

# EMERGENCY SERVICES LEVY (ESL) TECHNICAL UPDATES (TU)

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ESL TUs are issued periodically to inform and assist ESL administrators.

Information contained in ESL TUs highlight guidelines contained in the ESL Manual of Operating Procedures, a publication that is issued annually.

The latest version of the ESL Manual of Operating Procedures can be viewed in the ESL section of the DFES website ([www.dfes.wa.gov.au](http://www.dfes.wa.gov.au)) under 'Publications'.

Training for ESL administrators is also available from DFES free of charge.

For further information contact the DFES ESL Funding Coordinator on 9395 9485.

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The complete list of ESL TUs contained in this publication are presented in date order of release under the following category headings:

[Click on a **Category Heading** to navigate to the top of that category]

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*Prior to 1 Nov 2012 ESL TUs were issued by the Fire and Emergency Services Authority of WA (FESA).*

*From 1 Nov 2012 ESL TUs were issued by the Department of Fire and Emergency Services (DFES).*

**Emergency Services Levy**  
***A fairer system for all***

# ESL POLICY

## **WRITE OFF (WAIVER) OF ESL INTEREST UP TO A LEVEL OF \$2.00 PER PROPERTY ASSESSMENT IN ANY ONE YEAR**

Issued in ESL TU No. 1 – 12/9/2005

FESA had become aware that it was customary for a number of local governments to waive small amounts of interest, which may have accumulated on outstanding rates and charges, when payments were received shortly after the “due by” date.

The Minister for Police and Emergency Services has now approved an arrangement for small amounts of interest accumulated on late ESL payments to be written off.

As from the 25 October, 2004, the Minister has agreed that local governments would not need to pursue the collection of such amounts of ESL interest, nor would the approval of FESA be required to write off such amounts.

## **ESL ASSESSMENT ON PROPERTY OWNED BY LOCAL GOVERNMENT AND USED BY 3RD PARTIES**

Issued in ESL TU No. 4 2/6/2005

One of the fundamental principles underpinning the Emergency Services Levy is that the “owner” of the property is liable for the payment of the ESL charge. In that way the ESL debt is secured against the property in the event that the “owner” does not pay the levy.

With respect to Local Government owned properties FESA administers “bulk billing” to each Council for all of its properties in accordance with Section 3.6.8 of the ESL - Manual of Operating Procedures.

If a Local Government enters into an agreement with a 3<sup>rd</sup> party for the use of a Local Government owned property, the Council’s capacity to recover the cost of the ESL\* will depend entirely on the terms of the agreement. This agreement is between Council and the 3<sup>rd</sup> party and does not obviate the Council’s obligation to pay the ESL in the first instance.

FESA is aware that some Councils have been incorrectly billing the 3<sup>rd</sup> party to these agreements on a rates notice on the misunderstanding that this was in accordance with the *Fire and Emergency Services Authority of Western Australia Act 1998 (FESA Act)*.

If you are aware of any properties that are currently being billed incorrectly and that need to be transferred to the FESA Local Government Billing Roll for 2006/07, or if you have any queries on the above, please contact Alan Jardine on 93239861 or [ajardine@fesa.wa.gov.au](mailto:ajardine@fesa.wa.gov.au)

(\*) It should be noted that the agreed payment / ESL recoup by the 3<sup>rd</sup> party to Council would be subject to GST.

**This ESL TU has been superseded – Refer to [ESL TU No. 18 – 9/2015](#)**

## **ESL ASSESSMENT ON PROPERTY OWNED BY REGIONAL LOCAL GOVERNMENTS**

Issued in ESL TU No. 4 2/6/2005

FESA would alert rates officers to the treatment of Regional Local Government owned property for the purpose of charging the ESL. A Regional Local Government is an authority formed by agreement between Local Governments and approved by the Minister and commonly known as Regional Councils. They are generally formed for the provision of common services to the Local Governments involved.

It has been assumed that Local Governments would charge the ESL on property held by a Regional Council and that the Regional Council would pay the charge.

FESA has received advice from the State Solicitor's Office in regard to this matter supporting FESA's view. In particular for the purpose of the administration of the ESL "...a 'regional local government' is not, applying ordinary principles, a 'local government' for the purposes of Part 6A of the *Fire and Emergency Services Authority of Western Australia Act 1998* and is not deemed by Section 3.66 of the *Local Government Act 1995* or any other statutory provision to be a 'local government' for the purposes of Part 6A."...

Effectively for those Local Governments that have charged and collected the ESL direct on any property owned by Regional Councils within their Local Government boundaries then no further action is required and they should continue to administer the ESL in this fashion. For those Local Governments that have not charged the ESL on properties within their Local Government boundaries they should do so and ensure any arrears are duly calculated and collected. However as the arrears have not been outstanding no interest charge will apply.

### **ESL BILLING ADJUSTMENTS AS A RESULT OF ERRORS, OMISSIONS OR GRV VARIATIONS**

**Issued in ESL TU No. 5 - 9/6/2006**

Recent legal advice from the State Solicitor's Office has revealed that FESA's capacity to authorise adjustments to ESL charges is limited by the existing legislation to the current billing period only. A summary of FESA's position is as follows:

- Any adjustment to the ESL charged on a rates notice, as a result of an administrative error, omission or GRV variation occurring either this year or in previous years, can only be corrected in the current levy year and only for the current year's levy.
- The method of adjusting the ESL is through the issuing of an amended "rates notice" for the current billing period. Verbal advice from the State Solicitor's Office is that the "rates notice" may take the form of a letter or a standard rates notice.
- Adjustments must be processed through your rating system.
- Where an ESL adjustment results in a refund, compensatory interest is not to be paid.
- Where an ESL adjustment results in an additional charge, and the levy remains unpaid after it becomes due and payable, the local government may recover it and any levy interest, as well as any costs of proceedings for that recovery, in a court of competent jurisdiction.

**This ESL TU has been superseded – Refer to [ESL TU No. 19 – 12/7/2016](#)**

### **ESL TO BE CHARGED ON RIVER STRUCTURES**

**Issued in ESL TU No. 5 - 9/6/2006**

The State Solicitor's Office has determined that "land" in the FESA Act includes "buildings and other structures, land covered with water, and any estate, interest, easement, servitude or right in or over land". Accordingly owners of jetties, boat pens and other river facilities are considered to be owners of leviable land and are liable to pay the ESL.

### **ESL WAIVER – WITTENOOM TOWNSITE**

**Issued in ESL TU No. 6 – 12/10/2007**

In view of the reduced scope of emergency service provision, due to the risk posed by asbestos dust, the Minister for Emergency Services, on 29 August 2007, granted a waiver from payment of ESL in the 2007-08 financial year for properties within the townsite declared as "Wittenoom" (as published on page 974 in the *Government Gazette* on 5 May 1950).

## **ESL WAIVER & EXEMPTION – WITTENOOM TOWNSITE**

### **Issued in ESL TU No. 7 – 12/6/2008**

In view of the reduced scope of emergency service provision, due to the risk posed by asbestos dust, the Minister for Emergency Services, on 29 August 2007, granted a waiver from payment of ESL in the 2007-08 financial year for properties within the townsite declared as “Wittenoom” (as published on page 974 in the *Government Gazette* on 5 May 1950). A permanent exemption from ESL for the Wittenoom townsite has now been effected through the *Fire and Emergency Services Authority of Western Australia Act 1998 – Fire and Emergency Services Authority of Western Australia Amendment Regulation 2008*, which amended Regulation 5 (as published in the *Government Gazette* on 10 June 2008).

## **NO CHARGES FOR THE PAYMENT OF ESL BY INSTALMENT**

### **Issued in ESL TU No. 10 – 1/7/2010**

FESA has recently been requested to clarify whether fees or interest can be charged to property owners who elect to pay the ESL (“the levy”) via the instalment payment plan that a Council offers.

Whilst the FESA Act 1998 empowers the Minister for Emergency Services to approve “*the charges applicable to the payment of the levy by instalments*” [s 36Q] and “*grant a discount or other incentive for the early payment of the levy*” [s 36R(1)] there are currently no standing determinations that apply to the ESL.

Hence, the ESL Manual of Operating Procedures currently states:

- Clause 2.2.9 - “*Where a Local Government offers an instalment plan for its general rates, the ESL is to be included in that plan on offer to its ratepayers. Whilst the legislation provides the flexibility to do so, there are currently no early payment discount or charges for access to the instalment payment option applicable to the ESL.*”
- Clause 2.2.10 - “*Where ESL is invoiced with rates and other Local Government charges, Local Governments are required to offer instalments where rates charges are \$200 or more. This continues to be the case.*”
- Clause 2.2.11 - “*If the ESL is the only charge on the notice sent to the ratepayer (i.e. in case of some non-rated properties), Local Governments are required to offer a four-payment instalment plan for the ESL if the annual levy is \$200 or more. For ESL amounts less than \$200 the Local Government has the discretion to decide whether or not to offer an instalment plan. (This is intended to align to the \$200 limit established under the Local Government Act for rates instalment payment plans, and may be varied from time to time).*” and
- Clause 5.1.5 - “*The ESL is to be included, in equal portions, in the instalment option plans available to the property owner. No early payment discount or instalment plan charges apply to the ESL.*”

## **CHANGE OF VALUATION - SOME RESIDENTIALLY ZONED PROPERTIES**

### **Issued in ESL TU No. 11 – 1/7/2011**

Following the amendment of legislation, the Valuer General (Landgate) has determined that residentially zoned properties with a derived Gross Rental Value (GRV) will, with effect from 1 July 2011, be based on 3% of the Capital Value of the property (previously 5%).

This will principally impact the valuation of vacant residential blocks of land and mostly reduce the GRV of the properties involved.

