

STATE OF CALIFORNIA FIRE PREVENTION FEE PETITION FOR REDETERMINATION



Instructions are included on the back of this Petition form. To ensure proper processing and petition evaluation, all fields in the Required Information section must be completed. Full explanations and documentation must be provided where explanations are requested.

Fee Billing Date:		Amount of Bill: _		Fiscal Year:	2011-12	2012-13		
Required Informatio	n:							
BOE Account Number (upper right of bill): FF STF 63								
Parcel Number (APN) or Decal Number:				County:				
Name on Bill:								
Mailing Address:			Proper	ty Address:				
City:	State:	_ Zip Code:	City:		State:	_ Zip Code:		

Day Time Phone:

Reason for Petition (choose one or more):

I was not the owner of the property billed on July 1, 2012 (Provide date of sale along with supporting documentation):

This property was charged for one or more habitable structures in the SRA, but this property / parcel contains only (insert number) # _____ habitable structures (Explain, for example, the other structure is a barn or workshop and provide documentation): _____

The Fire Prevention Fee is \$150 per habitable structure. However, properties within the boundaries of a local agency that provides fire protections services receive a \$35 reduction per habitable structure. This property is within the boundaries of a local agency that provides fire protection services and did not receive the reduction (Provide documentation for each structure claimed). Agency: _____

The habitable structure(s) on this property is / are not in the State Responsibility Area (SRA) for the following reason. *Note: Being within the boundaries of a local agency that provides fire protection services does not exclude the property from the SRA* (Provide an explanation and documentation):

Other reason(s) (Explain and provide documentation): _____

Verification and Signature of Property Owner (Required)

I understand that if my Petition is denied and the fee is not paid by the due date indicated on the Notice of Redetermination, I will be subject to a monthly penalty, and interest charges per Public Resources Code section 4225 which will continue to accrue until the fee is paid in full. The information above is true and correct to the best of my knowledge.

Print Name of Petitioner

Sign

Date

PLEASE DO NOT ENCLOSE YOUR BILL PAYMENT WITH THIS FORM

Mail Petition only to: Fire Prevention Fee Service Center, Attn: Petitions, P.O. Box 2254, Suisun City, CA 94585

REASON FOR PETITION

Article 13A, section 3(a) of the California Constitution, as amended by Proposition 26, reads: "Any change in state statute which results in any taxpayer paying a higher tax must be ... passed by not less than two-thirds of all members elected to each of the two houses of the Legislature." Section 3(b) then defines "tax" to mean "any levy, charge, or exaction of any kind imposed by the State," unless it fits one of five listed exceptions.

Public Resources Code section 4214(d) specifies the activities to be funded with revenue from the fire prevention fee. Other than item 4 ("inspections by the department for compliance with defensible space requirements around structures"), none of the activities listed qualifies as an exception to the two-thirds legislative vote requirement for a "tax" in section 3(b). (Even as to item 4, many parcels subject to the fee will not be inspected.) Therefore, the bill imposing this levy (ABX1-29) needed two-thirds legislative approval to become law. It received only majority approval. The entirety of the bill, and thus the entirety of the fire protection fee levied thereby, is unenforceable.

Public Resources Code section 4124(d)(1) and (e) require the Department of Forestry and Fire Protection to use fire prevention fee revenue to make local assistance grants to counties and special districts to fund local fire prevention activities. Yet article 13, section 24 provides: "The Legislature may not impose taxes for local purposes but may authorize local governments to impose them." For this additional reason, the fire prevention fee is invalid.

PETITION INSTRUCTIONS

Please do not mail any bill payments with this Petition. Generally, the person for whom a Fire Prevention Fee billing has been issued may petition for redetermination if they believe their fee has been calculated incorrectly for their property. Examples of specific issues that may be considered for redetermination include: whether the person billed actually owned the property on July 1, 2012, the number of habitable structures that should be charged the fee, the \$35 per structure reduction for structures located within the boundaries of a local agency that provides fire protection services, whether the structure is actually located in the SRA, and the fee amount calculation. A Petition for Redetermination must be submitted in writing within 30 days from the Notice of Determination (fee billing) issued by the State Board of Equalization. Feepayers submitting a Petition should be prepared to submit documentary evidence along with this completed form to support the specific grounds upon which the petition is being made. Please complete and return this Petition for Redetermination form and supporting documentation to the Fire Prevention Fee Service Center. Attn: Petitions PO Box 2254. Suisun City, CA 94585. The envelope in which you

Prevention Fee Service Center, Attn: Petitions, PO Box 2254, Suisun City, CA 94585. The envelope in which you mail the form must be postmarked no later than 30 days from the date of the bill. To avoid the accrual of interest and penalties, the full amount of the bill should be paid before filing a Petition for Redetermination. If you have already paid the bill and your Petition is approved, any amounts paid in excess of the amounts due will be reviewed and, if warranted, refunded to you. The form must be filled in completely. Do not mail duplicates of this petition to the Board of Equalization or the Board of Forestry.

