



Council-Tax Administration  
**Brad Neff**  
Tax Administrator

Salt Lake County Government Center  
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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  
Hardman, Justin S., Parcel # (40T) 22-32-352-013, Categories 202 & 227  
**(Recommend Approval of Hardship Relief for 2023 and Reinstatement of  
Hardship Deferral 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 \$19,258.45 as of 05/23/2024 includes delinquencies from Categories 202, 207, 227, and 244 plus penalties, interest, administrative fee, and returned check fee. A payment of \$503.00 has been deposited in a suspense account with the Salt Lake County Treasurer. Category 207 is not included in the deferral.

The Committee recommends approval of hardship relief of \$1,186.00 and reinstatement of this deferral subject to the following terms and conditions:

1. The balance of the 2023 real property tax and refuse collection fee delinquencies shall be added to the deferral;
2. Funds in suspense are to be applied to the delinquency to pay off Category 244 then to Category 227;
3. Monthly payments of at least \$200.00 shall be made to the Salt Lake County Treasurer in room #N1-200 resuming June 2023. Payments must be received by the end of each month and are to be applied to the delinquent balance, first to Category 227, then 207, then 202;
4. All subsequent taxes shall be paid on or before the due date annually;
5. The participant shall retain their ownership interest in the property during the entire deferral period;
6. The property shall remain occupied during the entire deferral period as the participant's primary residence;
7. The participant shall submit an application for tax abatement on or before the filing deadline;
8. 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,

Brad Neff, Chair  
Property Tax Committee

Att.

cc: County Auditor  
County Treasurer  
County Treasurer - Abatement Office

Justin S. Hardman

**HARDSHIP DEFERRAL**

Name: Hardman, Justin S.  
 Parcel: 22-32-352-013  
 Effective: 05/23/24

Category:		202	207	227	244
Tax Year: 2016	Base Tax	1,741.13	0.00	177.00	0.00
	Penalty	0.00	0.00	31.48	0.00
	Interest	100.09	0.00	88.76	0.00
	Subtotal	1,841.22	0.00	297.24	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	1,841.22	0.00	297.24	0.00
Tax Year: 2017	Base Tax	1,733.27	0.00	177.00	0.00
	Penalty	0.00	0.00	34.36	0.00
	Interest	126.58	0.00	80.72	0.00
	Subtotal	1,859.85	0.00	292.08	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	1,859.85	0.00	292.08	0.00
Tax Year: 2018	Base Tax	1,913.84	0.00	205.60	0.00
	Penalty	0.00	0.00	39.35	0.00
	Interest	188.78	0.00	91.65	0.00
	Subtotal	2,102.62	0.00	336.60	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	2,102.62	0.00	336.60	0.00
Tax Year: 2019	Base Tax	1,688.01	0.00	213.20	0.00
	Penalty	0.00	0.00	22.39	0.00
	Interest	141.31	0.00	60.99	0.00
	Subtotal	1,829.32	0.00	296.58	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	1,829.32	0.00	296.58	0.00
Tax Year: 2020	Base Tax	1,554.75	0.00	215.50	0.00
	Penalty	0.00	0.00	22.63	0.00
	Interest	89.37	0.00	34.65	0.00
	Subtotal	1,644.12	0.00	272.78	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	1,644.12	0.00	272.78	0.00
Tax Year: 2021	Base Tax	1,442.98	0.00	220.86	0.00
	Penalty	0.00	0.00	12.63	0.00
	Interest	82.95	0.00	13.43	0.00
	Subtotal	1,525.93	0.00	246.92	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	1,525.93	0.00	246.92	0.00
Tax Year: 2022	Base Tax	1,913.20	0.00	220.86	0.00
	Penalty	0.00	0.00	23.19	0.00
	Interest	139.32	0.00	27.27	0.00
	Subtotal	2,052.52	0.00	271.32	0.00
	Relief	0.00	0.00	0.00	0.00
	Total	2,052.52	0.00	271.32	0.00
Tax Year: 2023	Base Tax	2,838.49	317.90	235.97	334.21
	Penalty	70.95	33.38	24.78	108.36
	Interest	113.99	13.76	10.22	17.34
	Subtotal	3,023.43	365.04	270.97	459.91
	Relief	(1,186.00)	0.00	0.00	0.00
	Total	1,837.43	365.04	270.97	459.91
	Total Delinquency		18,988.45		
	Tax Sale Fee		250.00		
	Return Check Fee		20.00		
	Total Delinquency + Fees		19,258.45		
	Remove Tax Sale Fee		(250.00)		
	Total Relief		(1,186.00)		
	New Outstanding Balance		17,822.45		
	Down Payment		(503.00)		
	Deferral Balance		17,319.45		