

Fire Services Property Levy

Manual of Operating Procedures
for Local Government
2013-14

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1. Purpose

1.1 Audience

The Manual of Operating Procedures (the manual) is intended to guide local government officers to a practical understanding of the legislative framework for the fire services property levy (the levy), and aims to help them to resolve any issues that may arise in its administration.

1.2 Overview

This manual's primary purpose is to provide a basis for the resolution of procedural matters and a platform for the development of internal materials. Advice should be sought from the State Revenue Office (SRO) if you are unclear about how this manual applies in particular circumstances. The information provided in this document is correct at the time of distribution.

1.3 Legislation

1.3.1 Relevant Acts

This manual refers to a number of Acts which are relevant in administering the levy. These are:

- *Fire Services Property Levy Act 2012* (the Act)
- *Fire Services Levy Monitor Act 2012* (the Monitor Act)
- *Local Government Act 1989* (the LGA)
- *Valuation of Land Act 1960* (the VLA)

1.4 Ministerial guidelines

This manual is a ministerial direction under s.72 of the Act made by the Treasurer of Victoria.

1.5 Review arrangements

The SRO will review and update this manual in March each year. An updated version will be emailed directly to councils annually.

1.6 Making best use of the manual

This manual can be read by section as required, with the content divided by topic, which may include cross-references, worked scenarios and appendices.

1.7 Points of Contact

Councils can contact the SRO directly:

- **Email:** fireservices@sro.vic.gov.au
- **Phone:** Craig Findlay: 03 9628 6935
Alex Makings: 03 9628 6879
- **Mail:** State Revenue Office Victoria
GPO Box 1641
MELBOURNE VIC 3001

1.8 Terminology/Glossary

Term	Definition	Abbreviation
Australian Valuation Property Classification Code	Listing of codes which allocate land according to its specific use. Based on the Valuation Best Practice Specifications Guidelines.	AVPCC
Capital improved value	As per s.2(1) of the VLA.	CIV
Cemetery trusts	Trusts that manage public cemeteries under the <i>Cemeteries and Crematoria Act 2003</i> .	
Country Fire Authority	The Country Fire Authority established under the <i>Country Fire Authority Act 1958</i> .	CFA
Concession	Discount applied to the levy amount for eligible owners of leviable land.	
Council-owned	Land in respect of which the council is the registered owner, land which a council leases from the Crown or land which a council is entitled to under a licence of Crown land which gives the council the right to acquire the land. Crown land managed by a committee of management is not council-owned land for levy purposes.	
Cross-boundary	Where a single leviable property spans the border of two or more municipalities.	
Fire districts	The two fire districts of Victoria serviced by the Country Fire Authority (CFA) and Metropolitan Fire and Emergency Services Board (MFB).	
Fire services property levy	The fire services property levy imposed under the Act.	FSPL
Fixed charge	The part of the levy amount that is fixed and dependent only upon land use classification.	
FSPL Express	SRO online business system which councils will use to submit reporting data.	
Government body/ies	Government entities which own land. Appendix E specifies which Government entities are leviable and which are exempt public bodies.	
Insurance-based levy	Fire services contributions included on the property's insurance premium (up to 30 June 2013).	
Land use classification	The classification of land in the schedule to the Act.	
Leviable land	All Victorian land unless specifically exempt under the Act.	
Levy rate	The levy rate determined by the Minister that is based on land use classification and whether the land is located in the metropolitan fire district or in the country fire district of Victoria.	
Metropolitan Fire and Emergency Services Board	Metropolitan Fire and Emergency Services Board established under the <i>Metropolitan Fire Brigades Act 1958</i> .	MFB

Term	Definition	Abbreviation
Monitor, Fire Services Levy	An independent office responsible for overseeing the abolition of the insurance-based fire services levy and provide advice and guidance to consumers and the insurance industry to make certain that insurers genuinely phase out the existing insurance-based levy.	
Non-municipal leviable land	Land that is not situated within a municipality (i.e. Alpine resorts and French Island).	
Property-based levy	Fire services contributions included on the property's rates notice (from 1 July 2013).	
Reconciliation	Annual end-of-financial year balance of council's reporting lodgements and payments to the SRO for the financial year.	
Remittance	Breakdown of payment of amounts submitted from council to the SRO for specific reporting periods.	
Return	Annual forecast of expected levy collection amounts for a financial year reported by council to the SRO.	
Single farm enterprise	Two or more parcels of farm land that are treated as one farm under the Act.	SFE
Web service	Data transmission service from council to the SRO for reporting.	