These valuation changes will impact 2011/12 ESL charges.

Landgate has informed FESA that there may be some cases where revised GRV information is unable to be supplied to a local government (via revaluation rolls or 'interim' schedules) prior to the calculation and issue of initial 2011/12 Rates/ESL assessments.

In such cases local governments must ensure that appropriate adjustments are made to 2011/12 ESL assessments during 2011/12 levy year when revised GRVs with a 1 July 2011 effective date are eventually supplied.

## **APPLICABILITY OF THE ESL**

**Issued in ESL TU No. 14 – 14/6/2012**

### **Australian Broadcasting Corporation (ABC)**

FESA has received advice that as the ESL is a State Government tax, section 71 of the ABC Act 1982 operates so that the ABC is not liable to pay the ESL.

This confirmation will be referenced at clause 3.8.2 in the 2012/13 version of the ESL Manual of Operating Procedures.

### **Embassies and Consulates**

FESA has received advice that confirms that property owned by a foreign country that is part of an embassy or consulate, or the residence of the career head of the consular post, is not to be charged ESL.

However, if the property is leased by a foreign company (or a person acting on its behalf) it is liable to pay ESL if, by virtue of the definition of "owner" in section 3A of the Fire and Emergency Services Authority Act of WA 1998 the foreign company (or the person acting on its behalf) is not deemed to be the owner.

This confirmation will be referenced at clause 5.2.10 in the 2012/13 version of the ESL Manual of Operating Procedures.

## **ESL ASSESSMENT – LEASED CROWN AND LOCAL GOVERNMENT PROPERTY**

**Issued in ESL TU No. 18 – 1/9/2015**

The 2015/16 ESL MOP clarifies ESL assessment processes for leased Crown land and leased local government property:

- Crown property leased to a private 3rd party - the lessee is deemed to be the owner and local governments are required to issue the ESL assessment notice to the 3rd party;
- Crown land vested in a local government and leased to a private 3<sup>rd</sup> party - the lessee is deemed to be the owner and local governments are required to issue the ESL assessment notice to the 3rd party;
- Local government owned property leased to a private 3<sup>rd</sup> party - the local government is deemed to be the owner and the DFES Commissioner is required to issue the annual ESL assessment notice to the local government. (Note – Local government owned vacant land is exempt from ESL charges).

**This ESL TU clarifies information originally contained in [ESL TU No. 4 – 20/12/2004](#)**

## **ESL ASSESSMENT BASED ON PROPERTY USAGE AND VALUATION ON 1 JULY**

### **Issued in ESL TU No. 18 – 1/9/2015**

As stipulated in Sections 4.7.3, 5.1.1, 3.2.3, 3.5.2 and 5.3.1 of the ESL Manual of Operating Procedures, an annual ESL assessment for a property is based on its valuation (Gross Rental Value) and usage (to determine the maximum ESL charge) on 1 July. A re-assessment and, if appropriate, an adjustment of the original ESL assessment for a levy-year is to be made if an interim schedule adjusts the 1 July value or usage classification in that levy-year.

A re-assessment/adjustment of an ESL assessment for a levy-year is **not required** to be made if an interim schedule includes a change to the valuation and/or usage of a property that occurred after 1 July during that levy-year.

## **ESL CHARGES – RESIDENTIAL MULTI-UNIT PROPERTIES**

### **Issued in ESL TU No. 18 – 1/9/2015**

As stipulated in Section 3.3 of the ESL Manual of Operating Procedures, the **maximum** ESL charge payable on a multi-unit residential property that is issued a single Rates/ESL assessment is calculated by multiplying the maximum residential charge threshold for the applicable ESL Category by the number of subs (i.e. separate living units). The ESL assessment for a multi-unit residential property is therefore the lesser of the following two calculations:

- GRV multiplied by the relevant ESL Category rate; or
- The maximum ESL charge determination.

Local government's rating systems have been set up to appropriately calculate the ESL charge for multi-unit residential properties.

For example, in 2015/16:

- Residential property 1 receives a single Rates/ESL notice, and has an ESL Category 1 classification, a 1 July 2015 GRV of \$45,000 and 4 subs (i.e. 4 separate dwelling units).  
The ESL charge is the lesser of  $\$45,000 \times \$0.0112$  (\$553.50) or  $4 \times \$360$  (\$1,440.00). Hence the 2014/15 ESL charge is \$553.50.
- Residential property 2 receives a single Rates/ESL notice, and has an ESL Category 2 classification, a GRV of \$60,000 and 2 subs (i.e. 2 separate dwelling units).  
The ESL charge is the lesser of  $\$60,000 \times \$0.0091$  (\$546.00) or  $2 \times \$264$  (\$528.00). Hence the 2014/15 ESL charge is capped at \$528.00.

## **ESL ASSESSMENT ADJUSTMENT**

Issued in **ESL TU No. 19 – 12/7/2016**

### **ESL adjustments resulting from a valuation objection determination:**

Where the Gross Rental Value (GRV) of a property is amended by Landgate as a result of a valuation objection under the *Valuation of Land Act 1978* an adjustment of the ESL charge is required to be made if the GRV at 1 July is changed for the current levy-year, and any prior levy-years (refer *FES Act 1998* section 36ZH).

These types of adjustment must be processed through the Council rating system and if the ESL adjustment:

- requires a refund of an ESL overpayment then compensatory interest is required to be paid (11% per annum); or
- results in an additional ESL charge which remains unpaid after it becomes due and payable, the local government may recover that amount and any levy interest, as well as any costs of proceedings for that recovery, in a court of competent jurisdiction. However, no recovery action may occur until 30 days after the adjustment notice was issued.

### **ESL adjustments as a result of errors or omissions:**

Any adjustment to the ESL charged on a rates notice that is required as a result of an administrative error or omission occurring either this year or in previous years, is only able to be corrected in the current levy year and only for the current year's levy (i.e. the retrospective adjustment of a levy charge is not able to be made for years prior to the current levy-year).

These types of adjustment must be processed through the Council rating system and if the ESL adjustment:

- requires a refund of an overpayment of the ESL by the property owner compensatory interest is not to be paid; or
- results in an additional ESL charge which remains unpaid after it becomes due and payable, the local government may recover that amount and any levy interest, as well as any costs of proceedings for that recovery, in a court of competent jurisdiction. However, no recovery action may occur until 30 days after the adjustment notice was issued.

**This ESL TU clarifies information originally contained in [ESL TU No. 5 - 9/6/2006](#)**

# ESL RATES AND CHARGING PARAMETERS

## ESL DECLARATIONS FOR 2005/06

### Issued in ESL TU No. 3 - 2/6/2005

The Minister for Police and Emergency Services has determined that the Emergency Service Levy rates for 2005/06 to be as follows:

- ESL Category 1 – **\$0.0142** per dollar GRV;
- ESL Category 2 - **\$0.0106** per dollar GRV;
- ESL Category 3 - **\$0.0071** per dollar GRV;
- ESL Category 4 - **\$0.0050** per dollar GRV;
- ESL Category 5 & Mining Tenements - **\$35** pa fixed ESL charge.

The minimum and maximum charges are also changing this year.

Minimum charge for all properties will be **\$35**.

Maximum charge for properties with a residential / vacant / farming “property use” classification will be **\$195**.

Maximum charge for properties with a miscellaneous / industrial / commercial “property use” classification will be **\$110,000**.

You will note that the 2005/06 rates are in fact lower than the 2004/05 rates and this is primarily due to the revaluation of the metropolitan area which is to take effect from 1 July 2005.

## ESL DECLARATIONS FOR 2006-07

### Issued in ESL TU No. 5 - 9/6/2006

The Minister for Police and Emergency Services has determined that the Emergency Service Levy rates for 2006/07 to be as follows:

- ESL Category 1 – **\$0.0146** per dollar GRV;
- ESL Category 2 - **\$0.0110** per dollar GRV;
- ESL Category 3 - **\$0.0073** per dollar GRV;
- ESL Category 4 - **\$0.0051** per dollar GRV;
- ESL Category 5 & Mining Tenements - **\$35** pa fixed ESL charge.

The minimum and maximum charges are not changing this year.

Minimum charge for all properties will be **\$35**.

Maximum charge for properties with a residential / vacant / farming “property use” classification will be **\$195**.

Maximum charge for properties with a miscellaneous / industrial / commercial “property use” classification will be **\$110,000**.

## **ESL DECLARATIONS FOR 2007-08**

### **Issued in ESL TU No. 6 – 12/10/2007**

The Minister for Emergency Services has declared the following ESL rates and charging parameters for 2007-08:

- ESL Category 1 - **\$0.0152** per dollar GRV;
- ESL Category 2 - **\$0.0114** per dollar GRV;
- ESL Category 3 - **\$0.0076** per dollar GRV;
- ESL Category 4 - **\$0.0053** per dollar GRV;
- ESL Category 5 & Mining Tenements - **\$38** pa fixed ESL charge.

The minimum charge for all properties will be **\$38**.

The maximum charge for properties with a residential / vacant / farming 'property use' classification will be **\$205**.

The maximum charge for properties with a commercial / industrial / miscellaneous 'property use' classification will be **\$120,000**.

The ESL (late payment) penalty interest rate remains at 11% per annum.

## **ESL DECLARATIONS FOR 2008-09**

### **Issued in ESL TU No. 7 – 12/6/2008**

The Minister for Emergency Services has declared the following ESL rates and charging parameters for 2008-09:

- ESL Category 1 - **\$0.0117** per dollar GRV;
- ESL Category 2 - **\$0.0088** per dollar GRV;
- ESL Category 3 - **\$0.0059** per dollar GRV;
- ESL Category 4 - **\$0.0041** per dollar GRV;
- ESL Category 5 & Mining Tenements - **\$40** per annum fixed ESL charge.

