



OFFICE OF THE
ORANGE COUNTY AUDITOR-CONTROLLER

MEMORANDUM

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AUDITOR-CONTROLLER

INSTRUCTIONS FOR FY 2026-2027 DIRECT CHARGES

A. Requirement for New Assessments Only:

If you are levying a direct charge for the first time in FY **2026-2027**, or if you are submitting a new direct charge for this fiscal year, please submit new direct charges separately from existing ones following the steps below:

1. Complete the *New Direct Charge Request Form*

A separate form for each direct charge must be submitted. The form can be downloaded from the following link: [New-Direct-Charge-Request-Form.pdf](#)

2. Provide a Signed Resolution

A resolution to authorize the new direct charge must be signed and provided to us so the appropriate tax type and district number coding can be assigned in the County's Property Tax System.

3. Submit the *Agreement for Collection of Special Taxes, Fees, Charges, and Assessments*

This agreement must be signed by an authorized representative of your city or special district and approved by the governing body. The Direct Charge-Special Assessment Agreement template can be downloaded from the following link:

[Direct Charge-Special Assessment Documents – Orange County Auditor-Controller](#)

***Note:** This step is required only if your district is levying a direct charge for the first time. The agreement will remain in effect annually unless either party terminates it.

4. Email All Documents

Email the completed documents with the subject line "New Direct Charge Request – [Name of Direct Charge]" to: ptax@ocauditor.gov

B. 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.ocauditor.gov/direct/login> public folder. Refer to [Attachment A](#) for instructions of extracting this listing.

The parcel listing will:

- Reflect the status of property ownership as of the lien date of **January 1, 2026**.
- 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. Please contact the County Assessor to obtain this information.

III. Submission and Format/Input Requirements:

Submit direct charge data and signed resolution (in PDF) via <https://epts.ocauditor.gov/direct/login>.

Refer to [Attachment B](#) for data format and [Attachment D](#) for online submission tool.

General rules for your submission:

- All data files **must** include District ID#, Tax Type, and City or Special District.
- Weed Abatement Programs: Only **one** (total) amount should be referenced per parcel.
- Control totals: The total number of records and the total dollar amount for each direct charge **must** 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](#).

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 requires advance approval from Auditor-Controller's office.

***Note:** 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. We will provide you with the parcels that have failed our edits. You can re-submit the corrected data via <https://epts.ocauditor.gov/direct/login> using the standard format as defined in the instructions by the due date.

Important: When submitting the corrections, do not include parcels which have been previously processed as valid transactions. Submit corrections ONLY for those parcels in error notified by us. Duplication of submission may increase your intended charges on the tax bills.

Once the secured tax roll has been extended to the Treasurer-Tax Collector, any subsequent corrections will incur a **\$15** processing fee per parcel. This fee must be submitted to the Auditor-Controller at the time of the change or deletion request. Additionally, if new parcels are added that were not part of the original submission, a cumulative fee of **\$15** per parcel plus **0.30%** of the added amount will apply.

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

**District Parcel Listing Extract Format
(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

Parcel Listing files are in text format and located on the Auditor-Controller Direct Charge Upload Server. The files are displayed as follows:

File Name	From District	To District
AT04BB01.FILE1	001C5300030415110	063B1300093773056
AT04BB01.FILE2	063B1300093773057	210A0306703303211
AT04BB01.FILE3	210A0306703303217	500A0500364103322
AT04BB01.FILE4	500A0500364103323	520C2908893846321
AT04BB01.FILE5	520C2908893846322	560B2621652804224
AT04BB01.FILE6	560B2621652804225	600A1202019901211
AT04BB01.FILE7	600A1202019901212	600A8236774158324
AT04BB01.FILE8	600A8236774158325	707A0300129302225
AT04BB01.FILE9	707A0300129303104	707A2010514204291
AT04BB01.FILE10	707A2010519515108	744A0200031927407
AT04BB01.FILE11	744A0200031927408	744A2000309817306
AT04BB01.FILE12	744A2000309817307	759B1806193774006
AT04BB01.FILE13	759B1806193774007	820P1005470809334
AT04BB01.FILE14	820P1005470809335	902G2090489055074
AT04BB01.FILE15	902G2090489055075	983I2633045143111
AT04BB01.FILE16	983I2633045143112	986U8236093599215
AT04BB01.FILE17	986U8236093599216	995B1202217867218

