

**Emergency Services Levy
(Fixed Property)**

Circular No. 315

**SUMMARY OF CHANGES FOR 2009 / 2010
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* (the "Act") have been brought into force. This circular outlines these rates, which are effective from 1 July 2009.

1. Levy Rates for Fixed Property

The Prescribed Levy Rate for the 2009/2010 financial year has changed from 0.001171 to 0.001092. This affects the determination of the remission contributed by the Government to the Community Emergency Services Fund.

Effective Levy Rates for 2009/2010 will remain the same, except for the rate applied to Industrial Land. The Land Use Factor has also changed for Industrial Land from 1.5 in 2008/2009 to 1.6021 in 2009/2010 and the Effective Levy Rate will decrease from 0.001166 to 0.001092. The net result of these changes is that it delivers, as close as is possible, the same effective rate for Industrial Land to that applied for the 2008/2009 financial year.

Appendix 1 provides details of all the formulae and factors for the 2009/2010 financial year.

2. Application Fee for a Certificate of ESL Payable

Effective from 1 July 2009, the ESL Certificate fee under section 14 of the Act has increased from \$12.00 to \$12.50.

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 below.

FURTHER INFORMATION

Further information regarding these amendments may be obtained from RevenueSA.

Location

RevenueSA
State Administration Centre
200 Victoria Square East
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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<mailto:revsaesl@saugov.sa.gov.au>

30 / 06 / 2009

COMMISSIONER OF STATE TAXATION

Historical Use Only

ESL FORMULA FOR THE 2009/2010 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, and 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	
Plus	VARIABLE CHARGE	(Capital Value x Area Factor x Land Use Factor x Prescribed Levy Rate)
Equals	GROSS LEVY	(The amount of Levy applicable before State Government remissions/concessions are applied)
Less	REMISSION	(The difference between the GROSS LEVY and the Levy amount calculated using the 'Effective' components outlined in the tables below)
Less	CONCESSION	(Up to \$40 for pensioners, self funded retirees and other eligible beneficiaries)
Less	PAYMENTS	
Plus	ARREARS	
Equals	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

LAND USE FACTOR

Land Use Category	Land Use Factor	Effective Land Use Factor
Commercial (CO)	1.00	1.00
Industrial (IN)	1.6021	1.6021
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 (VA)	0.30	0.30

LEVY RATE

Land Use Category	Prescribed Levy Rate	Effective Levy Rate	
	All Areas	R1, R2 & R3	R4
Commercial	0.001092	0.001005	0.001005
Industrial	0.001092	0.001092	0.001092
Other	0.001092	0.000260	0.000260
Residential	0.001092	0.000260	0.000260
Rural – Primary Production	0.001092	0.000095	0.000260
Special Community Use	0.001092	0.000425	0.000425
Vacant	0.001092	0.000095	0.000260

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.