202
(Recommend Approval 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 \$10,734.72 as of 5/15/2025 includes delinquencies from Category 202 plus penalties, interest, and administrative fee. As of 5/9/25, payments totaling \$3,100.00 have been deposited in a suspense account with the Salt Lake County Treasurer.

The Committee recommends reinstatement of this deferral subject to the following conditions:

1. The balance of the 2024 real property tax delinquencies shall be added to the deferral;
2. Funds in suspense are to be applied to the delinquency;
3. Monthly payments of at least \$200.00 shall be made to the Salt Lake County Treasurer resuming June 2025. Payments must be received by the end of each month and are to be applied to the delinquent balance;
4. All subsequent taxes shall be paid on or before the due date annually;
5. The participant shall retain their ownership interest in the property during the entire deferral period;
6. The property shall remain occupied during the entire deferral period as the participant's primary residence;
7. The participant shall submit an application for tax abatement on or before the filing deadline;
8. 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 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

David S. Burton



HARDSHIP DEFERRAL

Name: **Burton, David S**
Parcel: **09-31-332-010**
Effective Date: **05/15/25**

Category:	202		
Tax Year: 2017	Base Tax	1,008.15	0.00
	Penalty	0.00	0.00
	Interest	309.40	0.00
	Subtotal	1,317.55	0.00
	Relief	0.00	0.00
	Total	1,317.55	0.00
Tax Year: 2018	Base Tax	2,731.12	0.00
	Penalty	68.28	0.00
	Interest	920.71	0.00
	Subtotal	3,720.11	0.00
	Relief	0.00	0.00
	Total	3,720.11	0.00
Tax Year: 2019	Base Tax	1,855.58	0.00
	Penalty	0.00	0.00
	Interest	31.89	0.00
	Subtotal	1,887.47	0.00
	Relief	0.00	0.00
	Total	1,887.47	0.00
Tax Year: 2024	Base Tax	3,486.98	0.00
	Penalty	0.00	0.00
	Interest	72.61	0.00
	Subtotal	3,559.59	0.00
	Relief	0.00	0.00
	Total	3,559.59	0.00
Total per Category:		10,484.72	0.00

Total Delinquency	10,484.72
Tax Sale Fee	250.00
Total Delinquency + Fee	10,734.72
Remove Tax Sale Fee	(250.00)
Down Payment	(3,100.00)
Deferral Balance	7,384.72