

County of Los Angeles  
Department of Auditor-Controller



Direct Assessment Submission  
Procedure Manual

FY 2026-27

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## DIRECT ASSESSMENT (DA) INTRODUCTION

This is the fiscal year 2026-27 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:

- **DA Inquiry E-mail**

All Direct Assessment related inquiries are to be submitted to our [dainquiry@auditor.lacounty.gov](mailto:dainquiry@auditor.lacounty.gov) e-mail address.

- **DAWeb Site**

To access DAWeb (<https://daweb.auditor.lacounty.gov>), it is recommended to download and use either MS Edge or Chrome.

- **Authorizing Signature Requirements**

When providing documents requiring signature (i.e., AIS, Billing Agreement, Data Transmittal, Resolution/Ordinance, Engineer Reports, etc.), your agency may sign aforementioned documents via wet signature or electronic signature. When submitting electronic signatures, the Los Angeles County Auditor-Controller and your agency agree to regard electronic representations of original signatures of authorized officers of each party as legally sufficient evidence that such legally binding signatures have been affixed to agreement.

- **Document Submission**

All DA agencies are **required** to complete and save their Agency Information Sheet (AIS) before uploading documents or data file(s) via the DAWeb site.

The following required documents, **AIS, Billing Agreement, and Data Transmittal** should not be modified unless approved by the Auditor-Controller management.

The Auditor-Controller requires that each agency provides a current copy of their Resolution/Ordinance, supporting documents (such as engineer reports, permits, etc.) and Billing Agreement annually, even if no changes have taken place.

- **Resolution/Ordinance**

The resolution or ordinance should indicate the agency has the governing authorization (based on the applicable state law) and state that the agency is directing the County Auditor-Controller to place the direct assessment on the current tax roll. Refer to section **6.2 Resolution/Ordinance (see page 16)** for further clarification and information.

- **Billing Agreement**

The Auditor-Controller does not provide the original hardcopies of executed Billing Agreements to tax agencies. Scanned PDF copies will be e-mailed to all taxing agencies to the e-mail address provided on their AIS. In addition, ONE signed Billing Agreement, listing all the Agency account numbers, is required for agencies with multiple accounts.

- **Requesting for New/Recycled DA Account**

When **REQUESTING FOR NEW/RECYCLED DA ACCOUNT(S) (see page vi)**, your agency will be charged the setup fee of \$250.00 per account in the fiscal year that the account was set up regardless of submission. Refer to **DA SCHEDULE OF SERVICE CHARGES (see page v)** for a listing of all charges.

- **Notification Letter of Authorization**

For consulting agencies that are authorized to sign any/all required documents and forms on behalf of the levying agency, we require a Notification Letter of Authorization (see page x).

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

AB 2109 (State Parcel Tax Reporting) requires direct assessment agencies to report information relating to the imposition of assessed parcel tax to the State Controller's Office (SCO). It is the responsibility of all direct assessment agencies to understand their AB-2109 reporting requirements. Please be informed that the Auditor-Controller will be reporting parcel tax information on behalf of County departments only. Non-County direct assessment agencies are required to report this information to the SCO.

For more information regarding the AB-2109 reporting requirements, please contact the SCO directly or visit their website by clicking the link below:

[SCO - Parcel Tax Reporting Requirements](#)

- **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, **Direct Assessment Processing Unit** at (213) 893-2344 or [dainquiry@auditor.lacounty.gov](mailto:dainquiry@auditor.lacounty.gov).

## DA CYCLE AND SUBMISSION DUE DATES

<b>May 1<sup>st</sup> - July 15<sup>th</sup></b>	Request for New/Recycled DA Accounts ( <b>see page vi</b> ), Reactivate a DA Account ( <b>see page viii</b> ) and Bill Description Modification ( <b>see page 25</b> ) will be processed if received by our office as early as <b>May 1<sup>st</sup></b> and no later than <b>July 15<sup>th</sup></b> .
<b>May 1<sup>st</sup> - August 10<sup>th</sup></b>	Submit the Notification Letter of Authorization to our office as early as <b>May 1<sup>st</sup></b> and no later than <b>August 10<sup>th</sup></b> ( <b>see page x</b> ).
<b>July - August</b>	Agencies submit original input direct assessments for the new tax year beginning <b>July 1<sup>st</sup></b> .  The Auditor-Controller prepares a new tax roll with direct assessments that have been provided by taxing agencies. Once the file is submitted to mainframe, we provide exception 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.
<b>September</b>	Secured tax bills are printed.
<b>October</b>	Special Tax Levied/Paid Report Original Charge will be available for viewing ( <b>see page 20</b> ) or for downloading via our website at <a href="https://auditor.lacounty.gov/direct-assessments/">https://auditor.lacounty.gov/direct-assessments/</a>

