

Understanding your Emergency Services Levy Assessment 2023-24

Register to receive your Notice of Emergency Services Levy Assessment and correspondence via email or update your postal address at www.revenuesa.sa.gov.au/ESL/postaladdress

What is the emergency services levy?

The emergency services levy helps to fund emergency services across South Australia. The emergency services levy money received is paid into the Community Emergency Services Fund (the "Fund") for the provision of emergency services.

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

Find out which services receive funds from the emergency services levy on our Emergency Services Levy home page.

Find out which services receive funds from the emergency services levy on our **Emergency Services Levy** home page on revenuesa.sa.gov.au

Why have I received a Notice of Emergency Services Levy Assessment?

You have received a Notice of Emergency Services Levy Assessment because you owned land as at 12.01 am on 1 July 2023.

The owner as at 12:01 am on 1 July 2023 is liable for payment of the emergency services levy for the 2023-24 financial year.

If you sold the property after 1 July 2023, any adjustment of the emergency services levy is a matter for resolution between you and the purchaser of the land (conveyancers normally make an adjustment at settlement).

Why is there a property I have sold showing on my Notice of Emergency Services Levy Assessment?

The owner as at 12:01 am on 1 July 2023 is liable for payment of the emergency services levy for the 2023-24 financial year.

If you sold the property after 1 July 2023, any adjustment of the emergency services levy is a matter for resolution between you and the purchaser of the land (conveyancers normally make an adjustment at settlement).

If you sold the property on or before 30 June 2023, please contact us providing details of the property and the sale.

Find out how to contact us on revenuesa.sa.gov.au/contactus

Why is there arrears showing on my Assessment?

Arrears will show on your Notice of Emergency Services Levy Assessment if you have any outstanding emergency services levy for the 2022-23 financial year (or previous financial years).

What does ANR and ORS mean?

ANR means 'Another' and ORS means 'Others'.

This information relates to the 2023-24 Notice of Emergency Services Levy Assessment

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ANR

If a property is purchased by 2 entities, both names are registered on the certificate of title, however our ownership record will show the first named on the certificate of title, with the other name abbreviated to ANR.

Example - ANR

A property purchased by Joe Boggelsworth & Mary Smith would have both names registered on the certificate of title, but as Joe's name was registered first, our ownership record will display as 'J Boggelsworth & ANR'.

ORS

If a property is purchased by more than 2 entities, all names are registered on the certificate of title, however our ownership record will show the first named on the certificate of title, with all other names abbreviated to ORS.

Example - ORS

A property purchased by Bloggs Pty Ltd, Mary Smith Inc and Jim Brown would have all names registered on the certificate of title but as Bloggs Pty Ltd was registered first, our ownership record will display as 'Bloggs Pty Ltd & ORS'.

An owner of the land has died, how do I update the ownership details?

The name that appears on the Notice of Emergency Services Levy Assessment is an abbreviation of the name(s) registered on the certificate of title.

If you need to change the name(s) registered on the certificate of title, applications should be made to Land Services SA. Land Services SA will advise RevenueSA of any changes of names.

You may request a change of mailing name with RevenueSA without affecting the name registered on the certificate of title, however, the name can only be changed to one of, or a combination of the registered proprietors on the certificate of title, or where there has been a legal change in name.

You can advise us using the **Emergency Services Levy Query online form** on revenuesa.sa.gov.au and select 'A land owner on the Notice of Emergency Services Levy Assessment is deceased' option

The mailing name will be updated for future emergency services levy, and if applicable, land tax assessments.

Am I eligible for a concession?

You may be eligible for a concession on the emergency services levy applied to your principal place of residence.

Find out if you are eligible and how to apply on our **Concessions** page on revenuesa.sa.gov.au

Where a property is held by multiple owners, who is the liable party to make payment?

Where a property is held by multiple people or entities on a Notice of Assessment, each person and/or entity is jointly and severally liable to pay the emergency services levy. The Commissioner of State Taxation may recover the whole of the levy from them, or any of them, or any one of them.

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This means that each owner is liable for the full emergency services levy liability regardless of their share in the land. The emergency services levy can be recovered from any owner.

How do I pay my emergency services levy?

Payment options and reference numbers are located on your Notice of Emergency Services Levy Assessment.

For payment methods see our payment options page on revenuesa.sa.gov.au

Can I pay by instalments?

Payment by 4 consecutive monthly instalments is available upon request.

Request 4 consecutive monthly instalments

You can apply online to request 4 consecutive monthly instalments. You must apply before the due date on the original Notice of Emergency Services Levy Assessment.

If the instalment option is chosen, failure to meet any instalment payment will result in the unpaid remainder of the full annual amount becoming immediately due and payable. Penalty levy and interest may also be applied.

If you are unable to apply online, please contact RevenueSA prior to the due date on the original Notice of Emergency Services Levy Assessment:

Email: esinstalments@sa.gov.au

Mail: Commissioner of State Taxation
GPO Box 1647
ADELAIDE SA 5001

Phone: (08) 8226 3750, select option 1

Find out how to apply online on our [payment options](https://revenuesa.sa.gov.au) page on revenuesa.sa.gov.au

I'm having difficulty paying. What should I do?

If you are having difficulty meeting your levy obligations, please contact us as soon as possible (before your due date) to discuss your options.

You may be able to extend your time to pay or enter into a payment plan.

Find out how to contact us on revenuesa.sa.gov.au/contactus

Will interest and penalties apply if I don't pay on time?

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.

How is the amount payable calculated?