Files are broken down as follows:

File Name	District	TRA (Tax Rate Area)	Parcel Number
AT04BB01.FILE1	001C	53000	30415110

Instructions For Extracting Parcel City Listing Information

Steps:

1. Download and save the source file "AT04BB" from Auditor-Controller Direct Charge upload server. Initial data will be displayed as below:

AT04BB01.FILE13.txt

File Origin: 1252: Western European (Windows) | Delimiter: --Fixed Width-- | Data Type Detection: Based on first 200 rows

0, 19, 229

Column1	Column2	Column3
804A1300193262273	94404 CONTESTA TIC-ATLANTA LLC JB MATTESON INC...	3
804A1300193262274	94404 CONTESTA TIC-ATLANTA LLC JB MATTESON INC...	3
804A1300193262275	94404 CONTESTA TIC-ATLANTA LLC JB MATTESON INC...	3
804A1300193262276	94404 CONTESTA TIC-ATLANTA LLC JB MATTESON INC...	3
804A1300193262277	94404 CONTESTA TIC-ATLANTA LLC JB MATTESON INC...	3
804A1300193262278	94404 CONTESTA TIC-ATLANTA LLC JB MATTESON INC...	3
804A1300193262279	94404 CONTESTA TIC-ATLANTA LLC JB MATTESON INC...	3
804A1300193262280	94404 CONTESTA TIC-ATLANTA LLC JB MATTESON INC...	3
804A1300193262281	94404 CONTESTA TIC-ATLANTA LLC JB MATTESON INC...	3
804A1300193262282	94404 CONTESTA TIC-ATLANTA LLC JB MATTESON INC...	3
804A1300193358124	44114 LTK VENTURE 1 LLC TAX DEPT 1360 E 9TH ST STE...	3
804A1300193358125	44114 LTK VENTURE 1 LLC TAX DEPARTMENT 1360 E 9T...	3
804A1300193358126	75234 LTK VENTURE 1 LLC SLK GLOBAL SOLUTIONS AM...	3
804A1300193358127	75234 LTK VENTURE 1 LLC SLK GLOBAL SOLUTIONS AM...	3
804A1300193358128	75234 LTK VENTURE 1 LLC SLK GLOBAL SOLUTIONS AM...	3
804A1300193358129	75234 LTK VENTURE 1 LLC SLK GLOBAL SOLUTIONS AM...	3
804A1300193358130	75234 LTK VENTURE 1 LLC SLK GLOBAL SOLUTIONS AM...	3
804A1300193358131	75234 LTK VENTURE 1 LLC SLK GLOBAL SOLUTIONS AM...	3
804A1300193358132	75234 LTK VENTURE 1 LLC SLK GLOBAL SOLUTIONS AM...	3
804A1300193358133	75234 LTK VENTURE 1 LLC SLK GLOBAL SOLUTIONS AM...	3

| |

2. Open a new excel spreadsheet.
3. Go to the Data Tab.
4. Select Get Data->From File->From Text/CSV.
5. Locate the downloaded and saved source file "AT04BB" and import.
6. Change the "Delimiter" parameters to match the parameters below:

File Origin: 1252: Western European (Windows) | Delimiter: --Fixed Width-- | Data Type Detection: Based on first 200 rows

