

County of Los Angeles
Department of Auditor-Controller



Direct Assessment Submission
Procedure Manual

FY 2019-2020
Processing

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DIRECT ASSESSMENT (DA) INTRODUCTION

This is the fiscal year 2019-2020 version of the Los Angeles County Auditor-Controller Direct Assessment Submission Procedure Manual. This manual has been created for use by taxing agencies that submit their direct assessments to the Los Angeles County Auditor-Controller for processing.

The following is a summary of important items to keep in mind during this year's Direct Assessment (DA) process:

- **Agency Information Sheet (AIS) New Field**

This fiscal year, the AIS form has two new fields:

- **Website**
- **Consultant Agency Name or Levying Agency (City/Department Name)**

Please fill out completely all the **required** fields on the form.

For instructions on how to generate and submit your AIS, please see the revised **DAWeb Agency Manual** under the **Help Option Menu** on the DAWeb Application website (<http://daweb.auditor.lacounty.gov>).

NOTE: The AIS Web Form must be completed and saved before you proceed to upload documents or data file.

- **Document Submission**

All DA agencies are **required** to submit the new revised AIS.

None of the three following required documents (**AIS, Billing Agreement** and **Data Transmittal**) should be modified unless approved by the Auditor-Controller management.

The Auditor-Controller requires that each agency provide a current copy of their Resolution/Ordinance and Billing Agreement annually, even if no changes have taken place.

- **Requesting for New DA Account**

If your agency would like to request **new DA account(s)**, please send an e-mail to **Evelyn Ramirez** or **Aquilla Ivery-Simmons** at dagroup@auditor.lacounty.gov and see **REQUESTING FOR NEW DA ACCOUNT(S) (see page vi)**. Also, please refer to the **DA CYCLE AND SUBMISSION DUE DATES (see page iv)** to ensure you submit your new account request before the deadline.

- **Notification Letter of Authorization**

For those consulting agencies that are authorized to sign any/all required documents and forms on your behalf of the levying agency, we require you to send us a notification letter of authorization (**see page viii**).

- **State Parcel Tax Reporting - Assembly Bill 2109**

The Auditor-Controller has identified direct assessment agencies that are considered a parcel tax and are required to report on their Financial Transactions Reports (FTR) to the State Controller's Office (SCO). The Auditor-Controller will be reporting on behalf of all County direct assessment agencies that are levying parcel taxes and will be in contact with them while the non-County direct assessment agencies will be responsible for reporting their information on their FTR to the SCO. To see if your agencies are required to report, please click the link below:

[Direct Assessment Parcel Tax List by Account Name and Number](#)

- **Notice of New Parcel Tax - Assembly Bill 2476**

Effective January 1, 2017, all local agencies are required to provide notice of new parcel tax to the affected property owners who reside outside of the district boundaries. For more information and the entirety of AB 2476, please click the link below:

[AB 2476 State Legislature Website](#)

Questions regarding any portion of these important items should be directed to the Auditor-Controller Property Tax Services Division, **Evelyn Ramirez**, supervisor of the **Direct Assessment Processing Unit** at **(213) 893-2344**.

DA CYCLE AND SUBMISSION DUE DATES

May 1st - July 15th	Request for the New DA Accounts (see page vi) and Bill Description Modification (see page 27) will be processed if received by our office as early as May 1st and no later than July 15th .
May 1st - August 10th	Submit the Notification Letter of Authorization to our office as early as May 1st and no later than August 10th (see page viii).
July - August	Agencies submit original input direct assessments for new tax year beginning July 1st . The Auditor-Controller prepares new tax roll with direct assessments that have been provided by taxing agencies. We provide exception reports, parcel change reports and comparison letters for agencies with a significant change in data (> 20% of transaction count and/or dollar amount) from previous year to current year.
September	Secured tax bills are printed.
October	Special Tax Levied/Paid Report Original Charge will be available for viewing (see page 22) or for downloading via our website at http://auditor.lacounty.gov .

DA DATA SUBMISSION DUE DATES

To ensure agency direct assessments are included on tax roll, please submit direct assessment input as soon as possible beginning **July 1st**. Cut-off dates are as follows:

July 15th	Upload test data via DAWeb at http://daweb.auditor.lacounty.gov . Agencies submitting data for the first time are recommended to submit test files with sample production data for review.
August 10th	Upload original input data via DAWeb.
September 10th	Final day to accept DA corrections for new tax year.

NOTE: Direct assessment data cannot be submitted to Auditor-Controller via DAWeb without first uploading the AIS, Resolution/Ordinance, Billing Agreement and Data Transmittal.

We cannot guarantee any agency placement of all direct assessments on tax roll when input is received after established due date of **August 10th**.

DA SCHEDULE OF SERVICE CHARGES

1. DA Annual Charges

Original Input:	\$0.25 per assessment per parcel/yr sequence
Processing Fee:	\$50.00 per account
Set Up Fee:	\$250.00 per account for New DA accounts only

2. DA Quarterly Charge

Corrections:	\$13.00 per assessment per parcel/yr sequence after tax roll extension on September 21, 2019.
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3. DA Confirmation Charges

The Auditor-Controller will provide an email confirmation that the assessments on specific parcels have been removed/adjusted if the agency makes a request. There will be an additional charge per assessment, per parcel/yr sequence plus processing fee.

NOTE: Additional services requested outside of the processes listed above will be charged based on FY 2019-20 Auditor-Controller Duplication Rates available in September 2019.

REQUESTING FOR NEW DA ACCOUNT(S)

For requesting new DA account(s), please provide the following:

- Letter requesting for new DA Account(s) should be on agency's letterhead (**see page vii**).
- Copy of approved resolution or ordinance authorizing the Auditor-Controller to place the DA charges on the tax bills.

