1.0 GENERAL

1.1 The Treasurer's Office collects payments for Local Improvement Districts (LIDs). This document provides standards for handling payments which vary from the invoiced amount due and/or due date.

1.2 TABLE OF CONTENTS

1.0 GENERAL
2.0 DEPARTMENTS/DIVISIONS AFFECTED
3.0 REFERENCES
4.0 DEFINITIONS
5.0 POLICY
6.0 PROCEDURE
7.0 RESPONSIBILITIES
8.0 APPENDICES

2.0 DEPARTMENTS/DIVISIONS AFFECTED

This policy applies to the Treasurer's Office.

3.0 REFERENCES

RCW 35.49.010
RCW 35.49.030

4.0 DEFINITIONS

4.1 "Payment Exception" means any payment which varies from the invoiced amount due and/or the due date.
5.0 POLICY

5.1 It is the policy of the City of Spokane to process receipts of payments of LIDs and handle payment exceptions in a timely and accurate manner.

6.0 PROCEDURE

6.1 Over / Short Payment.

6.1.1 If payment is short by two dollars ($2.00) or less, the difference is waived.

6.1.2 If payment is over in any amount, difference is applied against the next outstanding delinquent assessment (if applicable); otherwise difference is applied to outstanding principal.

6.2 Waiver Of LID Penalties And / Or Late Interest.

6.2.1 LID penalties and/or late interest may be waived (upon request) one time only if:

   a. Owner did not receive billing, and the Treasurer’s Office records indicate a different mailing address; or

   b. Owner recently purchased property with assessment, and the Treasurer’s Office records do not reflect this change.

6.2.2 Waiver must be approved in writing by the City Treasurer.

6.3 Grace Period For Late Arrival Of Payment.

6.3.1 Payment will be considered on time if postmarked by the due date. If the due date falls on a weekend or Washington State recognized holiday, the following business day’s date will be accepted.

7.0 RESPONSIBILITIES

The Treasurer’s Office is responsible for administering this policy.

8.0 APPENDICES

LID Penalties and/or Late Interest Waiver Form
CITY OF SPOKANE
TREASURER’S OFFICE

REQUEST FOR WAIVER OF LID PENALTIES AND/OR LATE INTEREST

I, the undersigned person, am a property owner responsible for assessments on a Local Improvement District (LID).

I am requesting a waiver of outstanding LID penalties and/or late interest due to:

☐ I did not receive the billing.

The department records will need to indicate a different mailing address than your current address.

☐ I recently purchased the property on which there is an assessment.

The department records will need to indicate that the department was unaware of the change in ownership.

I understand that the waiver if approved, is one time only.

LID Description: ________________________________

LID Number (If known): ________________________________

Property Address: ________________________________

Date of Non-Payment: ________________________________

Name Printed: ________________________________

Address: ________________________________

Telephone: ________________________________ Email: ________________________________

Date: ________________________________ Signature of Property Owner

Date: ________________________________ Approval by City Treasurer

Comments: ________________________________