

Information Circular No: 92

Emergency Services Funding Act 1998

Summary of Changes 2016-17

Issued 1 July 2016

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* have been brought into force. This Information Circular outlines these rates, which are effective from 1 July 2016.

Levy rates for fixed property

The Prescribed Levy Rate for the 2016-17 financial year has changed from 0.1283 to **0.1266** cents for each dollar of value.

The Land Use Factors for 2016-17 will remain the same.

Details of all the formulae and factors for the 2016-17 financial year are provided below.

Levy Formula

	FIXED CHARGE	
Plus	VARIABLE CHARGE	(Capital Value x Area Factor x Land Use Factor x Prescribed Levy Rate)
Equals	GROSS LEVY	(The amount of Levy applicable before State Government remissions/concessions are applied)
Less	REMISSION	Remissions available for eligible pensioners and concession card holders for their principal place of residence only (see page 2)
Less	CONCESSION	Concession of up to \$46 available for eligible pensioners and concession card holders for their principal place of residence only (see page 2)
Less	PAYMENTS	
Plus	ARREARS	
Equals	TOTAL PAYABLE	

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)	1.044	1.044
Industrial (IN)	1.815	1.815
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

cents per dollar of value

Land Use Category	Prescribed Levy Rate All Areas
Commercial (CO)	0.1266
Industrial (IN)	0.1266
Other (OT)	0.1266
Residential (RE)	0.1266*
Rural (RU)	0.1266
Special Community Use (CU)	0.1266
Vacant (VA)	0.1266

*see Concession & Remissions for effective rate for eligible pensioners and concession card holders

Concessions & Remissions

The 2014-15 State Budget, from 1 July 2014:

- ▶ removed the general remissions on the fixed property ESL for most property owners but not for eligible pensioners and concession card holders; and
- ▶ amended the eligibility criteria for the \$46 concession on the fixed property ESL provided to pensioners and concession card holders.

Eligible pensioners and concession card holders, may still be entitled to an effective Levy rate of 0.0260 cents per dollar of value, along with a concession up to \$46, in respect of their principal place of residence.

Holding a State Senior Card, however, is no longer adequate to obtain any remissions or concessions from the fixed property ESL.

The regulations to give effect to these changes, *Emergency Services Funding (Remissions - Land) Regulations 2014*, were published in the Gazette on 26 June 2014 (page 3059).

Further information is available in [Information Circular No. 69](#).

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.

Application fee for a Certificate of ESL Payable

The issuing of a Certificate is subject to payment of a prescribed administration fee reviewed annually by the Government.

The ESL Certificate fee for 2016-17 is \$15.20.

Graeme Jackson
COMMISSIONER OF STATE TAXATION

1 July 2016

Further Information

Further information can be obtained from RevenueSA.

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