



TACOMA HOUSING AUTHORITY

RESOLUTION 2016-06-22(1)

Date: June 22, 2016

To: THA Board of Commissioners

From: Michael Mirra
Executive Director

Re: Approval of Tenant Account Receivable Write Offs

This resolution will authorize Tacoma Housing Authority (THA) to write off bad debts associated with tenant accounts in the amount of \$41,141.87

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 we write off tenant accounts receivable balances as a bad debt, these balances stay on the active tenant ledger in our accounting system and General Ledger (GL). The receivable balance also remains as part of our tenant receivables that we report to Housing and Urban Development (HUD) in our year-end financials. Once we write off the debt, we can remove it from THA's receivable balance and assign it 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, discharged the debt in bankruptcy proceedings or have a balance owing of less than \$30.00. Those accounts are indicated with asterisks (*) below.

Recommendation

Approve Resolution 2016-06-22(1) authorizing THA to write off tenant accounts totaling \$41,141.87.



TACOMA HOUSING AUTHORITY

RESOLUTION 2016-06-22(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:

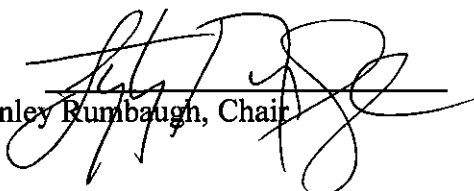
Collection Status	Project	Client #	Balance
W-O Collect			
	Section 8		
		00000492	\$2,574.00
		00009721	\$424.00
		000295	\$381.00
		000725	\$250.00
		711438	\$424.00
		714586	\$190.00
		716258	\$140.00
		717088	\$1,141.00
		717125	\$495.00
		717731	\$250.00
		717758	\$140.00
		717797	\$150.00
		Subtotal	\$6,559.00

Collection Status	Project	Client #	Balance
W-O Collect	N G Str	00143314	\$24,390.60
		6th Ave	00010227
	Bergerson Terrace	00009567	\$540.95
		00009567	\$40.68
		Subtotal	\$581.63
	Dixon Village	00120500	\$331.21
		00143989	\$2,798.96
		Subtotal	\$3,130.17
	S M Str (EB Wilson)	00008769	\$1,689.79
		00010387	\$552.77
		00143866	\$221.98
		00144393	\$128.51
		Subtotal	\$2,593.05
	*W-O No Collect	North K Street	00005460

Grand Total Write offs

\$41,141.87

Approved: June 22, 2016


Stanley Rumbaugh, Chair

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