Unclaimed Property and Escheating County and District Clerk’s- 2019
State Comptroller Website
https://comptroller.texas.gov/
TExAS UNCLAIMED PROPERTY
A Division of the Texas Comptroller

TExAS HAS RETURNED MORE THAN $3 BILLION IN UNCLAIMED PROPERTY TO ITS RIGHTFUL OWNERS.
Search to find yours!
GET STARTED

CLAIMING PROPERTY
Enter your name below to see if you have any unclaimed property due to you:
Last or Business Name:
First Name:

CHECK CLAIM STATUS
Enter your claim ID to see the status of a claim you have submitted to Texas Unclaimed Property:
Claim ID:
TEXAS UNCLAIMED PROPERTY
A Division of the Texas Comptroller

TEXAS HAS RETURNED MORE THAN $3 BILLION IN UNCLAIMED PROPERTY TO ITS RIGHTFUL OWNERS.
Search to find yours!
GET STARTED

CLAIMING PROPERTY
Enter your name below to see if you have any unclaimed property due to you:
Last or Business Name:
First Name:

CHECK CLAIM STATUS
Enter your claim ID to see the status of a claim you have submitted to Texas Unclaimed Property:
Claim ID:
CREATING THE REPORT:

I need to create a report

Click the button below to be redirected to the Manual Online Reporting (MOR) system.

Download the Manual Reporting guide (opens in a new tab)

ENTER A MANUAL REPORT (OPENS IN A NEW TAB)

Texas requires holders to submit their reports using the electronic report format developed by the National Association of Unclaimed Property Administrators (NAUPA2). Files transmitted through the secure file transfer portal must be in this format.

Your report can be created using any commercially available reporting software that generates the file in the NAUPA2 format. Various vendors offer unclaimed property reporting software at no cost or for a fee.
SUBMIT A HOLDER REPORT:

I have created my NAUPA report

NAUPA file extension must be .txt, .hrs, or .rpt

Must be created using an Unclaimed Property Reporting software.

UPLOAD A REPORT

I need to create a report

Click the button below to be redirected to the Manual Online Reporting (MOR) system.

Download the Manual Reporting Guide (opens in a new tab)

ENTER A MANUAL REPORT (OPENS IN A NEW TAB)
Document Verification:

By checking this box, I affirm all documentation uploaded here to be true, unaltered and factual as they pertain to the associated report.

Document Submission Requirements:

• Uploads must be either a standard PDF, TIF, PNG or JPG file type
• Individual files must not exceed 10MB
• Individual files must be greater than 1 byte

Uploaded file names must not exceed 100 characters and must only contain letters, numbers and underscores.
• Documents must not be password protected
• Before uploading your image, please make sure the image is cropped to fit the document. Any non-essential portion of the image such as a white background from a scanner should be trimmed away.

Enter your report ID and email address in the fields below.

Report ID: ____________________________ Email Address: ____________________________
Report ID Confirmation: ____________________________ Email Address Confirmation: ____________________________

Upload Documentation:  ADD DOCUMENT

ADD DOCUMENT
Statute References

» Local Government Code 117.002- Transfer of Unclaimed Funds to Comptroller
» Local Government Code 117.003-
» Property Code Chapter 72 - Abandonment of Personal Property
» Property Code Chapter 74- Report, Delivery, and Claims Process
» Property Code Chapter 76- Report, Delivery and Claims Process
Sec. 117.002. TRANSFER OF UNCLAIMED FUNDS TO COMPTROLLER. Any funds deposited under this chapter, except cash bail bonds, that are presumed abandoned under Chapter 72, 73, or 75, Property Code, shall be reported and delivered by the county or district clerk to the comptroller without further action by any court. The dormancy period for funds deposited under this chapter begins on the later of:

(1) the date of entry of final judgment or order of dismissal in the action in which the funds were deposited;

(2) the 18th birthday of the minor for whom the funds were deposited; or

(3) a reasonable date established by rule by the comptroller to promote the public interest in disposing of unclaimed funds.
There are five basic steps in reporting unclaimed funds. Name as many steps to the escheating process you can think of?
Five Basic Steps for Reporting

1. **DETERMINING DORMANCY**
   Unable to locate the owner. A business is holding funds that are owed to an employee, client, vendor or customer.

