



COUNTY OF SAN DIEGO

AGENDA ITEM

BOARD OF SUPERVISORS

PALOMA AGUIRRE
First District

JOEL ANDERSON
Second District

TERRA LAWSON-REMER
Third District

MONICA MONTGOMERY STEPPE
Fourth District

JIM DESMOND
Fifth District

DATE: February 10, 2026

08

TO: Board of Supervisors

SUBJECT

**2025 ESCHEATMENT OF UNCLAIMED MONEY IN COUNTY TRUST FUNDS
(DISTRICTS: ALL) (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 \$278,465.43 was deposited in Trust Funds in the Treasury of San Diego, 2) was not the property of the County of San Diego (County), 3) has remained unclaimed for the requisite years, and 4) will become property of the local agency effective October 7, 2025, if no claim is received prior to that date. The final claim period ended on October 6, 2025.

RECOMMENDATION(S)

CHIEF ADMINISTRATIVE OFFICER

1. Direct the Chief Administrative Officer to transfer total of \$242,802.54 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 \$35,662.89 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 as means to notify the public of the upcoming deadline to claim the 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 to be submitted. It is anticipated that these actions have a positive

SUBJECT: 2025 ESCHEATMENT OF UNCLAIMED MONEY IN COUNTY TRUST FUNDS (DISTRICTS: ALL)

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 of San Diego (County) General Fund are appropriate as they support the County’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’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 \$242,802.54 of unanticipated revenue to be realized by the County of San Diego’s General Fund and \$35,662.89 by the Office of Revenue and Recovery Victim Services Fund. There will be no change in net General Fund costs 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 of San Diego (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 notice 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 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.

SUBJECT: 2025 ESCHEATMENT OF UNCLAIMED MONEY IN COUNTY TRUST FUNDS (DISTRICTS: ALL)

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 \$278,465.43 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 specifically for purposes of victim services.

Attached is the 2025 Countywide Escheatment List by Department and Fund.

DEPARTMENT	Fund NUMBER	TOTAL ITEMS	TOTAL AMOUNT
AGRICULTURE, WEIGHT, MEASURE	10100	5	\$ 799.50
AIR POLLUTION CONTROL	49070	3	\$ 3,792.70
ASSESSOR RECORDER - GENERAL FUND	10100	28	\$ 585.00
ASSESSOR RECORDER - RECORDER FEE	46655	187	\$ 6,397.15
ASSESSOR RECORDER - REAL PROPERTY TRANSFER TAX	63270	9	\$ 1,240.75
AUDITOR AND CONTROLLER GENERAL FUND	10100	9	\$ 14,768.24
AUDITOR AND CONTROLLER PAYROLL REVOLVING FUND	72000	39	\$ 8,070.24
AUDITOR AND CONTROLLER REVENUE AND RECOVERY FUND	66012	845	\$ 73,268.36
AUDITOR AND CONTROLLER REVENUE AND RECOVERY VICTIM SERVICES	66014	59	\$ 35,662.89
COUNTY COUNSEL	36050	1	\$ 3,077.49
COUNTY LIBRARY	12200	12	\$ 227.83
DISTRICT ATTORNEY	10100	990	\$ 22,435.03
HEALTH AND HUMAN SERVICE AGENCY AGING AND INDEPENDENCE SERVICES	10100	1	\$ 200.00
HEALTH AND HUMAN SERVICES AGENCY CHILD SUPPORT	46711	6	\$ 27,857.54
HEALTH AND HUMAN SERVICES AGENCY SOC SERV OVERPAYMENT COLL	46710	30	\$ 3,926.93
HUMAN RESOURCES – WORKER’S COMPENSATION	36000	2	\$13.93
PLANNING AND DEVELOPMENT SERVICES DEVELOPER DEPOSIT UNIT-COMMUNITY SERVICES AGENCY	44600	50	\$ 47,699.76
PLANNING AND DEVELOPMENT SERVICES DEVELOPER DEPOSIT UNIT-SUSPENSE FUND	61027	2	\$ 97.08
SHERIFF - FINANCIAL SERVICES	10100	8	\$ 10,700.60
TREASURER-TAX COLLECTOR ESTATES OF DECEASED	48510	1	\$ 17,644.41
GRAND TOTAL		2287	\$ 278,465.43

LINKAGE TO THE COUNTY OF SAN DIEGO STRATEGIC PLAN

SUBJECT: 2025 ESCHEATMENT OF UNCLAIMED MONEY IN COUNTY TRUST FUNDS (DISTRICTS: ALL)

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 2026-2031 Strategic Plan.

Respectfully submitted,



LAWRENCE COHEN
TREASURER-TAX COLLECTOR

ATTACHMENT(S)
2025 Escheatment Countywide Unclaimed Monies List