

This Guide contains useful information on the fixed property component of the Emergency Services Levy for 2020-21. Further information is available on [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au)

Register to receive your Emergency Services Levy Notice and correspondence via email or update your postal address at [www.revenuesa.sa.gov.au/updatedetails](http://www.revenuesa.sa.gov.au/updatedetails)

### 1. What is the Emergency Services Levy?

The Emergency Services Levy (ESL) helps to fund emergency services across South Australia. Money received in payment of the ESL is paid into the Community Emergency Services Fund (the "Fund") for the provision of emergency services.

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

### 2. Who is liable to pay ESL?

The ESL is calculated in accordance with the ownership of land as at 12.01 am on 1 July each financial year. The owner at that time is liable for payment of the ESL Amount Payable for that financial year. If the property is sold after 1 July, any adjustment of the ESL is a matter for resolution between the parties (normally adjusted by conveyancers at settlement).

### 3. 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 ESL using the Prescribed components and the Effective components (see example in Point 9).

### 4. Am I eligible for a concession?

You may be eligible for a concession on the ESL applied to your principal place of residence if you:

Hold one of the following cards:

- Pensioner Concession Card
- Commonwealth Seniors Health Card
- Gold Repatriation Health Card (TPI, EDA or War Widow) from the Department of Veterans' Affairs
- Gold Card from the Department of Veterans' Affairs issued to a person with 80 or more overall impairment points under the *Military Rehabilitation and Compensation Act 2004*

Or you receive one of the following Centrelink payments/cards:

- Low Income Health Care Card
- JobSeeker Payment
- Sickness allowance

- Widow allowance
- Youth allowance
- Partner allowance
- Parenting Payment
- Special benefit
- Community Development Employment Project (CDEP)
- New Enterprise Incentive Scheme (NEIS)
- ABSTUDY
- Austudy
- Farm Household Allowance
- War widow pension under legislation of the United Kingdom or New Zealand

The concession is up to \$46 per year. You will also receive the benefit of an increased general remission.

The concession is available on only one property per person, married couple or domestic partnership and must constitute the persons'/couples'/partners' principal place of residence. Two or more persons owning land jointly or as tenants in common (other than a married couple or a domestic partnership) are each eligible for a part concession, proportionate to their interest in their principal place of residence.

### 5. How do I apply for a concession?

If you believe that you may be eligible for a concession you can complete an online application available from

**[www.sa.gov.au/concessions](http://www.sa.gov.au/concessions)**

Alternatively, contact the Concessions Hotline and arrange to have a form sent to you.

**Email:** [concessions@sa.gov.au](mailto:concessions@sa.gov.au)

**Phone:** 1800 307 758

If your application is successful, a new ESL Notice will be sent to you in due course with the concession amount deducted from the total amount payable. You will also receive the benefit of an increased general remission.

## 6. What other remissions are available?

As well as the general remission outlined in Point 3 the following other remissions may also apply:

- to ESL 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.
- to a property with a capital value of \$1000 or less in Regional Area 2 or 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.

## 7. I would like to pay by instalments, is this available?

Payment by four consecutive monthly instalments is available upon request. If you are not currently receiving instalments or you wish to arrange a longer plan of up to 12 monthly instalments, please contact RevenueSA prior to the Due Date on the original Notice of ESL Assessment.

**Online:** [revenuesa.sa.gov.au/ESLInstalments](http://revenuesa.sa.gov.au/ESLInstalments)

**Phone:** (08) 8226 3750, select option 1

Failure to meet any instalment payment will result in the unpaid remainder of the full amount becoming immediately due and payable.

## 8. What are the interest and penalties for late payment?

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.

## 9. How is the amount payable calculated?

	Fixed Charge	(Effective Fixed Charge)
Plus	Variable Charge	(Capital Value x Prescribed Area Factor x Prescribed Land Use Factor x Prescribed Levy Rate)
Equals	Gross ESL	(the total amount contributed to the Fund)
Less	General Remission	(the difference between the Gross Levy and the Levy amount calculated using the "Effective" components outlined in the tables at Point 14)
Less any	Reduction	(for Contiguous and/or Single Farming Enterprise land - see Points 15 and 16)
Less any	Concessions	
Less any	Payments	
Plus any	Arrears	
Equals	<b>ESL Amount Payable</b>	(the amount contributed to the Fund by the owner)

Charges, factors and rates used to calculate the ESL are shown at Point 14.