## DA DATA SUBMISSION DUE DATES

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

<b>July 15<sup>th</sup></b>	Upload test data via DAWeb at <a href="https://daweb.auditor.lacounty.gov">https://daweb.auditor.lacounty.gov</a> . Agencies submitting data for the first time are recommended to submit test files with sample production data for review.
<b>August 10<sup>th</sup></b>	Upload original input data via DAWeb.
<b>September 8<sup>th</sup></b>	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. Additionally, since the Auditor-Controller verifies the submission of the DA charges and may ask for additional information/supporting documents for this verification, please upload the requested supporting documents into DAWeb.**

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

## 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/Recycled DA accounts only regardless of submission.

### 2. DA Quarterly Charge

Corrections:	\$13.00 per assessment per parcel/yr sequence after tax roll extension on <b>September 19, 2026</b> .
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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 2026-27 Auditor-Controller Duplication Rates available in September 2026.**

## REQUESTING FOR NEW/RECYCLED DA ACCOUNT(S)

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

- Letter requesting for a new DA Account(s), please include the following (**sample, see page vii**):
  - Agency's Letterhead
  - Fiscal Year requesting to establish the account
  - Agency Description
  - 16 Character Bill Description including spaces (printed on the property tax bills)
  - Agency Contact Name, Phone No. and E-mail
  - Signature of Authorization from Levying Agency
  - Printed Name and Title of the Authorized Signee
  
- 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: Aquilla Ivery-Simmons**

OR

- E-mail: [dainquiry@auditor.lacounty.gov](mailto:dainquiry@auditor.lacounty.gov).

Should you have any questions regarding the status of your request, please contact **Direct Assessment Processing Unit** at **(213) 893-2344** or send an email to [dainquiry@auditor.lacounty.gov](mailto:dainquiry@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: Aquilla Ivery-Simmons

Dear Ms. Ivery-Simmons,

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 including spaces (e.g. LA LAND LIGHT #1)]*

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

Please contact *me* at (###) ###-#### or via e-mail at *email address* if you have any questions.

Thank you,

John Smith  
Finance Manager

enclosure

## REQUESTING TO REACTIVATE A DA ACCOUNT(S)

When requesting to reactivate an old DA account(s), please provide the following:

- Letter requesting to reactivate an existing DA Account(s), please include the following **(sample, see page ix)**:
  - Agency's Letterhead
  - Fiscal Year requesting to reactivate the account
  - Agency Description
  - 16 Character Bill Description (printed on the property tax bills)
  - Agency Contact Name, Phone No. and E-mail
  - Signature of Authorization from Levying Agency
  - Printed Name and Title of the Authorized Signee
  
- 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: Aquilla Ivery-Simmons**

**OR**

- E-mail: [dainquiry@auditor.lacounty.gov](mailto:dainquiry@auditor.lacounty.gov).

Should you have any questions regarding the status of your request, please contact **Direct Assessment Processing Unit** at **(213) 893-2344** or send an email to [dainquiry@auditor.lacounty.gov](mailto:dainquiry@auditor.lacounty.gov).

**SAMPLE REACTIVATE 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: Aquilla Ivery-Simmons

Dear Ms. Ivery-Simmons,

Please reactivate Direct Assessment account ###.## (indicate old DA Account number) 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 at (###) ###-#### or via e-mail at *email address* 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 (**sample, see page xi**):

- 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 (all types)\*, 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

**\*Original, Correction, Public Utility and Exemptions (if applicable)**

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: Aquilla Ivery-Simmons**

**OR**

- E-mail: [dainquiry@auditor.lacounty.gov](mailto:dainquiry@auditor.lacounty.gov).

