

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 200,  
OF HARRIS COUNTY, TEXAS**

Minutes of Board of Directors Meeting  
February 18, 2025

The Board of Directors (the "Board") of Harris County Municipal Utility District No. 200, of Harris County, Texas (the "District") met at a designated meeting place of the Board on February 18, 2025, in accordance with the duly posted Notice of Public Meeting and the roll was called of the duly constituted officers and members of said Board, as follows:

James Wright, President  
Tanya Wilson, Vice President  
George Robinson, Secretary  
Margaret Sokolowska, Assistant Secretary  
Kenneth Marshall, Assistant Secretary

and all of said persons were present, thus constituting a quorum.

Also present were Justin Abshire of Quiddity Engineering, LLC ("Quiddity"); Jared Martin of Municipal Operations & Consulting, Inc. ("MOC"); Tyler Leggett of Municipal Accounts & Consulting, L.P. ("MA&C"); Isabel Mata of Wheeler & Associates, Inc. ("Wheeler"); Karen Sears of Stormwater Solutions, LLC ("SWS"); Debbie Shelton of Masterson Advisors LLC ("Masterson"); Sergeant James Martinez of the Harris County Constable's Office, Precinct 4 ("HCCO"), who entered the meeting after it was called to order, as noted herein; Jack Shoup and Cole Miller on behalf of IDV, LLC ("IDV"); Mary Wright, resident of the District; and Gordon Cranner of Schwartz, Page & Harding, L.L.P. ("SPH").

The President called the meeting to order and declared same open for such business as might regularly come before it.

**PUBLIC COMMENTS**

The Board began by opening the meeting for public comments. Mr. Shoup discussed IDV's planned development of a 15.1 acre tract (the "Tract") located along Kuykendahl Road adjacent to the District's Wastewater Treatment Plant ("WWTP").

**APPROVAL OF MINUTES**

As the next order of business, the Board considered approving the draft minutes of the Board's special meetings held on January 28, 2025, and February 13, 2025. Following discussion, it was moved by Director Wright that the minutes of the January 28, 2025, and February 13, 2025, Board meetings be approved. Director Sokolowska seconded said motion, which unanimously carried.

## **BOOKKEEPER'S REPORT**

Mr. Leggett presented to and reviewed with the Board the Bookkeeper's Report dated February 18, 2025, a copy of which is attached hereto as **Exhibit A**, including the disbursements presented for payment therein. After discussion, Director Wright moved that the Bookkeeper's Report be approved and the disbursements identified therein be approved for payment. Director Robinson seconded said motion, which unanimously carried.

## **TAX ASSESSOR-COLLECTOR REPORT**

Ms. Mata presented and reviewed with the Board the Tax Assessor-Collector Report for the month ending January 31, 2025 (the "TAC Report"), including the disbursements presented therein for payment, and the Delinquent Collections Listings as of January 31, 2025, copies of which are attached hereto as **Exhibit B**. After discussion, Director Robinson moved that the TAC Report be approved as presented, and the disbursements listed therein be approved for payment. Director Wright seconded the motion, which carried unanimously.

Sergeant Martinez entered the meeting at this time.

## **HARRIS COUNTY CONSTABLE'S OFFICE ("HCCO") SECURITY REPORT**

Sergeant Martinez then presented to and reviewed with the Board the HCCO Security Report for the month of January, 2025, a copy of which is attached hereto as **Exhibit C**. Sergeant Martinez then discussed security matters within the District and responded to questions from the Board.

## **DELINQUENT TAX COLLECTIONS REPORT**

Mr. Cranner then presented to and reviewed with the Board a Delinquent Tax Collections Report, dated February 13, 2025, prepared by Ted A. Cox, P.C., the District's delinquent tax collections attorney, a copy of which report is attached hereto as **Exhibit D**. He noted that no action was required by the Board at this time.

## **RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION**

The Board next considered adoption of a Resolution Concerning Exemptions from Taxation for the 2025 tax year. Mr. Cranner outlined for the Board the various tax exemptions available for the District, including the exemptions provided for by Article VIII, Section 1-b of the Texas Constitution, and Section 11.13 of the Texas Tax Code, as amended. He advised that under said provisions, the District may provide for the exemption of up to 20% (but not less than \$5,000, if granted) of the appraised value of residential homestead improvements for the year 2025 and the District may also exempt residential homesteads of persons who are under a disability for purposes of payment of disability insurance benefits under the Federal Old Age, Survivors and Disability Insurance Act, or its successor, or persons sixty-five years of age or older from ad valorem taxes levied by the District during the calendar year 2025, and, if any such exemptions are granted, they must be for not less than \$3,000 of the appraised value of such homesteads. In that regard, Ms. Shelton presented a 2025 Over 65 or Disabled Exemption Analysis prepared by Masterson, a copy

of which is attached hereto as **Exhibit E**. After deliberation, upon a motion by Director Wilson, seconded by Director Robinson and unanimously carried, the Board moved that the District (a) grant a residential homestead exemption of twenty percent (20%) of the appraised value of residential homesteads, provided that no such exemption shall be less than \$5,000, and (b) grant an exemption in the amount of \$7,500 for persons who are under a disability for purposes of payment of disability insurance benefits under Federal Old Age, Survivors, and Disability Insurance or are sixty-five years of age or older during the calendar year 2025, and that the Resolution Concerning Exemptions from Taxation relative to same, attached hereto as **Exhibit F**.