Form Instructions

Account #: The identification number on the notice of determination (billing notice) received from the State Board of Equalization.

Parcel Number: The Assessor Parcel Number (APN), also found on the billing notice, or on a property tax statement.

Decal Number: If the property is a mobile or manufactured home and does not have an Assessor Parcel Number, it should have a decal number. The decal identification number is issued by the California Department of Housing and Community Development (HCD) and should be included in the annual billing from HCD. The Decal Number (DN) is referenced on the billing notice.

Phone Number: A day time phone number with area code is required, because the Petition reviewer may need to contact you in case there are any questions regarding the Petition.

Reason and Explanation for the Petition: Please check at least one of the boxes and provide sufficient explanation and documentation so your Petition can be properly evaluated.

Print, Sign and Date: A valid name, signature and date on the Petition are required for processing.

Other Information

SRA: SRA means "State Responsibility Area" including state and privately-owned forest, watershed, and rangeland for which the primary financial responsibility of preventing and suppressing fires rests with the State.

Fee Rate: For fiscal year 2012-2013, the Fire Prevention Fee is levied at the rate of \$150 per habitable structure in the State Responsibility Area (SRA). However, owners of habitable structures within the SRA and also within the boundaries of a local agency that provides fire protection services will receive a reduction of \$35 per habitable structure. The specific fee amount and reductions (if any) for your property can be found on the billing notice.

Fee Eligible Structures: "Habitable Structure" means a building that contains one or more dwelling units that can be occupied for residential use. Structures occupied for residential use 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 or sheds. For apartment buildings on the same parcel, each separate building is considered a habitable structure.

More Information: For more information about the Fire Prevention Fee program, or to obtain an electronic Petition form that can be filled out online, please visit <u>www.FirePreventionFee.org</u>. If you have any further questions about the fee or how to complete this form, please call the Fire Prevention Fee Service Center at 1- 888-310-6447, M-F 8:00 AM-5:00 PM, excluding state holidays.

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EXAMPLES OF ACCEPTABLE DOCUMENTATION

Depending on the nature of your dispute, acceptable documentation to support the claim made in your Petition may include, but is not limited to:

Disputing ownership:

- Grant Deed or Seller's Final Statement showing the person billed was not the owner of the property on July 1, 2012.
- Copy of Death Certificate showing the property owner was deceased prior to July 1, 2012.
- HCD or DMV registration showing that the mobile home was sold prior to July 1, 2012.
- 1099A or Substitution of Trustee showing the property was surrendered due to foreclosure prior to July 1, 2012.
- Discharge of Debtor **AND** proof that the property was surrendered during bankruptcy prior to July 1, 2012.

Disputing number of structures:

- Photos of structure showing that it is not habitable. If the structure is uninhabitable due to poor condition, provide detailed photos of the inside and outside showing that it is unsafe and not fit for habitation.
- Building permit, building plans, or other documentation showing a structure is not habitable.
- Building permit, building plans, or other documentation showing that the structure was under construction and was not habitable on July 1, 2012.
- HCD or DMV documentation showing that the mobile home was junked or demolished prior to July 1, 2012.

Disputing lack of \$35 reduction:

- Property tax bill or map showing the property is within the boundaries of a local agency that provides fire protection services
- Documentation showing that a particular agency, such as a Community Services District (CSD), provides fire protection services.

Disputing inclusion in SRA:

- Property tax bill or map showing the property is located within the boundaries of an incorporated city.
- Deed of Trust or other documentation showing the property is located on Federal Land.

Other disputes:

- Two Notices of Determination (Fee Bill) showing the same mobile home was charged twice, once on the Assessor's Parcel Number and again on the Decal Number.
- Any other documentation that could further support your Petition for Redetermination.

Claims that do not qualify for redetermination include, but are not limited to:

- Disputes regarding the legality of the fee
- The property is in close proximity to a local fire station or fire hydrant
- Financial hardship
- The property is in a developed neighborhood or is regularly maintained.

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