TO COUNTY ASSESSORS:

FIRE PREVENTION FEE ASSESSMENT

Assembly Bill (AB)x1 29 (Stats. 2011, ch. 8) authorized a new State Responsibility Area Fire Prevention Fee (fee) to fund State fire prevention services. This fee is assessed annually to the owners of habitable structures 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 on behalf of CAL FIRE. For fiscal year (FY) 2012-13, 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.

In anticipation that feepayers may contact the local county assessor regarding this issue, the following provides information on the billing cycle and contact information to assist the assessor in directing feepayers to the proper agency.

BILLING CYCLE

AB x1 29, was signed into law on July 7, 2011. The first billing cycle for FY 2011-12 fees was completed last fall. The BOE has now received data files from CAL FIRE for FY 2012-13 and will commence issuing the bills starting July 19, 2013. Similar to the FY 2011-12 process, the bills will be mailed by county in alphabetical order beginning with Alameda County. The BOE will mail approximately 10,000 billings per day. The mailing schedule by county is posted on the BOE website at http://www.boe.ca.gov/sptaxprog/pdf/FPF_Billing_Mailing_Dates.pdf.

You may also be aware that the Board of Forestry and Fire Protection adopted new SRA boundary lines in May 2013 that will exclude some property owners from FY 2013-14 fee assessment, since the effective date of those changes is July 1, 2013. The newly adopted SRA boundary changes will not affect the FY 2012-13 billings that are being mailed starting July 19, 2013.

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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.
Enclosed is a copy of an informational insert that will accompany the feepayers' bill. In addition to providing general information on the Fire Prevention Fee, the insert provides information on the SRA boundary changes. Also enclosed is a sample billing notice, which was revised this year to more clearly identify the property.

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
Enclosures
California Fire Prevention Fee Information  
(Billing for Fiscal Year 2012-13)

The Legislature passed and the Governor signed legislation that created the Fire Prevention Fee, administered by CAL FIRE. The law requires the State Board of Equalization to issue billings and collect the fee, on behalf of CAL FIRE.

If you have questions about the Fire Prevention Fee program, or believe you were billed in error, call the Fire Prevention Fee Service Center at 1-888-310-6447 or visit www.firepreventionfee.org.

You may request an appeal form (Petition for Redetermination) from the Fire Prevention Fee Service Center, or obtain one from their website, and mail it to:

Fire Prevention Fee Service Center  
Attn: Petitions  
PO Box 2254  
Suisun City, CA 94585

What is the Fire Prevention Fee?
It is an annual fee assessed on owners of habitable structures on property located within the State Responsibility Area (SRA). The SRA is an area where the State of California is financially responsible for the prevention and suppression of wildfires. The SRA does not include lands within incorporated city boundaries or federally owned lands.

As required by Assembly Bill X1 29, the purpose of the fee is to provide a stable source of funding for vital fire prevention activities such as strategic fuel reduction activities, defensible space inspections, fire prevention engineering, emergency evacuations planning, fire prevention education, fire hazard severity mapping, implementation of the state and local fire plans and fire-related law enforcement activities such as arson investigation.

What is a habitable structure?
A “habitable structure” is a building that can be occupied for residential use. Habitable structures do not include detached garages, barns, or sheds.

Who is responsible for paying the fee?
Owners of habitable structures, whose names are recorded by the County Assessor or the Department of Housing and Community Development on July 1 of the fiscal year for which the fee is due, are responsible to pay the fee. The enclosed billing is issued to owners listed on those records on July 1, 2012.

What is the amount of the fee?
The fee is currently $150.00 per habitable structure located within the SRA, and is set by the Board of Forestry and Fire Protection. If the habitable structure is within the boundaries of a local agency that provides fire protection services, the owner will receive a $35.00 reduction for each habitable structure. Approximately 90-95% of habitable structures in the SRA are covered by a local fire protection agency, resulting in most bills amounting to $115.00 per habitable structure.

State law requires the Board of Forestry and Fire Protection to adjust the fee annually, so the amount may be different in future years.
How do I pay my bill?

It is easy, quick, and convenient to pay your bill securely online. Visit the BOE website at www.boe.ca.gov and select “eServices” then one of the “Make a Payment” options. To pay online, you will need your Account Number and Express Login Code which are provided in the upper right corner of the enclosed bill. You may pay by credit card online or by phone at 1-855-292-8931.

If you are paying by check or money order, make it payable to the State Board of Equalization and write your account number on it. Detach the enclosed bill along the dotted line. Please do not staple or paper clip the payment to the upper portion of the bill.

Mail the upper portion of the bill, along with your payment, in the enclosed self-addressed envelope. Make sure to put a postage stamp on the envelope. If you do not have the envelope, mail your payment to:

Special Taxes and Fees Remittance Processing  
State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279-0001

If I cannot pay the amount due all at once, what should I do?

The BOE offers a payment plan to help fee payers pay the amount due. Call us at 1-800-400-7115 (TTY:711) and, when prompted, select “Fire Prevention Fee” for assistance. Representatives are available to assist you Monday through Friday, 8:00 a.m. to 5:00 p.m., except state holidays.

I have heard the SRA boundary lines are changing. Do these changes affect this billing?

The Board of Forestry and Fire Protection adopted new SRA boundary lines in May 2013 that will exclude some property owners from fee assessment in the Fiscal Year 2013-14 billing cycle. Mailings of those billings are expected to start in the spring of 2014. The SRA boundary changes adopted for Fiscal Year 2013-14 do not affect the Fiscal Year 2012-13 billing.

If you determine that any of your habitable structures will no longer be in the SRA for Fiscal Year 2013-14 and believe you should not be assessed for these structures for this billing, you may raise this issue as part of the petition process described above.

For more information about SRA boundary lines, please call the Fire Prevention Fee Service Center at 1-888-310-6447.
Fire Prevention Fee

To make a payment electronically, please follow the instructions directly below this dotted line. If paying by check, please cut along the dotted line and return the upper portion with your payment.

Address for mailing payment if not paying electronically.

Please note additional penalty and DUE DATE.

Information on contesting the bill.

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