
MEMORANDUM

TO: Union County Board of Commissioners

FROM: Vann Harrell, Tax Administrator

CC: Brian Matthews, County Manager
Lynn West, Clerk to the Board

DATE: March 3, 2026

SUBJECT: 2026 Board of Equalization and Review Chairman

In accordance with NCGS §105-322(a) the Board of Equalization and Review shall be composed of members of the Board of County Commissioners or their designees. By resolution, Union County operates with a separately appointed Board of Equalization and Review requiring a chairman to be appointed for each annual appeal period.

The recommendation is for Mr. Dutch Hardison to be appointed as the chairman of the Board of Equalization and Review for the 2026 appeal period. Mr. Hardison is a long-term, well-respected member of the board, having been first appointed in 1996. Mr. Hardison has served as Chairman on multiple occasions and has the unanimous support of his fellow board members for this appointment.