

# Information Circular No: 13

## *Emergency Services Funding Act 1998*

### Summary of Changes

Issued 5 July 2010

The Government has established rates for the fixed property component of the Emergency Services Levy and in order to implement these rates, the necessary regulations under the *Emergency Services Funding Act 1998* (the "Act") have been brought into force. This information circular outlines these rates, which are effective from 1 July 2010.

Mike Walker  
COMMISSIONER OF STATE TAXATION  
5 July 2010

#### Levy rates for fixed property

The Prescribed Levy Rate for the 2010-11 financial year has changed from **0.001092** to **0.000990**. This affects the determination of the remission contributed by the Government to the Community Emergency Services Fund.

Effective Levy Rates for 2010-11 will remain the same, except for the rates applied to Commercial and Industrial Land. The Land Use Factor has changed for Commercial Land from **1.0** in 2009-10 to **1.016** in 2010-11, and the Effective Levy Rate will decrease from **0.001005** to **0.000990**.

The Land Use Factor has also changed for Industrial Land from **1.6021** in 2009-10 to **1.768** in 2010-11 and the Effective Levy Rate will decrease from **0.001092** to **0.000990**. The net result of these changes is that it delivers, as close as is possible, the same effective rate for Commercial and Industrial Land to that applied for the 2009-10 financial year.

Details of all the formulae and factors for the 2010-11 financial year are provided on the following page.

#### Application fee for a Certificate of ESL Payable

Effective from 1 July 2010, the ESL Certificate fee under Section 14 of the Act has increased from **\$12.50** to **\$12.90**.

#### Levy Formula

State Government remissions are granted to all property types. To determine the value of remission to be applied, the levy is calculated in full using the Prescribed Levy rate, and then the calculation is performed using the 'effective' components detailed in the tables below. The remission applicable is the difference between the full Levy amount and the 'effective' Levy amount.

	<b>FIXED CHARGE</b>	
<i>Plus</i>	<b>VARIABLE CHARGE</b>	(Capital Value x Area Factor x Land Use Factor x Prescribed Levy Rate)
<i>Equals</i>	<b>GROSS LEVY</b>	(The amount of Levy applicable before State Government remissions/concessions are applied)
<i>Less</i>	<b>REMISSION</b>	(The difference between the GROSS LEVY and the Levy amount calculated using the 'Effective' components outlined in the tables on page two)
<i>Less</i>	<b>CONCESSION</b>	(Up to \$42 for pensioners, self funded retirees and other eligible beneficiaries)
<i>Less</i>	<b>PAYMENTS</b>	
<i>Plus</i>	<b>ARREARS</b>	
<i>Equals</i>	<b>TOTAL PAYABLE</b>	

## Levy Components

Fixed Charge		
Category	Fixed Charge (\$)	Effective Fixed Charge (\$)
All properties in Regional Area 3	50	0
Special Community Use	50	20
All Other Land Use Categories and Areas	50	50

Area Factor		
Emergency Services Area	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	Land Use Factor	Effective Land Use Factor
Commercial (CO)	1.016	1.016
Industrial (IN)	1.768	1.768
Other (OT)	0.50	0.50
Residential (RE)	0.40	0.40
Rural (RU)	0.30	0.30
Special Community Use (CU)	0.50	0.10
Vacant (VA)	0.30	0.30

Levy Rate			
Land Use Category	Prescribed Levy Rate All Areas	Effective Levy Rate	
		R1, R2 & R3	R4
Commercial (CO)	0.000990	0.000990	0.000990
Industrial (IN)	0.000990	0.000990	0.000990
Other (OT)	0.000990	0.000260	0.000260
Residential (RE)	0.000990	0.000260	0.000260
Rural (RU)	0.000990	0.000095	0.000260
Special Community Use (CU)	0.000990	0.000425	0.000425
Vacant (VA)	0.000990	0.000095	0.000260

## Concessions

Up to \$42 for pensioners, self funded retirees and other beneficiaries in respect of their principal place of residence.

## Other Remissions

Full remission of the fixed and variable charge applies to properties with a Capital Value of \$1000 or less in Regional Areas 2 and 3.

A full remission applies to levy accounts of \$20 or less where property ownership is confined to Regional Area 3.

## Further Information

Further information can be obtained from RevenueSA.

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