



RESOLUTION 2025-09-24 (4)

Date: September 24, 2025

To: THA Board of Commissioners

From: April Black
Executive Director

Re: Approval of Accounts Receivable Write-Offs - Tenant

This resolution would authorize Tacoma Housing Authority (THA) staff to “write off” bad debts related to tenant accounts in the amount of \$15,576.00.

BACKGROUND

THA has established a process for writing off tenant accounts receivable as 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.

Until we write off tenant accounts receivable balances as bad debt, these balances remain on the active tenant ledger in our accounting system and the General Ledger (GL). The receivable balance also stays part of our tenant receivables, which 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 transfer it to the collection agency for recovery. THA receives 50% of any proceeds the collection agency recovers.

THA has notified each individual of their debt included in this write-off. THA mailed two notices to the individual's last known address. These notices give the individual the chance to pay the debt or set up a repayment plan with THA. Sending a tenant to collections is THA's last option for collecting tenant debt.

RECOMMENDATION

Approve Resolution 2025-09-24 (4) authorizing THA to write off tenant accounts totaling \$15,576.00.



RESOLUTION 2025-09-24 (4)

(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 services to Public Housing and Housing Choice Voucher participants who discontinued housing assistance with debt owed to THA; and

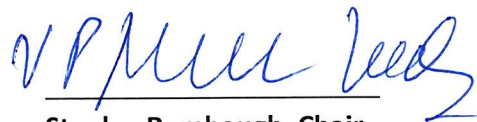
WHEREAS, each individual included in this tenant account write-off has been notified of their debt and given the opportunity to pay prior to this resolution; now, therefore, be it

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:

	Account #	Balance
Salishan Seven	t0026715	\$6,703.00
	t0026716	\$5,701.00
	t0021180	\$145.00
Tacoma Housing Authority	t0026807	\$1,960.00
	t0026820	\$768.00
	t0011333	\$299.00
	Total Write-off	<u>\$15,576.00</u>
	Write-off only*	\$0.00
	Total to Collections	\$15,576.00

Approved: September 24, 2025


Stanley Rumbaugh, Chair