

**Item Title:** Reappointment of the Wake County Tax Administrator

**Specific Action Requested:**  
**That the Board of Commissioners:**

- 1. Reappoints Marcus D. Kinrade to a fourth term as Wake County Tax Administrator commencing July 6, 2020 for a four-year term, at a salary of \$185,000, with future salary increases pursuant to contract; and**
- 2. Instructs Mr. Kinrade to take the oath of office as required by statute and the North Carolina Constitution.**

**Item Summary:**

**Purpose:** State statute requires County Commissioners to appoint a tax administrator for the County.

**Background:** Marcus Kinrade has served as Wake County Tax Administrator since 2008. This action reappoints Mr. Kinrade to a four-year term extending to July 2024. Pursuant to NCGS 105-295 and 105-349(g), the Tax Administrator 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.

**Board Goal:** This action supports standard County operations.

**Fiscal Impact:** This action has no financial impact.

**Additional Information:**

The Tax Administrator, 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, 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 the Board of County Commissioners for good cause shown, and only after giving him notice in writing and an opportunity to appear and be heard in a public session of the Board.

The Tax Administrator, 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 of County Commissioners for good cause shown, 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).

On September 2, 2008, Marcus D. Kinrade was appointed to a four-year term as Wake County Tax Administrator 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.

During his second term, the North Carolina Tax Collectors' Association named him the 2014 North Carolina Tax Collector of the year. Following the successful 2016 County-wide reappraisal, he was reappointed to a third term on August 1, 2016.

During his third term, the tax office and Mr. Kinrade earned several jurisdictional and personal awards and recognitions including: a 2018 Distinguished Large Jurisdiction award from the North Carolina Association of Assessing Officers; a 2018 Government Innovation Award from 1105 Media Inc; was a National finalist in both 2018 and 2020 for a Smart Cities of North America award from IDC; a 2019 NACO Achievement Award; a 2019 LGFCU Excellence in Innovation Award; and Mr. Kinrade was named a 2019 LocalSmart GoldenGov County Executive of the Year.

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 credentialed by the North Carolina Department of Revenue and the North Carolina Association of Assessing Officers as a certified property tax Assessor, is credentialed by the North Carolina Tax Collectors' Association as a certified property tax Collector, and has earned the professional designations of "Assessment Administration Specialist" and "Residential Evaluation Specialist" from the International Association of Assessing Officers. He previously served honorably on active duty in the United States Marine Corps and resides in Garner with his family.

**Attachments:**

1. Oath