S.B. 65 AMENDMENTS TO PROPERTY TAX NOTICE, PUBLIC HEARING, AND RESOLUTION PROVISIONS

senate floor Amendments	Amendment 1	MARCH 4, 2009	5·36 pm
SERVICE LEOOK AMENDMENTS		MARCH +, 2007	J.JOT M

Senator **Dennis E. Stowell** proposes the following amendments:

- 1. Page 1, Line 23:
 - 23 This bill provides revisor instructions. <u>This bill coordinates with H.B. 67, Public Hearings on Property Tax Increases, and S.B. 208, Utah</u> <u>Public Notice Website Amendments, by providing substantive and technical amendments.</u> <u>This bill coordinates with H.B. 23, Certified Tax Rate Amendments, by providing substantive and</u> <u>technical amendments.</u>
- 2. Page 11, Lines 322 through 325:
 - 322 year taxing entity's annual budget is adopted; and
 (B) before the calendar year taxing entity levies a tax rate that exceeds the calendar year taxing
 entity's certified tax rate:
 - 323 {(B)} (I) provides notice by meeting the advertisement requirements of Subsections (6)
 - 324 and (7) {before the calendar year taxing entity levies a tax rate that exceeds the calendar year
 - 325 <u>taxing entity's certified tax rate</u>} ; or
- 3. Page 11, Line 331:
 - 331 (Bb) before the calendar year taxing entity conducts the public {hearing} at which the
- 4. Page 11, Line 335:
 - 335 (A) on or before the calendar year taxing entity conducts the public {hearing} meeting at which
- 5. Page 13, Line 376:
 - 376 (7) before the fiscal year taxing entity conducts the public {hearing} at which the fiscal year
- 6. Page 15, Lines 436 through 438:
 - 436 (i) be run once each week for the two weeks [preceding the adoption of the final] :
 - 437 (A) <u>before a taxing entity conducts a public hearing at which the taxing entity's annual budget is</u>
 - 438 <u>discussed;</u> and

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<u>(B) if a calendar year taxing entity provides the notice described in Subsection (3)(a)(i)(B)(I),</u> <u>before the calendar year taxing entity levies a tax rate that exceeds the calendar year taxing entity's</u> <u>certified tax rate; and</u>

7. Page 15, Lines 445 through 446:

445 (f) (i) For purposes of Subsection (3)(a)(i)(A) or (4)(a), the form and content of an
446 advertisement shall be <u>substantially</u> as follows:

8. Page 16, Lines 464 through 465:

464 [(3) The] (ii) For purposes of Subsection (3)(a)(i)(B)(I), the form and content of [the 465 notice] an advertisement shall be $\{+\}$ substantially $\{+\}$ as follows:

- 9. Page 18, Line 524:
 - 524 <u>shall announce at that public hearing the scheduled time and place of the next public</u> <u>{hearing}</u> <u>meeting</u> <u>at</u>
- 10. Page 18, Line 530:
 - 530 <u>the next public</u> {<u>hearing</u>} <u>meeting</u> at which the taxing entity will consider adopting a resolution levying
- 11. Page 18, Line 535:
 - 535 <u>meet the notice requirements of Subsection (3)(a)</u> $\{ \underline{(ii)} \}$ <u>(i)(B)(I)</u>.
- *12. Page 35, Line 1073:* After Line 1073 insert:

<u>Section 21. Coordinating S.B. 65 with H.B. 67 and S.B. 208 -- Substantive and technical</u> amendments.

<u>If this S.B. 65, H.B. 67, Public Hearings on Property Tax Increases, and S.B. 208, Utah Public</u> <u>Notice Website, all pass, it is the intent of the Legislature that the Office of Legislative Research and</u> <u>General Counsel prepare the Utah Code database for publication by:</u>

(1) modifying Subsections 59-2-919(6) and (7) as amended in this bill in the version of the Utah Code database that takes effect on January 1, 2010 as follows:

(6) (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this section shall be published :

(i) in a newspaper or combination of newspapers of general circulation in the taxing entity <u>until</u> January 1, 2011; and

(ii) beginning on January 1, 2011, on the Utah Public Notice Website as described in Section 63F-1-701 _____

(b) The advertisement described in { this section }

(i) be no less than 1/4 page in size;

(ii) use type no smaller than 18 point; and

(iii) be surrounded by a 1/4-inch border.

