

To: Jay McWilliams, Superintendent, and Board of Trustees

From: Susan Bryan, Chief Financial Officer

Subject: Consider Contract with Howard County for Assessment and Collection of Taxes

Date: October 13, 2026

On the following pages is a contract between Big Spring ISD and Howard County to allow the County to assess and collect property taxes for the School District. The County has collected our taxes for many years, and can provide this service for fees that are much less than it would cost the District to collect our own taxes. The term of the contract is for two years.

Recommendation: I recommend that the Board approve the contract with Howard County to assess and collect property taxes for Big Spring ISD.