2. Background

Prior to the introduction of the fire services property levy, Victoria's fire services were funded by financial contributions from insurance companies, the State Government and metropolitan councils. Insurance companies recovered the cost of their contributions by imposing a fire services levy on insurance premiums.

One of the key findings of the Victorian Bushfire Royal Commission was that this model for fire services funding was inequitable, lacked transparency and discouraged some owners from insuring, or fully insuring, their property due to the additional cost the levy imposed on premiums. As a result, the Commission recommended that the insurance-based fire services levy be replaced with a property-based levy which would require all property owners contributing to fire services funding, not just those with adequate insurance.

On 28 August 2012, the Victorian Government announced that it would implement the Commission's recommendation. The *Fire Services Property Levy Act 2012* (the Act) was developed to establish the legal framework for the new fire services property levy. The Act received Royal Assent on 16 October 2012, and will impose a levy on land in Victoria from 1 July 2013.

3. Who is liable for the levy

3.1 Who is liable?

The Act (s.19(1)) states that the owner of leviable land is liable to pay the levy and levy interest on that land.

4. Owner

4.1 Who is an owner?

4.1.1 Definition of an owner

The Act (s. 4(1)) defines an owner in relation to land as a person entitled to a parcel of land:

- for a freehold estate in possession,
- under a lease of Crown land, and
- under a licence of Crown land if the person has a right, absolute or conditional, of acquiring the fee simple.

The Act (s.19) also deems the following persons to be the owner of land and liable to pay the levy:

- an individual that holds a licence to pasture animals on Crown land under the *Forests Act 1958*, the *Land Act 1958* or the *Water Act 1989* (s.19(3) of the Act),
- an individual that holds or should hold a licence under the *Land Act 1958* in respect of unused roads or water frontages (s.19(4) of the Act),
- an individual that is the licensee of vested land under Part 3A of the *Victorian Plantations Corporation Act 1993* (s.19(5) of the Act), and
- the owner of a caravan park (s.19(2) of the Act).

4.2 Joint and several liability

Under s.31 of the Act, multiple owners of a property are jointly and severally liable for the levy.

4.3 Who isn't an owner?

The following persons are not an owner of land that is liable for the levy:

- a person entitled to land under a sublease of Crown land (s.4(2) of the Act), and
- members of a committee of management of land reserved by the Crown for public purposes.

Note: Proposed amendments to ensure that all land managed by committees of management is subject to the levy will not proceed at this stage. Accordingly, Crown land managed by a committee of management will not be subject to the levy in the 2013-14 financial year.

5. Land

To assist in determining if a parcel of land, or parcels of land, form leviable land a diagrammatical chart is located in Appendix A.

5.1 What is leviable?

5.1.1 Property that is subject to the levy

The Act (s.8) provides that all land in Victoria is subject to the levy, unless it is exempt (section 5.6 of this manual discusses the categories of land which are exempt from the levy).

5.2 Determining a parcel of leviable land

Councils are required to assess the levy separately on each parcel of land, subject to the rules set out in sections 5.3.1 to 5.3.4 of this Manual.

5.2.1 Multiple parcels of contiguous land occupied by the same person

Multiple parcels of land are treated as forming one leviable land under s.9(2) of the Act, if the parcels of land:

- are in the same municipal district, or
- are in the same area that is not located in a municipal district, and
- are occupied by the same person, and
- are only separated by a road (or something similar) which makes movement between the parcels reasonably possible.

5.2.2 Caravan parks

In accordance with s.19(2) of the Act, caravan parks are deemed to be a single parcel of leviable land and the owner of the caravan park is taken to be the single occupier. This provision is consistent with s.157(3A) of the LGA. Therefore, councils should follow current processes when levying caravan parks.

5.2.3 Multiple parcels of contiguous land that are not occupied

If two or more unoccupied parcels of leviable land in the same municipal district, or not in any municipal district, are owned by the same person and the parcels of land form one continuous area, s.9(3) of the Act prescribes that the parcels are to be levied as one leviable land.

5.2.4 Parcels of land that can be separately occupied

Parcels of land that are capable of being occupied separately are to be levied as separate leviable land in accordance with s.9(4) of the Act.

Example:

Miss Appleton owns six units. The six units are located on one block of land and share one title.

