

CITY OF SPOKANE DEPARTMENT POLICY AND PROCEDURE	DEPT 0860-06-03 LGL 2005-40
TITLE: <b>Write Off Of Amounts Due</b> EFFECTIVE DATE: January 1, 1986 REVISION EFFECTIVE DATE: October 27, 2006	

1.0 GENERAL

1.1 The purpose of this policy is to allow the write off of balance due amounts of such small amounts that the costs would too greatly exceed the amount to be collected.

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 shall apply to the Treasurer's Office.

3.0 REFERENCES

SMC section 8.01.300

4.0 DEFINITIONS

Not Applicable

5.0 POLICY

5.1 The Taxes & Licenses Office shall write off a cumulative balance due for an annual business license fee of less than two dollars (\$2.00).

5.2 The department shall write off late penalty and interest charges of less than two dollars (\$2.00) on Local Improvement District liens.

6.0 PROCEDURE

6.1 When a payment is received that is in an amount that is less than the amount owing, and the remaining balance due after crediting the payment is less than two dollars (\$2.00), the remaining amount due will be entered in an over/short account and written off.

7.0 RESPONSIBILITIES

The City Treasurer shall administer this policy.


8.0 APPENDICES

None

APPROVED BY:

  
\_\_\_\_\_  
Director

10-12-06  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
City Attorney (Asst)

10-11-06  
\_\_\_\_\_  
Date

Note: only change is name of department