



Weber County

2380 Washington Blvd Ogden, Utah

Tax Review Committee
- Recommendation Memo -

May 15, 2023

To: Weber County Commission
From: Brenda Wheelwright, CPA,
Tax Review Committee

Commissioners:

Your *consent* agenda for the May 23, 2023 Commission meeting includes the following recommendation from the Tax Review Committee:

Request: Request to waive 2018, 2019, and 2022 penalties and interest on parcel 06-076-0008.

Summary: Parcel 06-076-0008 is owned by Johnathan Wright. There are delinquent balances on this parcel from tax years 2018, 2019 and 2022 and the parcel will be subject to tax sale if all balances are not paid prior to the tax sale on May 25, 2023. Mr. Wright has paid the delinquent general and direct charges, but has requested waiver of penalties of \$176.47 and interest of \$1,352.92 due to financial hardship caused by substantial health issues he has dealt with for the past several years.

County perspective: After much discussion, the Tax Review Committee felt it was appropriate to waive penalties only, per code section 59.2.1347, due to Mr. Wright's substantial health issues. Interest will not be waived and must be paid by Mr. Wright prior to the tax sale.

Recommendation: Waive 2018, 2019 and 2022 penalties only in the total amount of \$176.47.

Voting: Unanimous



Application for Adjustment, Settlement, or Deferral of Property Tax

For use under
UCA §59-2-1347

Property Owner Information				County Office Information
Property owner name(s) Wright, Johnathan Wayne				Application received by (Office) on (Date) WEBER COUNTY TREASURER
Property owner address 1065 40th St	City Ogden	State Utah	Zip 84401	County point of contact (Name) BRENDA WHEELWRIGHT

Property Information	
Parcel, serial, or account number 06-076-0008	Type of property (e.g., commercial, primary residential, etc.) PRIMARY RESIDENTIAL
Location or address 1065 40TH ST OGDEN UTAH 84401	
Legal description (including acreage) ALL OF LOT 2, BLOCK 2, COUNTRY HILLS ADDITION NO. 2, OGDEN CITY, WEBER COUNTY, UTAH.	

Appeal Information
Briefly explain the situation (attach additional information as required) Parcel is in tax sale position with delinquencies from 2018, 2019 and 2022. Johnathan paid general and direct charges on April 3, 2023, but has not paid penalties and accrued interest pending the outcome of the Tax Review Committee meeting.
Briefly explain the requested action Johnathan has requested waiver of all delinquent penalties and accrued interest due to financial hardship caused by substantial illness.

Property Value and Tax Information				
Current year assessed value of property (as shown on valuation and/or tax notice)				\$ 415,000
Years Considered	Taxes	Penalty	Interest	Total
2018	\$	\$ 78.66	\$ 81.29	\$ 159.95
2019	\$	\$ 53.00	\$ 548.14	\$ 601.14
2022	\$	\$ 44.81	\$ 723.49	\$ 768.30
	\$	\$	\$	\$
	\$	\$	\$	\$
Total	\$	\$ 176.47	\$ 1,352.92	\$ 1,529.39
Amount requested as an adjustment to taxes due (May be a retroactive adjustment / refund)				\$ 1,529.39
Amount owner offers in settlement (Attach proposed payment schedule)				\$
Amount to be deferred (Include written consent of mortgage and/or trust deed holder)				\$

Attach the following, as directed by the coordinating county office:

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. Owner's statement of circumstances & relief request. 2. Most recent valuation/tax notice. 3. Proposed payment schedule. 4. Financial Summary. | <ol style="list-style-type: none"> 5. Copies of last 5 years' filings with I.R.S. 6. State Form PT-33A, "Agreement of Lien Holder for Deferral or Settlement of Delinquent Taxes". 7. Other documentation as required by the County. |
|---|---|

Adjustment, Settlement, or Deferral Recommendation		County Decision
Total interest, penalties, and taxes due	\$ 1,529.39	This property tax adjustment / settlement / deferral was (select one:) <input checked="" type="radio"/> approved <input type="radio"/> disapproved by the Weber County legislative body. Date: _____ Signature: _____ Commissioner Signature: _____ Clerk
Amount paid Paid after Tax Review decision	\$ 1,352.92	
Amount abated Penalties Only	\$ 176.47	
Amount deferred	\$	
Comments Tax Review Committee voted unanimously to waive only penalties for a total of \$176.47. Property owner must pay all interest due.		