### **ADOPTION OF RESOLUTION CONCERNING DEVELOPED DISTRICT STATUS FOR 2025 TAX YEAR**

Mr. Cranner reminded the Board of the procedures applicable to the adoption of the District's tax rate will depend, in part, upon whether the District is determined to be a "Developed District" under Section 49.23602, Texas Water Code. Mr. Cranner then reviewed with the Board a worksheet completed by Quiddity to assist the Board in making this determination, along with a Resolution Concerning Developed District Status for the 2025 Tax Year, which is attached hereto as **Exhibit G**. Following discussion, upon motion made by Director Wright, seconded by Director Wilson, and unanimously carried, the attached Resolution was adopted by the Board.

### **OPERATIONS AND MAINTENANCE REPORT**

Mr. Martin presented to and reviewed with the Board the Operations and Maintenance Report for the month of January 2025, a copy of which is attached hereto as **Exhibit H**.

The Board considered authorizing MOC to prepare a draft Consumer Confidence Report ("CCR") for review by the Board. Mr. Cranner advised that, pursuant to CCR requirements promulgated by the United States Environmental Protection Agency and the Texas Commission on Environmental Quality, the District is required to provide a report containing various information regarding the District's water supply to all customers of the District by July 1, 2025.

Following discussion, Director Wilson moved that: (i) MOC be authorized to terminate delinquent accounts in accordance with the District's Rate Order, and (ii) MOC be authorized to prepare the CCR for review and approval by the Board. Director Marshall seconded said motion, which unanimously carried.

### **ENGINEERING REPORT**

Mr. Abshire presented to and reviewed with the Board a written Engineering Report dated February 18, 2025, a copy of which report is attached hereto as **Exhibit I**, relative to the status of various engineering and construction projects within the District. It was noted that no action was required of the Board at this time.

## **ISSUANCE OF UTILITY COMMITMENTS**

Mr. Abshire discussed IDV's preliminary request for a Utility Commitment for the development of the Tract. In that regard, he discussed the detention needs for the Tract and the District's need for a buffer easement in connection with the replacement of the WWTP. Following discussion, the Board concurred that Quiddity be authorized to proceed with the necessary analysis of available capacity, detention needs, and the buffer zone easement.

## **AMENDMENT OF DISTRICT RATE ORDER**

The Board next considered an amendment to the District's Rate Order relative to the monthly fee for service to apartments owned, leased or operated by a non-taxable entity. In connection therewith, Mr. Cranner reviewed with the Board proposed terms and conditions of such monthly fee. After discussion, Director Robinson moved that the District's Rate Order be amended relative to the monthly fee for service to apartments owned, leased or operated by a non-taxable entity, and any and all Rate Orders heretofore adopted by the Board be revoked, effective February 18, 2025. Director Wilson seconded said motion, which unanimously carried. A copy of the Rate Order, as amended, is attached hereto as **Exhibit J**.

## **ANNUAL REVIEW OF SURVEY OF WAGE RATE SCALES AND ADOPTION OF RESOLUTION ADOPTING PREVAILING WAGE RATE SCALE FOR CONSTRUCTION PROJECTS**

The Board next considered the review of an annual survey of prevailing wage rates for construction projects and the adoption of a Resolution in connection therewith. In that regard, Mr. Cranner reported that SPH is recommending that the District continue to adopt the wage rates as determined by the United States Department of Labor ("DOL") for Harris County. After discussion on the matter, Director Wilson moved that the updated DOL wage rate scales for Harris County be adopted as the District's prevailing wage rate scale for construction projects, and that the Resolution Adopting Prevailing Wage Rate Scale for Construction Projects, which Resolution is attached hereto as **Exhibit K**, be adopted by the Board. Director Robinson seconded said motion, which unanimously carried.

## **STATUS OF ACTIVITIES OF AUTHORITY**

The Board noted that there were no matters related to the Authority to discuss.

## **AMENDMENT TO AMENDED AND RESTATED MASTER SERVICE AGREEMENT WITH SWS**

Ms. Sears next presented to the Board a Storm Water Quality Inspection Report, prepared by SWS, and a proposal for replacing a vault lid bolt on the Glen Abbey Trash Separator Unit No. 2. Copies of the Report and Proposal are attached hereto as **Exhibit L**. Following discussion, it was moved Director Wright, seconded by Director Wilson and unanimously carried to approve the proposal for replacing a vault lid bolt on the Glen Abbey Trash Separator Unit No. 2 in the amount of \$250.00.