The minimum charge for all properties will be **\$40**.

The maximum charge for properties with a residential / vacant / farming 'property use' classification will be **\$215**.

The maximum charge for properties with a commercial / industrial / miscellaneous 'property use' classification will be **\$125,000**.

The ESL (late payment) penalty interest rate remains at **11%** per annum.

## **ESL DECLARATIONS FOR 2009/10**

Issued in ESL TU No. 9 – 1/9/2009

The following declarations by the Minister for Police; Emergency Services; Road Safety were published in the Government Gazette on 12 June 2009:

ESL Category	ESL Rate (Per \$GRV)	Minimum and Maximum ESL Charges By Property Use			
		Residential, Farming and Vacant Land		Commercial, Industrial and Miscellaneous	
		Minimum	Maximum <sup>(1)</sup>	Minimum	Maximum
1	\$0.0123	\$43	\$225	\$43	\$130,000
2	\$0.0093	\$43	\$170	\$43	\$100,000
3	\$0.0062	\$43	\$115	\$43	\$65,000
4	\$0.0043	\$43	\$80	\$43	\$45,000
5	Fixed Charge \$43	\$43	\$43	\$43	\$43
Mining Tenements	Fixed Charge \$43	\$43	\$43	\$43	\$43

(1) Local government Rates/ESL Billing Systems have been programmed to ensure that the maximum annual ESL charge for single-title multi-unit residential properties is the maximum residential charge for the ESL category classification of the property multiplied by the number of separate living units (subs) in the property.

## **ESL DECLARATIONS FOR 2010/11**

Issued in ESL TU No. 10 – 1/7/2010

The following declarations by the Minister for Police; Emergency Services; Road Safety were published in the Government Gazette on 25 May 2010:

ESL Category	ESL Rate (Per \$GRV)	Minimum and Maximum ESL Charges By Property Use			
		Residential, Farming and Vacant Land		Commercial, Industrial and Miscellaneous	
		Minimum	Maximum <sup>(1)</sup>	Minimum	Maximum
1	\$0.0145	\$50	\$260	\$50	\$150,000
2	\$0.0109	\$50	\$200	\$50	\$115,000
3	\$0.0072	\$50	\$135	\$50	\$75,000
4	\$0.0050	\$50	\$95	\$50	\$52,000
5	Fixed Charge \$50	\$50	\$50	\$50	\$50
Mining Tenements	Fixed Charge \$50	\$50	\$50	\$50	\$50

(1) Local government Rates/ESL Billing Systems have been programmed to ensure that the maximum annual ESL charge for single-title multi-unit residential properties is the maximum residential charge for the ESL category classification of the property multiplied by the number of separate living units (subs) in the property.

## **ESL DECLARATIONS FOR 2011/12**

**Issued in ESL TU No. 11 – 1/7/2011**

The following declarations by the Minister for Police; Emergency Services; Road Safety were published in the Government Gazette on 30 May 2011.

- 2011/12 FESA Budget \$290.084 million (an increase of \$18.691 million or 6.9% on 2010/11); and
- 2011/12 ESL Budget \$234.141 million (an increase of \$16.347 million or 7.5% on 2010/11).

### **2011/12 ESL Rates and Charging Parameters:**

ESL Category	ESL Rate (Per \$GRV)	Minimum and Maximum ESL Charges By Property Use			
		Residential, Farming and Vacant Land		Commercial, Industrial and Miscellaneous	
		Minimum	Maximum <sup>(1)</sup>	Minimum	Maximum
1	\$0.0114	\$55	\$280	\$55	\$160,000
2	\$0.0086	\$55	\$210	\$55	\$120,000
3	\$0.0057	\$55	\$140	\$55	\$80,000
4	\$0.0040	\$55	\$100	\$55	\$56,000
5	Fixed Charge \$55	\$55	\$55	\$55	\$55
Mining Tenements	Fixed Charge \$55	\$55	\$55	\$55	\$55

(1) Local government Rates/ESL Billing Systems have been programmed to ensure that the maximum annual ESL charge for single-title multi-unit residential properties is the maximum residential charge for the ESL category classification of the property multiplied by the number of separate living units (subs) in the property.

## **ESL DECLARATIONS FOR 2012/13**

**Issued in ESL TU No. 14 – 14/6/2012**

The following declarations by the Minister for Transport; Housing; Emergency Services were published in the Government Gazette on 7 June 2012.

- 2012/13 FESA Budget \$309.972 million - \$19.888 million (6.9%) increase on 2011/12;
- 2012/13 ESL Budget \$249.877 million - \$15.736 million (6.7%) increase on 2011/12;
- 2012/13 ESL Rates and Charging Parameters:

ESL Category	ESL Rate (Per \$GRV)	Minimum and Maximum ESL Charges By Property Use			
		Residential, Farming and Vacant Land		Commercial, Industrial and Miscellaneous	
		Minimum	Maximum	Minimum	Maximum
1	\$0.0119	\$57	\$290	\$57	\$165,000
2	\$0.0088	\$57	\$217	\$57	\$124,000
3	\$0.0059	\$57	\$145	\$57	\$83,000
4	\$0.0041	\$57	\$103	\$57	\$58,000
5	Fixed Charge \$57	\$57	\$57	\$57	\$57
Mining Tenements	Fixed Charge \$57	\$57	\$57	\$57	\$57

- ESL late payment penalty interest rate remains at 11% per annum.

## **ESL DECLARATIONS FOR 2013/14**

### **Issued in ESL TU No. 16 – 1/7/2013**

The following declarations by the Minister for Emergency Services; Corrective Services; Veterans, were published in the *Government Gazette* on 11 June 2013.

- 2013/14 DFES expenditure estimate \$338.843 million - \$28.871 million (9.3%) increase on 2012/13;
- 2013/14 ESL Budget \$271.184 million - \$21.307 million (8.5%) increase on 2012/13;
- 2013/14 ESL Rates and Charging Parameters:

ESL Category	ESL Rate (Per \$GRV)	Minimum and Maximum ESL Charges By Property Use			
		Residential, Farming and Vacant Land		Commercial, Industrial and Miscellaneous	
		Minimum	Maximum	Minimum	Maximum
1	\$0.0127	\$60	\$310	\$60	\$175,000
2	\$0.0093	\$60	\$230	\$60	\$132,000
3	\$0.0062	\$60	\$154	\$60	\$88,000
4	\$0.0043	\$60	\$110	\$60	\$62,000
5	Fixed Charge \$60	\$60	\$60	\$60	\$60
Mining Tenements	Fixed Charge \$60	\$60	\$60	\$60	\$60

- ESL late payment penalty interest rate remains at 11% per annum.

## **ESL DECLARATIONS FOR 2014/15**

### **Issued in ESL TU No. 17 – 17/6/2014**

Following budget approval of the 2014/15 expenditure estimate for DFES of \$334.231 million the Minister for Emergency Services; Corrective Services; Small Business; Veterans (the Minister) made the following declarations (as published in the *Government Gazette* on 13 June 2014).

- 2014/15 ESL Budget \$289.209 million (representing a \$18.025 million or 6.6% increase on 2013/14);
- 2014/15 ESL Rates and Charging Parameters:

ESL Category	ESL Rate (Per \$GRV)	Minimum and Maximum ESL Charges By Property Use			
		Residential, Farming and Vacant Land		Commercial, Industrial and Miscellaneous	
		Minimum	Maximum	Minimum	Maximum
1	\$0.0112	\$64	\$330	\$64	\$186,000
2	\$0.0085	\$64	\$245	\$64	\$140,000
3	\$0.0056	\$64	\$164	\$64	\$94,000
4	\$0.0040	\$64	\$116	\$64	\$66,000
5	Fixed Charge \$64	\$64	\$64	\$64	\$64
Mining Tenements	Fixed Charge \$64	\$64	\$64	\$64	\$64

- ESL late payment penalty interest rate remains at 11% per annum.

## **ESL DECLARATIONS FOR 2015/16**

### **Issued in ESL TU No. 18 – 1/9/2015**

The following declarations by the Minister for Emergency Services; Corrective Services; Veterans, were published in the *Government Gazette* on 12 June 2015.

- 2015/16 DFES expenditure estimate \$360.318 million - \$26.087 million (7.8%) increase on 2014/15;
- 2015/16 ESL Budget \$320.521 million - \$31.312 million (10.8%) increase on 2014/15;
- 2015/16 ESL Rates and Charging Parameters:

ESL Category	ESL Rate (Per \$GRV)	Minimum and Maximum ESL Charges By Property Use			
		Residential, Farming and Vacant Land		Commercial, Industrial and Miscellaneous	
		Minimum	Maximum	Minimum	Maximum
1	\$0.0123	\$68	\$360	\$68	\$204,000
2	\$0.0091	\$68	\$264	\$68	\$150,000
3	\$0.0060	\$68	\$176	\$68	\$100,000
4	\$0.0042	\$68	\$124	\$68	\$70,000
5	Fixed Charge \$68	\$68	\$68	\$68	\$68
Mining Tenements	Fixed Charge \$68	\$68	\$68	\$68	\$68

## **PENALTY RATE - LATE PAYMENT OF ESL**

### **Issued in ESL TU No. 18 – 1/9/2015**

ESL late payment penalty interest rate remains at 11% per annum in 2015/16.

The application of ESL penalty interest for the late payment of ESL is stipulated in the ESL Manual of Operating Procedures (ESL-MOP) sections 4.5.4, 5.9 and Schedule 3. With the exception of pensioners who are eligible to defer their Rates/ESL charges (ESL-MOP section 3.10.5) DFES reminds all councils that the declared penalty interest rate of 11% per annum must be applied in all cases where, in accordance with the relevant Council's rates/charges/ESL payment plan, late payment of an ESL assessment occurs.

