



RESOLUTION NO. 2024-08

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRISH BEACH WATER DISTRICT APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT, AND ORDERING LEVY OF THE 2024 WATER SYSTEM UPGRADE AND SUSTAINABILITY ASSESSMENT FOR FISCAL YEAR 2024-25

WHEREAS, the Board of Directors (the "Board") of the Irish Beach Water District (the "District") with Resolution No 2024-08, approved on August 10, 2024, authorized initiation of proceedings for the formation of a new Proposition 218 assessment pursuant the California Water Code § 36550 et seq. and 37200 et seq. and California Constitution Article XIID to be known as the 2024 Water System Upgrade and Sustainability Assessment ("2024 Assessments") of the Irish Beach Water District, for the purpose of funding the cost of installation, maintenance and servicing of public improvements (the "Improvements") as specified in the Engineer's Report prepared by the Assessment Engineer, SCI Consulting Group; and

WHEREAS, the Board of Directors has adopted a resolution approving and filing an Engineer's Report which includes: (1) a description of the Improvements to be funded with assessment proceeds; (2) an estimate of the annual cost of the Improvements described in the Engineer's Report; (3) a description of the assessable parcels of land within the District and proposed to be subject to the new assessment; (4) a description of the proportionate special and general benefits conferred on property by the proposed assessment; (5) a diagram and boundary map for the Assessment District, and (6) a specification of the amount to be assessed upon various types of assessable land within the Assessment to fund the cost of the Improvements. The Engineer's Report is incorporated herein by this reference; and

WHEREAS, the Board of Directors adopted Resolution No. 2024-5 on August 10, 2024, a Resolution Initiating Proceedings, Providing for Notice of Hearing and the Mailing of Assessment Ballots for the Irish Beach Water District, 2024 Water Systems Upgrade and Sustainability Assessment. The annual assessment rates for various types of real property within the proposed assessment, the total number of parcels to be assessed, and the total amount of annual assessment revenue is contained within the Engineer's Report; and

WHEREAS, the Board of Directors has provided a 45-day written mailed notice to each record owner of assessable parcels of real property located within the 2024 Assessments boundaries for the proposed District, as set forth on the Assessment Diagram and Boundary Map, of a public hearing which was held at a meeting of the Board of Directors on October 5, 2024, at 10:00 a.m. at the Rex Dunning Firehouse located at 15401 Forest View Road, Manchester, California, 95459, on the issue of whether the 2024 Water System Upgrade and Sustainability Assessment should be formed and assessments levied and collected as proposed in the Engineer's Report for fiscal year 2024-25 and future fiscal years; and

WHEREAS, the form of written mailed public notice of the public meeting contained the following information: (a) the total amount of assessments proposed to be levied within the 2024 Assessments for fiscal year 2024-25; (b) the assessment chargeable to each owner's parcel; (c) the duration of the proposed assessment; (d) the reason for the assessment; (e) the basis upon which the amount of the proposed assessment was calculated;

(f) the date, time and place of the public hearing as specified in this resolution; and (g) a summary of the voting procedures and the effect of a majority protest. The form of the written mailed public notice also included an Assessment ballot by which each property owner could express their support or opposition to the proposed assessment. The ballot indicated that it must be returned before the conclusion of the public hearing on October 5, 2024, in order to be valid and counted, and that all assessment ballots received by the Secretary of the Board of Directors of the Irish Beach Water District (the "Tabulator"), would be tabulated after the conclusion of the public hearing on October 5, 2024, by the Secretary of the Board; and

WHEREAS, pursuant to the provisions of California Constitution Article XIID, an opportunity for protest has been afforded, and the assessment ballots mailed to owners of assessable real property within the proposed boundaries of the 2024 Water System Upgrade and Sustainability Assessment of the Irish Beach Water District have been received and tabulated, with assessment ballots weighted according to the proportional financial obligation of each affected parcel.

NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF DIRECTORS OF THE IRISH BEACH WATER DISTRICT AS FOLLOWS:

SECTION 1: The above recitals are true and correct.