Send request via:

- Mail: **County of Los Angeles
Auditor-Controller, Property Tax Services Division
Direct Assessment Processing Unit
500 W. Temple Street, Room 153
Los Angeles, CA 90012
Attn: Evelyn Ramirez**

OR

- E-mail: **Evelyn Ramirez at dagroup@auditor.lacounty.gov.**

Should you have any questions regarding the status of your request, please contact **Evelyn Ramirez** at **(213) 893-2344** or **Aquilla Ivery-Simmons** at **(213) 974-8573** or send an email to dagroup@auditor.lacounty.gov.

SAMPLE NEW DA ACCOUNT LETTER

Insert agency letterhead here

Date

County of Los Angeles
Auditor-Controller, Property Tax Services Division
Direct Assessment Processing Unit
500 West Temple Street, Room 153
Los Angeles, CA 90012
Attn: Evelyn Ramirez

Dear Ms. Ramirez,

Please establish a new Direct Assessment account for Fiscal Year #####-## for *[insert agency description here (e.g. Landscaping/Lighting District #1)]*. Our agency would like our Bill Description to read as follows:

[insert 16 character bill description here (e.g. LA LAND LIGHT #1)]

I have enclosed a copy of the Resolution authorizing the levy of special taxes.

Please contact me if you have any questions.

Thank you,

John Smith
Finance Manager

enclosure

SUBMISSION OF NOTIFICATION LETTER OF AUTHORIZATION

When creating the notification letter of authorization, please include the following (see page ix):

- Agency's letterhead
- Consulting Agency Name
- List of required documents and forms that you have authorization for (e.g. Billing Agreement, Agency Information Sheet, Data Transmittal, etc.)
- Duration of Authorization
- Account Number(s) and Bill Description(s) for which you have authorization for
- Agency Contact Name, Phone No. and E-mail
- Signature of Authorization from Levying Agency
- Printed Name and Title of the Authorized Signee

Send notification letter via:

- Mail: **County of Los Angeles
Auditor-Controller, Property Tax Services Division
Direct Assessment Processing Unit
500 W. Temple Street, Room 153
Los Angeles, CA 90012
Attn: Evelyn Ramirez**

OR

- E-mail: **Evelyn Ramirez at dagroup@auditor.lacounty.gov.**

Should you have any questions regarding this letter, please contact **Evelyn Ramirez** at **(213) 893-2344** or **Aquilla Ivery-Simmons** at **(213) 974-8573** or send an email to dagroup@auditor.lacounty.gov.

SAMPLE NOTIFICATION LETTER OF AUTHORIZATION

Insert agency letterhead here

Date

County of Los Angeles
Auditor-Controller, Property Tax Services Division
Direct Assessment Processing Unit
Attn: Evelyn Ramirez

RE: NOTIFICATION LETTER OF AUTHORIZATION

Dear Ms. Ramirez,

Please let this letter serve as notification that our agency is authorizing *Consultant Agency Name* to sign on our behalf for the following Direct Assessment account(s) for Fiscal Year *####-##* and future years until you are notified otherwise:

Account #	Bill Description

Consultant Agency is authorized to sign the following documents/forms on our behalf:

- Billing Agreement
- Agency Information Sheet (AIS)
- Data Transmittal Form
- DAWeb User Identification Form
- Bill Description Modification Form

If you have any questions about this authorization, please contact me at (###) ###-#### or via e-mail at *e-mail address*.

Thank you,

John Smith
Finance Manager

1.0 SUBMISSION OF DATA

1.1 Submission of Data via DAWeb

The Auditor-Controller requires that all original input submission be made via DAWeb.

To have access granted to the DAWeb, please fill out and submit the **User Identification Form (see page 25)** immediately to **Evelyn Ramirez** by e-mail at dagroup@auditor.lacounty.gov.

Please see the revised DAWeb Agency Manual and/or virtual tutorial on the DAWeb (<http://daweb.auditor.lacounty.gov>) for instructions on how to use the DAWeb Application website.

2.0 SUBMISSION OF CORRECTIONS

2.1 Corrections Made Before the Original Input Deadline

Please see the revised DAWeb Agency manual and/or virtual tutorial on the DAWeb (<http://daweb.auditor.lacounty.gov>) for instructions on how to submit corrections using the DAWeb Application website.

2.2 Corrections Made After the Original Input Deadline

Direct assessments that were processed to the Secured Tax Roll system and resulted in an incorrect assessment for a parcel **MAY** be corrected after the original input deadline. ***Roll Corrections for the Current Year that are received after SEPTEMBER 21st WILL BE SUBJECT to a \$13 SERVICE CHARGE for each roll correction processed.***

The Auditor-Controller will accept corrections for current and prior year assessments to decrease or delete an incorrect assessment.

The Auditor-Controller will make corrections only upon receipt of a completed and properly signed Direct Assessment Correction Form (**see page 4 for the Current Year Correction Form Sample and page 5 for the Prior Year Correction Form Sample**). Please submit the Direct Assessment Correction Form immediately by e-mail to **Evelyn Ramirez** at eramirez@auditor.lacounty.gov.

The Auditor-Controller will provide confirmation that the assessments on specific parcels have been removed/adjusted if the agency makes a request. There will be an additional charge per assessment, per parcel/yr sequence plus processing fee.

NOTE: Additional charges will be based on FY 2019-20 Auditor-Controller Duplication Rates available in September 2019.

A. Current Year Corrections

Prepare the Current Year Direct Assessment Correction Form (**see page 3**). Current year corrections that are unpaid or partially paid will result in an adjusted tax bill. Adjusted tax bills are sent to the assessee of record. The Auditor-Controller does not issue refunds resulting from the cancellation and/or reduction of direct assessment charges. Any corrections to an assessment that would generate a refund will be returned to the agency with payment information to assist the agency in processing refunds accordingly.

B. Prior Year Corrections

Prepare the Prior Year Direct Assessment Correction Form (**see page 3**). Prior year corrections that are unpaid will result in an adjusted delinquent tax bill. Adjusted tax bills will be sent to the assessee of record. The Auditor-Controller does not issue refunds resulting from the cancellation and/or reduction of direct assessment charges. Any corrections to an assessment that would generate a refund will be returned to the agency with payment information to assist the agency in processing refunds accordingly.

Correction Form Instructions

Letterhead - No Longer Required.

