

**COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
TUESDAY, FEBRUARY 10, 2026**

MINUTE ORDER NO. 7

**SUBJECT: 2025 ESCHEATMENT OF UNCLAIMED PROPERTY TAX REFUND MONEY
IN COUNTY TRUST FUNDS (PROPERTY TAX) (DISTRICTS: ALL)**

OVERVIEW

This is a request to approve the escheatment of unclaimed property tax refunds pursuant to section 5102 of the California Revenue and Taxation Code.

RECOMMENDATION(S)

CHIEF ADMINISTRATIVE OFFICER

Approve the escheatment of unclaimed property tax refunds and direct the Chief Administrative Officer through the Auditor and Controller to transfer \$313,012.66 from the Treasurer-Tax Collector trust funds and deposit in the County General 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. The Treasurer-Tax Collector has provided widespread public notice that these property tax refunds are available to claim by displaying a full list of items on its website for the past four years, and by placing display ads in local community news publications throughout the County as means to notify the public of the upcoming deadline to claim refunds before they are escheated. The notices and display ads utilize plain language and graphics to convey the message and action that is needed to claim a refund. Concurrent to these efforts staff perform extensive research and make attempts to contact the rightful owner of the refund and encourage a claim be submitted. It is anticipated that these actions have a positive impact on groups including 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 of San Diego's (County) General Fund are appropriate as they support the County's Strategic Initiative of Sustainability to align the County's available resources with services to maintain fiscal stability and ensure long-term solvency. The proposed actions to escheat revenue is in alignment with the County'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 \$313,012.66 of unanticipated revenue to the General Fund. There will be no change in net General Fund cost and no additional staff years.

BUSINESS IMPACT STATEMENT

N/A

ACTION:

ON MOTION of Supervisor Anderson, seconded by Supervisor Aguirre, the Board of Supervisors approved the escheatment of unclaimed property tax refunds and directed the Chief Administrative Officer through the Auditor and Controller to transfer \$313,012.66 from the Treasurer-Tax Collector trust funds to the General Fund and establish appropriations in the Health & Human Services Agency to be used towards shallow rent subsidy program.

AYES: Aguirre, Anderson, Montgomery Steppe, Desmond

NOES: Lawson-Remer

State of California)
County of San Diego) §

I hereby certify that the foregoing is a full, true and correct copy of the Original entered in the Minutes of the Board of Supervisors.

ANDREW POTTER
Clerk of the Board of Supervisors



Signed
by Andrew Potter