(c) The advertisement described in $\{\frac{\text{this section}}{\text{section}}\}$ <u>Subsection (6)(a)(i)</u> may not be placed in that portion of the newspaper where legal notices and classified advertisements appear.

Subsection (6)(a)(i) shall:

(d) It is the intent of the Legislature that:

(i) whenever possible, the advertisement described in { this section } <u>Subsection (6)(a)(i)</u> appear in a newspaper that is published at least one day per week; and

(ii) the newspaper or combination of newspapers selected:

(A) be of general interest and readership in the taxing entity; and

(B) not be of limited subject matter.

(e) (i) The advertisement $\{\frac{\text{described in this section shall}}{\text{described in this section shall}\}$:

{-(i)-} (A) described in Subsection (6)(a)(i) shall:

(I) except as provided in Subsection (6)(e)(ii), be run once each week for the two weeks [preceding the adoption of the final] :

(Aa) before a taxing entity conducts a public hearing at which the taxing entity's annual budget is discussed; and

<u>(Bb) if a calendar year taxing entity provides the notice described in Subsection (3)(a)(i)(B)(I),</u> before the calendar year taxing entity levies a tax rate that exceeds the calendar year taxing entity's certified tax rate; and

 $\{-(ii)\}$ (II) state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be not less than seven days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase $\{-,\}$ ior

(B) described in Subsection (6)(a)(ii) shall:

(I) be published two weeks:

(Aa) before a taxing entity conducts a public hearing at which the taxing entity's annual budget is discussed; and

(Bb) if a calendar year taxing entity provides the notice described in Subsection (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar year taxing entity's certified tax rate; and

(II) state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be not less than seven days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase.

<u>(ii) If a taxing entity's public hearing information is published by the county auditor in</u> <u>accordance with Section 59-2-919.2, the taxing entity is not subject to the requirement to run the</u> <u>advertisement twice, as required by Subsection (6)(e)(i)(A), but shall run the advertisement once during</u> the week:

(A) before the taxing entity conducts a public hearing at which the taxing entity's annual budget is discussed; and

(B) if a calendar year taxing entity provides the notice described in Subsection (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar year taxing entity's certified tax rate.

[(f) The meeting on the proposed increase may coincide with the hearing on the proposed budget of the taxing entity.]

(f) (i) For purposes of Subsection (3)(a)(i)(A) or (4)(a), the form and content of an advertisement shall be substantially as follows:

"NOTICE OF PROPOSED TAX INCREASE

(NAME OF TAXING ENTITY)

The (name of the taxing entity) is proposing to increase its property tax revenue.

- { If the proposed budget is approved, this would be an increase of _____% above the (name of the taxing entity) property tax budgeted revenue for the prior year. }
- The (name of the taxing entity) tax on a (insert the value of a business having the same value as the average value of a residence in the taxing entity) business would increase from \$______ to
 \$______, which is \$______ per year.
 - If the proposed budget is approved, (name of the taxing entity) would increase its property tax budgeted revenue by % above last year's property tax budgeted revenue excluding new growth.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: (date) (time)

Location: (name of meeting place and address of meeting place)

To obtain more information regarding the tax increase, citizens may contact the (name of the taxing entity) at (phone number of taxing entity)."

[(3) The] (ii) For purposes of Subsection (3)(a)(i)(B)(I), the form and content of [the notice] an advertisement shall be $\{\uparrow\}$ substantially $\{\uparrow\}$ as follows:

"NOTICE OF PROPOSED TAX INCREASE

(NAME OF TAXING ENTITY)

The (name of the taxing entity) is proposing to increase its property tax revenue.

