

State Board of Equalization

BUDGET NO. 0860

REPORT NO. 1

PUBLIC RESOURCES CODE

DIVISION 4. FORESTS, FORESTRY AND RANGE AND FORAGE LANDS [4001. - 4958.]

(Division 4 repealed and added by Stats. 1965, Ch. 1144.)

PART 2. PROTECTION OF FOREST, RANGE AND FORAGE LANDS [4101. - 4789.7.]

(Part 2 added by Stats. 1965, Ch. 1144.)

CHAPTER 1.5. State Responsibility Area Fire Prevention Fees [4210. - 4228.]

(Chapter 1.5 added by Stats. 2011, 1st Ex. Sess., Ch. 8, Sec. 1.)

ARTICLE 1. General Provisions [4210. - 4214.]

(Article 1 added by Stats. 2011, 1st Ex. Sess., Ch. 8, Sec. 1.)

4214.

(a) Fire prevention fees collected pursuant to this chapter shall be expended, upon appropriation by the Legislature, as follows:

(1) The State Board of Equalization shall retain moneys necessary for the payment of refunds pursuant to Section 4228 and reimbursement of the State Board of Equalization for expenses incurred in the collection of the fee.

(2) The moneys collected, other than that retained by the State Board of Equalization pursuant to paragraph (1), shall be deposited into the State Responsibility Area Fire Prevention Fund, which is hereby created in the State Treasury, and shall be available to the board and the department to expend for fire prevention activities specified in subdivision (d) that benefit the owners of structures within a state responsibility area who are required to pay the fire prevention fee. The amount expended to benefit the moneys of structures within a state responsibility area shall be commensurate with the amount collected from the owners within that state responsibility area. All moneys in excess of the costs of administration of the board and the department shall be expended only for fire prevention activities in counties with state responsibility areas.

(b) (1) The fund may also be used to cover the costs of administering this chapter.

(2) The fund shall cover all startup costs incurred over a period not to exceed two years.

(c) It is the intent of the Legislature that the moneys in this fund be fully appropriated to the board and the department each year in order to effectuate the purposes of this chapter.

(d) Moneys in the fund shall be used only for the following fire prevention activities, which shall benefit owners of structures within the state responsibility areas who are required to pay the annual fire prevention fee pursuant to this chapter:

(1) Local assistance grants pursuant to subdivision (e).

(2) Grants to Fire Safe Councils, the California Conservation Corps, or certified local conservation corps for fire prevention projects and activities in the state responsibility areas.

(3) Grants to a qualified nonprofit organization with a demonstrated ability to satisfactorily plan, implement, and complete a fire prevention project applicable to the state responsibility areas.

The department may establish other qualifying criteria.

(4) Inspections by the department for compliance with defensible space requirements around structures in state responsibility areas as required by Section 4291.

(5) Public education to reduce fire risk in the state responsibility areas.

(6) Fire severity and fire hazard mapping by the department in the state responsibility areas.

(7) Other fire prevention projects in the state responsibility areas, authorized by the board.

(e) (1) The board shall establish a local assistance grant program for fire prevention activities designed to benefit structures within state responsibility areas, including public education, that are provided by counties and other local agencies, including special districts, with state responsibility areas within their jurisdictions.

(2) In order to ensure an equitable distribution of funds, the amount of each grant shall be based on the number of structures in state responsibility areas for which the applicant is legally responsible and the amount of moneys made available in the annual Budget Act for this local assistance grant program.

(f) By January 1, 2013, and annually thereafter, the board shall submit to the Legislature a written report on the status and uses of the fund pursuant to this chapter. The written report shall also include an evaluation of the benefits received by counties based on the number of structures in state responsibility areas within their jurisdictions, the effectiveness of the board's grant programs, the number of defensible space inspections in the reporting period, the degree of compliance with defensible space requirements, measures to increase compliance, if any, and any recommendations to the Legislature.

(g) (1) The requirement for submitting a report imposed under subdivision (f) is inoperative on January 1, 2017, pursuant to Section 10231.5 of the Government Code.

(2) A report to be submitted pursuant to subdivision (f) shall be submitted in compliance with Section 9795 of the Government Code.

(h) It is essential that this article be implemented without delay. To permit timely implementation, the department may contract for services related to the establishment of the fire prevention fee collection process. For this purpose only, and for a period not to exceed 24 months, the provisions of the Public Contract Code or any other provision of law related to public contracting shall not apply.

(Added by Stats. 2011, 1st Ex. Sess., Ch. 8, Sec. 1. Effective July 8, 2011.)

Bill	Lead Authors	Subject	Latest Bill Version	Last History Action	Status	Fiscal Committee	Vote Required
ABX1-24	Blumenfield	State responsibility areas: fire protection fees.	Amended Senate 09/01/2011	09/14/2011 - From Senate committee without further action.	Senate-Died - Budget and Fiscal Review	Yes	Majority
ABX1-29	Blumenfield	State responsibility areas: fire prevention fees.	Chaptered 07/08/2011	07/08/2011 - Chaptered by Secretary of State. Chapter 8, Statutes of 2011-12 First Extraordinary Session.	Secretary of State-Chaptered	Yes	Majority
ABX3-41	Evans	Natural Resources.	Amended Assembly 06/28/2009	10/26/2009 - Died at Desk.	Assembly-Died	Yes	Majority
SBX1-7	Committee on	State responsibility	Amended	09/12/2011 -	Assembly-	Yes	Majority

Bill	Lead Authors	Subject	Latest Bill Version	Last History Action	Status	Fiscal Committee	Vote Required
	Budget and Fiscal Review	areas: fire protection fees.	Assembly 09/01/2011	From Assembly without further action.	Died - Budget		
SBX1-17	Committee on Budget and Fiscal Review	State responsibility areas: fire prevention fees.	Amended Assembly 06/14/2011	09/12/2011 - From Assembly without further action.	Assembly-Died - Budget	Yes	Majority
SB-1171	Harman	Maintenance of the codes.	Chaptered 07/23/2012	07/11/2012 - Enrolled and presented to the Governor at 10:45 a.m.	Governor-Enrolled	No	Majority
SB-1617	Kehoe	State responsibility areas: fire prevention fees.	Amended Assembly 08/08/2008	11/30/2008 - From Assembly without further action.	Assembly-Died	Yes	Majority

COMMENTS/RECOMMENDATIONS:

The Board of Equalization (BOE) recommends assigning this report to CalFire. The Legislature may wish to consider requiring the BOE and CalFire to prepare this report jointly as the BOE will have the assessment information and CalFire can address the policy issues.

REPORT NO. 2

AB 1043 (CHAPTER 87, STATUTES OF 2003) SECTION 2

SEC. 2. (REVENUE AND TAXATION CODE)

On or before January 1, 2008, the board shall report to the Legislature regarding the managed audit program as of June 30, 2007, which report shall contain all of the following:

- (a) The amount of taxes, penalties, and interest payments collected from taxpayers that participated in the managed audit program.
- (b) The amount of interest that was forgiven as a result of the managed audit program.
- (c) The amount of taxes, penalties, and interest payments that was collected as a result of redirecting the board's auditing resources away from taxpayers participating in the managed audit program toward audits of other taxpayers with outstanding sales and use tax liabilities.
- (d) Board recommendations for improving the success of the managed audit program.

COMMENTS/RECOMMENDATIONS:

This one-time report was completed and submitted to the Legislature.