



# TACOMA HOUSING AUTHORITY

## RESOLUTION 2015-6-24 (3)

**DATE:** June 24, 2015  
**TO:** Board of Commissioners  
**FROM:** Michael Mirra, Executive Director  
**RE:** Approval of tenant account receivable write offs

### **Background**

THA has established a process of 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 the year-end financials. The debt will stay in THA's receivable balance until it is written off and assigned to the collection agency for collection purposes. THA receives 50% of any proceeds that 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.

Some accounts included in this resolution will not be sent to collections because the tenants have passed away. Those accounts are indicated with asterisks (\*) below.

### **Recommendation**

Approve Resolution 2015-6-24 (3) authorizing THA to write off tenant accounts totaling:  
**\$70,659.37**

**RESOLUTION 2015-6-24 (3)**

**A RESOLUTION** of the Board of Commissioners of the Housing Authority of the City of Tacoma

**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; therefore, be it

*Resolved by the Board of Commissioners of the Housing Authority of the City of Tacoma, Washington as follows:*

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

<b>Collection Status</b>	<b>M-O Project #</b>	<b>Client #</b>	<b>Balance</b>
<b>W-O Collect</b>		00000225	\$85.67
	<b>N G Street</b>	00130850	\$609.11
		00146364	\$1,111.58
		<i>Subtotal</i>	<i>\$1,806.36</i>
		00004775	\$1,519.96
	<b>6th Ave</b>	00006640	\$529.40
		00143069	\$214.41
		<i>Subtotal</i>	<i>\$2,263.77</i>
	<b>Dixon Village</b>	00144619	\$2,943.05
		xx001002	\$1,042.50
		xx001017	\$509.80
		XX001058	\$2,222.22
	<b>Salishan VII</b>	xx001071	\$2,741.78
		xx001075	\$2,286.50
		xx001088	\$725.00
		<i>Subtotal</i>	<i>\$9,527.80</i>
	<b>S M Street (EB Wilson)</b>	00005805	\$404.12

	00000895	\$89.42	
<b>S Fawcett</b>	00128184	\$2,289.49	
	<i>Subtotal</i>	<i>\$2,378.91</i>	
<b>S Wright Street</b>	00000313	\$44,033.27	
<b>S Lawrence Street (Ludwig)</b>	00120522	\$369.00	
	134446	\$1,021.00	
	717614	\$1,124.00	
<b>Section 8</b>	716333	\$3,566.00	
	<i>Subtotal</i>	<i>\$5,711.00</i>	
<b>W-O No Collect *</b>	<b>N G Street</b>	00117748	\$44.21
	<b>S M Street (EB Wilson)</b>	00125714	\$199.66
		00103289	\$101.26
	<b>S Wright Street</b>	00119882	\$134.08
	<i>Subtotal</i>	<i>\$235.34</i>	
	<b>S Lawrence Street (Ludwig)</b>	00005117	\$742.88
	<b>Grand Total</b>	<b>\$70,659.37</b>	

Approved: June 24, 2015

  
Stanley Rumbaugh, Chair

\* Uncollectable accounts where tenant is deceased, bankruptcy or old balance under \$30.00