Due to each unit being separately occupied, the council rates the units individually and Miss Appleton receives a rates notice for each of the units.

Therefore, when Miss Appleton receives her 2013-14 council rates notices, each of the units will be charged the fixed and variable components of the levy.

5.2.5 Common property

Common property belonging to a body corporate is not usually valued as a separate property. Where there is no separate valuation, the common land will not constitute separate leviable land and therefore will not require a levy assessment. However, if the council has a separate valuation for the common property it will attract the levy.

5.3 Applying the levy across separate parcels of land

5.3.1 Applying the levy where a different levy rate applies to any portion of a parcel of land

If a parcel of leviable land is subject to different levy rates, s.9(5) of the Act requires an apportionment to be applied which clearly shows the capital improved value (CIV) of each portion of land. The applicable levy rate will then be applied to the CIV of the relevant portion.

Example:

Mr Somers owns a residential property with a CIV of \$400,000 which crosses the MFB/CFA border. As the variable rate for each of the fire regions is different, council is required to collect the correct levy for each portion of land.

Mr Somers property is 2000 sq/m of which 1500 sq/m is located within the MFB boundary and 500 sq/m is located within the CFA boundary.

The levy rate for the MFB is .00045 and the CFA levy rate is .00065.

To determine the levy amount council is required to calculate the variable portion of FSPL for both the MFB and CFA areas, add them together and then add the fixed charge:

Area of MFB fire region/ area of lot x CIV = variable portion for MFB

$1500/2000 \times \$400,000 =$

$0.75 \times \$400,000 = \$300,000$

$\$300,000 \times 0.00045 = \135

Area of CFA fire region/ area of lot x CIV = variable portion for CFA

$500/2000 \times \$400,000 =$

$0.25 \times \$400,000 = \$100,000$

$\$100,000 \times 0.00065 = \65

Variable portion for MFB + variable portion for CFA + residential fixed charge = levy amount
 $\$135 + \$65 + \$100 = \300

The figures used in this example are purely hypothetical.

5.3.2 Applying the levy to land extending across a municipal boundary

For land that extends beyond a municipal boundary, the land and levy payable is to be apportioned under s.9(6) of the Act. The fixed charge is to be collected by the council where the largest portion of land is located. The land area, and not the CIV, should be used to determine the largest portion. When presented with this scenario, the following process is to apply:

1. Councils should attempt to identify all parcels of land located within their municipality where the parcel also extends into another municipality.
2. Once the relevant parcels have been identified, councils are to contact the adjoining council.
3. The council where the smaller portion of land is located is to issue an assessment **omitting** the fixed-charge component. This council will charge a FSPL equal to the levy rate multiplied by the CIV of the portion of the land located in the municipality.

4. The council where the larger portion of land is located is to issue a FSPL assessment **including** the fixed-charge component and the levy rate multiplied by the CIV of the portion of the land located in the municipality.

5.3.3 Councils unaware that a parcel of land extended across the municipal boundary

1. If the adjoining councils were unaware that a parcel of land extended across the municipal boundary, and a property owner was incorrectly charged the fixed component by both councils, upon receiving the two rates notices the customer should contact one of the two councils and seek an exemption from one of the fixed charges.
2. If a customer contacts a council, the council is to firstly determine if they hold the smallest or largest portion of land.
3. If the council determines that they hold the smaller portion of land, that council is to issue the customer with an amended rates notice omitting the fixed charge.
4. If the council determines that they hold the larger portion of land, that council is to contact the council with the smaller portion of land to ensure the fixed charge is removed from the assessment.

Example:

Mr Hugo owns a parcel of primary production land totalling 37 hectares which is situated across both council A and council B. The council A portion is 12 hectares in size and the CIV is \$100,000. The council B portion is 25 hectares in size and the CIV is \$210,000.

Council B has been advised by Mr Hugo that his land extends beyond the municipal boundary and the larger portion is located in council B. As such, council B includes a fixed charge on their assessment issued to Mr Hugo. Council B contacts Council A.

Therefore, Mr Hugo will receive two assessments (one from council A and one from council B) and pay the levy to both councils as follows:

Levy payable =

Council B levy calculation = \$200 (fixed charge) + (0.00010 x \$210,000) (levy rate X CIV)

Council B levy payable = \$221

and

Council A levy calculation = \$0 + (0.00010 x \$100,000)

Council A levy payable = \$10

The figures used in this example are purely hypothetical.

