

# GUIDE TO EMERGENCY SERVICES LEVY

## How the Levy on Fixed Property Works

### *Emergency Services Funding Act 1998*

This Guide contains useful information on the fixed property component of the Emergency Services Levy for 2011-2012. It is recommended that you read this information before making further enquiries.

#### 1. What is the Emergency Services Levy?

The Emergency Services Levy (ESL) is a levy on all land to help fund emergency services across South Australia. Money received in payment of the ESL is paid into the Community Emergency Services Fund (Fund) for the provision of emergency services.

#### 2. Who is liable to pay ESL?

The ESL is calculated in accordance with the ownership of land as at 12.01 am on 1 July each financial year. The owner at that time is liable for payment of the ESL Amount Payable for that financial year. If the property is sold after 1 July, any adjustment of the ESL is a matter for resolution between the parties (normally adjusted by conveyancers at settlement).

#### 3. How is ESL calculated?

	<u>Fixed Charge</u>	(Prescribed Fixed Charge)*
Plus	<u>Variable Charge</u>	(Capital Value x Prescribed Area Factor x Prescribed Land Use Factor x Prescribed Levy Rate)*
<i>Equals</i>	Gross ESL	(the total amount contributed to the Fund by the Government and the owner)*
Less	General Remission	(the amount of the Gross ESL contributed to the Fund by the Government)*
Less any	Concession	(see Points 11 and 12)
Less any	Reduction	(for Contiguous and/or Single Farming Enterprise land - see Points 8 and 9)
Less any	<u>Payments</u>	
Plus any	<u>Arrears</u>	
<i>Equals</i>	<b>ESL Amount Payable</b>	(the amount contributed to the Fund by the owner)*

Notes: \* See Point 6, which also includes an example of how the ESL is calculated. Further remissions are also available to certain other properties (see Point 7).

#### 4. What are the ESL components?

- Fixed Charge:** represents a minimum fixed amount payable on each property or contiguous/single farming enterprise group. If applicable, the Notice of ESL Assessment reflects properties within a group classified as Contiguous Land (CL) or a Single Farming Enterprise (SF), or both (CL/SF).
- Capital Value:** is the value of the property as determined by the Valuer-General.
- Levy Area:** reflects the division of the State into 4 emergency services areas (see Point 5). Each area has a different factor applicable reflecting varying levels of emergency service provision (see Point 6).
- Levy Land Use:** reflects the classification of all land according to its use. The land use categories have different factors applicable depending on the land use (see Point 6).
- Levy Rate:** is prescribed as **0.000964** for 2011-2012.

#### 5. What are the four emergency services areas?

- Regional Area 1 (R1): the areas of the cities and towns of Berri, Goolwa, Kadina, Loxton, Millicent, Mt Barker, Mt Gambier, Murray Bridge, Naracoorte, Nuriootpa, Pt Augusta, Pt Lincoln, Pt Pirie, Renmark, Tanunda, Victor Harbor and Whyalla.
- Regional Area 2 (R2): that part of the State outside of "Regional Area 4" and "Regional Area 1" but still within a council area.
- Regional Area 3 (R3): that part of the State not within a council area.
- Regional Area 4 (R4): land within all metropolitan councils, the Adelaide Hills Council, Corporation of the Town of Gawler, City of Onkaparinga and City of Playford.

## 6. What are the charges, factors and rates used to calculate the ESL?

The following tables show the specific components used to calculate the ESL on a property.

Applying the Prescribed Fixed Charge, and the other prescribed components to the capital value of a property (Variable Charge) results in the Gross ESL (i.e. the total amount contributed to the Fund by both the Government and the owner).

The main component of the Government contribution is the General Remission. This is the difference between calculating the ESL using the Prescribed components and the Effective components.

The component of the ESL contributed by the owner is calculated by applying the Effective Fixed Charge, and the other Effective components to the capital value. This amount may be further reduced by:

- any remission to certain other properties (see Point 7);
- any concession (see Points 11 and 12); or
- any reduction of the Fixed Charge for Contiguous or Single Farming Enterprise land (see Points 8 and 9).

