



FISCAL POLICY MANUAL

POLICY B-1:	Policy for Discharge of Accountability for Collections
APPROVED:	Board of Supervisors
AUTHORITY:	Auditor-Controller-Treasurer-Tax Collector Government Code Sections 25257 to 25259.5
ADOPTED/REVISED:	March 22, 2017

I. PURPOSE

To establish uniform procedures for preparation of requests by departments/agencies/districts and approval by the Auditor Controller Treasurer Tax Collector of discharges of accountability for collection of money owed to the County.

II. POLICY

The Auditor Controller Treasurer Tax Collector may, at his/her discretion, discharge from further accountability any County department, officer, or employee charged by law with the collection of money which is due and payable to the County if:

- The amounts are too small to justify the cost of collection.
- The likelihood of collection does not warrant the expense involved.
- The amount has been otherwise lawfully compromised or adjusted.

Departments, agencies, or districts desiring discharge of accountability of amounts considered uncollectible shall file with the Auditor-Controller Treasurer Tax Collector an "Application for Discharge of Accountability," in a format approved by the Auditor Controller Treasurer Tax Collector. The Auditor Controller Treasurer Tax Collector or his/her designee shall review the request and determine those amounts that will be discharged. The Auditor Controller Treasurer Tax Collector will notify the department of which debts have been discharged from accountability. Such discharge of accountability does not constitute a release of any person from liability for payment of any amount owed to the County.

III. RESPONSIBILITIES

The following laws and resolution govern discharge of accountability:

A. State of California Government Code Sections 25257 to 25259.5

These sections govern the discharge of accountability of debts due and payable to the County and allow the Board of Supervisors, by resolution, to authorize the Auditor Controller Treasurer Tax Collector the responsibility to exercise the powers set forth in Sections 25257 through 25259.5

B. State of California Civil Code Procedures 335 to 339.3

These sections prescribe the various statutes of limitations for commencing an action on amounts payable to the County.

C. Board of Supervisors Resolution No. 48662

This resolution, dated April 8, 1975, authorizes the AUDITOR CONTROLLER TREASURER TAX COLLECTOR the responsibility to exercise the powers set forth in Sections 25257 through 25259.5.