

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, 2019

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

Attn:

Richard Snelgrove, Chair

RE:

NEW DEFERRAL - MAY 2019 TAX SALE

Kreutzberg, Curtis A., Parcel # (55) 34-06-251-065, Category 202

(Recommend Approval of Deferral with Conditions, effective 5/14/2019)

Council Members:

The Property Tax Committee, at a meeting on June 20, 2019, reviewed an application for admittance into the tax deferral program. The property was pulled from the 2019 Final Tax Sale for review under Hardship Deferral under the authority granted to the Committee. The total delinquency of \$14,580.98 as of 5/14/2019, includes delinquencies from Categories 202 and 214 plus penalties, interest, and administrative fee. Category 214 is not to be included in the deferral. A payment of \$13,500.00 has been deposited with the Salt Lake County Treasurer and credited to a suspense account.

The Committee recommends that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following terms and conditions:

- 1. Funds in suspense to be applied to the delinquency, first to pay off Category 214;
- 2. Monthly payments of at least \$100.00 to the Salt Lake County Treasurer beginning July 2019. Payments must be received by the end of the month and are to be applied to the delinquent balance;
- 3. All subsequent taxes to be paid on or before the due date annually in addition to deferral payments;
- 4. The participant retain their ownership interest in the property during the entire deferral period;
- 5. The property remain occupied during the entire deferral period as the participant's primary residence;
- 6. Yearly submission of an Application for Tax Abatement on or before the filing deadline; and
- 7. The deferral to be reviewed annually prior to the Tax Sale for compliance with the conditions.

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 remove the Tax Sale Administrative fee of \$250.00 and defer the delinquent balance.

Sincerely,

Brad Neff, Chair

Property Tax Committee

Att.

cc:

County Auditor County Treasurer

County Treasurer - Abatement Office

Curtis A. Kreutzberg

HARDSHIP SETTLEMENT OR DEFERRAL

Name:

Kreutzberg, Curtis A.

Parcel:

34-06-251-065

Effective Date:

05/14/19

Effective Date:	05/14/19			
Cotogon		202	244	
Category: Tax Year: 2014	Poor Toy	202	214	0.00
Tax Year: 2014	Base Tax	2,118.18	328.79	0.00
	Penalty	52.95	8.22	0.00
	Interest	663.71	103.02	0.00
	Subtotal	2,834.84	440.03	0.00
	Relief	0.00	0.00	0.00
	Total	2,834.84	440.03	0.00
Tax Year: 2015	Base Tax	2,084.88	355.29	0.00
	Penalty	52.12	8.88	0.00
	Interest	503.69	85.83	0.00
	Subtotal	2,640.69	450.00	0.00
	Relief	0.00	0.00	0.00
	Total	2,640.69	450.00	0.00
Tax Year: 2016	Base Tax	1937.81	321.40	0.00
	Penalty	48.44	33.76	0.00
	Interest	328.74	58.78	0.00
	Subtotal	2,314.99	413.94	0.00
	Relief	0.00	0.00	0.00
	Total	2,314.99	413.94	0.00
Tax Year: 2017	Base Tax	2074.84	321.34	0.00
	Penalty	51.87	33.74	0.00
	Interest	210.37	35.12	0.00
	Subtotal	2,337.08	390.20	0.00
	Relief	0.00	0.00	0.00
	Total	2,337.08	390.20	0.00
Tax Year: 2018	Base Tax	2,027.57	322.17	0.00
	Penalty	50.69	33.83	0.00
	Interest	63.99	10.96	0.00
	Subtotal	2,142.25	366.96	0.00
	Relief	0.00	0.00	0.00
	Total	2,142.25	366.96	0.00
Total per Category	y:	12,269.85	2,061.13	0.00
Total Delinquency Tax Sale Fee Total Delinquency + Fee Remove Tax Sale Fee Total Relief New Oustanding Balance Down Payment Settlement/Deferral Balance			14,330.98 250.00 14,580.98 (250.00) 0.00 14,330.98 (13,500.00)	
Settlement	v Deterral Balance		830.98	