



CATEGORY: Administration
POLICY #: C.b.003
OWNER DEPT: Finance
DATE APPROVED BY COUNCIL:
December 17, 1986

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REVISED:

TOWN OF SLAVE LAKE

TITLE: Collection Procedures

POLICY

POLICY:

To establish sound and effective collection procedures for the following:

1. Utilities
2. Taxes
3. General Trade Receivables
4. Bylaw Tickets
5. Mobile Licenses

The policy will ensure prompt receipt of monies owing the Town.

PROCEDURE:

1. Responsibilities.
 - 1.01 Secretary-Treasurer – To monitor and supervise collection practices of collection procedures on an ongoing basis. Manage the final stages of all collection activities, i.e. court, and tax recovery.
 - 1.02 Bylaw Enforcement Officer – To be responsible for the issuance of bylaw tickets and assist in the collection of mobile licenses, bylaw tickets, disconnection of utility services and serve notices when small debts action is instigated.
 - 1.03 Accounting Clerk – Responsible for billing of utilities, taxes and mobile licenses and penalizing these accounts when required. Prepare listings of these accounts periodically for following arrears.
 - 1.04 Junior Accounting Clerk – Responsible for billing of General Trade Receivables and assisting the Accounting Clerk in billing the utilities, taxes and mobile licenses. Prepares and mails the notice of discontinuance of utility services, letters for collection of taxes and letters for collection of General Trade Receivables.

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2. Detailed Procedure.

(A) Utilities

Step 1 – Each month the Accounting Clerk or Junior Accounting Clerk prepares the monthly utility billing.

Step 2 – After an account is in arrears for two months and two penalties have been added the Junior Accounting Clerk submits a notice of discontinuance of service to the customer indicating that if the account is not paid within 10 days then service will be terminated.

Step 3 – If the account is not paid in the time specified then the bylaw officer disconnects gas service (water is also turned off during warmer months). During winter months every attempt will be made to contact the customer prior to disconnecting the gas service.

Step 4 – When the account is paid the gas department reconnects gas service and the public works department reconnects the water service and a reconnection fee is collected.

(B) Taxes

Step 1 – Each year by May 31st the Accounting Clerk prepares the billing for taxes.

Step 2 – The Accounting Clerk penalizes 6% on July 1st and October 1st on the portion of the current billing and 12% on January 1st on total arrears.

Step 3 – In November of each year the Secretary-Treasurer will review the tax arrears and the Junior Accounting Clerk will mail a letter to all in arrears advising of the arrears and the upcoming penalty in January.

Step 4 – Prior to March 31st each year the Secretary-Treasurer will prepare a tax arrears list of any taxes outstanding for two years and file a tax recovery notice with land titles.

Step 5 – If taxes remain unpaid after one year of filing the tax recovery notice, then the Secretary-Treasurer will proceed with sale of the property in compliance with the Taxation Act.

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(C) General Trade Receivables

Step 1 – The Junior Accounting Clerk is responsible for preparing and mailing all trade receivable invoices promptly after obtaining source information (ie. force accounts, facility usage) from the various departments.

Step 2 – A penalty of 1.5% per month will be charged on all trade receivable invoices that remain unpaid after 30 days of mailing of the account. Sixty days after submitting the billing the Junior Accounting Clerk will submit a letter to the customer indicating that if the account is not paid within thirty days then legal action will follow.

Step 3 – If after the thirty days has expired and the bill remains outstanding the Bylaw Officer proceeds with small debt court action.

(D) Bylaw Tickets

Step 1 – The Bylaw Officer and/or R.C.M.P. officers issue tickets for infractions of Town bylaws.

Step 2 – After 14 days the Bylaw Officer issues a warning letter to pay within 14 days of the date of letter.

Step 3 – The Bylaw Officer issues a summons on a Form B and the matter is heard in Provincial Court.

(E) Mobile Licenses

Step 1 – The Accounting Clerk bills mobile licenses annually by February 28th.

Step 2 – The Accounting Clerk applies a 6% penalty on July 1st and October 1st and a 12% penalty on January 1st.

Step 3 – In November of each year the Secretary-Treasurer will receive all arrears and the Junior Accounting Clerk will mail a letter to all arrears advising them of the arrears and the upcoming penalty in January. If the account is one year in arrears the Junior Accounting Clerk mails a letter to all in arrears requesting that the account be paid within 30 days to avoid court action.

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Step 4 – If the account is not paid within the required 30 days then the Bylaw Officer commences small debt court action.

Prepared by:
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