

## **GUIDELINES FOR LOCAL GOVERNMENTS WHO FILE A CLAIM FOR AND/OR HAVE RECEIVED A REFUND OF UNCLAIMED PROPERTY**

Property must be reported and remitted to Treasury 18 months prior to requesting the refund.  
*Please see TCA 66-29-101 et seq especially TCA 66-29-121(c) and TCA 66-29-123(d).*

1. For a local government to receive a refund complete the “**Resolution to Request Unclaimed Balance of Accounts Remitted to State Treasurer under Unclaimed Property Act**”. The local government must pass this resolution. Be sure to pass a new resolution and update it each year through December 31. This form is enclosed.
2. In order for a local government to receive a refund they must complete the “**Remittances Filed By or On Behalf of Local Government and Its Agencies**”. This is a list of all the agencies under the local government making the claim, their holder identification number, Federal Tax ID number, the amount the agency turned over if available to the Division of Unclaimed Property, and the date of the remittance if available to the Division of Unclaimed Property. If you do not include the agency under the local government, we will NOT refund any money from that agency back to the local government. This form is enclosed.
3. **Deadline Item:** To receive a refund, submit the resolution and list of remittances by **June 1** to the Treasury Department Division of Unclaimed Property. Treasury will make the refund by June 30. The local government must resubmit a new claim the following year again by June 1. Resolutions received after June 1 will be processed the next June 1.
4. Send a cover letter on your letterhead with your resolution. Include a contact name, mailing address, FEIN, and phone number. The check will be sent to the local government.
5. Any refunded money shall be placed in the local government’s general fund; however, a sufficient cash reserve shall be maintained to insure prompt payment of claims.
6. The local government shall assume the responsibility of receiving claims against the refunded unclaimed property.
7. The local government shall make a decision on any claim filed within ninety (90) days.
8. If a claim is approved the local government shall make payment forthwith, without deduction for administrative cost of service charges.
9. If a claim is denied the local government shall inform the claimant of their right to appeal such decision to the treasurer. If the treasurer finds the claim to be valid the local government shall pay the claim.
10. **Deadline item:** By **September 1** of each year, the local government shall submit to the Division of Unclaimed Property the “**Local Government Claims Report for Refunded Unclaimed Property**”. This report shall list each claim filed from July 1 of the previous calendar year through June 30 of the current year. This report must be completed even if no claims have been filed. For each account that has been paid a copy of the canceled check should be attached to the report. This form is enclosed.
11. Refer to the web site [www.treasury.tn.gov/unclaim](http://www.treasury.tn.gov/unclaim) for the holder report package instructions. Statutes and rules are part of the reporting package available online. A report is due annually by **May 1**. Changes are announced on the web site.

RESOLUTION TO REQUEST UNCLAIMED BALANCE  
OF ACCOUNTS REMITTED TO STATE TREASURER  
UNDER UNCLAIMED PROPERTY ACT

WHEREAS, Tennessee Code Annotated Section 66-29-102 and Section 66-29-123, as amended by Public Chapter 401, Acts of 1985, provide that a municipality or county in Tennessee may request payment for the unclaimed balance of funds reported and remitted by or on behalf of the local government and its agencies if it exceeds \$100, less a proportionate share of the cost of administering the program; and

WHEREAS, \_\_\_\_\_ and/or its  
Name of County or Municipality  
agencies have remitted unclaimed accounts to the State Treasurer in accordance with the Uniform Disposition of Unclaimed Property Act; and

WHEREAS; \_\_\_\_\_ agrees to  
Name of County or Municipality  
meet all of the requirements of Tennessee Code Annotated Section 66-29-101 et seq. and to accept liability for future claims against accounts represented in funds paid to it and to submit an annual report of claims received on these accounts to the State Treasurer by September 1 each year; and

WHEREAS, it is agreed that this local government will retain a sufficient amount to insure prompt payment of allowed claims without deduction for administrative costs or service charge and that the balance of funds will be deposited in this local government's general fund;

THEREFORE, BE IT RESOLVED that the \_\_\_\_\_  
Name of Governing Body  
of \_\_\_\_\_ requests the State Treasurer  
Name of County or Municipality  
to pay the unclaimed balance of funds to it in accordance with the provisions of Tennessee Code Annotated Section 66-29-121. A list of remittances made by or on behalf of the local government and its agencies is attached.

I hereby certify that this is a true and exact copy of the foregoing resolution which was approved and adopted at a meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, original which is on file in this office. I further certify that the \_\_\_\_\_ consists of \_\_\_\_\_ members,  
Name of Governing Body  
and that \_\_\_\_\_ members voted in favor of the resolution.

\_\_\_\_\_  
(Signature)

Seal

\_\_\_\_\_  
(Title)

**REMITTANCES FILED BY OR ON BEHALF  
OF LOCAL GOVERNMENT AND ITS AGENCIES**

Name of County/Municipality \_\_\_\_\_

Mailing Address \_\_\_\_\_

Name of Holder or Agency Submitting Report and Remittance	Holder Identification Number	Amount of Remittance (If Available)	Date of Remittance (If Available)	Federal employer tax ID #

I certify that any agencies included in this request are chartered under this local government.

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
(Title)

Date \_\_\_\_\_ 200\_\_\_\_\_

This report and accompanying Resolution may be filed with the Unclaimed Property office of the State Treasury Department at any point between the actual remittance of unclaimed accounts and the June 1 eighteenth months following.

**LOCAL GOVERNMENT CLAIMS REPORT Due by September 1 Each Year  
FOR REFUNDED UNCLAIMED PROPERTY**

The local government of \_\_\_\_\_ has received between July 1, 20\_\_\_\_ and June 30,

20\_\_\_\_ the following number of claims: \_\_\_\_\_. Of these claims filed the number of claims approved is \_\_\_\_\_ while \_\_\_\_\_

claims were denied. For all claims received please list the information requested below. In addition please attach a copy of the canceled check for each account paid. *If no claims have been received and /or if no claims have been paid you must report those amounts as zero.*

Account I.D. Number	Name of Account Owner	Claimants Name	Approved or Disapproved	Date Account Paid	Value of Claim Paid
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