2. **NOTIFYING PROPERTY OWNERS**
   Review records by March 1 to determine if contact was made with owner after abandonment period.

3. **PREPARING YOUR REPORT**
   By May 1, due diligence notices are mailed, alerting owner that their unclaimed property will be reported.

4. **SUBMITTING REPORT AND PAYMENT**
   If owner is not found after due diligence, property must be included in the July 1 report to the state.

5. **ARCHIVING DATA**
   Businesses are required to keep information relating to reported unclaimed property for 10 years.
As it relates to Unclaimed Property in Texas, name some examples of property a government agency is required to report and escheat?
<table>
<thead>
<tr>
<th>Property Code</th>
<th>Type of Fund</th>
<th>Description</th>
<th>Holder</th>
<th>Disposition of Unclaimed Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>CT02</td>
<td>Funds in an Eminent Domain proceeding</td>
<td>Proceeds from condemnation proceedings</td>
<td>County or District Clerk</td>
<td>Sent to local treasurer /or Comptroller after 3 year dormancy.</td>
</tr>
<tr>
<td>CT03</td>
<td>Escheat Funds</td>
<td>Property due to unidentified heirs when a person dies without a will.</td>
<td>County Clerk</td>
<td>No waiting period. As soon as the court renders its judgment the state may begin proceedings to acquire the property</td>
</tr>
<tr>
<td>CT04</td>
<td>Interpleaded (civil) cases</td>
<td>Until a case is resolved., the court may require rent or other payments to be made to the registry.</td>
<td>County or District Clerk. County courts at law have civil jurisdiction up to $100,000</td>
<td>Sent to local treasurer /or Comptroller after 3 year dormancy.</td>
</tr>
<tr>
<td>CT05</td>
<td>Stale checks</td>
<td>Uncashed checks written by any local official except the county treasurer</td>
<td>Any official with a checking account</td>
<td>Sent to local treasurer /or Comptroller after 3 year dormancy.</td>
</tr>
<tr>
<td>CT05</td>
<td>Cash bail bonds</td>
<td>Unclaimed cash bail bonds are registry funds but CCP Art. 17.02 requires court order to release.</td>
<td>County or District Clerk</td>
<td>Requires reporting but not release to state or local treasurer, without court order.</td>
</tr>
<tr>
<td>CT05</td>
<td>Crime Victims Restitution</td>
<td>Payment by an offender to the victim for the harm caused by the offender's wrongful acts</td>
<td>County or Probation departments</td>
<td>Sent to Comptroller after 5 year dormancy.</td>
</tr>
<tr>
<td>TR03</td>
<td>Trust funds</td>
<td>Funds of minors, or persons determined to be incompetent.</td>
<td>County or District Clerk</td>
<td>Sent to local treasurer /or Comptroller after 3 year dormancy.</td>
</tr>
</tbody>
</table>
Is there any property or funds held by local governments that are non-reportable?
### Non-Reportable

<table>
<thead>
<tr>
<th>Type of Fund</th>
<th>Description</th>
<th>Holder</th>
<th>Disposition of Unclaimed Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Treasurer's Checks</td>
<td>Uncashed checks issued by County Treasurer become non-negotiable after 1 year.</td>
<td>County Treasurer</td>
<td>These funds are never reported to the Comptroller.</td>
</tr>
<tr>
<td>Juror Checks</td>
<td>Uncashed juror checks become non-negotiable after 90 days.</td>
<td>Clerk of the Court</td>
<td>Checks expire after 90 days and becomes county revenue. Never becomes unclaimed property.</td>
</tr>
<tr>
<td>Property Tax Refunds</td>
<td>Erroneous and overpayments</td>
<td>Tax Assessor-Collector</td>
<td>Checks expire after 90 days and becomes county revenue.</td>
</tr>
<tr>
<td>Excess of tax liability from forced sales</td>
<td>Unclaimed excess of tax liability due to original property owner</td>
<td>County or District Clerk</td>
<td>After 2 years; distributed to each taxing unit in proportion to original claim</td>
</tr>
</tbody>
</table>
How do you determine if funds or property are dormant or abandoned?
Dormancy is determined by:

- No contact (via phone, email, face-to-face)
- Property type
- Crime Victims Restitution is 5 years
How many years must pass for property to be considered abandoned?
Subchapter B- Presumption of Abandonment-PC, 72.101

(a) Except as provided by this section and Sections 72.1015, 72.1016, 72.1017 and 72.102, personal property is presumed abandoned if for longer than three years:

(1) the existence and location of the owner of the property is unknown of the holder of the property; and

(2) according to the knowledge and records of the holder of the property, a claim to the property has not been asserted or an act of ownership of the property has not been exercised.
How many years must Crime Victims Restitution be dormant before escheating?
Restitution - Criminal Cases

Five year dormancy period

• Fifth anniversary of the date the department received the initial restitution payment
• Five years after the date the department last made a payment to the owner
Name an instance that a negative report would be required to be submitted to the comptroller?
Restitution - Criminal Cases

Report annually

- A negative report is required
- Only crime victims restitution properties should be included in the report

Reports should include:

- The cause number of the case in which the judge ordered the restitution payment
- The amount of restitution ordered and the balance owed to the owner
What is the value or property amount that requires a Due Diligence notice be sent to the owner?
Notice to Property Owners

Section 74.1011 of Texas Property Code requires holders to:

- Mail a notice to owners for property valued at more than $250 by May 1*
- Include the following language in the notice:
  - You (the holder) are holding the property
  - You (the holder) may be required to deliver the property to the Comptroller’s office on or before July 1 if the property is not claimed

*A notice must be mailed to all owners for crime victim restitution properties, regardless of amount*
What date should Due Diligence letters to be sent to the property owner?
Deadlines

March 1  Annual report cutoff date

March 2 – March 1

May 1  Due diligence notice deadline

July 1  Report due
What date is your report due to the State Comptroller?
Sec. 74.101 Property Report

(a) Each holder who on March 1 holds property that is presumed abandoned under Chapter 72, 73, or 75, of this code or under Chapter 154, Finance Code, shall file a report of that property on or before the following July 1. The comptroller may require the report to be in a particular format, including a format that can be used by a computer.

(b) Repealed
Name any three pieces of information that should be included in the report if you have them in your records?
(c) The property report must include, if known by the holder:

1. The name, social security number, driver’s license or state identification number, email address and last known address of:

   A. Each person who, from the records of the holder of the property, appears to be the owner of the property; or

   B. Any person who is entitled to the property;

2. A description of the property, the identification number, if any, and, if appropriate, a balance of each account, except as provided by Subsection (d);

3. The date that the property became payable, demandable, or returnable;

4. The date of the last transaction with the owner concerning the property; and

5. Other information that the comptroller by rule requires to be disclosed as necessary for the administration of this chapter.
(d) Amounts due that individually are less than $25 may be reported in the aggregate without furnishing any of the information required by Subsection (c).

(e) A holder of mineral proceeds under Chapter 75 that is regulated by the Railroad Commission of Texas under Chapter 91, Natural Resources Code, shall include in the property report for the proceeds, in addition to the information listed in Subsection (c), the following with respect to each well the production from which resulted in the proceeds:

1. the lease, property, or well name;
   2. any lease, property, or well identification number used to identify the lease, property, or well; and
   3. the county in which the lease, property, or well is located.
Minerals and Receiverships
Civil Practice and Remedies
Code- Chapter 64.091
Property Code- Chapter 75
Is a clerk required to serve in the capacity of Receiver for a receivership case?
No, but you can serve if you agree. It requires a court to appoint you.
Civil Practice and Rem. Code Sec. 64.091. RECEIVER FOR MINERAL INTERESTS OWNED BY NONRESIDENT OR ABSENTEE.

(a) The purpose of this section is to encourage the exploration and development of mineral resources.

(b) In the following actions, a district court may appoint a receiver for the mineral interest or leasehold interest under a mineral lease owned by a nonresident or absent defendant:

(1) an action that is brought by a person claiming or owning an undivided mineral interest in land in this state or an undivided leasehold interest under a mineral lease of land in this state and that has one or more defendants who have, claim, or own an undivided mineral interest in the same property; or

(2) an action that is brought by a person claiming or owning an undivided leasehold interest under a mineral lease of land in this state and that has one or more defendants who have, claim, or own an undivided leasehold interest under a mineral lease of the same property.