Date: 3/28/2023

Weber County Tax Commission

Attn: Tax Appeals

John Wright

Parcel Number - 060760008

Address: 1065 40th St. Ogden, Utah 84404

To whom it may concern,

In 2015 I was diagnosed with a degenerative neurological condition that is difficult to diagnose and to treat. It took several years to find the right combination of medicine to help control the condition so I could return to full employment and have a better quality of life. During this time, we were racked with a lot of medical bills, our home was almost taken away, and our car was repossessed. My wife and I had seven children still at home that we needed to raise as well. My wife had to quit her job to help take care of me full time. We have elderly parents on fixed income, that cannot provide help.

After my neurological condition was diagnosed and brought under control, shortly after I was diagnosed with kidney cancer. It was also during this time that I was diagnosed and treated for thyroid cancer, which included surgery and radiation treatments. I am still undergoing treatment for kidney cancer because it has developed beyond the initial stage and the treatments were unsuccessful, so I continue to receive treatments for this cancer. I continue to have ongoing difficulties with my degenerative neurological condition which complicates many forms of regular cancer treatment.

Before my handicap, we both worked, paid our bills on time, and paid our taxes in full without fail. It wasn't until we faced this very steep medical hardship, that it rendered us unable to meet all our obligations financially. We cannot postpone the cancer treatments because cancer does not take a break for anything.

Because of this situation, we are asking for leniency in regards to interest and penalties that have accrued while we were undergoing this difficult time. We are asking for any reduction in taxes that could be provided but are willing to pay the past due taxes current.

I appreciate your time and considerations to our condition and situation.

Thank you

John Wright



Partial Payment for Delinquent Taxes

John B. Bond, MBA
Weber County Treasurer
2380 Washington Blvd. #350
Ogden, UT 84401-1469
Phone: 801-399-8454

Parcel Number: 06-076-0008

Receipt Date: 03-APR-23
Receipt Nbr: 207661
Amount Paid: \$7,409.12
Payment Type: Check
Check Nbr: 7107003613

Payment Received From: JOHNATHAN WRIGHT

Recorded Owner as of Receipt Date

WRIGHT, JOHNATHAN WAYNE &
1065 40TH ST
OGDEN UT
844012469

Property Location:

ALL OF LOT 2, BLOCK 2, COUNTRY HILLS ADDITION NO. 2, OGDEN

This partial description is for taxation purposes only.

PAYMENT DISTRIBUTION						
Year	General	Direct Charge	Penalty	Interest	% Rate	Yearly Totals
2022	\$2,857.01	\$289.54	\$78.66	\$81.29	10.000%	\$3,306.50
2019	\$1,843.33	\$276.72	\$53.00	\$548.14	7.750%	\$2,721.19
2018	\$168.20	\$444.93	\$44.81	\$723.49	8.450%	\$1,381.43
			<i>total</i> 17647	1352.92	Total Received: \$7,409.12	

No Redemption Certificate will be issued until all taxes, penalties, interest, and costs have been paid in full. If all such items are not paid by the end of the redemption period, the property will be subject to a tax sale by Weber County.

John B. Bond, MBA
Weber County Treasurer

Balance Due:

\$ 1,354.39

By: _____ COPY _____

Interest is accruing.
Please call (801) 399-8454
for the current payoff.

Deputy Treasurer

Amounts tendered by check constitute conditional payment pending actual receipt of funds.
ANY INSUFFICIENT DRAFT RENDERS THIS CERTIFICATE NULL AND VOID.

This office is not responsible for payments made on the wrong property.