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M E M O R A N D U M

TO: All Yuba County Fire Protection Districts

FROM: Jeremy Strang, Deputy Director
Dave Maddux, Chief Building Official
Community Development and Services Agency,
Building Department

DATE: September 9, 2026

SUBJECT: Administration of Fire Impact/Mitigation Fees

Yuba County values its longstanding partnership with our local Fire Protection Districts in supporting safe, sustainable, and well-planned development throughout the County. Working together, the County and the Districts help ensure that new development is served by adequate fire protection through coordinated plan review, building inspections, occupancy approvals, and the implementation of Fire Impact/Mitigation Fees that help fund the facilities, apparatus, vehicles, equipment, and other capital improvements necessary to meet future service demands.

The County serves solely in an administrative capacity for the assessment and collection of Fire Impact/Mitigation Fees as provided in Chapter 10.35 of the Yuba County Ordinance Code. Each Fire Protection District remains responsible for establishing, justifying, updating, and administering its respective impact fees in accordance with applicable provisions of California law.

AB602 modified the California Government Code by adding Section 66016.5, which mandates that local agencies update their impact fee nexus studies at least every eight years beginning January 1, 2022. As impact fee nexus studies are updated, this memorandum describes the County's administrative process for collecting and remitting Fire Impact/Mitigation Fees and is intended to promote consistent, efficient, and collaborative administration of the program.

Establishment of Fire Impact/Mitigation Fees

To facilitate the County's administration of Fire Impact/Mitigation Fees, each Fire Protection District shall provide documentation demonstrating that its impact fee has been established in accordance with the Mitigation Fee Act (Government Code Section 66000 et seq.).

To assist the County in administering the program, each District shall provide:

- A current nexus (impact fee) study that establishes the relationship between new development and the need for public facilities.
- The resolution or ordinance adopting the nexus fee study and fee schedule by its governing board.
- Any subsequent amendments or updates affecting the fee amount or methodology.
- Supporting documentation necessary for the County to accurately assess and collect the fee.

As a best practice, Districts are encouraged to periodically review and update their nexus studies to ensure continued compliance with applicable law and that fee amounts remain supported by current facility needs and costs.

Because the County relies upon the District's nexus study and adopted fee schedule when collecting fees, the County may consult with the District if questions arise regarding the continued applicability of a fee or supporting documentation.

County Administration

The County intends to administer Fire Impact/Mitigation Fee assessment and collection pursuant to Chapter 10.35 of the Yuba County Ordinance Code using the following general procedures:

- The Building Department will assess and collect Fire Impact/Mitigation Fees based upon the most recent adopted fee schedule and supporting documentation provided by the applicable Fire Protection District as authorized by ordinance or resolution of the Yuba County Board of Supervisors.
- Based upon the proposed occupancy, use, and characteristics identified in the building permit application, the Building Official will determine the applicable fee (reference also California Code of Regulations, Title 24 and NFPA).
- Fire Impact/Mitigation Fees will generally be assessed and collected with other building permit fees and may be paid either at permit issuance or, when authorized under County policy, deferred until final inspection or final approval.
- The Auditor-Controller's Office will periodically remit collected fees to the appropriate Fire Protection District.
- To offset the County's administrative costs associated with implementing and maintaining the collection program, the County will retain five percent (5%) of all Fire Impact/Mitigation Fees collected.

Fire District Coordination

To promote consistent administration of Fire Impact/Mitigation Fees, each Fire Protection District is responsible for:

- Complete the annual and periodic reporting required under the Mitigation Fee Act.
- Provide the Building Department with an updated fee schedule whenever the governing board adopts a fees study or fee adjustment.
- Furnish a memorandum or other documentation describing any annual indexing or adjustment calculations used to update the adopted fee schedule.
- Notify the Building Department of significant amendments to the District's nexus study or adopted fee resolution.
- Assist the Building Official in interpreting the intended use or occupancy of a project when the applicable fee category is not readily apparent.
- Process requests for refunds of Fire Impact/Mitigation Fees when projects are abandoned, permits expire, or other circumstances warrant reimbursement under applicable law or District policy. Approved refunds must not include the cost of administration retained by the County.

Ongoing Coordination

Fire Impact/Mitigation Fees assessed and collected by the County will be based exclusively on the nexus fee study and fee schedule most recently adopted by the local Fire Protection District and authorized by the Board of Supervisors. Because Fire Impact/Mitigation Fees are established by the individual Fire Protection Districts, the County's role is limited to the administrative assessment, collection and remittance of fees based upon the information and fee schedules provided by each District. Keeping current nexus studies, fee schedules, and supporting documentation will help ensure fees are assessed accurately and in accordance with applicable law.

To maintain consistency between the Fire Protection District's adopted fee schedule and the County's collection process, revisions to a District's nexus study, fee schedule, or annual inflationary adjustment should be submitted to the County as soon as practicable following adoption by the District's governing board. Upon receipt, County staff will coordinate preparation of a Board resolution, as appropriate, authorizing implementation of the updated fee schedule. Until such action is taken, the County will continue collecting the fee schedule most recently authorized by the Board of Supervisors.

The County reserves the right to suspend collection of any Fire Impact/Mitigation Fee that is not supported by a current legally sufficient nexus study or adopted resolution. Questions regarding the legal basis, methodology, expenditure, or refund of the fees are generally anticipated to be addressed by the respective Fire Protection District.