INSTRUCTIONS FOR 2023-2024 DIRECT CHARGES

Requirements for New Assessments setup only - submit new direct charges separately from existing ones.

If you levy a direct charge in 2023-2024 for the first time, or if you have a new direct charge for 2023-2024, the following actions and items are required:

- Contact Israel Guevara of the Property Tax Unit at (714) 834-3839 or israel.guevara@ac.ocgov.com as soon as possible to obtain tax type and district number coding for your intended levy. This information is required for each direct charge.
- A signed resolution authorizing the new direct charge is required in order to issue the tax type and district number coding.
- Complete the *Agreement for Collection of Special Taxes, Fees, Charges and Assessments* form. It 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/

Requirements for New or continuing direct charges

I. Authorization

To be included to the Secured Property Tax Roll, the board resolution for direct charge **must** be authorized by your city/special district's governing body and certified by your governing body's clerk.

II. Parcel Listing

In June, once Assessor makes the parcel listing available, the Auditor-Controller will post by the city/special districts to the https://epts.ocgov.com/direct public folder. The parcel listings will:

- reflect the status of property ownership as of the lien date of January 1, 2023.
- include the APN type (APN type 1 – Common Area Parcels; APN type 2 – Wholly Exempt Parcels; APN type 3 – All Other).
- exclude public utility parcel numbers. If you have direct charges 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 file showing cross reference between new parcels and old parcels will be available from the County Assessor for you in determining the disposition of obsolete parcels and the sources of new parcels. Contact the County Assessor to obtain this information.

III.   Submission and Format/Input Requirements

Submit direct charge data and signed resolution (in PDF) directly via https://epts.ocgov.com/direct. Refer to *Attachment B* and *Attachment D* for data format and the online submission tool.

General rules for your submission are:

- Weed Abatement Programs: each parcel only has one amount.
- Control totals: the total number of records and the total dollar amount for each direct charge <u>must</u> be provided and reconciled to the data file provided to us at the time of submission.
- Contact: the contact person who can answer the public's questions regarding the direct charge 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.

IV.   Timeline

June	Parcel listings to be available.
August 1	Deadline to submit water district assessments (per Water Code Section 31701)
August 10	Deadline to submit all other direct charges
	Any late submission needs approval from Auditor-Controller's office in advance.

All files, including the corrections, need to be submitted by the due date to be included on the tax bills.

V.   Processing of Corrections

If submitted data fails our edits, your intended direct charge will not be added to the tax bills. You can submit the correct data via https://epts.ocgov.com/direct using the standard format as defined in these instructions by the due date. We will provide you the parcels that have failed our edits.

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. Duplication of submission may increase your intended charges on the tax bills.

Corrections after we extend the secured tax roll to Treasurer-Tax Collector will incur a fee to cover the processing cost. The correction fee this year remains $15 per parcel.

For any questions, please contact Roeth Bun at (714)834-2609 or roeth.bun@ac.ocgov.com.

Attachment A

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

Attachment B

Record layout for direct charges/special assessments files

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 Required
4	City/ District Code	Alpha/numeric	4	Required *

Example of Data Layout: Data= "T1"ll"01011127"ll1234.55ll"051"

*The file must be in "ASCII Delimited Text" format. The delimiters should be tab (II) and Double quotes ("). All files must be in the correct text format; the incorrect format will result in a failure to attach your levy to the secured tax roll.

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

Attachment C

Direct Charges 2023-2024

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 #	_____

Attachment D

Direct Online Submission

The Orange County Auditor-Controller direct charges upload system will allow for cities, special districts and authorized consultants to upload direct charges files and signed authorized board resolutions in a more efficient way. Access http://epts.ocgov.com/direct/login and sign in with the account information provided to you last year. If you do not have an account, please contact us for setup. Below, we use the County as an example to demonstrate.

LOGIN ID – please use the same login ID from last year (see login ID listing). This is same as the *Account ID* displayed in the profile. If your district is not on the list, please contact us to set one up.

PASSWORD – please use password you created from last year. If this is a new account, the initial default password is "Password"+*DistID*. For example, the default login for the County is *OCOUNTY* and *PasswordB001*. Upon initial log in, we strongly recommend you change the password. Password contains unique 8 characters: must have upper case, lower case, and a number for the account. For password reset, utilize the "forget password" feature or contact us.