- 1 **Agency Name**
Enter the Agency Description.
- 2 **Account Number**
Enter the Agency Account Number.
- 3 **Authorization Number and Confirmation Date**
Leave blank. Auditor-Controller use only.
- 4 **Fiscal Year or Rate Year**
Enter the 4 digits of the roll year (e.g. if the DA is for the tax year 2019-2020, enter "2019").
- 5 **Parcel Number**
Enter parcel number that will be corrected or billed on Secured Tax Roll. If Public Utility, please refer to **Section 3.1 Public Utility Parcel Conversion Procedure** on page 7.
- 6 **Year and Sequence No.**
Enter the Rate Year and "000" (e.g. if rate year is 2019, enter "2019000").
- 7 **Check Digit**
Refer to **Section 3.2 Check Digit Algorithm Calculation Procedure** on page 9.
- 8 **Original Amount**
Enter the prior amount posted.
- 9 **Corrected Amount**
Enter the new direct assessment amount to be posted to the Secured Tax Roll. If deleting an assessment, enter "0".
- 10 **Prepared By**
Type or print the name of the person preparing the correction form.
- 11 **Telephone No.**
Enter the phone number of the person to be contacted if any problems occur.
- 12 **Authorized Name and Signature**
Type or print the name of the person authorizing the change and sign.
- 13 **Date**
The date the request was signed.
- 14 **Telephone No.**
Enter the phone number of person authorizing the change.

2.0 SUBMISSION OF CORRECTIONS

C. Corrections Due to Foreclosure

When submitting corrections due to foreclosure, the agency should follow the procedures on **page 2, Section 2.2 Corrections Made After the Original Input Deadline**. Indicate "**FOR FORECLOSURE**" on the form to the left of the account number.

D. Corrections Due to Property Acquired by a Public Agency

All direct assessments placed on property that is subsequently acquired by a public agency will be pro-rated from the date of acquisition forward.

E. Corrections Processing Cut-Off Dates

To ensure corrections are processed during the current fiscal year, Direct Assessment Correction Forms must be received no later than **May 1st**. Correction processing resumes in **September** of the following tax year.

F. Corrections for 16 or more Parcels

When submitting a Current/Prior Year Direct Assessment Correction Form with 16 or more parcels, your agency is **required** to send the Excel spreadsheet file along with your signed Current/Prior Year Direct Assessment Correction Form by e-mail to **Evelyn Ramirez** at eramirez@auditor.lacounty.gov.

3.0 DA PUBLIC UTILITY AND CHECK DIGIT PROCEDURES

3.1 Public Utility Parcel Conversion Procedure

The conversion of State Board Equalization (SBE) parcel to the LA County parcel is based on the identification of property type as Unitary and Nonunitary properties (Nonunitary Railway Transportation, Operating Nonunitary and Nonoperating Nonunitary). The LA County parcel consists of 10-digit numbers. Please follow the instructions and refer to the link below for reference:

[State Board of Equalization Property and Special Taxes Department](#)

1. If the public utility property is other than a railroad company and the property type is identified as **UNITARY** and **OPERATING NONUNITARY**, then convert to LA County parcel number as follows:

Example:

Public Utility Name:	Southern California Gas Company
Company Number:	0149
SBE TRA:	000001
LA County TRA:	00001

<u>Digits</u>	<u>Total digits (10)</u>	<u>Content</u>
1	1	9 (First prefix of the map book)
2-5	4	Utility Company Number
6-10	5	00001 (Convert SBE TRA to LA County TRA)

<u>Prefix of Map Book</u>	<u>Utility Company Number</u>	<u>LA County Tax Rate Area</u>
9	0149	00001

County Parcel Number: 901-490-0001

2. If the public utility property is a railroad company and the property type is identified as **UNITARY**, then convert to LA County parcel number as follows:

Example:

Public Utility Name:	Union Pacific Railroad Company
Company Number:	0843
SBE TRA:	000002
LA County TRA:	00003

<u>Digits</u>	<u>Total digits (10)</u>	<u>Content</u>
1	1	9 (First prefix of the map book)
2-5	4	Utility Company Number
6-10	5	(Convert SBE TRA to LA County TRA)

<u>Prefix of Map Book</u>	<u>Utility Company Number</u>	<u>LA County Tax Rate Area</u>
9	0843	00003

County Parcel Number: 908-430-0003

3.0 DA PUBLIC UTILITY AND CHECK DIGIT PROCEDURES

3. If the public utility property is identified as **NONOPERATING NONUNITARY** and **NONUNITARY RAIL TRANSPORTATION CO.**, then convert to LA County parcel number as follows:

Example:

Public Utility Name: AT & T California
 Company Number: 0279
 SBE TRA: Various SBE TRAs
 LA County TRA: Various LA County TRAs

<u>Digits</u>	<u>Total digits (10)</u>	<u>Content</u>
1	1	9 (First prefix of the map book)
2-5	4	Utility Company Number
6-10	5	(Convert SBE TRA to LA County TRA)

<u>Prefix of Map Book</u>	<u>Utility Company Number</u>	<u>LA County Tax Rate Area</u>
9	0279	03801

County Parcel Number: 902-790-3801

4. If the public utility is an electric company and the property type is identified under Qualified Section 100.95 (see link below), then convert to LA County parcel number as follows:

[Qualified Section 100.95 - Electric Property](#)

Example:

Public Utility Name: Southern California Edison
 Company Number: 0148
 SBE TRA: 000095
 LA County TRA: 90000

<u>Digits</u>	<u>Total digits (10)</u>	<u>Content</u>
1	1	9 (First prefix of the map book)
2-5	4	Utility Company Number
6-10	5	(Convert SBE TRA to LA County TRA)

<u>Prefix of Map Book</u>	<u>Utility Company Number</u>	<u>LA County Tax Rate Area</u>
9	0148	90000

County Parcel Number: 901-489-0000

3.2 Check Digit Algorithm Calculation Procedure

The Check Digit is a form of parcel number validation. The calculated check digit number is arrived at by using the following algorithm:

- a. List your parcel number. **2 0 2 0 4 1 8 0 3 7**
- b. Start with the first digit of the parcel number **step a** and multiply every other digit by 2.

