

California Fire Prevention Fee Information

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.

Recent Updates

- **Prorating the Fee during a Property Sale** – Beginning January 1, 2016, a property owner with one or more habitable structures subject to the fee, when selling the property, may negotiate payment of the fee between buyer and seller as one of the terms of the sale. See *“If I sell my habitable structure, may I negotiate payment of the fee with the buyer?”* below, for more information.
- **Natural Disaster Exemption** - Beginning July 1, 2014, if your habitable structure is no longer habitable due to a natural disaster, you may be exempt from paying the fee. See *“If my habitable structure is damaged or destroyed in a natural disaster, do I owe the fee?”* below, for further information.

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 under federal ownership.

The fee provides a stable source of funding for vital fire prevention activities such as fuel reduction projects 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, fire prevention grants, 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 located on property within the SRA, whose names are listed as the owner of record in the county tax assessor rolls or in the records of the Department of Housing and Community Development, are responsible for paying the fee. The enclosed billing is issued to owners listed on those records as of July 1 of the year for which the fee is due.

If I sell my habitable structure, may I negotiate payment of the fee with the buyer?

Yes. Effective January 1, 2016, the law permits a property owner subject to the fee to negotiate the payment of the fee between the buyer and the seller as a term of the sale. However, payment of the fee is the responsibility of the person who is the legal owner of the habitable structure on July 1 of the year the fee is due, regardless of any payment agreement with the buyer. For more information, please go to the BOE website at www.fire.ca.gov/firepreventionfee/sra_laws.

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. 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. A service fee of 2.3 percent (2.3%) of the transaction amount will be charged by the credit card processing vendor. 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 the upper portion of the 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 assist feepayers. To request a payment plan online, visit the BOE website at www.boe.ca.gov, select *Online Services*, and then select the *Payment Plan* tab to login and make your request. You can also 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 located 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 located within 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. 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 by calling 1-888-310-6447, or obtain one from the website at: www.fire.ca.gov/firepreventionfee/downloads/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?

Effective July 1, 2014, CAL FIRE may exempt your habitable structure from the fee if it was deemed uninhabitable as a result of a natural disaster during the year the fee is due. In order to qualify, the owner of the habitable structure must certify that certain conditions are met.

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

Are there any exceptions 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 within the SRA. For information on a natural disaster exemption, please see the section 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 2020. For additional information on SRA boundaries, please visit www.fire.ca.gov/firepreventionfee/, and click on Frequently Asked Questions (FAQs), or call the Fire Prevention Fee Service Center at 1-888-310-6447.

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