** AMENDED **

SALT LAKE COUNTY
COUNCIL-TAX ADMINISTRATION

15.1

Council-Tax Administration
Liz Fehrmann
Tax Administrator

Salt Lake County Government Center
2001 South State Street, N2-300
PO Box 144575
Salt Lake City, UT 84114-4575

January 19, 2017

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

Attn: Steve DeBry, Chair

Re: Request to approve Sliding Scale
2017 Tax Year for Indigent and Hardship Relief
(Recommend Approval)

Council Members:

The original 2017 Sliding Scale approved by the Salt Lake County Council November 22, 2016 includes three different allowance amounts for each additional household member depending on the number in the household. These range from $4,140.00 to $4,160.00 as per 2016 Health and Human Services Poverty Guidelines. Due to programming limitations, the Property Tax Committee recommends using a single allowance amount, $4,160.00, as the allowance for each additional household member. The original recommendation has been amended as follows:

The Property Tax Committee recommends the attached scale be approved for use in administering indigent and hardship relief for 2017. 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. An amount up to $7,500.00 in assets may be excluded from total resources as a burial allowance.

Upon your approval, please notify the County Treasurer.

Sincerely,

Liz Fehrmann, Chair
Property Tax Committee

Att.

cc: District Attorney
County Auditor
County Treasurer

Salt Lake County
Indigent/Hardship Sliding Scale (Amended)
(Includes 2017 Circuit Breaker and Indigent Schedules)

Circuit Breaker Relief

Household Income		Credit	% of Income	% of Max Relief
	10,913	951	8.71%	100.00%
10,914	14,553	829	5.70%	87.17%
14,554	18,190	711	3.91%	74.76%
18,191	21,828	533	2.44%	56.05%
21,829	25,468	415	1.63%	43.64%
25,469	28,890	237	0.82%	24.92%
28,891	32,101	117	0.36%	12.30%

Based on Income alone, no asset test.

Indigent & Hardship Relief

# in Household			1	2	3	4	5	6	7	8	9	10	
Additional allowance per # in household				4,160	8,320	12,480	16,640	20,800	24,960	29,120	33,280	37,440	Max Credit
Total Household Resources		10,913	15,073	19,233	23,393	27,553	31,713	35,873	40,033	44,193	48,353		951
	10,914	14,553	18,713	22,873	27,033	31,193	35,353	39,513	43,673	47,833	51,993		829
	14,554	18,190	22,350	26,510	30,670	34,830	38,990	43,150	47,310	51,470	55,630		711
	18,191	21,828	25,988	30,148	34,308	38,468	42,628	46,788	50,948	55,108	59,268		533
	21,829	25,468	29,628	33,788	37,948	42,108	46,268	50,428	54,588	58,748	62,908		415
	25,469	28,890	33,050	37,210	41,370	45,530	49,690	53,850	58,010	62,170	66,330		237
	28,891	32,101	36,261	40,421	44,581	48,741	52,901	57,061	61,221	65,381	69,541		117

Additional allowance per # in household taken from 2016 HHS Poverty Guidelines. For households with more than 10 persons, add $4,160 for each additional person.

Apply a total means test.
Combine income and assets to determine amount of relief. Deduct up to $7,500 from assets for burial allowance.
If above the resource limit for the # in the household, determine available income after considering hardship expenses.

2017 TAX RELIEF
(2016 financial resources)