



TACOMA HOUSING AUTHORITY

RESOLUTION 2012-12-19 (4)

DATE: December 19, 2012
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 that are bad debts. THA incurs this bad debt when a program participant leaves the public housing or Housing Choice Voucher program owing a balance. The balance may result from excessive damage to a public housing unit, unpaid rent, tenant fraud/unreported income or abandonment of an assisted unit. There are also instances where a property owner receives overpayment of rental assistance payments and does not repay THA for the excess.

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 are reported to HUD in our year-end financials. Once we write off the debt, we remove it from THA's receivable balance and we assign the debt to the collection agency for collection purposes. THA receives 50% of any proceeds that the collection agency may recover.

Each individual included in this tenant account write off has received notice of his or her debt. THA mails 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.

We will not assign some accounts included in this resolution sent to collections because the tenants have passed away, the debt is too old or the accounts have very low balances. Those accounts are listed separately in the attached resolution.

Recommendation

Approve Resolution 2012-12-19 (4) authorizing THA to write off tenant accounts totaling \$90,159.97.



TACOMA HOUSING AUTHORITY

RESOLUTION 2012-12-19 (4)

APPROVAL OF TENANT ACCOUNT RECEIVABLE WRITE OFFS

WHEREAS, Tacoma Housing Authority (THA) provided housing services to participants who discontinued housing assistance with debt owing to THA.

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.

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.

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

1. Approve Resolution 2012-12-19 (4) authorizing THA staff to “write off” the following accounts and send these debts to an external collection agency action:


Debt to be Written off and sent to Collections		
Project	Client #	Balance
M St. Apts.	000195	\$241.96
	140868	\$822.58
	Subtotal	\$1,064.54
G St. Apts.	144217	\$1,470.10
Fawcett Apts.	00000508	\$38.37
Wright St. Apts.	146508	\$199.33
6th Ave Apts.	132391	\$75.20
Hillside Terrace Apts.	143550	\$1,469.65
	144265	\$153.45
	143077	\$75.42
	142604	\$26.87
	134565	\$4,945.65
	Subtotal	\$6,671.04
Scattered Sites	131318	\$959.47
	127854	\$95.61
	143390	\$2,804.81
	116868	\$220.14
	115412	\$1,929.87

Subtotal		\$6,009.90
Alaska Homes	XX001209	\$542.13
Stewart Court Apts.	XX000197	\$2,091.52
	XX000242	\$1,119.31
	XX000918	\$2,380.08
	XX000998	\$2,207.15
	XX000883	\$2,591.94
	XX000240	\$975.50
	XX001212	\$1,456.45
	XX000861	\$3,861.64
	XX000702	\$292.09
	xx001053	\$193.00
	XX000266	\$3,501.31
	XX000984	\$2,585.80
	XX000684	\$337.28
Subtotal		\$23,593.07
Salishan 7	XX001011	\$4,364.30
Section 8	714917	\$952.00
	121095	\$182.00
	716048	\$5,156.00
	712677	\$717.00
	210681	\$2,160.00
	715086	\$8,064.00
	140840	\$3,280.00
	716825	\$906.00
	715146	\$1,652.00
	716145	\$2,250.00
	716874	\$1,450.00
	714835	\$1,019.00
	110450	\$502.00
	716190	\$758.00
	715190	\$2,717.00
Subtotal		\$31,765.00
Agency Recievables	vwoodard	\$350.00
	danderson	\$350.00
	pccdr	\$1,000.00
Subtotal		\$1,700.00
Debts sent to Collection		\$77,492.98

2. Approve Resolution 2012-12-19 (4) authorizing THA staff to "write off" the following accounts and take no further action:

Write off debt and take no further action		
Old Salishan	127588	\$414.82
	125999	\$361.88
	127807	\$223.01
	131937	\$418.51
	135893	\$1,755.05
	130099	\$476.97
	131080	\$1.88
	144516	\$1,403.61
	127551	\$261.97
	129903	\$1.68
	142548	\$109.91
	139932	\$297.98
	102683	\$2,101.72
	118066	\$385.26
	135140	\$1,563.54
	138594	\$275.29
	107614	\$1,552.75
		\$11,605.83
6th Ave Apts.	136851	\$125.13
	115807	\$90.00
		\$215.13
M St. Apts.	130848	\$183.04
	140887	\$461.01
		\$644.05
Wright St. Apts.	138768	\$93.59
	112989	\$108.39
		\$201.98
Debts not sent to collections		\$12,666.99

Approved: December 19, 2012


Janis Flauding, Chair