Should you have any questions regarding this letter, please contact **Direct Assessment Processing Unit** at **(213) 893-2344** or send an email to [dainquiry@auditor.lacounty.gov](mailto:dainquiry@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: Aquilla Ivery-Simmons

**RE: NOTIFICATION LETTER OF AUTHORIZATION**

Dear Ms. Ivery-Simmons,

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(s) (all types)
- 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 23)** immediately by sending an e-mail to [dainquiry@auditor.lacounty.gov](mailto:dainquiry@auditor.lacounty.gov).

Please see the revised DAWeb Agency Manual and/or virtual tutorial on the DAWeb (<https://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 DAWeb Agency manual and/or virtual tutorial on the DAWeb (<https://daweb.auditor.lacounty.gov>) for instructions on how to submit Current Year Corrections during DA Roll Build-up Season by 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 that are received after the Direct Assessment Roll Build-Up Season 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. 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 are entitled to a refund will be returned to the agency as it is the agency's responsibility to refund taxpayers accordingly.

The Auditor-Controller will make corrections only upon receipt of a completed and properly signed Direct Assessment Correction Form. For current year corrections, submit the Current Year Correction Transmittal Form (**see page 5 for the Current Year Correction Transmittal Form Sample**) along with an Excel spreadsheet listing the parcels (**see page 3 for the Excel Sample**). For prior year corrections, submit the Prior Year Correction Form (**see page 8 for the Prior Year Correction Form Sample**). Please submit the required documents immediately by e-mail to [dainquiry@auditor.lacounty.gov](mailto:dainquiry@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 2026-27 Auditor-Controller Duplication Rates available in September 2026.**

#### A. Current Year Corrections

Prepare the Current Year Direct Assessment Correction Transmittal Form (**see instructions on page 4**) along with the Excel spreadsheet (**see instructions on page 3**).

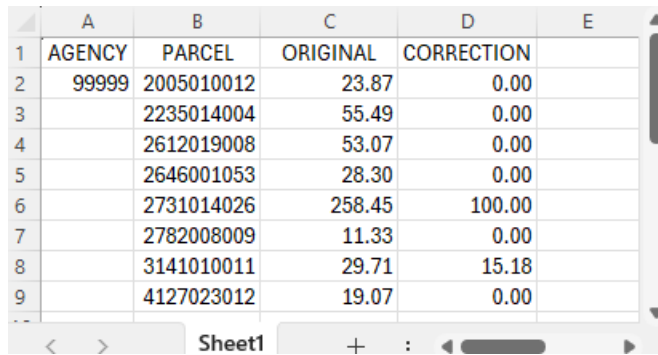
##### Excel Spreadsheet Instructions and Sample

When submitting a Current Year Direct Assessment Correction Transmittal Form, your agency is **required** to send an Excel spreadsheet listing of the correction parcels along with your fully completed and signed Current Year Direct Assessment Correction Transmittal Form.

## 2.0 SUBMISSION OF CORRECTIONS

Enter the fields in the following format:

- **Row 1 – Column Headings** – Enter the column headings for columns A-D as shown below: Agency, Parcel, Original, and Correction.
- **Column A – Agency (Agency Number)** – enter one occurrence in cell A2 only (set to Text Format).
- **Column B – Parcel (Parcel Number or Assessor Identification Number)** – 10 digits only (no spaces, dashes, or letters).
- **Column C – Original (Original Assessment Amount)** – Enter the parcel's original assessment charge.
- **Column D – Correction (Corrected Assessment Amount)** – Enter the new direct assessment amount to be posted to the Secured Tax Roll. (Note: If deleting an assessment for any given parcel, then enter "0.00")



	A	B	C	D	E
1	AGENCY	PARCEL	ORIGINAL	CORRECTION	
2	99999	2005010012	23.87	0.00	
3		2235014004	55.49	0.00	
4		2612019008	53.07	0.00	
5		2646001053	28.30	0.00	
6		2731014026	258.45	100.00	
7		2782008009	11.33	0.00	
8		3141010011	29.71	15.18	
9		4127023012	19.07	0.00	

NOTE: Do not add additional tabs and please save as file type **Excel 97-2003 Workbook (\*.xls)**.

