

## INSTRUCTIONS FOR 2019-20 DIRECT CHARGES/SPECIAL ASSESSMENTS

### New Assessments

If your city/special district intends to levy a direct charge/special assessment in 2019-20 for the first time, or if you have a new direct charge/special assessment for 2019-20, please contact **Israel Guevara** of the Property Tax Unit at (714) 834-3839 or [israel.guevara@ac.ocgov.com](mailto:israel.guevara@ac.ocgov.com) as soon as possible so that you can be provided with tax type and district number coding. This information is required for each direct charge/special assessment submitted. A copy of the resolution authorizing the new direct charge/special assessment is required in order to issue the tax type and district number coding.

**Please submit new direct charges/special assessments separately from existing ones.**

### Authorization

For city/special district that intends to levy a direct charge/special assessment for the first time, please complete the Agreement for Collection of Special Taxes, Fees, Charges and Assessments form. The agreement formalizes your city/special district's request to place direct charges/special assessments on tax bills, being charged a fee for this service, providing indemnification, and other provisions. The agreement must be signed by a person with signing authority for your city/special district and must be submitted with the governing body's authorization. The agreement continues year to year until terminated by either party. The form can be downloaded via <http://acdcweb01.ocgov.com/about/central-accounting/property-tax-accounting/direct-charge-special-assessment-documents/>.

New or continuing direct charges/special assessments must be authorized by your city/special district's governing body in order to be included on the Secured Property Tax Roll. Please include the authorizing resolution for a new direct charge/special assessment or the continuation of a direct charge/special assessment with submission of your data.

**The authorizing resolution submitted must have original signature(s) and include certification by your governing body's clerk.**

### Parcel Listing

By mid-June, the Auditor-Controller expects to provide a listing of parcels in Orange County to each city/special district that levied a direct charge/special assessment in 2018-19, or that intends to levy a new assessment in 2019-20. The parcel listing is by city/special district and only available on CD. There will be no charge for the CD. If you require a CD, please make your request to this office **by June 21st**. Refer to *Attachment A* for the record layout.

The parcel listing will reflect the status of property ownership as of the lien date of January 1, 2019. This listing includes a field identified as APN type (APN type 1 – Common Area Parcels; APN type 2 – Wholly Exempt Parcels; APN type 3 – All Other).

The parcel listing does not include public utility parcel numbers. If you have direct charges/special assessments to be added to public utility parcels, the following information must be submitted:

- (a) Tax Rate Area
- (b) Name of Public Utility
- (c) Amount of Assessment

A cross reference file and/or listing which shows new parcels and the old parcels from which they were created will be available from the County Assessor for use in determining the disposition of obsolete parcels. This data should be used to determine which new parcels replaced obsolete parcels, and conversely, which old parcels were the sources of new parcel assignments. Contact the County Assessor to obtain this information.

### Format/ Input Requirements

The submission of direct charge/special assessment data must be made in one of the following forms: 1) on CD, or 2) electronically by e-mail. Multiple direct charges/special assessments or files on one CD are acceptable. Each file should have no greater than 50,000 parcels. Refer to *Attachment B* for example.

If your city has Fall and Spring Weed Abatement Programs, the two charges should be combined for each parcel number. If weeds were removed twice from the same parcel, the amounts charged are to be combined and reported only once.

It is imperative that all data be received in the required format and with adequate identification. Any data not meeting these requirements will be returned for correction.

CDs must have an exterior label indicating the following:

- a. Record count contained on the file
- b. Name of the jurisdiction for which the assessments are being submitted
- c. City/district code
- d. Type tax (more than one tax type is acceptable)
- e. Creation date of the CD submitted

**The total number of records and the total dollar amount for each direct charge/special assessment being added to the roll (control totals) must be provided. This data will be used to reconcile the amounts provided to the data processed.**

Ensure that zero is submitted as -0- not the letter "o", and vice versa.

Ensure that the direct charge/special assessment data is for the upcoming 2019-20 fiscal year.

Prior to sending your data, verify that the dollar amounts being added to parcels are computed based on the new rates as adopted by the governing body of your city/special district.

## Timeline

June 21	Deadline to request parcel listing on CD
Mid/Late-June	Auditor-Controller to provide parcel listings
August 1	Deadline to submit water district assessments (per Water Code Section 31701)
August 12	Deadline to submit all other direct charges/special assessments

The direct charge/special assessment data CD must be submitted to:

**Orange County, Auditor-Controller  
Property Tax Unit  
630 N. Broadway  
Room 200  
Santa Ana, CA. 92702.**

If you are emailing your file please submit it to [PTAX@ac.ocgov.com](mailto:PTAX@ac.ocgov.com).

