

# SRA Fire Prevention Fee

## Frequently Asked Questions

Below are answers to a list of common questions related to the SRA Fire Prevention Fee.

### **What is the Fire Prevention Fee?**

Assembly Bill X1 29 was approved by the California Legislature on June 15, 2011 and signed into law on July 7, 2011. The law established a new annual Fire Prevention Fee to pay for fire prevention services within the State Responsibility Area (SRA). This fee is assessed on owners of habitable structures located in the SRA.

### **What is the State Responsibility Area (SRA)?**

The State Responsibility Area includes state and privately-owned forest, watershed, and rangeland where the State of California is financially responsible for the prevention and suppression of wildfires. SRA does not include lands within city boundaries or in federal ownership. SRA is determined under regulations of the Board of Forestry and Fire Protection (Board). The SRA definition can be found in Public Resources Code (PRC) 4126.

SRA forms one large area (over 31 million acres and approximately 763,000 habitable structures) to which CAL FIRE provides a basic level of fire prevention and protection services. Many areas receive augmented fire protection from local fire protection agencies.

### **What is the amount of the fee?**

The fee is assessed at the rate of \$150 per habitable structure. However, owners of habitable structures that are within the boundaries of a local fire protection agency will receive a reduction of \$35 per habitable structure. Residents in the SRA will receive the specific fee amount and exemptions (if any) on the fee bill and notice.

### **What is a habitable structure?**

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.

### **What about condominiums?**

In a condominium complex, each owner has a separate parcel and would be assessed \$150 per condominium, with a reduction of \$35 per condominium if it is also within the boundaries of a local fire protection agency.

### **What about apartments?**

In an apartment complex, the fee is \$150 per apartment building (not per apartment unit), and with a reduction of \$35 per apartment complex if it is also within the boundaries of a local fire protection agency.

### **What about other structures?**

The current law does not provide for the fees to be charged to non-habitable structures such as businesses and offices. Also, incidental structures without living areas such as detached garages, barns, woodsheds and outbuildings are not assessed the fee.

### **How Were Habitable Structures Identified?**

The owners of SRA habitable structures were identified by a joint effort between CAL FIRE and the Designated Fee Administrator (DFA) under contract to CAL FIRE. The DFA is a firm that specializes in the administration of benefit fees and other levies for governmental agencies throughout California. Determination of habitable structures as required by state law is technical and use of the DFA gains accuracy and efficiency. In addition, use of the DFA maintains uniform application of the Fire Prevention fee statewide.

CAL FIRE maintains boundaries of State Responsibility Areas (SRA) in a database and has worked with the DFA to locate parcels and habitable structures that are within SRA boundaries. As part of its ongoing business, the DFA has statewide property data that comes from a variety of sources, including electronic parcel and mapping information. All of this information was used to identify habitable structures.

If a property owner feels that the information used to identify their habitable structures is incorrect, they should contact the Fire Prevention Fee Service Center directly because only the Service Center, which is part of the DFA, and CAL FIRE are responsible for the fee determinations. The DFA and CAL FIRE will also handle the review of any potentially incorrect fees or incorrect property information.

### **What does the fee pay for?**

This fee will fund a variety of important fire prevention services within the SRA, including brush clearance around communities on public lands, along roadways and evacuation routes and activities to improve forest health so the forest can better withstand wildfire. Other activities funded by the fee include fire break construction, defensible space inspections, fire prevention engineering, emergency evacuation planning, fire prevention education, fire hazard severity mapping, fire related law enforcement and implementation of the State Fire Plan.

### **Who is responsible for paying the fee?**

The person or agency responsible for paying the fee is the owner of record of a habitable structure as of July 1, on the County tax assessor rolls, or as recorded by the California Department of Housing and Community Development on July 1 of the state fiscal year in which the fee is due. This is the case regardless of whether the owner of record at that time is still the property owner now.

### **How do I find out if my structure is within the SRA?**

Visit the "State Responsibility Area Viewer" webpage at <http://www.firepreventionfee.org/srviewer.php>.

### **Where will the money collected by the fee be used?**

SRA forms one large area across California in which CAL FIRE provides a basic level of fire

prevention services. Therefore, the funds will be expended on services and activities throughout the SRA.

**Under what authority is this fee being charged?**

In 2011, the California State Legislature passed Assembly Bill AB X1 29 establishing this fee and ordering the California State Board of Forestry and Fire Protection to enact emergency regulations to implement the fee. The Fire Prevention Fee is codified in law in the Public Resources Code 4210 et.seq. The Board of Forestry and Fire Protection has adopted emergency regulations further defining the fee, how it is collected, and how it can be appealed.

**Why is this fee being charged now to habitable structure owners in the SRA?**

The legislation, ABX1 29, provides several legislative findings, declarations and related wording which explain several reasons for the fee:

- The presence of structures within SRA can pose an increased risk of fire ignition and an increased potential for fire damage within the state's wildlands and watersheds.
- The presence of structures within SRA can also impair wildland firefighting techniques and could result in greater damage to state resources caused by wildfires.
- The costs of fire prevention activities aimed at reducing the effects of structures upon State fire protection responsibilities in SRA should be borne by the owners of these structures.
- Individual owners of structures within SRA receive a disproportionately larger benefit from fire prevention activities than that realized by the state's citizens generally.
- It is necessary to impose a fire prevention fee upon individual owners of structures in SRA to fund fire prevention activities in those areas from which such owners derive a specific benefit.