(b-1) The defendant for whom the receiver is sought must:

(1) be a person whose residence or identity is unknown or a nonresident; and

(2) have not paid taxes on the interest or rendered it for taxes during the five-year period immediately preceding the filing of the action.
(c) The plaintiff in the action must allege by verified petition and prove that he:

(1) has made a diligent but unsuccessful effort to locate the defendant; and

(2) will suffer substantial damage or injury unless the receiver is appointed.

(d) In an action under Subsection (b)(1):

(1) the plaintiff, in the verified petition, must name the last known owner or the last record owner of the interest as defendant;

(2) the plaintiff must serve notice on the defendant by publication as provided by the Texas Rules of Civil Procedure;

(3) the court may appoint as receiver the county judge and his successors or any other resident of the county in which the land is located;

(4) notwithstanding the Texas Rules of Civil Procedure, the applicant is not required to post bond; and

(5) the receiver is not required to post bond.
Name a duty required of an appointed receiver.
(e) A receivership created under this subchapter continues as long as the defendant or his heirs, assigns, or personal representatives fail to appear in court in person or by agent or attorney to claim the defendant's interest.

(f) As ordered by the court, the receiver shall immediately:

1. execute and deliver to a lessee or successive lessees mineral leases on the outstanding undivided mineral interests;

2. execute and deliver to a lessee or successive lessees an assignment of the outstanding undivided leasehold interest; and

3. enter into a unitization agreement authorized by the Railroad Commission of Texas.

(g) A lease executed by a receiver under this section may authorize the lessee to pool and unitize land subject to the lease with adjacent land into a unit not to exceed 160 acres for an oil well or 640 acres for a gas well plus 10 percent tolerance or into a unit that substantially conforms to a larger unit prescribed or permitted by governmental rule.
(h) Money consideration paid for the execution of a lease, assignment, or unitization agreement by the receiver must be paid to the clerk of the court in which the case is pending before the receiver executes the instrument. The court shall apply the money to the costs accruing in the case and retain any balance for the use and benefit of the nonresident or person of unknown residence who owns the mineral or leasehold interest. Payments made at a later time under the lease, assignment, or unitization agreement shall be paid into the registry of the court and impounded for the use and benefit of the owner of the mineral or leasehold interest.

(i) This section is cumulative of other laws relating to removal of a cloud from title or appointment of a receiver.

(j) In this section:

(1) "Mineral lease" includes any lease of oil, gas, or other minerals that contains provisions necessary or incident to the orderly exploration, development, and recovery of oil, gas, or other minerals.

(2) "Leasehold interest" includes ownership created under a mineral lease or carved out of a leasehold estate granted under a mineral lease, including production payments, overriding royalty interests, and working interests.

(3) "Lessee" includes an assignee under an assignment of a mineral lease.

(k) To the extent that Subsection (d)(2) conflicts with the Texas Rules of Civil Procedure, Subsection (d)(2) controls. Notwithstanding Section 22.004, Government Code, the supreme court may not amend or adopt rules in conflict with Subsection (d)(2).
Is a Receiver required to get a court order to pay taxes on a taxable account?
It is not required— but most clerks do get an order for accounting purposes.

Local Government Code 117.003

- Sec. 117.003. COMPLIANCE WITH FEDERAL TAX LAW FOR FUNDS HELD UNDER THIS CHAPTER.

(a) If any funds deposited under this chapter are placed into an interest-bearing account, any person with a taxable interest in funds deposited to such account must submit appropriate tax forms and provide correct information to the district or county clerk so that the interest earned on such funds can be timely and appropriately reported to the Internal Revenue Service. The information and forms provided to the district or county clerk under this section are not subject to public disclosure except to the extent necessary to effectuate compliance with federal tax law requirements.

(b) The district or county clerk is authorized to pay any or all of the interest earned on funds deposited under this chapter, without court order, to the Internal Revenue Service to satisfy tax withholding requirements.
Name some Texas minerals that a clerk who is serving as Receiver may receive payments for.
Sec. 75.001. DEFINITIONS; APPLICATION OF CHAPTER. (a) In this chapter:

(1) "Mineral" means oil, gas, uranium, sulphur, lignite, coal, and any other substance that is ordinarily and naturally considered a mineral in this state, regardless of the depth at which the oil, gas, uranium, sulphur, lignite, coal, or other substance is found.

