

# Judgment Levy Checklist

*If combining the judgment levy with a general tax increase, you may aggregate the information from judgment levy and the tax increase on a single ad. The public hearing for the tax increase and judgment levy must be held simultaneously.*

## **The following items must be sent to the Property Tax Division and County Auditor before a judgment levy is allowed:**

- Proof of 1<sup>st</sup> Newspaper Publication that must have been within 2 weeks of Public Hearing. This could be a picture of newspaper, scanned image, or signed proof of publication from the newspaper company (This is not needed if judgment levy ad combined with general tax increase ad, AND a combined ad was done by County Auditor).
- Proof of 2<sup>nd</sup> Newspaper Publication that must have been within 1 week of Public Hearing. This could be a picture of newspaper, scanned image, or signed proof of publication from the newspaper company.
- Screenshot of Public Notice Website where the newspaper ad should be posted.
- Screenshot of Utahlegals.com. This should be posted by the newspaper. Check with the newspaper that this will be done and capture screenshot when posted.
- Recommended:* Screenshots of newspaper ad posted on County and Entity website.
- A signed statement certifying that the judgment meets the statutory requirements for the imposition of a judgment levy:
  - the name of the taxpayer awarded the judgment;
  - the appeal number of the judgment; and
  - the taxing entity's pro rata share of the judgment.
- A signed resolution. *Please contact the Property Tax Division if you would prefer to use a PT-800 or PT-800C.*