

ORANGE COUNTY AUDITOR-CONTROLLER

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May 22, 2013

TO:

Cities and Special Districts

ATTENTION:

Finance Directors/Managers

SUBJECT:

2013-14 Special Assessments

This is our annual request for information for adding special assessments to the 2013-14 Secured Property Tax Roll.

The attached instructions outline the procedures to be followed and the required format of the special assessment data. If your city/special district contracts with a private consultant for preparation of your special assessment information ensure that your contractor receives a copy of this package.

This letter, instructions, and attachments will be available on the Auditor-Controller's Property Tax Accounting website: http://ac.ocgov.com/info/accounting/

If you have any questions, please contact Todd Arnold at (714)834-2609 todd.arnold@ac.ocgov.com, or Frank Davies at (714)834-3015 frank.davies@ac.ocgov.com.

Your timely cooperation is greatly appreciated.

Jan E. Grimes

Auditor-Controller

INSTRUCTIONS FOR 2013-14 SPECIAL ASSESSMENTS

New Assessments

If your city/special district intends to levy a special assessment in 2013-14 for the first time, or if you have a new special assessment for 2013-14, please contact Arounsy Phommasa of the Property Tax Division at 714-834-3839 as soon as possible so that you can be provided with tax type and district number coding. This information is required for each special assessment submitted.

<u>Authorization</u>

New or continuing 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 resolution authorizing the addition of a new special assessment, or the continuation of a special assessment with submission of your data. A statement of compliance with Proposition 218 must also be included. This may be included within the resolution. An electronic version (eg. pdf) of the resolution can be emailed, followed by mailing of the hard copy.

Parcel Listing

By mid-June, the Auditor-Controller expects to provide each city and special district that levied a special assessment in 2012-13, or that intends to levy a new assessment in 2013-14, a listing of parcels in Orange County. The Assessor will no longer provide a paper copy of this data. The parcel listing is by city/special district and is only available on CD. There will not be a charge for the CD. If you require a CD, please make your request for a CD to this office by June 10th. See *Attachment A* for the record layout.

The parcel listing will reflect the status of property ownership as of the lien date, which is January 1, 2013. 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 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 special assessment data must be made in one of the following forms: 1) on CD, or 2) electronically by email. Multiple special assessments or files on one CD are acceptable. Each file should have no greater than 10,000 parcels. A city/special district with less than 10,000 parcels with special assessments may use a CD or may submit its special assessments data by email. If more than 10,000, a CD must be used. See *Attachment B* for an example of file format.

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 dollar amount for each special assessment being added to the roll 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 special assessment data is for the upcoming 2013-14 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 jurisdiction.

<u>Timeline</u>

June 10	Deadline to request parcel listing on CD
Mid-June	Auditor-Controller to provide parcel listings
August 1	Deadline to submit water district assessments (per Water Code Section 31701)
August 10	Deadline to submit all other special assessments

The special assessment data CD must be submitted to the Orange County Auditor-Controller, Property Tax Division, 630 N. Broadway, Santa Ana, CA. 92702. If you are emailing your file please submit it to todd.arnold@ac.ocgov.com and also to tax.property@ac.ocgov.com.

Additional Requirements

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

Your request to use the County's property tax system implies your agreement to be charged for adding the special assessment onto the property tax bills. The charge for the upcoming fiscal year remains at .30 percent of the total special assessments levied.

Negative assessments require payment when the data is submitted.

Processing of Corrections

After data 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 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 special assessments already billed will remain at \$15 per parcel.

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

Record layout for 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
				Required
4	City/ District Code	Alpha/numeric	4	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 (II) 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: Call Arounsy Phommasa at (714) 834-3839 for your Tax Type code and City/District code for new assessments.

Special Assessments 2013/2014

Name of City/Special District:		
List all assessments by name and tax type		
Assessment Name	Тах Туре	
Contact Name	Phone #	
Assessment Name	Тах Туре	
Contact Name	Phone #	
Assessment Name	Тах Туре	
Contact Name	Phone #	
Assessment Name	Тах Туре	
Contact Name	Phone #	
Assessment Name	Тах Туре	
Contact Name	Phone #	
Assessment Name	Тах Туре	
Contact Name	Phone #	
Assessment Name	Тах Туре	
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Contact Name	Phone #	
Assessment Name	Тах Туре	
Contact Name	Phone #	