§ 802. Commissioners of equalization. 1. In a county where the board of supervisors has determined that commissioners of equalization shall be the county equalization agency, three persons shall be appointed commissioners of equalization as provided in this section for a term of three years. Each person so appointed shall be paid by the county for his services, a sum to be determined by the board of supervisors, for the time actually and necessarily spent in the performance of his duties, and his actual and necessary expenses incurred in connection therewith.

2. Two of the commissioners shall be residents of the county and not members of the board of supervisors. The third commissioner shall not be a resident of or a taxpayer in the county, but shall reside in the judicial district in which the county is situated. Not more than one commissioner shall reside in the same city or town. If a commissioner removes to a city or town in which another commissioner resides, the office of the commissioner so removing shall thereupon become vacant. If there are any cities in the county, one commissioner shall be a resident of one of such cities and one commissioner shall be a resident of a town in the county.

3. All three commissioners shall be chosen from the political parties polling in such county at the last gubernatorial election either the highest or the next highest number of votes for governor. Appointments shall be so made that not more than two commissioners are members of the same political party. If the office of any commissioner becomes vacant before the expiration of his term, such vacancy shall be filled for the unexpired term by the appointment of a person who, at the time of his appointment, is a member of the same political party as his predecessor.

4. Commissioners of equalization shall be appointed by the board of supervisors except that in a county where one commissioner is required to be a resident of a city and one commissioner a resident of a town pursuant to subdivision two of this section, the commissioner appointed from a city shall be named by the supervisors representing cities and the commissioner appointed from a town shall be named by the supervisors representing towns. The appointment of all three commissioners in a

county having any cities shall be confirmed by a two-thirds vote of the board of supervisors. If the board of supervisors is unable to agree upon the commissioners as provided herein and such commissioners have not been appointed before the first day of June succeeding the adoption of the resolution determining that commissioners of equalization shall be the county equalization agency, the clerk of such board shall apply to the county judge certifying to him the fact that such resolution was adopted and such commissioners have not been appointed, whereupon the county judge shall appoint the commissioners subject to the provisions of subdivisions two and three of this section.