## **PENALTY RATE - LATE PAYMENT OF ESL**

### **Issued in ESL TU No. 19 – 12/7/2016**

ESL late payment penalty interest rate remains at 11% per annum in 2016/17.

## **ESL DECLARATIONS FOR 2016/17**

### **Issued in ESL TU No. 19 – 12/7/2016**

The following declarations by the Minister for Emergency Services; Fisheries; Corrective Services; Veterans, were published in the *Government Gazette* on 27 May 2016.

- 2016/17 DFES expenditure estimate \$385.764 million - \$25.446 million (7.1%) increase on 2015/16;
- 2016/17 ESL Budget \$338.891 million - \$18.37 million (5.7%) increase on 2015/16;

- 2016/17 ESL Rates and Charging Parameters:

ESL Category	ESL Rate (Per \$GRV)  (1)	Minimum and Maximum ESL Charges By Property Use			
		Residential, Farming and Vacant Land		Commercial, Industrial and Miscellaneous	
		Minimum	Maximum	Minimum	Maximum
1	\$0.012672	\$71	\$375	\$71	\$213,000
2	\$0.009504	\$71	\$275	\$71	\$156,000
3	\$0.006336	\$71	\$184	\$71	\$104,000
4	\$0.004435	\$71	\$130	\$71	\$73,000
5	Fixed Charge \$71	\$71	\$71	\$71	\$71
Mining Tenements	Fixed Charge \$71	\$71	\$71	\$71	\$71

(1) As this is the first year that the ESL rates in the dollar have been declared to 6 decimal places (previously 4 decimal places) extra care should be taken setting up the rates in local government billing systems in preparation for the calculation and issue of ESL assessments.

## **ESL DECLARATIONS FOR 2017/18**

### **Issued in ESL TU No. 20 – 10/7/2017**

The following declarations by the Minister for Emergency Services; Corrective Services; were published in the *Government Gazette* on 20 June 2017.

- 2017/18 ESL Budget \$352.847 million - \$13.956 million (4.1%) increase on 2016/17;
- 2017/18 ESL Rates and Charging Parameters:

ESL Category	ESL Rate (Per \$GRV)  (1)	Minimum and Maximum ESL Charges By Property Use			
		Residential, Farming and Vacant Land		Commercial, Industrial and Miscellaneous	
		Minimum	Maximum	Minimum	Maximum
1	\$0.013259	\$75	\$395	\$75	\$225,000
2	\$0.009944	\$75	\$296	\$75	\$168,000
3	\$0.006629	\$75	\$197	\$75	\$112,000
4	\$0.004641	\$75	\$138	\$75	\$78,000
5	Fixed Charge \$75	\$75	\$75	\$75	\$75
Mining Tenements	Fixed Charge \$75	\$75	\$75	\$75	\$75

## **PENALTY RATE - LATE PAYMENT OF ESL**

### **Issued in ESL TU No. 20 – 10/7/2017**

ESL late payment penalty interest rate remains at 11% per annum in 2017/18.

## **ESL DECLARATIONS FOR 2018/19**

### **Issued in ESL TU No. 21 – 25/6/2018**

The following declarations by the Minister for Emergency Services; Corrective Services; were published in the *Government Gazette* on 29 May 2018.

- 2018/19 ESL Budget \$391.392 million - \$38.545 million (10.9%) increase on 2017/18

The increase in the ESL Budget includes approximately:

- \$8 million for general cost escalation (including salary costs and MOG cost savings);
  - \$18 million enhanced rural fire capability, ongoing and new bushfire risk management planning activities, planning for the development of the new Bushfire Centre of Excellence and the SW emergency rescue helicopter service -;
  - \$3 million for Volunteer Marine Rescue Services; and
  - \$9 million for comprehensive crew cab protection for bush firefighting appliances and a replacement fire station for Gingin (for the VFRS and part of a collocated emergency services facility).
- 2018/19 ESL Rates and Charging Parameters:

ESL Category	ESL Rate (Per \$GRV)  (1)	Minimum and Maximum ESL Charges By Property Use			
		Residential, Farming and Vacant Land		Commercial, Industrial and Miscellaneous	
		Minimum	Maximum	Minimum	Maximum
1	\$0.014486	\$82	\$430	\$82	\$245,000
2	\$0.010864	\$82	\$322	\$82	\$183,000
3	\$0.007243	\$82	\$214	\$82	\$122,000
4	\$0.005070	\$82	\$150	\$82	\$85,000
5	Fixed Charge \$82	\$82	\$82	\$82	\$82
Mining Tenements	Fixed Charge \$82	\$82	\$82	\$82	\$82

## **PENALTY RATE - LATE PAYMENT OF ESL**

### **Issued in ESL TU No. 21 – 25/6/2018**

ESL late payment penalty interest rate remains at 11% per annum in 2018/19.

# ESL ADMINISTRATION PROCEDURES

## OPTION B

### Issued in ESL TU No. 1 – 12/9/2004

For local governments considering moving from the Option A to the Option B method of paying the ESL to FESA, attached for your information is a set of guidelines detailing the benefits and the transitional arrangements involved.

Should you need to discuss these matters further, please do not hesitate to give us a call.

### **Option B –Administrative Arrangements:**

Under the existing Option B ESL administrative arrangements, the local government signs an Agreement with FESA which stipulates that the local government is to:

- 1) Bill ESL on Rates Notices in accordance with legislative requirements and Ministerial determinations;
- 2) Notify FESA of the amount of ESL billed at the start of each year [on “Annual ESL Billing Report” – Form A - MOP Schedule 4];
- 3) Pay the amount referred to in 2) above to FESA in 4 instalments as follows:
  - \* 30% by 21<sup>st</sup> September;
  - \* 30% by 21<sup>st</sup> December;
  - \* 30% by 21<sup>st</sup> March; and
  - \* 10% by 21<sup>st</sup> June [see 4) below];
- 4) Add or subtract from the final 10% payment any ESL adjustments that occurred during the year [e.g. rectified ESL billing errors and “interims” processed that have a full year effect], and provide notification to FESA of the amounts involved on the “Annexure A” form attached to Option B Agreement;

**Section 4) of this ESL TU has been superseded – Refer to [ESL TU No. 12 – 1/7/2011](#)**

- 5) Accept financial responsibility for any ESL amounts that the local government chooses to write off;
- 6) Accept financial responsibility for ESL debt [unpaid ESL and pensioner deferrals];
- 7) Retain pensioner/senior rebates paid by the Office of State Revenue;
- 8) Retain interest earned on unpaid ESL [currently 11% pa]; and
- 9) Retain interest paid by the Office of State Revenue on deferred amounts (at the Commonwealth Bond rate - currently 5.36% pa).

## **Transitional Arrangements**

The following “transitional adjustments” will apply where a local government elects to transfer from the Option A to Option B ESL administrative arrangement:

- 1) A payment is to be made by the Local Government to FESA, by 31 October in the first year of application of the Option B Agreement, which equates to:
  - the balance of the principal ESL outstanding, including amounts subject to pensioner/senior ESL rebate and deferment claims, as at COB 30 June (the day prior to the commencement date of the Option B Agreement); and
  - ESL interest that has accumulated but remains uncollected as at COB 30 June (the day prior to the commencement date of the Option B Agreement).
- 2) Upon receipt of payment of amounts referred to in 1) above, a “transfer fee” will be paid by FESA to the Local Government which equates to the total amount of interest collected by FESA on outstanding ESL accounts and deferred accounts, during the financial year immediately preceding the term of the Option B Agreement.

## **ADMINISTRATION FEE**

**Issued in ESL TU No. 1 – 12/9/2004**

As the ESL administrator you may or may not be aware that FESA has recently paid the yearly administration fee to all local governments to compensate for costs incurred in the collection of the ESL. FESA would also like to recognise that without the ongoing assistance and support of local government staff such as yourselves, the ESL program would not have been as successful as it has been.

## **PROPERTY USE (PU) CLASSIFICATIONS**

**Issued in ESL TU No. 2 - 3/3/2005**

The Valuer General provides ESL PU classifications for all properties on local government rates rolls and for properties on the non-rated rolls [provided to local governments for ESL billing purposes only]. In addition, PU classifications are provided on “Interim Schedules” when they are periodically provided to local governments by the Valuer General.

PU classifications do not always align with local governments zoning classifications. For example, a vacant block in a “commercial zone” will have a PU of “V” [vacant].

Whilst the same ESL rate applies for all properties with an ESL Category, regardless of use, PU classifications determine the minimum and maximum ESL charge thresholds that apply. [In 2003/04 and 2004/05 the maximum ESL charge for properties with a PU classification of V [vacant], R [residential] and F [farming] was \$175 pa and the maximum ESL charge for properties with a PU classification of C [commercial], I [industrial] and M [miscellaneous] was \$100,000 pa.

Most rates systems require the PU classification data that is provided on interim schedules to be entered manually. It is essential that ESL administrators take care to ensure that PU data is accurately entered into systems and maintained.

### **30 JUNE 2005 - END OF YEAR REQUIREMENTS**

#### **Issued in ESL TU No. 3 - 2/6/2005**

FESA would like to remind all LGA's that are currently on the Option A payment method that they are required to pay any June collections to FESA by 21 July 2005. Furthermore the year end reconciliation (Form C) and the aged debtor report are due by 31 July 2005.

To assist in the reconciliation process FESA would also like to receive a list of rebate claims sent to the Office of State Revenue for which they have not received payment by 30 June 2005.

FESA would remind LGA's that all system generated reports should be completed **prior** to any system being rolled over into the new year. If there are any doubts about the process please contact your IT provider for assistance.