5.3.4 Equal sized portions of cross municipal boundary land

In the instance that the land situated in each council is equal in size, the following procedure is to apply:

1. The council(s) is to contact the SRO via email at fireservices@sro.vic.gov.au for direction on which portion of the land the fixed charge will apply. The email should include the following information:
 - Details of both lands,
 - Details of which council the customer's principal place of residence is located.
2. The SRO will notify both councils of the decision via email within 14 days.
3. Once this direction has been received the council which is not required to levy the fixed charge will issue the customer with an assessment omitting the fixed charge. If this was identified after the initial assessment was issued, council should issue a re-assessment.

5.4 Council

5.4.1 Council land

Councils are required to pay the levy on properties that they own or hold under a lease or licence from the Crown. The levy payable by councils is to be calculated in accordance with section 6 of this manual, unless s.20 of the Act applies.

Where council-owned land has multiple occupancies and is required under the VLA to be separately valued, the council will be required to pay the levy on each separate occupancy. However, if the land is valued as one parcel it will be treated as one parcel for levy assessment purposes.

Example 1:

Council A owns a parcel of land that is used as a local business “incubator” to encourage and support newly formed local business. The parcel is located in an industrial estate and has a total of 10 individual warehouses erected on the site. The council leases the warehouse out to different businesses that have agreed to pay rates, charges and levies as part of their lease agreement. Therefore, the council is required to separately value each of the warehouses, which results in each of the warehouses being charged both a fixed charge and the variable portion of the levy.

Example 2:

Council A also owns several shops next to each other in a main street. The council occupies these shops as one facility which is used to promote tourism. As the individual shops all come under the one occupancy, the council values the shops as one parcel of land. Therefore, the parcel of land would be liable for one fixed charge and the variable levy amount for this occupancy.

5.4.2 Specific council public benefit land (s.20)

The Act (s.20) provides that councils are required to pay the fixed charge only in respect of council-owned land which meets the following requirements:

- has a public benefit land use classification and has a specific AVPCC as listed in section 20(1) (c) of the Act (see section 5.4.2.1 for specific AVPCCs),
- is vested in, occupied or under the care, control or management of the council, and
- is not used for commercial or business purposes.

Councils will be required to self-assess whether any council-owned land meets the requirements of s.20. As the use of council land may change over time, councils are required to review the status of their land each year.

The guidance in paragraphs 5.4.2.3.1 to 5.4.2.3.2 is intended to assist councils to assess whether council-owned land meets the non-business and commercial test in s.20.

5.4.2.1 AVPCC's

To be eligible for a fixed charge only under s.20, the land must have a public benefit land use classification and be allocated to one of the following AVPCCs:

- 750-752
- 821
- 824
- 829
- 832
- 835-837
- 842
- 844-845
- 980-988
- 990-991

5.4.2.2 Vested in, occupied by, or under the care, control and management of the council

To be eligible for the fixed charge only under s.20, the land must be vested in, occupied by, or under the care, control and management of the council.

If **all or any part of** the land is subject to a commercial or retail lease, licence or other management arrangement, the land will not qualify for the fixed charge only under s.20. This includes properties where the lease is ancillary or incidental to the dominant or primary purpose of the property (such as a lease to a cafe at the council sporting ground).

Example: Retail or commercial lease

The local netball club has several teams entered into the local competition and uses a council-owned sporting facility for training and to play their home games. The land also has a kiosk for game-day food and drink sales, a bar for functions and a small retail shop that sells netball uniforms, sporting equipment and merchandise.

While the business and commercial activities conducted by the shop are not the primary or dominant purpose of the property, there is a commercial lease in place, and therefore, this land does not qualify for the fixed charge only under s.20.

If the leased facility is a separate occupancy for valuation purposes, the leased property will be subject to both the fixed charge and variable component, while the council property may qualify for the fixed charge only under s.20.

Example: Leased venue is a separate property

The local Botanical Gardens are owned by the council. The gardens cover a large area and within the gardens is a restaurant. The valuation authority has separately valued the restaurant as it is capable of separate occupation. The council has leased the restaurant and retained occupation and management of the gardens.

The restaurant is not vested in, occupied by, or under the care, control and management of the council and does not qualify for the fixed charge only under s.20.

The gardens qualify for the fixed charge only under s.20.

