



Board of Trustees Agenda Item

Meeting Date: May 11, 2026

Agenda Item: Act on interlocal cooperation agreement with Collin County for ad valorem tax collection services

Item Type:

- New
- Update/Revision
- Continuation/Renewal
- Mandated Action

Item Purpose:

- Information
- Recognition
- Student Learning & Support
- District Business & Operations
- Board Policy & Compliance
- Other _____

Submitted By:

Kimberly Smith

Background Information:

Frisco ISD contracts with Collin County for ad valorem tax collection services, allowing the District to leverage an established, centralized system to efficiently assess, bill, and collect property taxes in compliance with state law. Under the Interlocal Cooperation Act and Texas Tax Code, the County Tax Assessor-Collector is authorized to perform all functions necessary for tax collection, including preparing and mailing tax bills, collecting payments, managing delinquent accounts, and issuing refunds. This partnership promotes operational efficiency, reduces administrative burden on the District, and provides a cost-effective approach by sharing countywide resources and infrastructure while ensuring timely and accurate tax collections.

Budget Consideration:

Expenditure Amount:

\$98,181.70

Expenditure Type:

- Recurring
- One-Time
- Budgeted
- Unbudgeted
- N/A

Funding Source:

- General Fund
- Child Nutrition Fund
- Capital Fund
- Grant Fund
- Other: _____
- N/A

Budget Owner: Kimberly Smith

Supporting Documentation:

Interlocal Agreement for Ad Valorem Tax Collection Services.pdf

Recommendation:

We recommend a motion to approve the agreement as presented.

Comments: