



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

January 19, 2023

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

Attn: Aimee Winder Newton, Chair

Re: Request to Approve Sliding Scale (8.0)  
2023 Tax Year for Indigent and Hardship Relief  
**(Recommend Approval)**

Council Members:

The Property Tax Committee, at a meeting on January 19, 2023, considered updating the Indigent/Hardship sliding scale for 2023. The Committee recommends the attached scale be approved for use in administering indigent and hardship relief for 2023. 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: Peggy Nath  
Information Services  
Attn: Brandon Allgier

**Salt Lake County  
Indigent/Hardship Sliding Scale  
(Includes 2023 Circuit Breaker and Indigent Schedules)**

**Circuit Breaker Relief**

Household Income	Max Credit	% of Income	% of Max Relief
0 13,044	1,186	9.09%	100.00%
13,045 17,395	1,041	5.98%	87.77%
17,396 21,741	899	4.14%	75.80%
21,742 26,090	685	2.63%	57.76%
26,091 30,441	545	1.79%	45.95%
30,442 34,531	332	0.96%	27.99%
34,532 38,369	188	0.49%	15.85%

Based on Income alone, no asset test.

**Indigent & Hardship Relief**

# in Household	1	2	3	4	5	6	7	8	9	10	Max Credit
Additional allowance per # in household		4,720	9,440	14,160	18,880	23,600	28,320	33,040	37,760	42,480	
Total Household Resources	0 13,044	17,764	22,484	27,204	31,924	36,644	41,364	46,084	50,804	55,524	1,186
	13,045 17,395	22,115	26,835	31,555	36,275	40,995	45,715	50,435	55,155	59,875	1,041
	17,396 21,741	26,461	31,181	35,901	40,621	45,341	50,061	54,781	59,501	64,221	899
	21,742 26,090	30,810	35,530	40,250	44,970	49,690	54,410	59,130	63,850	68,570	685
	26,091 30,441	35,161	39,881	44,601	49,321	54,041	58,761	63,481	68,201	72,921	545
	30,442 34,531	39,251	43,971	48,691	53,411	58,131	62,851	67,571	72,291	77,011	332
34,532 38,369	43,089	47,809	52,529	57,249	61,969	66,689	71,409	76,129	80,849	188	

Additional allowance per # in household taken from 2022 HHS Poverty Guidelines. For households with more than 10 persons, add \$4,720 for each additional person.

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