However, if the restaurant and the gardens were a single property for valuation purposes, the whole property would be deemed to be vested in, occupied by or under the care, control and management of an entity other than the council. Therefore the land would not qualify for the fixed charge only under s.20

5.4.2.3 Commercial or business purposes

The second test that a property must satisfy to be eligible for the fixed charge only under s.20 is that the land is not used for commercial or business purposes.

In self-assessing whether land is used for business and commercial purposes, councils will need to have regard to how the land is used. To make it easier for councils to self-assess this requirement, there are various features which will indicate whether the land is used for commercial and business purposes.

5.4.2.3.1 Features that may indicate the land is used for commercial or business purposes

The property has a bar, cafe, restaurant, accommodation, gambling venue or similar facility on site

If a single leviable council property contains accommodation, a bar, cafe, restaurant, gambling venue or similar facility that is not ancillary or incidental to the use of the land for non-commercial purposes (for example, used as a community sporting activity), the whole property is deemed to be used for commercial purposes, even where the restaurant or gambling facilities are not the dominant purpose of the venue.

Example: Commercial venue on site

The local football club hires the council-owned reserve land and clubrooms. The club plays its home games at the oval, and uses the reserve and clubrooms weekly for training and club meetings. The club also operates a bistro and poker machines from the clubrooms that are open to the public seven days a week.

As there are poker machines and a bistro, the land does not qualify for the fixed charge only under s.20.

Example: Non-commercial venue on site

The local football club hires the council-owned reserve land and clubrooms. The club plays its home games at the oval, and uses the reserve and clubrooms weekly for training and club meetings. The club also has a volunteer-operated bar which is only open during and following home matches.

As the bar is ancillary or incidental to the use of the land to play community football matches, the land qualifies for the fixed charge under s.20.

If a commercial bar, cafe, restaurant, accommodation, gambling venue or similar facility is a separate property for valuation purposes, that facility may be treated as a commercial property (and subject to both the fixed charge and variable component), while the other property may be eligible for s.20 treatment.

Example: Commercial venue is on a separate property

The council owns a cultural heritage centre. The main floor is used as a history room, while the basement is operated as a cafe. The valuation authority has separately valued the cafe as it is

capable of separate occupation. Therefore the council has one valuation for the history room and a separate valuation for the cafe.

The cafe is used for commercial or business purposes and does not qualify for the fixed charge only under s.20. The history room qualifies for the fixed charge only under s.20.

However, if the cafe and history room were a single property for valuation purposes, the whole property would be deemed to be used for commercial or business purposes and would not qualify for the fixed charge only under s.20.

The property is a golf course or race club

The Act specifies that land used for commercial or business purposes includes land that is used by golf clubs or for racecourses. Therefore, any council-owned land used for these purposes will not qualify for the fixed charge only under s.20.

The property is used to supply goods or services for a commercial fee

Where a council property is regularly used to supply goods or services (such as dance classes or child care) for a commercial fee, the property is considered to be used for commercial or business purposes.

Example: Not used to supply goods and services for a commercial fee

A council community hall runs community art, computer and English language classes. The classes are run by volunteers or community groups and participants make a small payment of \$40 for eight one-hour lessons to cover the costs of materials and tea and coffee.

As the community hall is not used to supply goods and services for a commercial fee, the land qualifies for the fixed charge only under s.20.

Example: Used to supply goods and services for a commercial fee

A council community hall is hired by Art Attack to host art classes. The classes are open to participants of all ages and ability levels. The classes cost \$50 a lesson and a 10 per cent discount is available for pensioners.

As the community hall is used to supply goods and services for a commercial fee, the land is deemed to be used for business and commercial purposes and does not qualify for the fixed charge only under s.20.

In deciding whether the use is regular, councils may consider whether they require the hirer to have public liability insurance. For example, the SRO identified a number of hire agreements where if the property was hired to an entity on at least 10 occasions in a 12-month period for use in the supply of goods and services, the hirer was required to have public liability insurance. This would indicate that the property was regularly used to supply goods and services and therefore the land may not qualify for s.20.

Example: Regularly used to supply goods and services

A council hall is hired each week by Dancing School Co to provide dance classes to children. Dancing School Co charges a commercial fee for the classes.

As the hall is used regularly (weekly) to supply goods and services (dance classes), the land does not qualify for the fixed charge only under s.20.

Example: Not regularly used to supply goods and services

Dancing School Co usually conducts classes at their own dancing studio. However, once per year the council hall is hired by Dancing School Co for a special 'Bring a Friend Day' dance classes due to the increased number of children attending. For the rest of the year the council hall is used for community meetings.