### **30 JUNE 2006 - END OF YEAR REQUIREMENTS**

#### **Issued in ESL TU No. 5 - 9/6/2006**

FESA would like to remind all LGA's that are currently on the Option A payment method that they are required to remit any June collections to FESA by 21 July 2006. Furthermore the year end reconciliation (Form C) and a **totalled** aged debtor report are due by 31 July 2006.

FESA would remind LGA's that all system generated reports should be completed **prior** to any system being rolled over into the new year. If there are any doubts about the process please contact your IT provider for assistance.

### **OPTION B ADMINISTRATIVE ARRANGEMENT 2006-07**

#### **Issued in ESL TU No. 5 - 9/6/2006**

Local governments continue to recognise the benefits and simplicity of the Option B administrative arrangement with a further 24 councils moving to these agreements in 2006-07, taking the total number of local governments operating under this administrative arrangement for the payment of ESL to 76. These local governments will account for approximately 67% of the total ESL to be collected in 2006-07.

### **OPTION B ADMINISTRATIVE ARRANGEMENT 2007-08**

#### **Issued in ESL TU No. 6 – 12/10/2007**

Local governments continue to recognise the benefits and simplicity of the Option B administrative arrangement with a further **18** councils entering new Agreements from 1 July 2007. This increases to **96** the number of local governments that will operate under Option B Agreements in 2007-08, accounting for approximately 78% of the total ESL to be collected by councils.

### **ESL DEFERMENT INTEREST**

#### **Issued in ESL TU No. 6 – 12/10/2007**

Local governments that operate on Option A are reminded that all ESL Deferment Interest that they are paid by the Office of State Revenue must be on-forwarded to FESA with their next monthly ESL remittance, and separately identified on the Form B (ESL Remittance Advice). End of year ESL reconciliations that FESA conducts and reports to local governments, will recognise payments of ESL Deferment Interest and/or seek feedback from councils where claim lodgements appear outstanding.

## **GRV ROLLS - DATA VERIFICATION**

### **Issued in ESL TU No. 6 – 12/10/2007**

Under an ongoing process, a number of local governments have been working with FESA and Landgate to review the data on their GRV Rates Roll (Roll 1) and GRV Non-Rated Roll (Roll 2) to ensure that the Rolls either:

- (*FESA's preference*) include VENs for **only** those properties that are rated and/or levied ESL by council; or
- (*alternatively*) include either:
  - a Code 90 ESL Category classification against VENs on Roll 1 that are neither rated, or levied ESL by council or FESA, or
  - Code 91 (for ESL Category 1 properties) **or** Code 92 (for ESL Category 2 properties) **or** Code 93 (for ESL Category 3 properties) **or** Code 94 (for ESL Category 4 properties) **or** Code 95, (for ESL Category 5 properties) that are neither rated or levied ESL by council (but levied ESL by FESA), and the local government requires the valuation to continue to be provided.

FESA appreciates the work that local governments have undertaken (which assists FESA to more accurately estimate annual ESL billing by local governments) and encourages councils to continually review the data on their GRV rolls.

## **2007-08 ESL MANUAL OF OPERATING PROCEDURES (MOP)**

### **Issued in ESL TU No. 6 – 12/10/2007**

The 2007-08 MOP was approved by the Minister for Emergency Services on 14 August 2007 and is available on the **main** FESA website ([www.fesa.wa.gov.au](http://www.fesa.wa.gov.au)) in the 'Emergency Services Levy' section, under 'Publications'.

## **MINING TENEMENT SCHEDULES – ESL CODING**

### **Issued in ESL TU No. 6 – 12/10/2007**

Mining Tenements with the following references are liable for ESL (if the tenement was established on 1 July in any given 'levy year'):

- |                              |                                      |
|------------------------------|--------------------------------------|
| ○ AG - General Purpose Lease | ○ M - Mining Lease                   |
| ○ AM - Mining Lease          | ○ TL - Tailings Lease                |
| ○ AML - Mineral Lease        | ○ PPL - Petroleum Production Licence |
| ○ CML - Coal Mining Lease    | ○ ML - Mineral Lease                 |
| ○ ASL - Special Licence      | ○ LTT - Licence to Treat Tailings    |
| ○ GML - Gold Mining Lease    |                                      |

Tenements that only enable prospecting or exploratory activities are exempt from ESL [in accordance with *Fire and Emergency Services Authority of WA Regulations 1998 – 5 (b) & (c)*]. The Mining Tenements (UV) Roll (that is provided annually to local governments by Landgate) has always carried "Y" or "N" flags to indicate whether each tenement on the Roll is leviable ("FESA Chargeable").

To assist local governments to maintain their data in preparation for annual Rates/ESL billing, the “Y” and “N” flags have now been incorporated into the Mining Tenement Schedules that are periodically issued to councils by Landgate.

The revised format of the schedule is shown below (examples of both a non-leviable and leviable tenement are provided):

G47/01228 (Live)	DME LG 250 Date Granted 16/08/2005 Title Plan TENGRAPH	ASHBURTON SHIRE	VEN 1-519-155	
* Total Tenement Area	2,175.98000 Hectares			VALUE CHANGED *
LG Area	2,175.98000 Hectares		Date in Force 16/08/2007 U.V.	\$140,025
Total Rental	\$28,005.12			
FESA Chargeable	N			
Holder	003546	HAMERSLEY IRON PTY LTD		
Address No.	14			
Date Effective From	16/08/2005	C/- LAND ASSETS DEPARTMENT RIO TINTO IRON ORE GPO BOX A42 PERTH WA 6837		
-----				
M08/00007 (Live)	DME LG 250 Date Granted 30/05/1984 Title Plan TENGRAPH	ASHBURTON SHIRE	VEN 1-208-863	
Total Tenement Area	9.72100 Hectares			
LG Area	9.72100 Hectares		Date in Force 30/05/2007 U.V.	\$693
Total Rental	\$138.60			
FESA Chargeable	Y			
* Holder	021141	ELVEY MELVA ROBYN		ADDRESS CHANGE *
Address No.	3	C/-		
Date Effective From	01/09/2007	60 MOUNTAIN VIEW ROAD MALENY 4552		
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## **OPTION B ADMINISTRATIVE ARRANGEMENT 2008-09**

### **Issued in ESL TU No. 7 – 12/6/2008**

Local governments continue to recognise the benefits and simplicity of the Option B administrative arrangement with a further 7 councils entering new Agreements from 1 July 2008. This increases to **103** (of 139) the number of local governments that will operate under Option B Agreements in 2008-09, accounting for approximately 82% of the total ESL to be collected by councils.

## **2007/08 - END OF YEAR REQUIREMENTS**

### **Issued in ESLTU No. 8 – 14/8/2008**

FESA reminds all LG's that are currently on the 'Option A' ESL administration arrangement that they were required to lodge a signed 2007/08 year end ESL reconciliation advice (Form C) and a totalled ESL Debtor report by 31 July 2008.

## **2008/09 ESL MANUAL OF OPERATING PROCEDURES**

### **Issued in ESL TU No. 8 – 14/8/2008**

The Minister for Emergency Services has approved the 2008/09 ESL Manual of Operating Procedures (ESL-MOP). The 2008/09 ESL-MOP is now available on the 'general' FESA website (ESL Section – ESL publications).

All ESL return forms (Form A, Form B, Form C, Annexure A and ESL Write-Off Application Form) can be downloaded from the 'ESL publications' section of the FESA website.

## **2008/09 DECLARATION OF ESL BILLING**

**Issued in ESL TU No. 8 – 14/8/2008**

FESA would like to remind all LG's that they are required to lodge a 2008/09 Declaration of ESL Billing (Form A) within 14 days of the issue of their 2008/09 Rates/ESL Notices.

## **2008/09 END OF YEAR REQUIREMENTS**

**Issued in ESL TU No. 9 – 1/9/2009**

FESA reminds:

- LG's that are currently on the 'Option B' ESL administration arrangement that their signed 2008/09 Annexure A return was required to be lodged by 31 May 2009. Outstanding returns are now well overdue.
- LG's that are currently on the 'Option A' ESL administration arrangement that they are required to lodge a signed 2008/09 year end ESL reconciliation advice (Form C) by 31 July 2009.

## **2009/10 ESL BILLING DECLARATIONS (FORM A)**

**Issued in ESL TU No. 9 – 1/9/2009**

FESA reminds all LG's that they are required to lodge a 2009/10 Form A return (to declare ESL Billing) within 14 days of the issue of their 2009/10 Rates/ESL Notices.

## **2009/10 ESL MANUAL OF OPERATING PROCEDURES**

**Issued in ESL TU No. 9 – 1/9/2009**

The 2009/10 ESL Manual of Operating Procedures (ESL-MOP) will shortly be forwarded for the approval of the Minister for Police; Emergency Services; Road Safety and, when approved, posted on the FESA website. FESA will issue notification when the 2009/10 ESL-MOP is available to download (refer to the instructions below).

## **2009/10 END OF YEAR REQUIREMENTS**

**Issued in ESL TU No. 10 – 1/7/2010**

FESA reminds:

- LG's that are currently on the 'Option A' ESL administration arrangement that they are required to lodge a signed 2009/10 year end ESL reconciliation advice (Form C) by 31 July 2010; and
- LG's that are currently on the 'Option B' ESL administration arrangement that a signed 2009/10 Annexure A return is required to be lodged by the extended deadline of 31 July 2010. All adjustments will be made against the first invoice for 2010/11 unless a Council specifically requests that the adjustment be made in the 2009/10 levy year.

