



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 18, 2023

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

Attn: Aimee Winder Newton, Chair

RE: ROLL 2022 REAL PROPERTY TAX DELINQUENCIES, AND  
REINSTATE DEFERRAL – MAY 2023 TAX SALE  
Skougard, Timothy Alan, Parcel # (24) 15-30-176-012, Category 202  
**(Recommend Approval with Conditions, effective 5/1/2023)**

Council Members:

The Property Tax Committee, at a meeting on May 18, 2023, reviewed a request for reinstatement in the deferral payment plan program. The total delinquency of \$19,429.86 as of 05/1/2023 includes delinquencies from Categories 202, 234, 263, and 264 plus penalties, interest, and administrative fee. Categories 234, 263, and 264 are not included in the deferral. A payment of \$1,000.00 has been deposited with the County Treasurer and deposited to a suspense account.

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

1. The balance of the 2022 real property tax delinquencies are to be added to the deferral;
2. Funds in suspense are to be applied to the delinquency, first to Category 264, then 263, then 234, then 202;
3. Monthly payments of at least \$250.00 shall be made to the Salt Lake County Treasurer in Room N1-200 resuming June 2023. Payments must be received by the end of each month and are to be applied to the delinquent balance, first to Category 263, then 234, then 202;
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 2023 Tax Sale.

Sincerely,

Brad Neff, Chair  
Property Tax Committee

Att.

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Timothy Alan Skougard



**HARDSHIP DEFERRAL**

**Name:** Skougard, Timothy Alan  
**Parcel:** 15-30-176-012  
**Effective Date:** 05/01/23

Category:		202	234	263	264
Tax Year: 2011	Base Tax	1,589.81	0.00	0.00	0.00
	Penalty	39.75	0.00	0.00	0.00
	Interest	938.50	0.00	0.00	0.00
	Subtotal	2,568.06	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	2,568.06	0.00	0.00	0.00
Tax Year: 2012	Base Tax	1,476.61	0.00	0.00	0.00
	Penalty	36.92	0.00	0.00	0.00
	Interest	765.44	0.00	0.00	0.00
	Subtotal	2,278.97	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	2,278.97	0.00	0.00	0.00
Tax Year: 2013	Base Tax	1,612.81	0.00	0.00	0.00
	Penalty	40.32	0.00	0.00	0.00
	Interest	720.32	0.00	0.00	0.00
	Subtotal	2,373.45	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	2,373.45	0.00	0.00	0.00
Tax Year: 2014	Base Tax	1,635.83	0.00	0.00	0.00
	Penalty	40.90	0.00	0.00	0.00
	Interest	613.24	0.00	0.00	0.00
	Subtotal	2,289.97	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	2,289.97	0.00	0.00	0.00
Tax Year: 2015	Base Tax	379.92	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	68.96	0.00	0.00	0.00
	Subtotal	448.88	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	448.88	0.00	0.00	0.00
Tax Year: 2018	Base Tax	1,286.05	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	49.67	0.00	0.00	0.00
	Subtotal	1,335.72	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	1,335.72	0.00	0.00	0.00
Tax Year: 2019	Base Tax	1,488.01	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00
	Interest	45.31	0.00	0.00	0.00
	Subtotal	1,533.32	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	1,533.32	0.00	0.00	0.00
Tax Year: 2020	Base Tax	1,460.28	0.00	409.25	0.00
	Penalty	0.00	0.00	10.24	0.00
	Interest	20.73	0.00	68.38	0.00
	Subtotal	1,481.01	0.00	487.87	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	1,481.01	0.00	487.87	0.00
Tax Year: 2021	Base Tax	512.97	360.77	137.80	0.00
	Penalty	0.00	9.02	0.00	0.00
	Interest	7.28	34.40	11.26	0.00
	Subtotal	520.25	404.19	149.06	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	520.25	404.19	149.06	0.00
Tax Year: 2022	Base Tax	2,088.00	616.73	263.50	94.00
	Penalty	52.21	15.42	6.58	67.35
	Interest	70.36	20.78	8.88	5.30
	Subtotal	2,210.57	652.93	278.96	166.65
	(timely) Relief	(974.00)	0.00	0.00	0.00
	Total	1,236.57	652.93	278.96	166.65

Total Delinquency as of 5/1/23	19,179.86
Tax Sale Fee	250.00
Total Delinquency + Fee	19,429.86
Remove Tax Sale Fee	(250.00)
Total Relief	(974.00)
New Outstanding Balance	18,205.86
Down Payment	(1,000.00)
Deferral Balance	17,205.86