(2) "Mineral proceeds" includes:

   (A) all obligations to pay resulting from the production and sale of minerals, including net revenue interests, royalties, overriding royalties, production payments, and joint operating agreements; and

   (B) all obligations for the acquisition and retention of a mineral lease, including bonuses, delay rentals, shut-in royalties, and minimum royalties.

(3) "Holder" means a person, wherever organized or domiciled, who is:

   (A) in possession of property that belongs to another;
   (B) a trustee; or
   (C) indebted to another on an obligation.
Should mineral royalties be escheated?
(b) This chapter applies to mineral proceeds and the owner's underlying right to receive those mineral proceeds if:

   (1) the owner's underlying right to receive mineral proceeds is related to land located in this state;

   (2) the mineral proceeds result from the production of minerals located in this state; or

   (3) the mineral proceeds are an obligation for the acquisition or retention of a mineral lease to produce minerals located in this state.

(c) A holder of property presumed abandoned under this chapter is subject to the procedures of Chapter 74.

(d) This chapter supplements other chapters in this title, and each chapter shall be followed to the extent applicable.
Can funds or property be escheated to unknown heirs?
Yes, they should be escheated after 3 years dormancy.

<table>
<thead>
<tr>
<th>CODE</th>
<th>PROPERTY</th>
<th>YEAR</th>
</tr>
</thead>
<tbody>
<tr>
<td>CT01</td>
<td>Escrow funds</td>
<td>3</td>
</tr>
<tr>
<td>CT02</td>
<td>Condemnation awards</td>
<td>3</td>
</tr>
<tr>
<td>CT03</td>
<td>Missing heirs' funds</td>
<td>3</td>
</tr>
<tr>
<td>CT04</td>
<td>Suspense accounts</td>
<td>3</td>
</tr>
<tr>
<td>CT05</td>
<td>Any other types of deposits made with a court or public authority</td>
<td>3</td>
</tr>
<tr>
<td>CT99</td>
<td>Aggregate court deposits less than $25</td>
<td></td>
</tr>
</tbody>
</table>
Sec. 74.101. PROPERTY REPORT.

(a) Each holder who on March 1 holds property that is presumed abandoned under Chapter 72, 73, or 75 of this code or under Chapter 154, Finance Code, shall file a report of that property on or before the following July 1. The comptroller may require the report to be in a particular format, including a format that can be read by a computer.

(b) Repealed by Acts 1999, 76th Leg., ch. 1208, Sec. 5, eff. Sept. 1, 1999.

(c) The property report must include, if known by the holder:

- (1) the name, social security number, driver's license or state identification number, e-mail address, and last known address of:
  - (A) each person who, from the records of the holder of the property, appears to be the owner of the property; or
  - (B) any person who is entitled to the property;
Name an additional requirement for reporting, if a mineral lease is regulated by the Rail Road Commission.
(2) the name and last known mailing or e-mail address of any person designated as a representative for notice under Section 72.1021 or 73.103;

(3) a description of the property, the identification number, if any, and, if appropriate, a balance of each account, except as provided by Subsection (d);

(4) the date that the property became payable, demandable, or returnable;

(5) the date of the last transaction with the owner concerning the property; and

(6) other information that the comptroller by rule requires to be disclosed as necessary for the administration of this chapter.

(d) Amounts due that individually are less than $25 may be reported in the aggregate without furnishing any of the information required by Subsection (c).

(e) A holder of mineral proceeds under Chapter 75 that is regulated by the Railroad Commission of Texas under Chapter 91, Natural Resources Code, shall include in the property report for the proceeds, in addition to the information listed in Subsection (c), the following information with respect to each well the production from which resulted in the proceeds:

(1) the lease, property, or well name;

(2) any lease, property, or well identification number used to identify the lease, property, or well; and

(3) the county in which the lease, property, or well is located.
If funds for heirs are in one lump sum, do you have to determine the percentage that is owed to each heir, in order to escheat?
“No. You can escheat in one lump sum and include whatever information you have available when reporting.”

