

## Keepers

### 12005.1 KEEPERS IN A MEDICAL FACILITY

This policy is adopted to avoid liability on the County or Department that could result if patients are denied treatment.

- (a) Judgment Creditors seeking to place keepers in businesses where the judgment debtor provides medical services will be informed that we will permit the judgment debtor to provide medical services to patients.
  - 1. It is desirable to inform the creditor beforehand of our policy and the reason.
- (b) The keeper may request payment from the patient in the form of cash or check after services are rendered.
  - 1. However, if the patient refuses or cannot make payment by cash/check the keeper shall allow the patient to pay by credit card or reimbursement through an insurer; we should not prevent that transaction or interfere in any way with medical services being rendered.

### 12005.2 KEEPER LEVIES AND IRS TAX LIENS

- (a) Notice of Federal Tax Lien
  - 1. After placing a keeper, if we are notified by the defendant or the Internal Revenue Service that the IRS has assessed a lien against the defendant, and we are presented with a "Notice of Federal Tax Lien" which has been previously served on the defendant, we will:
    - i. Continue with the levy and notify the levying creditor that the lien is in effect.
    - ii. The result will be the service on us of a "Demand" by the IRS requiring us to pay the keeper proceeds to the IRS.
  - 2. The creditor then has the informed option of continuing the levy or canceling.