

Terrell Independent School District

Executive Summary Report

Date	District Guiding Pillar	
February 16, 2026	Goal 4: Develop a resource allocation plan and long-term facilities plan that supports and maintains the financial stability of the district, is aligned with identified priorities, addresses future growth and facility improvement needs, and represents being good stewards of taxpayer funds	

Agenda Item: Consider Resolution of the Kaufman Central Appraisal District (KCAD) Board of Directors Proposing Purchase of Real Property and Authorization by Taxing Entity Governing Body

Summary:

In accordance with Texas Tax Code 6.051(b), the acquisition or conveyance of real property or the construction or renovation of a building or other improvement by an appraisal district must be approved by the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members. The board of directors by resolution may propose a property transaction or other action for which this subsection requires approval of the taxing units. The chief appraiser shall notify the presiding officer of each governing body entitled to vote on the approval of the proposal by delivering a copy of the board's resolution, together with information showing the costs of other available alternatives to the proposal. On or before the 30th day after the date the presiding officer receives notice of the proposal, the governing body of a taxing unit by resolution may approve or disapprove the proposal. If a governing body fails to act on or before that 30th day or fails to file its resolution with the chief appraiser on or before the 10th day after that 30th day, the proposal is treated as if it were disapproved by the governing body.

On January 29, 2026, the district received notification that the Board of Directors for KCAD had approved a resolution to procure land and are subsequently requesting all taxing entities to take action within the allowed timeline.

The proposed purchase of the land is being funded out of current available resources. Phase II of the project would require additional board approval and would increase the district's yearly contribution to the KCAD by approximately \$65,241, with an overall cost to the district of \$1.3 million.

Attachments:

Memorandum Notification from Kaufman Central Appraisal District
Resolution of the Kaufman Central Appraisal District Board of Directors Proposing the Purchase of Real Property

Administrative Recommendation:

It is the recommendation of the Superintendent that the Board of Trustees take action to approve or disapprove the Resolution of the Kaufman Central Appraisal District Board of Directors Proposing the Purchase of Real Property and authorizing the purchase of land as provided in the resolution.

Budget/Funding

General Operating Funds