



MEMORANDUM
COUNTY EXECUTIVE OFFICE
ADMINISTRATION
County of Placer

TO: Honorable Board of Supervisors DATE: June 28, 2022
FROM: Jane Christenson, Acting County Executive Officer
By: Doug Jastrow, Revenue Services Manager
SUBJECT: Authorize a Discharge of Accountability for Court Ordered Debt

ACTION REQUESTED

Adopt a Resolution authorizing the Revenue Services Division a Discharge of Accountability of Court Ordered Debt, pursuant to Section 25259 of the California Government Code.

BACKGROUND

The County Executive Office's Revenue Services Division administers the collections program for court ordered debt owed to the Placer County Superior Court pursuant to Government Code Section 77212(d)(1) and in accordance with the provisions outlined in the 2008 Comprehensive Memorandum of Understanding between Placer County and the Superior Court of Placer County.

The Division continually evaluates its processes and procedures to effectively pursue the collection of debt owed to the Placer County Superior Courts including streamlining collection strategies, offering multiple payment options to debtors, and training of employees on collection best practices.

Discharge of accountability is a routine element of annual financial accounting and is legally provided for under Sections 25257 – 25259 of the California Government Code. A discharge of accountability facilitates a more accurate reflection of current collectable accounts in annual financial reports and records. The discharge does not relieve the debtor of any liability and the Division is not prevented from pursuing collection or accepting future payments.

Delinquent accounts are deemed uncollectable when one or more of the following applies:

- The balance is too small to justify the cost of collection;
- The likelihood of collection does not warrant the expense involved;
- All required reasonable collection efforts, including Penal Code section 1463.007, have been performed;
- The debtor is deceased, has no assets, and a copy of death certificate has been submitted;
- At least 5-years for infractions or 10-years for misdemeanors and felonies have elapsed from the date the debt became delinquent.

The Judicial Council's Revenue and Collections Unit recommends discharging of debt on an annual basis as part of their 25 Approved Collection Best Practices. The Division has exhausted all avenues of collections including the Franchise Tax Board's Court Ordered Debt Collection Program, Outside Collection Agency and the Tax Intercept Program for the court ordered debt accounts summarized in Exhibit 1 and is requesting your Board adopt a resolution authorizing the discharge of accountability of court ordered debt totaling \$11,693,994.90 in accordance with Section 25259 of the California Government Code. In addition, the Division has advised the

Placer County Superior Courts of this action being requested and the Court Executive Officer supports this request.

Upon your Board's adoption of the proposed Resolution, the Division will provide the Court with a detailed report listing all cases approved for discharge as required by Section 25259 of the Government Code Section and the Clerk of the Court will post this report, the list of accounts, and your Board's Resolution on the Court's website for a minimum of three weeks.

FISCAL IMPACT

The likelihood of collection on these accounts does not warrant the expense involved. As noted above, the discharge of accountability does not relieve the debtor of any liability or prevent the Division from pursuing collection or accepting future payments.

ATTACHMENTS

Attachment A – Resolution

On file with the Clerk of the Board:
Discharge of Accountability Account Report

Before the Board of Supervisors County of Placer, State of California

In the matter of:

A Resolution authorizing the Revenue Services Division a Discharge of Accountability of Court Ordered Debt, pursuant to Section 25259 of the California Government Code.

Resolution No.: _____

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held _____, by the following vote:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chair, Board of Supervisors

Attest:

Clerk of said Board

WHEREAS, Sections 25257 - 25259 of the California Government Code provides for the authorization and eligibility criteria for the discharging of court ordered debt by the responsible collecting entity for the following case types: infractions, misdemeanors, and felonies; and

WHEREAS, the County Executive Office Department's Revenue Services Division administers the collections program for court ordered debt owed to the Placer County Superior Court pursuant to Government Code Section 77212(d)(1) and in accordance with the provisions outlined in the 2008 Comprehensive Memorandum of Understanding between Placer County and the Superior Court of Placer County; and

