

CERTIFICATE FOR ORDER

THE STATE OF TEXAS

§

COUNTY OF GUADALUPE

§

§

I, the undersigned officer of the Board of Directors of Lake Placid Water Control & Improvement District No. 1, hereby certify as follows:

1. The Board of Directors of Lake Placid Water Control & Improvement District No. 1 convened in regular session on September 14, 2021, outside the boundaries of the District, and the roll was called of the members of the Board:

Mr. Kevin Skonnord	President
Mr. Robin V. Dwyer	Secretary
Mr. Jay Haselwood	Treasurer
Mr. Ray Thomas	Vice President
Mr. Randall Cox	Assistant Secretary

and all of said persons were present except Director Thomas, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting: a written

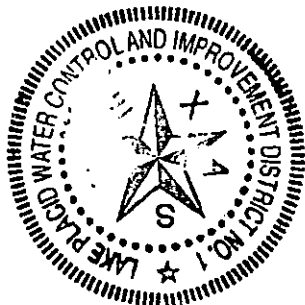
ORDER LEVYING TAXES

was introduced for the consideration of the Board. It was then duly moved and seconded that the order be adopted, and, after due discussion, the motion, carrying with it the adoption of the order, prevailed and carried unanimously.

2. A true, full, and correct copy of the aforesaid order adopted at the meeting described in the above and foregoing paragraph is attached to and follows this certificate; the action approving the order has been duly recorded in the Board's minutes of the meeting; 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 was duly and sufficiently notified officially and personally, in advance, of the time, place, and purpose of the aforesaid meeting, and that the order would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place, and subject of the meeting was given as required by Chapter 551, Texas Government Code, and Section 49.063, Texas Water Code.

SIGNED AND SEALED on September 14, 2021.

(SEAL)



Robin V. Dwyer
 Secretary, Board of Directors

ORDER LEVYING TAXES

WHEREAS, Lake Placid Water Control & Improvement District No. 1 (the "District") has bonds outstanding that are payable from ad valorem taxes; and

WHEREAS, the resolution or resolutions authorizing such bonds require a general levy of taxes for the purposes of providing for interest and principal payments on such bonds, while any part of said principal or interest remains outstanding and unpaid; and

WHEREAS, the voters of the District have authorized the levy of a tax to pay for maintenance expenses at an election held for such purpose; and

WHEREAS, the voters of the District have approved a Contract for Financing and Operation of Lake Placid Dam and Hydroelectric Facilities with Guadalupe-Blanco River Authority ("GBRA") by which the District is obligated to levy a tax to pay its share of debt service on contract revenue bonds issued by the GBRA; and

WHEREAS, it is necessary for the Board of Directors to fix a specific rate of tax to be levied for the tax year 2021, based on the District's tax rolls for 2021, which have been prepared by the Guadalupe Appraisal District; Now, Therefore

BE IT ORDERED BY THE BOARD OF DIRECTORS OF LAKE PLACID WATER CONTROL & IMPROVEMENT DISTRICT NO. 1 THAT:

Section 1: There is hereby levied an ad valorem tax of on each \$100 of taxable property within the District for the tax year 2021 consisting of the following components: (1) to pay the District's contract tax, and (2) to fund the District's maintenance and operation expenditures.

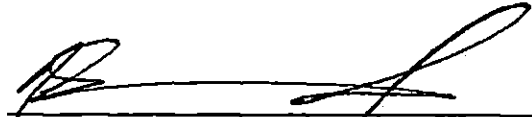
Section 2: After paying reasonable costs of levying, assessing, and collecting same, \$0.68 of each \$0.80 so collected shall be deposited in the District's Contract Tax Fund and shall be used for the purpose of paying the contract payments due to GBRA pursuant to the Contract for Financing and Operation of Lake Placid Dam and Hydroelectric Facilities with Guadalupe-Blanco River Authority; and the remaining \$0.12 of each \$0.80 so collected shall be deposited in the District's Operating Fund and shall be used for the purposes for which such tax was authorized.

