



April 21, 2022

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

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

Attn: Laurie L. Stringham, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2022 TAX SALE
Hardman, Justin S., Parcel # (40T) 22-32-352-013, Categories 202 & 227
(Recommend Approval of Hardship Relief for 2016-2021, and Approval of Hardship Deferral with Conditions, effective 4/5/2022)

Council Members:

The Property Tax Committee, at a meeting on April 21, 2022, considered an application for acceptance into the tax deferral program. The total delinquency of \$19,428.74 as of 04/5/2022 includes delinquencies from Categories 202, 207, and 227 plus penalties, interest, and administrative fee. Category 207 is not included in the deferral. A payment of \$1,708.00 has been deposited with the Salt Lake County Treasurer and credited to a suspense account.

The Committee recommends approval of hardship relief of \$6,003.00 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following terms and conditions:

1. Funds in suspense to be applied to the delinquency, first to Category 207;
2. Monthly payments of at least \$200.00 shall be made to the Salt Lake County Treasurer beginning May 2022. Payments must be received by the end of each month and are to be applied to the delinquent balance, first to Category 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 2022 Tax Sale.

Sincerely,

Brad Neff, Chair
Property Tax Committee

Att.

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Justin S. Hardman



HARDSHIP DEFERRAL

Name: **Hardman, Justin S.**
 Parcel: **22-32-352-013**
 Effective Date: **04/05/22**

Category:		202	207	227
Tax Year: 2016	Base Tax	1,913.92	118.75	177.00
	Penalty	47.85	2.97	31.48
	Interest	722.36	44.82	76.77
	Subtotal	2,684.13	166.54	285.25
	Relief	(943.00)	0.00	0.00
	Total	1,741.13	166.54	285.25
Tax Year: 2017	Base Tax	2,000.81	220.88	177.00
	Penalty	50.02	23.19	34.36
	Interest	633.44	75.39	65.28
	Subtotal	2,684.27	319.46	276.64
	Relief	(951.00)	0.00	0.00
	Total	1,733.27	319.46	276.64
Tax Year: 2018	Base Tax	2,216.53	276.31	205.60
	Penalty	55.41	29.01	39.35
	Interest	625.90	84.11	67.48
	Subtotal	2,897.84	389.43	312.43
	Relief	(984.00)	0.00	0.00
	Total	1,913.84	389.43	312.43
Tax Year: 2019	Base Tax	2,244.00	166.28	213.20
	Penalty	56.10	17.46	22.39
	Interest	402.91	32.19	41.27
	Subtotal	2,703.01	215.93	276.86
	Relief	(1,015.00)	0.00	0.00
	Total	1,688.01	215.93	276.86
Tax Year: 2020	Base Tax	2,329.34	243.85	215.50
	Penalty	58.24	25.60	22.63
	Interest	210.17	23.72	20.96
	Subtotal	2,597.75	293.17	259.09
	Relief	(1,043.00)	0.00	0.00
	Total	1,554.75	293.17	259.09
Tax Year: 2021	Base Tax	2,405.40	274.25	220.86
	Penalty	60.13	28.80	23.19
	Interest	44.45	5.46	4.40
	Subtotal	2,509.98	308.51	248.45
	Relief	(1,067.00)	0.00	0.00
	Total	1,442.98	308.51	248.45
Total per Category:		16,076.98	1,693.04	1,658.72
Total Delinquency		19,428.74		
Tax Sale Fee		250.00		
Total Delinquency + Fee		19,678.74		
Remove Tax Sale Fee		(250.00)		
Total Relief		(6,003.00)		
New Outstanding Balance		13,425.74		
Down Payment		(1,708.00)		
Settlement/Deferral Balance		11,717.74		