



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: Steve DeBry, Chair

RE: ABATE TAX, ROLL 2019 AND 2020 REAL PROPERTY TAX DELINQUENCIES, AND  
REINSTATE DEFERRAL - MAY 2021 TAX SALE  
Roden, Patty, Parcel # (24) 15-28-104-005, Category 202  
**(Recommend Approve with Conditions, Effective 5/27/2021)**

Council Members:

The Property Tax Committee, at a meeting on June 24, 2021, reviewed 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 \$11,161.44 as of 05/27/2021 includes delinquencies from Categories 202 and 264 plus penalties, interest, and administrative fee. Category 264 is not included in the deferral. A payment of \$400.00 has been deposited with the Salt Lake County Treasurer and credited to a suspense account.

The Committee recommends approval of Hardship Relief of \$788.00 for 2020 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following terms and conditions:

1. The balance of the 2019 and 2020 real property tax delinquencies to be added to the deferral;
2. Funds in suspense are to be applied to the delinquency, first to pay off Category 264;
3. Monthly payments of at least \$200.00 shall be made to the Salt Lake County Treasurer resuming July 2021. Payments must be received by the end of each month and are to be applied to the delinquent balance;
4. All subsequent taxes to be paid on or before the due date annually in addition to deferral payments;
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 a timely application for tax abatement each year they remain in the program; and
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 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 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

Patty Roden

**HARDSHIP DEFERRAL**

Name: Roden, Patty  
 Parcel: 15-28-104-005  
 Effective Date: 05/27/21

Category:	202	264
Tax Year: 2011		
Base Tax	1,223.82	0.00
Penalty	30.60	0.00
Interest	546.82	0.00
Subtotal	1,801.24	0.00
Relief	0.00	0.00
Total	1,801.24	0.00
Tax Year: 2012		
Base Tax	891.39	0.00
Penalty	0.00	0.00
Interest	124.45	0.00
Subtotal	1,015.84	0.00
Relief	0.00	0.00
Total	1,015.84	0.00
Tax Year: 2013		
Base Tax	862.67	0.00
Penalty	0.00	0.00
Interest	120.43	0.00
Subtotal	983.10	0.00
Relief	0.00	0.00
Total	983.10	0.00
Tax Year: 2014		
Base Tax	782.30	0.00
Penalty	0.00	0.00
Interest	109.22	0.00
Subtotal	891.52	0.00
Relief	0.00	0.00
Total	891.52	0.00
Tax Year: 2015		
Base Tax	258.37	0.00
Penalty	0.00	0.00
Interest	35.68	0.00
Subtotal	294.05	0.00
Relief	0.00	0.00
Total	294.05	0.00
Tax Year: 2016		
Base Tax	600.27	0.00
Penalty	0.00	0.00
Interest	72.63	0.00
Subtotal	672.90	0.00
Relief	0.00	0.00
Total	672.90	0.00
Tax Year: 2017		
Base Tax	450.42	0.00
Penalty	0.00	0.00
Interest	53.46	0.00
Subtotal	503.88	0.00
Relief	0.00	0.00
Total	503.88	0.00
Tax Year: 2018		
Base Tax	1,040.79	0.00
Penalty	0.00	0.00
Interest	128.24	0.00
Subtotal	1,169.03	0.00
Relief	0.00	0.00
Total	1,169.03	0.00
Tax Year: 2019		
Base Tax	1,156.39	0.00
Penalty	28.91	0.00
Interest	128.86	0.00
Subtotal	1,314.16	0.00
Relief	0.00	0.00
Total	1,314.16	0.00
Tax Year: 2020		
Base Tax	1,943.81	104.00
Penalty	48.60	107.60
Interest	55.79	5.92
Subtotal	2,048.20	217.52
Relief	(788.00)	0.00
Total	1,260.20	217.52
Total per Category:	10,693.92	217.52

Total Delinquency	10,911.44
Tax Sale Fee	250.00
Total Delinquency + Fee	11,161.44
Remove Tax Sale Fee	(250.00)
Total Relief	(788.00)
New Outstanding Balance	10,123.44
Down Payment	0.00
Deferral Balance	10,123.44