

REGULAR MEETING
February 29, 2024

The Board of Directors of the Morris County Appraisal District met in regular session on Thursday, February 29, 2024 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, Fernando Lucha & Miguel Larsen. Others present: Summer Golden, Chief Appraiser & Luke Arnold with Arnold, Walker, Arnold & Co PC.

CALL TO ORDER:

Chairman Lilley called the meeting to order at 12 o'clock PM & announced a quorum present.

PUBLIC COMMENT:

No public present to comment.

AUDIT PRESENTATION:

Luke Arnold with Arnold, Walker, Arnold & Co PC presented the CAD Audit for 2023. He reported no findings, no problems with managements, securities in place at all times. He expressed to the Board that they appreciate the business and are always available for questions throughout the year. At that time, Golden explained the 2023 unexpended balance and showed the credit to each entity for the 2024 2nd Quarter Allocation.

On motion by Larsen, seconded by Austin & approved by all; it was moved to approve the CAD Audit ending December 31, 2023.

MINUTES:

On motion by Austin, seconded by Larsen & approved by all, it was moved to approve the January 18, 2024 Regular Meeting Minutes.

OPERATING POLICIES & PROCEDURES:

Golden stated that in the MAPS Review by the Comptroller that the District had received a NO due to not charging a penalty for the late assessment payment. The payment was late due to an office change back last year & she personally didn't feel the need to charge a penalty to the ones who fund the budget. She presented to the Board to not charge a penalty stating this was a very rare occasion. After a brief discussion, the Board was concerned that a penalty would need to be in place if not received after 30 business days of the past due date due to those payments funding our budget.

On motion by Larsen, seconded by Austin; approved by all it was moved to update the Operating Policies & Procedures to charge a penalty if the assessment is not received within 30 business days of the past due date.

EXPENDITURES & FINANCIALS:

2024 Year to Date Expenditures & Financials were reviewed & discussed.

CHIEF APPRAISER REPORTS:

Golden stated the MAPS Review was complete; results will be released later this year. In addition, she presented the PVS Results and explained the results in great length stating what changes needed to be made and where adjustments need to be made this coming year. She reminded the Board the State utilizes Income on Commercial Property; however, we get zero response to these requests each year from our property owners. The approach the District utilizes on Commercial is Marshall & Swift which is cost based. In looking at the values in comparison to last year, the values have increased. She was pleased with the results of all ISDS being in local value & expressed to the Board her gratitude for always providing the tools needed to complete the tasks to maintain a successful district. Golden also mentioned a problem with the phones that she was currently working on getting an answer from Windstream. Once I get this answer, we can move forward with a solution. She stated she would bring this to them at the next meeting, if needed.

ADJOURN:

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


CHAIRMAN/VICE


SECRETARY/MEMBER