

Village of Allouez

Review and Write Off of Customer Utility Accounts

Utility billing will review outstanding receivables monthly.

Landlords of delinquent tenant accounts will be notified on a monthly basis.

Accounts with delinquent amounts for services rendered prior to October 1st of each year will be levied as a tax against the lot or parcel of real estate for which the utility service was furnished per Wisconsin state statute 66.0809 (3).

Utility billing will determine which accounts are considered uncollectible and recommend write offs annually, if not quarterly.

- Amounts on closed accounts of \$5 or less may be written off without approval.
- Accounts deemed uncollectible greater than \$5, and up to \$500, may be written off with the approval of the finance director.
- Accounts deemed uncollectible greater than \$500, and up to \$2,500, may be written off with the approval of the administrator.
- Accounts deemed uncollectible greater than \$2,500 may to be written off with the approval of the village board.

In the first quarter of the calendar year, utility billing shall prepare an annual report for the village board of customer utility accounts written off in the preceding year.