

This Guide contains useful information on the fixed property component of the Emergency Services Levy for 2017-18. Further information is available on www.revenuesa.sa.gov.au

You can now elect to receive your Emergency Services Levy notice and correspondence via email. Register at <https://www.revenuesa.sa.gov.au/emailnotices>

1. What is the Emergency Services Levy?

The Emergency Services Levy (ESL) helps to fund emergency services across South Australia. Money received in payment of the ESL is paid into the Community Emergency Services Fund (the "Fund") for the provision of emergency services.

RevenueSA administers the fixed property component of ESL, which is a levy on all land in South Australia.

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. Am I eligible for a concession and/or the general remission?

You may be eligible for the general remission and/or a concession on the ESL applied to your principal place of residence if you:

Hold one of the following cards:

- Pensioner Concession Card
- Commonwealth Seniors Health Card
- Gold Repatriation Health Card (TPI, EDA or War Widow) from the Department of Veterans' Affairs
- Gold Card from the Department of Veterans' Affairs issued to a person with 80 or more overall impairment points under the *Military Rehabilitation and Compensation Act 2004*

Or you receive one of the following Centrelink payments/cards:

- Low Income Health Care Card
- Newstart allowance
- Sickness allowance
- Widow allowance
- Youth allowance
- Partner allowance
- Parenting Payment
- Special benefit
- Community Development Employment Project (CDEP)
- New Enterprise Incentive Scheme (NEIS)

- ABSTUDY
- Austudy
- Farm Household Allowance
- War widow pension under legislation of the United Kingdom or New Zealand

The general remission is the difference between calculating the ESL using the Prescribed components and the Effective components (see example in Point 8).

The concession is up to \$46 per year.

The general remission and the concession are available on only one property per person, married couple or domestic partnership and must constitute the persons'/couples'/partners' principal place of residence. Two or more persons owning land jointly or as tenants in common (other than a married couple or a domestic partnership) are each eligible for a part remission/concession, proportionate to his or her interest in their principal place of residence.

4. How do I apply for a concession and the general remission?

Download an application from www.sa.gov.au/topics/employment-money-taxes/financial-support/concessions-and-benefits/concessions/emergency-services-levy-remission

Post your completed application to:

Concessions
Department for Communities and Social Inclusion
Reply Paid 292
Adelaide SA 5001
(no postage stamp required)

Alternatively, contact the Concessions Hotline and arrange to have a form sent to you.

Email: concessions@sa.gov.au

Phone: 1800 307 758

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 general remission and concession amount deducted from the total amount payable.

If you hold one of the cards listed in Point 3, your general remission/concession will automatically be deducted from all future ESL Notices. If you receive one of the Centrelink payments listed in Point 3, you will need to reapply each year.

5. What other remissions are available?

As well as the general remission outlined in Point 3 the following other remissions may also apply:

- to ESL accounts of \$20 or less (after any applicable remission/concession has been applied) where all of an owner's property holdings are confined to Regional Area 3.
- to a property with a capital value of \$1000 or less in Regional Area 2 or Regional Area 3.

A partial remission is available to:

- properties which have been assigned, by the Valuer-General, a land use code of 1760, 1765 or 1766.
- properties located within an eligible residential park.

Remissions are applied automatically to your Notice.

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

Payment by four consecutive monthly instalments is available upon request. If you are not currently receiving instalments or you wish to arrange a longer plan of up to 12 monthly instalments, please contact RevenueSA prior to the Due Date on the original Notice of ESL Assessment.

Online: revenuesa.sa.gov.au/ESLInstalments

Phone: 1300 366 150

Failure to meet any instalment payment will result in the unpaid remainder of the full amount becoming immediately due and payable.

7. Interest and Penalties for late payment

Failure to pay your Emergency Services Levy by the due date will result in you being issued with a Final Notice for the amount outstanding, along with interest and penalty (if applicable) charged on the full amount outstanding.

8. How is ESL calculated?

	Fixed Charge	(Effective Fixed Charge)
Plus	Variable Charge	(Capital Value x Effective Area Factor x Effective Land Use Factor x Prescribed Levy Rate)
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Equals	Gross ESL	(the total amount contributed to the Fund)
Less any	Reduction	(for Contiguous and/or Single Farming Enterprise land - see Points 14 and 15)
Less any	Concessions	
Less any	Payments	
Plus any	Arrears	
	<hr/>	
Equals	ESL Amount Payable	(the amount contributed to the Fund by the owner)

The effective levy rate is used for levy payers eligible for a general remission.

