MINUTES
HARRIS COUNTY IMPROVEMENT DISTRICT NO. 14

February 17, 2026

The Board of Directors of Harris County Improvement District No. 14 (the "Board") met in regular session, open to the public, on the 17th day of February, 2026, at the offices of Allen Boone Humphries Robinson LLP, 3200 Southwest Freeway, Suite 2400, Houston, Texas, outside the boundaries of the District, and the roll was called of the members of the Board:

John Herzog	President
Emily Lashbrook	Vice President
Carol L. Mather	Secretary
Carla A. Dawson	Assistant Secretary
Debbie Hooper	Assistant Vice President

and all of the above were present except Director Dawson, thus constituting a quorum.

Also present at the meeting were: Greg Meyer, Mike Pate, and Rex Barr, residents of the District; Debbie Shelton of Masterson Advisors LLC; Cary Dunham and Stephen Pierce of Dunham Pointe Development, LLC ("Dunham Pointe"); Lisha Lupher of Storm Water Solutions, LLC ("SWS"); Fren-Mark Banes and Kristina Galati of BGE, Inc. ("BGE"); Kayla Crigger of Municipal Accounts & Consulting, L.P.; Becky Brewer and Cameron Brown of Assessments of the Southwest, Inc.; Adam Thelen of Inframark, LLC ("Inframark"); and Harry H. Thompson, Audrey Briscoe, and Kathryn Mercado of Allen Boone Humphries Robinson LLP ("ABHR").

COMMENTS FROM THE PUBLIC

Mr. Meyer reported on a home invasion that occurred in the District and requested information regarding the timeline on the installation of the previously approved license plate readers. Director Herzog stated that it will be discussed later in the meeting. Mr. Meyer requested information regarding the installation of benches on the walkway by the ponds. Mr. Pierce stated that it is a homeowners association matter.

MINUTES

The Board considered approving the minutes of the January 29, 2026, regular meeting. After review and discussion, Director Hooper moved to approve the minutes, as presented. Director Lashbrook seconded the motion, which passed unanimously.

GARBAGE AND RECYCLING MATTERS

There was no discussion on this agenda item.

FINANCIAL AND BOOKKEEPING MATTERS

Ms. Crigger reviewed the bookkeeper's report, including the list of checks presented for approval, a copy of which is attached. After review and discussion, and based upon the bookkeeper's recommendation, Director Lashbrook moved to approve the bookkeeper's report and payment of the bills. Director Hooper seconded the motion, which passed unanimously.

ASSOCIATION OF WATER BOARD DIRECTORS CONFERENCES

The Board discussed the Association of Water Board Directors winter conference. The Board then considered authorizing attendance at the summer conference. After discussion, Director Mather moved to approve reimbursement of all eligible expenses for Directors who attended the winter conference, which the bookkeeper confirmed were submitted in accordance with the District's guidelines, and to authorize attendance of any interested Directors at the summer conference. Director Lashbrook seconded the motion, which passed unanimously.

TAX ASSESSMENT AND COLLECTION MATTERS

Ms. Brewer distributed and reviewed the monthly tax assessor/collector's report for January, a copy of which is attached. She reported that 90.28% of the District's 2025 taxes have been collected, as of January 31, 2026. Ms. Brewer then reviewed the list of checks presented for payment from the tax account.

After review and discussion, and based upon the tax assessor/collector's recommendation, Director Hooper moved to approve the tax assessor/collector's report and payment of the tax bills listed in the report, including the additional check as detailed above. Director Lashbrook seconded the motion, which passed unanimously.

ADOPT RESOLUTION REGARDING DEVELOPMENT STATUS FOR 2026 TAX YEAR

The Board considered the District's development status for the 2026 tax year for the purposes of determining the District's rollback tax rate. Mr. Thompson 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. He 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, and based on the engineer's determination that the District has not constructed and financed 95% of the

District's facilities, the Board determined that the District is a "developing" district for the 2026 tax year.

After review and discussion, Director Hooper moved to adopt a Resolution Regarding Development Status for 2026 Tax Year establishing the District as a "developing" district for the 2026 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 Mather seconded the motion, which passed unanimously.

RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

The Board considered adopting a Resolution Concerning Exemptions from Taxation for the 2026 tax year, and discussed the optional exemptions, including a general residential homestead exemption and a homestead exemption for disabled persons or persons over 65 years of age. After review and discussion, and based upon the recommendation of the District's financial advisor, Director Mather moved to adopt the Resolution Concerning Exemptions from Taxation reflecting that the Board rejects any exemption of residential homesteads from ad valorem taxation, and direct that the Resolution be filed appropriately and retained in the District's official records. Director Dawson seconded the motion, which passed unanimously. Director Lashbrook requested the financial advisor and tax assessor collector provide additional information on this topic at a future meeting.

ASSIGNMENT OF, ASSUMPTION OF, AND AMENDMENT TO AGREEMENT FOR SERVICES OF TAX ASSESSOR/COLLECTOR CONTRACT WITH ASSESSEMENTS OF THE SOUTHWEST, INC.

Ms. Brewer reviewed an Assignment of, Assumption of, and Amendment to Agreement for Services of Tax Assessor/Collector with the Board.

Ms. Brewer then reviewed First Billing Services Agreement with the Board.

Following discussion, Director Hooper moved to: (1) approve the Assignment of, Assumption of, and Amendment to Agreement for Services of Tax Assessor/Collector, subject to finalization; and (2) approve the First Billing Services Agreement for the District, subject to finalization. Director Mather seconded the motion, which passed unanimously.

REPORT ON DEVELOPMENT IN THE DISTRICT

Messrs. Dunham and Pierce updated the Board on development in the District and Harris County Improvement District No. 13 ("HCID 13").

