

Historical

SOUTH AUSTRALIA



RevenueSA

Emergency Services Levy (Fixed Property)

Circular No. 6

SUMMARY OF CHANGES FOR 2001/2002

EMERGENCY SERVICES FUNDING ACT 1998 (Fixed Property Component)

The Government has established revised rates for the fixed property component of the Emergency Services Levy and in order to implement these revisions, the necessary regulations under the *Emergency Services Funding Act 1998* have been brought into force. This circular outlines these revised rates which are effective from 1 July 2001.

1. Levy Rates for Fixed Property

- The Levy Rate has been reduced from 0.001675 to 0.001315.
- The Land Use Factor for properties classified as Industrial has increased from 1.05 to 1.33.

Appendix 1 details the formula and factors for the 2001/2002 financial year.

There has been no change to Emergency Services Regional Area boundaries or to the Area Factors that apply to properties within these Regional Areas. Refer to Appendix 1 for further details.

Further information can be obtained by contacting the Emergency Services Levy Helpline on 1300 366 150 between 8.30am and 5.30pm Monday to Friday, or by any of the means listed on the following page.

Historical²

FURTHER INFORMATION

Location

Emergency Services Levy
RevenueSA
Ground Floor
200 Victoria Square
ADELAIDE SA 5000

Postal

Emergency Services Levy
RevenueSA
GPO Box 1647
ADELAIDE SA 5001

Telephone

1300 366 150

Facsimile

(08) 8207 2100

Website

<http://www.revenuesa.sa.gov.au>

E-mail

revsaesl@saugov.sa.gov.au

20 July 2001

COMMISSIONER OF STATE TAXATION

Historical

SUMMARY OF THE ESL FORMULA FOR THE 2001/2002 FINANCIAL YEAR

1. Levy Formula

State Government remissions are granted to the majority of property types. To determine the value of remission to be applied, the levy is calculated in full, 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.

	FIXED CHARGE	
<i>plus</i>	<u>VARIABLE CHARGE</u>	(Comprised of Capital Value x Area Factor x Land Use Factor x Levy Rate)
<i>equals</i>	GROSS LEVY	(The amount of Levy applicable before State Government concessions are applied)
<i>less</i>	REMISSION	(The difference between the GROSS LEVY and the Levy amount calculated using the 'Effective' components outlined in the tables below)
<i>less</i>	CONCESSION	(Up to \$40 for pensioners, self funded retirees and other eligible beneficiaries)
<i>less</i>	PAYMENTS	
<i>plus</i>	<u>ARREARS</u>	
<i>equals</i>	TOTAL PAYABLE	

2. Levy Components

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)	1.0	1.0

Historical

LAND USE FACTOR

Land Use Category	Land Use Factor	Effective Land Use Factor
Commercial (CO)	1.00	1.00
Industrial (IN)	1.33	1.33
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

LEVY RATE

Land Use Category	Levy Rate	Effective Levy Rate	
	All Areas	R1, R2 & R3	R4
Commercial	0.001315	0.001005	0.001005
Industrial	0.001315	0.001315	0.001315
Residential	0.001315	0.000260	0.000260
Rural – Primary Production	0.001315	0.000095	0.000260
Vacant	0.001315	0.000095	0.000260
Other	0.001315	0.000260	0.000260
Special Community Use	0.001315	0.000425	0.000425

CONCESSIONS

Up to \$40 for pensioners, self funded retirees 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.