Also in subsection (e) of this section, the former reference to "regularly" elected officers is deleted as surplusage.

In subsection (f) of this section, the phrase "until ... the executive officer originally holding the position returns to the position" is substituted for the former phrase "during the incapacity or unavailability of the officer whose position he was appointed to fill" for clarity and consistency. The former phrase was incomplete because it did not list all the reasons provided in subsection (c)(1) of this section that an officer could be unavailable.

In subsection (g) of this section, the reference to appointment "as executive officers" is substituted for the former reference to appointment "to fill the vacancies" for clarity and consistency in this section.

Defined terms: "County" § 1–101
"Local governing body" § 14–401

14–404. MEMBER OF GOVERNING BODY OF TAX DISTRICT KILLED, SICK, OR UNAVAILABLE.

(A) "TAX DISTRICT" DEFINED.

IN THIS SECTION, "TAX DISTRICT" INCLUDES:

- (1) A SPECIAL TAX AREA:
- (2) A SPECIAL TAX DISTRICT;
- (3) A SANITARY DISTRICT; AND
- (4) A WATER DISTRICT.
- (B) PERIOD OF APPLICABILITY.

THE POWERS IN THIS SECTION MAY BE EXERCISED ONLY DURING THE EFFECTIVE PERIOD OF AN OFFICIAL PROCLAMATION BY THE GOVERNOR THAT DECLARES ALL OR PART OF THE TAX DISTRICT TO BE IN AN ACTUAL OR THREATENED EMERGENCY AREA.

(C) AUTHORITY OF GOVERNOR TO EXERCISE POWERS OF TAX DISTRICT.

IF A MAJORITY OF THE MEMBERS OF THE GOVERNING BODY OF A TAX DISTRICT IN THE STATE ARE KILLED OR ARE SICK, INCAPACITATED, MISSING, OR OTHERWISE UNAVAILABLE FOR A TEMPORARY OR INDEFINITE PERIOD BECAUSE OF A MILITARY OR WARLIKE CATASTROPHE, AND THE TAX DISTRICT IS UNABLE TO FUNCTION NORMALLY FOR A TEMPORARY OR INDEFINITE PERIOD, THE GOVERNOR MAY EXERCISE THE EXECUTIVE AND ADMINISTRATIVE POWERS OF THE TAX DISTRICT UNTIL THE NUMBER OF MEMBERS OF THE GOVERNING BODY OF THE TAX DISTRICT SUFFICIENT TO OPERATE THE GOVERNING BODY ARE APPOINTED AND QUALIFIED IN ACCORDANCE WITH THE PROCEDURES OF THE GOVERNING BODY.