- { If the proposed budget is approved, this would be an increase of _____% above the (name of the taxing entity) property tax budgeted revenue for the prior year. }
- The (name of the taxing entity) tax on a (insert the average value of a residence in the taxing entity rounded to the nearest thousand dollars) residence would increase from \$_____ to \$_____,

which is \$_____ per year.

- The (name of the taxing entity) tax on a (insert the value of a business having the same value as the average value of a residence in the taxing entity) business would increase from \$______ to \$_____, which is \$_____ per year.
 - If the proposed budget is approved, (name of the taxing entity) would increase its property tax budgeted revenue by % above last year's property tax budgeted revenue excluding new growth.

(Name of taxing entity) property tax revenue from new growth and other sources will increase from

- \$___
- ____ to \$____

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: (date) (time)

Location: (name of meeting place and address of meeting place)

To obtain more information regarding the tax increase, citizens may contact the (name of the taxing entity) at (phone number of taxing entity).

[(4)] (7) The commission:

(a) shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,

governing the joint use of one advertisement [under this section or Section 59-2-918] <u>described in Subsection</u> (<u>6</u>) by two or more taxing entities; and

- (b) may[, upon petition by any taxing entity,] authorize [either]:
- (i) <u>until January 1, 2011,</u> the use of <u>a</u> weekly [newspapers] <u>newspapers</u>] <u>newspapers</u>]

(A) in [counties] <u>a county</u> having both daily and weekly newspapers [where] <u>if</u> the weekly newspaper would provide equal or greater notice to the taxpayer; <u>and</u>

(B) if the county petitions the commission for the use of the weekly newspaper; or

(ii) the use <u>by a taxing entity except for a calendar year taxing entity that provides the notice described in</u> <u>Subsection (3)(a)(i)(B)(II)</u> of a commission[-]approved direct notice to each taxpayer if [the]:

- (A) the cost of the advertisement would cause undue hardship; [and]
- (B) the direct notice is different and separate from that provided for in Section 59-2-919.1[-]; and
- (C) the taxing entity petitions the commission for the use of a commission approved direct notice.
- <u>and</u>

(2) modifying Section 59-2-919.2 enacted in H.B. 67 in the version of the Utah Code database that takes effect on January 1, 2010 as follows:

(a) in Subsection 59-2-919.2(1)(a), replace the references to "Subsection 59-2-919(7)" with "Subsection 59-2-919(8)(a)(i)";

(b) in Subsection 59-2-919.2(1)(b), replace the reference to "advertisement" with "notice";
(c) modify Subsection 59-2-919.2(2)(b)(ii) to read:

"(ii) the date, time, and location of the public hearing described in Subsection 59-2-919(8)(a)(i);";
(d) modify Subsection 59-2-919.2(4)(a) to read:

"(a) who attends the public hearing described in Subsection 59-2-919(8)(a)(i) of the taxing entity;

or"; and

(e) modify Subsection 59-2-919.2(6) to read:

<u>''(6) The publication of the list under this section does not remove or change the notice</u> requirements of Section 59-2-919 for a taxing entity.''.

Section 22. Coordinating S.B. 65 with H.B. 67 -- Substantive and technical amendments.

If this S.B. 65 and H.B. 67, Public Hearings on Property Tax Increases, both pass, it is the intent of the Legislature that the Office of Legislative Research and General Counsel prepare the Utah Code database for publication by:

(1) modifying Subsection 59-2-919(6) as amended in this bill in the version of the Utah Code database that takes effect on January 1, 2010 as follows:

<u>(6) (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this section shall be</u> published in a newspaper or combination of newspapers of general circulation in the taxing entity.

(b) The advertisement described in this section shall:

- (i) be no less than 1/4 page in size;
- (ii) use type no smaller than 18 point; and
- (iii) be surrounded by a 1/4-inch border.

(c) The advertisement described in this section may not be placed in that portion of the newspaper where legal notices and classified advertisements appear.

