



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

January 20, 2022

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

Attn: Laurie L. Stringham, Chair

Re: Request to Approve Sliding Scale (8.0)
2022 Tax Year for Indigent and Hardship Relief
(Recommend Approval)

Council Members:

The Property Tax Committee, at a meeting on January 20, 2022, considered updating the Indigent/Hardship sliding scale for 2022. The Committee recommends the attached scale be approved for use in administering indigent and hardship relief for 2022. The scale uses the same income guidelines as the State Circuit Breaker program. Assets are added to income to determine the total resources available to a household. The actual amount of relief is determined after considering the total number of people in the household.

Upon your approval, please notify the County Treasurer.

Sincerely,

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

Brad Neff, Chair
Property Tax Committee

Att.

cc: District Attorney
County Auditor
County Treasurer
Information Services
Attn: Steven Petersen

**Salt Lake County
Indigent/Hardship Sliding Scale
(Includes 2022 Circuit Breaker and Indigent Schedules)**

Circuit Breaker Relief

Household Income	Max Credit	% of Income	% of Max Relief
0 - 12,173	1,110	9.12%	100.00%
12,174 - 16,233	974	6.00%	87.75%
16,234 - 20,290	842	4.15%	75.86%
20,291 - 24,348	643	2.64%	57.93%
24,349 - 28,408	512	1.80%	46.13%
28,409 - 32,225	313	0.97%	28.20%
32,226 - 35,807	179	0.50%	16.13%

Based on Income alone, no asset test.

Indigent & Hardship Relief

# in Household	1	2	3	4	5	6	7	8	9	10	Max Credit
Additional allowance per # in household		4,540	9,080	13,620	18,160	22,700	27,240	31,780	36,320	40,860	
Total Household Resources	0 - 12,173	16,713	21,253	25,793	30,333	34,873	39,413	43,953	48,493	53,033	1,110
	12,174 - 16,233	20,773	25,313	29,853	34,393	38,933	43,473	48,013	52,553	57,093	974
	16,234 - 20,290	24,830	29,370	33,910	38,450	42,990	47,530	52,070	56,610	61,150	842
	20,291 - 24,348	28,888	33,428	37,968	42,508	47,048	51,588	56,128	60,668	65,208	643
	24,349 - 28,408	32,948	37,488	42,028	46,568	51,108	55,648	60,188	64,728	69,268	512
	28,409 - 32,225	36,765	41,305	45,845	50,385	54,925	59,465	64,005	68,545	73,085	313
32,226 - 35,807	40,347	44,887	49,427	53,967	58,507	63,047	67,587	72,127	76,667	179	

Additional allowance per # in household taken from 2021 HHS Poverty Guidelines. For households with more than 10 persons, add \$4,540 for each additional person.

Apply a total means test. The limit for Indigent relief is the same as for Circuit Breaker relief.