

## MUNICIPAL TREASURY DEPARTMENT FOR HEALTHY MUNICIPAL FINANCES

The role of Municipal Tax Collector involves considerable responsibility, insofar as it has a direct impact on the financial health of the Municipality. In accordance with legal provisions, the Municipal Tax Collector is responsible for collecting the Municipality's revenues, making the necessary payments and keeping the municipal accounts.

**EN** "To state this in simple terms, our department manages the flow of municipal funds," says **Nicolas EICKMANN, Tax Collector for the Municipality of Betzdorf**. As the main contact person in this department, he ensures that income and expenditure are properly accounted for, that the necessary IT tools are available, and, if necessary, takes legal action to recover debts. **Maïthé NOTHUM**, his colleague, takes care of all the accounting entries. They both deal with the public.

### Revenue: the State is the premier contributor

A Municipality derives its principal revenue from taxes and financial aid paid to it by the State. The business tax, which is collected by the State and allocated to the Municipalities Global Endowment Fund, forms a significant part of this. The overall amount of this fund is distributed among the country's municipalities according to specific criteria. State aid, which the Municipal Treasury Department also records as soon as it is paid, is used to provide financial support for projects carried out and pre-financed by the Municipality, such as housing construction.



Three times a year, the residents of Betzdorf are invoiced directly for water abstraction and wastewater disposal charges, as well as for waste collection. "The bins have recently been fitted with chips and the residual waste charges are now calculated according to weight and to the frequency of emptying, in accordance with the polluter pays principle," explains the municipal tax collector. "We take care of all the administrative aspects of waste management in collaboration

with SIGRE, and we receive orders for new bins, which are then delivered by the Technical Department."

In addition, the Municipal Treasury Department is also responsible for collecting property tax and dog licence fees, as well as charges due for the hiring of municipal halls, the "Meals on Wheels" service, the provisions of the "Service Régie" (Management Department), the Night Rider service, and much more.



Nicolas EICKMANN's department also manages deposits for electronic and mechanical keys providing access to municipal buildings, of which there are currently more than 1,000.

Nicolas EICKMANN praises the excellent payment discipline of the inhabitants of Betzdorf: "In most cases, bills are paid on time. However, some households are experiencing financial difficulties due to the current economic situation. We then endeavour to find a solution with the people concerned and provide them with useful advice, for example on how to apply to the Municipality for the assistance to which they are entitled. However, it is essential that these citizens contact us. Under no circumstances should they make instalment payments or advance payments on their own initiative without discussing it with us. This would only lead to administrative complications, which is in no one's interest!"

### Expenditure requires good planning

Invoices addressed to the Municipality are prepared by the Secretariat. After they have been approved by the College of the Mayor and Aldermen, they are paid by the Municipal Tax Collector. "Naturally, we cannot pay until we reach a negative balance; we must respect the spending limit set in the municipal budget. When the annual budget is drawn up, the Municipal Treasury Department is therefore asked to provide an estimate of the expected current expenditure on electricity, water, and so on, for municipal buildings and for IT," explains the Municipal Tax Collector. Once a year, the latter must also inform the Municipal Council of the unrecovered amounts, namely the municipal revenues which have not yet been collected, or which, for whatever reason, are no longer recoverable. Based on this review, discharge is granted to the Municipal Tax Collector.

In the eyes of this pair, both the collaboration with the College of the Mayor and Aldermen and the relations with the citizens are extremely good. "We are committed to providing a good service to citizens. If a problem arises, we adopt a proactive attitude and focus on finding solutions. By virtue of this philosophy, we have had almost only positive experiences to our credit!"