

MINUTES  
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 500  
(Internal)

February 10, 2026

The Board of Directors (the "Board") of Harris County Municipal Utility District No. 500 (the "District") met in regular session, open to the public, on the 10<sup>th</sup> day of February, 2026, at the Lakehouse, 10000 Towne Lake Parkway, Cypress, Texas, outside the boundaries of the District, and the roll was called of the members of the Board:

Jeffrey D. Ottmann	President
Joanne E. Quintero	Vice President
Jeff P. Collins	Secretary
James Spackman	Assistant Secretary
Alan Steinberg	Asst. Vice President/ Asst. Secretary

and all of the above were present, except for Directors Collins and Spackman, thus constituting a quorum.

Also present at the meeting were Lynn Kurtz of Myrtle Cruz, Inc.; Brenda McLaughlin of Bob Leared Interests; Amanda Benzman of Inframark Water & Infrastructure Services ("Inframark"); Kenrick Piercy of EHRA Engineering ("EHRA"); Peter Barnhart of Caldwell Companies; Garrett McCray of Storm Water Solutions, LLC; and Katie Carner, Allison Leatherwood, and Franky Wallace of Allen Boone Humphries Robinson LLP ("ABHR").

PUBLIC COMMENTS

There were no comments from the public.

CONSENT AGENDA

Director Ottmann offered Board members the opportunity to remove items from the Consent Agenda for individual discussion. After discussion, Director Steinberg moved to approve all the items on the Consent Agenda, and direct that, where appropriate, the documents be filed appropriately and retained in the District's official records, including: (1) the minutes of the January 13, 2026 regular meeting; (2) the bookkeeper's report; (3) approving reimbursement of eligible expenses from the Association of Water Board Directors ("AWBD") winter conference and authorizing any interested Board members to attend the AWBD summer conference; (4) the tax assessor's report; (5) the operator's report; and (6) the engineer's report. Director Steinberg seconded the motion, which passed unanimously. Copies of the bookkeeper's report, tax assessor's report, operator's report, and engineer's report are attached.

ITEMS REMOVED FROM THE CONSENT AGENDA

There were no items removed from the Consent Agenda.

SECURITY MATTERS, INCLUDING REPORT FROM HARRIS COUNTY SHERIFF'S OFFICE ("HCSO") AND SECURITY COMMITTEE

Director Quintero updated the Board on security matters in Towne Lake, including driver confusion related to blinking yellow left turn lights at certain intersections within Towne Lake

The Board reviewed the security report provided by the HCSO for the month of December and directed that it be filed in the District's records.

ADDITIONAL FINANCIAL AND BOOKKEEPING MATTERS, INCLUDING BUDGET FOR FISCAL YEAR END MARCH 31, 2027

Ms. Kurtz reviewed with the Board the proposed District budget for the fiscal year ending March 31, 2027, a copy of which is attached to the bookkeeper's report. After discussion, the Board concurred to defer action on adopting the budget for the fiscal year ending March 31, 2027, pending further review and comment by the District's Directors and consultants and the finalization of the Master District budget.

ADDITIONAL TAX MATTERS

The Board reviewed a delinquent tax report from Perdue, Brandon, Fielder, Collins & Mott L.L.P. ("Perdue Brandon") regarding the status of the District's delinquent tax accounts, a copy of which is attached.

Ms. McLaughlin reported Pure Barre has been inactive from tax years 2021 and forward. She noted that Perdue Brandon is recommending the 2021 personal property taxes for the Pure Barre account be moved to the uncollectable roll.

Ms. McLaughlin then reported that Ooh La Lashes has been unresponsive. She noted that Perdue Brandon is recommending the 2021 personal property taxes for the Ooh La Lashes account be moved to the uncollectable roll.

After discussion, Director Quintero moved to authorize Perdue Brandon to move the 2021 Pure Barre and 2021 Ooh La Lashes delinquent personal property taxes to the uncollectable roll. Director Steinberg seconded the motion, which passed unanimously.

ADOPT RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

Ms. Carner reviewed the various optional tax exemptions the District may offer its residents and noted that the District currently grants a 5% residential homestead

exemption. The Board discussed adopting a Resolution Concerning Exemptions from Taxation for the 2026 tax year. After review and discussion, Director Quintero moved to adopt the Resolution Concerning Exemptions From Taxation, which grants a 5% exemption for residential homesteads and declines to grant any exemptions for individuals who are over 65 or disabled in the District, and direct that the Resolution be filed appropriately and retained in the District's official records. Director Steinberg seconded the motion, which passed unanimously.

#### ADOPT RESOLUTION REGARDING DEVELOPMENT STATUS FOR 2026 TAX YEAR

Ms. Carner 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 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 Developed District for the 2026 tax year.

Following review and discussion, Director Quintero moved to adopt a Resolution Regarding Development Status for 2026 Tax Year establishing the District as a Developed district for the 2026 tax year, pursuant to Section 49.23602, Texas Water Code, and direct that the Resolution be filed appropriately and retained in the District's official records. Director Steinberg seconded the motion, which passed unanimously.

#### ADDITIONAL OPERATIONAL MATTERS, INCLUDING HEARING ON TERMINATION OF WATER AND SEWER SERVICE

There was no discussion on this agenda item.

#### WEST HARRIS COUNTY REGIONAL WATER AUTHORITY ("WHCRWA") MATTERS

There was no discussion on this agenda item.

#### ADDITIONAL ENGINEERING MATTERS

##### AUTHORIZE RISK AND RESILIENCE RE-ASSESSMENT

Ms. Carner reported certain re-certification obligations that the District must meet under the America's Water Infrastructure Act of 2018 (the "Act"). She stated that, pursuant to the Act, the District must re-certify to the Environmental Protection Agency that its community water system has completed a Risk and

Resilience Re-assessment. After review and discussion, Director Quintero moved to authorize EHRA and Inframark to conduct the Risk and Resilience Re-assessment. Director Ottmann seconded the motion, which passed unanimously.

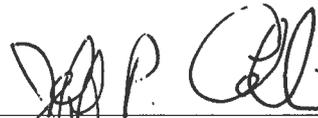
REPORT REGARDING DEVELOPMENT IN THE DISTRICT

Mr. Barnhart reported on development in Towne Lake.

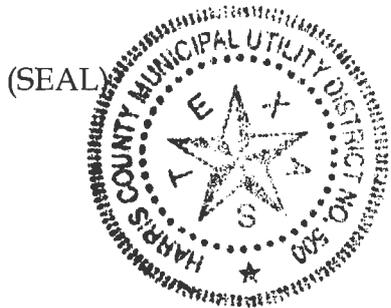
REVIEW AND REVISE ACTION LIST

The Board noted items to be included on the action list.

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



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Secretary, Board of Directors



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