2	2	4	8	3
4	4	8	16	6

- c. Sum the resulting totals from **step b**. If the answer in step b contains two digits, add the number individually to get one number (e.g. 16 would be 1+6)

$$4 + 4 + 8 + 1 + 6 + 6 = 29$$

- d. Go back to parcel number starting with **step a** and add every other number starting with the second digit from parcel number.

$$0 + 0 + 1 + 0 + 7 = 8$$

- e. Add the total result from **step c** to the total result from **step d**.

$$\begin{array}{r} \text{Total} = \quad 29 \\ \quad \quad \quad + 8 \\ \hline \quad \quad \quad 37 \end{array}$$

NOTE: If the last digit calculated in step e is zero, check digit is zero.

- f. Subtract the last digit of the total in **step e** from 10.

$$10 - 7 = 3$$

The end result is the check digit = 3.

4.1 [DA Exception Report: Description and Sample](#)

The Direct Assessment Exception Report is a control report provided to the taxing agency by the Auditor-Controller after each update during DA Roll Build-Up. It lists the direct assessment transactions rejected during Secured Tax Roll processing. This report is to be used by the agency as a source document when making corrections. **See the link on the sign-in page on the DAWeb Application website under Help Menu Options to access the exception reports on the Auditor-Controller website.**

Description:

- 1 **Report Heading**
The report heading consists of: (1) the page number; (2) the report name; (3) the agency account number; and (4) the report preparation date.
- 2 **Agency Number**
Agency's assigned account number.
- 3 **Batch Number**
The batch number assigned to the agency's direct assessment transactions.
- 4 **Parcel Number**
The Assessor's identification number.
- 5 **Check Digit**
A calculated number used internally by the Auditor-Controller.
- 6 **Year**
Secured Tax Roll year to which the direct assessments tried to post.
- 7 **Sequence Number**
The number that identifies what segment of a parcel is to be processed.
- 8 **Recycle Line Number**
The number used to locate an error transaction during the correction process used internally by the Auditor-Controller.
- 9 **Authorization Number**
Assigned by the Auditor-Controller, used internally.
- 10 **Reason & Origin**
Codes assigned/used internally by the Auditor-Controller.
- 11 **Direct Assessment Amount**
The direct assessment levy amount charge.
- 12 **Hash Amount**
Total amount of direct assessments in the transaction.
- 13 **Error Codes**
The code that indicates the reason a transaction has been rejected.

4.0 DA EXCEPTION REPORT

14 Total Parcel Count

The total number of direct assessment transactions listed.

15 Description of Common Error Codes

A key used to explain the most common error codes.

DIRECT ASSESSMENT EXCEPTION REPORT SAMPLE

1

PAGE 1

DIRECT ASSESSMENT EXCEPTION REPORT FOR ACCOUNT NUMBER - 00418
PREPARED DATE: 08/15/99

2	3	4	5	6	7	8	9	10	11	12	13
ACCT NUM	BATCH NUMBER	PARCEL NUM	C D	YR	SEQ	LINE NUMBER	AUTH #	REAS ORIG	DA AMOUNT	HASH TOTAL	ERROR CODES
00418	100418	3010037032	7	2000	000	083007352 10	000153	LC	0000000102090	00000000102090	A30
		3022011002	3	2000	000	055002988 15	000153	LC	000000014717D	0000000007375H	L30 L80
		3027021044	7	2000	000	083007427 60	000153	LC	000000010209D	0000000010209D	240 L30 L80
		3027021060	6	2000	000	055003083 20	000153	C	0000000030781	00000000030781	A50
		3040004029	5	2000	000	055003083 20	000153	LC	0000000102090	00000000102090	220
		3040004030	2	2000	000	055003083 20	000153	LC	0000000073750	00000000073750	240

TOTAL PARCEL COUNT = 6

14

DESCRIPTION OF COMMON ERROR CODES

- 15
- (1) A30 - INCORRECT CHECK DIGIT
 - (2) L20 - ACCOUNT NUMBER IS NOT NUMERIC
 - (3) L30 - DIRECT ASSESSMENT AMOUNT IS NOT NUMERIC
 - (4) L80 - DIRECT ASSESSMENT HASH AMOUNT IS NOT NUMERIC
 - (5) L82 - DIRECT ASSESSMENT AMOUNT DOES NOT EQUAL TO THE HASH AMOUNT
 - (6) 220 AND 240 - PARCEL DOES NOT EXIST ON THE SECURED TAX ROLL
 - (7) 320 - TRANSACTION IS ATTEMPTING TO POST A NEW DIRECT ASSESSMENT WITH ZERO DIRECT ASSESSMENT AMOUNT
- *** FOR ALL OTHER ERROR CODES REFER TO THE APPENDIX OF THE DIRECT ASSESSMENT SUBMISSION PROCEDURES MANUAL ***

4.0 DA EXCEPTION REPORT

STR Error Codes for DA Transactions

A10	Parcel number is not numeric or is equal to zeros
A20	Sequence number is not numeric
A22	Year is not a valid roll year
A30	Check digit is not valid
A40	Authorization number must not equal blanks
A50	Reason key is not equal to "L"
A60	Origin key is not equal to "C"
A70	Transaction code is not equal to "580"
L20	Account number is not numeric
L30	Direct Assessment amount must be numeric
L80	Direct Assessment amount is not equal to the hash amount
220	Parcel is not active on the database
240	Parcel for particular year and sequence is not active on the database
430	Transaction is attempting to post a new direct assessment with an invalid direct assessment account number
460	Transaction is attempting to update a roll year greater than the current roll year

NOTE: The error codes “220” and “240” often occur because agencies submit direct assessments on parcels that have undergone a parcel change or on non-billable parcels. A primary example of a non-billable parcel would be a Common Area parcel. Common Area generally occurs within condominium projects and planned neighborhood projects. The assessed value on Common Area parcels are deliberately set low (\$9) so that a tax bill will not be issued. To minimize these errors, it is suggested that each agency identify and omit assessments for non-billable parcels. It is recommended that the charges be allocated to parcels adjoining the Common Area parcels.

