

**TOWN OF
KIRKLAND LAKE**

POLICY

SECTION: CEMETERY / TREASURY	SUBJECT: CEMETERY COLLECTION POLICY	Pg. 1 of 1
		DATE: JANUARY 30, 1997

Revenues from Cemetery plot sales, (not pre-purchases) and interments shall be due and payable upon date of interment, with interest applied at the rate of 1.25% per month or 15% per annum, after six months from date of the interment. Invoices shall be prepared 30 days after the date of death. GST shall be collected on all sales at the time of sale, as the Municipality is liable for the remittance of GST to Revenue Canada in the month of the sale transaction. All invoices shall state the terms of sale.

Where an account cannot be settled within six months due to extenuating circumstances (e.g. will is probated, deceased in intestate, funding available from federal agencies such as the DVA, CPP, etc.) a statement shall be sent monthly to the estate reflecting the application of interest. The estates/beneficiaries of the deceased are to be encouraged to enter into a repayment arrangement which is mutually agreeable to both parties, if it known that the account cannot be paid in full within six months.

Vault storage charges shall have interest applied after 30 days from date of invoice.

Pre-purchase of plots shall be due and payable within 90 days. Non-payment within such time shall result in forfeiture of the plot with no refund of any partial payments.

An account will be deemed past due six months from the date of interment. If suitable repayment arrangements are not in place and upon due consideration of the situation, the Assistant Clerk will advise the Treasury Department of pending collection actions. The Assistant Clerk will commence collection actions with the assistance of the Treasury Department through the use of the Court System, Credit Bureau and / or internal actions as deemed appropriate.

Approved By: Council

Date: February 11, 1997