

**MECKLENBURG COUNTY  
BOARD OF COMMISSIONERS  
RESOLUTION APPOINTING KENNETH L. JOYNER TO THE POSITION OF  
TAX ADMINISTRATION DIRECTOR**

**WHEREAS**, pursuant to North Carolina General Statute (N.C.G.S.) §105-294(a), the governing body of each County shall appoint a county assessor to serve a term of not less than two nor more than four years; and

**WHEREAS**, pursuant to N.C.G.S. §105-349, the governing body of each County shall appoint a tax collector to serve for a term to be determined by the appointing body and until his/her successor has been appointed and qualified; and

**WHEREAS**, a new Office of Tax Administration will be established as the result of a merger of the County Assessor's Office and the Office of the Tax Collector; and

**WHEREAS**, a new Tax Administration Director will oversee the Office of Tax Administration and will serve as Mecklenburg County's Tax Assessor and Tax Collector; and

**WHEREAS**, the Board of County Commissioners is required to make the appointment in accordance with state statute, and

**WHEREAS**, the County Manager recommends Kenneth L. Joyner to be appointed to the position of Tax Administration Director to serve as Mecklenburg County's Tax Assessor and Tax Collector; and

**WHEREAS**, Kenneth L. Joyner has over 30 years of experience working in the field of Tax Administration serving in the roles of tax assessor and tax collector and has the relevant knowledge and skills to assume the duties of the Tax Administration Director; and

**NOW, THEREFORE, BE IT RESOLVED** that the Mecklenburg County Board of Commissioners does hereby adopt this Resolution appointing Kenneth L. Joyner to the position of Tax Administration Director to serve as Mecklenburg County's Tax Assessor and Tax Collector, effective July 1, 2026, for a four-year period expiring June 30, 2030.

Adopted the 21<sup>st</sup> day of April, 2026.

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Mark Jerrell, Chair  
Mecklenburg County Board of Commissioners

APPROVED AS TO FORM:

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Kristine M. Smith, Clerk to the Board

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Tyrone Wade, County Attorney