

**54-8-15 Board of equalization and review -- Appointment -- Functions and authority.**

Whenever the governing body of any municipality shall propose to levy any tax under any provision of this chapter, it shall before doing so, appoint a board of equalization and review which shall consist of three or more of its members. This board shall perform the functions of the governing body under Sections 54-8-16 and 54-8-17 and shall have authority to make corrections in the proposed assessments under the provisions of Section 54-8-17. After having concluded the public hearings provided for in Section 54-8-17, the board shall make a report to the body appointing it of any changes or corrections made by it in the assessment list together with its finding that each piece of property within the improvement district will be benefited in amounts not less than the assessment to be levied against such property.

Amended by Chapter 92, 1987 General Session