

Item Title: Resolution Creating the 2026/2027 Board of Equalization and Review

Specific Action Requested:

That the Board of Commissioners adopts a resolution appointing a special Board of Equalization and Review for 2026/2027.

Item Summary:

Purpose: Upon the adoption of a resolution so providing, the Board of Commissioners is authorized to appoint a special Board of Equalization and Review to carry out the duties imposed under NCGS 105-322.

Background: The Wake County Board of Commissioners has appointed a special Board of Equalization and Review since 1992. The Board of Equalization and Review must have their first meeting not earlier than the first Monday in April and not later than the first Monday in May. In a revaluation year, the Board of Equalization and Review must complete their work by December 1, except to hear and determine requests made under the provisions of NCGS 105-322(g)(2) and 105-282.1(a1).

Strategic Plan: This item supports the routine business of the County as required by North Carolina General Statutes and does not relate to a specific Strategic Plan initiative.

Fiscal Impact: Members have historically been paid for time spent in training and appeal hearings. It is recommended that the pay rate for members be \$150 per half day and \$300 per full day for 2026/2027. Funds are allocated within Tax Administration's operating budget.

Additional Information:

The Wake County Board of Commissioners is authorized to divide the board into two or more separate panels with a minimum of three members each in accordance with Session Law 2015-59, House Bill 279. A decision by a panel has the same effect as a decision by the entire board. The Board Chair is authorized to substitute panel members in the event of an absence or vacancy to ensure a quorum of the panel.

Based on prior experience serving on the Board of Equalization and Review, it is recommended that Kenn Gardner be appointed Board Chair; Curt Willis, Ivy Davey, Ken McArtor, Kelli Braunbach, Levi Beckwith Sr., Monique Edwards, Rich Morgart and Russell Adams be appointed Panel Vice-Chairs.

The following individuals have offered to serve and are recommended for 2026/2027:

Kenn Gardner, Panel Chair
Curt Willis, Panel Vice Chair
Ivy Davey, Panel Vice Chair
Ken McArtor, Panel Vice Chair
Kelli Braunbach, Panel Vice Chair
Levi Beckwith Sr., Panel Vice Chair
Q. Monique Edwards, Panel Vice Chair
Rich Morgart, Panel Vice Chair
Russell Adams, Panel Vice Chair
Anne Sherron, Alternate Member
Geff Bitler, Alternate Member
John Barbour, Alternate Member
Ruth Payne, Alternate Member
Jim Ferrone, Alternate Member
Dave Goodwin, Alternate Member
Gwen Nicholson, Alternate Member
Delia Little, Alternate Member
Denise Hogan, Alternate Member
Walt Jennette, Alternate Member
Dorothy Rainey, Alternate Member
Maye Hickman, Alternate Member
Andrea Mahunga, Alternate Member
Tyrone Hightower, Alternate Member
Ann Akland, Alternate Member
Lloyd Inman, Alternate Member
Elizabeth Paner, Alternate Member
Thomas Gulisano, Alternate Member
Merrie Hedrick, Alternate Member

Attachments:

1. Resolution