

John A. Ford

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
ACTION AGENDA SUMMARY

DEPT: Treasurer-Tax Collector

BOARD AGENDA # *B-11

Urgent ☐

Routine ☒

AGENDA DATE October 30, 2012

CEO Concurs with Recommendation YES ☒ NO ☐
(Information Attached)

4/5 Vote Required YES ☐ NO ☒

SUBJECT:

Approval of Application for Discharge of Accountability of Accounts for Uncollectible Revenue from Deceased Debtors

STAFF RECOMMENDATIONS:

1. Approve the discharge of accountability of accounts of the Treasurer/Tax Collector for the attached departmental accounts which are uncollectible and have been previously assigned to the Revenue Recovery Division to collect, in the amount of \$3,404,772.48.
2. Authorize the Treasurer/Tax Collector to take all necessary and appropriate action to discharge the accountability of accounts, including without limitation reporting to the Superior Court the discharge from accountability of any court-ordered debt pursuant to Government Code Section 25259.

FISCAL IMPACT:

There is no fiscal impact for the County since these accounts are not shown as receivables in the County's financial statements.

BOARD ACTION AS FOLLOWS:

No. 2012-536

On motion of Supervisor Chiesa, Seconded by Supervisor Withrow

and approved by the following vote,

Ayes: Supervisors: Chiesa, Withrow, Monteith, De Martini and Chairman O'Brien

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) Denied

3) Approved as amended

4) Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

DISCUSSION:

The Revenue Recovery Division of the Treasurer/Tax Collector Department maintains a large database of accounts where funds are owed to the County, Courts and various Cities. The accounts range from recent debts to accounts that are 30 years old. In many cases the accounts are forwarded to Revenue Recovery after the people have died.

While the County pursues accounts even to the estate of deceased people, when probate has closed or there is no estate or assets to pursue, there is no further action Revenue Recovery can take. Consequently, the likelihood of collection does not warrant the expense involved in collecting on these stale accounts.

Although the computer can easily maintain all accounts, this creates a large database with many accounts that have no future value. While this has never been a serious problem, it has been a low priority to remove these accounts from the database.

In January 2011, the County assumed the responsibility of the Volunteer Program. The Treasurer/Tax Collector Department seized this opportunity and retained four volunteers. The assistance of the volunteers allowed the Revenue Recovery Division to work on a project involving massive research, to identify and verify deceased debtors. With the dedicated work of the volunteers, this project was completed in a shorter time period than anticipated.

As a result of their work, over twenty thousand accounts involving over \$6 million have been identified where the debtors are deceased. The large numbers are due to the research and concentration placed on this project. The Revenue Recovery Division will continue to screen future accounts to identify and verify deceased individuals with outstanding debt in the database. The Revenue Recovery Division plans to do a second review on accounts where the individual died in 2007 or later to make sure there is no estate or other way to pursue collection.

At this time, pursuant to Government Code Section 25257 et seq., we are requesting the Board to approve the discharge of accountability of 10,211 accounts, totaling \$3,404,772.48, where the debtors' date of death is 2006 and prior years.

POLICY ISSUES:

Discharge of accounts are approved by the Board of Supervisors pursuant to Government Code Section 25257-25259.

Approval of this agenda item will support the Board's priority of Efficient Delivery of Public Services.

Approval of Discharge of Accountability for Uncollectable Revenue from Deceased Debtors
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STAFFING IMPACTS:

There is no staffing impact associated with this agenda item.

CONTACT PERSON:

Gordon B. Ford, Treasurer-Tax Collector. Telephone: (209) 525-4463

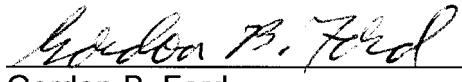
ATTACHMENTS AVAILABLE
FROM CLERK

VERIFICATION

I, GORDON B. FORD, am the Stanislaus County Treasurer/Tax Collector. The facts stated in the Application for Discharge of Accountability for Uncollectible Revenue from Deceased Debtors are true of my own knowledge.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: October 26, 2012



Gordon B. Ford
Stanislaus County Treasurer/Tax Collector

Attachment #1

DISCHARGE OF ACCOUNTABILITY	DECEASED 2006 AND PRIOR	
ANIMAL SERVICES		\$ 6,592.87
ABANDONED VEHICLES		\$ 1,468.00
BEHAVIORAL HEALTH		\$ 331,053.42
CLERK		\$ 717.28
COURTS		\$ 1,696,254.36
DEPT OF CHILD SUPPORT		\$ 1,719.89
ENVIRONMENTAL RESOURCES		\$ 6,491.33
FINK RD LANDFILL		\$ 47.90
FIRE WARDEN		\$ 3,590.46
GARAGE		\$ 881.20
HEALTH SERVICES		\$ 854,467.14
LIBRARY		\$ 76.05
PROBATION		\$ 39,555.31
PUBLIC DEFENDER		\$ 131,194.32
PUBLIC HEALTH		\$ 18.00
PUBLIC WORKS		\$ 282.32
SHERIFF - BOOKING FEES		\$ 9,735.01
TAXES		\$ 283,534.57
CITIES		
	CERES	\$ 7,233.05
	HUGHSON	\$ 85.00
	MODESTO	\$ 29,225.44
	NEWMAN	\$ 264.78
	PATTERSON	\$ 108.26
	RIVERBANK	\$ 176.52
TOTAL		\$ 3,404,772.48