



OFFICE OF THE  
**ORANGE COUNTY AUDITOR-CONTROLLER**

MEMORANDUM

**ANDREW N. HAMILTON, CPA**  
AUDITOR-CONTROLLER

May 18, 2026

TO Cities and Special Districts  
ATTENTION Finance Directors/Managers  
SUBJECT Adding Direct Charges to **FY 2026-2027** Secured Property Tax Roll

If you are a city/special district placing a new or continued direct charges on the **FY 2026-2027** Secured Property Tax roll, please refer to the attached instructions for the procedures, required data format, and due dates for the filing with the Orange County Auditor-Controller. Please ensure that your contractor/preparer receives a copy of this package.

Submission instructions are as follows:

- All required files are to be uploaded directly to <https://epts.ocauditor.gov/direct/login> (via Chrome) including the signed board resolution in PDF.
- Each city, special district, and/or consultants are to utilize their individual account to upload file(s). The account login information remains the same as the previous fiscal year. If this is your first time placing a direct charge, please refer to the “*Requirements for New Assessments Only*” section in the instructions.

Parcel listing by the Orange County Assessor will be posted mid-June in the Orange County Auditor-Controller direct charges upload system, Public folder at <https://epts.ocauditor.gov/direct/login>.

The direct charge documents, including payment status for the 1915 Bond Act/Mello-Roos Assessments, are available on the Auditor-Controller’s Property Tax Accounting website at [Direct Charge-Special Assessment Documents – Orange County Auditor-Controller](#).

Pursuant to Government Code Section 55340(b), any extension for submission after the **August 10<sup>th</sup>** deadline must be approved by the Orange County Auditor-Controller Property Tax Unit prior to your original deadline.

For questions, please contact Roeth Bun at (714) 834-2609, [roeth.bun@ocauditor.gov](mailto:roeth.bun@ocauditor.gov) or Samantha Nguyen at [samantha.nguyen@ocauditor.gov](mailto:samantha.nguyen@ocauditor.gov).

Sincerely,

Samantha Nguyen,  
Property Tax Roll Maintenance Manager