



August 6, 2026

Dear Irish Beach Water District Parcel Owner:

Please be advised that the at their August 1, 2026, meeting, the Irish Beach Water District Board of Directors voted to pass Resolution 2026-11 updating and establishing new administrative fees for payments that are returned or declined by financial institutions, as well as costs for filing certificates of delinquency and liens. In addition, the Board voted to pass Resolution 2026-13, documenting the decision to modify Resolution 2002-02 establishing a standard procedure for processing of delinquent accounts. For your convenience, the full text of both resolutions is included on pages 2 and 3.

Effective September 9, 2026 administrative fees for checks returned for non-sufficient funds will be \$29.00, declined ACH or Credit Card Payments will be \$19.00, and accounts subject to certification of delinquency and lien will be charged \$302.00 to cover the costs incurred by the District. In addition, customer accounts will be charged 10% late fees on the current balance as well as 1.5% per month on the balance that is delinquent. Any judicial action or proceeding to attack, review, set aside, void, validate, or annul this resolution must be commenced within 120 days of the effective date.

Sincerely,

/s/ *Karen Vaughn*

Karen Vaughn
General Manager, Irish Beach Water District

RESOLUTION NO. 2026 - 11

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRISH BEACH WATER DISTRICT DOCUMENTING THE DECISION TO RESCIND RESOLUTION 1995-01 – UPDATING AND ESTABLISHING ADMINISTRATIVE FEES FOR PAYMENTS THAT ARE RETURNED OR DECLINED BY FINANCIAL INSTITUTIONS, AND COSTS FOR FILING CERTIFICATES OF DELINQUENCY & LIENS.

WHEREAS the Irish Beach Water District is charged fees when customer's payment is returned for insufficient funds, or declined for credit card or Automated Clearing House debit (ACH) processing; and

WHEREAS the District currently has no policy in effect to defray the fees charged when a customer fails to make payment and the parcel is subject to the Mendocino County Low Value Exemption to collection of property taxes.

NOW, THEREFORE, BE IT RESOLVED by the Directors of the Irish Beach Water District, Mendocino County, California that until further resolution by the Board, the following fees will be charged:

Returned Checks - Non-sufficient Funds		Declined ACH or Credit Card - Online Payments		Certification of Delinquency & Lien	
RCU returned deposit fee	\$15	iCG Forte declined ACH or CC fee	\$2	Mendocino County Recording Fee	\$0
				Mileage to County Recorder (108 miles)	\$82
Manager - 0.25 Hours	\$10	Manager - 0.25 Hours	\$10	Notary Public Fee	\$20
Benefits	\$2	Benefits	\$2		
Total Salary & Benefits	\$12	Total Salary & Benefits	\$14	Manager - 3.5 Hours (includes filing in Ukiah)	\$146
				Benefits	\$29
Indirect Costs (overhead)	\$2	Indirect Costs (overhead)	\$2	Total Salary & Benefits	\$175
Total Returned Check Fee	\$29	Total Declined Credit Card Fee	\$19	Indirect Costs (overhead)	\$25
				Total Delinquency Fee	\$302

AND BE IT FURTHER RESOLVED that the Board of Directors shall review the administrative fees annually in conjunction with the budget formulation process and revise the fee if necessary;

AND BE IT FURTHER RESOLVED that if any section, subsection, clause, phrases, or portion of this resolution is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this resolution.

Upon the effective date of Resolution 2026 – 11, the following resolution will be obsolete:

- Resolution 1995-01 (Establishing an Administrative Charge for Checks that Fail to Clear the Bank)

This resolution becomes effective 45 days after notification by posting on kiosks and the District website, IBWD.org, of the adoption of this resolution. Pursuant to Government Code section 53759, the District shall mail notice of such administrative fee increase to all landowners in the District that a 120-day statute of limitations period applies to legal challenges to any connection fee increases related to water service.

The foregoing Resolution No. 2026-11 as amended was considered and adopted by the Directors of the Irish Beach Water District at their meeting held August 1, 2026, by the following vote:

Ayes: Director Hackett, Director Hohos, Director Ottoboni, Director Reynolds, Director Weston

Noes: None

Abstain: None

Absent: None

Dated: August 1, 2026

/s/ Danielle Hohos

Attest: */s/ Heather Hackett*

Board President

Board Secretary

RESOLUTION NO. 2026 - 13

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRISH BEACH WATER DISTRICT
DOCUMENTING THE DECISION TO MODIFY RESOLUTION 2002-02 – ESTABLISHING A
STANDARD PROCEDURE FOR PROCESSING OF DELINQUENT ACCOUNTS.**

WHEREAS, on March 9, 2002, the Irish Beach Water District Board of Directors adopted Resolution 2002-02, which established a standard procedure for processing delinquent accounts; and

WHEREAS, on May 12, 2007, the Irish Beach Water District Board of Directors adopted Resolution 2007-04, which modified the standard procedure for processing delinquent accounts in order to eliminate the 1.5% per month interested charged on delinquent balances due to limitations in the District's billing system (RVS); and

WHEREAS, on July 11, 2025, the Irish Beach Water District adopted a new billing system which can accommodate a 10% late fee on past due current charges, as well as 1.5% interest charged per month on delinquent balances.

NOW, THEREFORE, BE IT RESOLVED that the Irish Beach Water District Board of Directors modifies Resolution 2002-02 effective immediately.

Upon the effective date of Resolution 2026 – 13, the following resolution will be obsolete:

- Resolution 2007-04 (Modifying Charges for Delinquent Accounts).

This resolution becomes effective 45 days after notification by posting on kiosks and the District website, IBWD.org, of the adoption of this resolution. Pursuant to Government Code section 53759, the District shall mail notice of such administrative fee increase to all landowners in the District that a 120-day statute of limitations period applies to legal challenges to any connection fee increases related to water service.

The foregoing Resolution No. 2026-13 was considered and adopted by the Directors of the Irish Beach Water District at their meeting held August 1, 2026, by the following vote:

Ayes: Director Hackett, Director Hohos, Director Ottoboni, Director Reynolds, Director Weston

Noes: None

Abstain: None

Absent: None

Dated: August 1, 2026

/s/ Danielle Hohos
Board President

Attest: /s/ Heather Hackett
Board Secretary