

**91.390 Board of equalization.**

- (1) The board of equalization shall consist of three (3) citizens of the city, to be elected annually in July by the board of aldermen. The board of aldermen may remove any member of the board of equalization, and shall fill all vacancies caused by removal, death, resignation or departure from the city. The board of aldermen may fix the compensation of members of the board of equalization at not more than ten dollars (\$10) for each day of service, to be paid out of the city treasury.
- (2) Two (2) members shall constitute a quorum. If two (2) or all of the members fail to attend, the mayor may, by writing signed by him, appoint others to take their places for the time being. The board of equalization shall convene on October 1, or on the succeeding day when October 1 falls on Sunday, and shall close its sessions on November 15 following except when November 15 falls on Sunday, in which case it shall close its sessions on November 14. The mayor may, from time to time, reconvene the board to pass on the complaints of persons retrospectively assessed. The board shall hold its meetings in the office of the assessor, and shall keep a full and true journal of its proceedings, to be preserved as part of the city records.
- (3) The chairman of the board may summon and swear witnesses and hear all competent evidence on matters relating to the assessment of property.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2993, 2995.