

California Fire Prevention Fee Information

(Billing for Fiscal Year 2012-13)

The Legislature passed and the Governor signed legislation that created the Fire Prevention Fee, administered by CAL FIRE. The law requires the State Board of Equalization to issue billings and collect the fee, on behalf of CAL FIRE.

If you have questions about the Fire Prevention Fee program, or believe you were billed in error, call the Fire Prevention Fee Service Center at **1-888-310-6447** or visit **www.firepreventionfee.org**.

You may request an appeal form (Petition for Redetermination) from the Fire Prevention Fee Service Center, or obtain one from their website, and mail it to:

Fire Prevention Fee Service Center
Attn: Petitions
PO Box 2254
Suisun City, CA 94585

What is the Fire Prevention Fee?

It is an annual fee assessed on owners of habitable structures on property located within the State Responsibility Area (SRA). The SRA is an area where the State of California is financially responsible for the prevention and suppression of wildfires. The SRA does not include lands within incorporated city boundaries or federally owned lands.

As required by Assembly Bill X1 29, the purpose of the fee is to provide a stable source of funding for vital fire prevention activities such as strategic fuel reduction activities, defensible space inspections, fire prevention engineering, emergency evacuations planning, fire prevention education, fire hazard severity mapping, implementation of the state and local fire plans and fire-related law enforcement activities such as arson investigation.

What is a habitable structure?

A "habitable structure" is a building that can be occupied for residential use. Habitable structures do not include detached garages, barns, or sheds.

Who is responsible for paying the fee?

Owners of habitable structures, whose names are recorded by the County Assessor or the Department of Housing and Community Development on July 1 of the fiscal year for which the fee is due, are responsible to pay the fee. The enclosed billing is issued to owners listed on those records on July 1, 2012.

What is the amount of the fee?

The fee is currently \$150.00 per habitable structure located within the SRA, and is set by the Board of Forestry and Fire Protection. If the habitable structure is within the boundaries of a local agency that provides fire protection services, the owner will receive a \$35.00 reduction for each habitable structure. Approximately 90-95% of habitable structures in the SRA are covered by a local fire protection agency, resulting in most bills amounting to \$115.00 per habitable structure.

State law requires the Board of Forestry and Fire Protection to adjust the fee annually, so the amount may be different in future years.

How do I pay my bill?

It is easy, quick, and convenient to pay your bill securely online. Visit the BOE website at www.boe.ca.gov and select "eServices" then one of the "Make a Payment" options. To pay online, you will need your Account Number and Express Login Code which are provided in the upper right corner of the enclosed bill. You may pay by credit card online or by phone at 1-855-292-8931.

If you are paying by check or money order, make it payable to the State Board of Equalization and write your account number on it. Detach the enclosed bill along the dotted line. *Please do not staple or paper clip the payment to the upper portion of the bill.*

Mail the upper portion of the bill, along with your payment, in the enclosed self-addressed envelope. Make sure to put a postage stamp on the envelope. If you do not have the envelope, mail your payment to:

Special Taxes and Fees Remittance Processing
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0001

If I cannot pay the amount due all at once, what should I do?

The BOE offers a payment plan to help feepayers pay the amount due. Call us at 1-800-400-7115 (TTY:711) and, when prompted, select "Fire Prevention Fee" for assistance. Representatives are available to assist you Monday through Friday, 8:00 a.m. to 5:00 p.m., except state holidays.

I have heard the SRA boundary lines are changing. Do these changes affect this billing?

The Board of Forestry and Fire Protection adopted new SRA boundary lines in May 2013 that will exclude some property owners from fee assessment in the ***Fiscal Year 2013-14 billing cycle***. Mailings of those billings are expected to start in the spring of 2014. The SRA boundary changes adopted for Fiscal Year 2013-14 do not affect the Fiscal Year 2012-13 billing.

If you determine that any of your habitable structures will no longer be in the SRA for Fiscal Year 2013-14 and believe you should not be assessed for these structures for this billing, you may raise this issue as part of the petition process described above.

For more information about SRA boundary lines, please call the Fire Prevention Fee Service Center at 1-888-310-6447.