0, 4, 9, 19, 29, 54, 79, 104, 129, 154, 229

7. The data will be presented in 11 different columns as shown below:

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9	Column10	Column11
804A	13001	93262273	94404	CONTESTA TIC-ATLANTA LLC	JB MATTESON INC	1510 FASHION ISLAND BLVD	SAN MATEO,CA			3
804A	13001	93262274	94404	CONTESTA TIC-ATLANTA LLC	JB MATTESON INC	1510 FASHION ISLAND BLVD	SAN MATEO,CA			3
804A	13001	93262275	94404	CONTESTA TIC-ATLANTA LLC	JB MATTESON INC	1510 FASHION ISLAND BLVD	SAN MATEO,CA			3
804A	13001	93262276	94404	CONTESTA TIC-ATLANTA LLC	JB MATTESON INC	1510 FASHION ISLAND BLVD	SAN MATEO,CA			3
804A	13001	93262277	94404	CONTESTA TIC-ATLANTA LLC	JB MATTESON INC	1510 FASHION ISLAND BLVD	SAN MATEO,CA			3
804A	13001	93262278	94404	CONTESTA TIC-ATLANTA LLC	JB MATTESON INC	1510 FASHION ISLAND BLVD	SAN MATEO,CA			3
804A	13001	93262279	94404	CONTESTA TIC-ATLANTA LLC	JB MATTESON INC	1510 FASHION ISLAND BLVD	SAN MATEO,CA			3
804A	13001	93262280	94404	CONTESTA TIC-ATLANTA LLC	JB MATTESON INC	1510 FASHION ISLAND BLVD	SAN MATEO,CA			3
804A	13001	93262281	94404	CONTESTA TIC-ATLANTA LLC	JB MATTESON INC	1510 FASHION ISLAND BLVD	SAN MATEO,CA			3
804A	13001	93358124	44114	LTK VENTURE 1 LLC	TAX DEPT	1360 E 9TH ST	STE 300	CLEVELAND,OH		3
804A	13001	93358125	44114	LTK VENTURE 1 LLC	TAX DEPARTMENT	1360 E 9TH ST	STE 300	CLEVELAND,OH		3
804A	13001	93358126	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358127	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358128	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358129	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358130	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358131	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358132	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358133	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358134	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358135	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358136	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358137	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358138	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358139	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358140	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358141	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358142	75234	LTK VENTURE 1 LLC	SLK GLOBAL SOLUTIONS AMER	2727 LBJ FREEWAY	STE 806	DALLAS,TX		3
804A	13001	93358143	44114	LTK VENTURE 1 LLC	TAX DEPT	1360 E 9TH ST	STE 300	CLEVELAND,OH		3
804A	13001	93358144	44114	LTK VENTURE 1 LLC	TAX DEPT	1360 E 9TH ST	STE 300	CLEVELAND,OH		3
804A	13001	93358145	44114	LTK VENTURE 1 LLC	TAX DEPT	1360 E 9TH ST	STE 300	CLEVELAND,OH		3

8. Rename the columns to the headings below:

- COLUMN 1 – DISTRICT ID
- COLUMN 2 – TRA
- COLUMN 3 – APN
- COLUMN 4 – ZIP CODE
- COLUMN 5 – ADDRESS 1
- COLUMN 6 – ADDRESS 2
- COLUMN 7 – ADDRESS 3
- COLUMN 8 – ADDRESS 4
- COLUMN 9 – ADDRESS 5
- COLUMN 10 – ADDRESS 6
- COLUMN 11 – APN TYPE

Dist	TRA	APN	Zip	Address 1	Address 2	Address 3	Address 4	Address 5	Address 6	APN Type
798A	68008	8643001	90720	PLATIS, JAMES T TR	PLATIS	FAMILY REVOC TR	11591 HARRISBURG RD	LOS ALAMITOS,CA		3

Record layout for direct charges 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"||"01011127"||1234.55||"051"

*The file must be in **“ASCII Delimited Text”** format. The delimiters should be tab (||) 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.





SAMPLE OF TEXT DATA FILE

1	"I1" → "05615102" → 200.00 → "777" CR LF
2	"I1" → "05615107" → 200.00 → "777" CR LF
3	"I1" → "05615110" → 200.00 → "777" CR LF
4	"I1" → "05615111" → 200.00 → "777" CR LF
5	"I1" → "05615115" → 200.00 → "777" CR LF
6	"I1" → "05615116" → 200.00 → "777" CR LF
7	"I1" → "05615117" → 200.00 → "777" CR LF

*The data files must be provided in the following format:

- District-Tax Type-City or Special District
 - Example: 051-R1-City of Anaheim or 749-CE-WRCOG
- If there are multiple tax types in data file, please list accordingly
 - Example: 051-R1, R2, R3, R5-City of Anaheim

SAMPLE DATE FILE NAME

-  052-N1-City of Brea
-  052-N2-City of Brea
-  052-N3-City of Brea
-  052-N4-City of Brea

*Note: For new assessments, contact Israel Guevara at (714)834-3839 or Israel.Guevara@ocauditor.gov for your tax type code and district number.

