

*Golden B. Ford*

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS  
ACTION AGENDA SUMMARY

DEPT: Treasurer-Tax Collector

BOARD AGENDA # \*B-6

Urgent  Routine

AGENDA DATE July 2, 2013

CEO Concurs with Recommendation YES  NO   
(Information Attached)

4/5 Vote Required YES  NO

SUBJECT:

Approval of Application for Discharge of Accountability for Uncollectible Revenue from Deceased Debtors

STAFF RECOMMENDATIONS:

Approve the discharge of accountability of accounts of the Treasurer/Tax Collector for the attached departmental accounts which are uncollectible and have been previously assigned to the Revenue Recovery Division to collect, in the amount of \$267,142.85.

FISCAL IMPACT:

There is no fiscal impact for the County since these accounts are not shown as receivables in the County's financial statements.

BOARD ACTION AS FOLLOWS:

No. 2013-326

On motion of Supervisor Withrow, Seconded by Supervisor De Martini  
and approved by the following vote,

Ayes: Supervisors: O'Brien, Withrow, Monteith, De Martini and Chairman Chiesa

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1)  Approved as recommended

2)  Denied

3)  Approved as amended

4)  Other:

MOTION:

*Christine Ferraro*

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

**DISCUSSION:**

The Revenue Recovery Division of the Treasurer/Tax Collector Department maintains a large database of accounts where funds are owed to the County, Courts and various Cities.

While the County pursues accounts even to the estate of deceased people, when probate has closed or there is no estate or assets to pursue, there is no further action Revenue Recovery can take. Consequently, the likelihood of collection does not warrant the expense involved in collecting on these stale accounts.

On October 30, 2012, the Board approved the discharge of accountability of 10,211 accounts for uncollectable revenue in the amount of \$3,404,772.48 for individuals with a deceased date of 2006 or prior. This discharge of accountability included accounts from the Courts.

At this time, pursuant to Government Code Section 25257 et seq., we are requesting the Board to approve the discharge of accountability of 1,594 accounts in the amount of \$267,142.85, where the debtor is deceased as of 2007 or prior, and the accounts have been determined uncollectable. Of the 1,594 accounts, the majority are for health services through the Health Services Agency (813), mental health services through Behavioral Health and Recovery Services (341), and Public Defender services (239). This discharge of accountability does not include accounts from the Courts. The Courts are reviewing their policies and those accounts will be submitted at a later date.

**POLICY ISSUES:**

Discharge of accounts are approved by the Board of Supervisors pursuant to Government Code Section 25257-25258.

Approval of this agenda item will support the Board's priority of Efficient Delivery of Public Services.

**STAFFING IMPACTS:**

There is no staffing impact associated with this agenda item.

**ATTACHMENTS AVAILABLE  
FROM YOUR CLERK**

**CONTACT PERSON:**

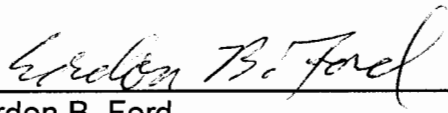
Gordon B. Ford, Treasurer-Tax Collector. Telephone: (209) 525-4463

## VERIFICATION

I, GORDON B. FORD, am the Stanislaus County Treasurer/Tax Collector. The facts stated in the Application for Discharge of Accountability for Uncollectible Revenue from Deceased Debtors are true to my own knowledge.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: June 24, 2013

  
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Gordon B. Ford  
Stanislaus County Treasurer/Tax Collector

**ATTACHMENT #1**

<b>DISCHARGE OF ACCOUNTABILITY</b>		<b>DECEASED 2007 AND PRIOR</b>	
<b>DEPARTMENT</b>		<b>UNCOLLECTIBLE REVENUE</b>	<b>UNCOLLECTIBLE ACCOUNTS</b>
ANIMAL SERVICES		\$ 4,888.50	12
ABANDONED VEHICLES		\$ 200.00	4
BEHAVIORAL HEALTH		\$ 63,843.54	341
CLERK		\$ 76.00	1
ENVIRONMENTAL RESOURCES		\$ 2,101.80	6
HEALTH SERVICES		\$ 121,067.84	813
PROBATION		\$ 2,105.00	20
PUBLIC DEFENDER		\$ 21,961.02	239
SHERIFF - BOOKING FEES		\$ 1,941.16	24
TAXES		\$ 42,451.02	73
<b>CITIES</b>			
	CERES	\$ 1,552.17	12
	HUGHSON	\$ 58.26	1
	MODESTO	\$ 4,723.28	46
	NEWMAN	\$ 85.00	1
	WATERFORD	\$ 88.26	1
<b>TOTAL</b>		\$ 267,142.85	1594