

REVENUE COLLECTION POLICY

This policy sets standards in billing and in follow up procedures, and ensures the timely collection of revenue which is due to the Village of Taos Ski Valley (VTSV).

This policy will apply to Non-Sufficient Fund (NSF) checks, delinquent utility billing accounts, trash billing, and other fees the VTSV is required to collect. This policy replaces any other policy, ordinance, or resolution in place concerning revenue collection.

It is deemed, that because of the time and effort involved in reprocessing payments, writing correspondence, contacting individuals or businesses by phone, and also the time involved in tracking of outstanding and delinquent accounts, the VTSV will leverage administration fees for the efforts involved with revenue collection.

- NSF Checks:
 - Any check that is presented to the VTSV for payment of a fee, tax, or debt, etc., returned from the bank for a NSF reason will be assessed a \$25.00 Village of Taos Ski Valley NSF administration fee, which will be added to the account balance or amount due.

- Lodgers Tax:
 - As per VTSV Ordinance 04-14 as it exists or is amended. Any fees above those outlined in NMSA 1978 are deemed administration fees and thus will be allocated to the VTSV general fund. Lodgers Tax liens may be placed on properties as stated in “Other Delinquent Accounts.”

- Delinquent Utility Accounts:
 - An account will be deemed delinquent when it is not paid within the 30 day due period.
 - Any account or debt not paid within 30 days of billing notice will begin to accrue compound interest at the rate of 18% annually, or 1.5% monthly. Interest will continue to accrue on all past due amounts.
 - At 60 days after the original billing date, VTSV will send a letter advising the individual or business that the account is past due and will advise the owner that a red tag will be placed at the property. The letter and red tag will serve as notice that the water or other utility will be shut off in 15 days unless payment is made within the 15 days.
 - The individual or business will have 15 days from the date of the letter to make payment.
 - If no payment is made within this 15 day period:
 - The water or other utility will be shut off,
 - A \$150 shut off/turn on fee will be assessed, and (this fee is deemed to be an average of summer/winter labor and equipment costs to uncover and shut off/turn on a water valve)
 - A \$15 VTSV administration fee will also be charged.
 - If no payment is received within 120 days after the original statement date;

- A lien will be placed on the property that corresponds to the amount due at the 120 day point,
 - Taos County lien placement/removal fee of \$50.00 and other costs will be included in the lien
 - A \$10.00 Village administration fee will be added,
 - Reasonable attorney fees will be added.
 - Once the account or debt is paid in full:
 - The lien will be removed from the property,
 - The water or other utility service will be reinstated.
- Other Delinquent Accounts (Trash and/or other fees):
 - An account will be deemed delinquent when it is not paid within the 30 day notice period.
 - Any account or debt not paid within 30 days of notice will begin to accrue compound interest at the rate of 18% annually, or 1.5% monthly. Interest will continue to accrue on all past due amounts.
 - At 60 days after the original statement date, VTSV will send a letter advising the individual or business that the account is past due.
 - At 90 days after the original statement date, VTSV will send a letter advising the individual or business that, if the account is not paid within 30 days, a lien will be placed on the property.
 - If no payment is received by the 120 day point
 - A lien will be placed on the owner/business's property that corresponds to the amount due at the 120 day point,
 - Taos County lien placement/removal fee of \$50.00 will be billed to the owner/business, and
 - A \$10.00 Village administration fee will also be added.
 - For account balances of less than \$100.00, interest will accrue until such time that the balance is greater than \$100.00, and then the letter of intent to place a lien will be sent and VTSV will proceed as above.
 - If no payments are received to fulfill the debt, every six months an additional lien will be placed on the property in the amount accrued above the amount stated in the original lien. Taos County lien placement fees and Village administration fees will be applied each time a new lien is placed.
 - Once the account or debt is paid in full:
 - The lien(s) will be removed from the property,

DISPUTED BILLS

- A. In the event the customer disputes the amount of a bill for services rendered, VTSV will make a complete investigation of the matter, and, if it is determined that the bill is accurate, use its best efforts to explain the bill to the customer. If the bill is in error, VTSV will submit a corrected bill to the customer as promptly as circumstances permit or give a credit on the bill rendered to the customer in the amount

determined to be in error. VTSV is the final determiner of whether or not a customer bill is accurate.

- B. The customer will be required to pay any bill while it is under dispute, unless other payment arrangements have been made with VTSV.
- C. The amount of time allowed for a customer to protest the amount of any bill received from the Village is limited to six (6) months from the date of billing.
- D. VTSV will not adjust or credit utility bills when the excess water is contained within the VTSV wastewater system, i.e. a leaky faucet or toilet that keeps running.
- E. In the event the water does not enter the VTSV wastewater system, VTSV will authorize a 70% sewer deduction/credit on the excess gallons above an average of the last three years' usage for the same month(s). The customer shall provide proof that the excess water did not pass through the sewer system to the treatment plant, i.e. a waterline break or leak where the water runs out on the ground or floor. The customer should contact VTSV as soon as possible when an excess water usage has been identified. The customer must contact VTSV Public Works to verify the leak and that water is, or has not entered back into the sewer system; without VTSV Public Works verification, no credit or adjustment will be authorized. It is customer onus to get the leak verified.