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Sub-section:	Effective Date: January 1, 2023
Subject: Finance -Accounts Receivable	Revision Date: December 19, 2022
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Municipality of North Perth

Accounts Receivable Policy

1.0 Purpose:

1. To outline the process of collecting payments for services provided by the Municipality of North Perth (The Municipality)

2.0 Scope

1. This policy applies to all amounts invoiced by and due to the Municipality of North Perth
2. Certain types of accounts (e.g., childcare, programs, facility scheduling, dog licensing) may have additional details. See the attached schedules for account-specific policies, this policy does not include property taxes

3.0 Definitions:

1. Accounts Receivable – any amount owed to the Municipality for services rendered
2. Due Date – the date at which the amount due must be received by North Perth in order to avoid penalty
3. Office – the Municipality of North Perth Administration Office (330 Wallace Ave. N., Listowel)
4. Over-due accounts – accounts that have not been paid in full by the due date

4.0 Policy Content:

1. Fees

- a. Fees are charged for services provided by the municipality, according to By Law 160-2015 Fees & Licenses as amended, or according to a specific agreement or contract between the customer and the Municipality. This may include but is not limited to:
 - i. Agreement to Perform Services
 - ii. Water/Sewer Agreement
 - iii. Child Care Fee Agreement
- b. By Law 160-2015 as amended lists the current fees and charges for municipal services

2. Payment terms



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- a. Invoices for recurring services are sent monthly, except for the following:
 - i. bi-monthly for water/sewer
 - ii. annually for dog tags
- b. Invoices for non-recurring services (e.g., municipal drains, public works, fire department, subdivision/planning, landfill, cemeteries, building) will be sent in a timely manner after the service has been performed
 - i. The customer should contact the Municipality if they have not received an invoice within thirty days of service
- c. Statements will be sent out monthly to accounts with an outstanding balance
- d. Payment is due 30 days after the service is invoiced by the Municipality
- e. Ensure you allow enough time for your payment to reach the Municipality's bank account or office front counter. Electronic payment methods (i.e., online banking and e-transfer) may take 2-3 business days to be received by the Municipality. Payments made in person at a bank may take 2-3 business days to be received by the Municipality. Payments made by credit card may take 5-7 business days to be received by the Municipality
- f. Customers must ensure the applicable account number or roll number is included with their payment

3. Payment options and applicable fees

- a. Options:
 - i. Cash and debit (in office) or cheque (in office or by mail). Cheques may be post-dated to the due date.
 - ii. Cheques in the drop box (cash should not be left in the drop box)
 - iii. Online banking (allow 2-3 business days for bank processing)
 - iv. In person at the bank/ financial institution (allow 2-3 business days for bank processing)
 - v. Credit card on the North Perth website (an additional third-party charge applies – allow 5-7 business days for processing)
 - vi. E-Transfer – contact the office for this payment method

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- vii. Electronic Funds Transfer (EFT) – customers can send us EFT setup forms
- viii. Pre-authorized Payments by due date or monthly– contact the office to set up this payment method

4. Fees for Corrections and Reprinting Statements

- a. Accounts receivable statements can be reprinted or emailed for a fee, as per By-Law 160-2015 as amended
- b. Customers can be given a verbal statement of account balances for no charge
- c. It is the responsibility of the customer to ensure payments are applied to the correct account when they hold multiple accounts with the Municipality
- d. Customers should include their account number or roll number with every payment made to the Municipality
- e. The Municipality will charge a fee as per By-Law 160-2015 as amended, for each amount that needs to be moved between accounts.

5. Late payment penalties

- a. Customers are responsible for ensuring their payment, regardless of payment method, is received by the Municipality on or before the due date
- b. Payment is considered to be received by the Municipality when it is deposited into the Municipality’s bank account, or when the Municipality receives a cheque or cash at the office
- c. Payments made online or at a customer’s financial institution may take 2-3 business days to be received by the Municipality. Payments made by credit card may take 5-7 business days to be received by the Municipality
- d. Interest will be charged at 2% per month on all overdue accounts
 - i. Exceptions are dog licensing, childcare, and cemeteries
- e. Outstanding Municipal Drain balances will be transferred to property taxes as a Local Improvement, prior to the February and August billing. No interest will be charged until transferred to taxes



