

## Rule 15c2-12 Filing Cover Sheet

This cover sheet is sent with all submissions made to the Municipal Securities Rulemaking Board's Electronic Municipal Market Access ("EMMA") pursuant to Securities and Exchange Commission (SEC) Rule 15c2-12 or any analogous state statute.

**Issuer Name:** **Big Oaks Municipal Utility District, TX**

**Issue(s):** **All Outstanding General Obligation Debt**

**Filing Format** ☒ electronic ☐ paper; If available on the Internet, give URL: \_\_\_\_\_

**CUSIP Numbers to which the information filed relates** (optional):

☐ Nine-digit number(s) (attach additional sheet if necessary):

**X Six-digit number if information filed relates to all securities of the issuer:** **089333**

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### Description of Material Event Notice/Other Material Information

1. ☐ Principal and interest payment delinquencies
2. ☐ Non-payment related defaults
3. ☐ Unscheduled draws on debt service reserves reflecting financial difficulties
4. ☐ Unscheduled draws on credit enhancements reflecting financial difficulties
5. ☐ Substitution of credit or liquidity providers, or their failure to perform
6. ☐ Adverse tax opinions or events affecting the tax-exempt status of the security
7. ☐ Modifications to rights of security holders
8. ☐ Bond calls
9. ☐ Defeasances
10. ☐ Release, substitution, or sale of property securing repayment of the securities
11. ☐ Rating changes
12. ☐ Tender Offers
13. ☐ Bankruptcy, insolvency, receivership or similar event of the obligated person
14. ☐ Merger, consolidation or acquisition of the obligated person or issuer, if material
15. ☐ Appointment of a successor or additional trustee or name change of a trustee, if material
16. ☐ Notice of non-compliance: failure to provide annual financial information
17. ☒ Other material event or information (specify) voluntary filing- Hurricane Harvey

### Financial & Operating Data Disclosure Information

☐ Annual Financial Report or CAFR

☐ Financial Information & Operating Data

☐ Other (describe): \_\_\_\_\_

Fiscal Period Covered: \_\_\_\_\_

☐ Monthly ☐ Quarterly ☐ Annual ☐ Other: \_\_\_\_\_

\* \* \*

I hereby represent that I am authorized by the issuer or its agent to distribute this information publicly:

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**NOTICE OF VOLUNTARY MATERIAL EVENT  
FOR CONTINUING DISCLOSURE REQUIREMENTS  
OF SEC RULE 15c2-12  
September 14, 2017**

This Notice is being provided by the ***Big Oaks Municipal Utility District, TX*** (the “District”), pursuant to the requirement of Rule 15c2-12 (the “Rule”) of the Securities and Exchange Commission, as notification of occurrence of the following voluntary material event as defined in paragraph (b)(5)(i)(C) of the Rule.

Hurricane Harvey struck the Houston area on August 26, 2017, resulting in historic levels of rainfall. According to the District’s operator, the District’s System did not sustain significant damage and there was no interruption of water or sewer service. According to the District’s Engineer, after investigation, it appeared that approximately 921 homes within the District experienced water incursions or other significant damage. The most significant flooding resulted in from 1' - 3' of water inside homes, while approximately half the damaged homes had less than 1' of water in the home. The District is in the process of more fully assessing the impact from damage caused by Hurricane Harvey.

Texas Governor Greg Abbott issued a proclamation declaring a state of disaster in numerous counties located along the Texas Gulf Coast, including Harris County. The Texas Tax Code provides that the governing body of a taxing unit located within an area declared to be a disaster area by the governor of the State of Texas may authorize reappraisal of all property damaged in the disaster at its market value immediately after the disaster. The Board of Directors of the District has not authorized a reappraisal of property located within the District. The District is not bound by a reappraisal of property that is authorized by another taxing unit and not authorized by the District. In addition, the Texas Tax Code permits taxpayers owning homes or certain businesses damaged by a declared disaster to pay taxes imposed in the year following the disaster in four equal installments, commencing on February 1 and ending on August 1.

Hurricane Harvey could have a material impact on the Houston region's economy. The District cannot predict what impact, if any, Hurricane Harvey will have on the assessed value of homes and commercial improvements within the District; however, the District believes that its 2018 assessed value will be negatively impacted as a result of the large number of flooded homes.