### Fixed Charge

Category	Prescribed Fixed Charge	Effective Fixed Charge
All properties in R3	\$50.00	\$ 0.00
Special Community Use in R1, R2 or R4	\$50.00	\$20.00
All other land use categories and areas	\$50.00	\$50.00

### Area Factor

Emergency Services Area	Prescribed Area Factor	Effective Area Factor
Regional Area 1 (R1)	0.8	0.8
Regional Area 2 (R2)	0.5	0.5
Regional Area 3 (R3)	0.2	0.1
Regional Area 4 (R4)	1.0	1.0

### Land Use Factor

Land Use Category	Prescribed Land Use Factor	Effective Land Use Factor
Commercial (CO)	1.044	1.044
Industrial (IN)	1.815	1.815
Residential (RE)	0.40	0.40
Rural * (RU)	0.30	0.30
Other (OT)	0.50	0.50
Special Community Use ** (CU)	0.50	0.10
Vacant Land (VA)	0.30	0.30

### Levy Rate

Land Use Category	Prescribed Levy Rate	Effective Levy Rate	
	All Areas	R1, R2 & R3	R4
Commercial	0.000964	0.000964	0.000964
Industrial	0.000964	0.000964	0.000964
Residential	0.000964	0.000260	0.000260
Rural *	0.000964	0.000095	0.000260
Other	0.000964	0.000260	0.000260
Special Community Use **	0.000964	0.000425	0.000425
Vacant Land	0.000964	0.000095	0.000260

\* Rural land use means land used for primary production.

\*\* Special Community Use includes land used solely or predominately for a purpose including hospitals, retired/aged accommodation, public halls, churches, scouts or guides, youth centres or charitable purposes. A full listing is available on our website at [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au).

### Example of how the ESL is calculated

For a pensioner with a residential property valued at \$300,000 in Regional Area 4:

*Example of how the total amount contributed to the Fund by the Government and Owner is prescribed,*

Fixed Charge	\$ 50.00
Plus Variable ( $\$300,000 \times 1.0 \times 0.4 \times 0.000964$ )	\$115.68
<b>Equals Gross ESL</b>	<b>\$165.68</b>

*Example of how the amount contributed to the Fund by the Owner is calculated:*

Fixed charge	\$50.00
Plus Effective ( $\$300,000 \times 1.0 \times 0.4 \times 0.000260$ )	\$31.20
Less Concession	\$44.00
<b>Equals ESL Amount Payable</b>	<b>\$37.20</b>

*Example of how the amount contributed by the Fund to the Government is calculated:*

<b>Gross ESL</b>	\$165.68
Less <b>ESL Amount Payable</b> (including concession)	\$ 37.20
<b>Total Government Remission</b>	<b>\$128.48</b>

**Note:** In this example the Government has contributed a total of \$128.48 to the Community Emergency Services Fund. This comprises the General Remission of \$84.48 plus the concession of \$44.00.

## 7. What other remissions are available?

As well as significant remissions made by the Government as outlined in Point 6, the following other full remissions also apply:

- to ESL accounts of \$20 or less (after any applicable remission/concession has been applied) where all of an owners property holdings are confined to Regional Area 3.
- to a property with a capital value of \$1,000 or less in Regional Area 2 or Regional Area 3.

## 8. Can I get a reduction of the ESL for Contiguous Land?

Contiguous land (i.e. land that touches or certain other circumstances as defined below) may be eligible for a reduction of the fixed component of the ESL if:-

- the owner or occupier of all the land concerned is the same;
- the land is used for the same purpose as defined by the Valuer-General; and
- all the land is contained in the same Emergency Services Area (e.g. Regional Area 1).

For the purposes of the Act, pieces of land will be taken to be contiguous if they abut (touch) one another at any point or if they are separated only by

- a street, road, lane, footway, court, railway, thoroughfare or travelling stock route; or
- a reserve or other similar open space dedicated for public purposes.

Pieces of land will be considered to be separated by intervening land if a line projected at right angles from any point on the boundary of one of them, across the intervening land, would intersect a boundary of the other piece of land.

**Note:** The Fixed Charge will apply to only one of the properties constituting a Contiguous group. A variable charge still applies to each individual property in the Contiguous group.

