



STATE BOARD OF EQUALIZATION
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Executive Director

April 1, 2015

Honorable Ted Gaines
California State Senate
State Capitol, Room 3070
Sacramento, CA 95814

Subject: **BOE Support for SB 250, as Introduced February 18, 2015**

Dear Senator Gaines:

The Board of Equalization (BOE) is supporting your SB 250. This bill provides an additional 30 days for Fire Prevention Fee payers to review their assessments and either timely pay their bill or dispute the fee. **SB 250 will be heard in the Senate Governance and Finance Committee on Wednesday, April 8th.**

Currently, the annual Fire Prevention Fee is due and payable to the BOE 30 days after assessment, which is the postmark date on the bill. SB 250 extends from 30 to 60 days the time in which the annual Fire Prevention Fee is due and payable, as well as the time period in which to file a petition for redetermination (appeal) with CAL-FIRE. Unlike most BOE taxpayers and fee payers, most of the Fire Prevention Fee payers are individuals, not business owners who have knowledge of the BOE.

Without knowledge of the BOE or of the fee, Fire Prevention Fee payers are left with very little time to consider their options and respond appropriately once they have received the bill. For example, many individuals subject to the Fire Prevention Fee live in rural areas and receive their mail through a post office box that may be miles away from their home. Allowing these fee payers an additional 30 days takes into account their unique circumstances and helps them to stay compliant without the need for additional follow-up. Additional time also provides new fee payers an opportunity to learn about the bill, as well as their rights to exemptions, appeals and refunds.

If you have any questions or need additional information regarding this bill, please contact Michele Pielsticker, Chief, Legislation and Research Division, at (916) 322-2376.

Sincerely,

A handwritten signature in black ink that reads "Cynthia Bridges".

Cynthia Bridges
Executive Director

CB:ah