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 No. 2014/071

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TO COUNTY ASSESSORS:

DISASTER RELIEF PROVISIONS – PROPERTY TAX AND FIRE PREVENTION FEE

Various disaster relief provisions are available to California taxpayers. Part of a county assessor's responsibilities includes working with taxpayers whose property has sustained damage as a result of a disaster or calamity. While providing information on property tax relief, the assessor may also wish to include information about relief from the Fire Prevention Fee through the newly enacted Fire Prevention Fee Exemption.

The following table briefly outlines some of the statutory provisions that provide property tax relief to taxpayers following a disaster or calamity.

Revenue and Taxation Code	Property Type	Type of Relief Available	Type of Disaster
Section 170	All property types	New construction exclusion	Governor-proclaimed; Any disaster or calamity
Section 69	All property types	Base year transfer within same county	Governor-proclaimed
Section 69.3	Principal place of residence	Base year transfer to another county	Governor-proclaimed
Sections 172 & 172.1	Manufactured home (license fee or property tax)	Base year transfer	Governor-proclaimed
Section 5825	Manufactured home (property tax only)	New construction exclusion; Base year transfer	Any disaster or calamity
Section 194	Real property and manufactured homes	Property tax deferral	Governor-proclaimed

New Fire Prevention Fee Exemption

The Fire Prevention Fee is an annual fee for fire prevention services that owners of habitable structures in the State's Responsibility Areas (SRA) are required by law to pay. The SRA does not include lands within incorporated city boundaries or federally owned lands. Effective January 1, 2015,¹ an exemption from the Fire Prevention Fee will provide relief for the owner of

¹ Assembly Bill 2048 (Stats. 2014, ch. 895); Public Resources Code section 4213.1.

a habitable structure that is subsequently deemed uninhabitable as a result of a natural disaster during the year for which the fee is due. If the habitable structure has not been repaired or rebuilt, then the exemption may apply to one subsequent year.

The California Board of Forestry and Fire Protection (CAL FIRE) is responsible for preparing certification forms and may grant an exemption if the habitable structure owner satisfies the following conditions:

- Owner certifies that the structure is not habitable as a result of a natural disaster.
- Owner either:
 - Documents that the habitable structure passed a defensible space inspection conducted by CAL FIRE or its agent within one year of the date the structure was damaged or destroyed; or
 - Certifies that clearance, as required,² was in place at the time that the structure was damaged or destroyed as a result of a natural disaster.

To request a Fire Prevention Fee exemption, the taxpayer must submit a request to CAL FIRE. The form and mailing information can be found on the Fire Prevention Fee website at:

www.firepreventionfee.org

It is hoped that as you reach out to your taxpayers whose properties have sustained property damage as a result of a disaster, you will provide them not only with the relief available for property taxes, but also information about relief that is now available in the form of the Fire Prevention Fee Exemption.

Sincerely,

/s/ Benjamin Tang for

Dean R. Kinnee
Acting Deputy Director
Property Tax Department

DRK:sk

² Public Resources Code section 4291.