STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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March 28, 2014

TO COUNTY ASSESSORS:

No. 2014/017

FIRE PREVENTION FEE ASSESSMENT

The State Responsibility Area Fire Prevention Fee (fee) is assessed annually to the owners of habitable structures[1] located within the State Responsibility Area (SRA) as recorded on the county rolls or as recorded by the Department of Housing and Community Development on July 1 of the fiscal year for which the fee is due. The California Department of Forestry and Fire Protection (CAL FIRE) is responsible for identifying owners subject to the fee and determining the fee amount. The Board of Equalization (BOE) is responsible for issuing bills and collecting amounts due on behalf of CAL FIRE. For fiscal year (FY) 2013-14, the fee is $152.33 per habitable structure. However, owners of habitable structures within the boundaries of a local fire protection agency will receive a reduction of $35 per habitable structure. In anticipation that feepayers may contact the county assessor regarding this issue, the following provides information on the billing cycle.

Similar to prior years, the bills will be mailed by county in alphabetical order beginning with Alameda County. The mailing schedule by county is posted on the BOE website at http://www.boe.ca.gov/sptaxprog/pdf/FPF_Billing_Mailing_Dates.pdf. The BOE mails approximately 10,000 billings per day; the BOE started mailing FY 2013-14 billings on March 3, 2014. Please note that the Board of Forestry and Fire Protection adopted new SRA boundary lines in May 2013, effective date July 1, 2013, that excludes some property owners from the FY 2013-14 fee assessment.[2]

Please direct inquiries regarding the fee to CAL FIRE's Fire Prevention Fee Service Center at 1-888-310-6447. You may direct inquiries regarding payment of the fee or the collection process to the BOE's Special Taxes and Fees staff at 1-800-400-7115 or go to the BOE website at http://www.boe.ca.gov/sptaxprog/fire_prev_fee.htm for additional information.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:lf

[1] A "habitable structure" is a building that can be occupied for residential use. These include single family homes, multi-dwelling structures, mobile and manufactured homes, condominiums and apartment buildings. Habitable structures do not include incidental buildings such as detached garages, barns, outdoor sanitation facilities and sheds.

[2] See LTA 2013/036 for additional information.