Section 3: The taxes levied hereby shall be delinquent if not paid by January 31, 2022.

Section 4: This Order shall be effective from and after its adoption.

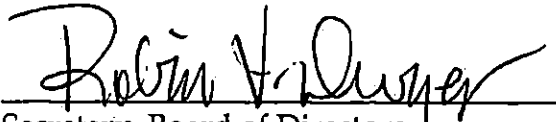
[EXECUTION PAGE FOLLOWS]

PASSED AND APPROVED on September 14, 2021.



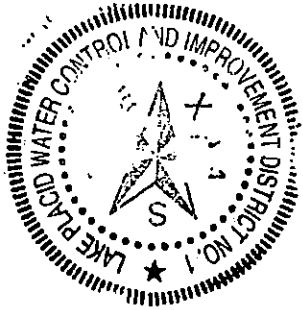
President, Board of Directors

ATTEST:



Secretary, Board of Directors

(SEAL)



**RESOLUTION PROVIDING FOR ADDITIONAL PENALTY
FOR TAX COLLECTION COSTS**

WHEREAS, Lake Placid Water Control & Improvement District No. 1 (the "District") desires to impose an additional penalty to defray costs incurred in the collection of delinquent taxes pursuant to Sections 33.07, 33.08, and 33.11 of the Texas Property Tax Code, as amended; and

WHEREAS, the District has contracted with Guadalupe County to collect the District's ad valorem taxes; and

WHEREAS, Guadalupe County has contracted with a delinquent tax attorney to enforce the collection of delinquent taxes pursuant to Section 6.30 of the Texas Property Tax Code, as amended; Now, Therefore,

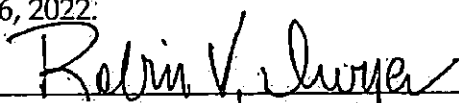
BE IT RESOLVED BY THE BOARD OF DIRECTORS OF LAKE PLACID WATER CONTROL & IMPROVEMENT DISTRICT NO. 1 THAT:

Section 1: The District adopts an additional penalty in the percentage determined by Guadalupe County to defray the costs of collection of delinquent taxes by the District as authorized by Texas Property Tax Code, Sections 33.07, 33.08, and 33.11, as amended, for the current year and each succeeding year hereafter. This penalty shall be in addition to any penalty and interest owed the District for the delinquent taxes pursuant to Section 33.01 of the Texas Property Tax Code, as amended.

Section 2: The District's tax assessor and collector shall deliver a notice of delinquency and of the penalty imposed in accordance with this Resolution to the property owner in accordance with the requirements of Sections 33.07, 33.08, and 33.11 of the Texas Property Tax Code, as amended.


Section 3: This Resolution constitutes official action of the governing body of the District to impose an additional penalty for tax collection costs as provided in Sections 33.07, 33.08, and 33.11 of the Texas Property Tax Code, as amended.

PASSED AND APPROVED on February 16, 2022:



President, Board of Directors

ATTEST:



Secretary, Board of Directors
(SEAL)

RESOLUTION CONCERNING TAX COLLECTION PROCEDURES

WHEREAS, the Texas Property Tax Code, as amended (the "Code"), sets forth various procedures to assist taxing units in the collection of property taxes; and

WHEREAS, the collection procedures require official action by the governing body of the taxing unit before implementation; and

WHEREAS, the Board of Directors of Lake Placid Water Control & Improvement District No. 1 (the "District") has reviewed the procedures and desires to clarify its position thereon; Now, Therefore,

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF LAKE PLACID WATER CONTROL & IMPROVEMENT DISTRICT NO. 1 THAT:

Section 1: The Board of Directors of the District hereby rejects the tax collection procedure in Section 31.01(f) of the Code permitting the District to refrain from sending a tax bill for less than \$15.00, unless a property owner files a written request with the District before the tax bill is prepared.

Section 2: The Board of Directors of the District hereby rejects the tax collection procedure permitting the split payment of taxes pursuant to Section 31.03 of the Code.

