

**REGULAR MEETING
OCTOBER 23, 2025**

The Board of Directors of the Morris County Appraisal District met in regular session on Thursday, October 23, 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, Miguel Larsen, Kenneth Mac Allen. 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.

OATH:

Golden administered the Oath of Office of Kenneth Mac Allen.

EXECUTIVE SESSION, TEXAS OPEN MEETING ACT GOVERNMENT CODE 551.074 PERSONNEL:

Lilley stated at 12:04 PM the meeting will be closed in accordance of 551.074, Personnel
Lilley declared the meeting open at 12:40 PM

On motion by Austin, seconded by Allen, & approved by all, it was moved to increase the Chief Appraiser compensation effective November 1, 2025.

MINUTES:

Regular Minutes were reviewed from August 21, 2025.

On motion by Larsen, seconded by Allen, & approved by all, it was moved to approve the Regular Minutes as presented.

RESOLUTION 2025-003, AMENDMENT TO THE BIENNIAL REAPPRAISAL PLAN 2025-2026:

Golden explained the 2025 Biennial Reappraisal Plan will need to be amended to include the updated Homestead Audit Procedures which were amended in August. Briefly she went through the Audit Process and the changes.

On motion by Austin, seconded by Larsen, & approved by all, it was moved to approve Resolution 2025-003 to Amend the Biennial Reappraisal Plan 2025-2026.

RESOLUTION 2025-004, AUTHORIZATION TO THE CHIEF APPRAISER TO EXTEND BANK AGREEMENT:

Golden stated the Property Tax Code allows the district to extend the current banking contract an additional 2 years instead of going out on the bid process every 2 years. She is pleased with the services offered and the convenience of the bank. Golden recommends extending the current depository agreement with First National Bank of Hughes Springs.

On motion by Larsen, seconded by Austin, & approved by all, it was moved to approve the Resolution 2025-004 authorizing the Chief Appraiser to extend bank agreement beginning January 1, 2026 through December 31, 2027 with First National Bank of Hughes Springs.

TRAVEL PER DIEM ALLOWANCE:

Golden stated that we were low on travel per diem in comparison to the IRS/Comptroller Rate. Currently we are giving \$40 overnight, \$20 daily. I checked around with other Districts and the majority are giving the allowable IRS/Comptroller Rate which is through GSA based on location. Current standard daily rate is \$68 which can fluctuate each year. Golden recommended going to the IRS/Comptroller allowable rate.

On motion by Austin, seconded by Allen, & approved by all, it was moved to approve the per diem allowance to the IRS/Comptroller allowable rate.

EXPENDITURES & FINANCIALS:

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


CHIEF APPRAISER REPORTS:

Golden stated:

- Statements were mailed September 30th and with the County offering the discount, it has been a busy month.
- MAPS preliminary documents are due December 1 so I will be working on that the next few weeks.
- Board of Director selection process 2 (voting) has been mailed to the entities.
- Next meeting will be in December.

ADJOURN:

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


CHAIRMAN/VICE


SECRETARY/MEMBER