VG-69-2026-2026000110178

Collin County
Honorable Stacey Kemp
Collin County Clerk

Instrument Number: 2026000110178

Real Property

ORDINANCE

Recorded On: August 14, 2026 10:29 AM

Number of Pages: 38

" Examined and Charged as Follows: "

Total Recording: $169.00

************ **THIS PAGE IS PART OF THE INSTRUMENT** ************

Any provision herein which restricts the Sale, Rental or use of the described REAL PROPERTY because of color or race is invalid and unenforceable under federal law.

File Information:

Document Number:	2026000110178
Receipt Number:	20260814000201
Recorded Date/Time:	August 14, 2026 10:29 AM
User:	Christopher J
Station:	Station 1

Record and Return To:

BAILEY CLARK
600 E JOHN CARPENTER FWY STE 150

IRVING TX 75062

STATE OF TEXAS
Collin County
I hereby certify that this Instrument was filed in the File Number sequence on the date/time printed hereon, and was duly recorded in the Official Public Records of Collin County, Texas

Honorable Stacey Kemp
Collin County Clerk
Collin County, TX

Stacey Kemp

ORDINANCE NO. 2026- 063

AN ORDINANCE OF THE CITY OF CELINA APPROVING THE ANNUAL UPDATE OF THE SERVICE AND ASSESSMENT PLAN AND ASSESSMENT ROLL FOR THE COLUMNS PUBLIC IMPROVEMENT DISTRICT IN ACCORDANCE WITH TEXAS LOCAL GOVERNMENT CODE §372.013, AS AMENDED; CONTAINING A CUMMULATIVE CLAUSE; CONTAINING A SAVINGS AND SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, on November 14, 2017, the City Council of the City of Celina, Texas (the "City") approved Resolution No. 2017-203R establishing The Columns Public Improvement District (the "PID") in accordance with the provisions of Chapter 372 of the Texas Local Government Code (the "Public Improvement District Assessment Act" or "the PID Act"); and

WHEREAS, the City has heretofore levied assessments against property within the PID, pursuant to Ordinance No. 2018-18 which ordinance also approved The Columns Public Improvement District Service and Assessment Plan and Assessment Roll, dated as of April 10, 2018 (the "Service and Assessment Plan and Assessment Roll"); and

WHEREAS, the Service and Assessment Plan and Assessment Roll is required to be reviewed and updated annually as described in Sections 372.013 and 372.014 of the PID Act (the "Annual Service Plan Update"); and

WHEREAS, the Annual Service Plan Update, attached hereto as Exhibit A, including the Assessment Roll attached thereto, update the Service and Assessment Plan and Assessment Roll to reflect prepayments, property divisions and changes to the budget allocation for the PID that occur during the year, if any; and

WHEREAS, the City Council desires and finds it to be in the public interest to adopt this Ordinance approving and adopting the Annual Service Plan Update and the updated Assessment Roll attached thereto, in compliance with the PID Act.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CELINA, TEXAS, THAT:

SECTION 1. All matters stated in the preamble are found to be true and correct and are incorporated herein as if copied in their entirety.

SECTION 2. The Columns Public Improvement District Annual Service Plan Update, attached hereto as Exhibit A and incorporated herein by reference, inclusive of the updated Assessment Roll contained therein and made a part thereof, are hereby accepted and approved.

SECTION 3. The provisions of this ordinance are to be cumulative of all other ordinances or parts of ordinances governing or regulating the same subject matter as that covered herein; provided, however, that all prior ordinances or parts of ordinances inconsistent with or in conflict with any of the provisions of this ordinance are hereby expressly repealed to the extent of any such inconsistency or conflict.

SECTION 4. Should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Ordinance as a whole.

SECTION 5. This Ordinance shall take effect immediately after its passage and the publication of the caption, as the law and charter in such case provide. The City Secretary shall cause this Ordinance to be filed with the county clerk in each county in which all or a part of the PID is located not later than seven (7) days after the date the governing body of the City approves this Annual Service Plan Update.

DULY PASSED AND APPROVED by the City Council of the City of Celina, Texas, on this 11th day of August 2026.

CITY OF CELINA

Ryan Tubbs, Mayor

ATTEST:

Ashley Owens, City Secretary

THE CITY OF CELINA
TEXAS

THE COLUMNS
PUBLIC IMPROVEMENT DISTRICT

CITY OF CELINA, TEXAS

ANNUAL SERVICE PLAN UPDATE
(ASSESSMENT YEAR 9/1/26 - 8/31/27)

AS APPROVED BY CITY COUNCIL ON:
AUGUST 11, 2026

PREPARED BY:

MUNICAP, INC.
PUBLIC FINANCE

I. INTRODUCTION

The Columns Public Improvement District (the "PID") was created pursuant to the PID Act and Resolution No. 2017-203R of the City Council on November 14, 2017, to finance certain public improvement projects for the benefit of the property in the PID.

On April 10, 2018, the City of Celina, Texas (the "City") approved the issuance of the City of Celina, Texas Special Assessment Revenue Bonds, Series 2018 (The Columns Public Improvement District Project) (the "PID Bonds") in the aggregate principal amount of $6,470,000. The PID Bonds were issued to finance, refinance, provide for, or otherwise assist in the acquisition, construction, and maintenance of the public improvements benefiting property within the PID. In addition, the City approved reimbursement Obligations for the PID Reimbursement Agreement (the "PID Reimbursement Agreement Obligation") in the aggregate principal amount of $1,030,000 are secured by Assessments.

A Service and Assessment Plan dated April 10, 2018 (the "Service and Assessment Plan") was prepared at the direction of the City identifying the public improvements (the "Authorized Improvements") to be provided by the PID, the costs of the Authorized Improvements, the indebtedness to be incurred for the Authorized Improvements, and the manner of assessing the property in the PID for the costs of the Authorized Improvements. Pursuant to Chapter 372 of the Texas Local Government Code, as amended (the "PID Act"), the Service and Assessment Plan must be reviewed and updated annually for the purpose of determining the annual budget for the Authorized Improvements. This document is the annual update of the Service and Assessment Plan for 2026-27 (the "Annual Service Plan Update").