## Additional Requirements

The name and telephone number of a contact person who can answer questions regarding the direct charge/special assessment must be included with your submission. This information will appear on the property tax bill. Use *Attachment C*.

Negative assessments require payment when the data is submitted.

## Processing of Corrections

After the data you submitted has been processed, an error report will be provided that displays parcels that have failed certain edits. All corrections should be submitted on a CD or electronic file using the standard format as defined in these instructions.

**When submitting the corrections, do not include parcels which have been previously processed as valid transactions. Submit only corrections for those parcels which we have notified you are in error.**

If the file submitted is not readable because it was not prepared in accordance with the standards outlined in these instructions, the file will be returned for correction. If the corrected file is not returned by the applicable deadline, those special assessments may not be included on the property tax bills.

If the missed direct charges/special assessments are still required to be added to the secured tax roll and the roll has been finalized, you may be required to bear the cost of issuing revised property tax bills in addition to the normal processing fee.

The fee for processing changes to direct charges/special assessments already billed will remain at \$15 per parcel.

**District Extract of Parcels  
(AT04BB01)**

Record Description	Number of Characters	Relative Positions
01 District Record		
02 District Number	4	1-4
02 Tax Rate Area	5	5-9
02 Parcel number	8	10-17
02 (Blank)	2	18-19
02 Zip code	10	20-29
02 Name & Address		
03 Segment 1	25	30-54
03 Segment 2	25	55-79
03 Segment 3	25	80-104
03 Segment 4	25	105-129
03 Segment 5	25	130-154
03 Segment 6	25	155-179
03 Segment 7	25	180-204
03 Segment 8	25	205-229
02 APN Type Code	1	230

Records are 230 characters in length

**Record layout for direct charges/special assessments on CD**

Field Number	Field Description	Field Type	Widths	Remarks
1	Type of Tax	Alpha/numeric	2	Required
2	Parcel Number	Alpha/numeric	8	Required : All 8
3	Assessment Amount	Alpha/numeric	10	Decimal
4	City/ District Code	Alpha/numeric	4	Required Required *

Example of Data Layout:                      Data= "T1"||"01011127"||1234.55||"051"  
 note: 4th character is a space

Other Information about the file

1. Media: CD
2. The file must be in an "ASCII Delimited text" format. The delimiters should be tab (||) and Double quotes ("")
3. Record layout as shown above
4. Multiple files can be included on the CD
5. Write the external label as shown below.

Secured	
Special Assessment Activity	
File Name: _____	Date: _____
Record Count: _____	Total Dollar Amount
City/Dist Code: _____	Type of Tax: _____

\* Note: Contact Israel Guevara at (714) 834-3839 or [israel.guevara@ac.ocgov.com](mailto:israel.guevara@ac.ocgov.com) for your tax type code and district number code for new assessments.

**Direct Charges/Special Assessments 2019-20**

Name of City/Special District: \_\_\_\_\_

List all assessments by name and tax type.

Assessment Name \_\_\_\_\_ Tax Type \_\_\_\_\_

Contact Name \_\_\_\_\_ Phone # \_\_\_\_\_

Assessment Name \_\_\_\_\_ Tax Type \_\_\_\_\_

Contact Name \_\_\_\_\_ Phone # \_\_\_\_\_

Assessment Name \_\_\_\_\_ Tax Type \_\_\_\_\_

Contact Name \_\_\_\_\_ Phone # \_\_\_\_\_

Assessment Name \_\_\_\_\_ Tax Type \_\_\_\_\_

Contact Name \_\_\_\_\_ Phone # \_\_\_\_\_

Assessment Name \_\_\_\_\_ Tax Type \_\_\_\_\_

Contact Name \_\_\_\_\_ Phone # \_\_\_\_\_

Assessment Name \_\_\_\_\_ Tax Type \_\_\_\_\_

Contact Name \_\_\_\_\_ Phone # \_\_\_\_\_

Assessment Name \_\_\_\_\_ Tax Type \_\_\_\_\_

Contact Name \_\_\_\_\_ Phone # \_\_\_\_\_

Assessment Name \_\_\_\_\_ Tax Type \_\_\_\_\_

Contact Name \_\_\_\_\_ Phone # \_\_\_\_\_

Assessment Name \_\_\_\_\_ Tax Type \_\_\_\_\_

Contact Name \_\_\_\_\_ Phone # \_\_\_\_\_