OPERATIONS MATTERS AND HEARING ON TERMINATION OF WATER AND SEWER SERVICE

Mr. Thelen reviewed the operations report, a copy of which is attached. He stated that water accountability for the previous billing cycle was 98%.

The Board conducted a hearing on the termination of utility service. Mr. Thelen presented to the Board a list of delinquent customers and reported the residents on the termination list were delinquent in payment of their water and sewer bills and were given written notification, in accordance with the District's Rate Order, prior to the meeting of the opportunity to appear before the Board to explain, contest, or correct their bills and to show why utility services should not be terminated for reason of non-payment, all as required by the District's Rate Order. The Board noted that the customers on the termination list did not attend the meeting or present a written statement on the matter.

After review and discussion, and based upon the operator's recommendation, Director Mather moved to: (1) approve the operator's report; and (2) terminate utility service to all of the accounts included on the termination list, in accordance with the District's Rate Order, and direct that the delinquent list be retained in the District's official records. Director Lashbrook seconded the motion, which passed unanimously.

STORM WATER POLLUTION PREVENTION REPORT

Ms. Lupher reviewed a stormwater management program report, a copy of which is attached. She then reviewed builder audit program results from February 2, 2026, through February 9, 2026, a copy of which is attached to the report.

Mr. Pate reported unauthorized vehicle use on the regional detention pond. It was noted that the Constable's non-emergency number is on the posted signage.

ENGINEERING MATTERS

The Board reviewed the engineer's report, a copy of which is attached. Ms. Galati discussed the items which required Board action. All projects are included in the written report.

Ms. Galati updated the Board on Dunham Pointe, Section 22, water, sanitary sewer, and drainage. She presented and recommended approval of Pay Estimate No. 3 in the amount of $70,290.88, payable to Bay Utilities, LLC ("Bay").

Ms. Galati updated the Board on Dunham Pointe, Section 22 paving. She presented and recommended approval of Pay Estimate No. 1 in the amount of $755,983.83, payable Unitas Construction, Inc. ("Unitas").

After review and discussion, and based on the engineer's recommendation, Director Mather moved to:

(1) approve the engineer's report;

(2) approve Pay Estimate No. 3 in the amount of $70,290.88, payable to Bay for Dunham Pointe, Section 22, water, sanitary sewer, and drainage; and

(3) approve Pay Estimate No. 1 in the amount of $755,983.83, payable to Unitas for Dunham Pointe, Section 22 paving.

Director Lashbrook seconded the motion, which passed unanimously.

ANNEXATION MATTERS

Mr. Thompson discussed a proposed annexation of a tract totaling 128.4331-acres into the District. The Board received a Ratification of Petition for Addition of Certain Land executed by Dunham Pointe Homeowners Association, Inc. and Newmark Homes Houston LLC for the annexation of the land into the District. Mr. Banes discussed the feasibility of the proposed annexation and the Board concurred with the engineer's finding that adding the land described in the Petition is feasible, practicable, and to the advantage of the District and the District's system and other improvements are sufficient, or will be sufficient, to supply such land without injuring land already in the District.

The Board then reviewed a Petition for Consent to Annex from the District, HCID 13, and Dunham Pointe Development, LLC to the City of Houston requesting consent to the annexation of the land into the District.

After review and discussion, Director Hooper moved to: (1) accept the Ratification of Petition for Addition of Certain Land; (2) authorize execution of the Petition for Consent to Annex Land; and (3) direct the documents be filed appropriately and retained in the District's records. Director Lashbrook seconded the motion, which passed unanimously.

Mr. Thompson reported that on July 22, 2025, the City of Houston (the "City") consented to the District's annexation of 128.4331-acres into the District. The Board reviewed the applicable Order Adding Land, which annexes 61.74-acres (a portion of the City's 2025 consent ordinance) into the District. The Board then reviewed an Amendment to Information Form, which reflects the new total District acreage of 827.1917-acres, following annexation. Mr. Thompson noted the Amendment to Information Form will be filed with Harris County and the Texas Commission on Environmental Quality.

The Board reviewed a Waiver of Special Appraisal to be executed by Dunham Pointe, reflecting their agreement not to claim an agricultural and/or special use

property tax exemption on any portion of the 56.81-acres of the annexation tract owned by Dunham Pointe. Mr. Thompson noted that the remainder of the 61.74-acres is owned by HCID 13 and the Dunham Pointe Homeowners Association.

After review and discussion, Director Hooper moved to take the following actions and direct that the documents be filed appropriately and retained in the District's official Records: (1) adopt the Order Adding Land to annex 61.74-acres into the District; (2) authorize execution and filing of the Amendment to Information Form; and (3) accept the Waiver of Special Appraisal from Dunham Pointe upon execution. Director Lashbrook seconded the motion, which passed unanimously.

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

Mr. Thelen reviewed the 2025 Water Usage Reporting form. Following review, Director Mather moved to authorize execution of the form. Director Hooper seconded the motion, which passed unanimously.

REGIONAL FACILITES UPDATE

Discussion ensued regarding potential future regional facilities.

WEBSITE MATTERS

There was no discussion on this agenda item.

DISTRICT SECURITY MATTERS

There was no discussion on this agenda item.

CYBERSECURITY AND ARTIFICAL INTELLIGENCE TRAINING

There was no discussion on this agenda item.

MEETING SCHEDULE

The Board concurred to schedule the next meeting for March 17, 2026, at 1:00 p.m., at ABHR, subject to confirming a quorum.

There being no further business to come before the Board, the meeting was adjourned.

(SEAL)

Asst. Secretary, Board of Directors

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