- (d) It is the intent of the Legislature that:
- (i) whenever possible, the advertisement described in this section appear in a newspaper that is

published at least one day per week; and

- (ii) the newspaper or combination of newspapers selected:
- (A) be of general interest and readership in the taxing entity; and
- (B) not be of limited subject matter.
- (e) (i) The advertisement described in this section shall:

 $\{-(i)\}$ <u>(A) except as provided in Subsection (6)(e)(ii)</u>, be run once each week for the two weeks [preceding the adoption of the final] :

(I) <u>before a taxing entity conducts a public hearing at which the taxing entity's annual budget is</u> <u>discussed;</u> and

<u>(II) if a calendar year taxing entity provides the notice described in Subsection (3)(a)(i)(B)(I),</u> <u>before the calendar year taxing entity levies a tax rate that exceeds the calendar year taxing entity's</u> <u>certified tax rate; and</u>

 $\{-(ii)\}$ <u>(B)</u> state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be not less than seven days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase.

(ii) If a taxing entity's public hearing information is published by the county auditor in accordance with Section 59-2-919.2, the taxing entity is not subject to the requirement to run the

advertisement twice, as required by Subsection (6)(e)(i)(A), but shall run the advertisement once during the week:

(A) before the taxing entity conducts a public hearing at which the taxing entity's annual budget is discussed; and

(B) if a calendar year taxing entity provides the notice described in Subsection (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar year taxing entity's certified tax rate.

[(f) The meeting on the proposed increase may coincide with the hearing on the proposed budget of the taxing entity.]

(f) (i) For purposes of Subsection (3)(a)(i)(A) or (4)(a), the form and content of an advertisement shall be **substantially** as follows:

"NOTICE OF PROPOSED TAX INCREASE

(NAME OF TAXING ENTITY)

The (name of the taxing entity) is proposing to increase its property tax revenue.

- { <u>• If the proposed budget is approved, this would be an increase of _____% above the (name of the taxing entity) property tax budgeted revenue for the prior year.</u>}
- <u>The (name of the taxing entity) tax on a (insert the average value of a residence in the taxing entity</u> rounded to the nearest thousand dollars) residence would increase from \$______ to \$_____, which is \$______ per year.
- The (name of the taxing entity) tax on a (insert the value of a business having the same value as the average value of a residence in the taxing entity) business would increase from \$______ to
 \$______, which is \$______ per year.
- <u>If the proposed budget is approved, (name of the taxing entity) would increase its property</u> <u>tax budgeted revenue by</u><u>% above last year's property tax budgeted revenue excluding</u> new growth.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: (date) (time)

Location: (name of meeting place and address of meeting place)

To obtain more information regarding the tax increase, citizens may contact the (name of the taxing entity) at (phone number of taxing entity)."

[(3) The] (ii) For purposes of Subsection (3)(a)(i)(B)(I), the form and content of [the notice] an advertisement shall be $\{+\}$ substantially $\{+\}$ as follows:

"NOTICE OF PROPOSED TAX INCREASE

(NAME OF TAXING ENTITY)

The (name of the taxing entity) is proposing to increase its property tax revenue.

{• If the proposed budget is approved, this would be an increase of _____% above the (name of the taxing entity) property tax budgeted revenue for the prior year.}

• The (name of the taxing entity) tax on a (insert the average value of a residence in the taxing entity

	which is \$ per year. The (name of the taxing entity) tax on a (insert the value of a business having the same value a
	average value of a residence in the taxing entity) business would increase from \$ to
	\$, which is \$ per year.
	If the proposed budget is approved, (name of the taxing entity) would increase its proper
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<u>€</u> <u>a</u> <u>r</u> ' S <u>p</u> <u>r</u> <u>0</u> <u>p</u> <u>€</u> <u>r</u> ₫ <u>y</u> ţ <u>a</u> X ₿ <u>u</u> ₫ <u>g</u> <u>e</u> t <u>e</u> ₫ <u>r</u> <u>e</u> <u>V</u> <u>€</u> <u>n</u> <u>u</u> <u>e</u> <u>e</u> <u>¥</u> <u>€</u> <u>1</u> Ľ <u>d</u> iٍ <u>n</u> (Name of taxing entity) property tax revenue from new growth and other sources will increase from