As the hall is not used regularly to supply goods and services, the land qualifies for the fixed charge only under s.20.

Land will not qualify for the fixed charge only under s.20, where a property is used regularly for both the commercial and non-commercial supply of goods and services.

Example: Regularly used for the supply of commercial and non-commercial goods and services

A council community centre runs yoga, flower arranging and cooking classes. A nominal fee is charged to offset the cost of running these classes.

The community centre is also hired out to a karate school. The karate school runs classes four nights a week during the school year for a commercial fee.

As the community centre is used regularly to supply goods and services for a commercial fee, the land does not qualify for the fixed charge only under s.20, even though it is also used for some non-commercial and business purposes.

The property is used for conferences, seminars or business meetings

Where a council property is available for hire for conferences, seminars or business meetings, the property is to be considered to be used for commercial or business purposes.

By contrast, if a council hall is made available for hire for private parties and the hirer supplies their own food, beverages and decorations and commits to clean up the facility before departing, these factors will not necessarily indicate that the property is used for commercial or business purposes.

Where a property is used for business and private functions, it will not qualify for s.20, even though it is also used for some non-commercial purposes.

Example: The property is used for conferences, seminars or business meetings

A council hall is available for hire for conferences, seminars or business meetings. Businesses can choose to have these meetings catered and may also access the facility's audiovisual equipment.

As the hall is used for hire for conferences, seminars or business meetings, the land does not qualify for the fixed charge only under s.20.

The property is not available for use by the general public

Where a council property is accessible only to people who have paid memberships or purchased tickets, the property is likely to be considered to be used for commercial or business purposes.

Example: The property is not available for use by the general public

A tennis club hires the council-owned tennis clubhouse and tennis courts. Access to the club house and the tennis courts is restricted to those who have paid membership fees.

As the tennis club is charging membership fees to access the property, the land does not qualify for the fixed charge only under s.20.

5.4.2.3.2 Features that indicate that the land may not be used for commercial or business purposes:

There are no, or limited improvements on the land

Where a council property, such as a park, garden or outdoor sports ground, contains only a playground or goal posts, the property is not likely to be considered to be used for commercial or business purposes.

The community is free to access the property

Where a council property, such as a park, garden or outdoor sports ground, is accessible to the general public (possibly used by joggers and dog walkers), the property is not likely to be considered to be used for commercial or business purposes.

Example: There are no or limited improvements on the land and the community is free to access the property

The local park has limited improvements (just a children's playground) and at all times of the year, the park is open to the community. At times, Peta's Personal Training uses the park to operate her personal training business.

In this case, Peta's Personal Training will not result in the park being considered as being used for business or commercial purposes

because the park has limited improvements and members of the community are able to access the park at any time and for any purpose (dog walking, picnics etc). Therefore this land qualifies for the fixed charge only under s.20.

However, if Peta's Personal Training had exclusive use of the park, and could limit access to those who paid to attend her classes, the park would not qualify for the fixed charge only under s.20.

The property is only used by community groups or for community gatherings

Where a council property, such as a scout hall, is only used by community groups for informal meetings such as by stamp collectors, the property is not likely to be considered to be used for commercial or business purposes.

If councils own lands that have an AVPCC listed under s.20 of the Act and are unsure whether the land is eligible for fixed charge only under s.20, please contact the SRO directly.

5.4.3 Procedure for council land

Councils are not required to issue levy assessment notices to themselves, however they are required to store data regarding council-owned land in their database and to lodge return information to the SRO in accordance with ss.40 and 41 of the Act.

Councils are required to follow the steps below to determine their FSPL liability.

1. Identify all land owned, leased or licensed by council.
2. Identify AVPCC and CIV of property
 - i. if AVPCC is exempt then there is no liability
 - ii. if AVPCC is not exempt and is not listed under s.20 of the Act then liability is calculated in the regular manner of fixed charge + variable rate x CIV
 - iii. if AVPCC is listed under s.20 of the Act, council should consider the s.20 guidelines (sections 5.4.2.3.1 to 5.4.2.3.2) to determine whether the property is eligible for the fixed charge only. If the property satisfies all three of the s.20 tests, then only the fixed charge (\$200 in 2013-14) will be incurred for each eligible property

iv. if the property is not eligible for the fixed charge only under s.20, then liability is calculated in the regular manner of fixed charge + variable rate x CIV

3. Aggregate CIV figures and the number of properties (for both fixed rate only and fixed plus variable rate leviable land). The data is then provided in the annual return to the SRO.
4. Divide total council liability and remit across the four payment dates to the SRO and
5. Submit data in annual reconciliation to the SRO.

