	Authorized By:	Salt Lake County Library Board of Directors	
	Subject:	Patron Accounts Write-Off Policy	
	Effective Date	Version #	Revision Date
	January 26, 2026	1	

POLICY STATEMENT

[Salt Lake County Policy 1220.4.1](#) states that “County departments and agencies are required to take all appropriate and cost-effective actions to aggressively collect accounts receivable, including assessing related collection costs, interest, and penalties, or fees.”

The Salt Lake County Library (the County Library) assesses fines and fees to encourage the timely return of library materials in accordance with Countywide Policy 1220, the library makes rigorous efforts to collect its outstanding debt, including fees and fines. Whenever a cardholder accumulates over \$25 in fines and/or fees, borrowing privileges are temporarily suspended, and a billing notice is sent to the patron. The patron’s account remains suspended until the balance is paid below \$25.

If the account balance is \$50 or more, the account is sent to the library’s contracted collection agency (the agency), and an additional \$10 collection fee is added to the account. The agency makes several attempts to contact the default cardholder via telephone and mail, and documents all collection activity. After 120 days, uncollectable accounts are sent back to the library for further collection efforts. Up to this point, patrons may make payments and receive credit for materials returned in the library.

For accounts returned from the agency with a balance of less than \$300, no further collection efforts are made. Accounts with a balance of \$300 or more are sent to the Salt Lake County District Attorney’s Office (D.A.’s Office) for further collection efforts. The library secures the accounts and no further payments or credits can be applied by the library. The D.A.’s Office will contact the default cardholder and attempt to collect the outstanding balance. The library makes no further collection effort at this point.

PURPOSE


The purpose of this policy is to establish proper guidelines to write off delinquent accounts from the library’s accounts receivable to reflect collectible debt. [Salt Lake County Policy 1220.6.1.1](#) states that, “In determining whether to transfer an account, consideration should be given to whether collection costs are greater than the amount to be collected.

Where collection efforts have been exhausted, this policy will provide direction to the County Library Fiscal Department to write off outstanding debt in accordance with Countywide Policy 1220.

1. WRITE-OFF CRITERIA

The library shall write off outstanding debt under the following conditions:

- 1.1. Bankruptcy: Chapters 7 and 13 bankruptcy discharge notices from the United States Bankruptcy Court or the D.A.’s Office, if the library debt is listed as part of the bankruptcy.
- 1.2. Accounts not transferred to the D.A.’s Office, with an outstanding balance of \$25 or more but less than \$300, which have been delinquent for three years from the date of the last fine.
- 1.3. Accounts not transferred to the D.A.’s Office, with an outstanding balance of less than \$25 and associated with an account that has been inactivated.
- 1.4. Accounts transferred to the D.A.’s Office.
- 1.5. Accounts of deceased persons with proof of death certificate, obituary, or D.A.’s Office notice.

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- 1.6 Debt incurred due to library error.
- 1.7 Exceptions will be reviewed on a case-by-case basis.
- 2. The Library Director is ultimately responsible for uncollectable debt. The Director may delegate this authority to a designee to review and write off uncollectable debt.
 - 2.1. The library's fiscal division will prepare a monthly report of uncollectable accounts.
 - 2.2. The library's fiscal division will verify the amounts and account status.
 - 2.3. The Director, or the designee, will review and approve the write-off accounts that meet the established criteria.
 - 2.4. Upon approval from the Director or the designee, the library's fiscal division will write off the account balance and delete the patron account.

Authorized by

Approved by the Salt Lake County Library Board of Directors, January 26, 2026.
Date to be reviewed in three years: 2029