

## 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

Poulson-Moss, Rebecca, Parcel # (30M) 21-25-308-021, Category 202 (Recommend Approval of Deferral with Conditions, effective 5/21/2019)

## 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 \$5,687.08 as of 5/21/2019, includes real property tax delinquencies plus penalties, interest, and administrative fee.

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

- 1. Copy of applicant's deed to be submitted by 1/1/2020;
- 2. Monthly payments of at least \$100.00 to the Salt Lake County Treasurer beginning January 2020. 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

Rebecca Poulson-Moss

## HARDSHIP SETTLEMENT OR DEFERRAL

Name: Poulson-Moss, Rebecca

New Oustanding Balance

Settlement/Deferral Balance

Down Payment

Parcel: 21-25-308-021

Effective Date:	05/21/19			
Category:		202		
Tax Year: 2014	Base Tax	842.41	0.00	0.00
	Penalty	21.06	0.00	0.00
	Interest	265.12	0.00	0.00
	Subtotal	1,128.59	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	1,128.59	0.00	0.00
Tax Year: 2015	Base Tax	870.63	0.00	0.00
	Penalty	21.77	0.00	0.00
	Interest	211.54	0.00	0.00
	Subtotal	1,103.94	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	1,103.94	0.00	0.00
Tax Year: 2016	Base Tax	896.59	0.00	0.00
	Penalty	22.41	0.00	0.00
	Interest	153.33	0.00	0.00
	Subtotal	1,072.33	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	1,072.33	0.00	0.00
Tax Year: 2017	Base Tax	986.67	0.00	0.00
	Penalty	24.67	0.00	0.00
	Interest	101.45	0.00	0.00
	Subtotal	1,112.79	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	1,112.79	0.00	0.00
Tax Year: 2018	Base Tax	963.35	0.00	0.00
	Penalty	24.08	0.00	0.00
	Interest	32.00	0.00	0.00
	Subtotal	1,019.43	0.00	0.00
	Relief	0.00	0.00	0.00
	Total	1,019.43	0.00	0.00
Total per Category:		5,437.08	0.00	0.00
Total Delinquency			5,437.08	
Tax Sale Fee			250.00	
Total D	Delinquency + Fee		5,687.08	
	ove Tax Sale Fee		(250.00)	
Total Relief			0.00	

5,437.08

5,437.08

0.00