

Item Title: Appointment of the Wake County Revenue Director

Specific Action Requested:

That the Board of Commissioners:

- 1. Appoints Marcus D. Kinrade to a third term as Wake County Revenue Director commencing August 1, 2016 for a four year term;**
- 2. Administers the oath of office as required by statute and the North Carolina Constitution; and**
- 3. Authorizes the Chairman to enter into a contract with the Revenue Director as approved by the County Attorney.**

Item Summary:

On September 2, 2008, Marcus D. Kinrade was appointed to a four-year term as Wake County Revenue Director following the retirement of Emmett D. Curl. Having excelled during this initial four-year term, Mr. Kinrade was reappointed to a second term on August 6, 2012.

Mr. Kinrade received the North Carolina Tax Collector of the year award from the North Carolina Tax Collectors' Association in 2014 and following an extremely successful County-wide reappraisal for 2016, it is recommended that Mr. Kinrade be reappointed to a third term as Revenue Director.

Mr. Kinrade is a graduate of Coastal Carolina Community College and the University of North Carolina at Wilmington with a Bachelor of Science degree in Business Information Systems, is certified by the North Carolina Department of Revenue as a property tax Assessor, is certified by the North Carolina Tax Collectors' Association as a property tax collector, and holds the designation of "Assessment Administration Specialist" from the International Association of Assessing Officers, one of seven such designees in the State. Mr. Kinrade is an honorably discharged veteran of the United States Marine Corps and resides in Garner with his family.

Wake County Finance Director Susan McCullen has verified that Mr. Kinrade is lawfully bonded for the position.

Pursuant to NCGS 105-295 and 105-349(g), the Revenue Director should take the statutory oath of office for the assessor and collector. The Chairman of the Board of Commissioners may administer this oath pursuant to NCGS 11-9.

The Revenue Director, as to his duties specific to the assessment of taxes per NCGS 105-294:

1. Must be appointed by the Board of Commissioners every two or four years, but cannot serve more than two years for the first appointment unless he becomes

qualified through educational courses and subsequently certified by the North Carolina Department of Revenue as a property tax Assessor, and

2. Must within every two year period, attend at least 30 hours of instruction in the appraisal and assessment of property, and
3. Can only be terminated during his term by this Board and it must be for good cause and only after giving him notice in writing and an opportunity to appear and be heard in a public session of the Board.

The Revenue Director, as to his duties specific to the collection of taxes per NCGS 105-349:

1. Must be bonded, and
2. Can only be terminated during his term by this Board and it must be for good cause and only after giving him notice in writing and an opportunity to appear and be heard in a public session of the Board, unless he has failed to properly settle and account for tax receipts per NCGS 105-352(b).

Attachments:

1. Oath