

SOUTH AUSTRALIA



RevenueSA

Emergency Services Levy (Fixed Property)

Circular No. 240

SUMMARY OF CHANGES FOR 2003/2004

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 2003.

1. Levy Rates for Fixed Property

There has been no change to the Effective Levy Rates for 2003/2004, 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 0.001552 to 0.001491. This affects the determination of the remission contributed by the Government to the Emergency Services Community Fund.

Appendix 1 provides details for all the formula and factors for the 2003/2004 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

Website

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

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Facsimile

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Postal

Emergency Services Levy
RevenueSA
GPO Box 1647
ADELAIDE SA 5001

Telephone

1300 366 150

21 July 2003

COMMISSIONER OF STATE TAXATION

Historical Use Only

Appendix 1

SUMMARY OF THE ESL FORMULA FOR THE 2003/2004 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.

	FIXED CHARGE	
<i>Plus</i>	<u>VARIABLE CHARGE</u>	(Capital Value x Area Factor x Land Use Factor x Prescribed 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	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

Appendix 1

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	Prescribed Levy Rate	Effective Levy Rate	
		R1, R2 & R3	R4
Commercial	0.001491	0.001005	0.001005
Industrial	0.001491	0.001315	0.001315
Residential	0.001491	0.000260	0.000260
Rural – Primary Production	0.001491	0.000095	0.000260
Vacant	0.001491	0.000095	0.000260
Other	0.001491	0.000260	0.000260
Special Community Use	0.001491	0.000425	0.000425

CONCESSIONS

Up to \$40 for pensioners, self funded retirees and other beneficiaries in respect of their principal place of residence.

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.