Direct Charges FY 2026-2027

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 _____

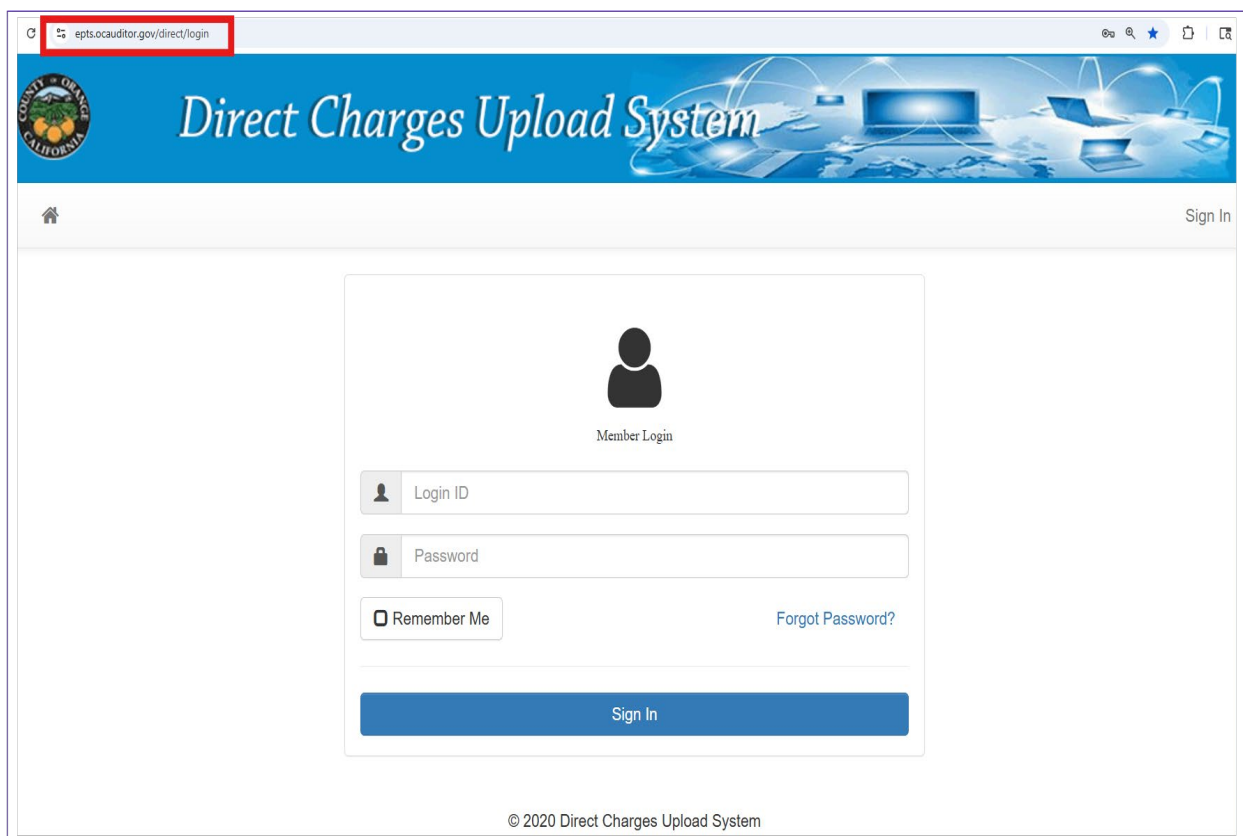
Contact Name _____ Phone # _____

Direct Online Submission

The Orange County Auditor-Controller direct charges upload system allows cities, special districts and authorized consultants to upload direct charge files and signed board resolutions. Access <https://epts.ocauditor.gov/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 for setup.

Password: Please use the password you created 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 that you change the password. Password is eight-character long, must have upper and lower case, and the District ID. For password reset, utilize the "forget password" feature or contact us.



