

The Corporation of the City of Temiskaming Shores
By-Law No. 2020-061
Being A By-Law to Adopt an Accounts Receivable Policy

Whereas under Section 8 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, the powers of a municipality shall be interpreted broadly to enable it to govern its affairs as it considers appropriate and to enhance the municipality's ability to responds to municipal issues;

And whereas under Section 9 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

And whereas under Section 10 (1) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, a single-tier municipality may provide any service or thing that the municipality considers necessary or desirable for the public;

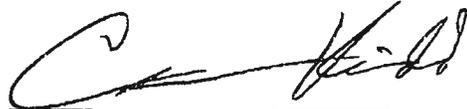
And whereas the Council of The Corporation of the City of Temiskaming Shores acknowledged receipt of Administrative Report CS-022-2020 at the June 2, 2020 Regular Council meeting regarding an updated Accounts Receivable Policy and directed staff to prepare the necessary by-law to amend the said policy;

And whereas Council of The Corporation of the City of Temiskaming Shores deems it necessary to adopt a revised Accounts Receivable Policy.

Now therefore the Council of The Corporation of the City of Temiskaming Shores enacts the following as a by-law:

1. That Council for the City of Temiskaming Shores adopts a new Accounts Receivable Policy, identified as Schedule "A" attached hereto and forming part of this by-law.
2. That this By-law shall come into force and take effect on the date of its final passing.
3. That By-law No. 2012-062, By-law No. 2012-168, By-law No. 2013-131 and By-law No. 2013-131 be hereby repealed.
4. That the Clerk of the City of Temiskaming Shores is hereby authorized to make minor modifications or corrections of a grammatical or typographical nature to the by-law and schedule, after the passage of this by-law, where such modifications or corrections do not alter the intent of the by-law or its associated schedule.

Read a first, second and third time and finally passed this 2nd day of June, 2020.

A handwritten signature in black ink, appearing to read "Carman Kidd", written over a horizontal line.

Mayor – Carman Kidd

A handwritten signature in black ink, appearing to read "Logan Belanger", written over a horizontal line.

Clerk – Logan Belanger



Schedule "A" to

By-law No. 2020-061

Accounts Payable Policy

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1. Purpose

The goal of the policy is to establish a framework that will lead to procedures that are efficient and consistent across all municipal departments. This policy focuses on invoicing and collection of general accounts receivable or amounts owed to the City.

2. Billing

The City issues invoices on a timely basis upon receipt of an invoice request that has been submitted with sufficient documentation supporting the request by the different departments.

The City also issues periodic invoices for lease agreements, service agreements and/or other miscellaneous agreements passed by By-law.

For work done by municipal staff an overhead charge of 30% of wages for full time staff and 15% for students will be applied to any wages charged for the work completed.

A 15% administration fee will be applied to any invoice for work and/or services that is provided which is outside the municipality's regular scope of operations or boundaries. This administration fee does not apply to inter-municipal transactions.

3. Late Payment Charges

A monthly interest rate of 1.25%, being a charge imposed each month on the due and unpaid invoices consistent with the interest rate charged on outstanding property taxes, will be applied to all overdue balances.

4. Payment Terms

Payments shall be applied first against any interest/penalty charged on the account then applied in order of the oldest to the most recent arrears.

a) Hall Rentals:

- Payment of the facility rental fee is due in full upon booking.
- The cleaning/damage/key deposit is due upon booking.
- **Keys provided to the proponents of the rental agreement** may be dropped off at one of two prescribed locations (Pool Fitness Centre – New Liskeard or City Hall – Haileybury) within 48 hours after the scheduled event or the proponent will default their cleaning/damage/key deposit.

