



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 26, 2020

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

Attn: Max Burdick, Chair

RE: NEW TAX DEFERRAL APPLICATION – MAY 2020 TAX SALE
Leyba, Tonia N., Parcel # (35E) 28-10-128-020-0000, Category 202
(Recommend Approve Abatement and Hardship Deferral, Effective 11/25/2019)

The Property Tax Committee, at a meeting on March 26, 2020, considered an application for acceptance into the tax deferral program. The total delinquency of \$13,024.60 as of 03/26/2020 includes real property tax and Cottonwood Improvement District (Category 208) delinquencies plus penalties, interest, and administrative fee. A payment of \$3,000.00 has been deposited with the Salt Lake County Treasurer and credited to a suspense account. It is to be applied first to pay off Category 208 which is not included in the deferral.

The Committee recommends hardship abatement of \$4,165.00 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

1. Funds in the suspense account to be applied to the delinquency;
2. Monthly payments of \$100.00 beginning April 2020, applied to the delinquency;
3. All subsequent taxes be paid on or before the due date annually;
4. The participant retain their ownership interest in the property during the entire deferral period;
5. The property remain occupied during the entire deferral period as the participant's primary residence;
6. Yearly submission of an Application for Tax Abatement on or before the filing deadline; and
7. The deferral be reviewed annually prior to the Tax Sale for compliance with conditions of approval.

Failure to comply with the terms above may result in revocation of the deferral 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 2020 Tax Sale.

Sincerely,

A handwritten signature in blue ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

Att.

cc: County Auditor
County Treasurer
County Treasurer - Abatement Office

Tonia N. Leyba



HARDSHIP SETTLEMENT OR DEFERRAL

Name: Leyba, Tonia N
Parcel: 28-10-128-020
Effective Date: 11/25/19

Category:		202	208
Tax Year: 2015	Base Tax	1,773.32	162.04
	Penalty	44.33	4.05
	Interest	496.39	45.36
	Subtotal	2,314.04	211.45
	Relief	(939.00)	0.00
	Total	1,375.04	211.45
Tax Year: 2016	Base Tax	1,614.02	122.52
	Penalty	40.35	106.62
	Interest	335.68	46.49
	Subtotal	1,990.05	275.63
	Relief	(943.00)	0.00
	Total	1,047.05	275.63
Tax Year: 2017	Base Tax	1,824.23	190.00
	Penalty	45.61	91.67
	Interest	257.38	38.77
	Subtotal	2,127.22	320.44
	Relief	(711.00)	0.00
	Total	1,416.22	320.44
Tax Year: 2018	Base Tax	2,028.18	240.00
	Penalty	50.70	92.71
	Interest	157.86	25.26
	Subtotal	2,236.74	357.97
	Relief	(557.00)	0.00
	Total	1,679.74	357.97
Tax Year: 2019	Base Tax	2,289.34	240.00
	Penalty	0.00	0.00
	Interest	0.00	0.00
	Subtotal	2,289.34	240.00
	Relief	(1,015.00)	0.00
	Total	1,274.34	240.00
Total per Category:		10,957.39	1,405.49

Total Delinquency	12,362.88
Tax Sale Fee	250.00
Total Delinquency + Fee	12,612.88
Remove Tax Sale Fee	(250.00)
Total Relief	(4,165.00)
New Outstanding Balance	8,197.88
Down Payment	(3,000.00)
Settlement/Deferral Balance	5,197.88