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6. Penalty Reversal

- a. No employee has the authority to waive penalty or interest for any reason
- b. Penalty and Interest will only be adjusted when approved by the Treasurer as gross or manifest clerical error
 - i. If a payment is made to the incorrect account but made on time, the transfer fee per by-law 160-2015 as amended will apply, but interest will be reversed

7. Reimbursements Due to Errors

- a. If an account is overbilled for the service provided, e.g., waste bins, water services, the account will be credited for the current year and two previous calendar years. Example of this type of error would be wrong waste bin on property file
- b. Any amount remaining will be applied to other outstanding municipal accounts before the Municipality will issue a refund to the customer
- c. It is the responsibility of the customer to contact the office to request a refund in writing or by email

8. Credit Balances / Refunds

- a. If a customer account is in a credit balance, the credit will be applied to future instances of the same service
- b. If the same service will no longer be used by the customer, the credit can be moved to a different account
- c. If the customer requests a refund instead of this transfer, the Municipality will do this for a fee, as per By-Law 160-2015 as amended unless the credit was due to a gross or manifest error
- d. If a customer account is in a credit balance, and will no longer use any municipal services, a refund may be issued
- e. A refund will not be given for \$5.00 or less
- f. All requests for refunds must be made in writing or by email
- g. All refunds will be given by Electronic Funds Transfer (EFT) – no cheques will be issued

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9. Payment Plans

- a. Customers having difficulty paying their accounts may have the option to set up a payment plan, at the discretion of the Municipality
- b. Payment plans will be done on a case-by-case basis to meet Municipal deadlines for collection
- c. If payment plans are not followed, further action will be taken automatically and without notice, as agreed by both parties in the payment plan agreement, as per section 10 (a)(iii)
 - i. Further action would include suspension of services, transferring outstanding balances to property taxes, and/or sending the account to a collection agency for payment

10. Collections Process

- a. The Municipality will make efforts to collect all balances due before sending overdue accounts to collections or transferring balances to property taxes
 - i. 31-60 days: phone call / email / reminder with statement
 - ii. 61-90 days: registered letter outlining next collection steps, and when payments must be made. A payment plan may be set up at the discretion of the Municipality of North Perth. Services may be suspended
 - iii. 91 + days: balance will be transferred to property taxes or a collections agency, with an administrative fee as per by-law 160-2015 as amended. Services may be suspended
 - iv. 91 + days (Water/Sewer Accounts): A registered letter will be sent, outlining next collection steps and when payments must be made
- b. The minimum account balance that will be transferred to collections is found in By-Law 160-2015 as amended
- c. An additional fee will apply to accounts receivable accounts transferred to collections, per By-Law 160-2015 as amended

11. Process for Moving to Property Taxes

- a. Accounts that are overdue as per section 10 (a)(iii) may be moved to the property tax account, if the account holder owns property in North Perth

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- b. A Registered letter will be sent to all parties responsible for the account before adding to taxes, with a payment date specified and amount that will be added to taxes
- c. Notice by registered letter that the balance will be added to taxes
- d. As a follow-up, a property tax statement will be sent to the property owner(s) once the amount has been added to taxes
- e. A fee as per By-Law 160-2015 as amended will be applied to the account before moving to the property tax account. Once moved to the property tax account, amounts will be collectible following the normal procedure for property taxes

12. Small Balance Write Offs

- a. Accounts with a balance of less than \$5.00 may be written off unless the principal fee or tax amount was shorted by \$5.00 or less

5.0 Policy Communication:

- 1. This policy will be communicated on the Municipality’s website.