Upon logging in, you will be taken to the Dashboard. Navigate via tabs and links for different functions and information on this page.
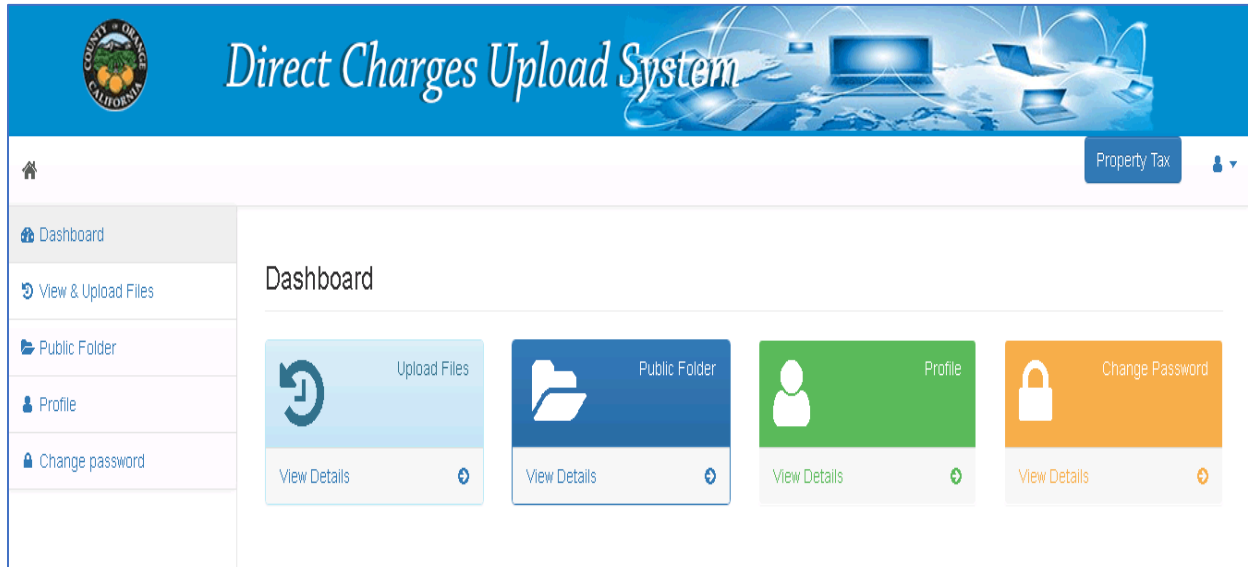
Upload Files – use this function to upload the direct charge files and signed board resolutions. **Only correct file types (.txt, .pdf, .doc) can be accepted.** You only have the capability to upload and view files. Contact us to have your file deleted if such an action is needed.

Public Folder – view and download any documents uploaded by the Orange County Auditor's office such as the Direct Charges Letter, submission instructions, and the Parcel Listing files.

Profile – displayed here are the *Account ID*, *District Name* and *District ID* which are created and assigned to you by the Orange County Auditor's office. Other information you **must** update are the primary contact person's information (*first name, last name, email and primary phone number*) which **must** match to the information submitted with *Attachment C*.

