

REGULAR MEETING
April 24, 2025

The Board of Directors of the Morris County Appraisal District met in regular session on Thursday, April 24, 2025 in the conference room of the Morris County Appraisal District, 501 Crockett Street, Suite 1, Daingerfield, TX. Members present were: Danny Lilley, Joe Austin II, Randy Clayton & Miguel Larsen. Others present: Summer Golden, Chief Appraiser.

CALL TO ORDER:

Chairman Lilley called the meeting to order at 12:00 PM & announced a quorum present.

PUBLIC COMMENT:

No public present to comment.

MINUTES:

On motion by Austin, seconded by Clayton & approved by all, it was moved to approve the February 27, 2025 Regular Meeting Minutes.

RESOLUTION 2025-001, AMENDMENT TO THE 2025-2026 BIENNIAL REAPPRAISAL PLAN:

Golden presented the Amendment to the Board, stating the circuit breaker explanation needed to be included into the plan. The circuit breaker went into effect in 2024 and the legislation has only authorized this limitation for 2024, 2025 & 2026. Questions and comments were answered.

On motion by Larsen, seconded by Austin & approved by all, it was moved to approve Resolution 2025-001 to amend the 2025 – 2026 Biennial Reappraisal Plan to include the circuit breaker limitation from Property Tax Code 23.231.

EXPENDITURES & FINANCIALS:

2025 Year to Date Expenditures & Financials were presented & discussed.

2026 BUDGET WORKSHOP:

Golden presented the Preliminary 2026 Budget. She stated that each year in preparing the budget she looks at prior year and current year to date expenditures to make adjustments throughout the budget. She stated that adjustments were made to salaries based on a cost of living increase and from the salary survey provided. She stated an employee would be retiring in February which will cause an office shift as two others are currently obtaining their RPAs. She stated those employees would get an adjustment at that time and the allowance once they start field work. Golden stated she would be training and wants them to be comfortable & committed before hiring the replacement for collections. Upon passing of the level exams, an extra merit will be given. She expressed her gratitude for merits and explained that stays in the budget each year. She explained each line item, the expenditures to be included & the adjustments to each line from current year budget. Audit, Insurance, Contracts have all increased; however, I'm thankful the difference of the combined budget is 3.87% over current year. I feel we are very conservative & have maintained a low budget over the years even with costs increasing so much. She stated the unexpended credit reduces the allocation total each year & historically it is 20-40k per year. Golden explained this would go to the entities prior to the Public Hearing & Adoption. Historically any presentations of the budget are prior to this.

CHIEF APPRAISER REPORTS:

Golden stated notices would be mailed on April 30. At this time, Abbott has not signed a Declaration declaring Disaster; therefore, everything is based on a January 1 Appraisal per the Property Tax Code.

ADJOURN:

On motion by Clayton, seconded by Austin & approved by all, the meeting was adjourned.



CHAIRMAN/VICE



SECRETARY/MEMBER