Call the Unclaimed Property Holding and Reporting Division direct at: 512-936-6255
If there are no proceeds received for a period of time, can you close and escheat remaining funds for unknown heirs?
If you are the appointed receiver in a Receivership, Civil Practice and Remedies Code Sec. 64.091 sets out the proper requirements for closing a receivership.

- Motion to Close Account would be filed.
  - Clerk files/provides a Final Accounting and includes:
    - Amount that has been received
    - Amount paid out for taxes
    - Copy of all transactions

AND/or If it meets the dormancy/abandonment timeline, then escheat after closing in accordance to PC Chapter 74.
What is the penalty for a governmental agency for not reporting and/or escheating timely?
Government agencies are not penalized for not reporting timely. If you have never escheated, there will be no penalty assessed.
You must submit your escheating report electronically. (True or False)
With few exceptions
Are you required to have a court order to escheat cash bail bonds?
Unclaimed cash bail bonds are funds that should be deposited in the registry. Code of Criminal Procedure required a court order to release the funds. You should have an order to escheat to the comptroller.
Cash Bail Bond on Civil/Criminal Cases - Update

- Bail bonds for Criminal cases are paid in order to be released from jail and by statute a court order is required for cash bail bonds to be released. Because an order is required to release the cash bail bond to the party who paid it, it is the position of the Unclaimed Property Division that an order to escheat the abandoned property is needed on Criminal Cash bonds to escheat to the comptroller.

- Civil cash bonds that are abandoned no additional court order is required to escheat funds.
When escheating a criminal cash bail bond, do you escheat under the defendants name or the party who posted the bond?
DEFINITION OF "BAIL BOND". A "bail bond" is a written undertaking entered into by the defendant and the defendant's sureties for the appearance of the principal therein before a court or magistrate to answer a criminal accusation; provided, however, that the defendant on execution of the bail bond may deposit with the custodian of funds of the court in which the prosecution is pending current money of the United States in the amount of the bond in lieu of having sureties signing the same. Any cash funds deposited under this article shall be receipted for by the officer receiving the funds and, on order of the court, be refunded in the amount shown on the face of the receipt less the administrative fee authorized by Section 117.055, Local Government Code, after the defendant complies with the conditions of the defendant's bond, to:

1. any person in the name of whom a receipt was issued, including the defendant if a receipt was issued to the defendant; or

2. the defendant, if no other person is able to produce a receipt for the funds.
How many years must you retain reports and records related to property reported and escheated?
Sec. 74.103. RETENTION OF RECORDS.

(a) A holder required to file a property report under Section 74.101 shall keep a record of:

(1) the name, the social security number, if known, and the last known address of each person who, from the records of the holder of the property, appears to be the owner of the property;

(2) the name and last known mailing or e-mail address of any representative for notice designated under Section 72.1021 or 73.103;

(3) a brief description of the property, including the identification number, if any; and

(4) the balance of each account, if appropriate.

(b) Without regard to whether the property is reported in the aggregate, the record must be kept for 10 years from the later of:

(1) the date on which the property is reportable; or

(2) the date the report is filed.

(c) The comptroller may by rule provide for a shorter period for keeping a record required by this section.

(d) The comptroller may determine the liability of a holder required to file a property report under Section 74.101 using the best information available to the comptroller if the records of the holder are unavailable or incomplete for any portion of the required retention period.
Are your reports submitted to the state comptroller confidential?
Sec. 74.104. CONFIDENTIALITY OF PROPERTY REPORT; EXCEPTIONS

(a) Except as provided by Subsection (c) and Section 74.201, 74.203, or 74.307, a property report filed with the comptroller under Section 74.101 is confidential until the second anniversary of the date the report is filed.

(b) The social security number of an owner that is provided to the comptroller is confidential.

(c) The information reported under Section 74.101(e) is confidential and not subject to disclosure under Chapter 552, Government Code.
Is a court order required to escheat funds for a minor who has reached the age of 18, and deemed dormant?
There is nothing in statute that requires a court order to escheat dormant funds related to an account for a minor but some clerks do for a paper trail.
Funds or property valued at 100.00 or less
Chapter 76 Report, Delivery, and Claims Process for Certain Property

Sec. 76.001. APPLICABILITY.

