



Council-Tax Administration  
**Brad Neff**  
Tax Administrator

Salt Lake County Government Center  
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June 20, 2024

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

Attn: Laurie Stringham, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2024 TAX SALE  
Kelly, Susan K., Parcel # (24) 15-27-327-033, Category 202  
**(Recommend Approve Hardship Relief for 2021, 2022, and 2023 and  
Hardship Deferral with Conditions, effective 5/23/2024)**

Council Members:

The Property Tax Committee, at a meeting on June 20, 2024, considered an application for acceptance into the tax deferral program. The property was pulled from the 2024 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$8,862.18 as of 05/23/2024 includes real property tax delinquencies plus penalties, interest, and administrative fee. A payment of \$2,071.00 has been deposited with the Salt Lake County Treasurer and credited to prepayments.

The Committee recommends approval of hardship relief of \$2,824.95 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following terms and conditions:

1. Funds applied to prepayments to be applied to the delinquency;
2. Monthly payments of at least \$100.00 shall be made to the Salt Lake County Treasurer in room N1-200 beginning July 2024. Payments must be received by the end of each month and are to be applied to the delinquent balance;
3. All subsequent taxes shall be paid on or before the due date annually;
4. The participant shall retain their ownership interest in the property during the entire deferral period;
5. The property shall remain occupied during the entire deferral period as the participant's primary residence;
6. The participant shall submit a timely application for tax abatement each year they remain in the program; and
7. 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 defer the delinquent balance.

Sincerely,

Brad Neff, Chair  
Property Tax Committee

Att.

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Susan K. Kelly

**HARDSHIP DEFERRAL**

Name: Kelly, Susan K.

Parcel: 15-27-327-033

Effective: 05/23/24

Category:		202		
Tax Year: 2019	Base Tax	1,549.66	0.00	0.00
	Penalty	38.74	0.00	0.00
	Interest	540.97	0.00	0.00
	Subtotal	2,129.37	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	2,129.37	0.00	0.00
Tax Year: 2020	Base Tax	15.41	0.00	0.00
	Penalty	23.84	0.00	0.00
	Interest	9.32	0.00	0.00
	Subtotal	48.57	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	48.57	0.00	0.00
Tax Year: 2021	Base Tax	1,702.81	0.00	0.00
	Penalty	42.57	0.00	0.00
	Interest	292.22	0.00	0.00
	Subtotal	2,037.60	0.00	0.00
	Relief	(851.40)	0.00	0.00
	Total	1,186.20	0.00	0.00
Tax Year: 2022	Base Tax	1,876.55	0.00	0.00
	Penalty	46.91	0.00	0.00
	Interest	267.70	0.00	0.00
	Subtotal	2,191.16	0.00	0.00
	Relief	(938.27)	0.00	0.00
	Total	1,252.89	0.00	0.00
Tax Year: 2023	Base Tax	2,070.57	0.00	0.00
	Penalty	51.76	0.00	0.00
	Interest	83.15	0.00	0.00
	Subtotal	2,205.48	0.00	0.00
	Relief	(1,035.28)	0.00	0.00
	Total	1,170.20	0.00	0.00
Total Delinquency		8,612.18		
Tax Sale Fee		250.00		
Total Delinquency + Fee		8,862.18		
Remove Tax Sale Fee		(250.00)		
Total Relief		(2,824.95)		
Deferral Balance		5,787.23		
Down Payment		(2,071.00)		
Deferral Balance		3,716.23		