The City also adopted an assessment roll for the PID attached as Appendix D-1 to the Service and Assessment Plan (the "Assessment Roll") identifying the Assessments on each Parcel of Assessed Property, based on the method of assessment identified in the Service and Assessment Plan. This Annual Service Plan Update also updates the Assessment Roll for 2026-27.

The Texas Legislature passed House Bill 1543 as an amendment to the PID Act, requiring, among other things, (i) all Service and Assessment Plans and Annual Service Plan Updates be approved through City ordinance or order and to be filed with the county clerk of each county in which all or part of the PID is located within seven days and (ii) include a copy of the notice form required by Section 5.014 of the Texas Property Code (the "PID Assessment Notice") as disclosure of the Obligation to pay PID Assessments. In light of these amendments to the PID Act, this Annual Service Plan Update includes a copy of the PID Assessment Notice as Appendix E and the projected Annual Installment Schedule as Appendix C-2. This Annual Service Plan Update will be filed with the county clerk in each county in which all or a part of the PID is located not later than seven (7) days after the date the governing body of the City approves this Annual Service Plan Update.

II. UPDATE OF THE SERVICE PLAN

A. UPDATED SOURCES AND USES FOR PUBLIC IMPROVEMENTS

Pursuant to the original Service and Assessment Plan adopted on April 10, 2018, the initial total estimated costs of the Authorized Improvements were equal to $9,200,249. According to the Developer's Quarterly Improvement Implementation Report as of December 31, 2021, the actual costs of the Authorized Improvements were equal to $9,387,315. According to the Developer's Quarterly Implementation Report as of December 31, 2021, all Authorized Improvements were completed and accepted by the City on April 17, 2020.

Table II-A on the following page summarizes the updated sources and uses of funds required to (1) construct the Authorized Improvements, (2) establish the PID, and (3) issue the PID Bonds. The actual costs spent to date of the Authorized Improvements were provided by the Developer in the Developer's Quarterly Improvement Implementation Report dated as of December 31, 2021.

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Table II-B
Projected Annual Installments (2019-2032)

Assessment Year Ending 09/01	PID Bond Projected Annual Installments	PID Reimbursement Agreement Projected Annual Installments	Projected Administrative Expenses	Total Projected Annual Installments[1]
2019-2026	$2,671,393	$602,413	$296,595	$3,570,982
2027	$293,217	$75,939	$47,804	$416,960
2028	$486,250	$82,739	$48,760	$617,749
2029	$487,813	$81,144	$49,735	$618,691
2030	$488,750	$79,549	$50,730	$619,029
2031	$489,063	$77,954	$51,744	$618,761
2032	$488,750	$81,359	$52,779	$622,888
Total	**$5,405,235**	**$1,081,097**	**$598,147**	**$7,085,060**

1 – Assessment years ending 2019 through 2027 reflect actual Annual Installments and are net of any applicable reserve fund income, capitalized interest, and TIRZ Credits. Assessment years 2028 through 2032 reflect projected Annual Installments and are subject to change.

C. Status of Development

According to the City, greater than 95 percent of the total building permits expected to be issued within the PID have been issued as of June 18, 2023. Pursuant to Section 4 (a)(ii) of the Continuing Disclosure Agreement of the Issuer, the City is no longer responsible for reporting the number of new homes completed in the PID in the Annual Service Plan Update.

D. Annual Budget

Annual Installments

The Assessment imposed on any Parcel may be paid in full at any time. If not paid in full, the Assessment shall be payable in thirty Annual Installments of principal and interest beginning with the tax year following the issuance of the PID Bonds and/or execution of the PID Reimbursement Agreement Obligation, of which twenty-two (22) Annual Installments remain outstanding.

Pursuant to the Service and Assessment Plan, each Assessment securing the PID Bonds shall bear interest at the rate on the PID Bonds. The effective interest rate on the PID Bonds is 6.25 percent. Pursuant to Section 372.018 of the PID Act, the interest rate for that Assessment may not exceed a rate that is one-half of one percent higher than the actual interest rate paid on the debt. Accordingly, the effective interest rate on the PID Bonds plus additional interest of one-half of one percent to be used for funding the Prepayment Reserve and Delinquency Reserve equals 6.75 percent and is used to calculate the interest on the Assessments securing the PID Bonds.

Table II-D-1
Budget for the Annual Installments
to be Collected for 2026-27

Descriptions	**PID Bonds**	**PID Reimbursement Agreement Obligation**	**Total**
Interest payment on March 1, 2027	$179,544	$27,969	$207,513
Interest payment on September 1, 2027	$179,544	$27,969	$207,513
Principal payment on September 1, 2027	$130,000	$20,000	$150,000
Subtotal debt service on bonds	*$489,087*	*$75,939*	*$565,026*
Administrative Expenses	$41,475	$6,329	$47,804
Excess interest for prepayment and delinquency reserves	$28,727	$0	$28,727
Subtotal Expenses	*$559,289*	*$82,268*	*$641,557*
Available TIRZ Credit	($208,597)	$0	($208,597)
Available Reserve Fund Income	($16,000)	$0	($16,000)
Available Capitalized Interest Funds	$0	$0	$0
Available Administrative Expense Funds	$0	$0	$0
Subtotal funds available	*($224,597)*	*$0*	*($224,597)*
Annual Installments	**$334,692**	**$82,268**	**$416,960**

Debt Service Payments

Annual Installments to be collected for principal and interest on the PID Bonds include interest due on March 1, 2027, in the amount of $179,544 and September 1, 2027, in the amount of $179,544, which equal interest on the outstanding PID Bond Assessments of $5,745,397 for six months each and an effective interest rate of 6.25 percent. Annual Installments to be collected on the PID Bonds include a principal amount of $130,000 due on September 1, 2027. As a result, the total principal and interest amounts due on the PID Bonds in 2026-27 are estimated to be equal to $489,087.

Annual Installments to be collected for principal and interest on the PID Reimbursement Agreement Obligation include interest due on March 1, 2027, in the amount of $27,969 and September 1, 2027, in the amount of $27,969, which equal interest on the outstanding balance of $876,785 for six months each and an effective interest rate of 6.38 percent. Annual Installments to be collected on the Reimbursement Agreement include a principal amount of $20,000 due on September 1, 2027. As a result, the total Annual Installments to be collected for principal and interest on the PID Reimbursement Agreement Obligation in 2026-27 is estimated to be equal to $75,939.