\$_____

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: (date) (time)

to \$

Location: (name of meeting place and address of meeting place)

To obtain more information regarding the tax increase, citizens may contact the (name of the taxing entity) at (phone number of taxing entity). **<u>: and</u>**

(2) modifying Section 59-2-919.2 enacted in H.B. 67 in the version of the Utah Code database that takes effect on January 1, 2010 as follows:

(a) in Subsection 59-2-919.2(1)(a), replace the references to "Subsection 59-2-919(7)" with "Subsection 59-2-919(8)(a)(i)";

(b) in Subsection 59-2-919.2(1)(b), replace the reference to "advertisement" with "notice";

(c) modify Subsection 59-2-919.2(2)(b)(ii) to read:

"(ii) the date, time, and location of the public hearing described in Subsection 59-2-919(8)(a)(i);";
(d) modify Subsection 59-2-919.2(4)(a) to read:

<u>"(a) who attends the public hearing described in Subsection 59-2-919(8)(a)(i) of the taxing entity;</u> or"; and

(e) modify Subsection 59-2-919.2(6) to read:

<u>''(6) The publication of the list under this section does not remove or change the notice</u> requirements of Section 59-2-919 for a taxing entity.''.

<u>Section 23. Coordinating S.B. 65 with S.B. 208 -- Substantive and technical amendments.</u> <u>If this S.B. 65 and S.B. 208, Utah Public Notice Website Amendments, both pass, it is the intent of</u> <u>the Legislature that the Office of Legislative Research and General Counsel prepare the Utah Code</u> <u>database for publication by modifying Subsections 59-2-919(6) and (7) as amended in this bill in the</u> version of the Utah Code database that takes effect on May 12, 2009 as follows:

(6) (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this section shall be published :

(i) in a newspaper or combination of newspapers of general circulation in the taxing entity **until** January 1, 2011; and

(ii) beginning on January 1, 2011, on the Utah Public Notice Website as described in Section 63F-1-701 .

- (b) The advertisement described in $\{-\frac{1}{16} + \frac{1}{16} \}$ <u>Subsection (6)(a)(i)</u> shall:
- (i) be no less than 1/4 page in size;
- (ii) use type no smaller than 18 point; and
- (iii) be surrounded by a 1/4-inch border.

(c) The advertisement described in $\{-\text{this section}\}$ <u>Subsection (6)(a)(i)</u> may not be placed in that portion of the newspaper where legal notices and classified advertisements appear.

- (d) It is the intent of the Legislature that:
- (i) whenever possible, the advertisement described in {-this section } <u>Subsection (6)(a)(i)</u>

appear in a newspaper that is published at least one day per week; and

- (ii) the newspaper or combination of newspapers selected:
- (A) be of general interest and readership in the taxing entity; and
- (B) not be of limited subject matter.
- (e) The advertisement { described in this section shall } :
- (i) described in Subsection (6)(a)(i) shall:
- (A) be run once each week for the two weeks [preceding the adoption of the final]
- (I) <u>before a taxing entity conducts a public hearing at which the taxing entity's annual budget is</u> discussed; and

<u>(II) if a calendar year taxing entity provides the notice described in Subsection (3)(a)(i)(B)(I), before</u> <u>the calendar year taxing entity levies a tax rate that exceeds the calendar year taxing entity's certified tax</u> <u>rate; and</u>

 $\{-(ii)\}$ (B) state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be not less than seven days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase $\{-,\}$: or

(ii) described in Subsection (6)(a)(ii) shall:

(A) be published two weeks:

(I) before a taxing entity conducts a public hearing at which the taxing entity's annual budget is discussed; and

(II) if a calendar year taxing entity provides the notice described in Subsection (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar year taxing entity's certified tax rate; and (B) state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be not less than seven days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase.

