

## Report to Council

**Report Title:** Dog Tag Late Fees  
**Prepared By:** Trish Serratore, Chief Financial Officer  
**Department:** Finance  
**Date:** May 25, 2021  
**Report Number:** FIN2021-16 **File Number:** C11FIN  
**Attachments:** Letter from Resident – Dog Tag Fee Request

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### Recommendation:

That the Council of the Municipality of Brockton hereby receives Report Number FIN2021-16 – Dog Tag Late Fees, prepared by Trish Serratore, Chief Financial Officer and in doing so denies the request to waive the late dog tag fees to avoid setting a wider precedent for others with potentially larger fees.

### Report:

#### Background:

Staff have been in communication with a resident in regards to their outstanding account during 2020 as well as 2021. The Accounts Receivable (A/R) Clerk makes regular phone calls and email communication to provide support to residents in ensuring their accounts are paid and to avoid any additional late payment fees. Staff also advised this resident of the email billing, to ensure invoices and payments were received on time. The Municipal By-law officer also provided some communication and support towards the resident's situation.

The resident did pay their 2020 fee August 21, 2020 however they did not pay late payment fee on the account.

In 2021, the resident did pay their 2021 fee on time, however due to the late payment fee still outstanding on their account, the late fees were added again to their account as the system applies all payments to the oldest outstanding fee. Therefore, the system would not recognize that the payment was for the current year fees, and automatically applies the payment to the 2020 late fee. In theory, the total amount outstanding on the account, is the 2020 late payment fee plus 2021 late payment fee.

#### Analysis:

Staff have been in regular contact with this resident, although we sympathize with their situation. Staff are unable to reverse any charges on an account and provided the resident with the By-law that outlines the fees and customer responsibility to contact the office if there are changes to their situation. The A/R interest

charges were not waived in 2020 due to COVID nor do staff have the ability to waive penalty and interest charges on the account, unless there was an administrative error on staff's part.

Dog tag invoices are sent out in January and residents are given three (3) months to pay before any late payments would be charged.

Staff are seeking Council's direction on how to proceed with the \$40.00 outstanding penalty on the account.

### **Sustainability Checklist:**

What aspect of the Brockton Sustainable Strategic Plan does the content/recommendations in this report help advance?

- |   |     |
|---|-----|
| • Do the recommendations help move the Municipality closer to its Vision? | N/A |
| • Do the recommendations contribute to achieving Cultural Vibrancy?       | N/A |
| • Do the recommendations contribute to achieving Economic Prosperity?     | N/A |
| • Do the recommendations contribute to Environmental Integrity?           | N/A |
| • Do the recommendations contribute to the Social Equity?                 | N/A |

### **Financial Impacts/Source of Funding:**

- Do the recommendations represent a sound financial investment from a sustainability perspective? No

Staff receive several requests each year to waive penalty and interest, there is extensive staff work done each year to follow-up with the outstanding accounts (in 2020 there was 400 reminder letters and calls made). The penalty and interest charge help off-set the administrative costs to follow-up on outstanding accounts. If these late fees were waived it would set a precedent for potentially larger fees that would have a financial impact.

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### **Respectfully Submitted by:**



Trish Serratore, Chief Financial Officer

### **Reviewed By:**



Sonya Watson, Chief Administrative Officer