Available Capitalized Interest Account

According to the Trustee, the Capitalized Interest Fund had been fully expended and was closed as of February 28, 2022. As a result, there is no credit to reduce the Annual Installment.

Available Administrative Expense Account

As of May 31, 2026, the balance in the Administrative Expense Fund was $41,583. Such funds are anticipated to be used until January 31, 2027. As a result, there is no credit to reduce the Annual Installment.

E. Annual Installments Per Unit

According to the Service and Assessment Plan, 261 units representing 261 total Equivalent Units are estimated to be built within the PID. According to Trustee records, three 50' Lots have prepaid their PID Assessment in full, and one 50' Lot partially prepaid their PID Bond Assessment. This lot did not prepay any of their Reimbursement Agreement Assessment. As a result, the outstanding total Equivalent Units for the principal and interest portion of the Annual Installments related to the PID Bonds are 257.07 (261.00 – 3.00 – 0.93 = 257.07). Administrative Expenses and the principal and interest portion of the Annual Installments related to the Reimbursement Agreement will continue to be collected from all Parcels with an outstanding PID Assessment balance based on each Parcel's initial Equivalent Unit. As a result, the outstanding PID Administrative Equivalent Units and Reimbursement Agreement Equivalent Units are 258.00 (261.00 – 3.00 = 258.00). The Annual Installment due to be collected per Equivalent Unit within the PID for 2026-27 is shown in Table II-E-1 below.

Table II-E-1
Annual Installment Per Equivalent Unit

Budget Item	Net Budget Amount (Bond)[2]	Net Budget Amount (RA)[3]	Annual Installment per Equivalent Unit
Principal	$130,000.00	$20,000.00	$583.50
Interest	$371,814.33	$55,938.88	$1,663.95
Administrative Expense	$41,474.66	$6,329.30	$185.96
Total	**$543,288.98**	**$82,268.18**	**$2,433.40**

1 – Refer to Table II-D-1 of this report for additional budget details.
2 – Principal and Interest are based on the current outstanding 257.07 Equivalent Units. Administrative expenses are based on the initial outstanding 258.00 Equivalent Units as described above.
3 – Based on the current outstanding 258.00 Equivalent Units.

The Annual Installment due to be collected from the land use class in the PID for 2026-27 is shown in Table II-E-2 on the following page.

III. Update of the Assessment Plan

The Service and Assessment Plan adopted by the City Council describes that the Authorized Improvement costs shall be allocated to the Assessed Property equally based on the number of residential dwelling units anticipated to be built on each Parcel once such property is fully developed and that such method of allocation will result in the imposition of equal shares of the Authorized Improvement Costs to Parcels similarly benefited.

Assessment Methodology

This method of assessing property, as updated in prior Annual Service Plan Updates, has not been changed and Assessed Property will continue to be assessed as provided for in the Service and Assessment Plan.

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According to the Trustee, two extraordinary optional redemptions of the Bonds occurred. The first in the aggregate amount of $20,000, on June 1, 2022, and the second in the aggregate amount of $70,000 on November 1, 2023, based on prepaid Assessments received.

The complete Assessment Roll is available for review at the City Hall, located at 1 2 N St, Celina, Texas 75009.

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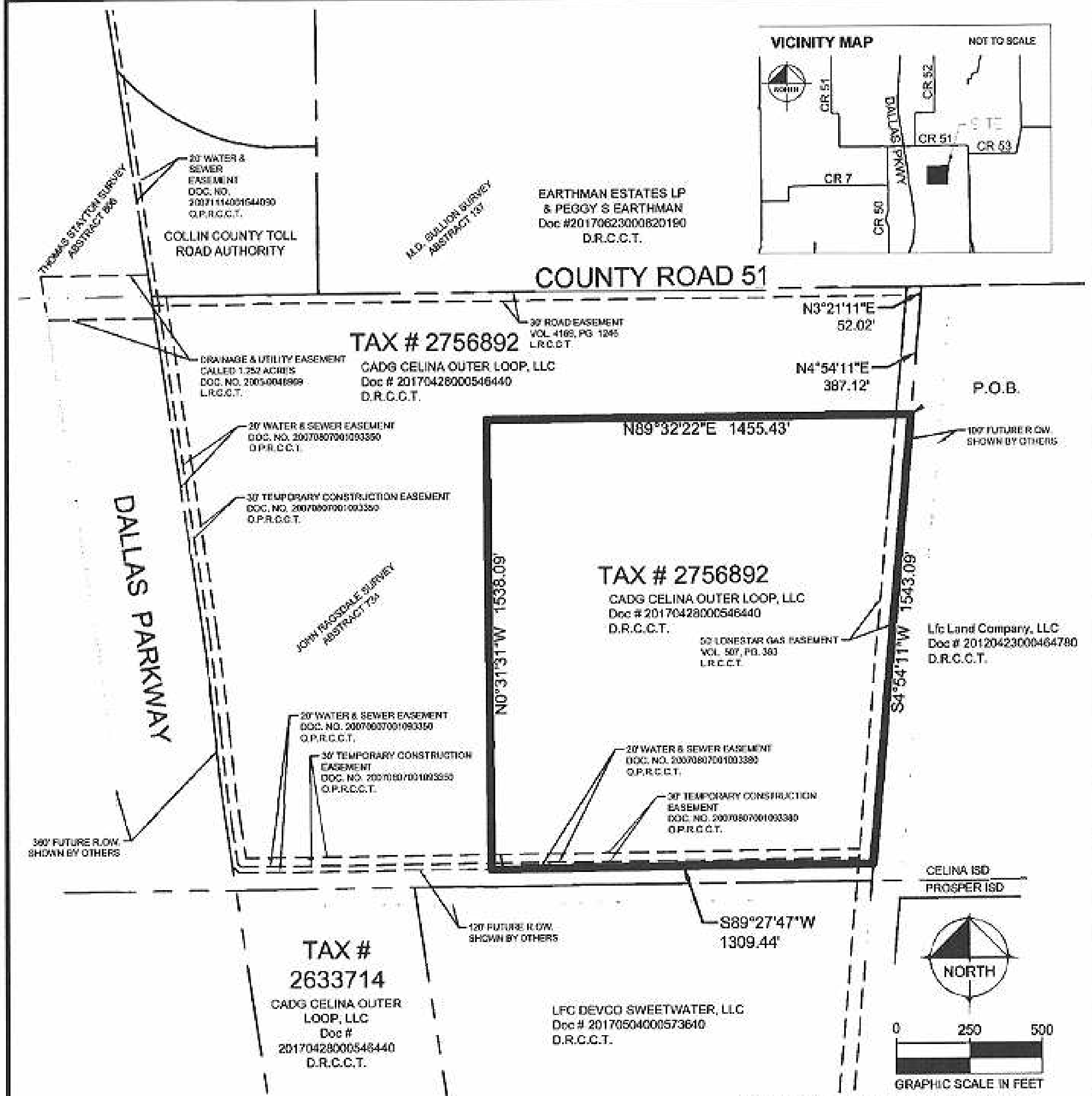

