



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

June 20, 2024

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

Attn: Laurie Stringham, Chair

RE: ROLL 2023 REAL PROPERTY TAX DELINQUENCIES, AND  
REINSTATE DEFERRAL – MAY 2024 TAX SALE  
Roden, Patty, Parcel # (24) 15-28-104-005, Category 202  
**(Recommend Approval with Conditions, effective 5/23/2024)**

Council Members:

The Property Tax Committee, at a meeting on June 20, 2024, reviewed a request for reinstatement in the deferral payment plan program. The property was pulled from the 2024 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$14,975.02 as of 05/23/2024 includes delinquencies from Categories 202, 263, and 264 plus penalties, interest, and administrative fee. Categories 263 and 264 are not included in the deferral.

The Committee recommends approval of reinstatement of this deferral subject to the following terms and conditions:

1. The balance of the 2023 real property tax delinquencies shall be added to the deferral;
2. Monthly payments of at least \$400.00 shall be made to the Salt Lake County Treasurer through automatic withdrawal. Payments must be received by the end of each month and are to be applied to the delinquent balance, first to pay off categories 263 and 264;
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 an application for tax abatement on or before the filing deadline;
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 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 defer the delinquent balance.

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

Patty Roden

A solid black rectangular redaction box covering the name and contact information of Patty Roden.

**HARDSHIP DEFERRAL** Name: Roden, Patty  
Parcel: 15-28-104-005  
Effective: 05/23/24

| Category:      |          | 202      | 263   | 264    |
|----------------|----------|----------|-------|--------|
| Tax Year: 2011 | Base Tax | 1,223.82 | 0.00  | 0.00   |
|                | Penalty  | 30.60    | 0.00  | 0.00   |
|                | Interest | 615.37   | 0.00  | 0.00   |
|                | Subtotal | 1,869.79 | 0.00  | 0.00   |
|                | Relief   | 0.00     | 0.00  | 0.00   |
|                | Total    | 1,869.79 | 0.00  | 0.00   |
| Tax Year: 2012 | Base Tax | 891.39   | 0.00  | 0.00   |
|                | Penalty  | 0.00     | 0.00  | 0.00   |
|                | Interest | 173.14   | 0.00  | 0.00   |
|                | Subtotal | 1,064.53 | 0.00  | 0.00   |
|                | Relief   | 0.00     | 0.00  | 0.00   |
|                | Total    | 1,064.53 | 0.00  | 0.00   |
| Tax Year: 2013 | Base Tax | 862.67   | 0.00  | 0.00   |
|                | Penalty  | 0.00     | 0.00  | 0.00   |
|                | Interest | 167.56   | 0.00  | 0.00   |
|                | Subtotal | 1,030.23 | 0.00  | 0.00   |
|                | Relief   | 0.00     | 0.00  | 0.00   |
|                | Total    | 1,030.23 | 0.00  | 0.00   |
| Tax Year: 2014 | Base Tax | 782.30   | 0.00  | 0.00   |
|                | Penalty  | 0.00     | 0.00  | 0.00   |
|                | Interest | 151.94   | 0.00  | 0.00   |
|                | Subtotal | 934.24   | 0.00  | 0.00   |
|                | Relief   | 0.00     | 0.00  | 0.00   |
|                | Total    | 934.24   | 0.00  | 0.00   |
| Tax Year: 2015 | Base Tax | 258.37   | 0.00  | 0.00   |
|                | Penalty  | 0.00     | 0.00  | 0.00   |
|                | Interest | 49.78    | 0.00  | 0.00   |
|                | Subtotal | 308.15   | 0.00  | 0.00   |
|                | Relief   | 0.00     | 0.00  | 0.00   |
|                | Total    | 308.15   | 0.00  | 0.00   |
| Tax Year: 2016 | Base Tax | 600.27   | 0.00  | 0.00   |
|                | Penalty  | 0.00     | 0.00  | 0.00   |
|                | Interest | 105.45   | 0.00  | 0.00   |
|                | Subtotal | 705.72   | 0.00  | 0.00   |
|                | Relief   | 0.00     | 0.00  | 0.00   |
|                | Total    | 705.72   | 0.00  | 0.00   |
| Tax Year: 2017 | Base Tax | 450.42   | 0.00  | 0.00   |
|                | Penalty  | 0.00     | 0.00  | 0.00   |
|                | Interest | 89.16    | 0.00  | 0.00   |
|                | Subtotal | 539.58   | 0.00  | 0.00   |
|                | Relief   | 0.00     | 0.00  | 0.00   |
|                | Total    | 539.58   | 0.00  | 0.00   |
| Tax Year: 2018 | Base Tax | 1,040.79 | 0.00  | 0.00   |
|                | Penalty  | 0.00     | 0.00  | 0.00   |
|                | Interest | 248.15   | 0.00  | 0.00   |
|                | Subtotal | 1,288.94 | 0.00  | 0.00   |
|                | Relief   | 0.00     | 0.00  | 0.00   |
|                | Total    | 1,288.94 | 0.00  | 0.00   |
| Tax Year: 2019 | Base Tax | 1,156.39 | 0.00  | 0.00   |
|                | Penalty  | 28.91    | 0.00  | 0.00   |
|                | Interest | 240.61   | 0.00  | 0.00   |
|                | Subtotal | 1,425.91 | 0.00  | 0.00   |
|                | Relief   | 0.00     | 0.00  | 0.00   |
|                | Total    | 1,425.91 | 0.00  | 0.00   |
| Tax Year: 2020 | Base Tax | 778.96   | 0.00  | 0.00   |
|                | Penalty  | 0.00     | 0.00  | 0.00   |
|                | Interest | 41.89    | 0.00  | 0.00   |
|                | Subtotal | 820.85   | 0.00  | 0.00   |
|                | Relief   | 0.00     | 0.00  | 0.00   |
|                | Total    | 820.85   | 0.00  | 0.00   |
| Tax Year: 2021 | Base Tax | 1,174.90 | 0.00  | 0.00   |
|                | Penalty  | 0.00     | 0.00  | 0.00   |
|                | Interest | 42.51    | 0.00  | 0.00   |
|                | Subtotal | 1,217.41 | 0.00  | 0.00   |
|                | Relief   | 0.00     | 0.00  | 0.00   |
|                | Total    | 1,217.41 | 0.00  | 0.00   |
| Tax Year: 2022 | Base Tax | 1,914.71 | 0.00  | 0.00   |
|                | Penalty  | 0.00     | 0.00  | 0.00   |
|                | Interest | 81.52    | 0.00  | 0.00   |
|                | Subtotal | 1,996.23 | 0.00  | 0.00   |
|                | Relief   | 0.00     | 0.00  | 0.00   |
|                | Total    | 1,996.23 | 0.00  | 0.00   |
| Tax Year: 2023 | Base Tax | 1,162.44 | 42.00 | 138.00 |
|                | Penalty  | 29.06    | 1.05  | 93.45  |
|                | Interest | 46.68    | 1.69  | 9.07   |
|                | Subtotal | 1,238.18 | 44.74 | 240.52 |
|                | Relief   | 0.00     | 0.00  | 0.00   |
|                | Total    | 1,238.18 | 44.74 | 240.52 |

Total Delinquency 14,725.02  
Tax Sale Fee 250.00  
Total Delinquency + Fee 14,975.02  
Remove Tax Sale Fee (250.00)  
Total Relief 0.00  
Deferral Balance 14,725.02  
Down Payment 0.00  
Deferral Balance 14,725.02