

## **FORT BEND COUNTY MUNICIPAL UTILITY DISTRICT NO. 144**

Minutes of Meeting of Board of Directors

April 5, 2022

The Board of Directors ("Board") of Fort Bend County Municipal Utility District No. 144 (the "District") met in regular session, open to the public, on April 5, 2022, 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 of Directors, as follows:

Ted Teinert, President  
Ron G. Thomas, Vice President  
Jimmy T. Juhl, Secretary  
James McConn, III, Assistant Secretary  
Scott Maham, Director

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

Also present were: Stacey Wagner of Wheeler & Associates, Inc. ("Wheeler"); Michelle Harris of Municipal Accounts & Consulting, L.P. ("MA&C"); Victor Saenz of Edminster, Hinshaw, Russ and Associates, Inc. ("EHRA"); and John Eichelberger of Schwartz, Page & Harding, L.L.P. ("SPH").

### **COMMENTS FROM THE PUBLIC**

The Board opened the meeting for public comments. There being no members of the public present, the Board continued to the next item of business.

### **APPROVAL OF MINUTES**

The Board deferred consideration of the draft minutes of the meeting held on March 1, 2022.

### **TAX ASSESSOR-COLLECTOR REPORT**

Ms. Wagner next presented to and reviewed with the Board the Tax Assessor-Collector Monthly Report for February 2022, a copy of which is attached hereto as **Exhibit A**, including the checks listed therein for payment. After discussion, Director Maham moved that said Report be approved and that the checks and other disbursements identified therein be approved for payment. Director Juhl seconded said motion, which carried unanimously.

### **DELINQUENT TAX COLLECTIONS ATTORNEY REPORT**

The Board deferred consideration of a Delinquent Tax Report as it was noted that such report was not due at this time from Perdue, Brandon, Fielder, Collins & Mott, L.L.P., delinquent tax attorneys for the District. Mr. Eichelberger advised the Board that the next Delinquent Tax Report will be provided in June of this year.

### **RESOLUTION AUTHORIZING ADDITIONAL PENALTY ON DELINQUENT REAL PROPERTY TAXES**

The Board considered the adoption of a Resolution Authorizing an Additional Penalty on Delinquent Real Property Taxes. Mr. Eichelberger advised that the Board is authorized pursuant

to Section 33.07 of the Texas Tax Code, as amended, to impose, under certain conditions on July 1, an additional penalty not to exceed twenty percent (20%) of the total taxes, penalty and interest due the District on taxes that remain delinquent as of July 1 of the year in which they became delinquent. He noted that the additional penalty to be imposed by this Resolution will not apply to delinquent personal property taxes, which have incurred an additional penalty pursuant to that certain Resolution Authorizing an Additional Penalty on Delinquent Personal Property Taxes, which was passed and approved by the District on January 12, 2022. After further discussion, it was moved by Director Juhl, seconded by Director Maham, and unanimously carried, that the Resolution Authorizing an Additional Penalty on Delinquent Real Property Taxes, a copy of which is attached hereto as **Exhibit B**, be adopted by the District, and that Perdue be authorized to proceed with the collection of the District's 2021 delinquent real property tax accounts on July 1, 2022, subject to proper notice having been given as provided in said Resolution, including the filing of lawsuits as necessary.

### **BOOKKEEPER'S REPORT**

Ms. Harris presented to and reviewed with the Board the Bookkeeper's Report dated April 5, 2022, a copy of which report is attached hereto as **Exhibit C**, as well as the checks presented therein for payment from the District's various accounts. After discussion, Director McConn moved that the Bookkeeper's Report be approved, as presented, and the checks and other disbursements presented be approved for payment, with the exception of check no. 4050, which was voided. Director Maham seconded said motion, which carried unanimously.

### **ENGINEERING REPORT**

Mr. Saenz presented to and reviewed with the Board a Monthly Engineering Report from EHRA, a copy of which is attached hereto as **Exhibit D**. The Board noted that no action was required on its part in connection with the Engineering Report at this time.

### **ADOPTION OF RESOLUTION CONCERNING DEVELOPED DISTRICT STATUS FOR 2022 TAX YEAR**

The Board deferred consideration of a Resolution Concerning Developed District Status for the 2022 Tax Year.

