



RESOLUTION 2025-09-24 (5)

Date: September 24, 2025

To: THA Board of Commissioners

From: April Black
Executive Director

Re: Approval of Accounts Receivable Write-Offs - Landlords

This resolution would authorize Tacoma Housing Authority (THA) staff to "write off" \$20,192.00 in bad debts associated with landlord accounts.

BACKGROUND

THA has implemented a process for writing off owner-receivable bad debt. THA incurs this bad debt when a program participant leaves the Housing Choice Voucher program without providing timely notification to THA, resulting in overpayments owed to THA.

Until we write off owner accounts receivable balances as bad debt, these amounts remain on the Housing Assistance Payment (HAP) ledger in our accounting system. The receivable also stays part of our owner receivables reported to HUD in our year-end financials. Once the debt is written off, we can remove it from THA's receivable balance and transfer it to the collection agency for collection. THA receives 50% of any proceeds the collection agency recovers.

THA has notified each owner of the debt included in this write-off. THA mailed two notices to the owner's last known address. These notices give the owner the chance to pay the debt or set up a repayment plan with THA. Sending these debts to collections is considered a last resort.

Any accounts not sent to collections because the balances are past the statute of limitations or are immaterial (under \$50) are listed below with an asterisk (*).

RECOMMENDATION

Approve Resolution 2025-09-24 (5) authorizing THA to write off tenant accounts totaling \$20,192.00.



RESOLUTION 2025-09-24 (5)

(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 of 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 owner's 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
v0000070	\$1,223.00
v0001181	\$4,660.00
v0001308	\$3710.00
v0001717	\$594.00
v0002187	\$127.00
v0002228	\$847.00
v0004003	\$1,850.00
v0004135	\$2,024.00
v0004224	\$704.00
v0005932	\$594.00
v0007907	\$975.00
v0004235	\$1,012.00
v0000168	\$1,872.00*
Total Write-off	<u>\$20,192.00</u>
Write-off only*	\$1,872.00
Total to Collections	\$18,320.00

Approved: September 24, 2025


Stanley Rumbaugh, Chair