California Fire Prevention Fee Information  
(Billing for Fiscal Year 2014-15)

The Legislature passed and the Governor signed legislation in 2011 (Assembly Bill X1 29) that created the Fire Prevention Fee, which is administered by the California Department of Forestry and Fire Protection (CAL FIRE). The law requires the State Board of Equalization (BOE) to issue billings and collect the fee on behalf of CAL FIRE.

If you have questions about the Fire Prevention Fee program, call the Fire Prevention Fee Service Center toll-free at 1-888-310-6447 or visit www.firepreventionfee.org.

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.

The fee provides a stable source of funding for vital fire prevention activities such as fuel reduction activities that lessen the risk of wildfire, defensible space inspections, fire prevention engineering, emergency evacuation 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 contains one or more dwelling units or that can be occupied for residential use. Buildings occupied for residential use include single family homes, multi-dwelling structures, mobile and manufactured homes, and condominiums. Habitable structures do not include commercial, industrial or incidental buildings such as detached garages, barns, outdoor sanitation facilities, and sheds.

Who is responsible for paying the fee?
Owners of habitable structures, whose names are listed as the owner of record in the county assessor rolls or in the records of 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 as of July 1, 2014.

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 the Make a Payment tab. 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 also pay by credit card online or by phone at 1-855-292-8931. If paying by credit card, a service fee of 2.3 percent (2.3%) of the transaction amount will be charged by the credit card processing vendor, Official Payments Corporation (OPC). This service fee is retained by the vendor and is not revenue to the BOE.

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

Special Taxes and Fees Remittance Processing  
State Board of Equalization  
PO Box 942881  
Sacramento, CA 94279-2525

Payments must be postmarked by the due date to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, payments postmarked by the next business day will be considered timely.

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. To request a payment plan online, visit the BOE website at www.boe.ca.gov and select Online Services then, the Payment Plan tab to login and make your request. Or 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. (Pacific time), except state holidays.
What is the amount of the fee?
The fee is currently $152.33 per habitable structure located within the SRA and is set by the Board of Forestry and Fire Protection. If the habitable structure is also within the boundaries of a local agency that provides fire protection services, the owner will receive a $35.00 reduction in the fee for each habitable structure. Approximately 98 percent (98%) of habitable structures in the SRA are also covered by a local fire protection agency; as a result, for most bills, the fee will be $117.33 per habitable structure.

Why does the amount of the fee sometimes change from year to year?
When Assembly Bill X1 29 was passed it required the Board of Forestry and Fire Protection to adjust the fee each year on July 1 to reflect the percentage of change in the average annual value of a described Implicit Price Deflator. (Assembly Bill 2048, signed into law on September 30, 2014, removed the requirement of adjusting the rate on a yearly basis but the adjustment is still permitted). For this reason, the rate will not change this year, but may in future years.

How do I appeal the billing if I believe I was billed in error?
You may request an appeal form (Petition for Redetermination) from the Fire Prevention Fee Service Center, or obtain one from their website at: http://firepreventionfee.org/PetitionForm.pdf. For an appeal to be valid, it must be postmarked within 30 days from the date shown on your bill. If you fail to mail your petition within the 30-day period, your petition may be accepted by CAL FIRE as an administrative protest. Please mail your appeal to:

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

If my habitable structure is damaged or destroyed in a natural disaster, do I owe the fee?
Beginning January 1, 2015, the California Board of Forestry and Fire Protection may exempt your structure from the fee if your habitable structure has been deemed uninhabitable as a result of a natural disaster. In order to qualify, the owner of the habitable structure must:

- Certify that the structure is not habitable as a result of a natural disaster, and
- Either:
  - Document that the structure passed a defensible space inspection conducted by CAL FIRE or its agents within one year of the date the structure was damaged or destroyed, or
  - Certify that clearance as required under Public Resources Code, Section 4291 was in place at the time that the structure was damaged or destroyed as a result of a natural disaster.

To request a natural disaster exemption, you must submit your request to CAL FIRE. The form and mailing instructions can be found at www.firepreventionfee.org/sra_NDE.php.

Are there any exemptions from paying the fee?
The fee does not apply to habitable structures located on land within city boundaries or in federal ownership. It also does not apply to nonhabitable structures located in the SRA boundary. For information on a natural disaster exemption, please see the question above.

How often are SRA boundary lines reviewed?
CAL FIRE conducts a statewide review of SRA maps every five years. The next statewide review is scheduled to be completed in 2015. For additional information on SRA boundaries, please visit www.firepreventionfee.org, and click on FAQs, or Frequently Asked Questions or call the Fire Prevention Fee Service Center at 1-888-310-6447.