**What if I am already protected by another fire agency?**

Owners of habitable structures within the SRA and also within the boundaries of a local agency that provides fire protection services receive a reduction of \$35 per habitable structure.

**I already pay for local fire protection, why do I need to pay this fee as well?**

The law determines that the fee should be charged to the owners of habitable structures in the SRA in part because such habitable structure owners receive a disproportionate benefit from state fire prevention services in the SRA. Historically, locally-funded fire protection services have arisen because residents want an increased level of fire protection services beyond those provided directly by CAL FIRE. Locally-funded fire protection services typically include elements of fire prevention, but these are in addition to services provided by the CAL FIRE across the entire SRA. The Fire Prevention Fee was established to fund some of the state fire services that directly benefit owners of structures in SRA.

**What is the duration of the fees?**

Pursuant to state law, the fee is assessed annually beginning in fiscal year 2011-12 (July 2011).

**How will the fees be collected?**

The law specifies that the Board of Equalization (BOE) will collect the fee. The fee will be collected by mail billing, much like vehicle registration renewals. As specified by law, the BOE will collect the fee pursuant to the Fee Collection Procedures Law as found in Section 55001 et seq of the California Revenue and Taxation Code.

### **When is the fee due?**

The fee is due within 30 days of the date on the Board of Equalization bill. Why are CAL FIRE, BOE and others involved in collecting these fees? The roles of CAL FIRE and the State Board of Equalization are specified in law. (ABX1 29). ABX1 29 requires the State Board of Equalization (BOE) to collect this fee on behalf of the California Department of Forestry and Fire Protection (CAL FIRE) and the State Board of Forestry and Fire Protection (Board).

### **What will happen if I don't pay the bill?**

If you don't pay the total amount of your Fire Prevention Fee bill within 30 days of the date on the bill, the BOE will mail a late notice, which may include interest and penalties. The BOE may take other actions in order to collect any unpaid fees. The BOE will collect the fee pursuant to the Fee Collection Procedures Law under Section 5501 et seq of the California Revenue and Taxation Code. For further information regarding what collection actions the BOE may take, please visit the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov) or contact them directly at 800-400-7115.

### **What if I cannot afford to pay the entire bill? Can I make payments?**

Homeowners may file a petition without payment if they are financially unable to pay the amount in full. The Board of Equalization (BOE) advises the owner to make an initial payment of any amount they can reasonably afford, with a note explaining what they are able to pay per month. Another alternative is to call the BOE and speak to collection staff, who will make notes on the account of the payment terms. The BOE is working with callers to make payments over a 5-10 month period if needed. The BOE is sensitive to the many factors to consider such as fixed incomes or unemployment, and these are not business owners but rather private citizens. When any homeowner enters into a payment plan within 45 days of billing and completes the payment of the fee portion, the BOE relieves the penalty charge. Additionally, interest accrues on any unpaid fee amount over the course of the payment plan, but is generally well under a dollar a month. BOE would also like to remind feepayers with an inability to pay their fire fee billing in full that they can call BOE toll-free at 1-800-400-7115, and select option "4," to be connected to a representative in the special taxes and fees section who can help them arrange a payment plan suitable to each feepayer's financial situation.

### **Is there any penalty if I do not pay the fee before the deadline?**

Yes. If you do not pay your fee prior to its due date, an additional 10% penalty may be added to your bill by the BOE for each 30-day period in which the fee remains unpaid. In addition, interest may be added to the past due fee amount.

### **Why doesn't the County Tax Collector collect these fees?**

The legislature, through ABX1 29, specifically directs and authorizes the BOE to collect these fees.

### **I own a mobile or manufactured home. What do I do if I receive more than one bill when I**

**only have one home?**

Only habitable structures, including mobile or manufactured homes, are assessed the fee, so homeowners who inadvertently receive two bills when they only have one mobile home are only required to pay one of the billings. A petition for redetermination should be submitted for the other billing WITHOUT making payment, but make sure to include the account number of both bills on all correspondence. If a fee is paid while concurrently submitting a petition for redetermination, payments made that are determined to be not due will be refunded.

**How do I appeal this fee?**

The person named on the bill may file an appeal by completing a Petition for Redetermination within 30 days of receiving their bill. You may obtain the Petition for Redetermination form at [www.firepreventionfee.org/Appeals](http://www.firepreventionfee.org/Appeals). You can request that a form be mailed to you by calling 888-310-6447.

**I do not own the property for which the fee is due. How do I get this resolved?**

The person responsible for paying the fee for the 2011-12 fiscal year is the owner of record as of July 1, 2011 on the County tax assessor rolls, or as recorded in the records of the California Department of Housing and Community Development on July 1 of the state fiscal year in which the fee is due. This is the case regardless of whether the owner of record at that time is still the property owner now. The July 1st date is used because that is the same date used for the issuance of tax bills. If you no longer own the property, you will not be subject to this fee for that property in future years.

Consequently, if you are listed as the owner of the property on the County Tax records or State Housing and Community Development Records as of July 1, 2011 you are subject to the fee, even if someone else owns the property now. If you did not own the property then or never owned it, file a Petition for Redetermination and indicate that this is the case. If it is subsequently determined that you are not subject to the fee, the fee billing will be canceled and any refunds that are due will be made.

Additional information and frequently asked questions are available of the [www.FirePreventionFee.org](http://www.FirePreventionFee.org) website at [http://www.FirePreventionFee.org/sra\\_faqs.php](http://www.FirePreventionFee.org/sra_faqs.php)