

**TITLE 19. ESCHEAT AND ABANDONED PROPERTY**

**CHAPTER 1. DEFINITIONS**

19 M.P.T.L. ch. 1 § 1

**§ 1. Scope**

The definitions in this Chapter shall apply to all actions under this Title.

19 M.P.T.L. ch. 1 § 2

**§ 2. Definitions**

a. "Abandoned Funds" means cash or cash equivalents that have been abandoned, including, but not limited to, securities, outstanding checks, and customer deposits. Abandoned Funds do not include gaming chips or tokens including any type of Racebook, Keno or slot tickets or tokens.

b. "Abandoned Tangible Property" means property with a value of One Hundred Dollars (\$100) or more and had been lost or abandoned, including, but not limited to, items or articles of clothing, jewelry, sports equipment, cellular telephones, electronic devices, and computers, but excludes Abandoned Funds.

c. "Apparent Owner" means the person whose name appears on the records of the holder as the person entitled to the funds held by the holder, or his or her legal representative.

d. "Holder" means the Mashantucket Pequot Tribal Nation ("Tribe") or the Mashantucket Pequot Gaming Enterprise ("Gaming Enterprise"), as the case may be, in possession of property or funds subject to this law that belongs to another.

e. "Gaming Enterprise Site" means that area defined in 4 M.P.T.L. The Gaming Enterprise Site does not include Tanger Outlets at Foxwoods.

f. "President/CEO" means the President and Chief Executive Officer of the Mashantucket Pequot Gaming Enterprise.

g. "Proper Authority" within the Gaming Enterprise Site means the Security Department's Lost and Found office; outside the Gaming Enterprise Site means the Security Desk in the building, the Mashantucket Pequot Tribal Police, or other authority established by the Tribe.

h. "Treasurer" means the Treasurer of the Mashantucket Pequot Tribal Council.

**CHAPTER 2. ABANDONED TANGIBLE PROPERTY**

19 M.P.T.L. ch. 2 § 1

**§ 1. Tangible Property Found On the Gaming Enterprise Site**

Property found or located on the Gaming Enterprise Site shall be handled pursuant to the Lost and Abandoned Property policies and procedures of the Gaming Enterprise and, unless provided otherwise in such policies and procedures, shall be delivered to the Proper Authority within 24 hours.

19 M.P.T.L. ch. 2 § 2

**§ 2. Tangible Property Found On the Mashantucket Pequot Reservation**

a. Duty of Finder. Property found or located on the Mashantucket Pequot Reservation and outside of the Gaming Enterprise Site shall be handled pursuant to the Lost and Abandoned Property policies and procedures of the Tribe, and shall be delivered to the Proper Authority within 24 hours. At the time of delivery to the Proper Authority, the following information shall be obtained:

1. the date, time and place of the finding;
2. the name, address, e-mail address, and telephone number of the finder of the property or, if an employee, the employee's employee identification number and officer number, if applicable; and
3. a description and estimated value of the property.

b. Notice of Means of Recovery of Property. The Proper Authority of the Tribe shall provide its community a general notice indicating the time, place, and manner that lost or abandoned property may be recovered, but it is not required to advertise a description of any property it receives. The Proper Authority of the Tribe shall retain custody of the property for at least Ninety (90) days from the date of receipt thereof, unless it is claimed by the owner within the Ninety-day period. Perishable, obnoxious, dangerous or harmful articles may be sold or otherwise disposed of prior to the expiration of the Ninety-day period on the best terms available and there shall be no claim against the Tribe for such disposal.

c. Restoration to Owner if Claimed. If the owner of the property claims it within the Ninety-day period, the property or the proceeds from the sale or other disposition thereof shall be restored to the owner upon payment or deduction of all proper charges.