**Current Year Correction Transmittal Form Instructions**

Letterhead - Not Required.

- 1 **Agency Name**  
Enter the Agency Description.
- 2 **Agency Account No.**  
Enter the Agency Account Number.
- 3 **Authorization No.**  
**Leave blank. Auditor-Controller use only.**
- 4 **Total Correction Parcel Count**  
Enter the total number of parcels submitted for correction. This total must match the sum of the parcel counts on the Excel listing.
- 5 **Total Original Amount**  
Enter the total of the original amounts. This total must match the sum of the original amounts on the Excel listing.
- 6 **Total Corrected Amount**  
Enter the total new direct assessment amounts to be posted to the Secured Tax Roll. This total must match the sum of the correction amounts on the Excel listing.
- 7 **Prepared By**  
Type or print the name of the person preparing the correction form.
- 8 **Phone No.**  
Enter the phone number of the person to be contacted if any problems occur.
- 9 **Authorized Name and Signature**  
Type or print the name & title of the person authorizing the change and sign.
- 10 **Date**  
Enter the date the request was signed.
- 11 **Phone No.**  
Enter the phone number of the person authorizing the change.

Current Year Correction Transmittal Form Sample

**COUNTY OF LOS ANGELES  
AUDITOR-CONTROLLER, PROPERTY TAX SERVICES DIVISION  
DIRECT ASSESSMENT  
CURRENT YEAR CORRECTION TRANSMITTAL FORM**

**FISCAL YEAR: 2026-27**

AGENCY NAME: ① _____	
AGENCY ACCOUNT No.: ② _____	
AUTHORIZATION No.: ③ _____ (AUDITOR USE ONLY)	
TOTAL CORRECTION PARCEL COUNT: ④ _____	
TOTAL ORIGINAL AMOUNT: ⑤ _____	
TOTAL CORRECTED AMOUNT: ⑥ _____	
PREPARED BY: ⑦ _____ PRINT NAME	PHONE No.: ⑧ _____
<b>This certifies that the total correction parcel count, the original amount, and the corrected amount for the above-listed agency account number are correct, and that we are authorized to make the direct assessment corrections as detailed in the attached Excel spreadsheet.</b>	
AUTHORIZED SIGNATURE: ⑨ _____	DATE: ⑩ _____
AUTHORIZED NAME: ⑨ _____ PRINT NAME & TITLE	PHONE No.: ⑪ _____

Please complete this form and attach the Excel spreadsheet listing the details of each parcel. Submit both the form and the spreadsheet immediately by e-mail to [dainquiry@auditor.lacounty.gov](mailto:dainquiry@auditor.lacounty.gov).

## 2.0 SUBMISSION OF CORRECTIONS

### B. Prior Year Corrections

Prepare the Prior Year Direct Assessment Correction Form (**see instructions on page 7**).

## 2.0 SUBMISSION OF CORRECTIONS

### Prior Year Correction Form Instructions

Letterhead – Not Required.

- 1 **Agency Name**  
Enter the Agency Description.
- 2 **Account No.**  
Enter the Agency Account Number.
- 3 **Authorization No. and Confirmation Date**  
**Leave blank. Auditor-Controller use only.**
- 4 **Fiscal Year**  
Enter the 4 digits of the fiscal year (e.g. if the DA is for the tax year 2025-26, enter "2025").
- 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 10**.
- 6 **YR (Year) and SEQ (Sequence No.)**  
Enter the Rate Year and "000" (e.g. if rate year is 2025, enter "2025-000").
- 7 **Original Amount**  
Enter the prior amount posted.
- 8 **Corrected Amount**  
Enter the new direct assessment amount to be posted to the Secured Tax Roll. If deleting an assessment, enter "0".
- 9 **Prepared By**  
Type or print the name of the person preparing the correction form.
- 10 **Phone No.**  
Enter the phone number of the person to be contacted if any problems occur.
- 11 **Authorized Name and Signature**  
Type or print the name & title of the person authorizing the change and sign.
- 12 **Date**  
The date the request was signed.
- 13 **Phone No.**  
Enter the phone number of the 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 **April 16<sup>th</sup>**. Correction processing resumes in **August** of the following tax year. Please note that current unpaid parcels will roll onto the Secured Defaulted Tax Roll.

