

COUNTY OF SAN DIEGO, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject

Delinquent County Accounts - Small Claims Actions by the Auditor and Controller, Office of Revenue and Recovery

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Purpose

To provide for cost effective recovery of delinquent accounts through the small claims courts.

Background

The Board of Supervisors has authorized the referral of delinquent County accounts to the Auditor and Controller, Office of Revenue and Recovery for collection. In some instances collection of these accounts requires court action. Accounts involving amounts of up to the Small Claims Court limit (currently \$10,000 for natural persons and \$5,000 for public entities) are pursued through Small Claims Court. Actions on balances over \$5,000 must be filed in Superior Court. Since the cost of filing actions in Superior Court (which require the services of County Counsel) is at least \$1,500, it is in the best interests of the County to pursue collections of accounts with balances of up to \$1,500 in excess of the limit in Small Claims Court, and waive the collection of the amount that exceeds the Small Claims maximum jurisdictional limit.

Policy

It is the policy of the Board of Supervisors that:

1. The Auditor and Controller, Office of Revenue and Recovery will file actions in Small Claims Court, when necessary, for collection of delinquent County accounts up to \$1,500 in excess of the appropriate Small Claims Court limit.

For example, if a delinquent account has an outstanding balance of \$6,500, the Auditor and Controller, Office of Revenue and Recovery may pursue the matter in Small Claims Court for the \$5,000 maximum allowed a public entity, and forego collecting \$1,500.

2. The Auditor and Controller, Office of Revenue and Recovery is discharged from accountability for collection of the amount in excess of the Small Claims limit when legal action for that account has been pursued in Small Claims Court.

Sunset Date

This policy will be reviewed for continuance by 12-31-23.

Board Action

5-14-63 (54)

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5-16-06 (16)

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12-08-09 (32)

10-18-16 (15)

CAO Reference

1. Deputy Chief Administrative Officer/Auditor and Controller