

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: October 8, 2025

TO: Honorable Members of the City Council
c/o Office of the City Clerk

FROM: Shane Min, Chair
Collections Board of Review

SUBJECT: DELINQUENT ACCOUNTS RECEIVABLES \$5,000 AND OVER PER ACCOUNT

Sections 5.182 to 5.184 of the Los Angeles Administrative Code authorize any board, commission, or head of a department to prepare a report to the Collections Board of Review—consisting of the Controller, the City Administrative Officer, and the Office of Finance—requesting authority to remove uncollectible accounts from the department's active books. The Collections Board of Review ("Board") may, upon unanimous recommendation, approve the removal of accounts with balances under \$5,000. Accounts of \$5,000 or more may be removed by the City Council upon recommendation from the Board, accompanied by the findings of a board, commission, or department head.

This report informs the City Council of the results of the Board's evaluation of the write-off request discussed at the Board meeting held on July 30, 2025. A copy of the write-off request is attached, along with the Collections Board of Review Findings Report No. 073025.

LOS ANGELES HOUSING DEPARTMENT (LAHD)

- I. LAHD submitted a report dated March 12, 2025, requesting the write-off of 12 uncollectible invoices for 8 owners of 8 property accounts (APNs), with fees totaling \$146,043.70. Each account has a balance of \$5,000.00 or more. The Board unanimously recommends that the City Council approve the write-off of these 12 uncollectible invoices for 8 property accounts, with fees totaling \$146,043.70, each individual account owing \$5000.00 or more. The Board agreed that all reasonable collection efforts have been exhausted and that additional efforts would be disproportionately costly in relation to the probable outcome.
- II. LAHD submitted a report dated July 2, 2025, requesting the write-off of 246 uncollectible invoices for 75 owners of 133 property accounts (APNs), with fees totaling \$833,852.96. Each account has a balance of \$5,000.00 or more. The Board unanimously recommends that the City Council approve the write-off of

these 246 uncollectible invoices for 133 property accounts, with fees totaling \$833,852.96, each individual account owing \$5000.00 or more. The Board agreed that all reasonable collection efforts have been exhausted and that additional efforts would be disproportionately costly in relation to the probable outcome.

The Board recommends:

The Board requests that City Council, approve the Collections Board of Review's recommendations for:

1. Los Angeles Housing Department to remove from its active accounts receivable 12 uncollectible invoices totaling \$146,043.70;
2. Los Angeles Housing Department to remove from its active accounts receivable 246 uncollectible invoices totaling \$833,852.96.

Fiscal Impact Statement:

The proposed action will decrease the City's receivable base by \$979,896.66.

If you have questions and requests for additional information, please call me at 213-978-7256 or email me at shane.min@lacity.org.

Attachments