



# Albuquerque Bernalillo County Water Authority

Albuquerque/Bernalillo  
County  
Government Center  
One Civic Plaza  
Albuquerque, NM 87102

## Legislation Text

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## ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY

BILL NO. R-20-23

### RESOLUTION

**Authorizing the Removal of Certain Uncollectable Accounts from the Albuquerque Bernalillo County Water Utility Authority Accounts Receivable Records FY2017 and Prior**

WHEREAS, Pursuant to NMSA 1978 § Section 3-37-7, pertaining to the determinations of uncollectable accounts and their removal from accounts receivable, the Chief Financial Officer (CFO) has submitted herewith a list of accounts receivable which were incurred in providing compost, water and wastewater services and are owed to the Albuquerque Bernalillo County Water Utility Authority (Water Authority); and

WHEREAS, the CFO states that diligent efforts have been made to collect these accounts receivable and the respective amounts due; and

WHEREAS, the CFO has determined that these accounts receivable are uncollectable and have been uncollectable for more than four years; and

WHEREAS, the uncollectable accounts receivable have been deemed "time barred debt", defined as any debt that is not enforceable in a judicial proceeding because the applicable statute of limitations has run; and

WHEREAS, because this debt is legally uncollectable, it is not a "donation" to a private party in violation of the anti-donation clause of the New Mexico Constitution, N.M. Const. Art. IX, Section 14; and

WHEREAS, an allowance for doubtful accounts has been recorded on the Water Authority financial records which is more than sufficient to cover the uncollectable accounts; therefore, there will be no impact on the current fund balances.

BE IT RESOLVED BY THE WATER AUTHORITY:

The Water Authority Board finds that the Water Authority's uncollectable accounts receivable in the amount of \$64,583.36 as shown in Exhibit A which is attached hereto and by this reference made part hereof shall be removed from the Water Authority's accounts receivable records as uncollectable in accordance with provision NMSA 1978 § Section 3-37-7.