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## CITY OF EDEN – MEMORANDUM

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**To:** HONORABLE MAYOR AND CITY COUNCIL

**THRU:** BRAD CORCORAN, CITY MANAGER

**FROM:** ERIN GILLEY, CITY ATTORNEY AND TAMMIE MCMICHAEL, DIRECTOR OF FINANCE

**DATE:** MAY 5, 2015

**SUBJECT:** UNCOLLECTIBLE CODE ENFORCEMENT FEES

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After review of the following accounts, it is evident that these are legally uncollectible. Based upon this and upon recommendation of our accountant Judy Rouse, we request that the following amounts be written off so they will no longer show as delinquent accounts receivable. Continuing to include such amounts in the financial records of the City could result in a distorted age trial balance.

1. The properties at 165 Plantation Road and 155 Roberts Road were the subject of foreclosure proceedings by the Rockingham County Tax Department. The proceeds were less than the taxes due; therefore, the City of Eden did not receive payment for the code enforcement fees due. Foreclosure is the sole remedy for debt owed and must be removed.

Account Number	Name	Amount	Date Billed
21711	Harold Daniel Hayden	115.25	05/30/12
21711	Harold Daniel Hayden	2,350.00	11/30/12
21593	Eldee Howell Heirs	279.25	06/10/11
21593	Eldee Howell Heirs	158.75	06/07/12
<b>TOTAL</b>		2,903.25	

The removal of these line items will more accurately reflect the amounts that are actually due and collectible by the City of Eden.

If you have any questions, please let us know.