A discussion then ensued regarding amending the Amended and Restated Master Service Agreement between the District and SWS to allow SWS to make necessary repairs without prior Board approval if such repairs cost less than \$1,000. In connection therewith, Ms. Sears presented to and reviewed with the Board a proposed amendment to the Amended and Restated Master Service Agreement with SWS, a copy of which is attached hereto as **Exhibit M**. Following discussion, Director Wright moved that (i) SWS be authorized to make necessary repairs without prior Board approval for repairs under \$500, (ii) the Amendment to Amended and Restated Master Service Agreement be approved, as revised, and the President be authorized to execute same on behalf of the Board and the District, and (iii) SWS's Texas Ethics Commission ("TEC") Form 1295 be approved, and SPH be authorized to acknowledge the receipt of same with the TEC. The motion was seconded by Director Wilson and unanimously carried.

## **COMMUNICATIONS REPORT**

The Board deferred consideration of website and text-related communication matters.

## **RENEWAL OF DISTRICT INSURANCE COVERAGES**

The Board next considered a renewal proposal relative to the District's expiring insurance policies. In connection therewith, Mr. Cranner presented a renewal proposal from Arthur J. Gallagher & Co. ("Gallagher") for the District's various insurance policies expiring March 31, 2025, a copy of which is attached hereto as **Exhibit N**. After discussion, it was moved by Director Robinson, seconded by Director Wilson and unanimously carried, that the proposal from Gallagher for the policy period ending March 31, 2026 be accepted and that the President be authorized to execute same on behalf of the Board and the District.

## **ANNUAL MAINTENANCE FOR ARBITRAGE ANALYSIS REPORT; ENGAGE ARBITRAGE COMPLIANCE SPECIALISTS, INC. FOR PREPARATION OF ARBITRAGE COMPLIANCE REPORT FOR THE DISTRICT'S SERIES 2020 REFUNDING BONDS**

Mr. Cranner presented to and reviewed with the Board the Annual Maintenance for Arbitrage Analysis Report (the "Report") dated January 20, 2025, prepared by Municipal Risk Management Group, L.L.C., a copy of which is attached hereto as **Exhibit O**, and reviewed same with the Board. Mr. Cranner noted that the District is required and/or recommended to prepare, as applicable, (i) an Interim Arbitrage Rebate Report for the District's \$5,1050,000 Unlimited Tax Refunding Bonds, Series 2016, (ii) a 5<sup>th</sup> year Arbitrage Rebate Report for the District's \$2,105,000 Unlimited Tax Refunding Bonds, Series 2020, and (iii) a 5<sup>th</sup> Year Arbitrage Rebate Report and a Yield Restriction Analysis for the District's \$7,205,00 Unlimited Tax Bonds, Series 2020A (collectively, the "Reports"). In connection therewith, Mr. Cranner then presented and reviewed with the Board an engagement letter from Arbitrage Compliance Specialists, Inc. ("ACS"), a copy of which is attached hereto as **Exhibit P**, for preparation of said Reports. After discussion on the matter, Director Wright moved that (i) ACS be engaged to prepare the Reports in accordance with such proposal and that the President be authorized to execute same on behalf of the Board and District, and (ii) ACS's TEC Form 1295 be approved, and SPH be authorized to acknowledge the receipt of same with the TEC. Director Wilson seconded said motion, which unanimously carried.

## **ATTORNEY'S REPORT**

The Board considered the Attorney's Report. Mr. Cranner advised that he had nothing further of a legal nature to discuss with the Board at this time.

## **EXECUTIVE SESSION**

Mr. Cranner advised that it would not be necessary for the Board to convene in executive session at this time.

## **FUTURE AGENDAS**

The Board did not request any items be placed on future agendas other than those already discussed and regular and on-going items.

## **ADJOURNMENT**

There being no further business to come before the Board, upon motion made by Director Wright, and seconded by Director Wilson, the Board unanimously voted to adjourn the meeting.



  
Secretary, Board of Directors

## LIST OF ATTACHMENTS TO MINUTES

- Exhibit A – Bookkeeper's Report
- Exhibit B – Tax Assessor/Collector's Report as of January 31, 2025;  
Delinquent Collections Listings as of January 31, 2025
- Exhibit C – HCCO Report
- Exhibit D – Delinquent Tax Collections Report
- Exhibit E – 2025 Over 65 or Disabled Exemption Analysis
- Exhibit F – Resolution Concerning Exemptions From Taxation
- Exhibit G – Resolution Concerning Developed District Status for 2025 Tax Year
- Exhibit H – Operations and Maintenance Report
- Exhibit I – Engineering Report
- Exhibit J – Rate Order
- Exhibit K – Resolution Adopting Prevailing Wage Rate Scale for Construction Projects
- Exhibit L – Storm Water Quality Inspection Report; Proposal
- Exhibit M – Amendment to Amended and Restated Master Service Agreement with SWS
- Exhibit N – Accepted Insurance Proposal
- Exhibit O – Annual Maintenance for Arbitrage Analysis Report
- Exhibit P – ACS Engagement Letter