

**Memorandum**  
**Office of Jenine Windeshausen**  
**Treasurer-Tax Collector**

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**To:** The Board of Supervisors  
**From:** Jenine Windeshausen, Treasurer-Tax Collector  
**By:** Tristan Butcher, Treasurer-Tax Manager  
**Date:** September 27, 2022  
**Subject:** Return of Escheated Funds

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**Action Requested**

Adopt a resolution directing the Auditor-Controller to return the amount of \$126,863 from the General Fund to the Placer County Treasurer's Heir Trust Fund to allow these funds to be claimed and distributed pursuant to Government Code §50050 and Probate Code §7663.

**Background**

On January 25th, 2022, your Board approved Resolution No. 2022-019 to direct the Auditor-Controller to transfer unclaimed funds in the amount of \$176,696.12 to the General Fund per Government Code § 50050-50057 and the Placer County Auditor's Policy Directive on Escheating and Refunding Unclaimed Funds.

A portion of this amount, \$126,863, was inadvertently provided by the Public Guardian to the Auditor-Controller from the Estate of Calvin Barnes under Government Code §50050-50057. Instead, the Public Guardian should have transferred these funds to the Placer County Treasurer's Office under Probate Code §7663 and Government Code §50050. Under these code sections, unclaimed heirs' money is required to be held in the Treasury for three years to allow any heirs, beneficiaries, or duly appointed representatives of estates to claim the money. If the monies remain unclaimed after a period of three years, the Treasurer can then Escheat those funds to the General Fund.

The attached resolution corrects the transfer of heirs' money to the General Fund and allows any rightful heirs to claim the funds pursuant to Probate Code §7663 and Government Code §50050.

**Fiscal Impact**

Adoption of the attached resolution reverses error of the transfer of \$126,863 to the General Fund.

**Attachments**

Attachment A- Resolution

# Before the Board of Supervisors County of Placer, State of California

**In the matter of:** Directing the Auditor-Controller to return the amount of \$126,863 from the County General Fund to the Placer County Treasurer’s Heir Trust Fund.

Resolution No.: \_\_\_\_\_

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held September 27, 2002, by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

\_\_\_\_\_  
Chair, Board of Supervisors

Attest:

\_\_\_\_\_  
Clerk of said Board

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**WHEREAS**, the Board of Supervisors adopted Resolution No.2022-019 on January 25, 2022, directing the Auditor-Controller to transfer the annual escheatment of unclaimed funds to the General Fund pursuant to Government Code Sections 50050-50057; and

**WHEREAS**, the amount of \$126,863 in unclaimed heirs money from the Public Guardian was included in the annual escheatment of unclaimed funds in error; and

**WHEREAS**, the amount of \$126,863 should have been transferred to the Placer County Treasurer’s Heirs Trust Fund; and

**AND WHEREAS**, to correct the foregoing, the amount of \$126,863 must now be transferred from the General Fund to the Placer County Treasurer’s Heirs Trust Fund, pursuant to Probate Code §7663 and Government Code §50050 to allow any heirs, beneficiaries, or duly appointed representatives of estates to claim the money; and

**NOW THEREFORE, BE IT RESOLVED,** the Board of Supervisors of the County of Placer hereby directs the Auditor-Controller to return \$126,863 from the County General Fund to the Placer County Treasurer Heir Trust Fund.

