



COUNTY OF SAN DIEGO

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COUNTY OF SAN DIEGO

SAN DIEGO COUNTY BOARD OF SUPERVISORS

CLERK OF THE BOARD
OF SUPERVISORS

AGENDA ITEM

DATE: February 25, 2014
TO: Board of Supervisors
SUBJECT: State Responsibility Area Fire Tax Legislation (DISTRICTS: ALL)

SUMMARY:

Overview

The State Responsibility Area (SRA) Fire Prevention Benefit Tax was enacted following the signing of Assembly Bill X1 29 in July of 2011. The law approved an annual fire prevention tax within the SRA to pay for state fire prevention services. The tax is levied at the rate of \$150 per habitable structure, which is defined as a building that can be occupied for residential use. Owners of habitable structures who are also within the boundaries of a local fire protection agency will receive a reduction of \$35 per habitable structure, but they must pay the tax in addition to what they pay their fire protection agency.

The tax does nothing to bolster fire protection or improve response times within the SRA. This Board unanimously voted to oppose the tax, as have numerous other counties and taxpayer advocacy groups. The tax is currently being challenged in court by the Howard Jarvis Taxpayers Association.

Assembly Bill 1519 would eliminate the specified civil penalty imposed for unpaid fire prevention fees. Senate Bill 832 exempts the owner of a property that is within a state responsibility area from payment of the fire prevention fee for a structure on a property that has been destroyed, or significantly damaged, as a result of a natural disaster. This Board Letter supports both bills and would amend the County's legislative program to support any future legislation that would repeal, reduce, or exempt all or specific populations and areas from payment of the SRA fee.

Recommendation(s)

CHAIRWOMAN DIANNE JACOB AND VICE CHAIRMAN BILL HORN:

1. Direct the Chief Administrative Officer to draft a letter expressing this Board of Supervisors' support for State Assembly Bill 1519 and State Senate Bill 832 to San Diego County's legislative representatives in Sacramento.
2. Direct the Chief Administrative Officer to add to the County's Legislative Program

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support for legislation that repeals, reduces, or exempts all or specific populations and areas from payment of the State Responsibility Area (SRA) fee.

Fiscal Impact

There is no fiscal impact associated with this action.

BACKGROUND:

The State Responsibility Area (SRA) Fire Prevention Benefit Tax was enacted following the signing of Assembly Bill X1 29 in July of 2011. The law approved the annual fire prevention tax within the SRA to pay for state fire prevention services.

The tax is levied at the rate of \$150 per habitable structure, which is defined as a building that can be occupied for residential use. Owners of habitable structures who are also within the boundaries of a local fire protection agency will receive a reduction of \$35 per habitable structure, but they must pay the tax in addition to what they pay their fire protection agency. For homeowners paying both property taxes and voter-approved benefit fees, this additional tax amounts to triple-taxation.

Although the tax is intended to fund a variety of fire prevention services within the SRA, including brush clearance on public lands along roadways and evacuation routes, it appears as though almost all of the revenue is going to stay in the bureaucracy in Sacramento. The tax does nothing to bolster fire protection or improve response times within the SRA. This Board unanimously voted to oppose the tax, as have numerous other counties and taxpayer advocacy groups. The tax is currently being challenged in court by the Howard Jarvis Taxpayers Association.

Existing law specifies that the fire prevention fee is due and payable at the time it becomes final, and imposes a specified civil penalty for each 30-day period during which the fee remains unpaid. Assembly Bill 1519 would eliminate the specified civil penalty imposed for unpaid fire prevention fees. Senate Bill 832 exempts the owner of a property that is within a state responsibility area from payment of the fire prevention fee for a structure on a property that has been destroyed, or significantly damaged, as a result of a natural disaster. Recommendation #1 above would direct the Chief Administrative Officer to draft a letter expressing this Board of Supervisors' support for State Assembly Bill 1519 and State Senate Bill 832 to San Diego County's legislative representatives in Sacramento.

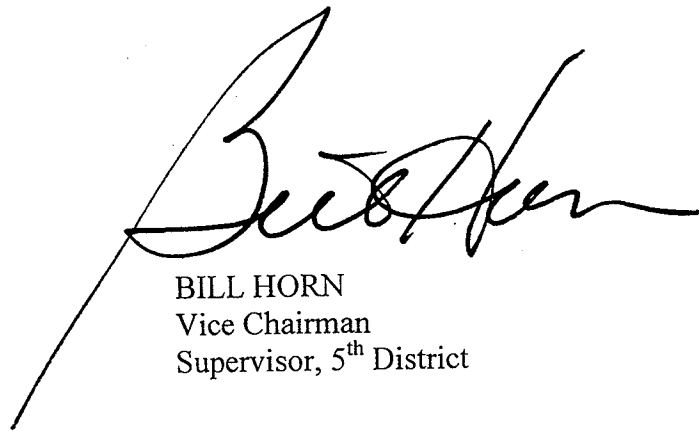
With the exception of specified legislation that the Board has voted to support, the County's Legislative Program only provides for support of legislation that would repeal the SRA entirely. Recommendation #2 above would allow the County to express support for any legislation that repeals, reduces, or exempts all or specific populations and areas from payment of the State Responsibility Area (SRA) fee, rather than having to express support for one or two specific bills at a time.

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Respectfully submitted,



DIANNE JACOB
Chairwoman
Supervisor, 2nd District



BILL HORN
Vice Chairman
Supervisor, 5th District

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**BOARD OF SUPERVISORS
AGENDA ITEM INFORMATION SHEET**

CONCURRENCE(S)

COUNTY COUNSEL REVIEW Yes
Written Disclosure per County Charter Yes No
Section 1000.1 Required

GROUP/AGENCY FINANCE DIRECTOR Yes N/A

CHIEF FINANCIAL OFFICER Yes N/A
Requires Four Votes Yes No

**GROUP/AGENCY INFORMATION
TECHNOLOGY DIRECTOR** Yes N/A

COUNTY TECHNOLOGY OFFICE Yes N/A

DEPARTMENT OF HUMAN RESOURCES Yes N/A

Other Concurrence(s): N/A

ORIGINATING DEPARTMENT: Vice Chairman Bill Horn and Chairwoman Dianne Jacob

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AUTHORIZED REPRESENTATIVE: _____

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AGENDA ITEM INFORMATION SHEET
(continued)

PREVIOUS RELEVANT BOARD ACTIONS:

BOARD POLICIES APPLICABLE:

BOARD POLICY STATEMENTS:

CONTRACT NUMBER(S):