

Fire and Emergency Services Levy Regulation 2017

[2017-150]



New South Wales

Status Information

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Provisions in force

The provisions displayed in this version of the legislation have all commenced.

Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

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Fire and Emergency Services Levy Regulation 2017



New South Wales

1 Name of Regulation

This Regulation is the *Fire and Emergency Services Levy Regulation 2017*.

2 Commencement

This Regulation commences on the day on which it is published on the NSW legislation website.

3 Definition

(1) In this Regulation:

the Act means the *Fire and Emergency Services Levy Act 2017*.

Note—

The Act and the *Interpretation Act 1987* contain definitions and other provisions that affect the interpretation and application of this Regulation.

(2) Notes included in this Regulation do not form part of this Regulation.

4 Indexation of base rates

(1) The base rate for each property sector is to be adjusted for the 2018/2019 financial year, and each subsequent financial year, in accordance with this clause.

(2) An adjusted base rate is to be calculated for each property sector by multiplying the base rate for the property sector by A/B , where:

A is the Sydney CPI number for December in the financial year before the financial year for which the adjusted base rate is being determined, and

B is the Sydney CPI number for December 2016, and

A/B is calculated to the nearest 3 decimal places (and a fourth decimal place of 5 is to be rounded up).

- (3) If the adjusted base rate is not a multiple of 10 cents, the amount is to be rounded to the nearest multiple of 10 cents (and an amount of 5 cents is to be rounded up).
- (4) The Treasurer is to publish a notice on the NSW legislation website by 30 April before the commencement of each financial year (starting with the 2018/2019 financial year) specifying the adjusted base rate for each property sector for that financial year, calculated in accordance with this clause.
- (5) For the purposes of section 16 (4) of the Act, the adjusted base rate for a financial year is the adjusted base rate notified under subclause (4).
- (6) In this clause:

Sydney CPI number means the Consumer Price Index (All Groups Index) for Sydney issued by the Australian Statistician.

5 Certain Aboriginal Land Council land and oyster aquaculture land

For the purposes of sections 19 (1) (b) and 20 of the Act, land that is exempt from all rates under section 555 (1) (g) or (h) of the [Local Government Act 1993](#):

- (a) is declared to be unvalued land, and
- (b) has a land value of zero.

6 Land value of unvalued land on Lord Howe Island

- (1) For the purposes of section 20 of the Act, the land value of land on Lord Howe Island is to be calculated as follows:
 - (a) in the case of a levy valuation that is provided for the purpose of charging the levy in the 3-year period starting on 1 July 2017—at a rate of \$70 for each whole square metre (and, if the number of square metres includes a fraction, \$7 for each whole tenth of a square metre),
 - (b) in the case of a levy valuation that is provided for the purpose of charging the levy in a subsequent 3-year period—at the adjusted rate for that 3-year period for each whole square metre (and, if the number of square metres includes a fraction, one-tenth of the adjusted rate for each whole tenth of a square metre).
- (2) The land value calculated under subclause (1) is to be rounded to the nearest \$1,000 (and an amount of \$500 is to be rounded up).
- (3) The **adjusted rate** for a 3-year period is the rate calculated by the Valuer-General as follows:

$$\$70 \times (100\% + P)$$

where:

P is the percentage determined by the Valuer-General under subclause (4) before the start of the 3-year period.

- (4) By the date of 15 March occurring immediately before the start of each 3-year period (other than the first 3-year period), the Valuer-General is to determine the percentage by which average land values of land within public benefit land, farmland, residential land, industrial land and commercial land property sectors in New South Wales have changed between 1 July 2016 and the last preceding date of 1 July.
- (5) On or before the date of 15 April occurring immediately before the start of a 3-year period for which a determination is made under subclause (4), the Valuer-General is to publish in the Gazette:
 - (a) the percentage determined under subclause (4), and
 - (b) the adjusted rate for the 3-year period.
- (6) Until the Valuer-General's determination is published in the Gazette, the adjusted rate for a 3-year period is taken to be the rate for the previous 3-year period.
- (7) In this clause, **3-year period** means:
 - (a) the period of 3 years starting on 1 July 2017, or
 - (b) each period of 3 years starting on 1 July every third year after 2017.