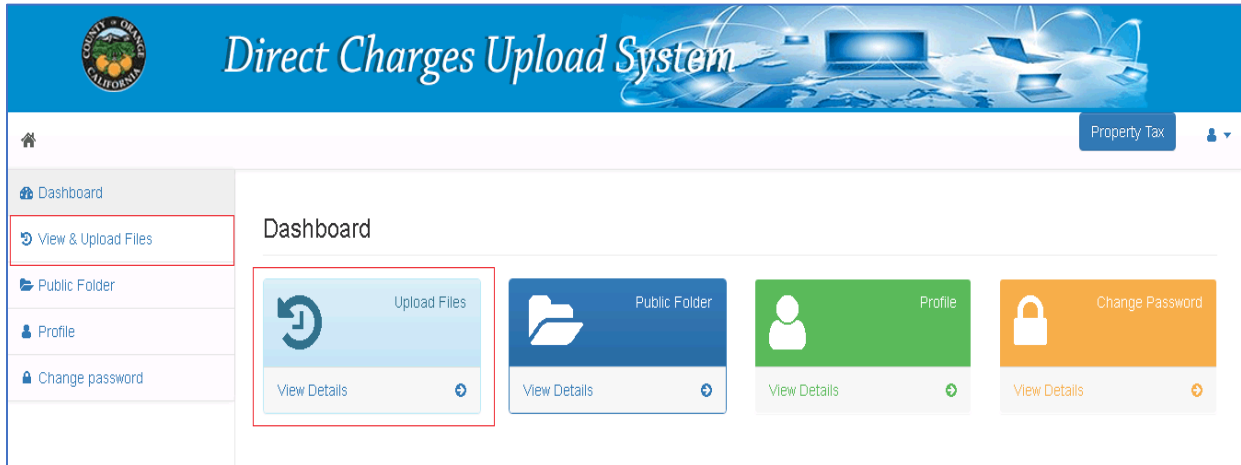
The screenshot shows a web browser window with the address bar containing epts.ocauditor.gov/direct/login. The page features the Orange County logo and the title "Direct Charges Upload System". Below the header, there is a "Sign In" link. The main content area is titled "Member Login" and contains a login form with the following fields and options:

- Login ID
- Password
- Remember Me
- [Forgot Password?](#)
-

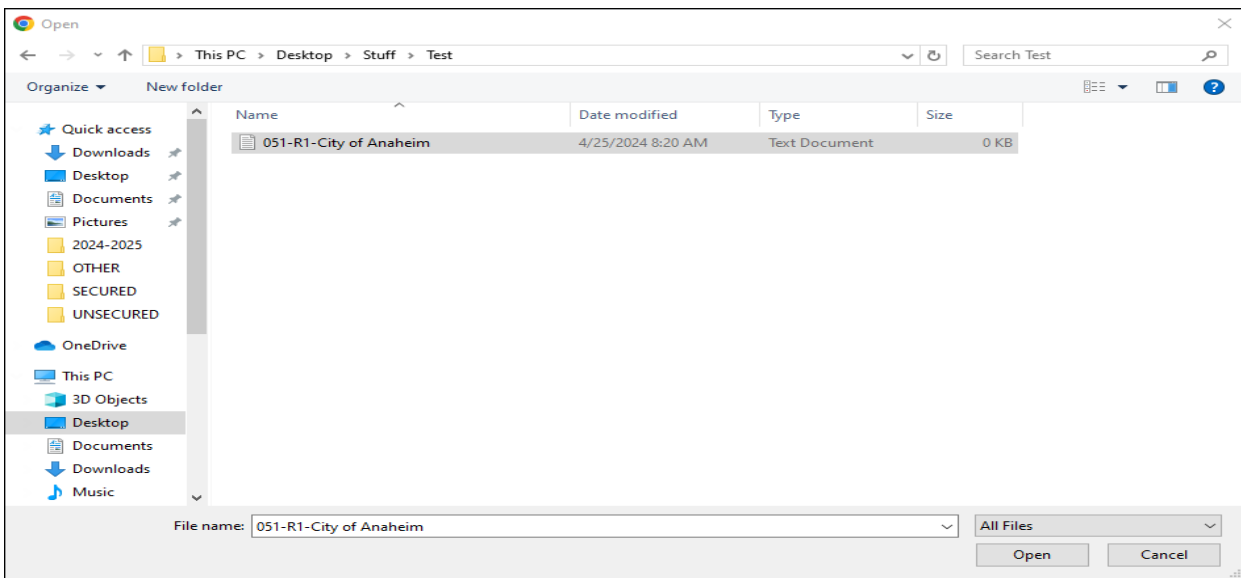
At the bottom of the page, the copyright notice reads: © 2020 Direct Charges Upload System

Upon logging in, you will be taken to the Dashboard. Navigate via tabs and links for different functions and information on this page.

View & 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.