The ESL is not subject to GST.

## Examples of how ESL is Calculated.

### Example 1:

Bill and Sue own a residential property valued at \$450 000 in Regional Area 4. They are not entitled to any concessions or reductions, their ESL is calculated as follows:

	Fixed charge	\$50.00
+	Variable charge ( $\$450\,000 \times 1.0 \times 0.4 \times 0.001304$ )	\$234.70
=	Gross ESL	\$284.70
-	General Remission	\$153.35
=	<b>ESL Amount Payable</b>	<b>\$131.35</b>

The general remission is calculated as follows:

	Variable charge	\$234.70
-	Effective Charge ( $\$450\,000 \times 1.0 \times 0.4 \times 0.000452$ )	\$81.35
=	General Remission	\$153.35

In this example the Government has contributed a total of \$153.35 to the Community Emergency Services Fund, being the general remission of \$153.35 which is the difference between the variable charge (calculated using the prescribed levy rate of 0.001304) and the effective variable charge (calculated using the effective levy rate of 0.000452).

### Example 2:

Bruce and Mavis own (and reside in) a residential property valued at \$450 000 in Regional Area 4. As they are eligible for a concession, their ESL is calculated as follows.

	Fixed charge	\$50.00
+	Variable charge ( $\$450\,000 \times 1.0 \times 0.4 \times 0.001304$ )	\$234.70
=	Gross ESL	\$284.70
-	General Remission	\$187.90
-	Concession	\$46.00
=	<b>ESL Amount Payable</b>	<b>\$50.80</b>

The general remission is calculated as follows:

	Variable charge	\$234.70
-	Effective Charge ( $\$450\,000 \times 1.0 \times 0.4 \times 0.000260$ )	\$46.80
=	General Remission	\$187.90

In this example the Government has contributed a total of \$233.90 to the Community Emergency Services Fund, being the general remission of \$187.90 which is the difference between the variable charge (calculated using the prescribed levy rate of 0.001304) and the effective variable charge (calculated using the effective levy rate of 0.000260), plus the concession of \$46.00.

## 10. What are the ESL components?

- Fixed Charge:** represents a minimum fixed amount payable on each property or contiguous/single farming enterprise group. If applicable, the Notice of ESL Assessment reflects properties within a group classified as Contiguous Land (CL) or a Single Farming Enterprise (SF), or both (CL/SF).
- Capital Value:** is the value of the property as determined by the Valuer-General.
- Levy Area:** reflects the division of the State into four emergency services areas (see Point 13). Each area has a different factor applicable reflecting varying levels of emergency service provision.
- Levy Land Use:** reflects the classification of all land according to its use. The land use categories have different factors applicable depending on the land use (see Point 14).
- Levy Rate:** is prescribed as **0.001304** for 2020-21.

## 11. How can I object to the capital value?\*

You may object to the valuation referred to on your notice by writing served personally or by post on the Valuer-General within 60 days after the date of service of this notice.

### But Note:

- if you have previously received a notice or notices under the *Emergency Services Funding Act 1998* referring to the valuation and informing you of a 60 day objection period, the objection period is 60 days after service of the first such notice; and
- you may not object to the valuation if the Valuer-General has already considered an objection by you to that valuation.

## 12. How can I object to the attribution of a particular land use?\*

You may object to the land use referred to in this Notice of ESL Assessment by writing to the Commissioner of State Taxation within 60 days after the date of service of this Notice. Your objection must state the grounds on which the objection is based and the land use that you believe should be attributed to the land. Your objection can be directed to:

**Email:** revsaesl@sa.gov.au  
**Mail:** GPO Box 1647, Adelaide SA 5001

**\*Please Note:** if you lodge a Capital Value or Land Use objection, your ESL must still be paid in accordance with the Due Date shown and any reduction in ESL resulting from the objection will be provided by way of refund by contacting RevenueSA.

