

MUNICIPALITY OF THE COUNTY OF  
**ANTIGONISH**

<b>TOPIC:</b>	Write-offs / Write-ons
<b>POLICY NUMBER:</b>	10
<b>DATE APPROVED:</b>	June 20, 1995 (Min#106)
<b>DATE REVISED:</b>	

It is necessary, when a write-off or write-on of taxes or rates occurs, to account for each one on a uniform basis. The following has been prepared so that each may be accounted for properly.

**TAXES**

**CURRENT YEAR**

Write-offs

- Correction of errors (example – billing in error, duplicate assessment, etc.) are to be charged against tax revenue account where they were originally recorded.
- Council authorized write-offs (example – 30% reduction – hardship, fires, hall, or sports fields, etc.) are to be charged to account # 10-210-2140-201243

Write-ons

- All write-ons of current year taxes are to be posted to the appropriate tax revenue amount (residential, commercial, etc.)

**PRIOR YEAR**

Write-offs

- All write-offs of prior years' taxes are to be charged to the revenue for uncollectible taxes account # 10-320-3200-320001

Write-ons

- All write-ons of prior years' taxes, if they should occur, are to be charged to the tax revenue account (residential, commercial, etc.)

**SEWER**

**CURRENT**

Write-offs

- Correction of errors (billing in error, etc.) are to be charged against the sewer revenue account where they were originally recorded.
- Council write-offs are to be charged to account # 10-210-2140-201243.

Write-ons

- All write-ons of current sewer rates are to be charged to sewer revenue.

PRIOR YEAR

Write-offs

- All write-offs are to be charged to the reserve for uncollectible taxes account #10-210-2140-201243.

Write-ons

- All write-ons are to be charged to sewer revenue.

**WATER**

CURRENT YEAR

Write-offs

- Correction of errors (billing in error, etc.) are to be charged against water revenue account where they were originally recorded.
- Council write-offs are to be charged to account # 10-210-2140-201243.

PRIOR YEAR

Write-offs

- All write-offs are to be charged to account # 10-210-2140-201243 due from water utility.

Write-ons

- All write-ons of prior years are to be charged to water revenue.