6.0 Linkages:

- 1. Additional Resources:
 - a. Tax Collection Policies and Procedures By-Law 58-2020
 - b. Fees and Licenses By-Law 160-2015 as amended
 - c. Dog License By-Law 65-2014
- 2. Attached Schedules:
 - a. Schedule A: Child Care Fee Payment Policy
 - b. Schedule B: Facilities Payment/Cancellation Policy
 - c. Schedule C: Programs Payment/Cancellation Policy
 - d. Schedule D: Dog Licenses

7.0 Policy Review:

- 1. This policy will be reviewed annually

8.0 Compliance:

- 1. In cases of policy violation, the Municipality may investigate and determine appropriate correction action



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REVISION HISTORY

Revision	Date	Comments



North Perth
Accounts Receivable Policy
Schedule A – Childcare

1.0 Purpose

1. To outline the process of billing/collecting payments for services provided by the Municipality with variables unique to Child Care Programs in North Perth

2.0 Fees

1. Fees are charged one month in advance. Your monthly fees are calculated based on the number of days your child is enrolled to attend the program multiplied by the daily rate you pay. Fee charges are reviewed annually for our centres and written notification is provided to parents of any changes. Parents are given 60 days notice of any fee increases. The daily fee is calculated based on operating costs for the centre at an average cost per child. In order to keep the fees at a reasonable level and to maintain your child's space in the program, we are not able to provide credits for days when your child is absent due to illness, vacation or other events, other than as noted below

3.0 Changes to Fee Schedule

1. Any permanent changes to your child's schedule requires 30 days written notice (1 month) to the centre. Occasional changes should be discussed with the centre supervisor in advance for approval
2. Changes to schedules will be considered depending on the centre's ability to meet licensing requirements and centre enrollment policies

4.0 Invoice/Statements

1. A combination invoice/statement will be mailed/emailed at the beginning of each month. It will show new charges for the current month and adjustments for the previous month. It will also show previous account activity and any outstanding balances
2. In order for your payment to be reflected on the statement, it must be received by the last day of the month when it is due

5.0 Overdue Accounts

1. You are required to pay for your childcare each month. If your account is overdue, the collections process in 4.10 of the Accounts Receivable Policy will be started

2. If your account is more than 90 days overdue with no payment plan agreement in place, and/or is transferred to property tax or a collections agency, your child care spot will be terminated

6.0 Payment of Fees

1. refer to Accounts Receivable Policy section 4.3 Payment Option and Applicable Fees
2. If a refund will be given as a result of a back-dated subsidy agreement, the administrative fee for refunds will not apply

7.0 Vacation Days

1. Child Care families are granted ten vacation days per calendar year. Holidays need to be submitted to the Child Care Site Supervisor 1 month in advance, so we can accurately plan staffing
2. Child Care families can also use these days for unplanned absences such as illness or family emergency. Please let your Site Supervisor know if your child is absent and you would like to use a vacation day

8.0 Statutory Holidays

1. The centres are closed for 11 statutory holidays – New Year’s Day, Family Day, Good Friday, Easter Monday, Victoria Day, Canada Day, Civic Holiday, Labour Day, Thanksgiving Day, Christmas Day and Boxing Day

9.0 Holiday Shut Down

1. There will be a shutdown at Christmas/New Year’s annually. All centres will be closed and no child care will be available. Exact dates will be shared with families early in the calendar year to allow time to plan alternate child care arrangements

10.0 Sick & Absent days

1. No credit is given for sick or absent days
2. In order to keep your child’s space at the centre, you are expected to pay for any days your child is absent in which they are enrolled to attend. All sick days are tracked and unexplained absent days are monitored
3. Before/After school programs - the days that are indicated on your submitted calendar are the days you are responsible to pay for
4. Child Care programs – Families can choose to use vacation days if an unplanned absence is required

11.0 Withdrawal from the Centre

1. Two weeks notice in writing is required to withdraw your child from the centre. Fees will not be adjusted without proper notice

12.0 Public Health Related Closures

1. Families will not be billed for days our programs are closed, if the closure is at the direction of Huron-Perth Public Health
2. If HPPH requires children in one of our other programs to isolate at home, families will not be billed

13.0 Inclement Weather

1. As per our Inclement Weather Policy, families will not be billed when childcare or before and after school programs are closed due to inclement weather. Closures will be communicated through HiMama and the Municipality of North Perth Facebook page

14.0 Contacts/Questions

1. If you have any questions about your invoice, daily fee adjustments or changing hours or days of care, please speak with the Centre Supervisor
2. If you have any questions about your payments, statement or outstanding account, please contact the Accounts Receivable & Financial Analyst at 519-292-2047 or email accountsreceivable@northperth.ca