THE COLUMNS PUBLIC IMPROVEMENT DISTRICT COLLIN CAD TAX PARCEL EXHIBIT

JOHN RAGSDALE SURVEY,
ABSTRACT NO. 734
CITY OF CELINA
COLLIN COUNTY, TEXAS

This document was prepared under 22 TAC §663.21, does not reflect the results of an on the ground survey, and is not to be used to convey or establish interests in real property except those rights and interests implied or established by the creation or reconfiguration of the boundary of the political subdivision for which it was prepared.

Kimley»Horn
5750 Genesis Court, Suite 200
Frisco, Texas 75034
FIRM # 10193822
Tel. No. (972) 335-3580
Fax No. (972) 335-3779

Scale	Drawn by	Checked by	Date	Project No.	Sheet No.
1" = 500'	SEP	KHA	Sept. 26, 2017	064040007	2 OF 2

LEGEND

P.O.B. = POINT OF BEGINNING
D.R.C.C.T. = DEED RECORDS OF COLLIN COUNTY, TEXAS
O.P.R.C.C.T. = OFFICIAL PUBLIC RECORDS, COLLIN COUNTY, TEXAS

PATTON, SEAN 9/26/2017 3:30 PM K:\FRI_SURVEY\064040007-LUCAS\DWG\TRACT 5 TAX PARCEL EXHIBIT.DWG

Appendix B
Prepaid Parcels

Parcel ID	Prepayment Date	Amount	Full/Partial
2812308	Nov-21	$24,834.24	Full
2812234	Oct-22	$24,079.06	Full
2812068	Jan-23	$24,079.06	Full
2812326	May-23	$22,000.00	Partial
Total		**$94,992.36**	

Appendix C-1
The Columns Public Improvement District
2026-27 Assessment Roll Summary

Parcel	Estimated No. of units	Lot Size	Lot Type	Initial Equivalent Units	Outstanding Bond Equivalent Units	Outstanding RA Equivalent Units	Outstanding Assessment	Principal	Interest	Excess Interest for Reserves	Administrative Expense	TIRZ Credit	Annual Installment
2812041	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812043	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2884476	1	40	1	0.50	0.50	0.50	$12,880.04	$291.75	$776.10	$55.87	$92.98	(405.72)	$810.98
2812044				0.50	0.50	0.50	$12,880.04	$291.75	$776.10	$55.87	$92.98	(405.72)	$810.98
2812045	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812046	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812047	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812048	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812049	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812050	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812051	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812052	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812053	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812054	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812055	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812056	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812057	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812058	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812059	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812060	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812061	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812062	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812063	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812064	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812065	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812066	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812067	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812068	1	40	1	Prepaid	Prepaid	Prepaid	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00
2812069	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812070	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812071	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812072	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812073	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812074	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812075	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812076	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812077	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812078	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812079	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812080	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812081	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812082	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812083	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812084	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812085	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812089	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812090	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812091	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812092	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812093	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812094	0	0	Non-Assessed	0.00	0.00	0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00
2812095	0	0	Non-Assessed	0.00	0.00	0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00
2812096	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812097	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812098	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812099	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812100	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812101	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812102	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812103	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812104	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812105	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812106	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812107	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812108	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812110	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812111	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812112	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812113	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812114	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812115	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812116	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812117	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812118	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812119	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812120	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812121	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812122	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812123	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812124	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812125	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812126	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812127	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812128	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812129	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812130	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812131	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812132	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812133	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812134	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812135	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812136	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96

<u>Appendix C-1</u>
The Columns Public Improvement District
2016-17 Assessment Roll Summary

Parcel	Estimated No. of units	Lot Size	Lot Type	Initial Equivalent Units	Outstanding Bond Equivalent Units	Outstanding RA Equivalent Units	Outstanding Assessment	Principal	Interest	Excess Interest for Reserves	Administrative Expense	TIRZ Credit	Annual Installment
2812260	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812261	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812262	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812263	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812264	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812265	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812266	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812267	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812268	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812269	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812270	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812271	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812272	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812273	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812274	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812275	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812276	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812277	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812278	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812279	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812280	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812281	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812282	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812283	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812284	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812285	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812286	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812287	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812288	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812289	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812290	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812291	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812292	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812293	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812294	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812295	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812296	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812297	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2894498	1	40	1	0.50	0.50	0.50	$12,880.04	$291.75	$776.10	$55.87	$92.98	(405.72)	$810.98
2812298				0.50	0.50	0.50	$12,880.04	$291.75	$776.10	$55.87	$92.98	(405.72)	$810.98
2812299	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812300	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812301	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812302	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812303	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812304	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812305	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812306	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812307	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812308	1	40	1	Prepaid	Prepaid	Prepaid	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00
2812309	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812310	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812311	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812312	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812313	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812314	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812315	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812316	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812317	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812318	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812319	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812320	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812321	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812322	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812323	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812324	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812325	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812326	1	40	1	1.00	0.07	1.00	$1,842.16	$41.73	$111.00	$7.99	$13.30	(58.03)	$115.99
2812327	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812328	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812329	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812330	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812331	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812332	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812333	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812334	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812335	1	40	1	0.50	0.50	0.50	$12,880.04	$291.75	$776.10	$55.87	$92.98	(405.72)	$810.98
2919208				0.50	0.50	0.50	$12,880.04	$291.75	$776.10	$55.87	$92.98	(405.72)	$810.98
2812336	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812337	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812338	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812339	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812340	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812341	1	40	1	1.00	1.00	1.00	$25,760.08	$583.50	$1,552.20	$111.75	$185.96	(811.44)	$1,621.96
2812342	0	0	Non-Assessed	0.00	0.00	0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00
CHECK	**261**			**$258.00**	**$257.07**	**$258.00**	**$6,622,382.37**	**$850,000.00**	**$899,026.12**	**$28,727.05**	**$47,803.96**	**(208,596.96)**	**$416,960.26**

