



BIG LAKES COUNTY POLICY

TITLE: Accounts Receivable Collection & Write Off	
POLICY NUMBER: ADMIN-60 (Formerly ADMIN-06)	
LEGAL AUTHORITY: Municipal Government Act	
APPROVED BY COUNCIL: September 22, 2021	
EFFECTIVE DATE: December 7, 1994	REVISED DATE: September 22, 2021

Policy Statement

To provide for the effective issuance, administration, and cancellation of accounts receivable.

Policy

1. Where appropriate, Big Lakes County will extend credit to its customers and ratepayers. Depending on the nature of the transaction, the process for collections will be different; taxes, utilities, and general accounts receivable will be processed according to legislation and best practices, as identified in the procedure accompanying this policy.

Collections

2. The timely collection of amounts owing to the County facilitates the provision of services through predictable and stable cash flows.
3. The collection of taxes receivable will occur in accordance with the provisions of the *Municipal Government Act*.
4. The collection of utilities receivable will occur in accordance with industry best practices. In the event of non-payment, utility services will be disconnected. Utility services will not be reconnected until such time as arrears and a reconnection fee are paid in full. Where applicable, uncollectable utility charges will be transferred to tax accounts and/or referred to collection agencies.
5. The collection of miscellaneous accounts receivable will occur in accordance with industry best practices. Where applicable, uncollectable miscellaneous charges will be referred to collection agencies and/or pursued through legal action.



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Write-offs

6. Council delegates Director of Corporate Services or the Chief Administrative Officer to authorize and to write off individual Accounts Receivable, and property taxes, that are less than \$500. A summary of all those accounts cancelled will be reported to Council.
7. Accounts Receivable write-offs and all property tax write-offs greater than \$500 require Council's authorization.
8. The write-off of any particular account receivable in no way prevents the eventual collection of that account.

Reeve

Chief Administrative Officer

Date of Final Signature