

**ASSEMBLY BILL**

**No. 203**

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**Introduced by Assembly Member Obernolte  
(Coauthor: Assembly Member Gipson)**

January 29, 2015

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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 203, 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.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

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

1 SECTION 1. Section 4213 of the Public Resources Code is  
2 amended to read:

3 4213. (a) (1) ~~Commencing with the 2011–12 fiscal year, the~~  
4 *The* fire prevention fee imposed pursuant to Section 4212 shall be  
5 collected annually by the State Board of Equalization in accordance  
6 with the Fee Collection Procedures Law (Part 30 (commencing  
7 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.

15 (3) (A) Notwithstanding the refund provisions in the Fee  
16 Collection Procedures Law, the State Board of Equalization shall  
17 not accept any claim for refund that is based on the assertion that  
18 a determination by the department improperly or erroneously  
19 calculated the amount of the fire prevention fee, or incorrectly  
20 determined that the person is subject to that fee, unless that  
21 determination has been set aside by the department or a court  
22 reviewing the determination of the department.

23 (B) If it is determined by the department or a reviewing court  
24 that a person is entitled to a refund of all or part of the fire  
25 prevention fee, the person shall make a claim to the State Board  
26 of Equalization pursuant to Chapter 5 (commencing with Section  
27 55221) of Part 30 of Division 2 of the Revenue and Taxation Code.

28 (b) The annual fire prevention fee shall be due and payable ~~30~~  
29 60 days from the date of assessment by the State Board of  
30 Equalization.

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

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

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

9 4220. A person from whom the fire prevention fee is  
10 determined to be due under this chapter may petition for a  
11 redetermination of whether this chapter applies to that person  
12 within ~~30~~ 60 days after service upon him or her of a notice of the  
13 determination. If a petition for redetermination is not filed within  
14 the ~~30-day~~ 60-day period, the amount determined to be due  
15 becomes final at the expiration of the ~~30-day~~ 60-day period.

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

18 4222. If a petition for redetermination of the application of this  
19 chapter is filed within the ~~30-day~~ 60-day period, the department  
20 shall reconsider whether the fee is due and make a determination  
21 in writing. The department may eliminate the fee based on a  
22 determination that this chapter does not apply to the person who  
23 filed the petition.