19 M.P.T.L. ch. 2 § 3

**§ 3. Procedure if Unclaimed**

a. If the owner fails to claim the tangible property described in Chapter 2, Section 2 of this law within the Ninety-day period, the property or the proceeds from the sale or other disposition thereof shall become the property of the Tribe if the property was found outside the Gaming Enterprise Site and the property of the Gaming Enterprise if found within the Gaming Enterprise.

b. Unclaimed Abandoned Tangible Property at the Gaming Enterprise Site shall be disposed of pursuant to the Gaming Enterprise's Lost and Abandoned Property Policy and Procedures.

c. Unclaimed Abandoned Tangible Property outside the Gaming Enterprise Site on the Mashantucket Pequot Reservation may be disposed of by the Proper Authority

through sale or other proper means of disposition, provided that a notice of such sale or other means of disposition to the tribal community shall be posted and that such notice shall include:

1. the date and time of the sale;
2. a list and description of all property to be disposed of;
3. a statement that all property to be sold or otherwise disposed of has been abandoned on the Mashantucket Pequot Reservation for at least Ninety (90) days and has remained unclaimed by any owner;
4. a statement that the proceeds from the sale or other means of disposition will be used to fund government capital projects as may be approved by Tribal Council.

d. The net proceeds from the disposition of the unclaimed Abandoned Tangible Property found outside the Gaming Enterprise Site on the Reservation shall be used to fund government capital projects as may be approved by Tribal Council. Net proceeds from the disposition of unclaimed Abandoned Tangible Property found within the Gaming Enterprise Site shall be used as directed by the President/CEO pursuant to Gaming Enterprise policy and in compliance with any other requirements for Gaming Enterprise expenditures.

### **CHAPTER 3. ESCHEAT OR USE OF ABANDONED FUNDS**

19 M.P.T.L. ch. 3 § 1

#### **§ 1. Presumption of Abandonment**

a. Funds held by the Tribe or the Gaming Enterprise in or for any account are presumed to be Abandoned Funds if the account has been inactive for more than three (3) years, unless the owner has made a claim to or otherwise indicated an interest in the funds. The length of time the funds have been held as of the effective date of this law shall be included in determining the three year period.

b. *De minimis* Exception. Any account presumed abandoned or one which has become inactive for more than three (3) years which has an amount equal to or less than One Hundred Dollars (\$100) shall be considered *de minimis* and will be exempted from the requirements of this law and becomes the property of the Holder after the three-year period without further notice or procedure.

19 M.P.T.L. ch. 3 § 2

#### **§ 2. Duties of Holder of Abandoned Funds**

a. Within one (1) year before a presumption of abandonment is to take effect with respect to any funds, the Holder shall give written notice to the Apparent Owner thereof by first class mail directed to the Apparent Owner's last-known address, advising that evidence of the Apparent Owner's interest in the funds must be indicated to the Holder or the funds will become property of the Tribe or the Gaming Enterprise, as the case may be. If the Apparent Owner of Abandoned Funds is an active employee of the Tribe or Gaming Enterprise and has an active email account with the Tribe or the Gaming Enterprise, send an e-mail to the employee's work e-mail address, in lieu of sending notice by first class mail; provided the Holder receives confirmation of receipt of the email. The Holder

shall maintain adequate record of all notices given to Apparent Owner evidencing compliance with this Section.

b. Once a presumption of abandonment has taken effect, the Holder shall provide the Treasurer or the President/CEO, as the case may be, with a report indicating the status of the funds held and the status of the inactive account. For Abandoned Funds held by the Tribe, the Holder must report to the Treasurer. For Abandoned Funds held by the Gaming Enterprise the Holder must report to the President/CEO. A copy of any report issued to the Treasurer shall be provided to the Tribe's Department of Finance and a copy of any report issued to the President/CEO shall be provided to the Gaming Enterprise's Finance Department. Each report shall include:

1. the name, if known, of each person appearing to be the owner of the funds;
2. the dollar amount of the funds;
3. the nature, description and identifying number of the account in which the funds were held; and
4. any other information as the Treasurer or President/CEO may require.

c. Together with the report to the Treasurer or President/CEO, the Holder shall deliver funds that are presumed to be abandoned to the Tribe's Department of Finance or to the Gaming Enterprise's Finance Department.

d. The Treasurer and Department of Finance shall keep a permanent record of all submitted reports and deposited funds.