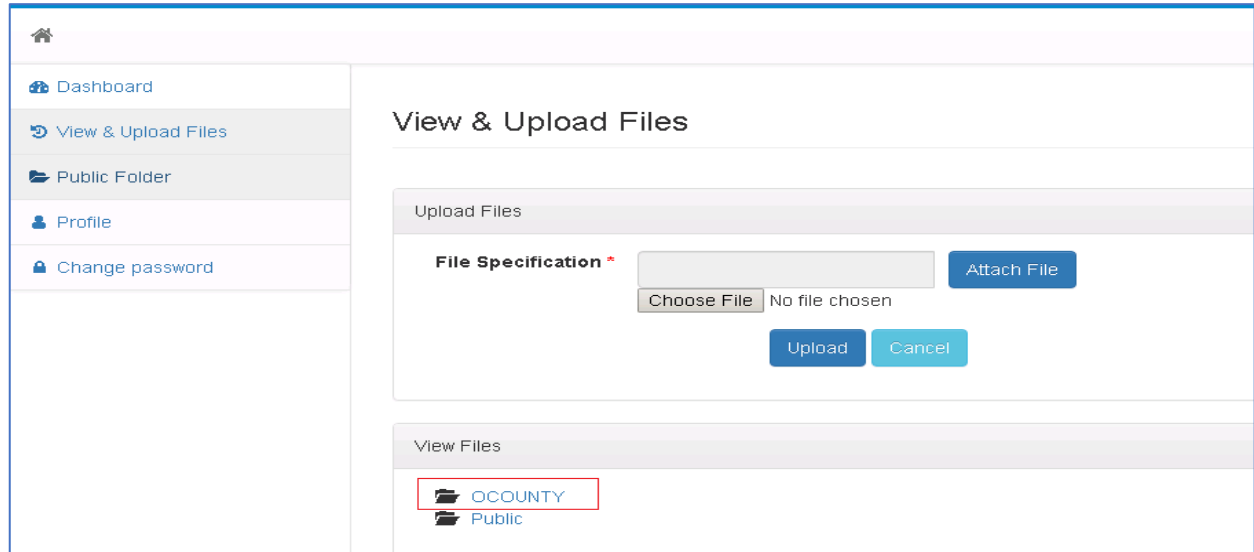


- Data files to be uploaded need to be in the following **format**:
 - Data File: District-Tax Type-City or Special District
Example: 051-R1-City of Anaheim or 749-CE-WRCOG
 - If there are multiple tax types in data file, please list accordingly
Example: 051-R1, R2, R3, R5-City of Anaheim
- Select **Attach File** and locate the file you want to upload.

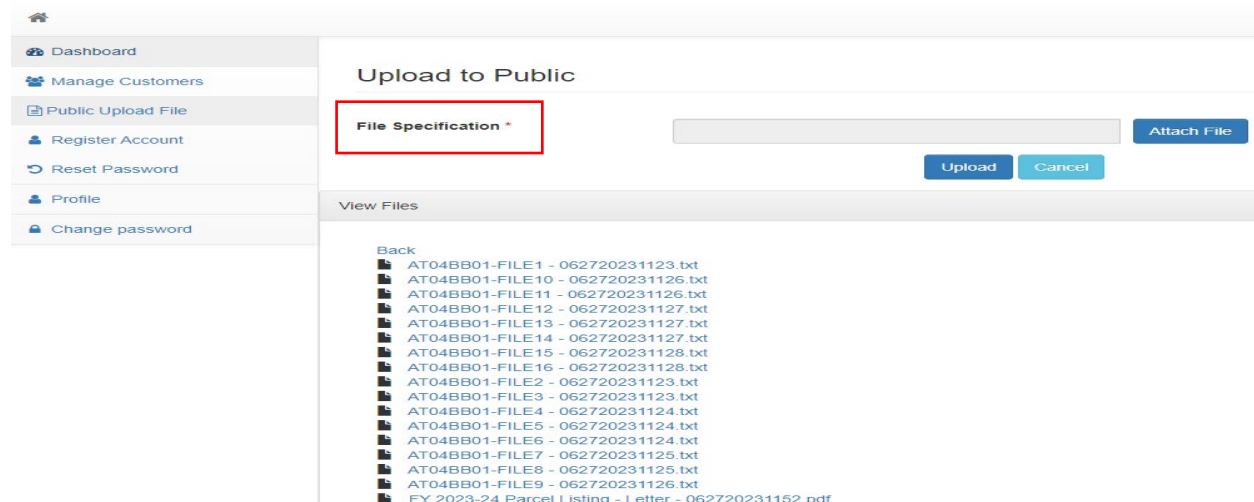
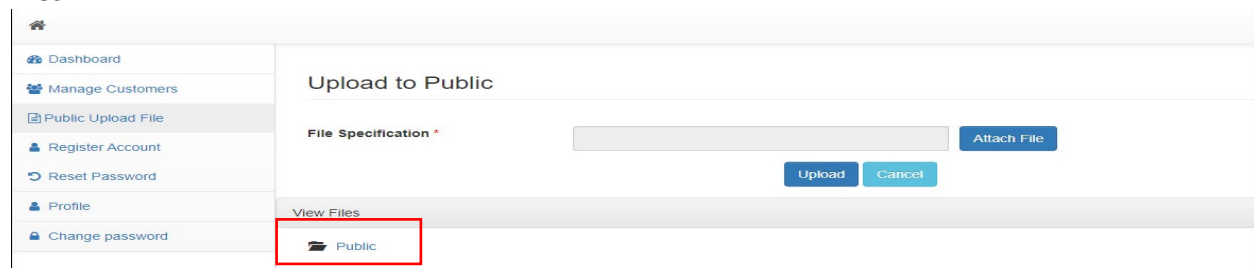


