

ORDINANCE #22-02
ESTABLISHING PROCEDURES FOR BAD DEBT WRITE-OFF

WHEREAS, the Common Council of the City of Portage has determined that is in the best interest of the city to ensure that outstanding receivables are current in the City's Trash Collection, and Sanitary and Stormwater Utilities.

WHEREAS, an account is determined to be uncollectible if it meets one or more of the following criteria;

1. Collection procedures have been followed and the account remains unpaid
2. The debtor cannot be located, nor any of the debtor's assets
3. The City has insufficient documentation to pursue collection efforts
4. The debt is discharged in bankruptcy
5. The debtor has died and there is no known estate or guarantor
6. It is determined that is not cost effective to continue collection efforts, and

WHEREAS, the Clerk-Treasurer will identify by account all outstanding receivables that are twelve (12) months old as of each December 31st and compile a report to be presented to the Common Council for review and approval, and

WHEREAS, the information required for write-off shall include:

1. Customer name and address
2. Account number
3. Date of final bill
4. Remaining unpaid balance

WHEREAS, I.C. 36-1-3 establishes Home Rule Authority, and

NOW, THEREFORE BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF PORTAGE, PORTER COUNTY, INDIANA, THAT:

1. Once the Common Council approves the uncollectible list, the Clerk-Treasurer will make appropriate entries to write-off uncollectible receivable by using the Direct write-off method. The Direct write-off method results in the write-off of a utility bill directly to Accounts Receivable when deemed to be uncollectible.
2. Accounts that have had a write-off will be flagged as having had an uncollectible balance the in the past. Any future transactions for those account holders will be denied until the uncollectible balance is paid in full. However, this provision will not apply if the debt is fully discharged in bankruptcy.

PASSED AND APODTEED by the Common Council of the City of Portage, Porter County, Indiana

this 18th day of February 2022.

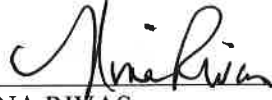

PRESIDING OFFICER

ATTEST:


NINA RIVAS
CLERK-TREASURER

Presented by me to the Mayor of the City of Portage, Porter County, Indiana, this

2nd day of February, 2022.



NINA RIVAS,
CLERK-TREASURER

Approved by me, the Mayor of the City of Portage, Porter County, Indiana, this

2nd day of February, 2022.



SUE I. LYNCH
MAYOR