



FACT SHEET

JAY OBERNOLTE
Assemblyman, 33rd District



Assembly Bill 203 – Fire Prevention Fee Due Dates

SUMMARY

AB 203 (Obernolte) would extend the period for paying or disputing a fire prevention fee from 30 days to 60 days from the date of assessment.

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.

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 filing deadline to appeal the assessed liability, they must first pay the fee in full and file a claim for refund. 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.

SOLUTION

AB 203 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.

SUPPORT

- George Runner – Vice Chair, California State Board of Equalization [**Sponsor**]
- Diane Harkey – Member, California State Board of Equalization
- Jerome Horton – Member, California State Board of Equalization
- California Farm Bureau Federation
- California Fire Chiefs Association
- County of San Bernardino
- Fire Districts Association of California
- Howard Jarvis Taxpayers Association
- Plumas County Board of Supervisors
- San Diego County Board of Supervisors

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.

STAFF CONTACT INFORMATION

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