



RESOLUTION 2023-04-26 (1)

Date: April 26, 2023

To: THA Board of Commissioners

From: April Black
Executive Director

Re: Approval of Accounts Receivable Write Offs

This resolution will authorize Tacoma Housing Authority (THA) to write off bad debts associated with tenant or landlord accounts in the amount of \$14,264.00.

BACKGROUND

THA has established a process of writing off owner receivable bad debt. THA incurs this bad debt when a program participant leaves the Housing Choice Voucher program without timely notifying THA, creating overpayments owed to THA.

Until we write off owner accounts receivable balances as a bad debt, these balances stay on the Housing Assistance Payment (HAP) ledger in our accounting system. The receivable balance also remains as part of our owner receivables that we report to Housing and Urban Development (HUD) in our year-end financials. Once we write off the debt, we can remove them 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 owner of his or her debt included in this write off. THA mailed two notices to the last known address of the owner. These notices provide the opportunity for the owner to pay the debt or enter into a repayment agreement with THA. Sending these debts to collections is the last resort.

THA will not send some of these accounts to collections because the balance is past the statute of limitations, or the balance is immaterial (under \$50). Those accounts show below with an asterisk (*).

RECOMMENDATION

Approve Resolution 2023-04-26 (1) authorizing THA to write off tenant accounts totaling **\$14,264.00**.



RESOLUTION 2023-04-26 (1)

(Approval of Accounts Receivable Write Offs)

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

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 property owners 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 as follows:

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

THA Write offs and Collections

Ledger #	Balance
LD-2018-039935	\$395.00
LD-2017-028837	\$833.00
LD-2017-028606	\$557.00
LD-2017-001253	\$676.00
LD-2017-037406	\$443.00
LD-2017-003388	\$450.00
LD-2017-013444	\$538.00
LD-2019-041984	\$747.00
LD-2017-010976	\$1,557.00
LD-2019-042671	\$966.00
LD-2017-021257	\$620.00
LD-2017-028340	\$1,304.00
LD-2017-006468	\$544.00
LD-2019-043987	\$752.00
LD-2017-028676	\$3,882.00*
	<hr/>
	\$14,264.00
Total THA for Write Off	\$3,882.00
Total THA to Collections	\$10,382.00

Approved: April 26, 2023


Shennetta Smith, Chair