

## **Emergency Services Levy Property Use Classification Queries and Objections/Appeals**

### **Background Information**

Emergency Services Levy (ESL) Property Use classifications are used to determine the maximum ESL charge that properties classified ESL Category 1, 2, 3 or 4 will receive.

Each property in these categories is provided with an ESL Property Use classification, which is based on the principle use of the property.

The various Property Use classifications are:

V = Vacant

R = Residential

F = Farming

C = Commercial

I = Industrial

M - Miscellaneous

ESL Property Use classifications have no link with Local Government property zones. Hence, a property classified as “Vacant” may be located in a zone determined by the local government to be ‘residential’ or ‘commercial’ etc.

### **Property Use Classification Query**

If you wish to query the Property Use Classification your property was given, or believe that an administrative error has been made, please email the Department of Fire and Emergency Services (DFES) at [esl@dfes.wa.gov.au](mailto:esl@dfes.wa.gov.au) or write to:

The Department of Fire and Emergency Services  
“ESL Property Use Classification Query”  
PO Box P1174  
PERTH WA 6844

All queries must be clearly identified as a ‘Property Use Classification Query’, identify the address of the property and the Valuation Entity Number (VEN) if available, and provide a contact name and reply address.

If you disagree with the Property Use determination after your query has been dealt with, it will be submitted to the Minister for Emergency Services (the Minister) as a formal objection.

Depending on the information already supplied, you may be asked to provide additional information.

## **Right to Object/Appeal the Property Use Determination**

### ***Objection***

A property owner may object to the Minister's determination of the Property Use classification for which the land is used.

An objection must:

- Be in writing (there is no required form);
- Identify the leviable land;
- Set out fully, and in detail, the grounds of the objection, including, in the opinion of the person making the objection, what the land is used for; and
- Be served on the Minister within 60 days after the date the assessment notice was served (although the Minister may on request extend the time limit).

Objections should be mailed to:

The Minister for Emergency Services  
"ESL Property Use Classification Objection"  
10<sup>th</sup> Floor Dumas House  
2 Havelock St  
WEST PERTH WA 6005

There is currently no prescribed lodgement fee for an objection.

### ***Objection Process***

On receipt of an objection, the Minister, with assistance from the DFES, will consider the objection and make a determination. The Minister's decision and the reason for that decision will then be provided.

When an objection is being determined, the property owner is still liable to pay the original levy charge. Late payment interest penalties will apply. If the objection is successful, any overpayment will be refunded.

### ***Appeal***

A property owner who is dissatisfied with the objection determination of the Minister may lodge an appeal. Such a secondary objection must be lodged within 60 days of the date that the notice of the Minister's determination in regards to the original objection was served.

An appeal may be lodged with the Minister, for referral to the State Administrative Tribunal (SAT), or directly with the SAT.

There is no lodgement fee for an Appeal.