



Washington State Unclaimed Property LOCAL GOVERNMENT

[Revised Code of Washington \(RCW\) 63.30](#) (Effective January 1, 2023) changed government held property. All property is now reportable one-year after becoming distributable.

All local governments consisting of cities, towns, counties, municipal and quasi-municipal corporations holding unclaimed property must report it by October 31 each year.

Local governments should report all unclaimed property except unclaimed criminal restitution and excess foreclosure proceeds. Local governments may retain the funds for some types of reported property.

Property held by state and local governments is presumed abandoned after one year. For current property codes see our [Government Property Code Table](#).

You must report and remit:

- Unclaimed court monies.
- Trust accounts.
- Unrefunded utility deposits.
- Unclaimed debt service payments.
- Unredeemed bonds and coupons.
- Property due to other states.
- School lunch cards.

You may report but retain funds for:

- Warrants.
- Uncashed checks.
- Property tax overpayments or refunds.
- Abandoned public transportation fare cards or passes.

NOTE: You may only retain property with last known address in Washington.

Advantages of remitting property:

- Indemnifies holder for remitted property.
- Not responsible for refunds.
- Little-to-no research or contact with claimants.

Fare cards

Public transportation fare cards and passes were included in the property types that may be retained. *Fare card* means any pass or instrument, and the value it represents, purchased for public transportation facilities or services.

A public transportation authority that holds funds representing value

of abandoned fare cards may retain the funds until the owner notifies the authority and establishes ownership. *Public transportation authority* means a municipality, a regional transit authority, a public mass transportation system, or a city transportation authority.

Public debt

Unclaimed matured bonds and related interest or coupon payments are considered abandoned after one year. Each unredeemed coupon or interest payment is reported one year after it becomes payable, even if the bond has not matured.

Many local governments use the services of the state's paying agent for paying debt service on bonds they issue.

Reportable items include:

- Unredeemed bonds.
- Interest/coupons.

Local governments use U.S. Bank when matured bonds and/or coupons are unredeemed:

U.S. Bank shall hold any funds remitted to it for redemption of coupons, registered interest checks, and bonds in accordance with the authorizing documents. U.S. Bank will hold, for one year after the appropriate redemption date, the unpaid balances as part of the overall investment balance total.

If requested in writing by an individual Issuer, U.S. Bank will transfer to such individual Issuer any unpaid balances and supporting identifying bondholder information, if known, on the first business day of the 13th month after the date due for payment or redemption.

If a written request has not been received from an issuer, U.S. Bank will follow the above process and the unclaimed property shall be reported and remitted to the State Department of Revenue one year after the funds have become payable or distributable.

U.S. Bank shall hold any unclaimed funds received by it for interest payments or redemption of Bonds without any obligation of U.S. Bank or the issuer to pay any interest thereon to the owner from the due date to the date of presentment.

Unclaimed restitution

Do not report unclaimed criminal restitution as unclaimed property. In the past, this property was reportable as unclaimed property. The County Treasurer is required to report and send the funds to the State Treasurer for the Crime Victims Fund each month ([RCW 7.68.290](#)).

Restitution claims process

Unclaimed Civil Restitution is considered abandoned and reportable after one year.

Do not report unclaimed criminal restitution as unclaimed property.

Criminal Restitution is sent to the State Treasurer for the Crime Victims Fund. You will need to recover the funds from the Administrator of the Courts (AOC) and repay the owner directly if they return to claim the funds.

Court overpayments

RCW 63.30.270 permits courts to retain overpayments in amounts of \$10 or less in connection with any litigation, including traffic, criminal, and noncriminal matters.

These overpayments shall be remitted to the local treasurer for deposit in the Local Current Expense Fund.

Cancelled warrants

The liability due to the owner is reportable as unclaimed property one year from the date of the payment.

Note on records and refunds: After five years, a local government may transfer reported and retained funds to their general fund. However, you remain liable to pay any retained funds.

Records for retained property may be archived five years after the property is presumed abandoned.

Claimants of retained property are referred to the local government to pursue their claim.

Penalties

The following penalties apply to Unclaimed Property Reports:

- 10% - late report penalty if property is not filed or paid by the due date.
- 5% - Report penalty when holder does not file and pay electronically when required.
- If you are unable to file and pay electronically, you must contact us prior to the due date to request a waiver for this requirement.

Note: Penalty amounts are based on unpaid amounts and the value of any property not delivered. These penalties are cumulative.

RCWs related to unclaimed property that is not reported as unclaimed property

Restitution:

Disposition when victim dead or not found.

Refer to [RCW 7.68.290](#)

Lost and found property.

Refer to [RCW 63.21](#)

Unclaimed property in hands of city police.

Refer to [RCW 63.32](#)

Unclaimed property in hands of state patrol.

Refer to [RCW 63.35](#)

Unclaimed property in hands of sheriff.

Refer to [RCW 63.40](#)

Unclaimed inmate personal property.

Refer to [RCW 63.42](#)

Question and answer

What if we paid the owner for property we reported and remitted?

Prior to paying the owner, call 360-534-1502 to ensure the funds are still available to claim and to have this property removed from our website.

You can submit a Certificate of Holder (COH) and provide documentation the owner was paid and we will issue a refund to you.

What if we retained property and then paid the owner?

Notify us by email at WAUCPHolders@dor.wa.gov so that the claimable property can be removed from our website.

Do we need to report the unredeemed gift certificates/gift cards?

Gift certificates/cards may be retained by the business and are no longer reportable as unclaimed property so long as customers may request a cash refund on balances less than \$5.

Gift certificates and gift cards may not contain:

- Dormancy, inactivity or service fees.
- Expiration dates.

In rare situations, a gift certificate may have an expiration date. For more information about gift certificates/cards, please see our [Special Notice](#).

Unclaimed Property contact information

Phone: 360-534-1502

Email: WAUCPHolders@dor.wa.gov

Mail: State of Washington
Department of Revenue
Unclaimed Property
Section

PO Box 34053
Seattle, WA 98124-1053

Because this is a summary, it does not contain all the information that may be important to you. For more information, please refer to Chapter 63.30 of the Revised Code of Washington.

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