

RESOLUTION CONCERNING DISTRICT CHARACTERIZATION FOR 2025 TAX YEAR

WHEREAS, the Board of Directors (the "Board") of Brookshire-Katy Drainage District, (the "District") intends to adopt an ad-valorem tax rate for the current tax year; and

WHEREAS, before the Board may adopt a tax rate for debt service, operation and maintenance or contract purposes, it must take certain actions and provide certain public notices pursuant to Texas Water Code Sections 49.236 – 49.23603, as amended; and

WHEREAS, the specific actions and public notices required for the District will depend, in part, upon whether it is characterized for the current tax year as a "Low Tax Rate District", as defined by Texas Water Code, Section 49.23601, a "Developed District", as defined by Texas Water Code Section 49.23602, or as a neither a "Low Tax Rate District" or "Developed District" and subject to Texas Water Code, Section 49.23603 for tax rate setting purposes, commonly referred to as a "Developing District"; and

WHEREAS, the District currently has undeveloped tracts of land (more than 5% of projected build-out) that will require facilities yet to be constructed and/or issuance of bonds for facilities to serve such tracts; and

WHEREAS, the Board desires to memorialize its determination, based upon information provided by the District's consulting engineer of the characterized of the District for the current tax year. NOW, THEREFORE,

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF BROOKSHIRE-KATY DRAINAGE DISTRICT THAT:

Section 1. All of recitals contained above are true and correct and hereby incorporated into this Resolution.

Section 2. For the 2025 tax year, the Board intends to propose and adopt a tax rate for the current year with a Maintenance and Operation Tax Rate component above \$0.025 per \$100 of assessed valuation and therefore shall not be considered a Low Tax Rate District, as defined by Texas Water Code, Section 49.23601.

Section 3. For the 2025 tax year, based on the facts stated in this Resolution and at the District's Board meeting, the District does not meet the definition of a Developed District, as defined by Texas Water Code, Section 49.23602, and therefore shall not be considered a Developed District.

Section 4. As the District shall not be characterized as a Low Tax Rate District or a Developed District for the 2025 tax year, the District shall adopt its 2025 tax rate as a district classified under Texas Water Code, Section 49.23603, commonly referred to as a Developing District.

Section 5. This Resolution constitutes official action by the Board concerning determination of the District's characterization for the 2025 tax year, and the District's tax assessor – collector, attorneys and other consultants shall be entitled to rely upon this Resolution in performing any actions and/or preparing any notices which are required as a result of the District's determination for such tax year, unless and until this Resolution is revoked or amended by the Board.

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CERTIFICATE FOR RESOLUTION

STATE OF TEXAS
COUNTY OF WALLER
BROOKSHIRE-KATY DRAINAGE DISTRICT

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We, the undersigned officers of the Board of Supervisors (the "Board") of **BROOKSHIRE-KATY DRAINAGE DISTRICT** (the "District"), hereby certify as follows:

The Board convened in regular session, open to the public, on Monday, July 28, 2025 at 8:30 a.m., at the regular meeting place thereto, and the roll was called of the members of the Board, to-wit:

Arnold England	President
Pat Keeling	Vice President
David Welch	Secretary
Blake Beckendorff	Supervisor
John Chisum	Supervisor

All members of the Board were present except the following: N/A, thus constituting a quorum. Whereupon other business, the following was transacted at such Meeting: A written

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was duly introduced for the consideration of the Board. It was then duly moved and seconded that such Order be adopted; and after full discussion, such motion, carrying with it the adoption of such Order prevailed, carried, and became effective by the following vote:

AYES:

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NOES:

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A true, full and correct copy of the aforesaid Resolution adopted at the Meeting described in the above foregoing paragraph is attached to and follows this Certificate; such Resolution has been duly recorded in the Board's minutes of such Meeting; the above and foregoing paragraph is a true, full, and correct excerpt from the Board's minutes of such Meeting pertaining to the adoption of such Resolution; the persons named in the above and foregoing paragraph are the duly chosen, qualified, and acting officers and members of the Board as indicated therein; each of the officers and members of the Board are duly and sufficiently notified officially and personally, in advance, of the time, place, and purpose of such Meeting, and that such Resolution would be introduced and considered for adoption at such meeting, and each of the officers and members consented, in advance, to the holding of such Meeting for such purpose; and such Meeting was open to the public and public notice of the time, place, and purpose of such Meeting was given, all as required by Chapter 551 of the Texas Government Code and Section 49.063 of the Texas Water Code, as amended.

SIGNED this 28th day of July, 2025.

Secretary, Board of Supervisors

President, Board of Supervisors

PASSED AND ADOPTED ON THIS 27th day of July, 2025.

BROOKSHIRE-KATY DRAINAGE DISTRICT

By: [Signature]
President, Board of Directors

ATTEST:

By: [Signature]
Secretary, Board of Directors

