

**SOUTH AUSTRALIA**



**RevenueSA**

**Emergency Services Levy (Fixed Property)**

**Circular No. 229**

**SUMMARY OF CHANGES FOR 2002/2003**

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

The Government has established rates for the fixed property component of the Emergency Services Levy and in order to implement these rates, the necessary regulations under the *Emergency Services Funding Act 1998* have been brought into force. This circular outlines these rates which are effective from 1 July 2002.

**1. Levy Rates for Fixed Property**

- There has been no change to the Effective Levy Rates for 2002/2003, which will mean that property owners will normally only pay a different amount if the capital value, as determined by the Valuer-General, has changed. The Prescribed Levy Rate shown in Appendix 1 has changed from 0.001315 to 0.001552; this affects the determination of the remission contributed by the Government to the Emergency Services Community Fund.
- There has been no change to Emergency Services Regional Area boundaries or to the Area Factors that apply to properties within these Regional Areas.

Appendix 1 provides details for all the formula and factors for the 2002/2003 financial year.

Further information can be obtained by contacting the Emergency Services Levy Helpline on 1300 366 150 between 8.30am and 5.00pm Monday to Friday, or by any of the means listed on the following page.

**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>

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23 July 2002

COMMISSIONER OF STATE TAXATION

Historical Use Only

## Appendix 1

# SUMMARY OF THE ESL FORMULA FOR THE 2002/2003 FINANCIAL YEAR

## 1. Levy Formula

State Government remissions are granted to all property types. To determine the value of remission to be applied, the levy is calculated in full using the Prescribed Levy rate, 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.

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

## 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

## Appendix 1

### **LAND USE FACTOR**

<b>Land Use Category</b>	<b>Land Use Factor</b>	<b>Effective Land Use Factor</b>
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**

<b>Land Use Category</b>	<b>Prescribed Levy Rate</b>	<b>Effective Levy Rate</b>	
		<b>R1, R2 &amp; R3</b>	<b>R4</b>
Commercial	0.001552	0.001005	0.001005
Industrial	0.001552	0.001315	0.001315
Residential	0.001552	0.000260	0.000260
Rural – Primary Production	0.001552	0.000095	0.000260
Vacant	0.001552	0.000095	0.000260
Other	0.001552	0.000260	0.000260
Special Community Use	0.001552	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.