

DATE: March 25, 2008

TO: Board of Supervisors

**SUBJECT: SUPPORT TAX RELIEF TO HOMEOWNERS AND BUSINESSES  
MAKING WILDFIRE RISK REDUCTION IMPROVEMENTS**

**Overview:**

With our heavy exposure to wildfires, the County of San Diego must take a proactive approach toward supporting ideas and legislation that fit within the recommendations of the County Administrative Officer (CAO) as outlined in the 2007 Firestorms After Action Report.

On February 8, 2008, Assemblyman George Plescia (AD-75) introduced Assembly Bill (AB) 1912, authorizing a tax credit for homeowners and businesses for the purchase and installation of any wildfire risk reduction improvements installed on existing property in the state. This legislation would authorize tax credits against those taxes for each year beginning on or after January 1, 2009, and before January 1, 2013.

Wildfire risk reduction improvements are explained as modifications to existing property that reduce the vulnerability to wildfire, including, but not limited to, replacement of less fire-resistive materials with fire-resistive or noncombustible roofing, siding or walls, decking materials, and windows as well as improvements that create boxed eaves, louvered attic vents and other modifications to reduce or remove the opportunity for wind-blown embers to penetrate into vulnerable areas of a structure.

AB 1912 raises awareness for fire safety, encourages home and business owners to implement fire safety plans, and elevates the sense of urgency needed to systematically improve fire prevention on existing properties in San Diego.

**Recommendation(s)**

**SUPERVISOR PAM SLATER-PRICE:**

1. Direct the Chief Administrative Officer (CAO) to draft a letter for the Chairman's signature to Assemblyman Plescia and all members of the San Diego delegation in support of Assembly Bill 1912.

2. Direct the CAO to communicate the Board of Supervisor's support of Assembly Bill 1912 to the County of San Diego's Legislative Representative in Sacramento.

**Background:**

The County of San Diego's 2007 Firestorms After Action Report states that careful study of the damage assessment reports finds that many homes burned as a result of embers starting fires on wooden decks and on shake wood roofs.

In addition, fire experts agree that flying embers ignited homes through weaknesses in the exterior, including small openings, cracks, and holes, creating a tinder box for fires.

The After Action Report further states, "Another lesson learned is that newer homes, built in accordance with new fire-safe building codes, withstood the fire better than older homes built to less stringent codes. Homeowners, communities, and the region should look at ways to retrofit, or at least mitigate, homes in the wildland-urban interface that are not built to today's standards."

AB 1912 provides modest incentive for homeowners, communities, and the region to locate and utilize innovative ways to improve fire safety.

For each taxable year beginning on or after January 1, 2009, and before January 1, 2013, AB 1912 proposes that there should be allowed a credit against the "net tax" in an amount equal to 15 percent of the costs that is paid or incurred by a taxpayer during the taxable year. In turn, this funding will go towards the costs of making structure improvements that fall within guidelines of "wildfire risk reduction improvements".

AB 1912 describes wildfire risk reduction improvements as modifications to existing property that reduces the vulnerability to a wildfire, including, but not limited to, replacement of less fire-restrictive materials, with fire-resistive or noncombustible roofing material, siding or walls, decking materials, and windows as well as improvements that create boxed eaves, louvered attic vents and other modifications that reduce or remove the opportunity for wind blown embers to penetrate into vulnerable areas of a structure.

Not everyone has the ability to fly a firefighting helicopter, clear brush in the unincorporated areas, or operate a fire engine. But this legislation will encourage homeowners to make an immediate contribution in the fight against wildfires.

As a Board, we must continue to promote fire safety. The County of San Diego must take these necessary steps to raise awareness and encourage the constituents of this region to take it upon themselves to improve their own domains.

**Fiscal Impact:**

There is no fiscal impact associated with these recommendations.

Respectfully submitted,

PAM SLATER-PRICE  
SUPERVISOR,  
THIRD DISTRICT

BOARD OF SUPERVISORS  
AGENDA ITEM  
INFORMATION SHEET

**SUBJECT: SUPPORT FOR PROVIDING TAX RELIEF TO BUSINESSES AND HOMEOWNERS MAKING WILDFIRE RISK REDUCTION IMPROVEMENTS**

SUPV. DIST.: Three

COUNTY COUNSEL APPROVAL: Form and Legality  Yes  N/A  
 Standard Form  Ordinance  Resolution  
Review Board Letter Only:  Yes  No

CHIEF FINANCIAL OFFICER REVIEW:  Yes  No  
4 VOTES:  Yes  No

DEPARTMENT OF HUMAN RESOURCES  Yes  No

CONTRACT REVIEW PANEL:  Approved  N/A

PREVIOUS RELEVANT BOARD ACTION: N/A

BOARD POLICIES APPLICABLE: N/A

CITIZEN COMMITTEE STATEMENT: N/A

CONCURRENCES: N/A

ORIGINATING DEPARTMENT: District 3

CONTACT PERSON: Mark Olson 531-5533 MS A500

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DEPARTMENT AUTHORIZED REPRESENTATIVE

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MEETING DATE