



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

November 25, 2019

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

Attn: Richard Snelgrove, Chair

Re: Request to Approve Sliding Scale (8.0)
2020 Tax Year for Indigent and Hardship Relief
(Recommend Approval)

Council Members:

The Property Tax Committee, at a meeting on November 21, 2019, considered updating the Indigent/Hardship sliding scale for 2020. The Committee recommends the attached scale be approved for use in administering indigent and hardship relief for 2020. The scale uses the same income guidelines as the State Circuit Breaker program. Assets are added to income to determine the total resources available to a household. The actual amount of relief is determined after considering the total number of people in the household.

Upon your approval, please notify the County Treasurer.

Sincerely,

A handwritten signature in black ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

Att.

cc: District Attorney
County Auditor
County Treasurer
Information Services
Attn: Steven Petersen

Salt Lake County**Indigent/Hardship Sliding Scale****(Includes 2020 Circuit Breaker and Indigent Schedules)****Circuit Breaker Relief**

Household Income	Credit	% of Income	% of Max Relief
11,616	1,043	8.98%	100.00%
11,617	15,490	914	5.90%
15,491	19,361	788	4.07%
19,362	23,233	598	2.57%
23,234	27,107	472	1.74%
27,108	30,750	283	0.92%
30,751	34,167	155	0.45%
			14.86%

Based on Income alone, no asset test.

Indigent & Hardship Relief

# in Household	1	2	3	4	5	6	7	8	9	10	
Additional allowance per # in household	4,420		8,840	13,260	17,680	22,100	26,520	30,940	35,360	39,780	Max Credit
Total Household Resources	11,616	16,036	20,456	24,876	29,296	33,716	38,136	42,556	46,976	51,396	1,043
	11,617	15,490	19,910	24,330	28,750	33,170	37,590	42,010	46,430	50,850	55,270
	15,491	19,361	23,781	28,201	32,621	37,041	41,461	45,881	50,301	54,721	59,141
	19,362	23,233	27,653	32,073	36,493	40,913	45,333	49,753	54,173	58,593	63,013
	23,234	27,107	31,527	35,947	40,367	44,787	49,207	53,627	58,047	62,467	66,887
	27,108	30,750	35,170	39,590	44,010	48,430	52,850	57,270	61,690	66,110	70,530
	30,751	34,167	38,587	43,007	47,427	51,847	56,267	60,687	65,107	69,527	73,947
											155

Additional allowance per # in household taken from 2019 HHS Poverty Guidelines. For households with more than 10 persons, add \$4,420 for each additional person.

Apply a total means test. The limit for Indigent relief is the same as for Circuit Breaker relief.

If above the resource limit for the # in the household, determine available income after considering hardship expenses.