7 Rounding of ad valorem rates

The amount calculated as the ad valorem rate of the levy for a property sector is to be rounded down to 6 decimal places.

8 Relevant proportions

For the purposes of section 30 of the Act, the relevant proportion for each property sector, for the 2017/2018 financial year, is as follows:

- (a) for public benefit land—0.63%,
- (b) for farmland—4.36%,
- (c) for residential land—56.45%,
- (d) for industrial land—14.79%,
- (e) for commercial land—23.77%.

9 Classification as government land

- (1) For the purposes of section 42 (1) (b) (i) of the Act, each of the following State owned corporations, and any subsidiary of those corporations, is a liable State owned

corporation (accordingly, land owned by the State owned corporation or subsidiary is not government land):

- (a) Essential Energy,
- (b) Endeavour Energy.

(2) For the purposes of section 42 (1) (g) of the Act, the following land is government land:

- (a) land owned by the Crown that is leased to WCX M4 AT Pty Ltd (ACN 614 741 445) in its capacity as trustee of the WCX M4 Asset Trust (ABN 30 972 117 496),
- (b) land owned by the Crown that is leased to WCX M5 AT Pty Ltd (ACN 608 798 081) in its capacity as trustee of the WCX M5 Asset Trust (ABN 23 365 031 283),
- (c) land owned by the Crown or by a council that is leased to the Crown (within the meaning of the Act) or a council, if the dominant use of the land is for the purposes of the lease,
- (d) land that is the subject of a lease and is used for the purpose of a government school (within the meaning of the *Education Act 1990*), if that use is the dominant use of the land,
- (e) Schedule 14 lands, or ALR Act lands, within the meaning of Part 4A of the *National Parks and Wildlife Act 1974*, that are leased to the Minister under that Part.

(3) This clause takes effect for classification purposes on the commencement of this Regulation.

10 Application fees in respect of classification of land

The maximum fee that may be charged by a council for the making of an application in respect of any of the following is \$50:

- (a) a classification, or a review of a classification, of land under section 51 of the Act,
- (b) a declaration that land is vacant land under section 55 of the Act,
- (c) a review of a decision to revoke the sub-classification of land as vacant land, or to specify the effective date for the revocation, under section 62 of the Act.

11 Annual return provided by council to Valuer-General

The general manager or public officer of a council must certify the accuracy and completeness of information contained in a return provided to the Valuer-General under section 67 of the Act.

Note—

Section 67 of the Act requires the return to be in a form approved by the Valuer-General.

12 Form of levy notice

- (1) For the purposes of section 78 of the Act, a levy notice:
 - (a) may (but is not required to) specify the fixed and ad valorem components of the levy separately, and
 - (b) must specify any applicable pensioner discount that is deducted from the amount of the levy that would otherwise be payable.
- (2) If the levy notice is combined with a rates and charges notice under the [Local Government Act 1993](#), the notice must include a list of all the amounts payable under the notice that:
 - (a) shows all rates or charges items before any levy items, and
 - (b) shows a combined total amount that is payable for rates or charges, and the levy, at the end of the list.
- (3) In this clause:

levy item means the amount of the levy (or the components of the levy) or the amount of any applicable pensioner discount under the Act.

rates or charges item means any rate or charge payable under the [Local Government Act 1993](#) or the amount of any applicable pensioner discount on that amount under that Act.

13 Annual return provided by council to Chief Commissioner

- (1) The return a council is required to provide to the Chief Commissioner under section 107 of the Act is to include the following information:
 - (a) details of assessed rates or charges and assessed levies for the financial year,
 - (b) details of relevant payments made to the council during the financial year,
 - (c) details of any levy amounts that have been written off, reduced or waived by the council during the financial year,
 - (d) details of amounts paid to the Chief Commissioner, as collection instalments, during the financial year,
 - (e) details of levy payments held by the council as at 30 June on which the financial year ends.
- (2) The general manager or public officer of the council must certify the accuracy and completeness of information contained in the return.

Note—

Section 107 of the Act requires the return to be in a form approved by the Chief Commissioner.