

Municipality of the District of Lunenburg POLICY

Title: Revenue Collection	
Policy No. MDL-71	
Effective Date: June 13, 2017	Amended Date:

1.0 Purpose

The purpose of the Revenue Collection Policy is to allow a specific amount of non-lienable charges to be written off at the discretion of the Municipal Treasurer.

2.0 Policy Statement

- 1) Staff will bill all applicable and approved sources of revenue in support of Council's annual budget. Accurate billing is the first step in the process of collecting funds.
- 2) The Municipal Treasurer will be responsible for ensuring all billings are completed on a timely basis.
- 3) Statements are issued on a monthly basis for all unpaid non-lienable charges.
- 4) After 120 days, any persistently overdue accounts with a value of over \$1,000 will be turned over to the Province to be collected through their collection agency or to the Municipal Solicitor at the discretion of the Municipal Treasurer.
- 5) No account will be considered for write off unless all reasonable efforts have been exhausted by staff in its collection.
- 6) Interest charges on a non-lienable account may be considered for write off by the Treasurer when any of the following is determined:
 - a. the account has been in dispute, the process to settle the debt has been prolonged and the customer is not at fault;
 - b. there is insufficient support for the billing or a staff error has resulted in undue interest charges; or
 - c. there was an error in the original billing.
- 7) Principal and interest amounts due totaling less than \$100 can be written off for non-lienable accounts at the discretion of the Municipal Treasurer after 120 days.
- 8) Accounts with credit balances under \$10 may be considered for write off at the discretion of the Municipal Treasurer.
- 9) The Municipal Treasurer will provide Council with an annual list of all accounts under \$100 deemed uncollectible and written off.

- 10) Only Council can approve the final write off of any outstanding accounts exceeding \$100 principal plus interest.
- 11) The Municipal Treasurer shall establish an appropriate annual allowance for doubtful accounts.

Clerk's Annotation for Official Policy Book

Date of Notice to Council Members
of intent to consider

June 6, 2017

Date of Adoption:

June 13, 2017

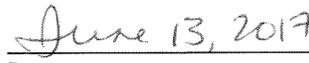
Date of Notice to Council Members
Of intent to consider amendments

Date of Passage of Amendments

I certify that this "Revenue Collection" Policy was adopted by Council as indicated above.



Municipal Clerk



Date