



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center
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PO Box 144575
Salt Lake City, UT 84114-4575

May 20, 2021

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

Attn: Steve DeBry, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2021 TAX SALE
Ness, Nancy A., Parcel # (61) 21-04-226-005, Categories 202 and 227
**(Recommend Approve Hardship Relief for 2016, 2017, and 2020 and
Hardship Deferral with Conditions, effective 5/27/2021)**

Council Members:

The Property Tax Committee, at a meeting on May 20, 2021, considered an application for acceptance into the tax deferral program. The total delinquency of \$26,630.72 as of 05/27/2021 includes delinquencies from Categories 202, 227, and 251 plus penalties, interest, and administrative fee. Category 251 is not included in the deferral. A payment of \$11,925.65 has been deposited with the Salt Lake County Treasurer and credited to a suspense account.

The Committee recommends approval of hardship relief of \$2,682.00 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

1. Funds in suspense to be applied to the delinquency, first to Category 251;
2. Monthly payments of at least \$175.00 shall be made to the Salt Lake County Treasurer beginning June 2021. Payments must be received by the end of each month and are to be applied to the delinquent balance, first to Category 251, then 227, then 202;
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;
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 remove the Tax Sale Administrative fee of \$250.00, and the County Auditor may withdraw the property from the May 2021 Tax Sale.

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

Nancy A. Ness

HARDSHIP DEFERRAL

Name: Ness, Nancy A.
Parcel: 21-04-226-005
Effective Date: 05/27/21

Category:		202	227	238	251
Tax Year: 2016	Base Tax	1,333.83	177.00	0.00	0.00
	Penalty	33.34	44.64	0.00	0.00
	Interest	421.35	68.31	0.00	0.00
	Subtotal	1,788.52	289.95	0.00	0.00
	Relief	(943.00)	0.00	0.00	0.00
	Total	845.52	289.95	0.00	0.00
Tax Year: 2017	Base Tax	1,368.37	44.25	0.00	0.00
	Penalty	34.20	8.46	0.00	0.00
	Interest	346.01	13.00	0.00	0.00
	Subtotal	1,748.58	65.71	0.00	0.00
	Relief	(951.00)	0.00	0.00	0.00
	Total	797.58	65.71	0.00	0.00
Tax Year: 2018	Base Tax	1,591.69	153.83	0.00	0.00
	Penalty	39.79	29.45	0.00	0.00
	Interest	331.24	37.21	0.00	0.00
	Subtotal	1,962.72	220.49	0.00	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	1,962.72	220.49	0.00	0.00
Tax Year: 2019	Base Tax	2,833.13	92.06	0.00	13,465.34
	Penalty	70.89	9.64	0.00	0.00
	Interest	315.70	11.06	0.00	508.92
	Subtotal	3,219.72	112.76	0.00	13,974.26
	Relief	0.00	0.00	0.00	0.00
	Total	3,219.72	112.76	0.00	13,974.26
Tax Year: 2020	Base Tax	2,845.22	0.00	0.00	0.00
	Penalty	71.13	0.00	0.00	0.00
	Interest	81.66	0.00	0.00	0.00
	Subtotal	2,998.01	0.00	0.00	0.00
	Relief	(788.00)	0.00	0.00	0.00
	Total	2,210.01	0.00	0.00	0.00
Total per Category:		11,717.55	688.91	0.00	13,974.26

Total Delinquency	26,380.72
Tax Sale Fee	250.00
Total Delinquency + Fee	26,630.72
Remove Tax Sale Fee	(250.00)
Total Relief	(2,682.00)
New Outstanding Balance	23,698.72
Down Payment	(11,925.65)
Settlement/Deferral Balance	11,773.07