RESOLUTION - ACTION REQUESTED 2016-64

MEETING: February 9, 2016

TO: The Board of Supervisors

FROM: Marshall Long, District III Supervisor

RE: Letter of Support for AB 1642 Fire Prevention Fee Due Dates

RECOMMENDATION AND JUSTIFICATION:
Approve a Letter of Support for Assembly Bill (AB) 1642 (Obernolte) Extending the Fire Prevention Fee Due Date, and Authorize the Board of Supervisors Chair to Sign the Letter.

Currently county residents within the State Responsibility Area (SRA) are required to pay the annual fire fee within 30 days of the date of the invoice. AB 1642 would change the due date to 60 days from the date of the invoice.

Please see attached documents for additional information.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board adopted Resolution 15-147 on April 7, 2015, approving a letter of support for AB 203 which is essentially the same legislation as contained in AB 1642.

The Board has routinely approved letters of support for issues that they believe will benefit the citizens of Mariposa County.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not approve the letter. Individual Board members may write their own letters of support for the legislation which may not carry the weight of a letter from the entire Board.

ATTACHMENTS:
AB 1642 (Obernolte) Fact Sheet (PDF)
Draft Language for Support Letter - AB 203 (DOCX)
AB 1642 Bill Language (PDF)
SRA Map - Mariposa County (PDF)

CAO RECOMMENDATION
Requested Action Recommended
RESULT:   ADOPTED BY CONSENT VOTE [UNANIMOUS]
MOVER:   Rosemarie Smallcombe, District I Supervisor
SECONDER: Merlin Jones, District II Supervisor
AYES: Smallcombe, Jones, Long, Cann, Carrier
February 9, 2016

The Honorable Jay Obernolte
State Capitol, Room 4116
Sacramento, CA 95814

RE: SUPPORT ASSEMBLY BILL 203 (OBERNOLTE)

Dear Assembly Member Obernolte:

The Mariposa County Board of Supervisors supports AB 203, which would extend the payment due date of the Fire Prevention Fee from 30 days from the date of assessment to 60 days.

Created by the Legislature and the Governor as part of the 2011 Budget, a Fire Prevention Fee of $152.33 is assessed annually on owners of habitable structures located on a parcel within a State Responsibility Area (SRA). There is a $35 reduction if the property is within the boundaries of a local fire protection district. This Fire Prevention Fee affects approximately 8,130 parcels of land in Mariposa County and statewide about 700,000 rural Californians are affected by this fee.

Due to the rural nature of these parcels, many individuals do not receive their invoices in a timely manner. Additionally, many of these individuals (23.7% of the population is over 65) are on fixed incomes, making it a hardship for them to pay their Fire Prevention Fee by the 30-day deadline.

Extending the payment due date of the Fire Prevention Fee from 30 to 60 days will ensure greater compliance with the law by giving all owners of habitable structures located in a SRA more time to actually receive their invoices and remit payment. AB 203 will also give those taxpayers on fixed incomes more time to adjust their budgets.

Thank you for sponsoring AB 203.

Sincerely,

[Signature]

JOHN CARRIER
Chairman, Board of Supervisors

cc: Mariposa County Board of Supervisors
    Senator Berryhill
    Assembly Member Bigelow
    Rural County Representatives of California
Assembly Bill 1642 – Fire Prevention Fee Due Dates

**SUMMARY**

AB 1642 (Obernolte) would extend the period for paying or disputing a fire prevention fee from 30 days to 60 days from the date of assessment.

**BACKGROUND**

The fire prevention fee is assessed annually on owners of habitable structures located on a parcel within a State Responsibility Area (SRA). The SRA does not include lands within city boundaries or in federal ownership. Generally speaking, the SRA is comprised of rural areas, including the state’s wildlands and watersheds.

Under Public Resources Code (PRC) Section 4213, the annual fire prevention fee is due and payable to the Board of Equalization (BOE) 30 days from the date of assessment. Additionally, PRC Section 4220 provides a 30-day period to dispute the fee by filing a petition for redetermination.

If a taxpayer misses the 30 day filing deadline to appeal the assessed liability, the determined fee is final and must be paid. However, if a taxpayer files a timely petition they are not required to pay the fee until BOE makes a final ruling in regard to the dispute.

**PROBLEM**

Despite the efforts of BOE and the Department of Forestry and Fire Protection (CalFire) to clarify the fire fee billings, improve communications and publications, and educate fee payers about the petition process, many homeowners have expressed concern that the 30-day period does not allow them sufficient time to pay or dispute the fee.