- Confirmation will be given once your files are successfully uploaded with the correct file type.

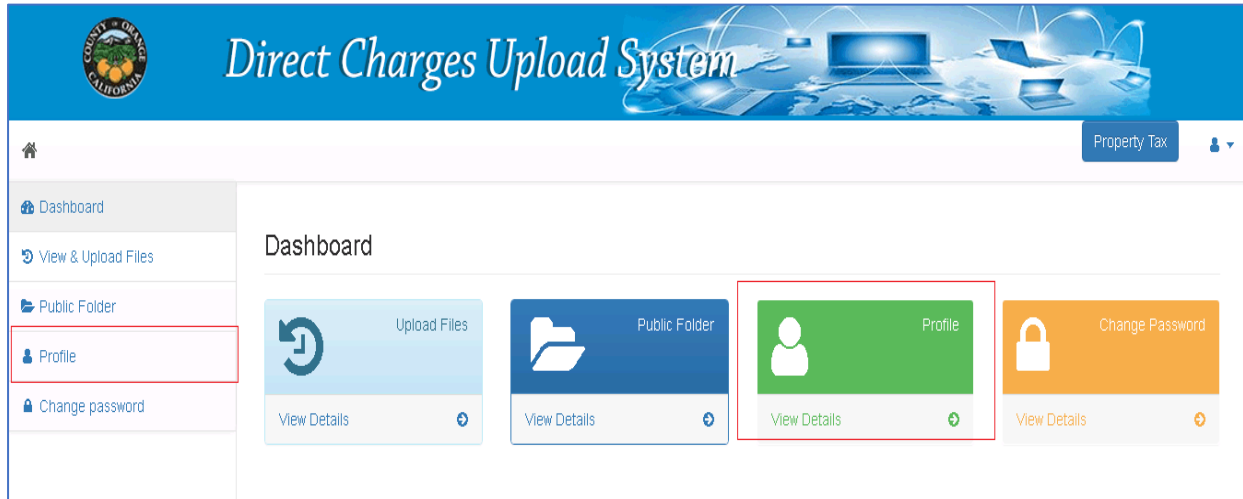
- You can view the files that have been successfully uploaded to the district folder by clicking on your folder. Once uploaded, files cannot be deleted or changed. Contact us if you require deletion of an incorrect or erroneous file.



Public Folder: You can 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: Contains the *Account ID*, *District Name* and *District ID* which are created and assigned to you by the Orange County Auditor's office. You **must** update the primary contact person's information (*first name*, *last name*, *email* and *primary phone number*) which **must** match the information submitted with *Attachment C*.



- Select **Edit** and update the fields with the information that matches the same contact information submitted with [Attachment C](#) for the district.

The screenshot shows the 'Edit Profile' form. The form fields are as follows:

Account ID *	OCOUNTY	District ID *	001
District Name	Property Tax	First Name	Property
Last Name	Tax	Email *	PTAX@ac.ocgov.com
Primary Phone *	714-834-4437	Ext.	

At the bottom of the form are 'Save' and 'Cancel' buttons. The 'First Name', 'Last Name', and 'Primary Phone' fields are highlighted with red boxes.

Change Password: Enter your current password that was provided to you and then update your new password following the prompts.

Password requirements: 8 characters, must include an upper- and lower-case letter, and a number.

