



# City of Hampton, Virginia

## Resolution

22 Lincoln Street  
Hampton, VA 23669  
www.hampton.gov

File Number: 13-0216

Enactment Number: -

### **Resolution Eliminating the City Debt Set-Off Review Panel and Tax Write-Off Committee and Establishing Instead the City Tax/Fee Collection Advisory Committee**

## **RESOLUTION**

WHEREAS, the Council of the City of Hampton, Virginia (the "City Council") has recognized for many years a so-called Debt Set-Off Review Panel tasked to address questions and challenges arising under state law enabling the City to collect delinquent taxes, fees and other debts owed the city by set-off of the debt against state tax refunds otherwise payable to the debtor (see Virginia Code Section 58.1-523, et seq.);

WHEREAS, the City Council established in 2004 on motion and at the request of the Hampton City Treasurer, a committee to consider write-off of delinquent taxes and fees deemed uncollectible, including for example, old tax accounts with no audit trail or historical record;

WHEREAS, the Debt Set-Off Review Panel and the Tax Write-off Committee have similar functions and require similar skill sets and interests, and share a largely common membership based on position, including the City Treasurer, City Commissioner of Revenue, the City Manager, as represented by a designated Assistant City Manager, (with the Tax Write-off Committee including as well two City Council members appointed by the Council, and the Debt Set-off Review Committee including a the City Attorney and a citizen appointee);

WHEREAS, the city manager submits and the Council recognizes that considerations of administrative efficiency in the management and implementation of city debt collection measures make it appropriate under these circumstances to consolidate the work of the Debt Set-off Review Panel and the Tax Write-Off Committee under a single committee which may be aptly named the City "Tax/Fee Collection Advisory Committee" to perform the duties of each of the former committees as described above.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Hampton, Virginia that: (1) the Debt Set-off Review Panel and Tax Write-off Committee are hereby eliminated as separate bodies; (2) there is hereby created a committee to be known as the "Tax/Fee Collection Advisory Committee" which is charged with the duties of the former Debt Set-off Review Panel and Tax Write-off Committee as described in the recitals above and in the legislative record of this Council; and (3) that the Tax/Fee Collection Advisory Committee members shall include the City Treasurer, City

Commissioner of Revenue, the City Manager, Finance Director and the City Attorney, or the designees of each of these officers as assigned.

Adopted at the regular meeting of the City Council of the City of Hampton, Virginia held on June 12, 2013.

**Signed by** \_\_\_\_\_ **Date** \_\_\_\_\_  
Molly Joseph Ward, Mayor

**Attested by** \_\_\_\_\_ **Date** \_\_\_\_\_  
Katherine K. Glass, CMC  
Clerk of the Council