



# Mendocino County

## Legislation Text

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File #: 20-0659, Version: 1

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**To: Board of Supervisors**

**From: Treasurer-Tax Collector**

**Meeting Date:** August 4, 2020

**Department Contact:** Julie Forrester

**Phone:** 234-6875

**Department Contact:** Shari L. Schapmire

**Phone:** 234-6875

**Item Type:** Consent Agenda

**Time Allocated for Item:** N/A

**Agenda Title:**

Approval to Discharge from Accountability the Attached List of Cases Comprised of Delinquent Fines, Penalties, Fees, and Assessments Determined to be Non-Collectible Due to Age of Debt, Debtor Inability to Pay, or Lack of Information Available to Locate Debtor and Where the Cost of Recovery Exceeds That of Collection

**Recommended Action/Motion:**

Approve the discharge of accountability, for the attached list of cases comprised of delinquent fines, fees, penalties, and assessments determined to be non-collectible due to age of debt, debtor inability to pay, or lack of identifying information and/or where the cost of recovery exceeds that of collection.

**Previous Board/Board Committee Actions:**

The Board approved a request for discharge of outstanding receivables on August 20, 2019.

**Summary of Request:**

Government Code section 25257 authorizes any employee charged with the collection of fines or fees to apply to the Board of Supervisors for a discharge from accountability any debt that the cost of recovery exceeds that of collection. Attached is a list of cases with debt 10 years in age or determined to be non-collectible. Debt is determined to be non-collectible if the debtor is deceased, lives out of country, has a higher tax liability, is incarcerated in California Department of Corrections and Rehabilitation, if debtor identifying information is missing in order to effect collection action, or if all available collection efforts have been utilized and proven unsuccessful. Collection efforts include: collection notices; phone calls; installment payment agreements; DMV holds; referral to Franchise Tax Board for wage garnishments or bank levies; intercept of a California tax refund, lottery winnings, or unclaimed property; referral to a private collection agency; abstract of judgments; claims in Probate cases; and/or, claims against excess proceeds in tax sales. These efforts have been exhausted prior to requesting discharge of accountability and have proven unsuccessful in the collection of this outstanding debt. Any further billing or collection action does not warrant the expense involved. Holding these debts open for collection would not provide a realistic accounts receivable total for court-ordered debt collection. This discharge request includes a large clean-up effort during the COVID19 shutdown to capture delinquent debt, previously not been written off, but qualified given the above criteria. The requesting department verifies the information contained in the attached reports is true and correct based on information and belief. Government Code section 25259 authorizes the Board of Supervisors to make an order discharging

the department from accountability and write off the debt. The total amount requested for discharge is \$4,897,775.71.

**Alternative Action/Motion:**

Do not approve the discharge of debt and direct staff to continue to pursue this delinquent debt.

**Supplemental Information Available Online at:** N/A

**Fiscal Impact:**

**Source of Funding:** N/A

**Budgeted in Current F/Y:** N/A

**Current F/Y Cost:** N/A

**Annual Recurring Cost:** N/A

**Supervisory District:** All

**Vote Requirement:** Majority

**Agreement/Resolution/Ordinance Approved by County Counsel:** N/A

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**CEO Liaison:** Darcie Antle, DCEO

**CEO Review:** Yes

**Comments:**

**FOR COB USE ONLY**

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Executed By: Atlas Pearson, Deputy Clerk I

Final Status: Approved

Date: August 6, 2020

