



## Legislation Details (With Text)

**File #:** 20-1256      **Version:** 1

**Type:** Agenda Item      **Status:** Approved

**File created:** 9/16/2020      **In control:** Board of Supervisors

**On agenda:** 10/13/2020      **Final action:** 10/13/2020

**Title:** Treasurer-Tax Collector, Revenue Recovery Division, recommending the Board discharge the relevant departments and department heads from further accountability to collect the debts listed on the attached Discharge of Accountability Summary by Department in the amount of \$54,308.32, pursuant to Government Code Sections 25257 through 25259. Some of these debts date as far back as 2003, and are uncollectible due to expiration of statute of limitations, death or bankruptcy, and consequently are unlikely to be collected.

FUNDING: N/A

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. A - 2020 County Discharge of Accountability - Summary, 2. B - 2020 County Discharge of Accountability - Dept Detail

Date	Ver.	Action By	Action	Result
10/13/2020	1	Board of Supervisors	Approved	Pass

Treasurer-Tax Collector, Revenue Recovery Division, recommending the Board discharge the relevant departments and department heads from further accountability to collect the debts listed on the attached Discharge of Accountability Summary by Department in the amount of \$54,308.32, pursuant to Government Code Sections 25257 through 25259. Some of these debts date as far back as 2003, and are uncollectible due to expiration of statute of limitations, death or bankruptcy, and consequently are unlikely to be collected.

**FUNDING:** N/A

### DISCUSSION / BACKGROUND

Treasurer-Tax Collector Department, Revenue Recovery Division, requesting authorization to approve immediate discharge of the summarized in Attachment A and detailed in Attachment B. The debts listed total \$54,308.32 and include monies owed to a number of County departments.

Pursuant to Board Policy B-4 (Attachment C), dated May 23, 2017, the Revenue Recovery Division is the agency responsible for collecting most of the delinquent debt owed to County departments. Government Code Sections 25257 through 25259 governs the discharge of accountability of debts due and payable to the County. The law allows the Board of Supervisors to make an order discharging the department, officer, or employee from further accountability and if appropriate may direct the County Auditor-Controller to adjust any charge against the department, officer or employee in the like amount.

When County debts are determined to be uncollectible because the amount owed is too small to justify the cost of collection, the debtor is deceased, the statute of limitations to collect the debt has expired, or the debt was discharged in bankruptcy proceedings, the debt is included on the annual

application for discharge.

The last countywide discharge of accountability was approved by the Board of Supervisors on June 25, 2019. This proposed discharge represents countywide accounts that have been referred to the Revenue Recovery Division for collection and have subsequently been deemed uncollectible.

The statute of limitations has expired on the majority of these unpaid debts that are being recommended for discharge. Also included are debts that are uncollectible due to bankruptcy or death and further collection efforts cannot be pursued.

Upon approval by the Board, the Revenue Recovery Division will take necessary steps to reflect the discharge of accountability in their respective collection systems. The Revenue Recovery Division will also notify the appropriate departments that accountability for the debt has been discharged. Affected departments will coordinate with the Auditor's Office as necessary to ensure appropriate recording of any financial transactions.

### **ALTERNATIVES**

N/A

### **PRIOR BOARD ACTION**

The last countywide discharge of accountability was approved by the Board on June 25, 2019, Legistar File #19-0796.

### **OTHER DEPARTMENT / AGENCY INVOLVEMENT**

Concurrence and signed confirmation forms from all affected departments including: Dept. of Transportation; Environmental Management; HHSA; Library; Probation; Risk Management and Sheriff.

### **CAO RECOMMENDATION / COMMENTS**

Approve as recommended.

### **FINANCIAL IMPACT**

While there is a financial impact associated with the County providing services for which no compensation was received, there is no change to affected department budgets. These debts are considered uncollectible and have not been factored into fund balances or projected revenues for the departments.

### **CLERK OF THE BOARD FOLLOW UP ACTIONS**

N/A

### **STRATEGIC PLAN COMPONENT**

Good Governance

### **CONTACT**

K. E. Coleman, Treasurer-Tax Collector