Fire Prevention Fee

90E-1219 (S1) REV. 12-2-11
BILLING AND REFUND NOTICE State of California
 Department of Forestry and Fire Protection
 PO Box 2254, Suisun City, CA 94585
 1-888-310-6447

HER-2013 USE ONLY
 RE: [] P# []
 EFFECTIVE DATE OF PAYMENT
 MO [] DAY [] YEAR []

Account: FF STF 63-000000
 Express Login Code: e09990x

Notice ID: 0001 2345 678 March 6, 2013

Amount Due 119.00
 Amount Enclosed []

Additional charges are due if not paid by 04/08/13
 (See instructions below)

Account: FF STF 63-000000
 Notice ID: 0001 2345 678
 Property Address: 1234 MAIN ST
 APN: 999-999-999-999
 County: Sacramento

Fire Prevention Fee Program	Fee	Interest	Penalty	Total
FIRE PREVENTION FEE				
DETERMINATION issued 05/06/13 As determined For the Period 07/01/12 - 06/30/13				
Revenue	119.00			119.00
Subtotal	119.00	0.00	0.00	119.00
AMOUNT DUE				119.00

This Fire Prevention Fee assessment is issued by the State Board of Equalization (SBE) on behalf of the California Department of Forestry and Fire Protection (CAL FIRE). The fee is assessed on owners of habitable structures located on a parcel within a State Responsibility Area (SRA). CAL FIRE has identified you as the owner of the property identified by parcel number [] for the period noted above. The assessment is issued pursuant to Public Resources Code section 51114.1 and is based upon ownership of [] habitable structures and a fee exemption of \$150.00.

Checks should be made payable to the State Board of Equalization and sent to: SBE, P.O. Box 942879, Sacramento, CA 94279-0151. An envelope is enclosed for your convenience.

Interest will accrue in accordance with Revenue and Taxation Code section 55061 on the unpaid FEE at the rate of 0.50 % per month. Interest of 00.57 will accrue if the FEE is not paid on or before 04/08/13.

Penalty of \$11.50 is due if not paid by 04/08/13.

Payments can be made online through the ePay option. To use ePay, go to our website at www.boe.ca.gov and click on the eServices tab. If you are making payment by paper check, write your account number and Notice ID shown above, on the check, include a copy of this notice with your payment. Keep the original notice for your records.

e-pay
 The safe and easy way... www.boe.ca.gov
 00025503243

To make a payment electronically, please follow the instructions directly below this dotted line. If paying by check, please cut along the dotted line and return the upper portion with your payment.

Board of Equalization Account # (include this number on your check payable to the State Board of Equalization).

Express Login Code used for fee payers who wish to make a payment electronically.

Information about your account, including Assessor's Parcel Number (APN) or mobile home decal number.

The Fire Prevention Fee is billed annually. This identifies the fiscal year.

Please pay amount shown here.

Address for mailing payment if not paying electronically.

Number of habitable structures is identified here.

Please note additional penalty and DUE DATE.

Total dollar amount of fee exemption if within the boundaries of a local agency that provides fire protection.

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90E-1219 (S2) REV. 12-2-11
 PO Box 2254, Suisun City, CA 94585 1-888-310-6447
 State of California
 Account FF STF 63-000000

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 Notice ID: 0001 2345 678 March 6, 2013

Fire Prevention Fee Program	Fee	Interest	Penalty	Total
FIRE PREVENTION FEE				

A person against whom a determination is made or any person directly interested may petition for a redetermination with CAL FIRE within 30 days from the date shown at the top of this notice. A petition must be in writing and state the specific grounds upon which it is founded and include supporting documentation. Anyone filing a petition must be prepared to submit additional documentation if requested by CAL FIRE. You may obtain a Petition for Redetermination form as well as other information from the CAL FIRE website at www.firepreventionfee.org, or by calling 1-888-310-6447, or by writing to the address below. All petitions for redetermination must be mailed to the following address:

Fire Prevention Fee Service Center
 P.O. Box 2254
 Suisun City, CA 94585

The filing of a petition will not prevent the accrual of interest. Prompt payment in full should be made to prevent the accrual of interest and penalty and will in no way affect the petitioner's right to a refund. The application of additional penalty would be deferred until 30 days after the date of a Notice of Redetermination.

For further information, please visit the CAL FIRE website at www.firepreventionfee.org or you may call the Fire Prevention Fee Service Center at 1-888-310-6447.

Information on contesting the bill.

STATE BOARD OF EQUALIZATION

FIRE PREVENTION FEE ASSESSMENT – FISCAL YEAR 2012/13

MAILING SCHEDULE

These dates represent anticipated mailing dates and are subject to change.

Please check back for updates.

