



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

June 20, 2019

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

Attn: Richard Snelgrove, Chair

RE: NEW DEFERRAL – MAY 2019 TAX SALE
Steele, Jessica J., Parcel # (51) 28-19-302-018, Categories 202 & 214
(Recommend Approval of Abatement and Deferral with Conditions, effective 5/23/2019)

Council Members:

The Property Tax Committee, at a meeting on June 20, 2019, reviewed an application for admittance into the tax deferral program. The property was pulled from the 2019 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$22,671.66 as of 5/23/2019, includes delinquencies from Categories 202 and 214 plus penalties, interest, and administrative fee. South Valley Sewer District has authorized the County to grant a deferral for Category 214.

The Committee recommends hardship abatement of \$4,206.00 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following terms and conditions:

1. Monthly payments of at least \$300.00 to the Salt Lake County Treasurer beginning July 2019. Payments must be received by the end of the month and are to be applied to the delinquent balance, first to Category 214;
2. All subsequent taxes to be paid on or before the due date annually in addition to deferral payments;
3. The participant retain their ownership interest in the property during the entire deferral period;
4. The property remain occupied during the entire deferral period as the participant's primary residence;
5. Yearly submission of an Application for Tax Abatement on or before the filing deadline; and
6. The deferral to be reviewed annually prior to the Tax Sale for compliance with the conditions.

Failure to comply with the conditions 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 defer the delinquent balance.

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

Jessica J. Steele



HARDSHIP SETTLEMENT OR DEFERRAL

Name: Steele, Jessica J.
Parcel: 28-19-302-018
Effective Date: 05/23/19

Category:		202	214			
Tax Year: 2013	Base Tax	2,709.31	81.66	0.00	0.00	0.00
	Penalty	67.73	2.04	0.00	0.00	0.00
	Interest	1,048.12	31.59	0.00	0.00	0.00
	Subtotal	3,825.16	115.29	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	3,825.16	115.29	0.00	0.00	0.00
Tax Year: 2014	Base Tax	2,683.28	328.77	0.00	0.00	0.00
	Penalty	67.08	8.22	0.00	0.00	0.00
	Interest	845.53	103.60	0.00	0.00	0.00
	Subtotal	3,595.89	440.59	0.00	0.00	0.00
	Relief	(924.00)	0.00	0.00	0.00	0.00
	Total	2,671.89	440.59	0.00	0.00	0.00
Tax Year: 2015	Base Tax	2,872.81	355.29	0.00	0.00	0.00
	Penalty	71.81	8.89	0.00	0.00	0.00
	Interest	699.13	86.47	0.00	0.00	0.00
	Subtotal	3,643.75	450.65	0.00	0.00	0.00
	Relief	(526.00)	0.00	0.00	0.00	0.00
	Total	3,117.75	450.65	0.00	0.00	0.00
Tax Year: 2016	Base Tax	2,710.72	321.40	0.00	0.00	0.00
	Penalty	67.77	33.75	0.00	0.00	0.00
	Interest	464.65	59.39	0.00	0.00	0.00
	Subtotal	3,243.14	414.54	0.00	0.00	0.00
	Relief	(943.00)	0.00	0.00	0.00	0.00
	Total	2,300.14	414.54	0.00	0.00	0.00
Tax Year: 2017	Base Tax	2,715.83	321.34	0.00	0.00	0.00
	Penalty	67.90	33.74	0.00	0.00	0.00
	Interest	280.34	35.76	0.00	0.00	0.00
	Subtotal	3,064.07	390.84	0.00	0.00	0.00
	Relief	(829.00)	0.00	0.00	0.00	0.00
	Total	2,235.07	390.84	0.00	0.00	0.00
Tax Year: 2018	Base Tax	2,710.91	322.17	0.00	0.00	0.00
	Penalty	67.78	33.83	0.00	0.00	0.00
	Interest	91.35	11.70	0.00	0.00	0.00
	Subtotal	2,870.04	367.70	0.00	0.00	0.00
	Relief	(984.00)	0.00	0.00	0.00	0.00
	Total	1,886.04	367.70	0.00	0.00	0.00
Total per Category:		20,242.05	2,179.61	0.00	0.00	0.00
Total Delinquency		22,421.66				
Tax Sale Fee		250.00				
Total Delinquency + Fee		22,671.66				
Remove Tax Sale Fee		(250.00)				
Total Relief		(4,206.00)				
New Outstanding Balance		18,215.66				
Down Payment		0.00				
Settlement/Deferral Balance		18,215.66				