

**92.240 Board of equalization in cities of second class.**

- (1) Each city of the second class shall have a board of equalization, to consist of three (3) persons selected by the city legislative body. No person shall be appointed a member of the board of equalization unless he is at the time a housekeeper and owner of real estate in the city, and has been a resident thereof for at least five (5) years next preceding his appointment. The board shall be paid such compensation as is fixed by ordinance. The members of the board shall take oath faithfully to discharge their duties, and shall elect from among themselves a chairman and a clerk.
- (2) The board may cause the custodian of any city records to bring the records before the board for its inspection, and may retain them for defense, if necessary, by giving its receipt to the custodian. The board may also interrogate any city official, who shall, at its request, attend the meeting of the board and respond to all questions. Each member of the board may administer oaths, and the board may compel attendance of witnesses. A majority of a quorum may determine any question before the board.

**History:** Amended 1942 Ky. Acts ch. 148, secs. 1 and 3. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 3181.