The reasons given generally include mail delays in rural areas, difficulty understanding fire fee bills, financial stress on fixed-income property owners, and a lack of time to obtain assistance and documentation.

**SOLUTION**

AB 1642 would give property owners 60 days to pay or dispute the fire prevention fee, rather than the 30 days allowed under existing law. This would allow sufficient time for those residents to review their assessments and account for any delays.

**STAFF CONTACT INFORMATION**

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*As Introduced on January 11, 2016*
Introduced by Assembly Member Obernolte
(Coauthors: Assembly Members Bigelow, Dodd, Gallagher, Gordon, Lackey, Levine, Mayes, Melendez, Olsen, Waldron, Wilk, and Wood)
(Coauthors: Senators Hill, Liu, McGuire, Morrell, Nielsen, and Roth)

January 11, 2016

An act to amend Sections 4213, 4220, and 4222 of the Public Resources Code, relating to forestry and fire prevention.

LEGISLATIVE COUNSEL’S DIGEST

AB 1642, as introduced, Obernolte. State responsibility areas: fire prevention fees. Existing law requires the state to have the primary financial responsibility for preventing and suppressing fires in areas that the State Board of Forestry and Fire Protection has determined are state responsibility areas, as defined. Existing law requires that a fire prevention fee be charged on each habitable structure on a parcel that is within a state responsibility area, collected annually by the State Board of Equalization, in accordance with specified procedures, and specifies that the annual fee shall be due and payable 30 days from the date of assessment by the state board. Existing law authorizes a petition for redetermination of the fee to be filed within 30 days after service of a notice of determination, as specified.

This bill would extend the time when the fire prevention fee is due and payable from 30 to 60 days from the date of assessment by the State Board of Equalization and would authorize the petition for redetermination to be filed within 60 days after service of the notice of determination, as specified.


The people of the State of California do enact as follows:

P2 1 SECTION 1. Section 4213 of the Public Resources Code is
2 amended to read:
3 4213.
4 (a) (1) Commencing with the 2011-12 fiscal year, the
5 fire prevention fee imposed pursuant to Section 4212 shall be
6 collected annually by the State Board of Equalization in accordance
7 with the Fee Collection Procedures Law (Part 30 (commencing with Section 55001) of Division 2 of the Revenue and Taxation
8 Code).
9 (2) Notwithstanding the appeal provisions in the Fee Collection
10 Procedures Law, a determination by the department that a person
11 is required to pay a fire prevention fee, or a determination by the
12 department regarding the amount of that fee, is subject to review
13 under Article 2 (commencing with Section 4220) and is not subject
14 to a petition for redetermination by the State Board of Equalization.
(3) (A) Notwithstanding the refund provisions in the Fee Collection Procedures Law, the State Board of Equalization shall not accept any claim for refund that is based on the assertion that a determination by the department improperly or erroneously calculated the amount of the fire prevention fee, or incorrectly determined that the person is subject to that fee, unless that determination has been set aside by the department or a court reviewing the determination of the department.

(B) If it is determined by the department or a reviewing court that a person is entitled to a refund of all or part of the fire prevention fee, the person shall make a claim to the State Board of Equalization pursuant to Chapter 5 (commencing with Section 55221) of Part 30 of Division 2 of the Revenue and Taxation Code.

(b) The annual fire prevention fee shall be due and payable 60 days from the date of assessment by the State Board of Equalization.

(c) On or before each January 1, the department shall annually transmit to the State Board of Equalization the appropriate name and address of each person who is liable for the fire prevention fee and the amount of the fee to be assessed, as authorized by this article, and at the same time provide to the State Board of Equalization a contact telephone number for the board to be printed on the bill to respond to questions about the fee.

(d) Commencing with the 2012-13 fiscal year, if in any given fiscal year there are sufficient amounts of money in the State Responsibility Area Fire Prevention Fund created pursuant to Section 4214 to finance the costs of the programs under subdivision (d) of Section 4214 for that fiscal year, the fee may not be collected that fiscal year.

SEC. 2.
Section 4220 of the Public Resources Code is amended to read:

4220.
A person from whom the fire prevention fee is determined to be due under this chapter may petition for a redetermination of whether this chapter applies to that person within 60 days after service upon him or her of a notice of the determination. If a petition for redetermination is not filed within the 60-day period, the amount determined to be due becomes final at the expiration of the 60-day period.

SEC. 3.
Section 4222 of the Public Resources Code is amended to read:

4222.
If a petition for redetermination of the application of this chapter is filed within the 60-day period, the department shall reconsider whether the fee is due and make a determination in writing. The department may eliminate the fee based on a determination that this chapter does not apply to the person who filed the petition.