If you believe you are eligible for a reduction on these grounds, visit our website at [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au) for an application form or contact the **RevenueSA Helpline on 1300 366 150**. \*

## 9. Can I get a reduction of the ESL for land used for Primary Production?

Non-contiguous land recognised as a Single Farming Enterprise will be eligible for a reduction of the fixed component of the ESL if:-

- the owner or occupier of all the land concerned is the same;
- all the land is used to carry on the business of primary production and is managed as a single unit for that purpose;
- all the land is recorded as Rural land use on your Notice of ESL Assessment; and
- all the land is contained within the same or adjoining council areas.

**Note:** The Fixed Charge will apply to only one of the properties constituting a Single Farming Enterprise. A variable charge still applies to each individual property in the Single Farming Enterprise.

If you believe you are eligible for a reduction on these grounds, visit our website at [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au) for an application form or contact the **RevenueSA Helpline on 1300 366 150**. \*

## 10. I would like to pay by instalments, is this available?

Payment by four consecutive monthly instalments is available upon request. To apply please call the **RevenueSA Helpline on 1300 366 150** \* prior to the **Due Date on the original Notice of ESL Assessment**.

If the instalment option is chosen, failure to meet any instalment payment by its due date will result in the unpaid remainder of the full ESL becoming immediately due and payable with penalty levy and interest (if applicable) charged on the full amount unpaid.

\* Helpline operating hours are between 8:30am and 5:00pm Monday to Friday on South Australian business days.

## 11. Am I eligible for a concession?

Owners who are pensioners, people receiving an eligible Centrelink benefit, and self-funded retirees (with a State Seniors Card) may be eligible for a concession of up to \$44 on the ESL on their principal place of residence.

You should apply for a concession if you hold one of the cards below, or receive one of the benefit/allowance types listed below (between the "issue date" and the first "due date" on your original ESL Assessment Notice).

Pensioners:

- Pensioner Concession Card
- Department of Veterans' Affairs Gold Repatriation Health Card (TPI, EDA and War Widows only)
- War Widows pension from the United Kingdom or New Zealand

Beneficiaries of the following Centrelink allowances:-

- Austudy or Abstudy
- Newstart
- Sickness Allowance
- Widow Allowance
- Special Benefit
- Youth Allowance
- Partner Allowance
- Parenting Payment Partnered allowance
- Bereavement Allowance
- CDEP (Community Development Employment Project) Allowance
- NEIS (New Enterprise Incentive Scheme) payment
- Farm Help/Exceptional Circumstances payments

A holder of a Low Income Health Care Card issued by the Commonwealth Government.

State Senior Card holders:

- In the case of a married couple or domestic partnership, to be eligible if only one spouse or partner holds a State Seniors Card, the other must not be in paid employment that exceeds 20 hours per week.

State Concession Card holders

- The concession is available to only one property per person, married couple or domestic partnership. Two or more persons owning land jointly or as tenants in common (other than a married couple or a domestic partnership) are each eligible to a part concession, proportionate to his or her interest in the property.

## 12. How do I apply for a concession?

Go to [www.sa.gov.au/concessions](http://www.sa.gov.au/concessions), download an application form and post your completed application to: Concessions, Department for Families and Communities, Reply Paid 292, Adelaide SA 5001 (no postage stamp required).

Alternatively, contact the **Concessions Hotline on 1800 307 758** or **email: [concessions@dfc.sa.gov.au](mailto:concessions@dfc.sa.gov.au)** and arrange to have a form sent to you. A text telephone service is available for people who have a speech or hearing impairment on: **TTY: (08) 8226 6789**.

If your application is successful, a new ESL Notice will be sent to you in due course with the concession amount deducted from the total amount payable. ESL concessions for pensioners will automatically be deducted from all future ESL Notices.

For more information telephone the **Concessions Hotline on 1800 307 758** or the **RevenueSA Helpline on 1300 366 150** between 8.30 am and 5.00 pm Monday to Friday on South Australian business days.

## 13. Where can I obtain further information?

For further information regarding the calculation of your ESL, remissions or other details visit our website at: [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au) or call the **RevenueSA Helpline on 1300 366 150** between 8:30 am and 5:00 pm Monday to Friday on South Australian business days.