



# WASHOE COUNTY

Integrity Communication Service  
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## STAFF REPORT

BOARD MEETING DATE: April 8, 2025

**DATE:** Tuesday, March 25, 2025

**TO:** Board of County Commissioners

**FROM:** Vanessa Madera, Collections Supervisor, Comptroller's Department  
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**THROUGH:** Cathy Hill, Comptroller  
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**SUBJECT:** Recommendation to approve the removal of uncollectible accounts pursuant to NRS 354.257 which states "authority for removal of information concerning uncollectible accounts from records of County. 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 determination by a centralized collection system." Accounts receivable for removal are Community Development Fees for [\$262.42]; District Court Fees for [\$5,357.03]; Juvenile Services Fees [\$711.64]; Regional Animal Services Redemption Fees for [\$526.78]; Regional Animal Services for Notice of Civil Penalty Fees for [\$101,695.31] and Public Defender fees for [\$8,497.57] for a total amount uncollectible and for accounts past statute of limitations of [\$117,050.75]. Comptroller. (All Commission Districts.) FOR POSSIBLE ACTION

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### SUMMARY

The Comptroller's Department is requesting approval to remove uncollectible accounts receivable from the records of the Comptroller Department/Collections Division totaling \$117,050.75 for the accounts that are past their statute of limitations and are uncollectible.

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

### PREVIOUS ACTION

October 8, 2024 – Board of County Commissioners authorized the removal of uncollectible accounts receivable from the records of the Comptroller Department/Collections Division totaling \$122,504.43 for the accounts that were past their statute of limitations and were uncollectible.

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

**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 may 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.
- 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.

Department	Outstanding Amount
Community Development	\$262.42
District Court	\$5,357.03
Juvenile Services	\$711.64
Regional Animal Services – Redemption Fees	\$526.78
Notice of Civil Penalties for Regional Animal Services*	\$101,695.31
Public Defender	\$8,497.57

\*Note that Washoe County Code 55.800(14) provides for a jurisdictional time limit of one year for commencement of civil actions on Notice of Civil Penalty accounts from Washoe County 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 for Community Development Fees for [\$262.42]; District Court Fees for [\$5,357.03]; Juvenile Services Fees [\$711.64]; Regional Animal Services Redemption Fees for [\$526.78]; Regional Animal Services for Notice of Civil Penalty Fees for [\$101,695.31] and Public Defender fees for [\$8,497.57] for a total amount uncollectible and for accounts past statute of limitations of [\$117,050.75].”

**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 for Community Development Fees for [\$262.42]; District Court Fees for [\$5,357.03]; Juvenile Services Fees [\$711.64]; Regional Animal Services Redemption Fees for [\$526.78]; Regional Animal Services for Notice of Civil Penalty Fees for [\$101,695.31] and Public Defender fees for [\$8,497.57] for a total amount uncollectible and for accounts past statute of limitations of [\$117,050.75].”