**3.0 DA PUBLIC UTILITY**

**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**

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**

## 4.0 DA EXCEPTION REPORT

### 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. The report(s) are readily accessible as a link in the DAWeb **INBOX** under the **Reports** column and on the **Help Menu** (login page or help link) by clicking the **DA Exception Report**.

#### 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

PAGE	1	<b>1</b>										PREPARED DATE: 04/19/23
		DIRECT ASSESSMENT EXCEPTION REPORT FOR ACCOUNT NUMBER-00167										PGM:EXCEPT
<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	
ACCT NUM	BATCH NUMBER	PARCEL NUM	C D	YR	SEQ	RECYCLE LINE NUMBER	AUTH #	REASON ORIGIN	DA AMOUNT	HASH TOTAL	ERROR CODES	
00167	I00167	2826003053	8	2022	000	26400000022	000153	LC	0000004375762	00000004375762	220	
		2826003054	7	2022	000	26400000023	000153	LC	0000011888691	00000011888691	220	
		2826175002	6	2022	000	26400000027	000153	LC	0000000238140	00000000238140	220	
		2826182058	5	2022	000	26400000035	000153	LC	0000000119070	00000000119070	220	
<b>14</b>			TOTAL PARCEL COUNT =		4							
<b>15</b>												
DESCRIPTION OF COMMON ERROR CODES												
(1) 220 AND 240 - PARCEL DOES NOT EXIST ON THE SECURED TAX ROLL												
(2) 280 - EXEMPTIONS ARE GREATER THAN VALUES												
*** FOR ALL OTHER ERROR CODES REFER TO THE DIRECT ASSESSMENT SUBMISSION PROCEDURES MANUAL ***												

### STR Error Codes for DA Transactions

220	Parcel is not active on the database
240	Parcel for particular year and sequence is not active on the database
280	Exemptions are greater than values

**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 set low (\$9) so that a tax bill will not be issued. To minimize these errors, it is suggested that each agency identifies and omits assessments for non-billable parcels. It is recommended that the charges be allocated to parcels adjoining the Common Area parcels.

## 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 the 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 16) 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 2026-27 fiscal year affects the tax bill for that same year (fiscal year 2026-27).

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.

**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 with a report of DA amounts that are dropped in this situation.

## 5.0 DA ON PARCELS UNDERGOING PARCEL CHANGE

### 5.2 Parcel Change Prior Year Processing

If the Parcel Change occurs for a prior Roll Year (e.g. Parcel Change for 2025-26 fiscal year made during 2026-27 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.

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

## 6.0 APPENDICES

### 6.1 Agency Information Sheet

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

### 6.2 Resolution/Ordinance

If the governing body of the agency decides to make use of the tax roll for collection, the agency may then request the County Auditor-Controller to place the direct assessment on the tax roll. In order for the County Auditor-Controller to place the direct assessment on the current tax roll, the Resolution or Ordinance should make clear or indicate the following:

1. The direct assessment is authorized to exist and be collected based on state law. The resolution or ordinance should indicate the applicable state law that provides this authorization.
2. The agency is requesting the County Auditor-Controller to collect the direct assessment in the same manner and time as County taxes.
3. The agency directs the County Auditor-Controller to place the direct assessment charges onto the current tax roll. Depending on the applicable State Law, the Resolution or Ordinance may be static or may need to be reestablished or renewed each year. Each year's tax roll is unique and separate from previous and subsequent tax years.



**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.

*[Name of your Agency]* agrees that Los Angeles County may offset the amount of any 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 incurred or 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.

**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.

**VII. COUNTERPARTS AND ELECTRONIC SIGNATURES AND REPRESENTATIONS**

This agreement may be executed in two or more counterparts, each of which will be deemed an original but all of which together will constitute one and the same agreement. The facsimile, email or electronic signature of the parties will be deemed to constitute original signatures, and facsimile or electronic copies hereof will be deemed to constitute duplicate originals.

