



# County of El Dorado

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## Legislation Text

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**File #:** 15-0430, **Version:** 1

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Chief Administrative Office recommending the Board approve a letter of support for Assembly Bill 203 (AB 203), which would give property owners an additional 30 days (60 days in total) to pay or dispute the fire prevention fee rather than the 30 days allowed under existing law.

### **DEPARTMENT RECOMMENDATION**

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 give more time for those residents to review their assessments and account for any delays.

### **DISCUSSION / 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.

### **ALTERNATIVES**

Not signing the letter of support will continue the 30 day time limit.

### **OTHER DEPARTMENT / AGENCY INVOLVEMENT**

N/A

### **CAO RECOMMENDATION**

It is recommended that the Board approve this letter of support to give property owners 60 days to pay or dispute the fire prevention fee, rather than the 30 days allowed under existing law.

### **FINANCIAL IMPACT**

There is no financial impact to the County with this letter of support.

### **CLERK OF THE BOARD FOLLOW UP ACTIONS**

N/A

### **STRATEGIC PLAN COMPONENT**

N/A

**CONTACT**

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