RESOLUTION
3-2026

CALDWELL COUNTY BOARD OF EQUALIZATION AND REVIEW

WHEREAS, the State of North Carolina pursuant to North Carolina General Statute Section 105-322, has authorized the county commissioners of the respective counties within the State to appoint a special board of equalization and to carry out the duties imposed under Article 21 of the Machinery Act of North Carolina; and

WHEREAS, the Caldwell County Board of Equalization and Review was established pursuant to G. S. 105-322 (a); and

WHEREAS, the Caldwell County Board of Equalization and Review consists of five (5) members and four (4) alternate members; and

WHEREAS, on February 10, 2023, the Caldwell County Board of Commissioners set the following policy for the Caldwell County Board of Equalization and Review:

1. MEMBERSHIP
   The Board shall consist of five (5) members and four (4) alternate members.

2. QUALIFICATIONS
   A. Each member shall be of good moral character.
   B. Each member shall have resided full-time in Caldwell County for at least two years prior to taking office and shall reside in the county the duration of service on the board of equalization and review.
   C. Each member shall not have been convicted of a felony; if convicted of a felony their rights must be restored before they can be considered for appointment.

3. CONFLICT OF INTEREST POLICY
   A. Each member shall sign a Conflict-of-Interest policy

4. COMPENSATION
   A. To be determined by the Caldwell County Board of Commissioners

5. CHAIRMAN
   A. The Board of Commissioners shall designate the chairman of the Board of Equalization and Review

6. REMOVAL FROM OFFICE
    A. A member may be removed from office by the Caldwell County Board of Commissioners for:

        (1) Commission of a felony or other crime involving moral turpitude;
        (2) Violation of a State law governing conflict of interest;
        (3) Violation of a written policy adopted by the Caldwell County Board of Commissioners;
        (4) Failure to attend meetings;
        (5) Conduct that tends to bring the office into disrepute;
        (6) Failure to maintain county residency.

NOW, THEREFORE, BE IT RESOLVED, that the Caldwell County Board of Commissioners hereby adopts this policy for the members of the Caldwell County Board of Equalization and Review.

Adopted this 23rd day of February 2026.

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Randy T. Church, Chairman

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Iris Whitt, Interim County Clerk