The Los Angeles County Auditor-Controller and the *[Name of your Agency]* hereby agree to regard electronic representations of original signatures of authorized officers of each party, when appearing in appropriate places on records required by the Los Angeles County Auditor-Controller for providing the services described herein (e.g., i.e. resolution, ordinance, election records, agency information sheet, or data transmittal) and received via communications facilities (facsimile, email or electronic signature), as legally sufficient evidence that such legally binding signatures have been affixed to agreement.

**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**

**6.4 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:

<https://auditor.lacounty.gov/direct-assessments/>

**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 [dainquiry@auditor.lacounty.gov](mailto:dainquiry@auditor.lacounty.gov). There will be an additional charge.**

1. Select **DA Payment – Secured Master** tab.
2. Select Fiscal Year **Current** or **Prior Year**.
3. Select the Paid Run **Original Charge, 1<sup>st</sup> Paid, 2<sup>nd</sup> Paid, 3<sup>rd</sup> Paid** or **Final Paid**.
4. Type **DA account number** with any leading zeros but with no decimal point.
5. Click **Submit**.
6. When search is complete, click **Download**.
7. Choose **Open** or **Save**.
8. Open file.

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

8291040000		10.00	.00	8291040007	10.00	.00
AUDITOR	DAPYMT	SPECIAL TAX LEVIED/PAID		PREPARED 01/20/2011		PA
AGENCY 35071		BY ACCOUNT NUMBER		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 – 1<sup>ST</sup> PAID**

8291040000		10.00	.00	8291040007	10.00	.00
AUDITOR	DAPYMT	SPECIAL TAX LEVIED/PAID		PREPARED 02/14/2011		PAGE
AGENCY 35071		BY ACCOUNT NUMBER		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**

**6.5 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:

<https://auditor.lacounty.gov/direct-assessments/>

**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 [dainquiry@auditor.lacounty.gov](mailto:dainquiry@auditor.lacounty.gov). There will be an additional charge.**

1. Select **DA Payment –Secured Defaulted tab**.
2. Select Fiscal Year **Current** or **Prior Year**.
3. Select the Paid Run **Original Charge, 1<sup>st</sup> Paid, 2<sup>nd</sup> Paid, 3<sup>rd</sup> Paid** or **Final Paid**. **This is a cumulative report.**
4. Type **DA account number** with any leading zeros but with no decimal point.
5. Click **Submit**.
6. When search is complete, click **Download**.
7. Choose **Open** or **Save**.
8. Open file.

**FIG. 6.3 - SPECIAL DEFAULTED TAX LEVIED/PAID REPORT – 1<sup>ST</sup> 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	10.00	5.00	.50	.50	.08	.08
8291020014	2009	000	4.99	.00	1.00	.00	1.00	1.00
8291022006	2006	000	4.99	4.99	.50	.50	1.49	1.49
	2007	000	10.00	9.78	1.00	1.00	1.20	1.20
8291022010	2008	000	4.99	.00	.50	.00	.00	.00
8291026019	2009	000	4.99	4.99	.50	.50	.30	.30
8291026028	2009	000	5.49	5.49	1.50	.50	.33	.33
8291026036	2008	000	10.00	.00	1.00	.00	.00	.00
	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	2009	000	4.99	5.00	1.50	1.00	10.00	10.00
8291038004	2003	000	10.00	5.88	1.00	1.00	8.70	8.70
	2004	000	10.00	.00	1.00	1.00	6.85	6.85
	2005	000	10.00	.00	.99	.99	5.14	5.14
	2006	000	10.00	.00	1.01	1.01	3.27	3.27
8291043002	2007	000	10.00	.00	1.00	.99	.00	.00
8291043004	2009	000	4.99	.00	1.00	.00	.00	.00
8291043015	2009	000	4.99	.39	.50	.50	.23	.23
9084300816	2003	000	209.72	.00	20.98	.00	.00	.00
9084301048	2000	000	382.43	307.10	.00	.00	.00	.00
9084303507	1997	000	1.89	.00	1.19	.00	.00	.00
9084307294	1994	000	15.76	.00	1.58	.00	.00	.00
9084307349	1997	000	80.28	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

6.6

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 <https://assessor.lacounty.gov> (under Property Information, Data for Sale & Recent Sales) 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:** 8:00 am to 5:00 pm PST  
**E-mail:** [datasales@assessor.lacounty.gov](mailto:datasales@assessor.lacounty.gov)





