



**ELIZABETH BUENROSTRO GINSBERG**  
TREASURER AND TAX COLLECTOR

**COUNTY OF LOS ANGELES  
TREASURER AND TAX COLLECTOR**

Kenneth Hahn Hall of Administration  
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ttc.lacounty.gov and propertytax.lacounty.gov

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**ADOPTED**

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

June 03, 2025

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

34 June 3, 2025

EDWARD YEN  
EXECUTIVE OFFICER

Dear Supervisors:

**TREASURER AND TAX COLLECTOR  
TRANSFER OF UNCLAIMED FUNDS  
TO THE LOS ANGELES COUNTY'S GENERAL FUND  
(ALL SUPERVISORIAL DISTRICTS) (3-VOTES)**

**SUBJECT**

Request approval to transfer unclaimed funds to the Los Angeles County's (County) General Fund.

**IT IS RECOMMENDED THAT THE BOARD:**

Authorize the Treasurer and Tax Collector (TTC) to transfer to the County's General Fund, approximately \$6.9 million in unsecured property tax overpayments and other unclaimed funds for various fiscal years as revenue in Fiscal Year 2024-2025.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

**Unclaimed Property Tax Overpayments**

Revenue and Taxation Code Section 5102 authorizes the Board of Supervisors (Board) to transfer to the County's General Fund any property tax overpayments for which refunds are permissible and for which a claim for refund has not been filed within four years of payment.

When property tax overpayments occur, the TTC attempts to identify the person making the payment and refund the payer accordingly. If the TTC is unable to identify the person making the payment, the TTC sends a notification to the assessee of record indicating that they can file a claim for refund with the TTC.

Unsecured property tax overpayments for FYs 2006-2013, totaling \$1.2 million, are available for transfer to the County's General Fund upon authorization from the Board.

#### Other Unclaimed Funds

California Government Code (CGC) Section 50055 authorizes the Board to transfer to the County's General Fund individual unclaimed items greater than \$5,000 where the depositor's name is unknown and have remained unclaimed in the County Treasury for one year. On June 4, 2013, the Board delegated to the TTC the authority to transfer individual items of \$5,000 or less where the depositor's name is unknown to the County's General Fund, pursuant to CGC Section 50057.

The unclaimed funds referenced in this letter, totaling approximately \$5.7 million for various fiscal years, consist of individual unclaimed items greater than \$5,000 where the depositor's name is unknown, that have remained in the County Treasury for three years, that other County departments have referred to the TTC. These funds are available for transfer to the County's General Fund upon authorization from the Board.

#### **Implementation of Strategic Plan Goals**

This action supports the County's Strategic Plan North Star 3, Realize tomorrow's government today; Focus Area Goal G, Internal Controls and Processes; Strategy II. Manage and Maximize County Assets.

#### **FISCAL IMPACT/FINANCING**

This request provides for the transfer of approximately \$6.9 million to the County's General Fund, for FY 2024-2025.

#### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Not applicable.

#### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

Not applicable.

The Honorable Board of Supervisors

6/3/2025

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Respectfully submitted,

A handwritten signature in cursive script, reading "Elizabeth Buenrostro Ginsberg". The signature is written in dark ink and is positioned above the printed name.

ELIZABETH BUENROSTRO GINSBERG

Treasurer and Tax Collector

EBG:LP:DJJ:JK:bp

c: Chief Executive Officer  
Executive Officer, Board of Supervisors  
Auditor-Controller  
County Counsel