



# WASHOE COUNTY

Integrity Communication Service

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## STAFF REPORT

**BOARD MEETING DATE:** August 31, 2020

**DATE:** Friday, August 28, 2020

**TO:** Board of County Commissioners

**FROM:** Vanessa Madera, Collections Supervisor  
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**THROUGH:** Cathy Hill, Comptroller  
328-2563, [chill@washoecounty.us](mailto:chill@washoecounty.us)

**SUBJECT:** Recommendation to approve the removal of uncollectible accounts receivable totaling [\$194,450.71] for the accounts past statute of limitations. (All Commission Districts) **FOR POSSIBLE ACTION**

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### **SUMMARY**

The Comptroller's Office is requesting approval to remove uncollectible accounts receivable from the records of the Comptroller Department/Collections Division totaling \$194,450.71 for the accounts that are past their statute of limitations.

**Washoe County Strategic Objective supported by this item:** Stewardship of our Community.

### **PREVIOUS ACTION**

April 23, 2019, Board of County Commissioners authorized the removal of uncollectible accounts receivable totaling \$81,710.00.

### **BACKGROUND**

Nevada Revised Statute 354.257 states that "the Board of County Commissioners may remove from the records of the County the amount of an account receivable and the name of the debtor, upon a determination by a centralized collection system established pursuant to NRS 244.207 or the District Attorney that the account receivable is uncollectible and the recommendation of the county auditor that the account be removed."

The pursuit of outstanding accounts receivable is conducted using various methods as allowed by law. Those collection efforts include, but are not limited to:

- Sending regular billings and past due notice to the last known address of the debtor.
- Location of debtor and location of debtor assets.

**AGENDA ITEM # \_\_\_\_\_**

- Contact with the debtor via certified mail, telephone, and any known personal references to obtain a commitment to pay the debt.
- Attempt to obtain a judgment in small claims court in order to attach wages and/or place a lien on real property.
- Referral of the debt to an outside collection agency.

Reasons to recommend the removal of uncollectible receivables include, but are not limited to: all reasonable collection efforts have been exhausted, the cost of further collection action will exceed the amount recovered, the debtor cannot be located, the debt was discharged in bankruptcy, the applicable statute of limitations for collection of the debt has expired, litigation against debtor unsuccessful, deceased or deported debtor.

### **FISCAL IMPACT**

There is no fiscal impact for the current fiscal year. These items were considered doubtful accounts in the past fiscal years and are not included in revenues.

\$194,450.71 of the total amount shown below is for debts that have been referred to an outside collection agency and on which the statute of limitations has expired.

Department	Outstanding Amount
Regional Animal Services*	\$194,450.71

\*Note that Washoe County Code 55.800(16) provides for a jurisdictional time limit of one year for commencement of civil actions on Notice of Civil Penalty accounts from Regional Animal Services. This entire amount is for accounts which exceed that timeframe.

### **RECOMMENDATION**

It is recommended that the Board of County Commissioners approve the removal of uncollectible accounts receivable totaling \$194,450.71 for the accounts past statute of limitations.

### **POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be to "move to approve the removal of uncollectible accounts receivable totaling \$194,450.71 for the accounts past statute of limitations".