



# Clear Hills County

Effective Date: <b>January 10, 2017</b>	Policy Number: <b>1202</b>
Title: <b>REVENUE</b>	

## 1. Policy Statement

1.1. The County shall provide guidelines for revenue collection and recording.

## 2. Cash Receipts

2.1. All cash sales will be issued a receipt from the County general ledger system, upon collection.

## 3. Accounts Receivable

3.1. On a bi-weekly basis, all charges will be entered into the County's general ledger system as an accounts receivable upon creation of an invoice.

3.2. The Controller is responsible for reviewing outstanding receivables on a monthly basis, ensuring proper notices of outstanding balances have been sent, and initiating the required steps to ensure outstanding accounts are collected.

3.3. Statements shall be distributed to all account holders with account activity or an account balance, no later than 7 days after the end of the month and will include notification of impending interest charges.

3.4. All outstanding accounts will be assessed a monthly interest rate established in the current Schedule of Fees & Services Bylaw.

## 4. Taxes

4.1. Taxation Collection will be administered according to the Municipal Government Act (MGA).

4.2. All Tax notices are deemed to have been received 7 days after the tax notices were sent (MGA Section 337).

4.3. All taxes and arrears of taxes are payable at the rates and times set out annually by bylaw (MGA Section 344).

4.4. Tax Payments:

A receipt will be issued for all tax payments received.

All payments received at the county office will be stamped with the date they are received.

A tax payment that is sent by mail is deemed to have been received on the date post marked on the envelope. (MGA Section 341) If the envelope has not been post marked, the payment shall be deemed to have been received the same day it arrived.

Post dated cheques shall be accepted in payment of taxes and held by the county. On the date payable indicated on the cheque, the cheque shall be deposited and a receipt issued. Acceptance of a post dated cheque does not affect the due date for payment of taxes.

All electronic payments will be processed and issued a receipt according to the date indicated on the remittance advice.

4.5. Refund and Cancellation of Taxes:

The Controller shall authorize the cancellation, refund or reduction of taxes that have been determined to have been levied and/or collected in error.

All other requests for refunds, cancellations, reductions or deferral of taxes shall be referred to Council for consideration and decision.

4.5.1.1. It is not the practice of the County to issue refunds of less than \$50.00 (fifty dollars).

4.6. Collection of taxes on public land leases:

Recognizing that current tax recovery procedures are not effective for public land leases and that all ratepayers should be treated equitably, the County shall make every attempt to collect outstanding taxes on public land leases.

Leaseholders shall be notified of outstanding balance in accordance with regular tax collection procedures.

When accounts have accrued two years of tax arrears, the leaseholder shall be notified that payment in full within 60 days is required.

Following the 60 day time period, the county shall recommend that Public Lands cancel all leases and associated accounts having an outstanding balance of 2 years or more.

## 5. Utilities

- 5.1. Utility Charges and penalties will be assessed according the applicable bylaw passed by Council.
- 5.2. Utility invoices will be generated monthly according to the meter reading provided by the Utilities department.

Meter reading will be conducted as close as possible to the last day of the month.

The Controller shall ensure that these billings are accurate.

All connection and disconnection notices that are received by the County prior to the end of the month will be reflected in the billings

The account holder will receive the invoice and, when applicable, a copy will be forwarded to the property owner.

Utility invoices will be mailed no later than 7 days after the end of the month.

- 5.3. Utility payments are due by the 27<sup>th</sup> day of the month of billing.

Penalties will be assessed on all amounts outstanding after the 27<sup>th</sup> day of the month for previous months billing. These accounts are then considered in arrears.

Any account in arrears for more than 60 days will be sent a 14 day notice to pay the outstanding balance on the account. If payment is not received within the 14 day period, the services will be turned off and when applicable the balance of the account transferred to the tax roll. All services are then subject to a fee to be reconnected as established in the current Schedule of Fees & Services Bylaw.

## 6. N.S.F. Payments

- 6.1. If a customer has three N.S.F. payments within a one year period they will be required to pay invoices with cash, certified cheque or money order for the next twelve months.

## 7. Bad Debts

- 7.1. Every attempt will be made by administration to collect all amounts outstanding.
- 7.2. In the event that Administration is unable to collect the outstanding amount(s), any monies owed to the account holder(s) will be applied against their debt with the County, unless the County has alternate

legislated recourse to collect such as transferring amounts to taxes, tax sale etc.

- 7.3. Where allowable under the Municipal Government Act and/or County Bylaws, balances will be transferred to the tax roll of the applicable property.
- 7.4. Amounts up to \$100.00 (one hundred dollars) may be wrote off at the discretion of the Controller without authorization from Council.
- 7.5. Council may, upon recommendation from the Controller, pass a resolution to write off an outstanding uncollectible account.
- 7.6. Administration will present a list annually for recommendation to Council.
- 7.7. Upon write-off of an outstanding uncollectible account, the customer will be denied credit and participation in Municipal programs until the original account is paid in full. Municipal programs will include, but are not limited to rental equipment, V.S.I. and fusarium testing.

**6. End of Policy**

ADOPTED

Resolution #C194-03

Date: March 25, 2003

AMENDED

Resolution #C876-03

Date: November 25, 2003

AMENDED

Resolution #C243-04

Date: March 23, 2004

AMENDED

Resolution #C213(04/10/07)

Date: April 10, 2007

AMENDED

Resolution #C066(01/27/09)

Date: January 27, 2009

AMENDED

Resolution # C534(06/28/11)

Date: June 28, 2011

AMENDED

Resolution # C691-12(10/23/12)

Date: October 23, 2012

AMENDED

Resolution # C193-15(04/14/15)

Date: April 14, 2015

AMENDED

Resolution # C18-17(01/10/17)

Date: January 10, 2017