

FIN 6.04.01 Accounts Receivable Approved Exceptions

Accounting Administrative Procedure

Per FIN 6.04 Accounts Receivable, City Council may approve exceptions to certain requirements of the rule. The following provides documentation of the approved exceptions.

- The Portland City Code, Section 5.48.040 “Collection of Money Due the City”, authorizes a bureau-specific billing system to be utilized by the Portland Water Bureau, the City Treasurer, the Risk Management Division of the Bureau of Revenue and Financial Services (BRFS), and the Assessment Liens Section of the Revenue Division of BRFS.
- The Portland City Code expressly authorizes the Portland Water Bureau to administer the billing and collection of City utility bills through the following:
 - PCC 3.24.030 Customer Service Group
 - PCC 21.04.140 Rates
 - PCC 21.16.040 Delinquent Utility Bills
 - PCC 21.16.120 Collections, Adjustments and Refunds

In any instance where City Code conflicts with this Rule, the Code shall prevail.

- The Portland City Code expressly authorizes the Revenue Division of BRFS to administer various taxes and fees, through the following:
 - PCC 5.73 Arts Education and Access Income Tax
 - PCC 6.04 Transient Lodgings Tax
 - PCC 6.05 Tourism Improvement District
 - PCC 6.06 District Property Management License
 - PCC 6.07 Tax on Recreational Marijuana Sales
 - PCC 6.09 Nightly Fee on Short-Term Rentals
 - PCC 7.02 Business License Law (including Clean Energy Surcharge)

Other Portland City Code sections administered by the Revenue Division have express language granting authority to the Revenue Division. In any instance where City Code conflicts with this Rule, the Code shall prevail.

- The Portland City Code expressly authorizes the Risk Management Division of BRFS to manage its collections through the following:
 - PCC 5.50 Collections Section

In any instance where City Code conflicts with this Rule, the Code shall prevail.

- Ordinance No. 185778, Passed by Council Dec. 05, 2012, directs the Portland Housing Bureau and the Office of Management and Finance to write off housing loans in accordance with the specified investment guidelines, and with authorization levels and reporting obligations presented in the ordinance.

Effective: _____