

## SAM – TRUST AND AGENCY FUNDS (Non-Treasury)

### DISPOSITION OF DEPOSITORS' PERSONAL PROPERTY

#### DECEASED DEPOSITORS' PERSONAL PROPERTY

19425.1

(Revised 5/87)

Institutions having possession of deceased inmates' personal property will dispose of such personal property subject to provisions of SAM [19425.3](#) (after the required 30 days' notice) as follows:

1. Unclaimed cash will be remitted to the [State Treasurer's Office](#) for deposit in the Unclaimed Property Fund one year after death of the inmate.
2. All deeds, contracts, or assignments will be filed with the public administrator of the county of commitment of the deceased inmate one year after death of the inmate.
3. All other personal property will be sold at public auction, or upon sealed-bid basis, one year after the date of the inmate, and the proceeds of the sale remitted to the State Treasurer in the same manner as unclaimed money.
4. Any personal property that is not salable at public auction or upon sealed bids, provided it has insufficient intrinsic value to justify deposit with the State Treasurer, may be destroyed one year after the death of the inmate. Items that warrant deposit with the State Treasurer will be delivered to the State Controller who will deliver to the State Controller who will deposit such items with the State Treasurer.

The institution delivering any money or other inmates' personal property to the State Treasurer or State Controller shall furnish the State Controller a schedule setting forth (1) a description of all money and other personal property delivered and (2) the name and last known address of the deceased owner. The institution will draw a check payable to the State Treasurer to remit the Unclaimed Property Fund the cash portion of the deceased inmates' personal property after complying with provisions of SAM Section 19425.3. Such cash will be reported on Form CA 21, Controller's Remittance Advice, and will have attached a schedule reflecting the required information. Form CA 21 will not be used to transmit securities or other personal property. Such items will be transmitted by letter, reflecting the pertinent information described above.

(Continued)

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(Continued)

**DECEASED DEPOSITORS' PERSONAL PROPERTY**

**19425.1 (Cont. 1)**

(Revised 5/87)

To simplify bookkeeping, remittances of cash and property belonging to deceased, escaped, discharged, or paroled depositors will not be included with other remittances to the State Treasurer's Office. The agency will make the following entry for property transmitted to the Unclaimed Property Fund:

<u>Debit</u>	<u>Credit</u>	
3510		Deposits
	1120	Agency Trust Fund Cash
	2720	Securities and Other Property held in Trust

The Trust Deposits Ledger, which is subsidiary to Account No. 3510 deposits, will be posted from the counterfoil of the check or from the Controller's Receipt and as of the date of that document.

Claimants of cash or personal property that has been remitted to the Unclaimed Property Fund will be referred to the Unclaimed Property Bureau, Division of Accounting, State Controller's Office. The claimant will file his claim directly with the State Controller's Office.