### **STATUS OF APPLICATION TO THE TEXAS COMMISSION ON ENVIRONMENTAL QUALITY ("TCEQ") REQUESTING APPROVAL FOR USE OF SURPLUS FUNDS AND INTEREST EARNED ON CONSTRUCTION FUNDS**

With regard to the status of the Application to the TCEQ Requesting Approval for Use of Surplus Funds and Interest Earned on Construction Funds relative to the District's Series 2021B Bonds ("Surplus Funds Application"), Mr. Eichelberger advised the Board that, by letter dated March 3, 2022, a copy of which is attached hereto as **Exhibit E**, the TCEQ approved the District's Surplus Funds Application. With regard thereto, he advised the Board that SPH received the developer reimbursement audit, dated March 11, 2022, prepared by BKD, LLP relative to the disposition of the surplus funds proceeds of the District's \$3,840,000 Unlimited Tax Park Bonds, Series 2021B to T.F. Summer Park, L.P. (the "Developer") in connection with the construction of park and recreational facilities to serve certain land within the District, as previously authorized by the Board. A copy of the developer reimbursement audit, as approved by Director Teinert, is attached hereto as **Exhibit F**. In connection therewith, he reported that

the Developer executed a Receipt in the amount of \$276,946.21, and that such funds were disbursed to the Developer on March 22, 2022.

### **STATUS OF LETTER AGREEMENT RELATIVE TO SERVICE TO TRACT WITHIN THE EXTRATERRITORIAL JURISDICTION OF THE CITY OF RICHMOND**

The Board next considered the status of the Letter Agreement by and among the District, Fort Bend County Municipal Utility District No. 207, Allen Harrison Company, LLC, and the George Foundation relative to arrangement for service to approximate 35.46 acre tract within the portion of the District located within the extraterritorial jurisdiction of the City of Richmond. Mr. Eichelberger noted that he did not have an update regarding this matter at this time.

### **DISCUSSION REGARDING MATTERS RELATED TO DETENTION FACILITIES WITHIN THE DISTRICT**

The Board next considered matters related to the maintenance of certain detention facilities within the District. In that regard, Mr. Eichelberger advised the Board that discussions with Summer Lakes Homeowners Association, Inc. (the "Association") regarding such matters are ongoing. He summarized certain matters to be addressed in the proposed First Amendment to the Operation, Maintenance, and Use Agreement Relating to Recreational Sites and Facilities by and between the District and the Association (the "Amendment") and requested that the Board approve the Amendment subject to SPH's final review and approval. After discussion, it was moved by Director Maham that the Amendment be approved by the Board, subject to final review and approval by SPH. Director McConn seconded the motion, which unanimously carried.

### **DEVELOPER'S REPORT**

The Board deferred consideration of the Developer's Report.

### **MATTERS PERTAINING TO THE CITY OF ROSENBERG ("ROSENBERG")**

The Board next considered matters pertaining to Rosenberg. In connection therewith, Mr. Eichelberger advised he had nothing further to report to the Board regarding matters pertaining to Rosenberg other than the items previously discussed.

### **ISSUANCE OF UTILITY COMMITMENTS**

The Board next considered issuance of utility commitments. Mr. Eichelberger reported that SPH has received no new requests for utility commitments.

### **ATTORNEY'S REPORT**

The Board next considered the Attorney's Report. In connection therewith, Mr. Eichelberger advised that he had nothing further to report of a legal nature that was not addressed under previous agenda items.

### **FUTURE AGENDA ITEMS**

The Board next considered matters for possible placement on future agendas. Except as may be reflected above, there were no additional agenda items requested other than routine, and ongoing matters.

**ADJOURN**

There being no further business to come before the Board, it was moved by Director Juhl, seconded by Director McConn and unanimously carried, that the meeting be adjourned.

/s/ Jimmy T. Juhl \_\_\_\_\_  
Secretary

## **LIST OF ATTACHMENTS TO MINUTES**

April 5, 2022

- Exhibit A: Tax Assessor-Collector Report
- Exhibit B: Resolution Authorizing an Additional Penalty on Delinquent Real Property Taxes
- Exhibit C: Bookkeeper's Report
- Exhibit D: Engineering Report
- Exhibit E: TCEQ Approval Letter for Surplus Funds
- Exhibit F: Reimbursement Audit (Surplus Funds)