## 13. What are the four emergency services areas?

- Regional Area 1 (R1):** Land that is within the cities and towns of Berri, Goolwa, Kadina, Loxton, Millicent, Mount Barker, Mount Gambier, Murray Bridge, Naracoorte, Nuriootpa, Port Augusta, Port Lincoln, Port Pirie, Renmark, Tanunda, Victor Harbor and Whyalla.
- Regional Area 2 (R2):** Land that is within the area of a council but is not part of Regional Area 1 or Regional Area 4.
- Regional Area 3 (R3):** Land that is part of the State that is not within the area of a council.
- Regional Area 4 (R4):** Land that is within all metropolitan council areas.

## 14. What are the charges, factors and rates used to calculate the ESL?

The following tables show the specific components used to calculate the ESL on a property. The ESL Gross amount may be reduced by:

- the general remission (see Point 3);
- any remission to certain other properties (see Point 6);
- any concession (see Point 4); and/or
- any reduction of the Fixed Charge for Contiguous or Single Farming Enterprise land (see Points 15 and 16).

### Fixed Charge

Category	Prescribed	Effective
All properties in R3	\$50.00	\$ 0.00
Special Community Use in R1, R2 or R4	\$50.00	\$20.00
All other land use categories and areas	\$50.00	\$50.00

### Area Factor

Emergency Services Area	Prescribed	Effective
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	Prescribed	Effective
Commercial (CO)	1.044	1.044
Industrial (IN)	1.815	1.815
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 Land (VA)	0.30	0.30

## Levy Rate

Land Use Category	Prescribed Levy Rate	Effective Levy Rate	
	All Areas	R1, R2 & R3	R4
Commercial (CO)	0.001304	0.001237	
Industrial (IN)	0.001304	0.001237	
Other (OT)	0.001304	0.000831	
Residential (RE)	0.001304	0.000452 <i>eligible pensioner and concession card holders:</i> 0.000260	
Rural * (RU)	0.001304	0.000737	0.000831
Special Community Use ** (CU)	0.001304	0.000927	
Vacant Land (VA)	0.001304	0.000737	0.000831

\* Rural land use means land used for primary production.

\*\* Special Community Use includes land used solely or predominately for a purpose including hospitals, retired/aged accommodation, public halls, churches, scouts or guides, youth centres or charitable purposes. A full listing is available on our website at [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au).

## 15. Can I get a reduction of the ESL for contiguous land?

Contiguous land (i.e. land that touches or certain other circumstances as defined below) may be eligible for a reduction of the fixed component of the ESL if:

- the owner or occupier of all the land concerned is the same;
- the land is used for the same purpose as defined by the Valuer-General; 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.

**Note:** The Fixed Charge will apply to only one of the properties constituting a Contiguous group. A variable charge still applies to each individual property in the Contiguous group.

If you believe you are eligible for a reduction on these grounds, visit our website at:

**[www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au)**

for an application form or contact RevenueSA on:

**Email:** [revsaesl@sa.gov.au](mailto:revsaesl@sa.gov.au)

**Phone:** (08) 8226 3750, select option 1

## 16. Can I get a reduction of the ESL for land used for primary production?

Non-contiguous land recognised as a Single Farming Enterprise will be eligible for a reduction of the fixed component of the ESL if:

- the owner or occupier of all the land concerned is the same;
- all the land is used to carry on the business of primary production and is managed as a single unit for that purpose;
- all the land is recorded as Rural land use on your Notice of ESL Assessment; and
- all the land is contained within the same or adjoining council areas or is situated in a part of the State that is not in the area of a council.

**Note:** The Fixed Charge 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.

If you believe you are eligible for a reduction on these grounds, visit our website at:

**[www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au)**

for an application form or contact RevenueSA on:

**Email:** [revsaesl@sa.gov.au](mailto:revsaesl@sa.gov.au)

**Phone:** (08) 8226 3750, select option 1

## Further information

If you require further information please visit our website at:

**[www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au)**

or contact RevenueSA on:

**Email:** [revsaesl@sa.gov.au](mailto:revsaesl@sa.gov.au)

**Phone:** (08) 8226 3750, select option 1  
(8:30 am to 5:00 pm, Monday to Friday,  
South Australian business days).

For further information on concession eligibility, please contact the Concessions Hotline on:

**Email:** [concessions@sa.gov.au](mailto:concessions@sa.gov.au)

**Phone:** 1800 307 758

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