Charges, factors and rates used to calculate the ESL are shown at Point 13.

The ESL is not subject to GST.

Examples of how ESL is Calculated.

Example 1:

Bill and Sue own a residential property valued at \$300 000 in Regional Area 4. As they are not entitled to any remissions, concessions or reductions, their ESL is calculated using the prescribed levy rate of **0.001212**.

	Fixed charge	\$50.00
+	Variable charge (\$300 000 x 1.0 x 0.4 x 0.001212)	\$145.40
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=	ESL Amount Payable	\$195.40

Example 2:

Bruce and Mavis own (and reside in) a residential property valued at \$300 000 in Regional Area 4. As they are eligible for a general remission and a concession, their ESL is calculated using the effective levy rate of **0.000260**.

	Fixed charge	\$50.00
+	Variable charge (\$300 000 x 1.0 x 0.4 x 0.000260)	\$31.20
-	Concession	\$46.00
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=	ESL Amount Payable	\$35.20

In this example the Government has contributed a total of \$160.20 to the Community Emergency Services Fund. This comprises the general remission of \$114.20 plus the concession of \$46.00.

9. 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 12). Each area has a different factor applicable reflecting varying levels of emergency service provision.
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 13).
Levy Rate:	is prescribed as 0.001212 for 2017-18.

Need to update your postal address?

Update online at

www.revenuesa.sa.gov.au/postaladdress

or call 1300 366 150

10. How can I object to the capital value?*

If you do not agree with the valuation referred to in this notice, you may lodge a formal objection through the office of the Valuer-General within 60 days of receiving the first notice for the financial year.

To help you better understand your property valuation, your objection rights or to submit a formal objection:

Visit: www.sa.gov.au
 Planning and property/Owning a property/
 Property valuations

Phone: 1300 653 345

In Person: State Valuation Office
 101 Grenfell Street, Adelaide

Important Note:

- if you have previously received a notice or notices under the *Emergency Services Funding Act 1998* referring to the valuation informing you of a 60 day objection period, the objection period is 60 days after service of the first such notice; and
- you may not object to the valuation if the Valuer-General has already considered an objection by you to that valuation.

11. How can I object to the attribution of a particular land use?*

You may object to the land use referred to in this Notice of ESL Assessment by writing to the Commissioner of State Taxation within 60 days after the date of service of this Notice. Your objection must state the grounds on which the objection is based and the land use that you believe should be attributed to the land. Your objection can be directed to:

Email: RevSAESL@sa.gov.au
Mail: GPO Box 1647, Adelaide SA 5001
Phone: 1300 653 345

***Please Note:** if you lodge a Capital Value or Land Use objection, your ESL must still be paid in accordance with the Due Date shown and any reduction in ESL resulting from the objection will be provided by way of refund by contacting RevenueSA.

12. 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.

13. 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. The ESL Gross amount may be reduced by:

- the general remission (see Point 3);
- any remission to certain other properties (see Point 5);
- any concession (see Point 3); and/or
- any reduction of the Fixed Charge for Contiguous or Single Farming Enterprise land (see Points 14 and 15).

Fixed Charge

Category	Prescribed	Effective
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	Effective
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	Effective
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	Effective
Commercial (CO)	0.001212	n/a
Industrial (IN)	0.001212	n/a
Residential (RE)	0.001212	0.000260
Rural * (RU)	0.001212	n/a
Other (OT)	0.001212	n/a
Special Community Use ** (CU)	0.001212	n/a
Vacant Land (VA)	0.001212	n/a

- * 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.

14. 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

for an application form or contact RevenueSA on:

Email: RevSAESL@sa.gov.au

Phone: 1300 366 150

15. 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 or is situated in a part of the State that is not in the area of a council.

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

for an application form or contact RevenueSA on:

Email: RevSAESL@sa.gov.au

Phone: 1300 366 150

Further information

If you require further information please visit our website at: **www.revenuesa.sa.gov.au**

or contact RevenueSA on:

Email: RevSAESL@sa.gov.au

Phone: 1300 366 150 (8:30 am to 5:00 pm, Monday to Friday, South Australian business days).

For further information on concession eligibility, please contact the Concessions Hotline on:

Email: concessions@sa.gov.au **Phone:** 1800 307 758

A text telephone service is available for people who have a speech or hearing impairment on:

TTY: (08) 8226 6789

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