



TACOMA HOUSING AUTHORITY

RESOLUTION 2014-12-17 (5)

DATE: December 17, 2014
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 bad debts of tenant accounts receivable. 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 that the tenant does not pay for, unpaid rent, or tenant fraud/unreported income. There are also instances where THA overpays rental assistance to a landlord 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 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. Those accounts are indicated with asterisks (*) below.

Recommendation

Approve Resolution 2014-12-17 (5) authorizing THA to write off tenant accounts totaling:
\$133,414.42



TACOMA HOUSING AUTHORITY

RESOLUTION 2014-12-17 (5) 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.

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:

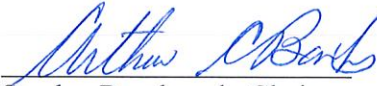
1. authorizes THA staff to “write off” the following accounts and send these debts to an external collection agency to pursue collection action:

W-O Collect

<u>Project</u>	<u>Client #</u>	<u>Balance</u>
N G Street	00126802	\$111.87
	<i>Subtotal:</i>	<i>\$111.87</i>
Bergerson Terrace	00006765	\$192.11
	00006840	\$748.14
	<i>Subtotal:</i>	<i>\$940.25</i>
Dixon Village	00001548	\$3,930.44
	00001830	\$2,897.71
	00133353	\$1,014.88
	<i>Subtotal:</i>	<i>\$7,843.03</i>
Scattered Sites	00004685	\$747.20
	<i>Subtotal:</i>	<i>\$747.20</i>

<u>Project</u>	<u>Client #</u>	<u>Balance</u>
9 SF Homes	xx000993	\$441.00
	<i>Subtotal:</i>	<i>\$441.00</i>
Salishan VII	xx000122	\$1,639.63
	<i>Subtotal:</i>	<i>\$1,639.63</i>
S Wright St	00000200	\$41,069.71
	00006301	\$41,416.94
	00007092	\$36,570.51
	00129759	\$177.62
	<i>Subtotal:</i>	<i>\$119,234.78</i>
Section 8	717846	\$744.00
	718039	\$1247.00
	<i>Subtotal:</i>	<i>\$1,991.00</i>
*W-O No Collect		
N G Street	00123723	\$238.50
	00110618	\$227.16
	<i>Subtotal:</i>	<i>\$465.66</i>
	<i>Grand Total:</i>	<i>\$133,414.42</i>

Approved: December 17, 2014


Stanley Rumbaugh, Chair

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