North Perth
Accounts Receivable
Schedule B – Facilities

1.0 Purpose

1. To outline the process of billing/collecting payments for services provided by the Municipality with variables unique to Facilities within North Perth. To ensure information provided to all parties involved is consistent and all individuals are well informed and aware of the requirements regarding rentals, payments, cancellations and refunds

2.0 Fees

1. Fee charges are reviewed annually for our facilities and posted on our website as per Fees and Licenses By-law 160-2015 as amended

3.0 Rentals

1. Contracts must be signed and returned to the Booking Coordinator along with any deposits or payments that are required to confirm the booking

2. Payments options can be found in the Accounts Receivable Policy

4.0 Cancellations

1. For cancelled bookings at all Facilities, a credit can remain on the customer's account, or a refund may be given

2. An administrative fee will apply, as per by-law 160-2015 as amended

5.0 Hall Rentals

1. 50% of the facility contract total is due and payable at the time of booking in the form of a deposit. The deposit will be returned to the renter in the event of cancellation, if the facility is rented out to another party. If another party does not rent the facility, only 50% of the deposit will be returned to the renter. If an event is cancelled due to road closure, the full deposit will be returned to the renter. For unforeseen emergencies, a credit will remain on the account and can be used toward the next rental. If the renter prefers a refund, then this can be decided at the discretion of the Booking Coordinator

6.0 Ice Rentals

1. Payments are due 15 days after the booking occurs

2. Cancellation Policy: If a cancellation occurs, and another renter can be found by either the Facility Department or the renter, the original renter will receive a credit on their account if future bookings exist or refunded for the cancelled time that has been recouped. If another renter is not found, the original renter will be responsible for payment in full. In the event of a cancellation it is the responsibility of the user to notify the facility of a weather related cancellation PRIOR to the booking. Cancellations for any reason other than weather are to be reported to the Parks & Recreation Administration Office at (519)292-2054 PRIOR to the booking

3. Cancellations due to weather will be refunded to the user group or credited to the user's account if future bookings exist. For unforeseen emergencies, a credit will remain on the account and can be used toward the next rental

4. If the renter prefers a refund, then this can be decided at the discretion of the Booking Coordinator. There is an administrative fee, as per by-law 160-2015 as amended, for issuing a refund. All refunds will be issued by EFT

7.0 Soccer and Baseball Rentals

1. It is the renter's responsibility to contact the Facility Administration Office (519-292-2054) for all cancellations, including weather, too few participants and team eliminations from playoffs. If a phone call or message is not received by the Administration Office, the renter will be charged for the booking

2. Bookings cancelled prior to 9am on the date of the rental can be cancelled, but it is the renter's responsibility to make up these games. No refunds will be provided, it is up to each team to re-schedule games that are cancelled

3. For unforeseen emergencies, a credit will remain on the account and can be used toward the next rental. If the renter prefers a refund, then this can be decided at the discretion of the Booking Coordinator

8.0 Pavilion and Pool Rentals

1. It is the renter's responsibility to contact the Facilities Administration Office (519-292-2054) for all cancellations, including weather. If a phone call or message is not received by the Administration Office, the renter will be charged for the booking

2. If a pavilion or pool rental is cancelled due to weather, or unforeseen emergency, a credit will remain on the account and can be used toward the next rental. If the renter prefers a refund, then this can be decided at the discretion of the Booking Coordinator

9.0 Perth Meadows Common Room Rentals

1. A signed contract is required for booking the Perth Meadows Common Room
2. Payment is due at time of booking and must be paid before the scheduled event
 - a. If not paid in full before the event, the amount will be added to the resident's account and include with their monthly Pre-Authorized Payment amount
3. Only residents can book the Perth Meadows Common Room, for use by the resident and their guests

10.0 Public Health Measures

1. For all facilities, in the event of closures due to public health measures, credits/refunds will be issued to customers

11.0 Non-North Perth Residents

1. For all non-North Perth residents who book facilities, a 50% deposit is due at the time of booking
2. The remaining 50% is due one week before the event is scheduled to take place
 - a. If this is not received, the event cannot take place

North Perth
Accounts Receivable Policy
Schedule C - Programs

1.0 Purpose

1. To outline the process of billing/collecting payments for services provided by the Municipality with variables unique to Programs within North Perth