Appendix C-2
The Columns Public Improvement District
2026-27 Projected Assessment Schedule

Lot Size	40' Lot
Assessment	$25,748
Total Equivalent Units	1.00

Year[1]	Cumulative Outstanding Principal	Bond Principal[2]	Bond Interest[2]	Reimbursement Agreement Principal[3]	Reimbursement Agreement Interest[3]	Administrative Expenses[4]	Total Annual Installment[5]
2026	$25,748	$506	$1,446	$78	$217	$185	$2,432
2027	$25,165	$525	$1,476	$97	$224	$190	$2,511
2028	$24,543	$564	$1,440	$97	$218	$193	$2,512
2029	$23,882	$603	$1,402	$97	$211	$197	$2,511
2030	$23,182	$642	$1,361	$97	$205	$201	$2,507
2031	$22,443	$681	$1,318	$116	$199	$205	$2,520
2032	$21,646	$720	$1,272	$116	$192	$209	$2,509
2033	$20,810	$778	$1,224	$116	$184	$214	$2,516
2034	$19,916	$817	$1,171	$136	$177	$218	$2,518
2035	$18,963	$875	$1,116	$136	$168	$222	$2,517
2036	$17,952	$914	$1,057	$155	$160	$227	$2,512
2037	$16,883	$972	$995	$155	$150	$231	$2,504
2038	$15,756	$1,031	$930	$174	$140	$236	$2,510
2039	$14,550	$1,089	$860	$174	$129	$241	$2,493
2040	$13,287	$1,167	$786	$194	$117	$245	$2,510
2041	$11,926	$1,245	$708	$194	$105	$250	$2,502
2042	$10,487	$1,323	$624	$213	$93	$255	$2,507
2043	$8,952	$1,400	$534	$213	$79	$260	$2,487
2044	$7,338	$1,498	$440	$233	$66	$266	$2,501
2045	$5,608	$1,595	$339	$252	$51	$271	$2,507
2046	$3,761	$1,712	$231	$271	$35	$276	$2,525
2047	$1,778	$1,694	$116	$84	$17	$276	$2,187
Total		**$22,349**	**$20,845**	**$3,398**	**$3,135**	**$5,070**	**$54,798**

1 - Annual Installment billed by the Collin County Tax Office during Year 2026 will be billed on or around 10/01/26 and payment is due by 01/31/27.
2 - The principal and interest amounts represent the final numbers of the Series 2018 Bonds and will not increase during the life of the bonds. Interest amounts are calculated through the principal payment date of each year and include additional interest of one-half of one percent for debt service reserves.
3 - The principal and interest amounts represent the estimated debt service requirements of the Reimbursement and will not increase during the life of the reimbursement agreement. Interest amounts are calculated through the principal payment date of each year.
4 - Administrative Expenses are estimated and will be updated each year in the Annual Service Plan Update.
5 - Amounts shown do not include any TIRZ Credit, if applicable.

THIS SCHEDULE IS AN ESTIMATE OF ANNUAL INSTALLMENT PAYMENTS AND IS SUBJECT TO CHANGE. THE EXACT AMOUNT OF EACH ANNUAL INSTALLMENT WILL BE REFLECTED IN THE COLUMNS PUBLIC IMPROVEMENT DISTRICT SERVICE AND ASSESSMENT PLAN, AS THE SAME IS UPDATED EACH YEAR.

Property Owners may choose to prepay their Assessment at any time. Effective January 1, 2024, for any single-family residential parcel prepaying an Assessment, a $500 fee will be included in the total payoff amount to cover processing and other lien release related filing expenses. If interested in prepaying an Assessment, please contact, MuniCap by telephone at (469) 490-2800 or email at txpid@municap.com.

