

Passed by both Houses



New South Wales

Emergency Services Levy Amendment (Land Classification) Bill 2024

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I certify that this PUBLIC BILL, which originated in the LEGISLATIVE COUNCIL, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.

Legislative Council
2024

Clerk of the Parliaments



New South Wales

Emergency Services Levy Amendment (Land Classification) Bill 2024

Act No , 2024

An Act to amend the *Emergency Services Levy Act 2017* to provide for the preliminary classification of land for the purposes of evaluating and implementing reforms to the way in which emergency services are funded; and for other purposes.

The Legislature of New South Wales enacts—

1 Name of Act

This Act is the *Emergency Services Levy Amendment (Land Classification) Act 2024*.

2 Commencement

This Act commences on the date of assent to this Act.

Schedule 1 **Amendment of Emergency Services Levy Act 2017 No 32**

[1] **Part 9, heading**

Omit the heading. Insert instead—

Part 9 Emergency services funding reform

46A Definitions

- (1) In this part—
classification includes sub-classification where a parcel of land is required by the guidelines to be sub-classified.
guidelines means guidelines issued by the Treasurer under section 47E as in force from time to time.
- (2) In this part, a reference to a local council includes the Lord Howe Island Board and a reference to the area of a local council means, for the Lord Howe Island Board, Lord Howe Island.

[2] **Sections 47A–47E**

Insert after section 47—

47A Classification of land to prepare for emergency services funding reform

- (1) A local council must classify each parcel of land in its area to be within a classification specified in the guidelines.
- (2) Each parcel of land that is a separate parcel of land for the purposes of the guidelines must be separately classified.
- (3) The land must be classified in accordance with the guidelines.
- (4) The local council must also identify if a parcel of land is owned by a person belonging to a class of persons specified in the guidelines.

47B Giving information to Chief Commissioner

- (1) A local council must give the classification and ownership information under section 47A to the Chief Commissioner.
- (2) The information must be given within the time and in the form and way required by the guidelines.
- (3) A local council must give additional information to the Chief Commissioner if the Chief Commissioner reasonably requires the information to exercise the Chief Commissioner's functions under this part.
- (4) The Chief Commissioner may require the general manager or the public officer of a local council to certify the accuracy and completeness of any information the local council gives under this section.
- (5) In this section—
public officer, of a local council, has the same meaning as in the *Local Government Act 1993*.

47C Register of information

- (1) The Chief Commissioner must keep a register of the information given to the Chief Commissioner under this part.

- (2) Information, including personal information, on the register may be—
 - (a) given to a relevant party, and
 - (b) used by a relevant party for evaluating and implementing reforms to the way in which emergency services are funded.
- (3) A relevant party who is not a tax officer is taken to be a tax officer—
 - (a) for the purposes of the *Taxation Administration Act 1996*, Part 9, Division 3, and
 - (b) only in relation to information given to the relevant party under this section.
- (4) In this section—

personal information has the same meaning as in the *Privacy and Personal Information Protection Act 1998*.

relevant party means the following—

 - (a) the Secretary of the Treasury,
 - (b) a person employed in the Treasury,
 - (c) the Valuer-General,
 - (d) a person employed in Valuation NSW,
 - (e) a local council,
 - (f) a person employed by a local council.

tax officer has the same meaning as in the *Taxation Administration Act 1996*.

47D Compliance with part

- (1) The Chief Commissioner must monitor whether local councils are complying with this part.
- (2) The Chief Commissioner may exercise functions to ensure compliance, including—
 - (a) reviewing information given to the Chief Commissioner by a local council, and
 - (b) conducting audits, and
 - (c) imposing an administrative penalty of up to \$2,200 on a local council for a failure to comply.
- (3) A local council must cooperate with the Chief Commissioner in the exercise of the Chief Commissioner's functions under this part.

47E Guidelines

- (1) The Treasurer may issue guidelines for the purposes of this part.
- (2) The guidelines must be made available on a website of Revenue NSW.
- (3) The Treasurer may amend, replace or repeal the guidelines.

47F Reimbursing reasonable costs incurred by local council

Parliament recommends the appropriation of funds out of the Consolidated Fund to reimburse local councils for the reasonable costs of exercising functions under this part.

[3] Part 10, heading

Insert before section 48—

Part 10 Miscellaneous