Find out how the emergency services levy is calculated including information on what remissions are available, the 4 emergency services areas, land use and calculation examples on our [How is the emergency services levy calculated page?](https://revenuesa.sa.gov.au) on revenuesa.sa.gov.au

The rates and factors used to calculate your emergency services levy are shown below:

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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)	1.158	1.158
Industrial (IN)	1.817	1.817
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		Concession* Effective Levy Rate
		R1, R2 & R3	R4	All Areas
Commercial (CO)	0.001012	0.001012	0.001012	Not Applicable
Industrial (IN)	0.001012	0.001012	0.001012	Not Applicable
Other (OT)	0.001012	0.000777	0.000777	Not Applicable
Residential (RE)	0.001012	0.000378	0.000378	0.000209
Rural (RU)**	0.001012	0.000574	0.000735	Not Applicable
Special Community Use (CU)***	0.001012	0.000868	0.000868	Not Applicable
Vacant (VA)	0.001012	0.000574	0.000735	Not Applicable

* for eligible pensioners and concession card holders.

** Rural land means land used for primary production.

*** Special Community Use includes land used solely or predominantly for a purpose including hospitals, retired/aged accommodation, public halls, churches, scouts or guides, youth centres or charitable purposes. A full listing can be found on our **Land Use and Capital Value page** on revenuesa.sa.gov.au.

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Pensioner Concession

A remission of \$46 is deducted from the amount of the Emergency Services Levy for any financial year.

What remissions are available?

What is the general remission?

The general remission is the amount of the emergency services levy which the State Government contributes on behalf of levy payers.

The general remission is the difference between calculating the emergency services levy using the prescribed components and the effective components.

The prescribed and effective components used to calculate the emergency services levy can be found on the **emergency services levy Rates and Factors** page on revenuesa.sa.gov.au

What other remissions are available?

As well as the general remission the following other remissions may also apply:

- A full remission of the fixed charge component on properties in Regional Area 3.
- A full remission of emergency service levy 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.
- A full remission of the fixed and variable charge on properties with a capital value of \$1,000 or less in Regional Area 2 or Regional Area 3.
- A 50% remission of the Area Factor on properties in Regional Area 3.

A 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 of Emergency Services Levy Assessment.

Can I get a reduction of the emergency services levy for contiguous land?

Contiguous land, parcels of land which abut (touch) one another or are separated only by certain types of public land, may be eligible for a reduction of the fixed component of the emergency services levy.

The fixed charge (\$50) will apply to only one of the properties within a contiguous group. A variable charge still applies to each individual property in the contiguous group.

Information about the contiguous land reduction and how to apply can be found on the **Contiguous land** page on revenuesa.sa.gov.au

Can I get a reduction of the emergency services levy for land used for primary production?

Primary production land recognised as a single farming enterprise (SFE), is eligible for a reduction of the fixed component of the emergency services levy.

The Fixed Charge (\$50) 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.

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Information about the single farming enterprise reduction and how to apply can be found on the **Single Farming Enterprise** page on revenuesa.sa.gov.au

What do I do if I think my Assessment is wrong?

If you think your assessment is incorrect, please contact us.

Information about the single farming enterprise reduction and how to apply can be found on the **Single Farming Enterprise** page on revenuesa.sa.gov.au

What do I do if I think my Assessment is wrong?

If you think your assessment is incorrect, please contact us.

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Can I lodge an objection to the capital value or land use?

If you disagree with the capital value of your land or the land use attributed to the land, you may lodge an objection.

Objection to Capital Value (Emergency Services Levy)

What to do

If you do not agree with the statutory valuation referred to in the Notice of Emergency Services Levy Assessment (capital value), you may lodge an objection with the Valuer-General.

You must lodge an objection within 60 days of receiving the **first rate notice from any rating authority for the financial year**. An objection is a formal process and there are specific legislative requirements under the *Valuation of Land Act 1971* for both you and the Valuer-General.

You must confirm what it is that you are objecting to, for example the capital value. If you wish to lodge an objection for multiple properties or you also want to object to your site value (for land tax purposes), you need to complete and lodge a separate form for each property.

Prior to lodging a formal objection, you can seek further information or clarification by contacting the Office of the Valuer-General via Land Services SA on the below contact number.

Your objections to the statutory valuation can be directed to the **Office of the Valuer-General**.

Online: Complete the on-line objection form at www.valuergeneral.sa.gov.au/valuation/objecting-to-a-valuation

Email: OVGObjections@sa.gov.au

Mail: GPO Box 1354
ADELAIDE SA 5001

Phone: 1300 653 346

If you lodge an objection, you are still required to pay your emergency services levy by the due date. If your objection results in an amendment to the value, then a refund may be issued.

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Objection to Land Use (Emergency Services Levy)

What to do

If you believe that the land use which has been attributed to your land on your Emergency Services Levy Notice is incorrect, you can lodge an objection in writing within 60 days after the date of service of the Notice.

Objections are to be directed to:

Online: Complete the Object to emergency services land use form at
<https://www.revenuesa.sa.gov.au/esl/forms-and-publications#Forms>

Mail: Commissioner of State Taxation
GPO Box 1647
ADELAIDE SA 5001

Email: revdata@sa.gov.au

An applicant who is dissatisfied with the decision may appeal to the South Australian Civil and Administrative Tribunal (SACAT) at www.sacat.sa.gov.au, pursuant to Section 9 of the *Emergency Services Funding Act 1998*.

If you lodge an objection, you are still required to pay your emergency services levy by the due date. If your objection results in an amendment to the land use, then a refund may be issued.

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