

WEST HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 4

Minutes of Meeting of Board of Directors
September 27, 2021

The Board of Directors ("Board") of West Harris County Municipal Utility District No. 4 ("District") met on September 27, 2021 at 303 Bridge Crest Blvd., Houston, Harris County, Texas, in accordance with the duly posted notice of said meeting, with a quorum of Directors present as follows:

Mary Gomez, President
Hanna Affram, Vice President
Anthony Rodriguez, Secretary
Michael Cummings, Treasurer

and the following absent:

None.

Also present were Mr. Bruce Dubiel, the District's operator; Ms. Michelle Guerrero, the District's tax assessor-collector; Ms. Jennifer Hanna, auditor for the District; Mr. Bob Ideus, bookkeeper for the District; and Ms. Jennifer B. Seipel, attorney for District.

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

1. The Board opened the floor for public comment. There were none.
2. The Board reviewed the minutes of the meeting held on August 30, 2021. Upon motion duly made, seconded and unanimously carried, the Board approved the minutes as presented.
3. Ms. Guerrero presented the tax assessor-collector's report, copy attached, which showed 97.9% collections for 2020 taxes as of the date of the report. Ms. Guerrero also presented a list of delinquent tax accounts that she and the delinquent tax attorney recommended be written off and sent to collections. Upon motion duly made, seconded and unanimously carried, the Board approved the tax assessor-collector's report and the checks listed thereon as well as the write-off list presented.

4. The Board called the public hearing for public comment on the proposed 2021 tax rate to be set in the District. Ms. Seipel noted that the hearing was the opportunity for the Board to receive comment from the public on the proposed tax rate. There being no members of the public present, no comment was received.

5. Following the public hearing, the Board considered the Order Setting Tax Rate, Approving Tax Roll, and Levying Debt Service Tax and Maintenance and Operations Tax for 2021. The tax assessor-collector confirmed that she had published the required notice which reflects that the District would consider a tax rate of \$0.96 per \$100 valuation, with \$0.28 being for debt service and \$0.68 for maintenance and operations. After some discussion, upon motion duly made, seconded, and unanimously carried, the Board voted to approve the Order setting the District's 2021 tax rate at \$0.96 per \$100 valuation. Ms. Seipel then presented an Amendment to Statement of Directors which reflects the newly-adopted tax rate, a copy of which will be recorded in the Real Property Records of Harris County, Texas. The Board approved the amendment as presented.

6. Mr. Ideus then presented the bookkeeper's report, copy attached. After reviewing the budget comparison to actual expenditures, the Board noted that everything appears to be in order. Upon motion duly made, seconded and unanimously carried, the Board approved the bookkeeper's report and payment of the checks listed thereon.

7. The Board then considered a Resolution Adopting Operating Budget for the District's fiscal year ending on September 30, 2022. After some discussion, the Board unanimously approved the resolution as presented.

8. With regard to Section 26.18 of the Texas Tax Code, Ms. Seipel noted that the District's online posting required under that statute would be amended to reflect the District's newly-adopted tax rate and budget.

9. Ms. Hanna, the District's auditor, then presented a fee proposal to perform the District's audit for the fiscal year ending on September 30, 2021. She noted that the fee range for the audit was in line with the fee charged last year by her firm to perform such services. Subject to that discussion, the Board authorized the auditor to perform the District's audit.

10. The Board discussed a donation to its local volunteer fire department, which it has done from time to time in the past. After a discussion, the Board unanimously approved a \$2,000 organization as appreciation for the services it performs for the District and its constituents.

11. Mr. Dubiel presented the operator's report, copy attached. He noted 559 connections in the District with 94.10% water accountability. The operator noted that booster pump motor no. 1 is scheduled to be installed on September 28, 2021. He also noted an increase in the fees charged by the West Harris County Regional Water Authority to District customers. The operator presented a write-off list for the Board's consideration and approval. The operator then submitted a list of delinquent accounts to the Board for termination of utility service and stated that the accounts in question have been given written notification of the opportunity to appear, either in person or in writing, at the Board meeting to contest, explain, or correct the charges, services, or disconnection. After discussion, upon motion duly made, seconded and unanimously carried, the Board approved the operator's report, approved the requested expenditures therein, and authorized water terminations as set forth in the District's Rate Order.