Changing Password

- Click on the ***Change Password*** tab or the ***Change Password Link.***
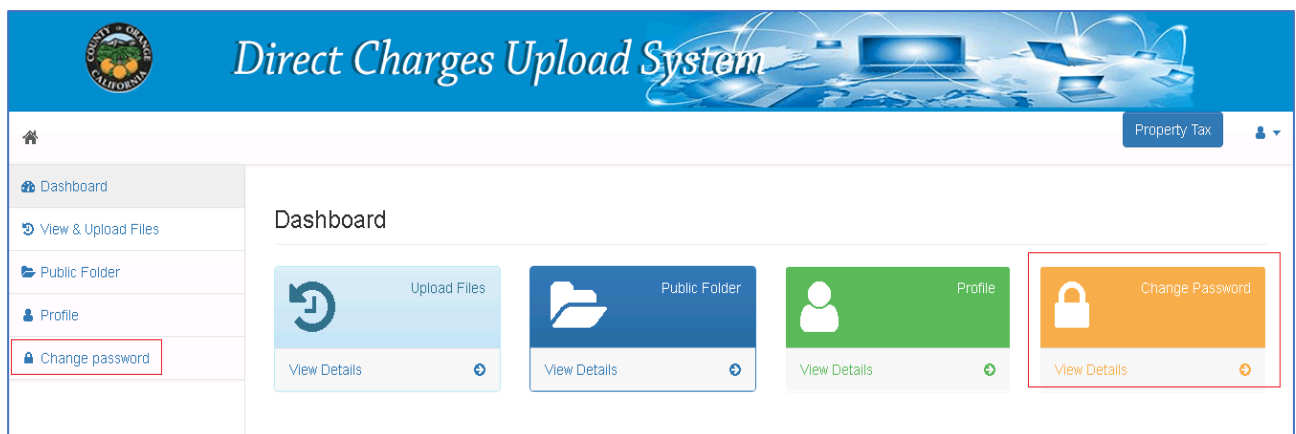
- Enter your current password that was provided to you and then update your new password following the requirements**.**

Password requirements are to be 8 characters: must have an upper case, lower case, and a number

Profile Update

- Click on the **Profile Tab** or **Profile Link**

- Select **Edit** and update the fields with the information that must match the same contact information submitted with *Attachment C* for the district.

File Upload

- Click on the **View & Upload Files tab** or the **Upload link**

- Select **Attach File** and locate the file you want to upload. A confirmation will be given if the correct file type is uploaded onto the district account folder.

<p style="text-align:center"><strong style="color:red">Only file types .txt, .pdf and .doc will be accepted.</p>
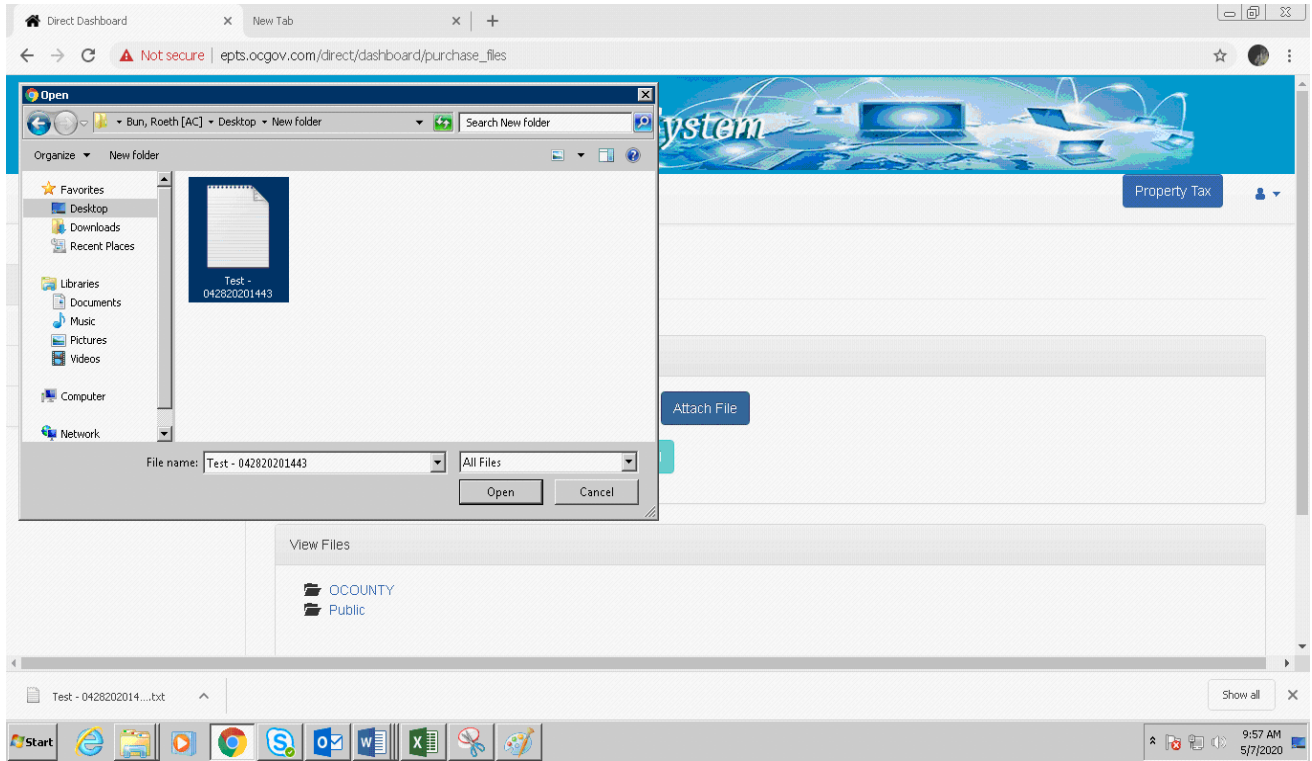
- You can view what files have been uploaded to the district folder by clicking on your folder. Seeing the files you uploaded validates that they have been successfully uploaded and submitted to us. Files cannot be deleted or changed. Contact us if you require deletion of an incorrect or erroneous file.

