

Gordon B. Ford

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

DEPT: Treasurer-Tax Collector

BOARD AGENDA # *B-7

Urgent

Routine

AGENDA DATE June 10, 2014

CEO Concur with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Approval of Application for Discharge of Accountability of Accounts for Uncollectible Revenue from Unsecured Tax Accounts, Deceased, Bankruptcy and Defunct Business Debtors

STAFF RECOMMENDATIONS:

1. Approve the discharge of accountability of 5,460 accounts of the Treasurer/Tax Collector for the attached departmental and cities accounts which are uncollectible and have been previously assigned to the Revenue Recovery Division to collect in the amount of \$3,591,240.38.
2. Authorize the Treasurer/Tax Collector to take all necessary and appropriate action to discharge the accountability of accounts.

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. 2014-271

On motion of Supervisor Withrow, Seconded by Supervisor Monteith

and approved by the following vote,

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

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X 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

In recent years, the division has placed heavy emphasis on the aging report and clearing accounts of deceased debtors and uncollectible accounts. Reasons for identifying the debt as uncollectible, other than age of the debt or the debtor is deceased are: debtor lives out of the country; unable to locate the debtor due to lack of identifying data such as date of birth; or no assets. Every collection resource available has been exhausted and further billing or collection action does not warrant the expense involved.

In continuing to move forward with database clean up, the current request for discharge of accountability is for 1,250 unsecured tax accounts in the amount of \$624,725.77; 2,833 bankruptcies in the amount of \$1,244,541.52; 1,021 defunct business accounts in the amount of \$1,594,584.44 and 356 accounts in the amount of \$127,388.65 where the debtor is deceased as of 2010 or prior.

The Revenue Recovery Division has worked with County Counsel to determine that no additional action should be taken to recover funds and it is now appropriate to request the Board to approve the discharge of accountability pursuant to Government Code Section 25257-25258, since the likelihood of collection does not warrant the expense involved.

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.

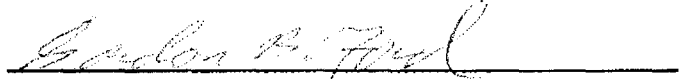
CONTACT PERSON:

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 Unsecured Tax Accounts, Deceased, Bankruptcy and Defunct Business Debtors are true to the best of my knowledge.

Date: May 28, 2014

A handwritten signature in cursive script, reading "Gordon B. Ford", is written over a solid horizontal line.

Gordon B. Ford
Stanislaus County Treasurer/Tax Collector

DISCHARGE OF ACCOUNTABILITY

		ACCTS	BALANCE
Unsecured Tax Accounts		1,250	\$ 624,725.77
Bankruptcy		2,833	\$ 1,244,541.52
Defunct Business		1,021	\$ 1,594,584.44
Deceased 2010 and Prior		356	\$ 127,388.65
TOTAL		5,460	\$ 3,591,240.38
DEPT		ACCTS	BALANCE
AGRICULTURAL COMMISSION		3	\$ 1,251.00
ANIMAL SERVICES		2	\$ 205.00
ABANDONED VEHICLES		7	\$ 350.00
BEHAVIORAL HEALTH		630	\$ 283,988.71
CLERK		2	\$ 48.00
CONSOLIDATED FIRE		1	\$ 674.00
ENVIRONMENTAL RESOURCES		113	\$ 36,313.26
GARAGE		4	\$ 15,145.18
HEALTH SERVICES		2,007	\$ 400,881.47
LIBRARY		2	\$ 289.72
OFFICE OF EDUCATION		1	\$ 517.37
PLANNING		1	\$ 4,940.52
PROBATION		11	\$ 5,485.90
PUBLIC DEFENDER		90	\$ 8,722.86
PUBLIC WORKS		4	\$ 5,425.24
RISK MANAGEMENT		1	\$ 33,800.21
SHERIFF - BOOKING FEES		6	\$ 526.30
TAXES		2,464	\$ 2,765,104.61
CITIES			
	CERES	85	\$ 24,355.69
	HUGHSON	1	\$ 88.26
	MODESTO	25	\$ 3,127.08
TOTAL		5,460	\$ 3,591,240.38