- A key deposit will be required from any party other than the proponents of the rental agreement, such as caterers, decorators, etc. Keys may be dropped off at one of two prescribed locations (Pool Fitness Centre – New Liskeard or City Hall – Haileybury) within 48 hours after the scheduled event or the key deposit will be defaulted.
 - Charging privileges do not apply to Hall Facility Rental fees.
- b) Birthday Parties (Pool and Lounge):
- The rental fee must be paid at the time of booking.
 - Any additional fees must be paid immediately at the time of use of the facility.
 - Charging privileges do not apply to Birthday Party fees.
- c) Lounge Rentals (non fitness programs):
- Payment of the facility rental fee is due upon booking.
 - Charging privileges do not apply to Lounge Rental fees.
- d) Lounge Rentals (fitness programs):
- Payment of the facility rental fees is due upon booking.
- e) Youth Sports Groups (Hockey, Figure Skating, Soccer, Swimming, etc)
- Youth sports programs will be billed monthly as per the approved schedule.
 - No interest will be charged on any outstanding amounts during the regular operating season of the program.
 - All outstanding amounts are required to be paid within thirty (30) days from the end of the regular operating season.
 - Interest will be applied on any outstanding amounts if any amounts remain outstanding thirty (30) days after the end of the regular operating season.
 - Charging privileges do not apply to organizations not located within the City of Temiskaming.

f) School Groups:

- School groups will be billed monthly as per the approved schedule.
- No interest will be charged on any outstanding amounts during the school year.
- All outstanding amounts are required to be paid within thirty (30) days from the end of the school year.
- Interest will be applied on any outstanding amounts if any amounts remain outstanding thirty (30) days after the end of the school year.
- Charging privileges do not apply to schools not located within the District of Timiskaming.

g) Commercial Ice Users:

- Commercial Users will be billed based on the approved schedule as per the City's Municipal Ice Booking Policy.
- The invoice is due upon receipt.
- Failure to pay will result in the cancellation of the use of the facility.
- Charging privileges do not apply to Commercial Ice Users.

h) Adult Hockey Leagues:

- Invoice will be processed based on the approved schedule as per the City's Municipal Ice Booking Policy.
- Invoice is due upon receipt.
- If the invoice is not paid within one (1) week, interest will be applied on the account at the prescribed rate.
- Failure to pay may result in the cancellation of the use of the facility.

i) Casual Ice Users:

- Payment of the facility rental fee is due upon booking.
- Charging privileges do not apply to Casual Ice Users.

j) Baseball Leagues:

- Invoice will be processed based on the schedule of events booked for the season by the applicable league.
- Payment will be due no later than the end of the second full week of the season and will be subject to applicable interest rates if unpaid.
- Failure to pay will result in the cancellation of the use of the facility.
- Final reconciliation will be completed in consultation with the applicable leagues for any cancellations due to inclement weather.

k) Marina Boat Slip:

- Payment for a Marina Boat Slip is required prior to docking a boat within the facilities.
- Payment must be accompanied by a completed Mooring Agreement and proof of liability insurance.
- Marina keys will not be activated until full payment, mooring agreement and insurance documents are received.
- If a boat is docked without payment, an invoice will be prepared and forwarded to the boat owner. A 15% administration fee will apply.
- The invoice is due upon receipt.
- If the invoice is not paid within a one (1) week period, interest will be applied on the account at the prescribed rate.
- If the fee is not paid, the City will have the right to remove the boat from its facilities at the owner's expense.

l) Bucke Park Sites:

- Payment for a Bucke Park Seasonal Site is required prior to parking a trailer within the facilities.
- Payment must be accompanied by a completed Bucke Park Seasonal Form and proof of liability insurance.
- If a trailer is parked without payment, an invoice will be prepared and forwarded to the trailer owner. A 15% administration fee will apply.

