



Council-Tax Administration
Brad Neff
Tax Administrator

Salt Lake County Government Center
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PO Box 144575
Salt Lake City, UT 84114-4575

November 19, 2021

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

Attn: Max Burdick, Chair

Re: Request to Approve Sliding Scale (8.0)
2021 Tax Year for Indigent and Hardship Relief
(Recommend Approval)

Council Members:

The Property Tax Committee, at a meeting on November 19, 2020, considered updating the Indigent/Hardship sliding scale for 2021. The Committee recommends the attached scale be approved for use in administering indigent and hardship relief for 2021. 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.

Upon your approval, please notify the County Treasurer.

Sincerely,

A handwritten signature in blue ink that reads 'Brad Neff'.

Brad Neff, Chair
Property Tax Committee

Att.

cc: District Attorney
County Auditor
County Treasurer
Information Services
Attn: Steven Petersen

**Salt Lake County
Indigent/Hardship Sliding Scale
(Includes 2021 Circuit Breaker and Indigent Schedules)**

Circuit Breaker Relief

Household Income	Credit	% of Income	% of Max Relief
0 - 11,785	1,067	9.05%	100.00%
11,786 - 15,716	936	5.96%	87.72%
15,717 - 19,643	808	4.11%	75.73%
19,644 - 23,572	615	2.61%	57.64%
23,573 - 27,503	488	1.77%	45.74%
27,504 - 31,198	296	0.95%	27.74%
31,199 - 34,666	166	0.48%	15.56%

Based on Income alone, no asset test.

Indigent & Hardship Relief

# in Household	1	2	3	4	5	6	7	8	9	10	Max Credit
Additional allowance per # in household		4,480	8,960	13,440	17,920	22,400	26,880	31,360	35,840	40,320	
Total Household Resources	0 - 11,785	16,265	20,745	25,225	29,705	34,185	38,665	43,145	47,625	52,105	1,067
	11,786 - 15,716	20,196	24,676	29,156	33,636	38,116	42,596	47,076	51,556	56,036	936
	15,717 - 19,643	24,123	28,603	33,083	37,563	42,043	46,523	51,003	55,483	59,963	808
	19,644 - 23,572	28,052	32,532	37,012	41,492	45,972	50,452	54,932	59,412	63,892	615
	23,573 - 27,503	31,983	36,463	40,943	45,423	49,903	54,383	58,863	63,343	67,823	488
	27,504 - 31,198	35,678	40,158	44,638	49,118	53,598	58,078	62,558	67,038	71,518	296
31,199 - 34,666	39,146	43,626	48,106	52,586	57,066	61,546	66,026	70,506	74,986	166	

Additional allowance per # in household taken from 2020 HHS Poverty Guidelines. For households with more than 10 persons, add \$4,480 for each additional person.

Apply a total means test. The limit for Indigent relief is the same as for Circuit Breaker relief.