The error code “320” has been removed from the list above since the DAWeb now has an upfront validation which will no longer allow you to submit a zero amount within your correction file that was not part of your original submission.

5.0 DA ON PARCELS UNDERGOING PARCEL CHANGE

5.1 Parcel Change Current Year Processing

If the Parcel Change occurs during the current Roll Year, there are two options available:

- OPTION 1** Allocate existing direct assessment amounts to new billable parcel(s). This option will automatically divide amount of direct assessment levied on old parcel (parcel undergoing change) equally to new billable parcel(s) being created and placed equally divided amount(s) on new parcel(s).
- OPTION 2** Drop the assessments from the roll. When new parcel(s) replace old parcel direct assessment will be deleted. It will be the sole responsibility of the taxing agency to directly bill the party liable for any direct assessments dropped from the roll.

Indicate on the AIS (see page 18) the option you select for each direct assessment account.

The Auditor-Controller may refund paid direct assessments for properties undergoing Parcel Change for the current Roll Year during the current Roll Year.

E.g. Parcel Change in the 2019-2020 fiscal year affects the tax bill for that same year (fiscal year 2019-2020).

The Los Angeles County Assessor has developed an automated methodology for managing direct assessments for properties undergoing a "Parcel Change." "Parcel Change" is the term that describes the process which takes place when a change in the legal description of a parcel results in it changing into one or more new parcels, or many parcels into one parcel.

The Auditor-Controller will process increases after extension of tax roll by request to direct assessments on parcels that have undergone a parcel change. All such requests will be subject to the **\$13.00** service charge per assessment per parcel and year/sequence being adjusted. New parcels must be billed on the Secured Tax Roll before taxing agencies submit requests. Taxing agencies choosing **Option 1** may submit Current Year Correction Forms increasing and decreasing amounts for direct assessments that were divided equally on the new parcels or dropped due to a multiple parcel change.

Under both Option 1 and Option 2, Direct Assessments for parcels undergoing a parcel change will be dropped from the tax roll under the following conditions:

- After pro-ration, any unpaid portion of Direct Assessments levied on parcels undergoing a parcel change due to an acquisition of the property by a public entity.
- Direct Assessments for parcels undergoing a multiple parcel change. Multiple parcel change is defined as a parcel being divided into more than 4 parcels.
- When a parcel undergoes a parcel change, if the new parcel is billed on the Unsecured tax roll due to a change in ownership, the DA amounts are dropped. The Auditor-Controller will provide agencies a report of DA amounts that are dropped in this situation.

AGENCY REPORTS

The following hard copy reports identify direct assessments on parcels that have undergone a Parcel Change:

1. Report of Direct Assessment Activity (see page 16, FIG. 5.1)

This non-accumulated report is available after each parcel change update. The parcel change system updates approximately once per week from September to June.

- a. If **Option 1** has been selected by the agency, the report will indicate by direct assessment account number the old and new parcel numbers, the direct assessment amount on the old parcel at the time of parcel change, and the amount allocated to the new parcels.
- b. If **Option 2** has been selected by the agency, the report will indicate by agency account number the old parcel number, the direct assessment amount on the old parcel at the time of parcel change, and the amount dropped from the roll.

2. Agency Summary Report - Hard Copy (see page 17, FIG. 5.2)

This non-accumulated report is available after each parcel change update. The parcel change system updates approximately once per week from September to June.

- a. If **Option 1** has been selected by the agency, the report will provide the total direct assessment amount on the old parcels at the time of parcel change, and the total amount allocated to the new parcels for each parcel change update.
- b. If **Option 2** has been selected by agency, the report will indicate total direct assessment amount on old parcel at time of parcel change, and amount dropped from the roll for each parcel change update.

NOTE: Any mapping questions regarding parcel changes should be directed to the Office of the Assessor, Mapping and GIS Services at (213) 974-7352.

5.2 Parcel Change Prior Year Processing

If the Parcel Change occurs for a prior Roll Year (e.g. Parcel Change for 2018 Roll Year made during 2019 Fiscal Year), the direct assessments will be handled as follows:

1. If the direct assessment was fully paid on the old parcel when the Parcel Change occurred, regardless of whether the parcel was current or delinquent, the full amount of the direct assessments will remain on the old parcel and will not be dropped from the Tax Roll.
2. If any portion of the direct assessment remained unpaid when the parcel change occurred, the unpaid amount of the direct assessment will be dropped from the Tax Roll. Collection will be the responsibility of the taxing agency.

AGENCY REPORTS

Report of Delinquent Parcel Activity - Hard Copy (see page 17, FIG 5.3)

This report is available by direct assessment account number and includes a list of the old parcels for which taxes were not paid timely and were subject to being dropped from the Tax Roll. In addition, the report provides a list of the old parcels.

NOTE: Hard Copy Agency Report(s) such as:

Report of Direct Assessment Activity (see page 16, FIG. 5.1), Agency Summary Report (see page 17, FIG. 5.2) and Report of Delinquent Parcel Activity (see page 17, FIG 5.3) are only available upon request on an annual basis.

All requests for hard copy reports must be sent by e-mail to **Evelyn Ramirez** at dagroup@auditor.lacounty.gov.

NOTE: Any mapping questions regarding parcel changes should be directed to the Office of the Assessor, Mapping and GIS Services at (213) 974-7352.

5.0 DA ON PARCELS UNDERGOING PARCEL CHANGE

5.3 Parcel Change Agency Reports Samples

FIG. 5.1 – REPORT OF DIRECT ASSESSMENT ACTIVITY – HARD COPY

ASEPO815 DATE 05/16/00

REPORT OF DIRECT ASSESSMENT ACTIVITY FOR AGENCY: LA CO FIRE DEPT ACCT NO: 007.44

THIS SECTION OF THE REPORT LISTS PARCELS UNDERGOING A PARCEL CHANGE FOR WHICH DIRECT ASSESSMENTS HAVE BEEN REAPPLIED TO THE NEW PARCELS) (OPTION 1) OR DROPPED FROM THE TAX ROLL (OPTION 2).

