



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center  
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PO Box 144575  
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The Salt Lake County Council  
2001 South State Street, N2-200  
Salt Lake City, Utah 84190-1010

Attn: Laurie L. Stringham, Chair

RE: REINSTATE DEFERRAL - MAY 2022 TAX SALE  
Steele, Jessica J., Parcel # (51) 28-19-302-018, Category 202  
**(Recommend Approve with Conditions, Effective 5/26/2022)**

Council Members:

The Property Tax Committee, at a meeting on June 16, 2022, reviewed an application for reinstatement in the tax deferral program. The property was pulled from the 2022 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$13,235.12 as of 05/26/2022 includes delinquencies from Categories 202 and 214 plus penalties, interest, and administrative fee. Category 214 is not included in the deferral. A payment of \$5,735.70 has been deposited with the Salt Lake County Treasurer and credited to a suspense account.

The Committee recommends that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following terms and conditions:

1. Funds in suspense are to be applied to the delinquency, first to pay off Category 214;
2. Monthly payments of at least \$300.00 shall be made to the Salt Lake County Treasurer resuming July 2022. Payments must be received by the end of each month and are to be applied to the delinquent balance;
3. All subsequent taxes shall be paid on or before the due date annually in addition to monthly deferral payments;
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.

With the deferral in place, the County Treasurer may remove the Tax Sale Administrative fee of \$250.00 and defer the delinquent balance. Failure to comply with the conditions above may result in revocation of the deferral agreement with the total delinquency due immediately.

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

Jessica J. Steele



# HARDSHIP DEFERRAL

Name: Steele, Jessica J  
Parcel: 28-19-302-018  
Effective Date: 05/26/22

Category:		202	214
Tax Year: 2013	Base Tax	2,709.31	0.00
	Penalty	67.73	0.00
	Interest	1,343.27	0.00
	Subtotal	4,120.31	0.00
	Relief	0.00	0.00
	Total	4,120.31	0.00
Tax Year: 2014	Base Tax	2,671.89	0.00
	Penalty	0.00	0.00
	Interest	283.98	0.00
	Subtotal	2,955.87	0.00
	Relief	0.00	0.00
	Total	2,955.87	0.00
Tax Year: 2015	Base Tax	2,872.81	0.00
	Penalty	71.81	0.00
	Interest	486.09	0.00
	Subtotal	3,430.71	0.00
	Relief	0.00	0.00
	Total	3,430.71	0.00
Tax Year: 2016	Base Tax	41.76	0.00
	Penalty	0.00	0.00
	Interest	0.77	0.00
	Subtotal	42.53	0.00
	Relief	0.00	0.00
	Total	42.53	0.00
Tax Year: 2021	Base Tax	1,964.65	322.20
	Penalty	49.11	33.84
	Interest	56.00	9.90
	Subtotal	2,069.76	365.94
	Relief	0.00	0.00
	Total	2,069.76	365.94
Total per Category:		12,619.18	365.94

Total Delinquency	12,985.12
Tax Sale Fee	250.00
Total Delinquency + Fee	13,235.12
Remove Tax Sale Fee	(250.00)
Total Relief	0.00
New Outstanding Balance	12,985.12
Down Payment	(5,735.70)
Deferral Balance	7,249.42