



# Special Notice

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OF EQUALIZATION

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SACRAMENTO, CA 95814

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BOE WEBSITE AND  
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INFORMATION  
[www.boe.ca.gov](http://www.boe.ca.gov)

TAXPAYER INFORMATION  
SECTION  
**800-400-7115**  
TTY  
**711**



## New Fee Program

### State Responsibility Area Fire Prevention Fee

Assembly Bill (AB)x1 29, (Stats. 2011, Ch. 8) , authorized a new State Responsibility Area Fire Prevention Fee (fee) to be assessed on owners of habitable structures located on a parcel within a State Responsibility Area (SRA). The fee will fund a variety of important fire prevention services within the SRA including brush clearance and activities to improve forest health to better withstand wildfires. Other activities funded by the fee include: fire break construction, defensible space inspection, fire prevention engineering, emergency evacuation planning, fire prevention education, fire hazard severity mapping, fire related law enforcement, and implementation of the State Fire Plan.

The California Department of Forestry and Fire Protection (CAL FIRE) is responsible for identifying owners subject to the fee and determining the fee amount. For Fiscal Year 11-12 (July 1, 2011 through June 30, 2012), the fee is \$150.00 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. The fee may be adjusted annually using prescribed methods pursuant to Public Resources Code (PRC) section 4212(b).

The State Board of Equalization (BOE) will begin issuing billings on behalf of CAL FIRE, for the FY 11-12, in early August, 2012. The billings will be processed by county, in alphabetical order, beginning with Alameda County. A list of anticipated billing dates by county is posted on the BOE website at [www.boe.ca.gov/sptaxprog/pdf/FPF\\_Billing\\_Mailing\\_Dates.pdf](http://www.boe.ca.gov/sptaxprog/pdf/FPF_Billing_Mailing_Dates.pdf). The list will be updated regularly to add the next anticipated counties to receive billings.

If a person receiving a billing believes they have been billed in error or the fee amount calculated is incorrect, they may petition CAL FIRE for a redetermination of the amount determined to be due using this [Fire Prevention Fee Petition for Redetermination](#) form. Petition forms should be mailed to:

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

Fiscal Year 12-13 billing notices will be mailed in early 2013 and succeeding fiscal year's notices will be scheduled for mailing around the same time each year.

For additional information, please visit California Fire Prevention Fee Program's website at [www.firepreventionfee.org](http://www.firepreventionfee.org) or contact the Fire Prevention Fee Service Center at 1-888-310-6447.