AN "*" TO THE LEFT OF A NEW PARCEL INDICATES THAT A MULTIPLE PARCEL CHANGE OCCURRED. DIRECT ASSESSMENTS CANNOT BE REAPPLIED TO THE NEW PARCELS. THESE DIRECT ASSESSMENTS HAVE BEEN DROPPED FROM THE TAX ROLL.

FOR FISCAL YEAR 1999-00

<u>LEGEND</u>	<u>PARCEL</u>	<u>YR</u>	<u>SEQ</u>	<u>D.A. AMT</u>	<u>LEGEND</u>	<u>PARCEL</u>	<u>YR</u>	<u>SEQ</u>	<u>D.A. AMT</u>
OLD	5868-019-025	1	99 000	10.66	NEW * 5868-019-027	9	99 000		.00
NEW	* 5868-019-028	8	99	.00		-			
PACKAGE TOTAL D.A. AMT: OLD PCL 1				10.66	NEW PCL 2				.00
OLD	8719-004-008	9	99 000	51.64	NEW 8719-004-914	2	99 000		.00
PACKAGE TOTAL D.A. AMT: OLD PCL 1				51.64	NEW PCL 1				.00
OLD	8719-004-009	8	99 000	51.64	NEW 8719-004-915 1	99	000		.00
PACKAGE TOTAL D.A. AMT: OLD PCL 1				51.64	NEW PCL 1				.00
OLD	8719-004-010	5	99 000	51.64	NEW 8719-004-916	0	99 000		.00
PACKAGE TOTAL D.A. AMT: OLD PCL 1				51.64	NEW PCL 1				.00
AGENCY TOTAL D.A. AMT: OLD				165.58	NEW				.00

5.0 DA ON PARCELS UNDERGOING PARCEL CHANGE

FIG. 5.2 – AGENCY SUMMARY REPORT – HARD COPY

ASEP0850 DATE 05/16/00 RUN NO: 89
 AGENCY SUMMARY REPORT OF DIRECT ASSESSMENT ACTIVITY
 FOR FISCAL YEAR 1999-00

AGENCY NAME	ACCT. NO	OLD PARCEL D.A. TOTAL	NEW PARCEL D.A. TOTAL
LA COUNTY HAZARD ABATEMENT	001.96	580.84	.00
COUNTY LIBRARY ASSESSMENT	003.11	22.86	.00
L A CO FIRE DEPT	007.44	165.58	.00
FLOOD CONTROL	030.71	306.67	.00
LA CO PARK DIST	036.92	27.41	.00
L A CO. WEST MOSQUITO AB	061.11	4.82	.00
SAN GABRIEL VY MOSQ ABMT	061.32	21.39	.00
SOUTHEAST MOSQUITO ABATE	061.81	4.11	.00
LA CITY LANDSCAP&LIGHT D	188.50	18.40	.00
LOS ANGELES CITY STREET	188.51	35.02	.00
STORMWATER POLLUTION ABM	188.69	11.48	.00
CITY 911 FUND	188.71	2.87	.00
MWD WATER STANDBY CHARGE	330.11	36.63	.00
MWD WATER STANDBY CHARGE	335.06	10.28	.00
WEST BASIN MWD STANDBY C	375.81	120.00	.00
GRAND TOTAL	1,368.36	.00	

FIG 5.3 – REPORT OF DELINQUENT PARCEL ACTIVITY FOR AGENCY – HARD COPY

ASEP0810 DATE 02/27/02

PAGE 1

REPORT OF DELINQUENT PARCEL ACTIVITY FOR AGENCY: LA CITY LANDSCAP&LIGHT DIST 96-1 ACCT NO: 188.50

THIS REPORT LISTS PARCELS UNDERGOING A PARCEL CHANGE WHICH WERE NOT PAID TIMELY (IN THE TAX YEAR ENROLLED) AND WERE SUBSEQUENTLY PLACED ON THE DELINQUENT TAX ROLL. IF ANY PORTION OF THE TAXES REMAINED UNPAID WHEN THE PARCEL CHANGE OCCURRED, THE FULL AMOUNT OF THE DIRECT ASSESSMENT, BOTH PAID AND UNPAID, HAVE BEEN DROPPED FROM THE TAX ROLL. COLLECTION OF THE DIRECT ASSESSMENT IS THE RESPONSIBILITY OF THE TAXING AGENCY.

FOR FISCAL YEAR 2002-2003

OLD PARCEL (S)	YEAR (S) ON REDEMPTION	NEW PARCEL (S)
----- 2350-012-032	----- 99 000 98 000 00 000	----- 2350-012-919

PACKAGE TOTAL: OLD PARCELS 1 NEW PARCELS 1

6.1

[Agency Information Sheet \(Revised\)](#)

Please see the revised DAWeb Agency Manual on the DAWeb (<http://daweb.auditor.lacounty.gov>) for instructions on how to submit the **AIS** using the DAWeb Application website.

6.2

Billing Agreement

(NOTE: Must be submitted on agency letterhead.)

DA Account #:

AGREEMENT FOR BILLING OF DIRECT ASSESSMENTS

This agreement is made and entered into between the *Los Angeles County Auditor-Controller* and *[Name of your Agency]* to provide the service of placement of direct assessments on the Secured Tax Roll and distribution of collections to *[Name of your Agency]*.

I. PROPERTY TAX SERVICES

Los Angeles County will place direct assessments on the Secured Tax Roll and distribute collections to *[Name of your Agency]* at the same time and in the same manner as Los Angeles County property taxes are collected and distributed. *[Name of your Agency]* will adhere to the policies and procedures established by the Los Angeles County Auditor-Controller as outlined in the Direct Assessment Submission Procedure Manual.

