



STATE OF CALIFORNIA  
BOARD OF EQUALIZATION

## Fire Prevention Fee Penalties Lowered Starting in 2015

The State Board of Equalization (BOE) has been required by state law to apply a monthly 20 percent penalty on unpaid Fire Prevention Fee liabilities that remain due and payable following an appeal. According to recently enacted legislation ([Assembly Bill 2048](#) (Statutes 2014, Ch. 895)), beginning January 1, 2015, the BOE is no longer required to apply this penalty. However, all penalties applied before January 1, 2015 will still be owed.

Beginning January 1, 2015, a one-time 10 percent penalty will be applied to any new Fire Prevention Fee liability that is determined to be due by the Department of Forestry and Fire Protection ([CAL FIRE](#)) and is not paid by the due date following an appeal.

For more information regarding the Fire Prevention Fee, please visit CAL FIRE's website at [www.firepreventionfee.org/](http://www.firepreventionfee.org/).

If you have any questions regarding this change, please contact our Customer Service Center at 1-800-400-7115 (TTY:711), Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), excluding state holidays.

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