



# COUNTY OF SAN DIEGO

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## AGENDA ITEM

**DATE:** December 5, 2023

**14**

**TO:** Board of Supervisors

### **SUBJECT**

### **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**

### **TREASURER TAX-COLLECTOR**

Approve the escheatment of unclaimed property tax refunds and direct the Chief Administrative Officer through the Auditor and Controller to transfer \$242,183.20 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 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 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 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 General Fund are appropriate as they support the County of San Diego's Strategic Initiative of Sustainability to align the County's available resources with services to maintain fiscal stability

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and ensure long-term solvency. The proposed actions to escheat revenue is 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 \$242,183.20 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

**ADVISORY BOARD STATEMENT**

N/A

**BACKGROUND**

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

Each item appearing on the list of unclaimed property tax refunds to be escheated began as a refund mailed out to either the property owner or party who made payment. After six months of the refund that was issued not being negotiated, the county refund warrant became stale (void) and the funds returned to the originating trust fund where they remain held pending receipt of a claim from the party entitled to receive the funds. Prior to escheatment, Treasurer-Tax Collector staff conduct a due diligence effort to locate the owners of unclaimed property tax refunds utilizing tax roll records, internet searches and other web-based search tools. The full list of unclaimed property tax refunds was also 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. Pursuant to Section 5102 of the California Revenue and Taxation Code, if after four years the refunds remain unclaimed, the money may be transferred to the County General Fund upon approval by the Board of Supervisors. 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. All requirements have been complied with, and the remaining unclaimed funds are in the amount of \$242,183.20.

**LINKAGE TO THE COUNTY OF SAN DIEGO STRATEGIC PLAN**

This action supports the Sustainability and Empower Strategic Initiatives in the County of San Diego's 2023-2028 Strategic Plan by using sound management practices to ensure the responsible use of taxpayer dollars.

Respectfully submitted,



DAN MCALLISTER

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Treasurer-Tax Collector

**ATTACHMENT(S)**

2023 Property Tax Escheatment List