Fee for Billing Services

For billing of direct assessments, the Los Angeles County Auditor-Controller shall collect the following charge:

DA Original Submission - \$0.25 per assessment per parcel

For correction of direct assessments requested by *[Name of your Agency]* after extension of the tax roll, the Los Angeles County Auditor-Controller will collect \$13.00 per correction.

The Los Angeles County Auditor-Controller will charge an additional fee for extended services provided to *[Name of your Agency]* that are outlined in the Auditor-Controller Direct Assessment Submission Procedure Manual.

II. COLLECTION OF AUDITOR-CONTROLLER FEES

Direct Assessment billing charges are collected once a year, on the December 20th advance distribution. Any additional charges are deducted on the next available distribution of monies.

III. ACCOUNTING SERVICES

The Los Angeles County Auditor-Controller has available a report of direct assessments levied for the tax year by parcel and will be provided to *[Name of your Agency]*. Accounting Services beyond this will be considered extended services and will be subject to additional charges and fees.

IV. MODIFICATION OF COLLECTION FEES AND CHARGES

The Los Angeles County Auditor-Controller reserves the right to increase or decrease any charges herein provided, in proportion to any changes in costs incurred by the Auditor-Controller in providing the services described herein, provided that written notice of any increase or decrease in charges is given to *[Name of your Agency]*.

V. AUTHORITY FOR LEVY AND COMPLIANCE WITH LAW

The authority for such levy, (i.e. resolution, ordinance or election), shall accompany requests for the levy of direct assessments. *[Name of your Agency]* warrants that the taxes, fees, or assessments imposed by *[Name of your Agency]* and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).

[Name of your Agency] hereby releases and forever discharges Los Angeles County and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of *[Name of your Agency]* responsibility under this agreement or other action taken by *[Name of your Agency]* in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this agreement.

[Name of your Agency] agrees to and shall defend, indemnify and hold harmless Los Angeles County and its officers, agents and employees ("indemnified parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgments, in any manner arising out of any of *[Name of your Agency]* responsibility under this agreement, or other action taken by *[Name of your Agency]* in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this agreement.

If any judgment is entered against any indemnified party as a result of action taken to implement this Agreement, *[Name of your Agency]* agrees that Los Angeles County may offset the amount of any judgment paid by Los Angeles County or by any indemnified party from any monies collected by Los Angeles County on *[Name of your Agency]* behalf, including property taxes, special taxes, fees, or assessments. Los Angeles County may, but is not required to, notify *[Name of your Agency]* of its intent to implement any offset authorized by this paragraph.

Agreement for Billing of Direct Assessments
Page 3

VI. TERMS OF AGREEMENT

All existing agreements between Los Angeles County Auditor-Controller and *[Name of your Agency]* pertaining to the collection of direct assessments shall be terminated upon the execution of this agreement. This agreement shall continue from year to year and shall be subject to cancellation by either party by giving a thirty-day written notice to the other party of cancellation.

AUTHORIZED SIGNEE:

- Director of Finance Manager Authorized Consulting Agent
 Other (please specify Title): _____

Authorized Signature: _____ Date: _____

Authorized Name: _____
PRINT NAME

For Auditor-Controller Use Only

Approved Signature: _____ Date: _____
SECTION MANAGER

Approved Name: _____
PRINT NAME

6.0 APPENDICES

6.3 Special Tax Levied/Paid Report - Original Charge Instructions and Sample

To view the **Secured Master – Original levied and/or paid by DA account**, please go to the **Secured Master Tab** at the website below:

<http://auditor.lacounty.gov>

NOTE: Only the current and one prior fiscal years' reports are available on the website. For any other fiscal years, please send request via e-mail to Evelyn Ramirez at dagroup@auditor.lacounty.gov. There will be an additional charge.

1. Click **Property Tax** (near top of page).
2. Go to **Direct Assessment** (click link).
3. Select **DA Payment – Secured Master** tab.
4. Select Fiscal Year **Current** or **Prior Year**.
5. Select the Paid Run **Original Charge, 1st Paid, 2nd Paid, 3rd Paid** or **Final Paid**.
6. Type **DA account number** with any leading zeros but with no decimal point.
7. Click **Submit**.
8. When search is complete, click **Download**.
9. Choose **Open or Save**.
10. Open file.

FIG. 6.1 - SPECIAL TAX LEVIED/PAID REPORT ORIGINAL CHARGE – HARD COPY

8291040006		10.00	.00	8291040007		10.00	.00
AUDITOR	DAPYMT			SPECIAL TAX LEVIED/PAID		PREPARED	PA
AGENCY 35071				BY ACCOUNT NUMBER		01/20/2011	
PARCEL		TAX LEVIED	TAX PAID	2010-2011 ORIGINAL CHARGE			
PARCEL	TAX LEVIED	TAX PAID	PARCEL	TAX LEVIED	TAX PAID		
8291040009	10.00	.00	8291040010	23.10	.00		
8291040012	10.00	.00	8291040013	10.00	.00		
8291040014	10.00	.00	8291040015	12.40	.00		
8291040016	17.70	.00	8291040017	17.40	.00		
8291040018	10.00	.00	8291040019	10.00	.00		
8291040020	10.00	.00	8291040021	10.00	.00		
8291041001	14.90	.00	8291041002	10.00	.00		
8291041003	10.00	.00	8291041004	10.00	.00		
8291041005	10.00	.00	8291041006	10.00	.00		
8291041007	10.00	.00	8291041008	10.00	.00		
8291041009	10.00	.00	8291041010	10.00	.00		
8291041011	10.00	.00	8291041012	10.00	.00		
8291041013	10.00	.00	8291041014	10.00	.00		
8291041015	10.00	.00	8291041016	10.00	.00		
8291041017	10.00	.00	8291041018	10.00	.00		
8291041019	10.00	.00	8291041020	10.00	.00		
8291041021	10.00	.00	8291041022	10.00	.00		
8291041023	10.00	.00	8291042001	10.00	.00		
8291042002	10.00	.00	8291042003	10.00	.00		

