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DEPT. OF WATER RESOURCES  
SOUTHERN REGION

Water District 45B  
Birch Creek Irrigation District

Resolution Pertaining to  
Interest and Penalties on Delinquent Accounts

**Whereas**, Water District 45B has by resolution established April 1 as the due date for water charges as adopted in the approved budget, and

**Whereas**, Idaho Code Title 42-613 permits the district to set by resolution interest and penalties for delinquent accounts.

**Be It Resolved**, Accounts not paid by April 1, of the year they were assessed shall be delinquent and be charged interest at a rate of 1% per month from April 1, until paid. Further, accounts not paid in full by December 31 of the year billed shall be charged a penalty of 10%. Interest will continue to accrue until account is paid in full.

Adopted, by unanimous consent

Signed

  
Steve Manning

1-5-2026  
Date

Treasurer,  
Water District 45B Birch Creek Irrigation District