19 M.P.T.L. ch. 3 § 3

### **§ 3. Disposition of Funds Received by Treasurer or President/CEO**

Any Abandoned Funds reported by a Holder to the Tribe's Department of Finance shall be used to fund government capital projects as may be approved by Tribal Council following the two-year period for a person to make a claim under Section 4a of this Chapter 3.

Any Abandoned Funds reported by a Holder to the Gaming Enterprise's Finance Department shall be used as directed by the President/CEO pursuant to Gaming Enterprise policy and in compliance with any other requirements for Gaming Enterprise expenditures.

19 M.P.T.L. ch. 3 § 4

### **§ 4. Claims for Abandoned Funds**

a. Any person claiming an interest in funds subject to the provisions of this Chapter may claim such funds within two years from the date such funds were delivered to the Tribe's Department of Finance of the Gaming Enterprise's Finance Department, as the case may be. That person shall file a written claim with the Treasurer or the Tribal Department of Finance for funds held by the Tribe and with the President/CEO of the Gaming Enterprise Finance Department for funds held by the Gaming Enterprise, setting forth the facts upon which

that person claims to be entitled to recover the funds. The Treasurer may prescribe the form that the written claim shall take.

b. The Treasurer or President/CEO or either's designee shall consider each claim within Ninety (90) days after it is filed. The Treasurer or President/CEO may require the claimant to provide any necessary information and may convene a meeting or hearing on any claim, as determined necessary by the Treasurer or President/CEO, as the case may be. The Treasurer or President/CEO shall deliver a decision in writing on each claim heard, with a finding of fact and a statement of the reasons for the decision. Any person aggrieved by a decision of the Treasurer or President/CEO may appeal to the Mashantucket Pequot Tribal Court under the Tribal Administrative Procedures Act, Title 40 M.P.T.L.

c. The Treasurer or President/CEO shall pay each claim allowed without deduction for costs and without addition for any claim of interest.

d. The procedures of this Section shall be the exclusive remedy available to any person claiming an interest in funds that were delivered to the Department of Finance or the Gaming Enterprise Finance Department under the provisions of this Chapter.

e. All Abandoned Funds remaining unclaimed two (2) years after the date of the report to the Treasurer or President/CEO is filed, as set forth under Section 2(b) of this Chapter, shall become the property of the Tribe or the Gaming Enterprise, as the case may be, and no longer eligible for claim of recovery under this Section.

#### **Historical and Statutory Notes**

##### **Derivation.**

Effective October 11, 2000, TCR101100-02 enacted the "Escheat and Abandoned Property Law."

##### **Amendments.**

Effective December 27, 2001, TCR122701-01 added ch. 3 §1(b), providing a *de minimis* rule that exempts amounts under \$25 from 19 M.P.T.L.

Effective November 4, 2003, TCR110403-07 amended 19 M.P.T.L. ch. 2, to distinguish between the Tribe's and the Gaming Enterprise's processes; ch. 3 §1(b), to increase the *de minimis* exception from \$25 to \$50, and ch. 3 §3, to provide that abandoned funds be deposited into the Mashantucket Pequot Endowment Trust Fund and into the "Silver Lining" Fund, rather than into the general fund for the benefit of victims of tragedies, trauma or disasters.

Effective October 10, 2019, TCR101019-01 amended 19 M.P.T.L. ch. 1 §2 to define "Abandoned Tangible property"; ch. 3 §1(b), to increase the *de minimis* exception from \$50 to \$100, and ch. 3 §3, to provide that abandoned tangible property shall be used to fund government capital projects, rather than be deposited into the Mashantucket Pequot Endowment Trust Fund and into the "Silver Lining" Fund.

Effective October 10, 2019, TCR062322-04 amended 19 M.P.T.L. by to correct and amend record of TCR101019-01.