Appendix D

The Columns Public Improvement District

2026-27 TIRZ Credit Calculation

Property ID	Base Year Taxes Allocated	2025 Taxes Levied	2025 Taxes Paid[1]	2025 Tax Increment	Contribution Rate	2026-27 TIRZ Revenue	2026-27 TIRZ Credit
2812041	$64.83	$2,178.63	$2,178.63	$2,113.80	34.20%	($722.92)	(811.44)
2812043	$64.83	$2,608.08	$2,608.08	$2,543.25	34.20%	($869.79)	(811.44)
2812044	$32.41	$1,213.59	$1,213.59	$1,181.18	34.20%	($403.96)	(405.72)
2884476	$32.41	$1,018.16	$1,018.16	$985.75	34.20%	($337.13)	(405.72)
2812045	$64.83	$2,605.45	$2,605.45	$2,540.62	34.20%	($868.89)	(811.44)
2812046	$64.83	$2,833.54	$2,833.54	$2,768.71	34.20%	($946.90)	(811.44)
2812047	$64.83	$2,858.16	$2,858.16	$2,793.33	34.20%	($955.32)	(811.44)
2812048	$64.83	$2,363.08	$2,363.08	$2,298.25	34.20%	($786.00)	(811.44)
2812049	$64.83	$1,928.87	$1,928.87	$1,864.04	34.20%	($637.50)	(811.44)
2812050	$64.83	$1,913.03	$1,913.03	$1,848.20	34.20%	($632.08)	(811.44)
2812051	$64.83	$2,398.98	$2,398.98	$2,334.15	34.20%	($798.28)	(811.44)
2812052	$64.83	$2,503.05	$2,503.05	$2,438.22	34.20%	($833.87)	(811.44)
2812053	$64.83	$2,979.80	$2,979.80	$2,914.97	34.20%	($996.92)	(811.44)
2812054	$64.83	$2,646.70	$2,646.70	$2,581.87	34.20%	($883.00)	(811.44)
2812055	$64.83	$2,420.50	$2,420.50	$2,355.67	34.20%	($805.64)	(811.44)
2812056	$64.83	$2,689.49	$2,689.49	$2,624.66	34.20%	($897.63)	(811.44)
2812057	$64.83	$2,363.87	$2,363.87	$2,299.04	34.20%	($786.27)	(811.44)
2812058	$64.83	$2,507.34	$2,507.34	$2,442.51	34.20%	($835.34)	(811.44)
2812059	$64.83	$0.00	$0.00	$0.00	34.20%	$0.00	(811.44)
2812060	$64.83	$2,144.21	$2,144.21	$2,079.38	34.20%	($711.15)	(811.44)
2812061	$64.83	$2,178.63	$2,178.63	$2,113.80	34.20%	($722.92)	(811.44)
2812062	$64.83	$2,195.51	$2,195.51	$2,130.68	34.20%	($728.69)	(811.44)
2812063	$64.83	$1,551.00	$1,551.00	$1,486.17	34.20%	($508.27)	(811.44)
2812064	$64.83	$2,178.63	$2,178.63	$2,113.80	34.20%	($722.92)	(811.44)
2812065	$64.83	$2,530.40	$2,530.40	$2,465.57	34.20%	($843.23)	(811.44)
2812066	$64.83	$2,628.13	$2,628.13	$2,563.30	34.20%	($876.65)	(811.44)
2812067	$64.83	$1,913.03	$1,913.03	$1,848.20	34.20%	($632.08)	(811.44)
2812068	$64.83	$2,178.63	$2,178.63	$2,113.80	34.20%	($722.92)	0.00
2812069	$64.83	$2,427.17	$2,427.17	$2,362.34	34.20%	($807.92)	(811.44)
2812070	$64.83	$2,608.08	$2,608.08	$2,543.25	34.20%	($869.79)	(811.44)
2812071	$64.83	$2,580.41	$2,580.41	$2,515.58	34.20%	($860.33)	(811.44)
2812072	$64.83	$2,178.63	$2,178.63	$2,113.80	34.20%	($722.92)	(811.44)
2812073	$64.83	$2,979.80	$2,979.80	$2,914.97	34.20%	($996.92)	(811.44)
2812074	$64.83	$2,160.14	$2,160.14	$2,095.31	34.20%	($716.60)	(811.44)
2812075	$64.83	$2,677.37	$2,677.37	$2,612.54	34.20%	($893.49)	(811.44)
2812076	$64.83	$2,178.63	$2,178.63	$2,113.80	34.20%	($722.92)	(811.44)
2812077	$64.83	$2,570.75	$2,570.75	$2,505.92	34.20%	($857.03)	(811.44)
2812078	$64.83	$2,709.75	$2,709.75	$2,644.92	34.20%	($904.56)	(811.44)
2812079	$64.83	$2,710.51	$2,710.51	$2,645.68	34.20%	($904.82)	(811.44)
2812080	$64.83	$2,656.34	$2,656.34	$2,591.51	34.20%	($886.30)	(811.44)
2812081	$64.83	$2,547.69	$2,547.69	$2,482.86	34.20%	($849.14)	(811.44)
2812082	$64.83	$2,194.25	$2,194.25	$2,129.42	34.20%	($728.26)	(811.44)
2812083	$64.83	$0.00	$0.00	$0.00	34.20%	$0.00	(811.44)
2812084	$64.83	$2,884.89	$2,884.89	$2,820.06	34.20%	($964.46)	(811.44)
2812085	$64.83	$2,278.06	$2,278.06	$2,213.23	34.20%	($756.93)	(811.44)
2812089	$64.83	$2,533.32	$2,533.32	$2,468.49	34.20%	($844.22)	(811.44)
2812090	$64.83	$2,655.05	$2,655.05	$2,590.22	34.20%	($885.86)	(811.44)
2812091	$64.83	$2,208.30	$2,208.30	$2,143.47	34.20%	($733.07)	(811.44)
2812092	$64.83	$2,533.32	$2,533.32	$2,468.49	34.20%	($844.22)	(811.44)
2812093	$64.83	$2,496.42	$2,496.42	$2,431.59	34.20%	($831.60)	(811.44)
2812094	$0.00	$5.76	$5.76	$5.76	34.20%	($1.97)	0.00
2812095	$0.00	$5.76	$5.76	$5.76	34.20%	($1.97)	0.00
2812096	$64.83	$2,628.13	$2,628.13	$2,563.30	34.20%	($876.65)	(811.44)
2812097	$64.83	$2,837.70	$2,837.70	$2,772.87	34.20%	($948.32)	(811.44)
2812098	$64.83	$2,600.17	$2,600.17	$2,535.34	34.20%	($867.08)	(811.44)
2812099	$64.83	$2,608.08	$2,608.08	$2,543.25	34.20%	($869.79)	(811.44)
2812100	$64.83	$2,160.14	$2,160.14	$2,095.31	34.20%	($716.60)	(811.44)
2812101	$64.83	$2,205.32	$2,205.32	$2,140.49	34.20%	($732.05)	(811.44)
2812102	$64.83	$2,580.14	$2,580.14	$2,515.31	34.20%	($860.24)	(811.44)
2812103	$64.83	$2,979.80	$2,979.80	$2,914.97	34.20%	($996.92)	(811.44)
2812104	$64.83	$2,726.38	$2,726.38	$2,661.55	34.20%	($910.25)	(811.44)

