

PART VIII. TREASURY DEPARTMENT

Chap. **951.** **ABANDONED AND UNCLAIMED PROPERTY** **Sec.** **951.1**

CHAPTER 951. ABANDONED AND UNCLAIMED PROPERTY

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Authority

The provisions of this Chapter 951 issued under section 615 of The Administrative Code of 1929 (71 P. S. § 325), unless otherwise noted.

Source

The provisions of this Chapter 951 adopted May 7, 1993, effective May 17, 1993, 23 Pa.B. 2234; amended August 3, 2007, effective August 4, 2007, 37 Pa.B. 4195. Immediately preceding text appears at serial pages (297721) to (297722), (277175) to (277176) and (320473) to (320474).

§ 951.1. Definitions.

The following words and terms, when used in this part, have the following meanings, unless the context clearly indicates otherwise:

Act—Article XIII.1 of The Fiscal Code (72 P. S. §§ 1301.1—1301.29), referred to the Disposition of Abandoned and Unclaimed Property Act.

Bureau—The Bureau of Unclaimed Property within the Department.

Claimant—One who submits a property claim or a claim for a payment otherwise alleged to be due from the Department.

Department—The Treasury Department of the Commonwealth.

Final demand—The Department’s notification to a holder that unclaimed and abandoned property shall be paid or delivered within a given period of time. Notification may be in the form of a summary of audit findings or a final decision on a petition for review.

Holder—As defined in section 1301.1 of the act (72 P. S. § 1301.1).

Property claim—An assertion of ownership or the right to possess certain abandoned and unclaimed property held in the custody and control of the Department.

State Treasurer—The head of the Department, as set forth in section 206 of The Administrative Code of 1929 (71 P. S. § 66).

Summary of audit findings—

(i) Notice sent to a holder after an audit has been performed stating audit findings and notifying the holder of the abandoned and unclaimed property due the Department.

(ii) The term also includes an assessment made by the Department for late filing or late delivery of abandoned and unclaimed property.

Authority

The provisions of this § 951.1 amended under section 1301.26 of The Fiscal Code (72 P. S. § 1301.26).

Source

The provisions of this § 951.1 amended August 3, 2007, effective August 4, 2007, 37 Pa.B. 4195. Immediately preceding text appears at serial page (297721).

§§ 951.2—951.7. [Reserved].

Source

The provisions of §§ 951.2—951.7 reserved August 3, 2007, effective August 4, 2007, 37 Pa.B. 4195. Immediately preceding text is (297721) to (297722), (277175) to (277176) and (320473).

§ 951.8. [Reserved].

Source

The provisions of this § 951.8 adopted July 3, 2003, effective July 5, 2003, 33 Pa.B. 3124; reserved August 3, 2007, effective August 4, 2007, 37 Pa.B. 4195. Immediately preceding text appears at serial pages (320473) to (320474).

Subchapter B. REVIEW OF ADMINISTRATIVE DECISIONS

Sec.

951.21 Petitions for review

Source

The provisions of this Subchapter B adopted August 3, 2007, effective August 4, 2007, 37 Pa.B. 4195, unless otherwise noted.

§ 951.21. Petitions for review.

(a) A claimant or a holder who is aggrieved by a decision issued by the Department may file a petition for review as set forth in subsection (c).

(b) The State Treasurer will designate a presiding officer to exercise the powers and duties of the State Treasurer with respect to matters concerning petitions for review.

(1) Except as otherwise provided herein, practice and procedure before the presiding officer will be governed by 1 Pa. Code Part II (relating to General Rules of Administrative Practice and Procedure) and 2 Pa.C.S.A. §§ 101—106, 501—507 and 701—704 (relating to general provisions; practice and procedure of Commonwealth agencies; and judicial review of Commonwealth agency action).

(2) The presiding officer will issue a final decision and order, including findings of fact and conclusions of law.

(c) A petition for review shall be filed within 30 days after the mailing date of the Department's decision.

(1) Petitions shall be filed with the Prothonotary, Office of Chief Counsel, Room 127, Finance Building, Harrisburg, Pennsylvania 17120.

(2) Petitions must be in writing, be signed by the petitioner and contain the following:

(i) The petitioner's name, address and telephone number.

(ii) The name, address and telephone number of the authorized representative, if any.

(iii) A detailed statement in separate numbered paragraphs of the facts and grounds relied upon. If based upon a written document, a copy of the document, or the material part of the document, shall be attached.

(iv) A statement specifying the relief to which the petitioner deems itself entitled, which cites the legal authority relied upon.

(v) A statement that either a hearing is requested or the right to a hearing is waived and the petitioner is resting the case on the petition and record, with or without a brief.

(vi) A signed statement certifying that the facts contained in the petition are true and correct to the petitioner's knowledge and belief, and that the petition is not made for purposes of delay.

(3) The presiding officer may, in writing, require a petitioner to furnish additional information that may be necessary to define the issues or to determine the case. The presiding officer may deny the petition for failure by the petitioner to furnish the additional information within a stated reasonable length of time.

Cross References

This section cited in 61 Pa. Code § 951.31 (relating to proceeding to compel payment or delivery).

Subchapter C. ABANDONED AND UNCLAIMED PROPERTY

Sec.	
951.31	Audit of holder records.
951.32	Proceeding to compel payment or delivery.
951.33	Assertion of property claims.

Source

The provisions of this Subchapter C adopted August 3, 2007, effective August 4, 2007, 37 Pa.B. 4195, unless otherwise noted.

§ 951.31. Audit of holder records.

(a) A holder subject to an examination of records as provided for in section 1301.23(a) of the act (72 P. S. § 1301.23(a)) shall comply with requests by the State Treasurer or an authorized third party to make records available for examination.

(b) When a holder's records do not exist or are insufficient for examination, the State Treasurer may apply sampling and estimation procedures to determine a holder's liability. These procedures will be applied in accordance with standards of the American Institute of Certified Public Accountants (AICPA) and the United States General Accounting Office (USGAO).

(c) A holder who is aggrieved by a summary of audit findings may file a petition for review under Subchapter B (relating to review of administrative decisions). If the petition is not timely filed, the summary of audit findings will be deemed to be a final demand due and payable within 30 days after the expiration of the filing period in § 951.21(c) (relating to petitions for review).

§ 951.32. Proceeding to compel payment or delivery.

If a holder fails to pay or deliver property subject to the Department's final demand, along with an accompanying holder report, the State Treasurer may bring an enforcement action in a court of appropriate jurisdiction under section 1301.24 of the act (72 P. S. § 1301.24).

§ 951.33. Assertion of property claims.

(a) A claimant for abandoned and unclaimed property under the custody and control of the Department shall submit forms and documentation required by the Bureau.

(b) A claimant upon whose claim the Bureau has taken no action within 90 days after all forms and documentation were submitted may bring an action in Commonwealth Court under section 1301.21 of the act (72 P. S. § 1301.21).

(c) A claimant whose claim the Bureau denies may file a petition for review under Subchapter B (relating to review of administrative decisions).

(d) A claimant who is aggrieved by the presiding officer's final decision and order on a petition for review of property claim may commence an action in Commonwealth Court within 30 days after the entry of the order in accordance with section 1301.21 of the act. The action shall be tried de novo without a jury.

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