Section 3: The Board of Directors of the District hereby rejects the tax collection procedure concerning discounts for the early payment of taxes pursuant to Section 31.05 of the Code.

Section 4: The provisions for tax collection procedures remain in effect for this and each subsequent tax year until the Board of Directors takes formal action to the contrary.

PASSED AND APPROVED on February 16, 2022.

Robin V. Dwyer

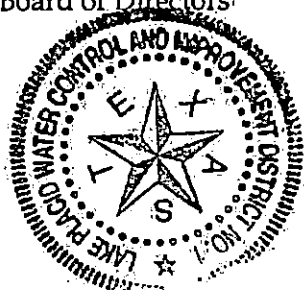
President, Board of Directors

ATTEST:

Kandall Cox

Secretary, Board of Directors

(SEAL)



MINUTES
LAKE PLACID WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1

March 16, 2022

The Board of Directors (the "Board") of Lake Placid Water Control and Improvement District No. 1 (the "District") met in regular session in person, open to the public, on the 16th day of February 2022, at Lake Breeze Ski Lodge, 225 Ski Lodge Rd., McQueeney, TX 78123, outside the boundaries of the District, and the roll was called of the members of the Board:

Mr. Robin V. Dwyer	President
Mr. Randall Cox	Secretary
Mr. Jay Haselwood	Treasurer
Mr. Ray Thomas	Vice President
Mr. Keith Strimple	Assistant Secretary

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

Also attending in person or by telephone were: participants listed on the attached sign-in sheet; Nellie Connally and Jane Miller of Allen Boone Humphries Robinson LLP ("ABHR"); Calep Estes and Michael Willett of Touchstone District Services; and Terrell Palmer of Post Oak Municipal Advisors LLC.

PUBLIC COMMENT

Ms. Connally reviewed the District's public comment policy (the "Policy") prior to opening the floor and line for the Board to receive public comment.

Ms. Nesloney requested to make comment under agenda item no. 6.

There being no additional public comment, Director Dwyer moved to the next agenda item.

APPROVE MINUTES

The Board reviewed the minutes of the February 16, 2022, meeting. Director Haselwood moved to approve the minutes. The motion was seconded by Director Dwyer and passed unanimously.

2022 DIRECTORS ELECTION

Ms. Connally discussed procedures related to the 2022 Directors Election. She presented a Certificate Declaring Unopposed Status of Candidates for Election to the

Board of Directors executed by the Board Secretary stating that the District received two candidate applications for the two director positions for the May 7, 2022, Directors Election.

Ms. Connally then presented an Order Cancelling Election and Declaring Unopposed Candidates Elected to Office (the "Order Cancelling") stating that the May 2, 2020, Directors Election is cancelled and that the unopposed candidates, Devin Thompson, and Randall Cox, are declared elected to office to serve from the May 7, 2022, election until the May 2, 2026, Directors Election. She reviewed the posting requirements for the Order Cancelling.

Following review and discussion, Director Thomas moved to (1) adopt the Order Cancelling Election and Declaring Unopposed Candidates Elected to Office, authorize the Secretary's agent to post the Order Cancelling, as required, and direct that the Order Cancelling be filed appropriately and retained in the District's official records; (2) accept the Certificate Declaring Unopposed Status of Candidates for Election to the Board of Directors and direct that the Certificate be filed appropriately and retained in the District's official records; and (3) cancel the contract with the County for election services for the May 2, 2020 Directors Election. Director Dwyer seconded the motion, which passed unanimously.

COMMUNITY OUTREACH, PUBLIC EDUCATION

Director Cox and Mr. Willett reported regarding updates to the District website and responses to inquiries received through the District website.

FINANCIAL AND BOOKKEEPING MATTERS AND BUDGET

Director Haselwood updated the Board regarding financial matters, including tax revenue and amendment of the budget.

Following review and discussion, Director Dwyer moved to approve payment of bills. Director Cox seconded the motion, which passed unanimously.