Appendix D

The Columns Public Improvement District

2026-27 TIRZ Credit Calculation

Property ID	Base Year Taxes Allocated	2025 Taxes Levied	2025 Taxes Paid[1]	2025 Tax Increment	Contribution Rate	2026-27 TIRZ Revenue	2026-27 TIRZ Credit
2812166	$64.83	$2,155.74	$2,155.74	$2,090.91	34.20%	($715.09)	(811.44)
2812167	$64.83	$2,160.14	$2,160.14	$2,095.31	34.20%	($716.60)	(811.44)
2812168	$64.83	$1,593.88	$1,593.88	$1,529.05	34.20%	($522.94)	(811.44)
2812169	$64.83	$2,623.20	$2,623.20	$2,558.37	34.20%	($874.96)	(811.44)
2812170	$64.83	$2,737.90	$2,737.90	$2,673.07	34.20%	($914.19)	(811.44)
2812171	$64.83	$2,540.10	$2,540.10	$2,475.27	34.20%	($846.54)	(811.44)
2812172	$64.83	$1,280.74	$1,280.74	$1,215.91	34.20%	($415.84)	(811.44)
2812173	$64.83	$2,623.20	$2,623.20	$2,558.37	34.20%	($874.96)	(811.44)
2812174	$64.83	$2,170.66	$2,170.66	$2,105.83	34.20%	($720.19)	(811.44)
2812175	$64.83	$2,147.17	$2,147.17	$2,082.34	34.20%	($712.16)	(811.44)
2812176	$64.83	$2,445.37	$2,445.37	$2,380.54	34.20%	($814.15)	(811.44)
2812177	$64.83	$2,608.08	$2,608.08	$2,543.25	34.20%	($869.79)	(811.44)
2812178	$64.83	$2,194.25	$2,194.25	$2,129.42	34.20%	($728.26)	(811.44)
2812179	$64.83	$1,693.38	$1,693.38	$1,628.55	34.20%	($556.96)	(811.44)
2812180	$64.83	$2,582.28	$2,582.28	$2,517.45	34.20%	($860.97)	(811.44)
2812181	$64.83	$2,709.08	$2,709.08	$2,644.25	34.20%	($904.33)	(811.44)
2812182	$64.83	$2,194.25	$2,194.25	$2,129.42	34.20%	($728.26)	(811.44)
2812183	$64.83	$2,160.14	$2,160.14	$2,095.31	34.20%	($716.60)	(811.44)
2812184	$64.83	$2,445.37	$2,445.37	$2,380.54	34.20%	($814.15)	(811.44)
2812185	$64.83	$2,720.61	$2,720.61	$2,655.78	34.20%	($908.28)	(811.44)
2812186	$64.83	$1,335.19	$1,335.19	$1,270.36	34.20%	($434.46)	(811.44)
2812187	$64.83	$2,175.57	$2,175.57	$2,110.74	34.20%	($721.87)	(811.44)
2812188	$64.83	$2,628.13	$2,628.13	$2,563.30	34.20%	($876.65)	(811.44)
2812189	$64.83	$2,651.44	$2,651.44	$2,586.61	34.20%	($884.62)	(811.44)
2812190	$64.83	$2,194.25	$2,194.25	$2,129.42	34.20%	($728.26)	(811.44)
2812191	$64.83	$2,160.14	$2,160.14	$2,095.31	34.20%	($716.60)	(811.44)
2812192	$64.83	$2,824.36	$2,824.36	$2,759.53	34.20%	($943.76)	(811.44)
2812225	$64.83	$2,755.20	$2,755.20	$2,690.37	34.20%	($920.11)	(811.44)
2812226	$64.83	$2,600.17	$2,600.17	$2,535.34	34.20%	($867.09)	(811.44)
2812227	$64.83	$2,194.25	$2,194.25	$2,129.42	34.20%	($728.26)	(811.44)
2812228	$64.83	$2,147.17	$2,147.17	$2,082.34	34.20%	($712.16)	(811.44)
2812229	$64.83	$2,628.13	$2,628.13	$2,563.30	34.20%	($876.65)	(811.44)
2812230	$64.83	$2,450.17	$2,450.17	$2,385.34	34.20%	($815.79)	(811.44)
2812231	$64.83	$2,194.25	$2,194.25	$2,129.42	34.20%	($728.26)	(811.44)
2812232	$64.83	$2,175.57	$2,175.57	$2,110.74	34.20%	($721.87)	(811.44)
2812233	$64.83	$2,600.17	$2,600.17	$2,535.34	34.20%	($867.09)	(811.44)
2812234	$64.83	$2,700.44	$2,700.44	$2,635.61	34.20%	($901.38)	0.00
2812235	$64.83	$2,194.25	$2,194.25	$2,129.42	34.20%	($728.26)	(811.44)
2812236	$64.83	$2,147.17	$2,147.17	$2,082.34	34.20%	($712.16)	(811.44)
2812237	$64.83	$2,445.37	$2,445.37	$2,380.54	34.20%	($814.15)	(811.44)
2812238	$64.83	$2,820.16	$2,820.16	$2,755.33	34.20%	($942.32)	(811.44)
2812239	$64.83	$2,194.25	$2,194.25	$2,129.42	34.20%	($728.26)	(811.44)
2812240	$64.83	$2,160.14	$2,160.14	$2,095.31	34.20%	($716.60)	(811.44)
2812241	$64.83	$2,743.67	$2,743.67	$2,678.84	34.20%	($916.16)	(811.44)
2812242	$64.83	$2,600.17	$2,600.17	$2,535.34	34.20%	($867.09)	(811.44)
2812243	$64.83	$2,154.15	$2,154.15	$2,089.32	34.20%	($714.55)	(811.44)
2812244	$64.83	$2,165.43	$2,165.43	$2,100.60	34.20%	($718.41)	(811.44)
2812245	$64.83	$2,559.22	$2,559.22	$2,494.39	34.20%	($853.08)	(811.44)
2812246	$64.83	$2,485.87	$2,485.87	$2,421.04	34.20%	($828.00)	(811.44)
2812247	$64.83	$2,147.17	$2,147.17	$2,082.34	34.20%	($712.16)	(811.44)
2812248	$64.83	$2,194.25	$2,194.25	$2,129.42	34.20%	($728.26)	(811.44)
2812249	$64.83	$2,553.46	$2,553.46	$2,488.63	34.20%	($851.11)	(811.44)
2812250	$64.83	$2,416.94	$2,416.94	$2,352.11	34.20%	($804.42)	(811.44)
2812251	$64.83	$2,147.17	$2,147.17	$2,082.34	34.20%	($712.16)	(811.44)
2812252	$64.83	$2,194.25	$2,194.25	$2,129.42	34.20%	($728.26)	(811.44)
2812253	$64.83	$2,628.13	$2,628.13	$2,563.30	34.20%	($876.65)	(811.44)
2812254	$64.83	$2,622.62	$2,622.62	$2,557.79	34.20%	($874.76)	(811.44)
2812255	$64.83	$1,913.03	$1,913.03	$1,848.20	34.20%	($632.08)	(811.44)
2812256	$64.83	$2,155.74	$2,155.74	$2,090.91	34.20%	($715.09)	(811.44)
2812257	$64.83	$2,641.23	$2,641.23	$2,576.40	34.20%	($881.13)	(811.44)
2812258	$64.83	$2,587.45	$2,587.45	$2,522.62	34.20%	($862.74)	(811.44)