## **2010/11 ESL BILLING DECLARATIONS (FORM A)**

**Issued in ESL TU No. 10 – 1/7/2010**

FESA reminds all LG's that they are required to lodge a 2010/11 Form A return (to declare ESL Billing) within 14 days of the issue of their 2010/11 Rates/ESL Notices.

## **2010/11 ESL MANUAL OF OPERATING PROCEDURES**

**Issued in ESL TU No. 10 – 1/7/2010**

The ESL Manual of Operating Procedures (ESL MOP) is issued by the Minister for Police; Emergency Services; Road Safety, under Section 36Y of the *Fire and Emergency Services Authority of Western Australia Act 1998*, to provide detailed guidelines regarding ESL administration. The 2010/11 ESL MOP is now available to download from the FESA website (refer to instructions below).

## **2010/11 END OF YEAR REQUIREMENTS**

**Issued in ESL TU No. 11 – 1/7/2011**

FESA reminds local governments that are currently on the:

- 'Option A' ESL administration arrangement that they are required to lodge a signed 2010/11 year end ESL reconciliation advice (Form C) by 31 July 2011; and
- 'Option B' ESL administration arrangement that they are required to lodge a signed 2010/11 Annexure A return by the extended deadline of **31 July 2011**. All adjustments will be made against the first invoice for 2011/12 unless a Council specifically requests that the adjustment be made in the 2010/11 levy year (in which case the return must be lodged by 20 June 2011).

## **2011/12 ESL BILLING DECLARATIONS (FORM A)**

**Issued in ESL TU No. 11 – 1/7/2011**

FESA reminds all local governments that they are required to lodge a 2011/12 Form A return (to declare ESL Billing) within 14 days of the issue of their 2011/12 Rates/ESL Notices.

## **2011/12 ESL MANUAL OF OPERATING PROCEDURES**

**Issued in ESL TU No. 11 – 1/7/2011**

The ESL Manual of Operating Procedures (ESL MOP) is issued by the Minister for Police; Emergency Services; Road Safety, under Section 36Y of the *Fire and Emergency Services Authority of Western Australia Act 1998*, to provide detailed guidelines regarding ESL administration. Rates Officers will be notified when the 2011/12 ESL MOP is available to download from the FESA website (refer to instructions below).

## **NEW 'OPTION B' AGREEMENTS**

**Issued in ESL TU No. 11 – 1/7/2011**

118 local governments (86%) operated on an Option B Agreement in 2010/11. As all Agreements expire on 30 June 2011, FESA will shortly be sending new Agreements to the CEO of each of these Councils and a number of Councils that have elected to migrate to the Option B arrangement from 1 July 2011.

## **NEW 'OPTION B' AGREEMENTS - UPDATE**

**Issued in ESL TU No. 12 – 1/7/2011**

On 14 June 2011 FESA posted new Option B Agreements (2 copies), under a covering letter, to each of the Chief Executive Officers of the 118 Councils that operated on an Option B Agreement in 2010/11 and the 3 Councils that have elected to migrate to the Option B arrangement from 1 July 2011.

The new agreements (established under the provisions of section 36ZJ of the Fire and Emergency Services Authority Act 1998) are Standing Agreements (commencing 1 July 2011 with an open-ended term) and include a revised clause 3 that enables either party (FESA or the Council) discretion to trigger a review of the term of the Agreement by providing timely written notice to the other party.

A survey initiated by FESA in March 2011, in which most local governments participated, indicated overwhelming support for the concept of Standing Option B Agreements and their introduction from 1 July 2011 reflects FESA's ongoing commitment to establish efficient and standardised ESL administrative arrangements wherever possible.

For Councils that operated under an Option B Agreement in 2010/11 the new Agreement includes the same Emergency Services Levy (ESL) payment schedule that previously applied.

For Councils that will operate under an Option B Agreement for the first time from 1 July 2011 the Agreement includes the ESL payment schedule that the Councils have elected. In due course, and following the lodgement of their 2010/11 Form C returns, FESA will provide further advice to these Councils regarding the financial process to formalise the transfer from Option A to Option B.

All Agreements that commence on 1 July 2011 contain an extended deadline for the lodgement of the Annexure A (ESL Adjustments Declaration) return to better reflect past lodgement practices. Commencing 2011/12 Councils will be required lodge Annexure A returns to 30 June by 31 July in the following levy year.

However, Councils will be able to specifically request FESA to process their ESL adjustment in the levy year to which it relates, in which case they must lodge their Annexure A return by 31 May. In such cases:

- the adjustment will be netted off against the 4th quarterly invoice issued to a Council that makes quarterly ESL payments each levy year; or
- the adjustment will be processed as a special credit or debit note (as the case maybe) prior to 30 June for a Council that pays the ESL in one instalment each levy year.

Local Government Chief Executive Officers are requested to arrange for both copies of the Agreements to be signed by Council under Seal and return one copy to FESA.

**Information in this ESL TU supersedes information included at point 4) in [ESL TU No. 1 - 12/9/2004](#)**

### **2010/11 – OPTION A - END OF YEAR REQUIREMENTS**

**Issued in ESL TU No. 13 – 3/8/2011**

FESA reminds all councils that are operated on the 'Option A' ESL administration arrangement in 2010/11 that they were required to lodge a signed 2010/11 year end ESL reconciliation advice (Form C) by 31 July 2011.

### **2010/11 – OPTION B - END OF YEAR REQUIREMENTS**

**Issued in ESL TU No. 13 – 3/8/2011**

FESA reminds all councils that are operated on the 'Option B' ESL administration arrangement in 2010/11 that they were required to lodge a signed 2010/11 year end ESL adjustments advice (Annexure A) by 31 July 2011.

## **2011/12 DECLARATION OF ESL BILLING**

**Issued in ESL TU No. 13 – 3/8/2011**

FESA reminds all councils that they are required to lodge a 2011/12 Declaration of ESL Billing (Form A) within 14 days of the issue of their 2011/12 Rates/ESL Notices.

## **2011/12 DECLARATION OF COUNCIL OWNED CAT 5 IMPROVED PROPERTY**

**Issued in ESL TU No. 13 – 3/8/2011**

FESA reminds all councils that preside over areas with an ESL Category 5 classification that (in response to FESA's correspondence of 15 July 2011) they are required to lodge their annual declaration of Council owned improved properties in areas classified ESL Category 5 by 31 August 2011.

## **NEW 'OPTION B' AGREEMENTS**

**Issued in ESL TU No. 13 – 3/8/2011**

All 121 councils that are operating on the 'Option B' ESL administrative arrangement in 2011/12 are required to sign a new Agreement with effect from 1 July 2011.

Two copies of each new Agreement were posted by FESA to Council Chief Executive Officers under a covering letter on 14 June 2011. Please ensure that FESA's signed copy of the new Agreement is returned as soon as possible.

## **2011/12 – OPTION A - END OF YEAR REQUIREMENTS**

**Issued in ESL TU No. 14 – 14/6/2012**

FESA reminds all councils that operated on the 'Option A' ESL administration arrangement in 2011/12 that they are required to lodge a signed 2011/12 year end ESL reconciliation advice (Form C) by 31 July 2012.

## **2011/12 – OPTION B - END OF YEAR REQUIREMENTS**

**Issued in ESL TU No. 14 – 14/6/2012**

FESA reminds all councils that operated on the 'Option B' ESL administration arrangement in 2011/12 that they are required to lodge a signed 2011/12 year end ESL adjustments advice (Annexure A) by 31 July 2012.

## **2012/13 DECLARATION OF ESL BILLING**

**Issued in ESL TU No. 14 – 14/6/2012**

FESA reminds all councils that they are required to lodge their 2012/13 Declaration of ESL Billing (Form A) within 14 days of the issue of their 2012/13 Rates/ESL Notices.

## **2012/13 ESL MANUAL OF OPERATING PROCEDURES**

**Issued in ESL TU No. 14 – 14/6/2012**

The ESL Manual of Operating Procedures (ESL MOP) is issued by the Minister for Emergency Services under Section 36Y of the *Fire and Emergency Services Authority of Western Australia Act 1998*, to provide detailed guidelines regarding ESL administration.

Rates Officers will be notified when the 2012/13 version of the ESL MOP is available to download from the ESL section of the FESA website ([www.fesa.wa.gov.au](http://www.fesa.wa.gov.au)).

## **ESL ADJUSTMENT AND WRITE-OFF**

Issued in ESL TU No. 15 – 1/11/2012

### **ESL Adjustment**

The adjustment of an ESL assessment includes:

- The rectification of an incorrectly calculated ESL assessment;
- The reversal of an ESL assessment that should not have been raised;
- ESL assessment adjustments required because of a change in the 1 July status or value of a property.

Any required ESL assessment adjustment can be processed by a Council at any time and does not require the specific approval of the Government, the Minister for Emergency Services or DFES.

At the completion of each levy-year all ESL assessment adjustments processed during that levy year are required to be reported on a Form C (Option A Councils) or an Annexure A (Option B Councils).

### **ESL Write-Off**

The write-off of legitimate (correctly raised) ESL assessments or ESL penalty interest can only occur with the approval of DFES, or for large amounts (currently over \$50,000), the Minister for Emergency Services.

Consequently, all Councils are required to complete/lodge a 'Write-Off Application Form' to support any potential write-offs before they can be recognised/processed by DFES.

All write-off requests from Option A Councils should be reported on the Form C relevant to the levy-year in which it is proposed that write-off be processed.

Potential ESL (principal) write-offs are **not** required to be reported on an Annexure A by Councils operating on Option B. Hence, in addition to a Write-Off Application Form in order to seek approval to write-off ESL (principal) these Councils are also required to provide the ESL Funding Coordinator (via email or letter):

- an explanation of the reasons that the ESL write-off is being sought,
- ownership and property details;
- the amount of the ESL assessment involved; and
- the levy-year to which the ESL assessment related.