12. Mr. Humble presented the engineer's report, copy attached. He presented an invoice from NTS in the amount of \$11,950.00 for work performed during the prior month. Mr. Humble also confirmed that his office sent a letter to Chelford City Municipal Utility District regarding the District's interest in purchasing capacity in their wastewater treatment plant. Subject to that discussion, the Board approved the engineer's report as presented.

13. Under pending business, the Board discussed work possibly needed to be performed to a detention pond in the District. The engineer stated that he would look into the matter.

There being no further business to come before the Board, the meeting was adjourned.


Secretary

WEST HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 4

NOTICE OF PUBLIC MEETING

Notice is hereby given to all interested members of the public that the Board of Directors of the captioned district will hold a public meeting at **303 Bridge Crest Blvd., Houston, Texas (enter code 032)**.

The meeting will be held at **7:00 p.m.** on **Monday, September 27, 2021.**

The subject of the meeting is to consider and act on the following:

1. Public comments / customer requests
2. Approve minutes of meeting held on August 30, 2021
3. Tax assessor-collector's report; status of tax collections; review invoices and authorize payment; status of delinquent taxes; authorize litigation as necessary; consider any taxpayer appeals; approve installment payment agreements, as necessary
4. Public Hearing on Proposed 2021 Tax Rate
5. Order Setting Tax Rate, Approving Tax Roll, and Levying Debt Service Tax and Maintenance and Operation Tax for the Year 2021; Amendment of Statement of Directors
6. Bookkeeper's report; review invoices and authorize payment of bills; review investment report and approve investment of District funds
7. Resolution Adopting Operating Budget for F.Y.E. 09/30/2022
8. Tax Code Section 26.18 Compliance
9. Engage auditor
10. Discussion of Local Fire Department
11. Operator's report; review active connections and water accountability; status of operation, maintenance and repair of District facilities; consider customer appeals; approve termination of service on delinquent accounts
12. Engineer's report; authorize preparation of plans as appropriate; authorize advertising for bids; award contracts; approve change orders
13. Pending business



Jennifer Seipel

Jennifer B. Seipel
Attorney for the District

WEST HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 4

**Order Setting Tax Rate, Approving Tax Roll, and Levying Debt Service Tax
and Maintenance and Operation Tax for the Year 2021**

The Board of Directors (“Board”) of West Harris County Municipal Utility District No. 4 (“District”) met on September 27, 2021, in accordance with the duly posted notice of the meeting, with a quorum of directors present as follows:

Mary Gomez, President
Hannah Affram, Vice President
Anthony Rodriguez, Secretary
Michael Cummings, Treasurer

and the following absent:

none

when the following business was transacted:

The Order set out below was introduced and considered by the Board. It was then moved, seconded and unanimously carried that the following Order be adopted:

Whereas, the Chief Appraiser of the Appraisal District in which the District participates has certified the tax roll of the District for the year 2021.

Whereas, in determining the tax rate to be levied, the Board has considered 1) the amount which should be levied for maintenance and operation purposes; 2) the amount which should be levied for the payment of principal, interest, and redemption price of each series of bonds or notes payable in whole or in part from taxes; and 3) the percentage of anticipated tax collections and the cost of collecting taxes, all in accordance with § 54.602(b) of the Texas Water Code.

Whereas, a majority of the electors voting in an election held for and within the District have heretofore approved and authorized the levy and collection of a tax for operations and maintenance purposes.

Therefore be it ordered by the Board of Directors as follows:

I.

The Board hereby directs that there be levied on all taxable property within the District an ad valorem tax for the year 2021 at the rate of \$0.68 per \$100 of assessed valuation for maintenance and operations.

II.

The Board hereby directs that there be levied on all taxable property within the District an ad valorem tax for the year 2021 at the rate of \$0.28 per \$100 of assessed valuation for debt service.

III.

The Board hereby approves the tax roll of the District as prepared by the tax assessor-collector for the year 2021.

IV.

Taxes shall be due and payable when billed and shall be paid on or before January 31, 2022. All taxes not paid before February 1, 2022 shall become delinquent on that date, and penalty and interest will be added in accordance with the Texas Property Tax Code.

V.

The Board hereby authorizes and instructs the District's tax assessor-collector to assess and collect the taxes authorized by the Board in this Order.

VI.

The Board hereby authorizes the President, Vice President, or President Pro Tempore to execute this Order and Secretary, Assistant Secretary or Secretary Pro Tempore to attest to this Order on behalf of the Board and the District, and to do any and all things necessary to give effect to the intent hereof.



President

ATTEST:



Secretary



Need Signed Resolution Adopting Budget
9-27-21