



**WAKE COUNTY BOARD OF COMMISSIONERS
RESOLUTION
Appointing the 2026/2027 Wake County Board of
Equalization and Review**

WHEREAS, North Carolina General Statutes authorize the Wake County Board of Commissioners to appoint a special Board of Equalization and Review to carry out the duties imposed under NCGS 105-322; and

WHEREAS, the Wake County Board of Commissioners has appointed a special Board of Equalization and Review every year since 1992 and desires to continue to do so for 2026/2027;

NOW, THEREFORE BE IT RESOLVED by the Wake County Board of Commissioners that a special Board of Equalization and Review is hereby appointed for 2026/2027 to carry out the statutory duties of NCGS 105-322 and 105-282.1(a1). Any vacancies on the Board of Equalization and Review shall be filled by appointment of the Wake County Board of Commissioners sitting in regular session.

BE IT FURTHER RESOLVED that 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.

BE IT FURTHER RESOLVED that the Wake County Board of Commissioners hereby appoints the following as members of the 2026/2027 Board of Equalization and Review:

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

BE IT FURTHER RESOLVED that members of the Board of Equalization and Review shall be compensated at the rate of \$150 per half day and \$300 per full day for time served in training or hearings.

Adopted this 16th day of February 2026

Don Mial, Chair

Wake County Board of Commissioners