COUNTY	MAILING DATE
ALAMEDA	July 19 th
ALPINE	July 19 th
AMADOR	July 19 th through 22 nd
BUTTE	July 22 nd through 24 th
CALAVERAS	July 24 th through 26 th
COLUSA	July 26 th
CONTRA COSTA	July 26 th through 29 th
DEL NORTE	July 29 th
EL DORADO	July 29 th through August 6 th
FRESNO	August 6 th
GLENN	August 6 th through 7 th
HUMBOLDT	August 7 th through 8 th
IMPERIAL	August 8 th
INYO	August 8 th
KERN	August 8 th through 13 th
KINGS	August 13 th
LAKE	August 13 th through 14 th
LASSEN	August 14 th through 15 th
LOS ANGELES	August 15 th through 19 th
MADERA	August 19 th through 20 th
MARIN	August 20 th through 21 st
MARIPOSA	August 21 st through 22 nd
MENDOCINO	August 22 nd through 26 th
MERCED	August 26 th
MODOC	August 26 th
MONO	August 26 th
MONTEREY	August 26 th through 28 th
NAPA	August 28 th through 29 th
NEVADA	August 29 th through September 4 th
ORANGE	September 4 th
PLACER	September 4 th through 10 th
PLUMAS	September 10 th through 11 th
RIVERSIDE	September 11 th through 17 th
SACRAMENTO	September 17 th
SAN BENITO	September 17 th

STATE BOARD OF EQUALIZATION
 FIRE PREVENTION FEE ASSESSMENT – FISCAL YEAR 2012/13
 MAILING SCHEDULE

These dates represent anticipated mailing dates and are subject to change.

Please check back for updates.

COUNTY	MAILING DATE
SAN BERNARDINO	September 17 th through 25 th
SAN DIEGO	September 25 th through October 4 th
SAN JOAQUIN	October 4 th
SAN LUIS OBISPO	October 4 th through 8 th
SAN MATEO	October 8 th
SANTA BARBARA	October 8 th through 10 th
SANTA CLARA	October 10 th
SANTA CRUZ	October 10 th through 16 th
SHASTA	October 16 th through 18 th
SIERRA	October 18 th
SISKIYOU	October 18 th through 21 st
SOLANO	October 21 st
SONOMA	October 21 st through 24 th
STANISLAUS	October 24 th
TEHEMA	October 24 th through 25 th
TRINITY	October 25 th through 28 th
TULARE	October 28 th
TUOLUMNE	October 28 th through 31 st
VENTURA	October 31 st through November 1 st
YOLO	November 1 st
YUBA	November 1 st

BOE Website Views

Top Twenty Pages January - June 2013

Description	Page	Pageviews	Unique Pageviews	Avg. Time on Page
Home Page	/	2,902,311	2,347,143	0:00:46
eFile Sales & Use Tax	/elecsrv/efiling/sutd.htm	2,144,702	1,568,869	0:00:31
Tax Rates Lookup	/cgi-bin/rates.cgi	5,162,738	3,693,504	0:00:19
Express Login	/boe/express_login_code.jsp	1,953,213	1,567,496	0:00:48
Verify Seller's Permit Results	/boewebservices/verification_results.jsp	1,625,676	547,953	0:02:04
Tax Rates	/sutax/pam71.htm	1,594,414	1,084,679	0:00:27
eFile Login	/boe/boe_login.jsp	1,365,479	793,660	0:00:41
Verify Seller's Permit Services Overview	/boewebservices/verification.jsp?action=SALES	1,398,123	529,056	0:00:36
Sales & Use Tax	/elecsrv/eServices.htm	892,623	604,332	0:00:27
eFile Overview	/sutax/sutprograms.htm	789,994	585,592	0:00:27
Forms & Pubs	/elecsrv/efile.htm	684,876	598,044	0:00:15
Registration Information	/formspubs/index.htm	506,887	327,202	0:00:21
eFile Help	/info/reg.htm	394,914	286,604	0:01:18
eReg	/elecsrv/efiling/401help.htm	389,821	223,021	0:02:13
Sales Tax Forms Numeric	/boe/registration.jsp	340,612	279,882	0:01:08
Verify Seller's Permit	/sutax/staxformsn.htm	329,060	197,069	0:01:09
Online Services Overview	/boewebservices/verification.jsp	325,959	149,294	0:00:38
Tax Rate Increase	/elecsrv/esrvcont.htm	295,257	203,845	0:01:00
Tax Overview	/rateincrease/ /info/taxoverview.htm	287,647	249,615	0:00:58
		285,355	228,769	0:00:28

Pageviews = number of times users clicked on a page
 Unique pageviews = number of user visits where the page was clicked at least once