## **2012/13 – OPTION A - END OF YEAR REQUIREMENTS**

Issued in ESL TU No. 16 – 1/7/2013

DFES reminds all councils that operated on the 'Option A' ESL administration arrangement in 2012/13 that they are required to lodge a **signed** 2012/13 year end ESL reconciliation advice (Form C) by 31 July 2013.

## **2012/13 – OPTION B - END OF YEAR REQUIREMENTS**

Issued in ESL TU No. 16 – 1/7/2013

DFES reminds all councils that operated on the 'Option B' ESL administration arrangement in 2012/13 that they are required to lodge a **signed** 2012/13 year end ESL adjustments advice (Annexure A) by 31 July 2013.

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## **2013/14 DECLARATION OF ESL BILLING**

**Issued in ESL TU No. 16 – 1/7/2013**

DFES reminds all councils that they are required to lodge their 2013/14 Declaration of ESL Billing (Form A) within 14 days of the issue of their 2013/14 Rates/ESL Notices.

## **2013/14 ESL MANUAL OF OPERATING PROCEDURES**

**Issued in ESL TU No. 16 – 1/7/2013**

The ESL Manual of Operating Procedures (ESL MOP) is issued by the Minister for Emergency Services; Corrective Services; Veterans, under Section 36Y of the *Fire and Emergency Services Act 1998*, to provide detailed guidelines regarding ESL administration.

Rates Officers will be notified when the 2013/14 version of the ESL MOP is available to download from the ESL section of the DFES website ([www.dfes.wa.gov.au](http://www.dfes.wa.gov.au)).

## **2013/14 – OPTION A - END OF YEAR REQUIREMENTS**

**Issued in ESL TU No. 17 – 17/6/2014**

DFES reminds all councils that operated on the 'Option A' ESL administration arrangement in 2013/14 that they are required to lodge a **signed** 2013/14 year end ESL reconciliation advice (Form C) by 31 July 2014.

## **2013/14 – OPTION B - END OF YEAR REQUIREMENTS**

**Issued in ESL TU No. 17 – 17/6/2014**

DFES reminds all councils that operated on the 'Option B' ESL administration arrangement in 2013/14 that they are required to lodge a **signed** 2013/14 year end ESL adjustments advice (Annexure A) by 31 July 2014.

## **2014/15 DECLARATION OF ESL BILLING**

**Issued in ESL TU No. 17 – 17/6/2014**

DFES reminds all councils that they are required to lodge their 2014/15 Declaration of ESL Billing (Form A) within 14 days of the issue of their 2014/15 Rates/ESL Notices.

## **2014/15 ESL MANUAL OF OPERATING PROCEDURES**

**Issued in ESL TU No. 17 – 17/6/2014**

The ESL Manual of Operating Procedures (ESL MOP) is issued by the Minister under Section 36Y of the *Fire and Emergency Services Act 1998*, to provide detailed guidelines regarding ESL administration.

Rates Officers will be notified when the 2014/15 version of the ESL MOP is available to download from the ESL section of the DFES website ([www.dfes.wa.gov.au](http://www.dfes.wa.gov.au)).

## **2014/15 OPTION A - END OF YEAR REQUIREMENTS**

**Issued in ESL TU No. 18 – 1/9/2015**

DFES reminds all councils that operated on the 'Option A' ESL administration arrangement in 2014/15 that they were required to lodge a **signed** 2014/15 year end ESL reconciliation advice (Form C) by 31 July 2015.

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## **2014/15 OPTION B - END OF YEAR REQUIREMENTS**

### **Issued in ESL TU No. 18 – 1/9/2015**

DFES reminds all councils that operated on the 'Option B' ESL administration arrangement in 2014/15 that they were required to lodge a **signed** 2014/15 year end ESL adjustments advice (Annexure A) by 31 July 2015.

### **2015/16 DECLARATION OF ESL BILLING**

#### **Issued in ESL TU No. 18 – 1/9/2015**

DFES reminds all councils that they are required to lodge their 2015/16 Declaration of ESL Billing (Form A) within 14 days of the issue of their 2015/16 Rates/ESL Notices.

### **2015/16 ESL MANUAL OF OPERATING PROCEDURES**

#### **Issued in ESL TU No. 18 – 1/9/2015**

The ESL Manual of Operating Procedures (ESL MOP) is issued by the Minister for Emergency Services; Corrective Services; Small Business, Veterans, under Section 36Y of the *Fire and Emergency Services Act 1998*, to provide detailed guidelines regarding ESL administration.

The 2015/16 version of the ESL MOP was approved on 8 September 2015 and is now available to download from the ESL section of the DFES website ([www.dfes.wa.gov.au](http://www.dfes.wa.gov.au)).

### **2015/16 OPTION A - END OF YEAR REQUIREMENTS**

#### **Issued in ESL TU No. 19 – 12/7/2016**

DFES reminds all councils that operated on the 'Option A' ESL administration arrangement in 2015/16 that they are required to lodge a **signed** 2015/16 year end ESL reconciliation advice (Form C) by 31 July 2016.

### **2015/16 OPTION B - END OF YEAR REQUIREMENTS**

#### **Issued in ESL TU No. 19 – 12/7/2016**

DFES reminds all councils that operated on the 'Option B' ESL administration arrangement in 2015/16 that they were required to lodge a **signed** 2015/16 year end ESL adjustments advice (Annexure A) by 31 July 2016.

### **2016/17 DECLARATION OF ESL BILLING**

#### **Issued in ESL TU No. 19 – 12/7/2016**

DFES reminds all councils that they are required to lodge their 2016/17 Declaration of ESL Billing (Form A) within 14 days of the issue of their 2016/17 Rates/ESL Notices.

### **2016/17 ESL MANUAL OF OPERATING PROCEDURES**

#### **Issued in ESL TU No. 19 – 12/7/2016**

The ESL Manual of Operating Procedures (ESL MOP) is issued by the Minister for Emergency Services; Fisheries; Corrective Services; Veterans, under Section 36Y of the *Fire and Emergency Services Act 1998*, to provide detailed guidelines regarding ESL administration.

Local government Rates Officers will be notified when the 2016/17 version of the ESL MOP has been approved and is available to download from the ESL section of the DFES website ([www.dfes.wa.gov.au](http://www.dfes.wa.gov.au)).

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## **2016/17 OPTION A - END OF YEAR REQUIREMENTS**

**Issued in ESL TU No. 20 – 10/7/2017**

DFES reminds all councils that operated on the 'Option A' ESL administration arrangement in 2016/17 that they are required to lodge a **signed** 2016/17 year end ESL reconciliation advice (Form C) by 31 July 2017.

The pro-rata (or part-year) adjustment of an ESL assessment is not permitted as the annual ESL charge for a property is based on its status (property use) and Gross Rental Valuation, where applicable, on 1 July.

## **2016/17 OPTION B - END OF YEAR REQUIREMENTS**

**Issued in ESL TU No. 20 – 10/7/2017**

DFES reminds all councils that operated on the 'Option B' ESL administration arrangement in 2016/17 that they are required to lodge a **signed** 2016/17 year end ESL adjustments advice (Annexure A) by 31 July 2017.

The pro-rata (or part-year) adjustment of an ESL assessment is not permitted as the annual ESL charge for a property is based on its status (property use) and Gross Rental Valuation, where applicable, on 1 July.

It is essential that the Annexure A return only reports actual ESL principal billing adjustments. Annexure A returns are not to be used to reconcile ESL payments made by a Council to DFES each year.

Furthermore, ESL adjustment declarations:

- should not include any amounts of ESL penalty interest (which under the Option B ESL administrative arrangement are not required to be reported to DFES);
- for ESL category 5 properties, should always be a multiple of the fixed ESL charge applicable to properties with an ESL category 5 classification that year (noting that ESL billing adjustments can only be made during the financial year to which they relate); and
- for leviable Mining Tenements, should always be a multiple of the fixed ESL charge applicable to Mining Tenements that year.

## **2017/18 DECLARATION OF ESL BILLING**

**Issued in ESL TU No. 20 – 10/7/2017**

DFES reminds all councils that they are required to lodge their 2017/18 Declaration of ESL Billing (Form A) within 14 days of the issue of their 2017/18 Rates/ESL Notices.

## **2017/18 ESL MANUAL OF OPERATING PROCEDURES**

**Issued in ESL TU No. 20 – 10/7/2017**

The ESL Manual of Operating Procedures (ESL MOP) is issued by the Minister for Emergency Services; Corrective Services; under Section 36Y of the *Fire and Emergency Services Act 1998*, to provide detailed guidelines regarding ESL administration.

Local Government Rates Officers will be notified when the 2017/18 version of the ESL MOP has been approved and is available to download from the ESL section of the DFES website ([www.dfes.wa.gov.au](http://www.dfes.wa.gov.au)).

## **2017/18 OPTION A - END OF YEAR REQUIREMENTS**

**Issued in ESL TU No. 21 – 25/6/2018**

DFES reminds all councils that operated on the 'Option A' ESL administration arrangement in 2017/18 that they are required to lodge a **signed** 2017/18 year end ESL reconciliation advice (Form C) by 31 July 2018.

The pro-rata (or part-year) adjustment of an ESL assessment is not permitted as the annual ESL charge for a property is based on its status (property use) and Gross Rental Valuation, where applicable, on 1 July.

## **2017/18 OPTION B - END OF YEAR REQUIREMENTS**

**Issued in ESL TU No. 21 – 25/6/2018**

DFES reminds all councils that operated on the 'Option B' ESL administration arrangement in 2017/18 that they are required to lodge a **signed** 2017/18 year end ESL adjustments advice (Annexure A) by 31 July 2018.

