

# Historical

SOUTH AUSTRALIA



RevenueSA

**Emergency Services Levy (Fixed Property)**

**Circular No. 5**

## **SUMMARY OF CHANGES**

### **EMERGENCY SERVICES FUNDING ACT 1998 (Fixed Property Component)**

The Government recently announced changes to the fixed property component of the Emergency Services Levy. This circular outlines these changes which are effective from 1 July 2000.

#### **1. Real Estate**

- The variable component of the levy will be reduced on properties classified as residential, commercial, rural, vacant and other;
- The variable component of the levy on industrial property will be increased;
- A new low levy category ('special community use') will be created to provide substantial levy reductions to the variable component of the levy for: hospitals, retirement villages, nursing homes, social welfare, halls, scouts and guides premises, churches, cemeteries, youth clubs, child health clinics and properties used for charitable purposes. Properties in this group will also pay a reduced fixed charge of \$20 instead of \$50.

#### **2. Emergency Services Areas**

- Changes have been made to the boundaries of the Greater Adelaide area (now known as Regional Area 4). Properties in the Mt Barker, Alexandrina, Victor Harbor, Yankalilla and Barossa councils have been removed from this area. Effectively it provides residents in the Barossa Valley, lower Fleurieu Peninsula and Mt Barker with savings on their real estate levy by moving them into new categories that provide lower levy rates. The towns of Goolwa, Victor Harbor, Mt Barker, Nuriootpa and Tanunda, which have populations over 3,000, will go into Regional Area 1. The remaining parts of the council areas will go into Regional Area 2.
- Clare and Ceduna have been moved from Regional Area 1 to Regional Area 2.

The Emergency Services Areas for 2000/2001 are detailed in Appendix 1.

# Historical<sup>2</sup>

### 3. Regional Areas 2 & 3

- No levy applies to properties with a capital value of \$1,000 or less in Regional Areas 2 and 3;
- The fixed fee of \$50 on properties in Regional Area 3 has been removed;
- Levy accounts of \$20 or less where property ownership is confined to Regional Area 3, will receive a full remission; and
- The Area Factor for Regional Area 3 will be reduced from 0.2 to 0.1.

### 4. Single Farming Enterprises

- Single Farming Enterprises made up of separate parcels of land contained in adjoining councils may qualify to pay only one fixed \$50 fee. Previously, the payment of one fixed fee for non-contiguous farming land was restricted to farms in the same council area.

### 5. Concessions

- The \$40 concession to self-funded retirees with State Seniors Cards has been expanded to include couples where one partner is aged under 60. Previously both couples needed to be over 60, as required by the Seniors Card. The partner under 60 must still be working less than 20 hours per week; and
- The \$40 concession now applies to recipients of Austudy, Abstudy, Special Benefit and the holders of a Veterans Affairs Gold Repatriation Health Card (EDA).

Therefore persons entitled to a concession of up to \$40 on their principal place of residence now include:

- Pensioner Concession Card Holders;
- Beneficiaries of the following Federal Government allowances:
  - Austudy Payment, Abstudy Payment, Special Benefit, Newstart Allowance, Sickness Allowance, Widow Allowance, NEIS (New Enterprise Incentive Scheme), Youth Allowance, Partner Allowance, Parenting Payment (Partnered) additional rate, CDEP (Community Development Employment Project);
- State Concession Card holders;
- Gold Repatriation Health Card (TPI, EDA and War Widows) holders; and
- War Widows in receipt of a War Widow's Pension from United Kingdom or New Zealand; and
- State Seniors Card holders.

Appendix 2 details the formula and factors for the 2000/2001 financial year. Administrative and system issues associated with these changes are currently being addressed and further information in this regard will be available in the near future. Details regarding mobile property changes can be obtained by contacting the Emergency Services Levy Helpline on 1300 366 150 between 8.00am and 6.00pm Monday to Friday.

# Historical<sup>3</sup>

## FURTHER INFORMATION

### *Location*

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### **Postal**

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### **Telephone**

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### **Facsimile**

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### *Website*

<http://www.treasury.sa.gov.au/revenuesa/esl.html>

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30 June 2000

COMMISSIONER OF STATE TAXATION

# Historical

Emergency Services Areas for 2000/2001

## **Regional Area 1**

Includes the following cities and towns:

- Berri
- Goolwa
- Kadina
- Loxton
- Millicent
- Mount Barker
- Mount Gambier
- Murray Bridge
- Naracoorte
- Nuriootpa
- Port Augusta
- Port Lincoln
- Port Pirie
- Renmark
- Tanunda
- Victor Harbor
- Whyalla

## **Regional Area 2**

Land outside of Regional Area 1 and Regional Area 4, but still within council boundaries.

## **Regional Area 3**

Land that is part of South Australia that is not within the area of a council.

## **Regional Area 4**

- Corporation of the City of Adelaide
- Adelaide Hills Council
- Corporation of the City of Burnside
- Corporation of the City of Campbelltown
- City of Charles Sturt
- Corporation of the Town of Gawler
- City of Holdfast Bay
- Corporation of the City of Marion
- Corporation of the City of Mitcham
- City of Norwood, Payneham and St Peters
- City of Onkaparinga
- City of Playford
- City of Port Adelaide Enfield
- Corporation of the City of Prospect
- Corporation of the City of Salisbury
- Corporation of the City of Tea Tree Gully
- Corporation of the City of Unley
- Corporation of the Town of Walkerville
- City of West Torrens

# Historical

## SUMMARY OF THE ESL FORMULA FOR 2000/2001 FINANCIAL YEAR

**FIXED CHARGE + VARIABLE CHARGE** (Capital Value x Area Factor x Land Use Factor x Levy Rate)

**Less REMISSION** (Difference in Fixed and Variable charge when calculated using the Effective Charge/Factors/Rate)

**Less CONCESSION** (Up to \$40 for pensioners and other applicable beneficiaries)

**Less PAYMENTS / Plus ARREARS**

**= TOTAL PAYABLE**

### FIXED CHARGE

Category	Fixed Charge	Effective Fixed Charge
All properties in Regional Area 3	50.00	0.00
Special Community Use	50.00	20.00
All Other Land Use Categories and Areas	50.00	50.00

### 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) (formerly Greater Adelaide)	1.0	1.0

### LAND USE FACTOR

Land Use Category	Land Use Factor	Effective Land Use Factor
Commercial (CO)	1.00	1.00
Industrial (IN)	1.05	1.05
Residential (RE)	0.40	0.40
Rural (RU)	0.30	0.30
Vacant (VA)	0.30	0.30
Other (OT)	0.50	0.50
Special Community Use (CU)	0.50	0.10

# Historical

## LEVY RATE

Land Use Category	Levy Rate	Effective Levy Rate	
	All Areas	R1, R2 & R3	R4
Commercial	0.001675	0.001050	0.001050
Industrial	0.001675	0.001675	0.001675
Residential	0.001675	0.000280	0.000280
Rural – Primary Production	0.001675	0.000100	0.000280
Vacant	0.001675	0.000100	0.000280
Other	0.001675	0.000280	0.000280
Special Community Use	0.001675	0.000438	0.000438

## CONCESSIONS

Up to \$40 for Pensioners and other beneficiaries.

## OTHER REMISSIONS

Full remission of the fixed and variable charge applies to properties with a Capital Value of \$1,000 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.