2.0 Fees

1. Registered programs are considered paid programs at time of registration with payment due prior to the program as per payment of fees. Program Fees are calculated based on the registered program. Fee charges are reviewed annually for programs and posted on our website. The fees are calculated based on operating costs and average cost per registrant. To keep the fees at a reasonable level and to maintain the registrant's space in the program, payment is due prior to the program. We are not able to provide refunds or credits for alternate days and/or absent days due to illness, vacation, or other events

3.0 Sick & Absent days

1. No credit is given for sick or absent days. Registrants are expected to pay for any days participant is absent in which they are enrolled to attend

4.0 Invoice/Statements

1. A combination invoice/statement will be mailed/emailed following registration of program. It will show new charges for the current programs and previous account activity and any outstanding balances

5.0 Cancellations/Credits

1. If a program is cancelled by North Perth, a program may be rescheduled, or a credit will be given
2. A credit may stay on the customer's account to use for a different program
3. For medical emergencies/unforeseen events, credits/refunds will be given at

the discretion of North Perth (admin fee will not apply)

4. A refund may be given, at the discretion of North Perth, less an administrative fee as per by-law 160-2015 as amended

6.0 Payment of Fees

1. Refer to Accounts Receivable Policy section 4.3 Payment Option and Applicable Fees

7.0 Aquatic Program & Specialty Camp Payments

1. All registered aquatic & specialty camp programs will be invoiced upon receipt of registration
 - a. Staff will send registration confirmation and invoice/statement with payment due on the account within 7 days of registration
 - b. Registration fee will remain on the registrants account unless notified of change and/or cancellation by applicant in writing within 7 business days from invoice date. Following this date, applicant will be responsible for payment on account

8.0 School Year & Summer Camp Payments

1. Staff will register applicants on receipt of registration and send confirmation of their registration
 - a. Invoicing and payment will be sent and due within 30 days of camp
 - b. If registration is within 30 days of the scheduled program; payment is due at time of registration

9.0 Sponsorships

1. Sponsorships will be invoiced 30 days in advance of the scheduled event

10.0 All Other Registered Programs

1. Staff will register applicants on receipt of registration and send confirmation of their registration
 - a. Invoicing and payment will be sent and due within 30 days of camp
 - b. If registration is within 30 days of the scheduled program; payment is due at time of registration

- c. Organization registered courses – Staff will register applicants on receipt of registration and send confirmation of their registration. Organizations will be invoiced for all registered applicants following the course and payment due 30 days

11.0 Invoice/Statement due dates

1. Invoice Due Dates may be different from the date on the invoice. Payment must be received by the timeline listed on the body of the Statement/Form

12.0 Contacts/Questions

1. If you have any questions about program fees, payments, statement, or outstanding account, please contact the Program Coordinator at 519-292-2055 or email programs@northperth.ca

Schedule D – Dog Licensing

1.0 Dog Licenses/Tags

1. Dog licenses are invoiced January 1st each year and the invoices are mailed out at that time
2. Payments are due February 28th
3. If payment has not been received by April 30th, a penalty will be incurred as per By-Law 166-2013
4. Past due notices will be sent out in March
5. If payment has not been received by July 31st, an administrative fee, as per By-Law 160-2015 as amended, will be added to the dog license account, and the entire balance will be transferred to property taxes or third party collections
6. All dog owners are responsible for paying their dog license fees annually, whether an invoice is delivered or not – dog owners should follow up with the office if they have not received an invoice by February each year. We are not responsible for undelivered mail, and dog owners should be aware of the license fee requirement. Dog owners need to notify us immediately if they no longer have their dog, if they get a new dog, or if any of their dog account information needs to be updated.
7. Payments made to an incorrect account will incur a fee for transferring it to the correct account, as per By-Law 160-2015 as amended
8. If the dog owner no longer has the dog, they must notify us by February 28th in order to avoid paying the license fee. After that date, dog owners are responsible for the annual fee
9. Replacement tags are available for a fee as per By-Law 160-2015 as amended

2.0 Contact/Questions

1. For information about dog licensing, contact the Customer Service Associate at 519-291-2950, or email reception@northperth.ca