The pro-rata (or part-year) adjustment of an ESL assessment is not permitted as the annual ESL charge for a property is based on its status (property use) and Gross Rental Valuation, where applicable, on 1 July.

It is essential that the Annexure A return only reports actual ESL principal billing adjustments. Annexure A returns are not to be used to reconcile ESL payments made by a Council to DFES each year.

Furthermore, ESL adjustment declarations:

- should not include any amounts of ESL penalty interest (which under the Option B ESL administrative arrangement are not required to be reported to DFES);
- for ESL category 5 properties, should always be a multiple of the fixed ESL charge applicable to properties with an ESL category 5 classification that year (noting that ESL billing adjustments can only be made during the financial year to which they relate); and
- for leviable Mining Tenements, should always be a multiple of the fixed ESL charge applicable to Mining Tenements that year.

## **2018/19 DECLARATION OF ESL BILLING**

**Issued in ESL TU No. 21 – 25/6/2018**

DFES reminds all councils that they are required to lodge their 2018/19 Declaration of ESL Billing (Form A) within 14 days of the issue of their 2018/19 Rates/ESL Notices.

## **2018/19 ESL MANUAL OF OPERATING PROCEDURES**

**Issued in ESL TU No. 21 – 25/6/2018**

The ESL Manual of Operating Procedures (ESL MOP) is issued by the Minister for Emergency Services under Section 36Y of the *Fire and Emergency Services Act 1998*, to provide detailed guidelines regarding ESL administration.

The 2018/19 version of the ESL MOP was approved by the Minister on 23 June 2018 and is available to download from the ESL section of the DFES website ([www.dfes.wa.gov.au](http://www.dfes.wa.gov.au)).

# OTHER ESL RELATED INFORMATION

## RATES/ESL NOTICES

**Issued in ESL TU No. 2 - 3/3/2005**

ESL administrators are requested to provide FESA Funding Coordinators with a copy (or sample copy with sample data) of a Rates/ESL Notice (front and back) issued to an “example” property within each of the various ESL Category classifications relevant to that Council (including ESL Category 5 where appropriate).

Please send copies of Rates/ESL Notices by fax to 9323 9592 or post them to:

FESA Funding Coordinator  
PO Box P1174  
Perth WA 6844

## NEW ‘ON-LINE’ FACILITY

**Issued in ESL TU No. 8 – 14/8/2008**

A new ‘on-line’ address ‘look-up’ facility is now available on the ESL section of the ‘general’ FESA website that enables users to verify the ESL category of a Western Australian property, check the ESL rate that applies and view a map of the applicable Fire District/ESL Category boundary.

The facility can be accessed from the “ESL charges and payment” drop down by selecting “Categories, rates and boundaries” and clicking on the “check out your ESL category, levy rate and boundary” link.

## INSTANT ACCESS TO THE ESL SECTION OF FESA WEBSITE

**Issued in ESL TU No. 8 – 14/8/2008**

Local government officers that are involved in the administration of the Emergency Services Levy are encouraged to set up a ‘favourites’ link to the ESL section of the ‘general’ FESA website.

## DISTRIBUTION OF 2009/10 ESL BROCHURE

**Issued in ESL TU No. 9 – 1/9/2009**

Supplies of the 2009/10 ESL Brochure are currently being distributed to Rates Notice packing companies or direct to Council offices as appropriate. All Councils will also be provided sufficient supplies of the brochure for their ‘front counter’. Rates Officers are requested to contact FESA if a delivery has not been received by COB on Monday 6 July 2009.

## INSTANT ACCESS TO THE ESL SECTION OF FESA WEBSITE

**Issued in ESL TU No. 9 – 1/9/2009 & ESL TU No. 10 – 1/7/2010 & ESL TU No. 11 – 1/7/2011**

FESA recommends that local government officers involved in ESL administration set up a ‘favourites’ link to the ESL publications of the FESA website:

Go to FESA’s main website – [www.fesa.wa.gov.au](http://www.fesa.wa.gov.au)

- Click on one of the “**MORE INFO**” buttons - top left or top right of the homepage
- Select “**Emergency Services Levy (ESL)**” from the drop down menu

- Select “**ESL publications**” from the drop down sub-menu, to obtain:
  - information about the history of ESL and the enacting legislation;
  - a summary of ESL rates and charging parameter declarations over time;
  - the ESL Brochure;
  - the ESL Manual of Operating Procedures (ESL MOP);
  - the ESL FAQ’s guide;
  - downloadable versions (excel) of all ESL related return forms;
  - ‘ESL Technical Update’ publications;
  - information about the ‘Option B’ ESL administrative arrangement and the take-up by Local Governments;
  - summaries of the total value of annual ESL Assessments issued by each local government and ESL Administration Fees paid to each Council; and
  - an overview of the ‘Property Use’ classification appeal process.

**Information in this ESL TU has been superseded – Refer to [ESL TU No. 13 – 3/8/2011](#)**

### **DISTRIBUTION OF 2010/11 ESL BROCHURE**

**Issued in ESL TU No. 10 – 1/7/2010**

Supplies of the 2010/11 ESL Brochure are currently being distributed to Rates Notice packing companies or direct to Council offices as appropriate. All Councils will also be provided sufficient supplies of the brochure for their ‘front counter’. Rates Officers are requested to contact FESA if a delivery has not been received by COB on Friday 9 July 2010.

### **DISTRIBUTION OF 2011/12 ESL BROCHURE**

**Issued in ESL TU No. 11 – 1/7/2011**

Supplies of the 2011/12 ESL Brochure will be distributed to Rates Notice packing companies or direct to Council offices as appropriate. All Councils will also be provided sufficient supplies of the brochure for their ‘front counter’.

Rates Officers are requested to contact FESA if a delivery has not been received by COB on Friday 8 July 2011.

### **MAINTENANCE OF CURRENT LOCAL GOVERNMENT INFORMATION**

**Issued in ESL TU No. 11 – 1/7/2011**

FESA maintains a database which includes:

- contact information for local government CEOs, Rates/ESL Officers and their support officers, and Rates Department Managers;
- the postal and physical address of Council offices; and
- a record of the Rates System employed by each Council.

Rates Officers are requested to immediately notify FESA’s ESL Coordinator if there are any changes of the aforementioned information.

## **FESA LAUNCHES NEW WEBSITE**

**Issued in ESL TU No. 13 – 3/8/2011**

FESA has launched a new look website that incorporates a number of features dedicated to providing efficient information during emergencies ([www.fesa.wa.gov.au](http://www.fesa.wa.gov.au)).

The new user friendly website provides a more intuitive and efficient experience with improved search, accessibility and navigation functionality.

It also allows for greater community engagement through the increased use of subscription services and is the culmination of a comprehensive development program that included an extensive consultation and review process.

It retains all of the Emergency Services Levy (ESL) information that was previously available presented in a more streamlined manner. The screenshot below shows the expanded ESL drop down menu, with the 'ESL Publications' page highlighted.

The 'ESL Publications' page has been established, and is maintained, principally for the use of local government ESL administrators and FESA recommends that officers involved in ESL administration bookmark this page for easy reference.



*The information provided in this Technical Update supersedes information included (on page 2) under the heading "INSTANT ACCESS TO THE ESL PUBLICATIONS SECTION OF THE FESA WEBSITE" in Technical Updates No. 9 issued 1 July 2009 and No. 10 issued 1 July 2010.*

**Information in this ESL TU supersedes information in [ESL TUs No. 9 – 1/7/2009](#) and [No. 10 – 1/7/2010](#)**

## **ESTABLISHMENT OF DEPARTMENT OF FIRE AND EMERGENCY SERVICES**

**Issued in ESL TU No. 15 – 1/11/2012**

On 1 November 2012 the Government announced:

- the creation of the Department of Fire and Emergency Services (DFES), to replace the Fire and Emergency Services Authority of WA (FESA);
- the establishment of the new position of Commissioner of Fire and Emergency Services; and
- the appointment of Mr Wayne Gregson PMA as the inaugural Commissioner.

The *Fire and Emergency Services Authority Act 1998*, which contains the legislation relating to the ESL, has been renamed the "***Fire and Emergency Services Act 1998***".

The new Department's website can be located at [www.dfes.wa.gov.au](http://www.dfes.wa.gov.au) (however please note that the URL [www.fesa.wa.gov.au](http://www.fesa.wa.gov.au) will remain active in the short term and include a redirect to the new DFES website).

## **OPENING OF THE COCKBURN EMERGENCY SERVICES COMPLEX**

**Issued in ESL TU No. 15 – 1/11/2012**

The new Emergency Services Complex, at 20 Stockton Bend, Cockburn Central, was officially opened on 31 October 2012.

This will be the new headquarters for DFES, replacing the previous FESA headquarters site at 480 Hay Street, Perth.

The mailing address for DFES will be the same as that for FESA (PO Box P1174, Perth WA 6844) and the phone number of the DFES reception is 9395 9300.

New contact numbers for DFES's key staff involved in ESL administration are listed below:

- ESL Funding Coordinator 9395 9485;
- Financial Services Supervisor – 9395 9863;
- Financial Services Officer – 9395 9561; and
- Local Government BFB/SES Grants Officer – 9395 9846.

## **DISCONTINUANCE OF ESL BROCHURE**

**Issued in ESL TU No. 17 – 17/6/2014**

Commencing 2014/15, an ESL Brochure will no longer be provided to Councils by DFES for distribution with annual Rates Notices.

## **COMMONWEALTH PROPERTY - ESL**

**Issued in ESL TU No. 20 – 10/7/2017**

The ESL (enacted by legislation passed by the Western Australian State Government) does not apply to Commonwealth property whether occupied/used by the Commonwealth or a Commonwealth agency, or leased to a third party.