[(f) The meeting on the proposed increase may coincide with the hearing on the proposed budget of the taxing entity.]

(f) (i) For purposes of Subsection (3)(a)(i)(A) or (4)(a), the form and content of an advertisement shall be **substantially** as follows:

"NOTICE OF PROPOSED TAX INCREASE (NAME OF TAXING ENTITY)

The (name of the taxing entity) is proposing to increase its property tax revenue.

- If the proposed budget is approved, this would be an increase of _____% above the (name of the taxing entity) property tax budgeted revenue for the prior year.
- The (name of the taxing entity) tax on a (insert the average value of a residence in the taxing entity rounded to the nearest thousand dollars) residence would increase from \$______ to \$_____, which is \$______ per year.
- The (name of the taxing entity) tax on a (insert the value of a business having the same value as the average value of a residence in the taxing entity) business would increase from \$______ to \$_____, which is \$______ per year.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: (date) (time)

Location: (name of meeting place and address of meeting place)

To obtain more information regarding the tax increase, citizens may contact the (name of the taxing entity) at (phone number of taxing entity)."

[(3) The] (ii) For purposes of Subsection (3)(a)(i)(B)(I), the form and content of [the notice] an advertisement shall be $\{+\}$ substantially $\{+\}$ as follows:

"NOTICE OF PROPOSED TAX INCREASE

(NAME OF TAXING ENTITY)

The (name of the taxing entity) is proposing to increase its property tax revenue.

- If the proposed budget is approved, this would be an increase of _____% above the (name of the taxing entity) property tax budgeted revenue for the prior year.
- The (name of the taxing entity) tax on a (insert the average value of a residence in the taxing entity rounded to the nearest thousand dollars) residence would increase from \$_____ to \$_____, which is \$_____ per year.
- The (name of the taxing entity) tax on a (insert the value of a business having the same value as the average value of a residence in the taxing entity) business would increase from \$______ to \$_____, which is \$_____ per year.

(Name of taxing entity) property tax revenue from new growth and other sources will increase from

\$_____ to \$_____

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: (date) (time)

Location: (name of meeting place and address of meeting place)

To obtain more information regarding the tax increase, citizens may contact the (name of the taxing entity) at (phone number of taxing entity)."

[(4)] (7) The commission:

(a) shall adopt rules <u>in accordance with Title 63G</u>, <u>Chapter 3</u>, <u>Utah Administrative Rulemaking Act</u>, governing the joint use of one advertisement [under this section or Section 59-2-918] <u>described in Subsection</u>
 (6) by two or more taxing entities; and

(b) may[, upon petition by any taxing entity,] authorize [either]:

(i) <u>until January 1, 2011</u>, the use of <u>a</u> weekly [newspapers] <u>newspapers</u>]

(A) in [counties] <u>a county</u> having both daily and weekly newspapers [where] <u>if</u> the weekly newspaper would provide equal or greater notice to the taxpayer; <u>and</u>

(B) if the county petitions the commission for the use of the weekly newspaper; or

(ii) the use <u>by a taxing entity except for a calendar year taxing entity that provides the notice described in</u> <u>Subsection (3)(a)(i)(B)(II)</u> of a commission[-]approved direct notice to each taxpayer if [the]:

- (A) the cost of the advertisement would cause undue hardship; [and]
- (B) the direct notice is different and separate from that provided for in Section 59-2-919.1[-]; and
- (C) the taxing entity petitions the commission for the use of a commission approved direct notice.

Section 24. Coordinating S.B. 65 with H.B. 23 -- Substantive and technical amendments.

If this S.B. 65 and H.B. 23, Certified Tax Rate Amendments, both pass, it is the intent of the Legislature that the Office of Legislative Research and General Counsel prepare the Utah Code database for publication by replacing the reference to "public notice and hearing requirements of Sections 59-2-918 and 59-2-919" in Subsection 59-2-924(3)(c)(viii)(B) as amended in H.B. 23 with "notice and public hearing provisions of Section 59-2-919".