RESOLUTIONS CONCERNING EXEMPTIONS FROM TAXATION, PROVIDING FOR ADDITIONAL PENALTY FOR TAX COLLECTION COSTS AND CONCERNING TAX COLLECTION PROCEDURES

Mr. Palmer reviewed an analysis of general residential homestead exemptions and homestead exemptions for disabled persons or persons over 65 years of age.

Ms. Nesloney commented regarding taxes on her property and requested that the Board allow exemptions to offset taxes for disabled persons or persons over 65 years of age.

After review and discussion, Director Haselwood moved to adopt a Resolution Concerning Exemptions from Taxation reflecting that the Board of Directors rejects all of the optional exemptions and to direct that the Resolution be filed appropriately and retained in the District's official records. Director Dwyer seconded the motion, which then failed with Directors Haselwood, Thomas, and Cox voting against the motion. Director Haselwood then moved to adopt the resolution exempting from ad valorem taxation by the District \$10,000 of the appraised value of residence homesteads of individuals who are disabled or 65 years of age or older and rejecting the general homestead exemption. Director Thomas seconded the motion, which passed 3 to 2, with Directors Dwyer and Strimple voting against the motion.

INTERGOVERNMENTAL RELATIONS COMMITTEE REPORT REGARDING MATTERS RELATED TO THE GUADALUPE-BLANCO RIVER AUTHORITY ("GBRA")

Director Thomas updated the Board regarding the status of design and plans for construction of the Lake Placid dam.

EXECUTIVE SESSION PURSUANT TO SECTION 551.071, TEXAS GOVERNMENT CODE

The Board determined that no executive session was necessary.

MEETING SCHEDULE AND AGENDA ITEMS

The Board concurred to schedule the next Board meeting on May 18, 2022, at 5:00 p.m. at the Lake Breeze Ski Lodge, 225 Ski Lodge Rd., McQueeney, Texas 78123.

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


Secretary, Board of Directors



LAKE PLACID WATER CONTROL IMPROVEMENT DISTRICT NO. 1

PUBLIC COMMENT SPEAKERS

Date: MARCH 16, 2022

Please Sign In (PRINT CLEARLY)

NAME	ADDRESS	PUBLIC COMMENT		
		General	Agenda Item No. ___	None
Liz Hill/Schoer				
Linda Norbury	270 Lee St		✓	
Clark Weldon	168 Lee St			
Cathy Dixon	1003 Loop Dr.			

RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

WHEREAS, the laws of the State of Texas provide, under certain circumstances, for the exemption of residence homesteads from ad valorem taxation; and

WHEREAS, the Board of Directors of Lake Placid Water Control & Improvement District No. 1 (the "District") desires to implement the following residence homestead exemption; Now, Therefore,

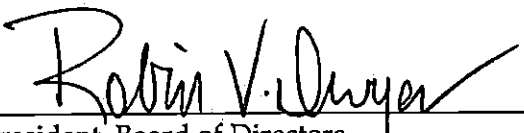
BE IT RESOLVED BY THE BOARD OF DIRECTORS OF LAKE PLACID WATER CONTROL & IMPROVEMENT DISTRICT NO. 1 THAT:

Section 1: The Board of Directors of the District hereby exempts from ad valorem taxation by the District \$15,000 of the appraised value of residence homesteads of individuals who are disabled or are sixty-five years of age or older, as authorized by Article VIII, Section 1-b(b), Texas Constitution and Section 11.13, Texas Property Tax Code, as amended. No person may claim both exemptions, but a person qualifying for both may choose the exemption that he or she wishes to have applied to his or her property.

Section 2: The Board of Directors of the District hereby rejects the general residence homestead exemption authorized by Article VIII, Section 1-b(e), Texas Constitution.

Section 3: This Resolution constitutes official action by the Board of Directors of the District concerning the foregoing tax exemptions.

PASSED AND APPROVED on March 16, 2022.



President, Board of Directors

ATTEST:



Secretary, Board of Directors

(SEAL)

