Judgment Levy Decision Tree

Is the FUN (**F**inal **UN**appealable) judgment greater than $5,000 or 2.5% of taxes collected last year? [§59-2-102(11)]

YES

NO

Was the FUN judgment NO EARLIER than 14 months before valuation notice is sent (i.e. during or after May of previous year)? [§59-2-102(11)]

NO

Cannot pass judgment levy. Have you considered a tort liability levy or increasing general fund?

YES

Was FUN judgment issued NO LATER than 15 days prior to the date the CTR (certified tax rate) is calculated (i.e. 15 days before June 8; or May 24)? [§59-2-1330(8)]

YES

Are you fiscal or calendar?

FISCAL

CALENDAR

Conduct judgment levy hearing in July/August. May be combined with TNT hearing if other revenues also raised. Follow same advertising requirements as regular increase. [§59-2-918.5(c)(i)]

Was the FUN judgment issued between March 1 and September 15 of prior year? [§59-2-918.5(c)(ii)(A)]

YES

NO (this means the FUN judgment was issued between September 16 or prior year and final day of February current year) [§59-2-918.5(c)(ii)(B)]

Conduct judgment levy hearing when budget is adopted in December. May be combined with a TNT hearing. Follow TNT advertising rules regarding format and frequency of advertising. [§59-2-918.5(c)(i), §59-2-918.5(c)(ii)(A) & §59-2-924(8)]

Judgment levy hearing shall be held by June 22 (when rate is adopted). Follow TNT advertising rules regarding format and frequency of advertising. [§59-2-918.5(c)(ii)(B)]