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SOUTH AUSTRALIA



RevenueSA

Emergency Services Levy (Fixed Property)

Circular No. 2

EMERGENCY SERVICES FUNDING ACT 1998 (Fixed Property Component)

On 1 July 1999, the Emergency Services Funding Act 1998, came into effect in relation to the fixed property component.

This Circular provides advice and guidance concerning the fixed property component of the Act, in the following areas:

1. Levy Formula
2. Land Areas
3. Contiguous land; and
4. Concessions.

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1. LEVY FORMULA

The levy amount payable on fixed property is calculated as follows:

$$\text{Fixed Charge} + \left[\text{Capital Value} \times \text{Area Factor} \times \text{Land Use Factor} \times \text{Levy Rate} \right] - \text{Remission}$$

The amounts and factors used in the formula for the 1999/2000 financial year are:

Fixed Charge:	\$50
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Levy Rate:	0.001675
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Area Factor:	<i>Greater Adelaide</i>	1.0
	<i>Regional Area 1</i>	0.8
	<i>Regional Area 2</i>	0.5
	<i>Regional Area 3</i>	0.2

Land Use Factor:	<i>Residential</i>	0.4
	<i>Commercial</i>	1.0
	<i>Industrial</i>	1.0
	<i>Rural</i>	0.3
	<i>Other</i>	0.5

Remissions:	<i>Pensioners & self-funded retirees with seniors cards</i>	\$40
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2. LAND AREAS

For the purposes of the levy, South Australia is divided into 4 emergency services areas:

Greater Adelaide

The combined areas of the following councils:

- Corporation of the City of Adelaide
- Adelaide Hills Council
- Alexandrina Council
- The Barossa 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
- District Council of Mount Barker
- 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
- District Council of Victor Harbor
- Corporation of the Town of Walkerville
- City of West Torrens
- District Council of Yankalilla

Regional Area 1

The following cities and towns:

- Berri
- Ceduna
- Clare
- Kadina
- Loxton
- Millicent
- Mt Gambier
- Murray Bridge
- Naracoorte
- Port Augusta
- Port Lincoln
- Port Pirie
- Renmark
- Whyalla

Regional Area 2

Land outside of “Greater Adelaide” and “Regional Area 1”, but still within council boundaries.

Regional Area 3

Land that is part of South Australia that is not within the area of a council ie. land within unincorporated areas.

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3. CONTIGUOUS LAND

The Act provides for the assessing of the levy against:

- a. Individual pieces of land subject to separate ownership or occupation;
- b. An aggregation of land under the same ownership or occupation that abut 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.

An aggregation of land as described in (b) is known as ‘contiguous land’, wherein the properties are combined together in order to allocate a single fixed charge to the group of properties.

Example 1: Two separately assessed rural properties owned by J Farmer based in Regional Area 2 would incur the following:

<i>Property</i>	<i>Fixed Charge</i>	<i>Levy component based on Capital Value, Land Use & Area Factors</i>	<i>Total Payable</i>
<i>No 1 - Capital Value \$80,000</i>	<i>\$ 50.00</i>	<i>\$ 20.10</i>	<i>\$ 70.10</i>
<i>No 2 - Capital Value \$120,000</i>	<i>\$ 50.00</i>	<i>\$ 30.15</i>	<i>\$ 80.15</i>
			<i>\$ 150.25</i>

If the properties abut and meet the contiguous criteria, the following would apply:

<i>Property</i>	<i>Fixed Charge</i>	<i>Levy component based on Capital Value, Land Use & Area Factors</i>	<i>Total Payable</i>
<i>No 1 - Capital Value \$80,000</i>	<i>\$ 50.00</i>	<i>\$ 20.10</i>	<i>\$ 70.10</i>
<i>No 2 - Capital Value \$120,000</i>	<i>-</i>	<i>\$ 30.15</i>	<i>\$ 30.15</i>
			<i>\$ 100.25</i>

Single Farm Enterprise (subject to amending legislation being in force)

The application of the contiguous land provision applies to rural farming properties in the same manner as for land used for other purposes. However, where non-contiguous land is:

- In the same ownership;
- Located in the same council area;
- Used for farming purposes; and
- Is farmed as a single enterprise,

then the contiguous criteria will apply.

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Example 2: If J Farmer also owned another rural piece of land in addition to those in Example 1, and met the criteria for a single farm enterprise, the following would occur:

<i>Property</i>	<i>Fixed Charge</i>	<i>Levy component based on Capital Value, Land Use & Area Factors</i>	<i>Total Payable</i>
<i>No 1 - Capital Value \$80,000</i>	<i>\$ 50.00</i>	<i>\$ 20.10</i>	<i>\$ 70.10</i>
<i>No 2 - Capital Value \$120,000</i>	<i>-</i>	<i>\$ 30.15</i>	<i>\$ 30.15</i>
<i>No 3 – Capital Value \$50,000</i>	<i>-</i>	<i>\$ 12.55</i>	<i>\$ 12.55</i>
			<i>\$ 112.80</i>

Note: The Single Farm Enterprise Concession is subject to amending legislation being in force.

4. CONCESSIONS

Pensioners and self-funded retirees with seniors cards will receive a concession of \$40 on their principal place of residence.

The concession can only be applied to one property per person.

The following groups qualify for a concession:

- Pensioner Concession Card holders
 - ✦ Aged pension;
 - ✦ Disability allowance;
 - ✦ Carers allowance;
 - ✦ Sole parent allowance;
 - ✦ Widows allowance; and
 - ✦ Mature age allowance.
- Beneficiaries of the following Federal Government allowances:
 - ✦ Newstart allowance;
 - ✦ Sickness allowance;
 - ✦ Widows allowance;
 - ✦ NIES allowance;
 - ✦ Youth allowance;
 - ✦ Partners allowance;
 - ✦ Parenting payment partnered allowance (additional allowance category only); and
 - ✦ Commonwealth Development Employment Program (CDEP).
- State Concession Card holders
- Veterans Gold Repatriation Card (TPI)
- NZ and British War Widows
- Australian War Widows
- Self funded retirees who hold Seniors Cards

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A brochure containing commonly asked questions and answers is available from Taxpayer Hall, Ground Floor, 200 Victoria Square, Adelaide.

FURTHER INFORMATION

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COMMISSIONER OF STATE TAXATION