WHEREAS, Sections 25257 - 25259 of the California Government Code provides that the Revenue Services Division may apply to the Board of Supervisors for a discharge of accountability for the collection of any court ordered debt deemed uncollectable when one or more of the following applies: the balance is too small to justify the cost of collection; the likelihood of collection does not warrant the expense involved; all required reasonable collection

efforts, including Penal Code section 1463.007, have been performed; the debtor is deceased, has no assets, and a copy of death certificate has been submitted, and; at least 5-years for infractions or 10-years for misdemeanors and felonies has elapsed from the date the debt became delinquent; and

WHEREAS, the discharge of accountability does not release the debtor of any liability and the Revenue Services Division is not prevented from pursuing collection or accepting future payments.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors, County of Placer, State of California, pursuant to Section 25259 of the California Government Code, the Revenue Services Division is granted a discharge of accountability of Court Ordered Debt summarized in the Summary Application for Discharge of Accountability, as shown in Exhibit 1.

Exhibit 1 – Summary Application for Discharge of Accountability

**CEO Department
Revenue Services Division
Application for Discharge of Accountability**

Sum of TOT BAL			Total
Years	Case Type	Delinquent Status	Total
1996	Misdemeanor/Felony	10+ yr from date of last payment	\$1,380.56
1996 Total			\$1,380.56
1997	Misdemeanor/Felony	10+ yr from date of last payment	\$4,119.97
1997 Total			\$4,119.97
1998	Infraction	5+ yr from date of last payment	\$112.37
	Misdemeanor/Felony	10+ yr from date of last payment	\$3,246.59
1998 Total			\$3,358.96
1999	Misdemeanor/Felony	10+ yr from date of last payment	\$3,216.61
1999 Total			\$3,216.61
2000	Misdemeanor/Felony	10+ yr from date of last payment	\$2,395.75
2000 Total			\$2,395.75
2001	Infraction	5+ yr from date of last payment	\$250.00
	Misdemeanor/Felony	10+ yr from date of last payment	\$6,505.26
2001 Total			\$6,755.26
2002	Misdemeanor/Felony	10+ yr from date of last payment	\$11,145.00
2002 Total			\$11,145.00
2003	Infraction	5+ yr from date of last payment	\$531.37
	Misdemeanor/Felony	10+ yr from date of last payment	\$7,823.76
2003 Total			\$8,355.13
2004	Infraction	5+ yr from date of last payment	\$2,546.53
	Juvenile Fees	n/a	\$350.00
	Misdemeanor/Felony	10+ yr from date of last payment	\$6,987.85
2004 Total			\$9,884.38
2005	Infraction	5+ yr from date of last payment	\$10,249.41
	Misdemeanor/Felony	10+ yr from date of last payment	\$13,432.98
2005 Total			\$23,682.39
2006	Infraction	5+ yr from date of last payment	\$17,746.36
	Juvenile Fees	n/a	\$910.00
	Misdemeanor/Felony	10+ yr from date of last payment	\$17,910.01
2006 Total			\$36,566.37
2007	Infraction	5+ yr from date of last payment	\$16,813.60
	Misdemeanor/Felony	10+ yr from date of last payment	\$102,133.09
2007 Total			\$118,946.69
2008	Infraction	5+ yr from date of last payment	\$99,021.59
	Misdemeanor/Felony	10+ yr from date of last payment	\$178,325.11
2008 Total			\$277,346.70
2009	Infraction	5+ yr from date of last payment	\$121,634.95
	Misdemeanor/Felony	10+ yr from date of last payment	\$290,331.85
2009 Total			\$411,966.80

2010	Infraction	5+ yr from date of last payment	
	Juvenile Fees	n/a	\$10,564.71
	Misdemeanor/Felony	10+ yr from date of last payment	\$1,760,437.10
2010 Total			\$6,924,591.94
2011	Infraction	5+ yr from date of last payment	\$2,662,452.87
	Juvenile Fees	n/a	\$8,460.00
	Misdemeanor/Felony	10+ yr from date of last payment	\$1,179,369.52
2011 Total			\$3,850,282.39
Grand Total			\$11,693,994.90