



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



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