

Fines and Debt Forgiveness Policy

In order to accurately represent accounts receivable on its financial statements, the North Madison County Public Library System will write off any patron debts that have not been collected in a rolling three-year cycle despite established collection efforts.

On an annual basis, debt being written off will meet all of the following criteria: 1) incurred prior to the previous three calendar years, 2) incurred on an account that has been inactive for the previous three calendar years, and 3) incurred on an account that has had no new debt assigned (e.g., fines, replacement value of unreturned materials, collection fees) in the previous three calendar years. To be considered inactive, an account must have no documented circulation activity and no documented use of electronic resources for the specified timeframe.

On an annual basis, administrative staff will identify the debts eligible for deletion. The Director will present the recommended write-off amount to the Library Board in the form of a resolution for approval prior to deleting debt records. A database process from the Automated Library System will identify the debts eligible for deletion. The Administrative Assistant with assistance from an NMCPLS Evergreen Administrator will implement the write-offs prior to the end of each fiscal year and maintain appropriate accounting records.

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