



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916 274-3350 • FAX 1-916 285-0134
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

SEN. GEORGE RUNNER (RET.)
Second District, Lancaster

MICHELLE STEEL
Third District, Orange County

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

CYNTHIA BRIDGES
Executive Director

No. 2013/036

July 19, 2013

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 structures¹ 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 fee payers 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 fee payers 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.

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 feepayers 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

BOE-1219 (5/1) (REV. 12 (2-11))
BILLING AND REFUND NOTICE State of California
 Department of Forestry and Fire Protection
 PO Box 2254, Suisun City, CA 94585
 1-888-310-6447

FOR BOOK USE ONLY
 RE: _____ PM: _____
 EFFECTIVE DATE OF PAYMENT
 MD: _____ DAY: _____ YEAR: _____

Account: **FF STF 63-000000**
 Express Login Code: **x999999x**

John Smith
 PO BOX 1234
 SACRAMENTO, CA 95814

Notice ID: 0001 2345 678 March 6, 2013
 Amount Due 119.89
 Amount Enclosed _____
 Additional charges are due if not paid by 04/09/13
 (See instructions below)

TO MAKE YOUR PAYMENT ELECTRONICALLY, GO TO www.boe.ca.gov AND CLICK THE eSERVICES TAB. CHOOSE eCLIENT LOGIN OR EXPRESS LOGIN. YOU WILL NEED ACCOUNT AND EXPRESS LOGIN CODE (referenced above).
 Otherwise, cut on the dotted line and return the top portion with your check or money order made payable to the State Board of Equalization.

Notice of Determination
 You are hereby notified of an amount due as shown below. Please visit www.firepreventionfee.org to better understand your appeals procedures or you may call the Fire Prevention Fee Service Center at 1-888-310-6447.

Account: **FF STF 63-000000**
 Notice ID: **0001 2345 678**
 Property Address: **1234 MAIN ST**
 APN: **999-999-999-999**
 County: **Sacramento**

Fire Prevention Fee Program	Fee	Interest	Penalty	Total
FIRE PREVENTION FEE				
DETERMINATION Issued 05/06/13				
As determined For the Period 07/01/12 - 06/30/13				
Revenue	119.89			119.89
Subtotal	119.89	0.00	0.00	119.89
AMOUNT DUE				119.89

This Fire Prevention Fee assessment is issued by the State Board of Equalization (SBE) on behalf of the California Department of Forestry and Fire Protection (CAL FIRE). The fee is assessed on owners of habitable structures located on a parcel within a State Responsibility Area (SRA). CAL FIRE has identified you as the owner of the property identified by parcel number (or decal number for some mobile homes) 999-999-999-999 on July 1st for the period noted above. The assessment is issued pursuant to Public Resources Code section 51234.7 and is based upon ownership of 1 structure and a fee assessment of \$119.89.

Checks should be made payable to the State Board of Equalization and sent to: SBE, P.O. Box 942879, Sacramento, CA 95829-5281. An envelope is enclosed for your convenience.

Interest will accrue in accordance with Revenue and Taxation Code section 55041 on the unpaid FEE at the rate of 0.30 % per month. Interest of \$0.57 will accrue if the FEE is not paid on or before 04/09/13.

Penalty of \$11.00 is due if not paid by 04/09/13.

Payments can be made online through the ePay option. To use ePay, go to our website at www.boe.ca.gov and click on the eServices tab.
 If you are making payment by paper check, write your account number and Notice ID shown above, on the check. Include a copy of this notice with your payment. Keep the original notice for your records.

e-pay
 STATE OF CALIFORNIA
 The safe and easy way... www.boe.ca.gov
 00025503243

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.

Board of Equalization Account # (include this number on your check payable to the State Board of Equalization).

Express Login Code used for fee payers who wish to make a payment electronically.

Information about your account, including Assessor's Parcel Number (APN) or mobile home decal number.

The Fire Prevention Fee is billed annually. This identifies the fiscal year.

Please pay amount shown here.

Address for mailing payment if not paying electronically.

Number of habitable structures is identified here.

Please note additional penalty and DUE DATE.

Total dollar amount of fee exemption if within the boundaries of a local agency that provides fire protection.

Continued...page 2

BOE-1219 (5/1) (REV. 12 (2-11))
 PO Box 2254, Suisun City, CA 94585 1-888-310-6447
 State of California
Account FF STF 63-000000

** Notice of Determination **
 Page 2
 Notice ID: 0001 2345 678 March 6, 2013

Fire Prevention Fee Program	Fee	Interest	Penalty	Total
FIRE PREVENTION FEE				

A person against whom a determination is made or any person directly interested may petition for a redetermination with CAL FIRE within 30 days from the date shown at the top of this notice. A petition must be in writing and state the specific grounds upon which it is founded and include supporting documentation. Anyone filing a petition must be prepared to submit additional documentation if requested by CAL FIRE. You may obtain a Petition for Redetermination form as well as other information from the CAL FIRE website at www.firepreventionfee.org, or by calling 1-888-310-6447, or by writing to the address below. All petitions for redetermination must be mailed to the following address:

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

The filing of a petition will not prevent the accrual of interest. Prompt payment in full should be made to prevent the accrual of interest and penalty and will in no way affect the petitioner's right to a refund. The application of additional penalty would be deferred until 30 days after the date of a Notice of Redetermination.

For further information, please visit the CAL FIRE website at www.firepreventionfee.org or you may call the Fire Prevention Fee Service Center at 1-888-310-6447.

Information on contesting the bill.