



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

March 20, 2025

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

Attn: Dea Theodore, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2025 TAX SALE  
Bartling, Galen S., Parcel # (ABQ) 21-07-358-005, Categories 202 & 227  
**(Recommend Approve Hardship Relief for 2021 and 2022, Deny Hardship Relief for 2020, 2023, and 2024, and Approve Hardship Deferral with Conditions, effective 3/20/2025)**

Council Members:

The Property Tax Committee, at a meeting on March 20, 2025, considered an application for acceptance into the tax deferral program. The total delinquency of \$14,359.62 as of 3/20/2025 includes delinquencies from Categories 202, 227, and 237 plus penalties, interest, and administrative fee. Category 237 is not included in the deferral.

The Committee recommends approval of hardship relief of \$1,000.00 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 \$225.00 shall be made to the Salt Lake County Treasurer in room N1-200 beginning April 2025. Payments must be received by the end of each month and are to be applied to the delinquent balance, first to Category 237, then 227, then 202;
2. All subsequent taxes shall be paid on or before the due date annually;
3. The participant shall retain their ownership interest in the property during the entire deferral period;
4. The property shall remain occupied during the entire deferral period as the participant's primary residence;
5. The participant shall submit a timely application for tax abatement each year they remain in the program; and
6. 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 2025 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

Galen S. Bartling



# HARDSHIP DEFERRAL

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Name: Bartling, Galen S

Parcel: 21-07-358-005

Effective Date: 03/20/25

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Category:		202	227	237
Tax Year: 2020	Base Tax	1,385.92	155.31	0.00
	Penalty	34.65	16.30	0.00
	Interest	419.28	50.65	0.00
	Subtotal	1,839.85	222.26	0.00
	Relief	0.00	0.00	0.00
	Total	1,839.85	222.26	0.00
Tax Year: 2021	Base Tax	1,467.04	218.56	163.41
	Penalty	36.68	22.94	4.09
	Interest	338.56	54.37	37.71
	Subtotal	1,842.28	295.87	205.21
	Relief	(488.00)	0.00	0.00
	Total	1,354.28	295.87	205.21
Tax Year: 2022	Base Tax	1,614.32	220.86	694.04
	Penalty	40.36	23.19	17.35
	Interest	366.75	54.09	157.68
	Subtotal	2,021.43	298.14	869.07
	Relief	(512.00)	0.00	0.00
	Total	1,509.43	298.14	869.07
Tax Year: 2023	Base Tax	1,767.76	235.97	916.87
	Penalty	44.20	24.78	22.92
	Interest	220.41	31.72	114.32
	Subtotal	2,032.37	292.47	1,054.11
	Relief	0.00	0.00	0.00
	Total	2,032.37	292.47	1,054.11
Tax Year: 2024	Base Tax	1,919.19	252.66	804.46
	Penalty	47.98	26.53	20.11
	Interest	42.04	5.97	17.62
	Subtotal	2,009.21	285.16	842.19
	Relief	0.00	0.00	0.00
	Total	2,009.21	285.16	842.19

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Total Delinquency	14,109.62
Tax Sale Fee	250.00
Total Delinquency + Fee	14,359.62
Remove Tax Sale Fee	(250.00)
Total Relief	(1,000.00)
New Outstanding Balance	13,109.62
Down Payment	0.00
Deferral Balance	13,109.62