Appendix D

The Columns Public Improvement District
2026-27 TIRZ Credit Calculation

Property ID	Base Year Taxes Allocated	2025 Taxes Levied	2025 Taxes Paid[1]	2025 Tax Increment	Contribution Rate	2026-27 TIRZ Revenue	2026-27 TIRZ Credit
2812319	$64.83	$2,227.39	$2,227.39	$2,162.56	34.20%	($739.60)	(811.44)
2812320	$64.83	$2,613.55	$2,613.55	$2,548.72	34.20%	($871.66)	(811.44)
2812321	$64.83	$2,194.25	$2,194.25	$2,129.42	34.20%	($728.26)	(811.44)
2812322	$64.83	$2,445.37	$2,445.37	$2,380.54	34.20%	($814.15)	(811.44)
2812323	$64.83	$2,628.13	$2,628.13	$2,563.30	34.20%	($876.65)	(811.44)
2812324	$64.83	$2,737.90	$2,737.90	$2,673.07	34.20%	($914.19)	(811.44)
2812325	$64.83	$2,677.38	$2,677.38	$2,612.55	34.20%	($893.49)	(811.44)
2812326	$64.83	$2,194.25	$2,194.25	$2,129.42	34.20%	($728.26)	(58.03)
2812327	$64.83	$2,175.57	$2,175.57	$2,110.74	34.20%	($721.87)	(811.44)
2812328	$64.83	$2,608.21	$2,608.21	$2,543.38	34.20%	($869.84)	(811.44)
2812329	$64.83	$3,003.69	$3,003.69	$2,938.86	34.20%	($1,005.09)	(811.44)
2812330	$64.83	$2,813.65	$2,813.65	$2,748.82	34.20%	($940.10)	(811.44)
2812331	$64.83	$2,431.93	$2,431.93	$2,367.10	34.20%	($809.55)	(811.44)
2812332	$64.83	$2,018.71	$2,018.71	$1,953.88	34.20%	($668.23)	(811.44)
2812333	$64.83	$2,160.14	$2,160.14	$2,095.31	34.20%	($716.60)	(811.44)
2812334	$64.83	$2,826.52	$2,826.52	$2,761.69	34.20%	($944.50)	(811.44)
2812335	$32.41	$1,291.14	$1,291.14	$1,258.73	34.20%	($430.48)	(405.72)
2919203	$32.41	$1,031.36	$1,031.36	$998.95	34.20%	($341.64)	(405.72)
2812336	$64.83	$2,490.63	$2,490.63	$2,425.80	34.20%	($829.62)	(811.44)
2812337	$64.83	$2,580.41	$2,580.41	$2,515.58	34.20%	($860.33)	(811.44)
2812338	$64.83	$2,178.63	$2,178.63	$2,113.80	34.20%	($722.92)	(811.44)
2812339	$64.83	$2,160.14	$2,160.14	$2,095.31	34.20%	($716.60)	(811.44)
2812340	$64.83	$2,582.28	$2,582.28	$2,517.45	34.20%	($860.97)	(811.44)
2812341	$64.83	$3,012.94	$3,012.94	$2,948.11	34.20%	($1,008.25)	(811.44)
2812342	$0.00	$14.14	$15.41	$14.14	34.20%	($4.84)	0.00
269	$16,920.23	$626,658.38	$626,659.65	$609,932.64		($208,596.96)	($208,596.96)

1 - Taxes paid do not include penalty and interest.

PID Assessment Notice

NOTICE OF OBLIGATION TO PAY PUBLIC IMPROVEMENT DISTRICT ASSESSMENT TO THE CITY OF CELINA, TEXAS
CONCERNING THE FOLLOWING PROPERTY

[insert property address]

As the purchaser of the real property described above, you are obligated to pay assessments to the City of Celina, Texas (the "City"), for the costs of a portion of a public improvement or services project (the "Authorized Improvements") undertaken for the benefit of the property within the Columns Public Improvement District (the "District") created under Subchapter A, Chapter 372, Local Government Code.

AN ASSESSMENT HAS BEEN LEVIED AGAINST YOUR PROPERTY FOR THE AUTHORIZED IMPROVEMENTS, WHICH MAY BE PAID IN FULL AT ANY TIME. IF THE ASSESSMENT IS NOT PAID IN FULL, IT WILL BE DUE AND PAYABLE IN ANNUAL INSTALLMENTS THAT WILL VARY FROM YEAR TO YEAR DEPENDING ON THE AMOUNT OF INTEREST PAID, COLLECTION COSTS, ADMINISTRATIVE COSTS, AND DELINQUENCY COSTS.

The exact amount of the assessment may be obtained from the City. The exact amount of each annual installment will be approved each year by the City Council in the Annual Service Plan Update for the District. More information about the assessments, including the amounts and due dates, may be obtained from the City or MuniCap, Inc., the District Administrator for the City, located at 600 E. John Carpenter Fwy, Suite 150, Irving, Texas 75062 and available by telephone at (469) 490-2800 or (866) 648-8482 (toll free) and email at txpid@municap.com.

Your failure to pay any assessment or any annual installment may result in penalties and interest being added to what you owe or in a lien on and the foreclosure of your property.

Date: ____________________

______________________________ ______________________________
Signature of Seller Signature of Seller

The undersigned purchaser acknowledges receipt of this notice before the effective date of a binding contract for the purchase of the real property at the address described above.

Date: ____________________

______________________________ ______________________________
Signature of Purchaser Signature of Purchaser

STATE OF TEXAS §
§
COUNTY OF __________ §