SECTION 2: The canvass of the assessment ballots submitted by property owners is complete and certified by the Tabulator, and the votes cast are as follows:

Total Number of Valid Ballots Processed:	184
Total Assessment Amount of Valid Ballots:	\$49,458.60
Total Number of "Yes" Votes Processed:	151
Total Assessment Amount of "Yes" Votes Processed:	\$36,971.40
Total Percentage of "Yes" Ballots, Weighted by Assessment:	74.75%
Total Number of "No" Votes Processed:	33
Total Assessment Amount of "No" Votes Processed:	\$12,487.20
Total Percentage of "No" Ballots, Weighted by Assessment:	25.25%
Total Number of "Invalid" Ballots Processed:	2
Total Assessment Amount of "Invalid" Ballots Processed:	\$1,336.44

SECTION 3: 186 assessment ballots were returned and received prior to the close of the public hearing on October 5, 2024. This represents a 57.6% ballot return rate on the 323 ballots mailed. Of the assessment ballots returned, 2 assessment ballots were declared invalid in that they were either not marked with a "Yes" or "No", were marked with both a "Yes" and a "No", were not signed, or the property ownership and barcode information was illegible.

SECTION 4: As determined by ballots cast, as weighted according to the amount of assessment for each parcel, 74.75% of the property owners cast ballots in support of the 2024 Water System Upgrade and Sustainability Assessment District of the Irish Beach Water District. Since a majority protest, as defined by Article XIID of the California Constitution, did not exist, this Board thereby acquired jurisdiction to order the levy of assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

BE IT FURTHER RESOLVED, BY THE BOARD OF DIRECTORS OF THE IRISH BEACH WATER DISTRICT AS FOLLOWS:

1. The Final Engineer's Report for the 2024 Water System Upgrade and Sustainability Assessment of the Irish Beach Water District, together with the diagram of the 2024 Assessments contained therein, and the proposed assessment roll for fiscal year 2024-25 are hereby confirmed and approved; and
2. That based on the oral and documentary evidence, including the Engineer's Report, offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several assessed lots and parcels of land within the Assessment will be specially benefited by the Improvements (as described in the Engineer's Report) in at least the amount of the Assessment apportioned against such lots and parcels of land, respectively; and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property with the Assessment from the Improvements to be financed with assessment proceeds; and
3. That the 2024 Water System Upgrade and Sustainability Assessment of the Irish Beach Water District is hereby formed, and assessments consistent with the Engineer's Report are hereby levied, pursuant to the California Water Code § 36550 et seq. and 37200 et seq.; and
4. That assessments for fiscal year 2024-25 shall be levied at the rate of two hundred fifty-eight dollars and no cents (\$258.00 per year) per developed properties, and ninety-eight dollars and four cents (\$98.04) per bare land vacant lots, as specified in the Engineer's Report for fiscal year 2024-25 with estimated total annual assessment revenues as set forth in the Engineer's Report; and
5. That the 2024 Water System Upgrade and Sustainability Assessment District Improvements to be funded with assessment proceeds described in the Engineer's Report are hereby ordered; and
6. The assessments may increase in future years an annual adjustment tied to the annual change in the Engineering News Record Construction Cost Index 20-city average (ENR-CCI) as of January of each succeeding year (the CPI), with the maximum annual adjustment not to exceed 4%. In the event that the actual assessment rate for any given year is not increased by an amount equal to the maximum of 4%, the maximum authorized assessment rate shall increase by this amount. In such event, the maximum authorized assessment amount shall be equal to the base year assessment as adjusted by the increase to the ENR-CCI, plus any and all ENR-CCI adjustments deferred in any and all prior years. The ENR-CCI change above 4% can be used in a future year when the ENR-CCI adjustment is below 4%.
7. For Fiscal Year 2024-25, the District will mail invoices to the affected property owners. In subsequent fiscal years, the levies will be submitted to the Auditor-Controller of the County of Mendocino ("Auditor-Controller") for inclusion on the annual property tax rolls. Upon such filing, the County Auditor-Controller shall enter on the County tax roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the Assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County Auditor-Controller, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid into the 2024 Water System Upgrade and Sustainability Assessment of the Irish Beach Water District.
8. The monies representing assessments collected shall be deposited in a separate fund established under the distinctive designation of the 2024 Water System Upgrade and Sustainability Assessment. Funds collected from 2024 Water System Upgrade and Sustainability Assessment shall be expended only for the special benefit of parcels within the Irish Beach Water District.

9. The 2024 Water System Upgrade and Sustainability Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Directors of the Irish Beach Water District by a determination from the Assessment Engineer that the Assessment should be revised to be consistent with the method of assessment established in the Engineer's Report. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

The foregoing Resolution No. 2024-08 was considered and adopted by the Directors of the Irish Beach Water District at their meeting held October 5, 2024, by the following vote:

AYES: Director Hackett; Director Hohos; Director Israel; Director Kimsey; Director Ottoboni

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:

/s/ Susan Israel

Board President, Irish Beach Water District
Susan Israel

/s/ Heather Hackett

Board Secretary, Irish Beach Water District
Heather Hackett