

MINUTES
MONTGOMERY COUNTY MUNICIPAL UTILITY DISTRICT NO. 142

July 9, 2025

The Board of Directors (the "Board") of Montgomery County Municipal Utility District No. 142 (the "District") met in regular session, open to the public, on the 9th day of July, 2025, at the offices of Allen Boone Humphries Robinson LLP, 3200 Southwest Freeway, Suite 1350, Houston, TX, outside the boundaries of the District, and the roll was called of the duly appointed members of the Board:

Cody Carden	President
Fritz Fowler	Vice President
David J. Patrick	Secretary
Connor Lynch	Director
Cameron Feehan	Director

and all of the above were present except Directors Carden and Feehan, thus constituting a quorum.

Also present at the meeting in person were: Katherine Cabrera of Academy Development; Russell Bird of Ellison Development; Roshell Arterburn of District Data Services, Inc.; Debbie Arellano of Bob Leared Interests; and Hannah Bradley and Patrick Coleman of Allen Boone Humphries Robinson LLP.

PUBLIC COMMENTS

Ms. Bradley offered any members of the public attending the meeting the opportunity to make a public comment. There being no members of the public requesting to make a public comment, Ms. Bradley moved to the next agenda item.

MINUTES

The Board considered approving the minutes of the June 11, 2025, regular meeting. Following review and discussion, Director Patrick moved to approve the minutes of the June 11, 2025, regular meeting, as presented. Director Fowler seconded the motion, which carried by unanimous vote.

FINANCIAL AND BOOKKEEPING MATTERS

Ms. Arterburn presented and reviewed the bookkeeping report, including the investment report, the budget comparison, and the list of checks for the Board's approval. A copy of the bookkeeping report, including the investment report and budget comparison is attached. Following review and discussion, Director Patrick moved to approve the bookkeeping report, the checks presented for payment, and the investment

report, as presented. Director Lynch seconded the motion, which carried by unanimous vote.

TAX ASSESSMENT AND COLLECTION MATTERS

Ms. Arellano presented and reviewed the tax assessor/collector's report, a copy of which is attached. She reviewed the bills presented for payment, including overpayment refunds and adjustments from the previous month. Following review and discussion, Director Patrick moved to approve the tax report and payment of the checks drawn from the District's tax account, including overpayment and value adjustment refunds, as presented. Director Fowler seconded the motion, which carried by unanimous vote.

RESOLUTION REGARDING DEVELOPMENT STATUS FOR TAX YEAR 2025

Ms. Bradley discussed the "truth-in-taxation" property tax calculations and tax levy process for water districts and stated that Chapter 49 of the Texas Water Code establishes three main categories for water districts, based on a district's development status and/or tax rate. She reviewed the definitions for each of the three categories and said the Board must annually determine the District's category for that tax year and follow the associated notice and levy provisions in the Texas Water Code.

Discussion ensued regarding the District's development status. After fully considering relevant data, information, and statutory definitions, the Board determined that the District is a Developing District for the 2025 tax year.

Following review and discussion, Director Patrick moved to adopt a Resolution Regarding Development Status for 2025 Tax Year establishing the District as a Developing District for the 2025 tax year, pursuant to Section 49.23603, Texas Water Code, and direct that the Resolution be filed appropriately and retained in the District's official records. Director Lynch seconded the motion, which carried by unanimous vote.

ENGINEERING MATTERS

The Board reviewed and discussed an engineering report submitted by Bleyl & Associates Project Engineering and Management, a copy of which is attached. Following review and discussion, the Board concurred to accept the engineering report, as submitted.

ANNEXATION MATTERS

Ms. Bradley provided an update on the Whispering Valley and Kendall Homes annexations.

MAINTENANCE OF DISTRICT DETENTION FACILITIES, AND APPROVE
APPROPRIATE ACTION

There was no discussion on this agenda item.

DEVELOPMENT IN THE DISTRICT

Ms. Cabrera discussed development of Mackenzie Creek.

ATTORNEY'S REPORT

REPORT REGARDING LEGISLATIVE MATTERS


The Board received a report prepared by ABHR regarding legislative matters pertaining to the 89th Regular Session of the Texas Legislature. Ms. Bradley reviewed the report with the Board. Following discussion, no action was taken by the Board on this matter.

NEXT MEETING DATE

The Board concurred to meet on August 13, 2025, subject to any outstanding District matters that need to be addressed prior.

There being no further business to come before the Board, the Board concurred to adjourn the meeting.




Secretary, Board of Directors

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