



## Legislation Text

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**File #:** 19-0796, **Version:** 1

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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 Report in the amount of \$58,235.20, pursuant to Government Code Sections 25257 through 25259. Some of these debts date back to July 25, 2005, 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, Revenue Recovery Division, requesting authorization to approve immediate discharge of the accounts listed on the attachments. The debts listed total \$58,235.20 and include monies owed to a number of County departments.

Pursuant to Board Policy B-4, 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 September 18, 2018. 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 and Revenue Recovery will 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

**OTHER DEPARTMENT / AGENCY INVOLVEMENT**

Concurrence and signed confirmation forms from all affected departments including: CDA; HHSA; Library; Probation; and Risk Management.

**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**

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