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Judgement Levy Timeline

1 message

Curtis Koch <ckoch@co.davis.ut.us>

Mon, May 19, 2025 at 5:39 PM

To: Lorene Kamalu <lkamalu@co.davis.ut.us>

Cc: Neal Geddes <ngeddes@co.davis.ut.us>, Troy Rawlings <troy@co.davis.ut.us>, Jeff Hassett <jhassett@daviscountyutah.gov>, Sulika Laulu <slaulu@co.davis.ut.us>, Christopher Bone <cbone@co.davis.ut.us>, Shairise Bills <sbills@co.davis.ut.us>

All,

In separate discussions with each of the Commissioners regarding the budget last week, the thought was brought up that a judgment levy related to the Heather Miller settlement might be appropriate. I have done some research and found the following flow chart from the USTC. If I understand it correctly, we have until June 22nd to have a TNT hearing regarding the levy. Attached is the flowchart that I am using. This would be considered a one-time tax increase. If this is something the County would like to do, we will need to act quickly. Having said that, this is not a budget fix, it is a bandaid. It would put \$5M back into the fund balance, but not fix the ongoing challenges that have been highlighted in recent weeks, months and years.

COMMISSIONER: Please note that the other Commissioners are not on this email. I will be sending an identical email to the other two Commissioners and the same individuals on this email. That was intentional as this could easily turn into a group discussion regarding a tax increase and therefore we need to be cognisant of Open and Public Meetings laws. The intent of this email is to provide you with information and applicable statute that you can research. I am happy to help answer questions or provide additional information, but I believe the discussion and deliberation of the body regarding this issue must be done in a public forum. Our next Budget Committee Meeting is scheduled for Thursday, May 29th. This will put us in a very tight timeline to act if that is the desire of the body.

Best regards,

Curtis Koch
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[jl-flowchart.pdf](#)
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Judgment Levy Decision Tree

