

March 18, 2021

## 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

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

Attn:

Steve DeBry, Chair

RE:

NEW TAX DEFERRAL APPLICATION - MAY 2021 TAX SALE

Beckstead, Pamela, Parcel # (21Y) 22-17-255-015-0000, Categories 202 and 227 (Recommend Deny Relief for 2016-2020 and Approve Hardship Deferral

With Conditions, effective 3/8/2021)

## Council Members:

The Property Tax Committee, at a meeting on March 18, 2021, considered an application for acceptance into the tax deferral program. The total delinquency of \$14,457.52 as of 03/08/2021 includes real property taxes (Category 202), Cottonwood Improvement District fees (Category 208), and Wasatch Front Waste and Recycling fees (Category 207) plus penalties and interest. Category 208 is not included in the deferral.

The Committee recommends denial of hardship abatement for 2016-2020 and that the delinquent balance be deferred under Utah Code Section 59-2-1347 subject to the following conditions:

- 1. Monthly payments of at least \$250.00 shall be made to the Salt Lake County Treasurer beginning April 2021. Payments must be received by the end of each month and are to be applied to the delinquent balance, first to Category 227, then to Category 208;
- 2. All subsequent taxes shall be paid on or before the due date annually;
- 3. The participant shall retain their ownership interest in the property during the entire deferral period;
- 4. The property shall remain occupied during the entire deferral period as the participant's primary residence;
- 5. The participant shall submit a timely application for tax abatement each year they remain in the program;
- 6. 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 terms 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 the County Auditor may withdraw the property from the 2021 Tax Sale.

Sincerely,

Brad Neff, Chair

Property Tax Committee

Att.

cc:

County Auditor

County Treasurer

County Treasurer - Abatement Office

Pamela Beckstead

## HARDSHIP DEFERRAL

Name:

Beckstead, Pamela

Parcel:

22-17-255-015

Parcel: Effective Date:	22-17-255-015 03/08/21					
Category:		202	208	227		
Tax Year: 2016	Base Tax	1,554.43	0.00	89.25	0.00	0.00
	Penalty	38.86	0.00	9.37	0.00	0.00
	Interest	466.59	0.00	28.88	0.00	0.00
	Subtotal	2,059.88	0.00	127.50	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	2,059.88	0.00	127.50	0.00	0.00
Tax Year: 2017	Base Tax	1,836.33	90.00	0.00	0.00	0.00
	Penalty	45.91	43.94	0.00	0.00	0.00
	Interest	434.44	30.91	0.00	0.00	0.00
	Subtotal	2,316.68	164.85	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	2,316.68	164.85	0.00	0.00	0.00
Tax Year: 2018	Base Tax	2,227.48	240.00	412.93	0.00	0.00
	Penalty	55.68	70.50	79.04	0.00	0.00
	Interest	421.27	57.29	90.77	0.00	0.00
	Subtotal	2,704.43	367.79	582.74	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	2,704.43	367.79	582.74	0.00	0.00
Tax Year: 2019	Base Tax	2,308.56	240.00	320.36	0.00	0.00
	Penalty	57.71	95.35	33.64	0.00	0.00
	Interest	217.05	30.76	9.66	0.00	0.00
	Subtotal	2,583.32	366.11	363.66	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	2,583.32	366.11	363.66	0.00	0.00
Tax Year: 2020	Base Tax	2,451.00	240.00	0.00	0.00	0.00
	Penalty	61.28	33.02	0.00	0.00	0.00
	Interest	31.80	3.46	0.00	0.00	0.00
	Subtotal	2,544.08	276.48	0.00	0.00	0.00
	Relief	0.00	0.00	0.00	0.00	0.00
	Total	2,544.08	276.48	0.00	0.00	0.00
Total per Category:		12,208.39	1,175.23	1,073.90	0.00	0.00
Total Delinquency			14,457.52			
Tax Sale Fee			250.00			
Total Delinquency + Fee			14,707.52			
Remove Tax Sale Fee			(250.00)			
Total Relief			0.00			
New Oustanding Balance			14,457.52			
Down Payment			0.00			
Settlement/Deferral Balance			14,457.52			