



Town of Happy Valley-Goose Bay  
Policy Statement

Index: Finance		Policy Number: F0013	
Approved Date: March 7, 2014	Effective Date: January 1, 2014		Revision Date:
Authority: 11 <sup>th</sup> Council of the Town of Happy Valley-Goose Bay			Page 1 of 3

**TOPIC: ARREARS - ACCOUNTS RECEIVABLE - COLLECTION**

**Policy Statement:**

The collection of Accounts Receivable arrears are to be done by the Accounts Receivable Supervisor and the Town Clerk. In the absence of the Accounts Receivable Supervisor or the Town Clerk the Town Manager shall assume the collection of Arrears Accounts Receivable.

The Town Clerk, Town Manager or other Town Employees will not provide letters of any kind, such as Revenue Canada requests, to individuals who have tax arrears with the Town of Happy Valley-Goose Bay.

Accounts Receivable are in arrears when:  
Property Tax, Business Tax, Water & Sewer Tax, Utility Tax, Homebased Business Tax, and Service Fees(Water turn on/off) are DUE AND PAYABLE THIRY (30) DAYS AFTER THE BILLING DATE OF THE YEAR IN WHICH THEY ARE BILLED.

Arena Rentals, Arena Board Ads, Carnival Ads, Garbage Collection, Dump Fees, Equipment Hire, Volunteer Firefighter Insurance, Town Pins, Miscellaneous, Interest and / or any other Accounts Receivable invoices are DUE AND PAYABLE WITHIN THIRTY (30) DAYS OF BILLING.

Accounts Receivable Statements are to be run and issued (mailed) within ten (10) days following the last day of each month.

When Accounts Receivable have not been paid by 90 DAYS AFTER THE BILLING DATE of each year the following action is to be taken: Collection of Accounts Receivable arrears will begin in January of each year. Statements to be issued will advise **"Please pay arrears in full to avoid services charges and or loss of services"**. This is to be printed on all statements each month.



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**TOPIC:            ARREARS - ACCOUNTS RECEIVABLE – COLLECTION Continued**

**Policy Statement:**

Commencing April / May of each year, an arrears listing is to be completed and telephone calls made to each customer. Inquiries should be made with regard to “when payment in full will be made and / or if they qualify for an exemption under the Town’s exemption policy. Customers shall be advised that if they are unable to pay in full that they have the option to “make a written agreement with the Town to pay a specific amount per month until paid in full or deliver to the Town Office post dated cheques for the outstanding balance. A sample copy of the payment agreement is attached to this policy. (Note that this does not exempt them from the monthly service charge of two (2) percent per month charged on any or all arrears). All information shall be noted on their account including date of call, person with whom you spoke to, time customer notified you that they will be in to pay and any other information that the customer and you may have discussed concerning the account. If for some reason you are unable to reach the customer by telephone, than a letter is to be issued and sent by Certified Mail.

After the above procedures have been followed and there is no response from the customer, then a notice of loss of services and court action notice is to be issued. Note, there are two (2) Notices for this, one (1) for property owners and one (1) for non- property owners. A sample copy of these Notices shall be attached to this policy. Notices shall be hand delivered by the Community Constable. The Community Constable shall explain to the recipient the content of the Notice.

Accounts Receivable Arrears shall also be collected through attachment of rent. A sample copy of this Notice is attached to this policy. Note that a copy of this Notice shall be delivered to the Property Owner. Notices shall be hand delivered by the Community Constable. The Community Constable shall explain to the recipient the content of the Notice.



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### TOPIC: **ARREARS - ACCOUNTS RECEIVABLE – COLLECTION Continued**

#### Policy Statement:

Any funds owing by the Town Council of the Town of Happy Valley-Goose Bay to an individual or company who are in arrears to the Town Council will not be released but applied to the arrears accounts owing by the individual or company. Individuals and companies are to be made aware of this policy. ( A suggestion was to advertise this change in the tax billing )

**NO cut off of water between November 1-April 30.**

IN WITNESS WHEREOF, this policy is sealed under the Common Seal of the Town of Happy Valley-Goose Bay.

  
Mayor, Jamie Snook

  
Town Clerk, Hayward Broomfield