



# TACOMA HOUSING AUTHORITY

## RESOLUTION 2015-16 (1)

**DATE:** December 16, 2015  
**TO:** Board of Commissioners  
**FROM:** Michael Mirra, Executive Director  
**RE:** Approval of Tenant Account Receivable Write-offs

### **Background**

This resolution would write off some bad debts in the amount of \$37,443.13. Tacoma Housing Authority (THA) has established a process of periodically writing off tenant accounts receivable bad debt. THA incurs this bad debt when a program participant leaves the public housing or Housing Choice Voucher program owing a balance. The debt may arise from excessive damage to a unit, unpaid rent, or tenant fraud/unreported income. There are also instances where a property owner is overpaid rental assistance payments and the owner has not repaid THA for this amount.

Until THA writes off tenant accounts receivable balances as a bad debt, these balances stay on the active tenant ledger in THA's accounting system and General Ledger (GL). The receivable balance also remains as part of THA's tenant receivables that is reported to HUD in THA's year-end financials. Once THA writes off the debt, THA can remove the debt from its receivable balance and assign it to the collection agency for collection purposes. THA receives 50% of any proceeds the collection agency recovers.

THA has notified each individual of his or her debt included in this write off. THA mailed two notices to the last known address of the individual. These notices provide the opportunity for the individual to pay the debt or enter into a repayment agreement with THA. Sending a tenant to collections is the last resort for THA to collect the tenant debt.

Please note that THA will not send some accounts included in this resolution to collections because the tenants have passed away or declared bankruptcy, or because the balances are under \$30.

### **Recommendation**

Approve Resolution 2015-12-16 (1) authorizing THA to write off tenant accounts totaling \$37,443.13.



# TACOMA HOUSING AUTHORITY

## RESOLUTION 2015-12-16 (1) (Approval of Tenant Account Receivable Write-offs)

**WHEREAS**, Tacoma Housing Authority (THA) provided housing services to Public Housing and Housing Choice Voucher participants who discontinued housing assistance with debt owing to THA, and

**WHEREAS**, Tacoma Housing Authority (THA) provided housing assistance payments to property owners in excess to the amount the owner is entitled to receive and the owner has not repaid this amount to THA, and

**WHEREAS**, Each individual included in this tenant account write off has been notified of their debt and given the opportunity to pay prior to this resolution, now, therefore be it

**Resolved by the Board of Commissioners of the Housing Authority of the City Of Tacoma, Washington, that:**

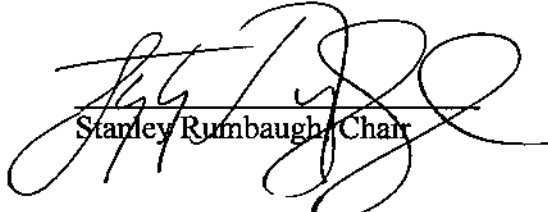
Authorizes THA staff to "write off" the following accounts and send these debts to an external collection agency to pursue collection action:

Collection Status	M-O Project #	Client #	Balance
W-O Collect	N G Str	00000257	\$1,973.55
		00013566	\$286.24
		Subtotal	<u>\$2,259.79</u>
W-O Collect	6th Ave	00000230	105.77
		00007279	1013.72
		00008547	\$223.76
		Subtotal	<u>\$1,343.25</u>
		W-O Collect	Bergerson Terrace
00125530	\$2,045.13		
00146194	\$988.20		
Subtotal	<u>\$3,240.75</u>		

Collection Status	M-O Project #	Client #	Balance
<b>W-O Collect</b>	<b>Scattered Sites</b>	00003255	\$380.63
		00143899	\$155.46
		<b>Subtotal</b>	<b>\$536.09</b>
	<b>Dixon Village</b>	00113331	<b>\$583.27</b>
		<b>9 SF Homes</b>	<b>\$612.00</b>
	<b>Salishan VII</b>	XX001004	\$5,113.14
		XX001110	\$1,289.65
		XX001406	\$6,070.46
		<b>Subtotal</b>	<b>\$12,473.25</b>
	<b>S M Str (EB Wilson)</b>	00007042	\$1,271.76
		00146660	\$267.38
		<b>Subtotal</b>	<b>\$1,539.14</b>
	<b>S Fawcett</b>	00145083	<b>\$48.45</b>
		<b>S Wright Str</b>	<b>\$90.00</b>
	<b>S Lawrence Str (Ludwig)</b>	00111915	76.57
		00007323	\$10,802.76
		<b>Subtotal</b>	<b>\$10,879.33</b>
<b>North K St</b>	00127439	<b>\$468.38</b>	
	<b>Section 8</b>	00001113	\$63.00
713683		\$1,484.00	
718270		\$492.00	
<b>Subtotal</b>		<b>\$2,039.00</b>	

Collection Status	M-O Project #	Client #	Balance
<b>WO No collect</b>			
	<b>6th Ave</b>		
		00120313	\$296.46
		00136130	\$14.41
		00140043	\$224.79
		Subtotal	<u>\$535.66</u>
	<b>Salishan VII</b>		
		XX001056	<u>\$7.00</u>
	<b>North K Street</b>		
		00137799	10.17
		00136242	\$290.84
		Subtotal	<u>\$301.01</u>
	<b>S M Str (EB Wilson)</b>		
		00118921	\$105.00
		00141006	\$255.95
		Subtotal	<u>\$360.95</u>
	<b>S Fawcett</b>		
		00121686	<u>\$125.81</u>
	<b>Grand Total Write offs</b>		<u><u>\$37,443.13</u></u>

**Approved: December 16, 2015**

  
Stanley Rumbaugh, Chair