



June 15, 2023

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: Aimee Winder Newton, Chair

RE: ROLL 2022 REAL PROPERTY TAX DELINQUENCIES, AND  
REINSTATE DEFERRAL – MAY 2023 TAX SALE  
Roden, Patty, Parcel # (24) 15-28-104-005-0000, Category 202  
**(Recommend Approval of Hardship Relief for 2022 and Reinstatement of  
Hardship Deferral with Conditions, effective 5/25/2023)**

Council Members:

The Property Tax Committee, at a meeting on June 15, 2023, reviewed a request for reinstatement in the deferral payment plan program. The property was pulled from the 2023 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$13,636.44 as of 05/25/2023 includes delinquencies from Category 202 plus penalties, interest, and administrative fee. A payment of \$300.00 has been deposited in a suspense account with the Salt Lake County Treasurer.

The Committee recommends approval of hardship relief of \$1,110.00 and reinstatement of this deferral subject to the following conditions:

1. The balance of the 2022 real property tax and refuse collection fee delinquencies shall be added to the deferral;
2. Funds in suspense are to be applied to the delinquency;
3. Monthly payments of at least \$200.00 shall be made to the Salt Lake County Treasurer resuming July 2023. Payments must be received by the end of each month and are to be applied to the delinquent balance;
4. All subsequent taxes shall be paid on or before the due date annually;
5. The participant shall retain their ownership interest in the property during the entire deferral period;
6. The property shall remain occupied during the entire deferral period as the participant’s primary residence;
7. The participant shall submit an application for tax abatement on or before the filing deadline;
8. 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 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,

Brad Neff, Chair  
Property Tax Committee

Att.

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Patty Roden



**HARDSHIP DEFERRAL**

Name: Roden, Patty  
 Parcel: 15-28-104-005  
 Effective Date: 05/25/23

Category:		202	264
Tax Year: 2011	Base Tax	1,223.82	0.00
	Penalty	30.60	0.00
	Interest	592.52	0.00
	Subtotal	1,846.94	0.00
	Relief	0.00	0.00
	Total	1,846.94	0.00
Tax Year: 2012	Base Tax	891.39	0.00
	Penalty	0.00	0.00
	Interest	156.91	0.00
	Subtotal	1,048.30	0.00
	Relief	0.00	0.00
	Total	1,048.30	0.00
Tax Year: 2013	Base Tax	862.67	0.00
	Penalty	0.00	0.00
	Interest	151.85	0.00
	Subtotal	1,014.52	0.00
	Relief	0.00	0.00
	Total	1,014.52	0.00
Tax Year: 2014	Base Tax	782.30	0.00
	Penalty	0.00	0.00
	Interest	137.70	0.00
	Subtotal	920.00	0.00
	Relief	0.00	0.00
	Total	920.00	0.00
Tax Year: 2015	Base Tax	258.37	0.00
	Penalty	0.00	0.00
	Interest	45.08	0.00
	Subtotal	303.45	0.00
	Relief	0.00	0.00
	Total	303.45	0.00
Tax Year: 2016	Base Tax	600.27	0.00
	Penalty	0.00	0.00
	Interest	94.51	0.00
	Subtotal	694.78	0.00
	Relief	0.00	0.00
	Total	694.78	0.00
Tax Year: 2017	Base Tax	450.42	0.00
	Penalty	0.00	0.00
	Interest	77.26	0.00
	Subtotal	527.68	0.00
	Relief	0.00	0.00
	Total	527.68	0.00
Tax Year: 2018	Base Tax	1,040.79	0.00
	Penalty	0.00	0.00
	Interest	208.18	0.00
	Subtotal	1,248.97	0.00
	Relief	0.00	0.00
	Total	1,248.97	0.00
Tax Year: 2019	Base Tax	1,156.39	0.00
	Penalty	28.91	0.00
	Interest	203.36	0.00
	Subtotal	1,388.66	0.00
	Relief	0.00	0.00
	Total	1,388.66	0.00
Tax Year: 2020	Base Tax	778.96	0.00
	Penalty	0.00	0.00
	Interest	27.70	0.00
	Subtotal	806.66	0.00
	Relief	0.00	0.00
	Total	806.66	0.00
Tax Year: 2021	Base Tax	1,174.90	0.00
	Penalty	0.00	0.00
	Interest	21.11	0.00
	Subtotal	1,196.01	0.00
	Relief	0.00	0.00
	Total	1,196.01	0.00
Tax Year: 2022	Base Tax	2,243.65	0.00
	Penalty	56.09	0.00
	Interest	90.73	0.00
	Subtotal	2,390.47	0.00
	Relief	0.00	0.00
	Total	2,390.47	0.00
	Total Delinquency		13,386.44
	Tax Sale Fee		250.00
	Total Delinquency + Fee		13,636.44
	Remove Tax Sale Fee		(250.00)
	Total Relief		(1,110.00)
	Deferral Balance		12,276.44
	Down Payment		(300.00)
	Deferral Balance		11,976.44