



COUNTY OF SAN DIEGO

AGENDA ITEM

BOARD OF SUPERVISORS

VACANT
First District

JOEL ANDERSON
Second District

TERRA LAWSON-REMER
Third District

MONICA MONTGOMERY STEPPE
Fourth District

JIM DESMOND
Fifth District

DATE: January 28, 2025

04

TO: Board of Supervisors

SUBJECT

**2024 ESCHEATMENT OF UNCLAIMED MONEY IN COUNTY TRUST FUNDS
(DISTRICTS: ALL)**

OVERVIEW

This is a request to approve the escheatment of specified unclaimed funds pursuant to California Government Code sections 50050-50057 and Penal Code sections 1420-1422. Public notice has been given by the Treasurer-Tax Collector that 1) the amount of \$195,191.91 was deposited in Trust Funds in the Treasury of San Diego, 2) was not the property of the County of San Diego (the "County"), 3) has remained unclaimed for the requisite years, and 4) will become property of the local agency effective October 5, 2024, if no claim is received prior to that date. The final claim period ended on October 4, 2024.

RECOMMENDATION(S)

CHIEF ADMINISTRATIVE OFFICER

1. Direct the Chief Administrative Officer to transfer total of \$151,405.90 from County Trust Funds from identified County Departments and deposit it as revenue in the County's General Fund.
2. Direct the Chief Administrative Officer through the Office of Revenue and Recovery to transfer a total of \$43,786.01 from its Trust Funds and deposit it as revenue in the Office of Revenue and Recovery's Victim Services Fund.

EQUITY IMPACT STATEMENT

The Treasurer-Tax Collector recognizes the systemic impacts that inequitable policies may create for residents of the County of San Diego. Impacts have historically included outcomes related to racial justice and issues of belonging that are reflected in the programs, services and resources allocated to communities. County departments submit a list of unclaimed monies in their possession to the Treasurer-Tax Collector for inclusion in the Treasurer-Tax Collection escheatment noticing and advertising activity. The Treasurer-Tax Collector provides widespread public notice that these unclaimed monies are available to claim by displaying a full list of items on the Treasurer-Tax Collector website, and by placing display ads in local community news publications throughout the County and supplying local shelters with the display ad information to post in their establishment as means to notify the public of the upcoming deadline to claim the

SUBJECT: 2024 ESCHEATMENT OF UNCLAIMED MONEY IN COUNTY TRUST FUNDS (DISTRICTS: ALL)

monies before they are escheated. The notices and display ads utilize “plain language” and graphics to convey the message and action that is needed to make a claim. Concurrent to these efforts staff perform extensive research and make attempts to contact the rightful owner of the money and encourage a claim be submitted. It is anticipated that these actions have a positive impact on groups to include Black, Indigenous, People of Color (BIPOC), women, people with disabilities, immigrants, youth, and the LGBTQ community.

SUSTAINABILITY IMPACT STATEMENT

The proposed actions to escheat unclaimed refunds and return the revenue to the County General Fund are appropriate as they support the County of San Diego’s Strategic Initiative of Sustainability and the Goal of Economy, to align the County’s available resources with services to maintain fiscal stability and ensure long-term solvency. The proposed actions to escheat revenue are also in alignment with the County of San Diego’s Sustainability Goal of providing just and equitable access as the process to claim refunds is widely accessible to all claimants.

FISCAL IMPACT

If approved, this request will result in \$151,405.90 of unanticipated revenue to be realized by the County’s General Fund and \$43,786.01 by the Office of Revenue and Recovery Victim Services Fund. There will be no change in net General Fund cost and no additional staff years.

BUSINESS IMPACT STATEMENT

N/A

ADVISORY BOARD STATEMENT

N/A

BACKGROUND

Pursuant to California Government Code sections 50050-50057, funds that are not the property of a local agency but that remain unclaimed in the Treasury or in official custody for three years will be escheated to the local agency, thus becoming property of the local agency. Prior to transferring the funds, the County must issue public notices indicating the amount of unclaimed money, the fund in which it is held and the deadline to claim funds, which is not more than 60 days after the first publication of the notice.

Pursuant to Penal Code sections 1420–1422, funds received by the courts that remained unclaimed after final judgement shall be deposited with the county treasurer. Upon expiration of two years after the deposit, the County shall cause a notice pursuant to Section 1421 to be published in the county once a week for two successive weeks in a newspaper of general circulation published in the county.

To comply with these requirements, County departments submit a list of unclaimed monies in their possession to the Treasurer-Tax Collector for inclusion in the Treasurer-Tax Collection escheatment noticing and advertising activity. Prior to escheatment, Treasurer-Tax Collector staff conduct a due diligence effort to locate the owners of unclaimed money utilizing tax roll records, internet searches and other web-based search tools. The full list of unclaimed money was also

SUBJECT: 2024 ESCHEATMENT OF UNCLAIMED MONEY IN COUNTY TRUST FUNDS (DISTRICTS: ALL)

published in a local newspaper and display ads published in local newspapers throughout the County directing people to view the list displayed on the San Diego County Treasurer-Tax Collector website for 60 days notifying the public of the upcoming escheatment if no claim is received. The Treasurer-Tax Collector sends out press releases to media outlets informing the public of the available unclaimed funds and reminding the public of the deadline to file.

The County has complied with all requirements as specified by sections 50050-50057, of the California Government Code and sections 1420–1422 of the Penal Code. The remaining unclaimed funds in the amount of \$195,191.91 have been reviewed and approved by the following County departments and are available to be transferred from County Trust Funds to the County’s General Fund and the Office of Revenue and Recovery Victim Services Fund. As required by Government Code section 50050, money representing restitution collected on behalf of victims shall be deposited into a fund specific for purposes of victim services.

Attached is the 2024 Countywide Escheatment List by Department and Fund.

DEPARTMENT	FUND NUMBER	TOTAL ITEMS	TOTAL AMOUNT
A&C GENERAL FUND	10100	2	\$114.84
A&C PAYROLL REVOLVING FUND	72000	39	\$3,013.77
A&C REVENUE AND RECOVERY	66012	335	\$8,114.84
A&C REVENUE AND RECOVERY - VICTIM SERVICES FUND	66014	70	\$43,786.01
COUNTY LIBRARY	12200	11	\$103.85
DISTRICT ATTORNEY	10100	2739	\$67,637.40
ENVIRONMENTAL HEALTH AND QUALITY	10100	2	\$452.00
HHSA - FISCAL	10100	23	\$2,550.68
HHSA - SOCIAL SERVICE OVERPAYMENT COLLECTION	46710	33	\$7,109.89
HUMAN RESOURCES - WORKER'S COMPENSATION	36000	1	\$4.70
PLANNING AND DEVELOPMENT SERVICES	44600	96	\$62,289.93
SHERIFF - FINANCIAL SERVICES	10100	1	\$14.00
GRAND TOTAL		3,352	\$195,191.91

LINKAGE TO THE COUNTY OF SAN DIEGO STRATEGIC PLAN

The proposed recommendation uses sound management practices to ensure the efficient, ethical, and lawful use of public funds, commensurate with the Sustainability and Empower Strategic Initiatives in the County of San Diego’s 2025-2030 Strategic Plan.

SUBJECT: 2024 ESCHEATMENT OF UNCLAIMED MONEY IN COUNTY TRUST
FUNDS (DISTRICTS: ALL)

Respectfully submitted,



DAN MCALLISTER
Treasurer-Tax Collector

ATTACHMENT(S)
2024 Escheatment List Countywide Unclaimed Monies