Property Tax
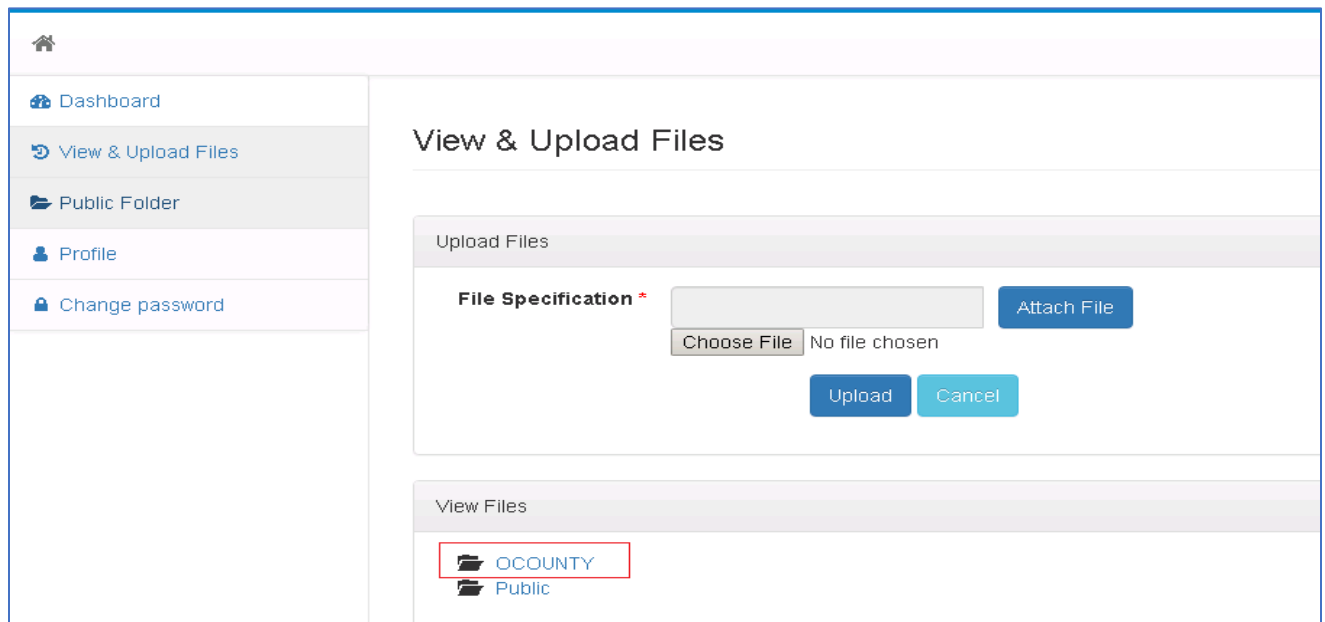
- 🏠 Dashboard
- 🕓 View & Upload Files
- 📁 Public Folder
- 👤 Profile
- 🔒 Change password

View & Upload Files

Upload Files

File Specification *

Test - 042820201443.txt   Attach File

Upload   Cancel

View Files

← Back

📄 Test - 042820201443 - 050720200931.txt