(a) This chapter applies only to the holder of property if:

(1) the holder is a:
   (A) school district;
   (B) municipality;
   (C) county; or
   (D) junior college that has, in the manner described by Subsection (b), opted to handle property described by Subdivision (2) in accordance with this chapter; and

(2) the property is:
   (A) presumed abandoned under Chapter 72 or 75; and
   (B) valued at $100 or less.

(b) This chapter applies to a junior college only if the governing board of the junior college takes formal action to opt to handle property described by Subsection (a)(2) in accordance with this chapter.
So what do I do with funds or property that is valued at 100.00 or less?
Report and turn over funds to your treasurer unless you are the designated officer in your county to perform the duties.

Sec. 76.002. OFFICERS AND REPRESENTATIVES.

In this chapter:

(1) a reference to the treasurer of a holder includes a person performing the duties of the treasurer of a holder in a school district, municipality, or county in which the office of treasurer does not exist;

(2) a reference to the chief fiscal officer of a holder includes a person performing the duties of the chief fiscal officer of a holder in a school district, municipality, or county in which the office of chief fiscal officer does not exist; and

(3) a reference to the attorney for a holder includes an attorney designated by the governing body of the holder to represent the holder.
Section 76.101

SUBCHAPTER B. PROPERTY REPORT

Sec. 76.101. PROPERTY REPORT.

(a) Each holder who on June 30 holds property subject to this chapter shall file a report of that property on or before the following November 1. Each report shall be filed with the treasurer of the holder as provided by this section and on forms prescribed by the treasurer of the holder.

(b) A holder required by Subsection (a) to file a report shall file a report each successive year regardless of whether the holder has any reportable property on June 30 of the year in which the report is filed.
County Treasurer

Notice of Unclaimed Property

This notice is provided in accordance with Section 76.201 of the Texas Property Code regarding unclaimed funds. Unclaimed funds, referenced by the names on the following list, are in the custody of Tom Green County Treasurer Dianna Spieker. Only those names with property valued at $100.00 or less, are included in this list. The list is complete to the best of our knowledge and ability at the time of posting. Any omissions/errors are not intentional. Any person possessing a legal or beneficial interest in the reported funds may contact the Tom Green County Treasurer’s Office at 325-659-6520 to obtain information about the amount of the funds and the procedure to make a claim to receive the funds. The unclaimed property is presumed abandoned and subject to Chapter 76 of the Texas Property Code.

All other claims for property valued over $100.00 should be made to the Texas Unclaimed Property Department in the State Comptrollers Office.
800-321-2274
or online at
www.window.state.tx.us

To see if you are a Property Holder please review the following list, updated through September 30, 2019:
TSC Unclaimed Property List
Excel Spreadsheet

If you locate your name, and would like to file a claim to request the property, please follow the instructions provided and complete the request form.
Claim Filling Instructions
Summary of Section 76

Generally your County Treasurer will run the Unclaimed Property Program that must comply with Section 76 of the Property Code. If no Unclaimed Property Program has been established in your county then you should remit property to the Comptroller for the items that value 100.00 or less by November 1.
Unclaimed and escheating - DATES Review
Check List valued over $100

- **March 1-** Review funds that have been “unclaimed” and determine if they qualify to be reported. (3 Years-Some excluded funds- Cash bonds, Excess Proceeds from Tax Sales, funds being held while case is still pending.)

- **May 1-** If over $250.00 a Notice should be mailed to the owner of the property at the last know address.

- **July 1-** Submit Property Report to the Comptroller (or Treasurer) and deliver funds valued over $100.00.
Check List for Unclaimed Property Programs

- **June 30** - File a report on or before the following November 1 with your treasurer if your County has an Unclaimed Property Program. If not, you must file a report with the comptroller and deliver the funds by November 1 for values of 100.00 or less.

- **June 30** - Successive year reporting required by holder regardless there is any reportable property on June 30 of the year in which the report is filed.
Sample Forms provided

Sample 1-
   Due Diligence Letter- General Purpose

Sample 2-
   Application for Order Allowing Clerk to Escheat Cash Bond Funds to the State of Texas

Sample 3-
   Order Allowing to Escheat Unclaimed Cash Bond Funds to the State of Texas