



POLICY No. ADMIN 06: Receipt Issuance

EFFECTIVE DATE: May 14, 2025

RESOLUTION# 2025-229

Purpose

The purpose of this policy is to establish consistent procedures for issuing receipts for all payments received by the Municipality of Grassland, including but not limited to property taxes, utility accounts, accounts payable, donations, and other incoming funds.

Scope

This policy applies to all municipal administration staff responsible for processing and receipting payments received by the Municipality, whether in-person, by mail, or electronically.

General Policy

- A receipt shall be issued for all payments received by the Municipality of Grassland, upon request or as required for record-keeping.
- Receipts will be issued in the name of the individual or entity from whom the payment was received, as determined by the payment method.

Payment by Cheque

- If a payment is made by cheque, the receipt shall be issued in the name of the person or entity identified on the cheque, regardless of who presents the cheque in person.
- If an individual requests that a payment be split into multiple receipts (e.g., for different taxpayers or accounts), the individual must provide separate cheques from each party for whom a receipt is required.
- No split receipts will be issued for a single cheque. The full amount of the cheque will be receipted to the name that appears on the cheque.

Other Forms of Payment

- For payments made by cash, debit, or e-transfer, the person making the payment must clearly indicate the name for whom the receipt is to be issued at the time of payment.
- If no name is provided, the receipt will be issued in the name of the individual making the payment.
- **Multiple receipts will not be issued for a single payment**, regardless of the form of payment. Separate payments must be made if receipts are required for multiple individuals or entities.

Donations

- For donations requiring official charitable receipts, the receipt will be issued in the name of the donor as it appears on the payment method (e.g., cheque, e-transfer).
- Donors requesting a charitable receipt in another name must provide appropriate documentation or make the payment using the intended recipient's name.

Compliance

- Municipal staff are expected to follow this policy to ensure consistency, accuracy, and accountability in municipal financial records.
- Any exceptions must be approved by the Chief Administrative Officer (CAO) or designate.