- The invoice is due upon receipt.
 - If the invoice is not paid within a one (1) week period, interest will be applied on the account at the prescribed rate.
 - If the fee is not paid, the City will have the right to remove the trailer from its facilities at the owner's expense.
- m) Winter Boat Storage
- Payment for the winter season are required to be paid in full by September 30th.
 - Payment must be accompanied by a completed Winter Storage Agreement and proof of liability insurance.
 - If fees remaining unpaid by October 31st, an invoice will be prepared and forwarded to the boat owner. A 15% administration fee will apply.
- n) Council Chambers Rentals:
- Payment of the facility rental fee is due in full upon booking.
 - A cleaning/damage is due upon booking.
 - Written notice of cancellation must be received thirty (30) days in advance of the scheduled event to receive a full refund (less a \$50 non-refundable administrative fee) or within fifteen (15) days in advance of the scheduled event to receive a 50% refund (less a \$50 non-refundable administrative fee). Notice given within the fifteen (15) day notification period will receive no refund.
- o) Landfill Tipping and Spoke Transfer Station Fees:
- Tipping fees will be paid at the landfill site at the time of disposal.
 - Charging privileges do not apply to the general public.
 - Charge accounts are the at discretion of the Public Works and Finance Departments. A credit application is required to be completed prior to the consideration of charging privileges.
 - Invoices for approved charge accounts will be issued based on the landfill tipping or spoke transfer station fees as submitted monthly by the landfill site and spoke transfer station contractor.

- The invoices are due with thirty (30) days from the date of the invoice.
- Businesses who do not own property within the municipal boundaries of the City Temiskaming Shores will be required to submit a credit card authorization form as part of their credit application process. All fees incurred will be applied to the credit card upon processing of the landfill tipping or spoke transfer station fees as submitted monthly by the landfill site and spoke transfer station contractor.

5. Collection Process

All collection tools available under the Municipal Act, 2001 and other applicable legislation are used to collect outstanding balances. The Accounts Receivable staff conducts regular follow ups in an effort to collect all overdue balances.

- a) **30 days:** A statement of account is sent out to the customer.
- b) **60 days:** A warning letter is sent with the statement of account outlining the circumstances should the account remain in arrears.
- c) **90 days:**
 - i. The balance, including accumulated interest, will be transferred to the customer's property tax account providing that the account meets the criteria outlined in the Municipal Act, 2001.
 - ii. The City reserves the right to refuse use of any of its facilities or programs.
 - iii. The City reserves the right to refuse to create and/or to cancel a charge account for fees owed.
 - iv. The balance, including accumulated interest, will be transferred to a Collection Agency for collection purposes. An additional administration fee as prescribed by the Collection Agency will be added to the unpaid balance and will be deemed as part of the outstanding invoice.

6. Write-Offs

A balance may be written off for any of the following reasons:

- a) The balance has been deemed uncollectible by the Treasurer.
- b) The invoice requires cancelling or amending due to an error made by the City.

- c) In the case of late payment charges, it is more cost effective for the City to write off the charge then to proceed with collection.

7. Payment Methods

The following payment methods are accepted for balances due:

- a) Cash
- b) Debit
- c) Cheque
- d) Visa, Mastercard or American Express

As per the City's Tax Policy, tax payments can be made by cash, cheque, debit, or electronically only. No credit card payments will be accepted for municipal taxes.

8. Defaulted Payments

Any payment that is defaulted (whether due to insufficient funds, account closed, etc.) shall be subject to a returned payment fee as prescribed by council.

Upon notification of a defaulted payment, the customer is required to pay the defaulted amount in addition to the defaulted payment fee. Failure to repay the defaulted amount will result in the payment being reversed, applicable penalty applied and an invoice forwarded for the returned payment fee.

The City reserves the right to refuse payment by any prescribed form (i.e. cheque, VISA, etc.), if a customer has previously defaulted utilizing that form of payment.

9. Credit Balance

The City will review all credit balances on a monthly basis. Payments received in error or paid in excess of the invoice total will be refunded to the payer. No refund will be made if other invoices are outstanding on the customer's account.

If the customer does not have any overdue balances with the City to which the credit can be applied and the credit is lower than \$5.00, the credit amount will be transferred to the City's miscellaneous revenue account.