

א לֹא-תִרְאֶה אֶת-שׁוֹר אֲחִיךָ אוֹ אֶת-שֵׂיוֹ נִדְחִים וְהִתְעַלְמָתָּ מֵהֶם הֲשִׁב תְּשִׁיבֵם  
לְאֲחִיךָ: ב וְאִם-לֹא קָרֹב אֲחִיךָ אֵלֶיךָ וְלֹא יָדַעְתָּ וְנֹאֲסַפְתּוֹ אֶל-תּוֹךְ בֵּיתְךָ וְהָיָה  
עִמָּךְ עַד דָּרַשׁ אֲחִיךָ אֹתוֹ וְהִשְׁבִּתּוֹ לּוֹ: ג וְכֵן תַּעֲשֶׂה לְחִמְרוֹ וְכֵן תַּעֲשֶׂה לְשִׁמְלָתוֹ  
וְכֵן תַּעֲשֶׂה לְכָל-אֲבֹדֹת אֲחִיךָ אֲשֶׁר-תִּאֲבֹד מִמֶּנּוּ וּמִצָּאֲתָהּ לֹא תִוְכַל לְהִתְעַלֵּם:

If you see your fellow's ox or sheep gone astray, do not ignore it; you must take it back to your fellow.

If your fellow does not live near you or you do not know who he is, you shall bring it home and it shall remain with you until your fellow claims it; then you shall give it back to him.

You shall do the same with his donkey; you shall do the same with his garment; and so too shall you do with anything that your fellow loses and you find: you must not remain indifferent.

**The laws regarding returning lost items seem straight forward - you must return a lost object. But Jewish tradition broadened the meaning of the mitzvah to embrace an ethic of concern for our neighbor's property.**

From Rabbi Moses Maimonides, Mishneh Torah, Laws of Theft and Loss Ch.11 Halakhah 1

Returning a lost object is a positive mitzvah as it says in Deuteronomy 22:1 “You must return it to your fellow”. One who sees a lost object and ignores it and leaves it alone transgresses a negative command as it says, “You should not see the ox of your fellow and ignore it” and cancel out the positive mitzvah. But if he returns it he fulfills the positive mitzvah

From the Aruch HaShulchan of Rabbi Yehiel Michael Epstein, Section Hoshen Mishpat Laws of Losing and Finding 259:1

It is written in Deuteronomy 22:1 You may not see the ox of your fellow or sheep gone astray and ignore it. You shall certainly return it to your fellow. And likewise you shall do with all lost items which you find. You may not ignore them. And the Torah teaches that the one who sees the lost item is obligated to care for it until it is returned to the owners. And if he turned his eye away and did not take it (to return) and the owners did not despair of finding it, he has transgressed on a positive command of returning a lost item and a negative command of ignoring it.

259:17

It is written in Deuteronomy 22:3 “anything that your fellow loses” and the Sages interpreted this to include loss of property. One is obligated to return this also, for example, if he sees that water is overflowing his neighbor's field he is obligated to build a fence in order to save the field and likewise in all cases of potential loss when he is able to help his neighbor and stop the damage, he is obligated to do so. If he does not he has transgressed a positive command of “returning lost items” and a negative command of “do not ignore”.

Rabbenu Bahya Ben Asher in his commentary on this verse and mitzvah associated the law of returning a stray animal with “ You shall your fellow as yourself”. A violation of the former amounts to a breach of the latter. There is also a metaphysical aspect to these laws. When a person dies, the two elements that make up our personhood separate. The soul returns to God. At the end of time we hope for God to restore our souls at the resurrection. If we want God to act this way towards us, than we should be just as careful returning lost objects in this world.