



CITY COMMISSION POLICY

SUBJECT	WRITING OFF UNCOLLECTIBLE ACCOUNTS	
NUMBER	400-02	DATE: 10/25/2011
DEPARTMENT	Treasury	
HISTORY	PROCEEDING NUMBER	DATE
	93205	1/23/2024
	80826	10/25/2011
ASSOCIATED POLICIES	Replaces rescinded Policy #500-01, File #21160, 4/22/1969	

PURPOSE:

To establish a policy for writing off certain uncollectible accounts off the City's books.

POLICY:

The following is the policy of the City Commission for which a determination of uncollectible accounts will be made by the City Treasurer as, from time to time, certain uncollectible accounts not governed by other statutes need to be written off the City's financial reporting records.

1. Accounts involving any tort claim that has been forwarded to the City Attorney for review and/or collection upon written e-mail or report by a City Attorney to the City Treasurer that the claim is in the Attorney's opinion uncollectible.
2. Accounts representing any unpaid City invoice or part of the balance of any unpaid City invoice as reflected in the City's financial reporting systems in any of the following situations:
 - a. Upon written e-mail or report by the City Attorney to the City Treasurer that the invoice is in his/her opinion uncollectible.
 - b. Where after diligent efforts by the City Treasurer and his/her staff or other City Department or City Agent it is determined by the City Department or City Agent that

further efforts towards collection will not be fruitful and the account has been outstanding not less than 3 (three) years.

- c. Where after diligent effort by the City Treasurer and his/her staff, it is determined that the best effort toward collection is to write off the account and send it to a collection agency for collection.
- d. Following any bankruptcy discharge of the debtor or any probate case whereby the estate has not had sufficient funds to satisfy the City's proof of claim, or the probate case is closed barring further collection efforts.
- e. Where after diligent collection efforts by the City Treasurer and his/her staff or other City Department or City Agent it is determined that the City will be best served by waiving amounts billed up to five hundred dollars (\$500.00) per invoice as equity may require. In instances that circumstances may warrant consideration of an invoice of over five hundred dollars (\$500.00), the City Treasurer will present the request to write off the accounts to the Fiscal Committee for approval.
- f. In the event of claims for damage to City property (mainly auto accidents), the City Treasurer may approve a waiver of up to 15% of the total invoice but limited to no more than five thousand dollars (\$5,000.00). Any waiver request above this threshold may be granted following the concurrence of the City Attorney and City Comptroller or their designees.