

In accordance with Section 5 of the *Emergency Services Funding Act 1998* (Act), a reduction in the number of fixed charges [ordinarily \$50 per property (assessment) listed on the Notice of Emergency Services Levy Assessment (Notice)] payable as part of the emergency services levy (ESL) may be applied to land that is part of a contiguous group or part of a Single Farming Enterprise (SFE). Only one fixed charge will apply to each separate contiguous group or SFE. A variable charge still applies to each property in the contiguous group or SFE.

Note: There must be two or more assessments in each contiguous group or SFE for a reduction to apply.

What is Contiguous Land?

Contiguous land is land that abuts (touches) one another or land separated only by certain types of public land where:

- the owner or occupier of all the land concerned is the same;
- all the land is used for the same ESL purpose; 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.

Example: Person A owns three residential properties (number 1 and number 3 on one side of the street, and number 2 on the other side of the same street) in the same Regional Area. Number 1 and number 3 abut (touch) one another; therefore numbers 1 and 3 are contiguous. Number 2 is directly opposite number 1, separated from number 1 only by a road across which a line projected at a right angle from the boundary of number 1 intersects with a boundary of number 2; therefore numbers 1 and 2 are contiguous. Normally a \$50 fixed charge would apply to each property. In this example, only one \$50 fixed charge applies, saving Person A \$100 on the ESL. A variable charge still applies to each property in this contiguous group.

What is a Single Farming Enterprise?

A SFE consists of contiguous and/or non-contiguous properties where:

- the owner or occupier of all the land concerned is the same;
- all of the land is used to carry on the business of primary production* and is managed as a single unit for that purpose; and
- all of the land is contained in the same or adjoining council areas.

* Land marked as RU (Rural) on your Notice (land used for primary production).

Where a SFE includes land other than that owned by the applicant, but which is occupied by all participants in the business, then details of this land and its owner should be included in the application. For instance, land that is owned by a son but is part of a Single Farming Enterprise run by a father, mother and son, should be included in the application. This also includes land that is leased from another party.

Example: Person B owns four separate farming properties (each having an individual assessment number), managed as a single unit for that purpose. Two properties are contiguous (touch); another is 8 kms north on the other side of Person C's farm, while another is 30 kms south (separated by many other farms). Person B's first three properties are in the same council area - the fourth is in another council area that adjoins the first council area. Normally a \$50 fixed charge would apply to each property. In this example, as these properties form a SFE, only one \$50 fixed charge applies, saving Person B \$150 on the ESL. A variable charge still applies to each property in this SFE.

How do I apply?

To apply for a reduction of your ESL on these grounds, complete an "Emergency Services Levy Contiguous Land/Single Farming Enterprise Application" and post it together with supporting evidence that shows the properties are part of a single farming enterprise (e.g. business records or taxation office statement) to:

Commissioner of State Taxation
GPO Box 1647
ADELAIDE SA 5001

An example of how to complete Section 1 of the application is overleaf.

Note: Applications for a SFE reduction must be in writing and be received by the Commissioner of State Taxation on or before 31 March immediately preceding the first financial year to which the aggregation of the land will relate.

Further information can be obtained by visiting our website www.revenuesa.sa.gov.au or by contacting the RevenueSA Helpline on **1300 366 150** between 8.30am and 5.00pm Monday to Friday (on South Australian business days).



Example of how to complete Section 1 of the Contiguous Land/Single Farming Enterprise Application

J Citizen occupies and runs a primary production business over five separate properties as listed on the Notice of Emergency Services Levy Assessment and some of the properties are also contiguous as follows:

Assessment Numbers: 111111111 and 222222222 are contiguous (recorded as Contiguous Group A below)
 333333333 and 444444444 are contiguous (recorded as Contiguous Group B below)
 555555555* is not contiguous but is part of the Single Farming Enterprise

J Citizen would like Assessment Number 222222222 to receive the Fixed Charge for the SFE.

J Citizen meets the criteria for Contiguous land and SFE as outlined overleaf. J Citizen would complete Section 1 of the application as follows:

I / we wish to make application for []:

Contiguous Only Single Farming Enterprise (SFE) Only Contiguous & Single Farming Enterprise (SFE)

No.	ESL Ownership No. (8 digits) #	ESL Assessment No. (10 digits) #	Property Description (i.e: Property Address or Lot/Section/Hundred or Certificate of title/Crown lease reference) #	Contiguous Group (if applicable)	SFE (✓)	Assessment(s) to receive the Fixed Charge (✓)
1	12345678	111111111	Section 9, Hundred of Flinders	A	✓	
2	9876543*	222222222	Lot 49 DP76342	A	✓	✓
3	22334455	333333333	Lot 1 Government Road, Sample Town	B	✓	
4	22334455	444444444	Lot 2 Government Road, Sample Town	B	✓	
5	22334455	555555555*	Lot 176 Main Street, Sample Town		✓	
6						
7						
8						

Ownership Number, Assessment Number and Property Description can be obtained from the Notice of Emergency Services Levy Assessment.