FIG. 6.2 - SPECIAL TAX LEVIED/PAID REPORT – 1ST PAID

8291040006		10.00	.00	8291040007		10.00	.00
AUDITOR	DAPYMT			SPECIAL TAX LEVIED/PAID		PREPARED	PAGE
AGENCY 35071				BY ACCOUNT NUMBER		02/14/2011	
PARCEL		TAX LEVIED	TAX PAID	2010-2011 1ST PAID			
PARCEL	TAX LEVIED	TAX PAID	PARCEL	TAX LEVIED	TAX PAID		
8291042022	10.00	5.00	8291042023	10.00	5.00		
8291043001	10.00	5.00	8291043002	10.00	.00		
8291043003	10.00	5.00	8291043004	10.00	5.00		
8291043005	10.00	5.00	8291043006	10.00	5.00		
8291043007	10.00	5.00	8291043008	10.00	10.00		
8291043009	10.00	5.00	8291043010	10.00	10.00		
8291043011	10.00	10.00	8291043012	10.00	5.00		
8291043013	10.00	5.00	8291043014	10.00	5.00		
8291043015	10.00	5.00	9010100001	571.70	285.85		
9014800001	13,014.30	6,507.15	9014900001	2,051.30	1,025.65		
9020100001	461.50	230.75	9027900001	309.90	154.95		
9080400003	11,622.20	5,811.10	9084300003	13,038.30	6,519.15		
9110012143	10.00	5.00	9227400001	27.50	13.75		
9253200001	40.00	20.00	9260600001	40.10	20.05		
9272000001	30.40	30.40	9274800001	50.00	25.00		
9775700001	20.00	10.00					
				AGENCY TOTAL	3,273,070.13	1,793,774.58	
				AGENCY PARCEL COUNT	308,279		

6.0 APPENDICES

6.4 Special Tax Levied/Paid Report Instructions and Sample

To view the status of **Direct Assessment** payments/defaults by **DA accounts**, please go to the **Secured Defaulted** tab at the website below:

<http://auditor.lacounty.gov>

NOTE: Only the current and one prior fiscal years' reports are available on the website. For any other fiscal years, please send request via e-mail to Evelyn Ramirez at dagroup@auditor.lacounty.gov. There will be an additional charge.

1. Click **Property Tax** (near top of page).
2. Go to **Direct Assessment** (click link).
3. Select **DA Payment –Secured Defaulted** tab.
4. Select Fiscal Year **Current** or **Prior Year**.
5. Select the Paid Run **Original Charge, 1st Paid, 2nd Paid, 3rd Paid** or **Final Paid**. **This is a cumulative report.**
6. Type **DA account number** with any leading zeros but with no decimal point.
7. Click **Submit**.
8. When search is complete, click **Download**.
9. Choose **Open or Save**.
10. Open file.

FIG. 6.3 - SPECIAL DEFAULTED TAX LEVIED/PAID REPORT – 1ST QTR REDEMPTION

PAGE 45063		SPECIAL DEFAULTED TAX LEVIED/PAID BY ACCOUNT NUMBER 2010-2011 1ST QUARTER REDEMPTION					RUN DATE: 11/15/2010 PROGM ID: DA100000			
AGENCY	35071	PARCEL NO	ROLLYR	SEQNO	TAX DUE	TAX PAID	SECPDUE	SECPPD	REDPDUE	REDPENPD
8291016016	2009	000			.01	.01	.00	.00	.00	.00
8291017012	2009	000			5.00	5.00	.50	.50	.08	.08
8291020014	2009	000			10.00	.00	1.00	.00	.00	.00
8291022006	2006	000			4.99	4.99	.50	.50	1.49	1.49
8291022010	2007	000			10.00	9.78	1.00	1.00	1.20	1.20
8291026019	2009	000			4.99	.00	.50	.00	.00	.00
8291026028	2009	000			4.99	4.99	.50	.50	.30	.30
8291026036	2008	000			10.00	5.49	1.50	.50	.33	.33
8291028008	2009	000			10.00	.00	1.00	.00	.00	.00
8291028008	2009	000			4.99	.00	.50	.00	.00	.00
8291028012	2009	000			4.50	4.50	.45	.45	.13	.13
8291031019	2009	000			10.00	10.00	1.00	1.00	.30	.30
8291032008	2003	000			10.00	.00	.50	.00	.00	.00
8291038004	2003	000			10.00	5.88	1.00	1.00	10.51	10.51
	2004	000			10.00	.00	1.00	1.00	8.70	8.70
	2005	000			10.00	.00	.99	.99	6.85	6.85
	2006	000			10.00	.00	1.01	1.01	5.14	5.14
	2007	000			10.00	.00	.99	.99	3.27	3.27
8291043002	2009	000			10.00	.00	1.00	.00	.00	.00
8291043004	2009	000			4.99	.00	.50	.00	.00	.00
8291043015	2009	000			4.99	.39	.50	.00	.23	.23
9084300818	2003	000			209.72	.00	20.98	.00	.00	.00
9084301048	2000	000			382.43	.00	.00	.00	.00	.00
9084303507	1997	000			1.89	307.00	.00	.00	.00	.00
9084307294	1994	000			15.76	.00	1.58	.00	.00	.00
9084307949	1997	000			60.28	79.86	.00	.00	.00	.00
9084307947	1997	000			2.27	.00	.23	.00	.00	.00
*TOTAL AGENCY NO 35071					303,831.58	79,666.12	29,750.88	11,216.49	25,441.50	22,110.85

6.5

Property Data Sales Information

For detailed information and/or to purchase Assessor's Data such as Local Roll, Tax Parcel Base Map, etc. please go to the Office of the Assessor's website at <http://assessor.lacounty.gov> (under Business Owners, Data for Sale, General Information) or contact the following:

Los Angeles County Assessor
Information Technology Division
Property Data Sales
500 West Temple Street, Room #291
Los Angeles, CA 90012-2770

Phone #: (213) 974-3363
Days: Monday through Friday (except Holidays)
Hours: 7:30 am to 5:00 pm PST
E-mail: datasales@assessor.lacounty.gov

