

BAUER LANDING WATER CONTROL AND IMPROVEMENT DISTRICT

Minutes of Meeting February 22, 2024

The Board of Directors (the "Board") of Bauer Landing Water Control and Improvement District (the "District") met in regular session, open to the public, at 12:00 p.m. at the regular meeting place located outside the boundaries of the District, whereupon the roll was called of the members of the Board, to-wit:

Donn A. Land	President
Don Riggs	Vice President
Kameron Pugh	Secretary
Juan Olivo	Treasurer
Keith Arrant	Assistant Secretary

All members of the Board were present except Director Arrant, thus constituting a quorum. Also attending were: Jordan Konasheck, P.E., and Amber Scopes, E.I.T., of Pape-Dawson Engineers, Inc. ("PDE"); Carolyn Walker of McLennan & Associates ("Bookkeeper"); Brenda McLaughlin of Bob Leared Interests ("Tax Assessor/Collector"); Corey Howell of The GMS Group ("Financial Advisor"); Chip Petronella of Champions Hydro-Lawn, Inc. ("Champions"); and Caleb D. Villarreal, attorney, and Mirna Croon, paralegal, of Johnson Petrov LLP ("JP").

The meeting was called to order at 12:02 p.m. and evidence was presented that public notice of the meeting had been given in compliance with Texas law.

PUBLIC COMMENT. There was no public comment.

APPROVE MINUTES OF JANUARY 11, 2024 BOARD MEETING. Upon motion by Director Riggs, seconded by Director Pugh, after full discussion and with all Directors present voting aye, the Board approved the minutes of the January 11, 2024 Board meeting.

BOOKKEEPER'S REPORT. The President recognized Mrs. Walker who presented to and reviewed with the Board the Bookkeeper's Report, a copy of which is attached hereto as Exhibit "A".

Upon motion by Director Pugh, seconded by Director Olivo, after full discussion and with all Directors present voting aye, the Board approved the Bookkeeper's Report along with the checks presented therein.

TAX ASSESSOR/COLLECTOR'S REPORT. Mrs. McLaughlin reviewed the Tax Report for the period ending January 31, 2024, a copy of which is attached hereto as Exhibit "B". She noted that the District is 96.2037% collected for the 2024 tax year.

Mr. Howell began by noting that the District does not currently provide any tax exemptions. He mentioned that a general homestead exemption could be feasible if the District had a higher level of commercial development, as it would redistribute the tax burden from residential to commercial properties. However, the District has not yet reached that stage. Mr. Howell then presented an analysis of the over-65 and disabled tax exemptions, a copy of which is attached as Exhibit "C". Following his presentation, Mr. Howell addressed inquiries from the Board.

Order Determining Ad Valorem Tax Exemptions. Mr. Villarreal then presented the Order Determining Ad Valorem Tax Exemptions, a copy of which is attached hereto as Exhibit "C-1". There are no tax exemptions currently granted by the District.

Resolution Authorizing Petition Challenging Appraisal Records. Mr. Villarreal then presented a Resolution Authorizing Petition Challenging Appraisal Records for the Board to consider, a copy of which is attached hereto as Exhibit "C-2". Mr. Villarreal stated that this authorizes the Tax Assessor/Collector to submit a petition challenging appraisal records for any class of properties to the Harris County Appraisal District on behalf of the District if any corrections are needed.

Order Authorizing Additional 20% Penalty on Delinquent Tax Accounts. Mr. Villarreal then presented the Order Authorizing Additional 20% Penalty on Delinquent Tax Accounts, a copy of which is attached hereto as Exhibit "C-3 ".

Upon motion by Director Pugh, seconded by Director Riggs, after full discussion and all Directors present voting aye, the Board approved (i) the Order Determining Ad Valorem Tax Exemptions for the 2024 Tax Year; (ii) the Resolution Authorizing Petition Challenging Appraisal Records; (iii) the Order Authorizing Additional 20% Penalty on Delinquent Tax Accounts; and (iv) the Tax Assessor/Collector's Reports along with checks presented therein.

ENGINEERING REPORT. Mr. Konasheck presented to and reviewed with the Board the Engineering Report, a copy of which is attached hereto as Exhibit "D".

Next, upon motion by Director Pugh, seconded by Director Riggs, after full discussion and with all Directors present voting aye, the Board (i) approved the Notice to Proceed for the Clearing, Grubbing, Mass Grading, and Detention Basin Facilities for Cypress Trails at Bauer Landing Detention, Phase 1; (ii) approved the Notice to Proceed for the Storm Pump project for Cypress Trails at Bauer Landing Detention, Phase 1; and (iii) approved the Engineer's Report.

DETENTION AND DRAINAGE FACILITIES REPORT ("Report"). Mr. Petronella presented to and reviewed with the Board the Detention and Drainage Facilities Report, a copy of which is attached hereto as Exhibit "E".

Upon motion by Director Pugh, seconded by Director Olivo, after full discussion and with all Directors present voting aye, the Board approved the Report.

ORDER DECLARING UNOPPOSED CANDIDATES ELECTED TO OFFICE AND CANCELLING ELECTION ("ORDER"). Upon motion by Director Riggs, seconded by Director Olivo, after full discussion and with all Directors present voting aye, the Board approved the Order.

NEXT MEETING DATE. The Board agreed to hold its next meeting on May 16, 2024.

ADJOURNMENT. There being no further business to come before the Board, the Board concurred to adjourn the meeting at 12:45 p.m.

[EXECUTION PAGE FOLLOWS]

PASSED, APPROVED AND ADOPTED this 16TH day of MAY, 2024.



Secretary, Board of Directors

- "A" Bookkeeper Report
- "B" Tax Collection Report
- "C" Tax Exemption Analysis
- "C-1" Order re Ad Valorem Tax Exemptions
- "C-2" Resolution Authorizing Petition Challenging Appraisal Records
- "C-3" Order Authorizing Additional 20% Penalty on Delinquent Tax Accounts
- "D" Engineering Report
- "E" Detention and Drainage Facilities Report