
CITY OF EDEN – MEMORANDUM

To: HONORABLE MAYOR AND CITY COUNCIL

THRU: BRAD CORCORAN, CITY MANAGER

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

DATE: NOVEMBER 5, 2015

SUBJECT: UNCOLLECTIBLE CODE ENFORCEMENT FEES

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 statute of limitation on the collection of the following properties has expired:

Account Number	Name	Amount	Date Billed
20243	Rosabelle Wilkerson	200.00	06/02/2005
20243	Rosabelle Wilkerson	175.00	08/24/2005
11149	D. Floyd Osborne Heirs	175.00	08/24/2005
10454	Willie & Rosetta Stewart	550.00	06/22/2005
20393	Robert R. Hairston Estate	400.00	09/28/2005
20440	Lennie F. Phillips	350.00	06/22/2005
TOTAL		1,850.00	

2. The property at 991 Harris Street was 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
21987	Christopher W. Anthony	129.00	05/28/2015
TOTAL		129.00	

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.