5.5 Single farm enterprise

Where multiple parcels of farm land are used to operate a single farming enterprise, a person may only be required to pay the fixed charge once by applying for the single farming enterprise exemption.

5.5.1 Farm Land

The Act (s.9(9)) defines an SFE as two or more parcels of land which are:

- farm land, and
- farmed as a single enterprise, and
- occupied by the same person or persons.

The VLA defines farm land as land:

- a. that is not less than two hectares in area, and
- b. that is used primarily for grazing (including agistment), dairying, pig farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities, and
- c. that is used by a business—
 - i. that has a significant and substantial commercial purpose or character, and
 - ii. that seeks to make a profit on a continuous or repetitive basis from its activities on the land, and
 - iii. that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land, if it continues to operate in the way that it is operating.

However, the Act (s.9(8)) extends the SFE to land that would be farm land if it were two hectares or more in area.

The parcels of land do not have to be contiguous or located in the same municipal district.

Land will still be treated as an SFE if one of the lands within the SFE contains a home (principal place of residence) provided it is contiguous with at least one of the parcels of farm land within the SFE.

5.5.2 Applicant

The Act (s.9(8)) stipulates that a person may apply for an exemption of the fixed charge for a parcel of land which comprises an SFE provided:

- an exemption has not been claimed in respect of at least one other parcel of leviable land which forms part of the same SFE, and
- there is no more than one land containing a principal place of residence within the SFE.

A generic SFE application form is attached in Appendix B and is available for councils to use. This form sets out the information required under the Act to determine whether a person is eligible for the SFE exemption.

The applicant must notify the council if the circumstances change relating to the SFE land, as this may affect the applicant's liability to pay the levy and their eligibility to receive an exemption.

In accordance with s.9(9) of the Act, a council may request additional information or verify particulars from the applicant where required.

5.5.3 Interaction with municipal charge SFE exemption

Councils may contact both existing and potential SFE customers within their municipality prior to issuing the 2013-14 rates notices.

If a council already offers an SFE exemption for municipal charges, a person is not required to re-apply for the SFE exemption for levy purposes, unless the council is unsure as to whether the person satisfies the SFE requirements for FSPL purposes.

Where the person satisfies the SFE requirements for FSPL purposes, councils can assign the FSPL fixed charge to the rate assessment on which the municipal charge is levied. Where an SFE holds land in another municipality, an application for all lands held by the SFE is to be lodged in each municipality.

5.5.4 SFE application process

The process outlined below is to be followed upon receipt of an SFE application (refer to flow chart at Appendix C):

1. Ensure that the SFE form has been completed correctly (all fields populated).
2. The applicant ticked "Yes" to all questions under Part C – Eligibility Validation on the application form.
3. Verify that all lands listed under Part E – Property Details of the application form are eligible SFE lands within their municipality. Eligible SFE lands are:
 - farm land (as defined by the VLA) and more than two hectares in size (or would be farm land if it were more than two hectares in size) and
 - lands occupied by the same person(s) and are farmed as a single enterprise.

Councils can request additional information from the applicant to assist in the approval process and for any items needing clarification.

4. If part of an SFE is located in another municipality, the council is to notify the relevant municipality of the SFE application.
5. Once verified, the council is to update their records to reflect the land nominated for the FSPL SFE fixed charge (if applicable) and/or flag all other properties within their municipality as SFE exempt from fixed charge only.
6. Issue an amended rates notice (if applicable).
7. Notify the SFE applicant of the outcome.

It is the responsibility of the applicant that an SFE application be lodged with each municipality where SFE lands are located.

The privacy information on the form (Part H of the generic form) is consistent with requirements of the *Information Privacy Act 2000*, which includes notifying applicants that the information collected may be shared between municipalities and the SRO.

5.6 What land isn't leviable?

5.6.1 Commonwealth land

Commonwealth-owned land is exempt from paying the levy under s.10 of the Act.

5.6.2 State Government land

State-owned land, including Crown land and land owned by public bodies, is exempt from the levy, because the State makes a direct contribution to fire services funding in respect of State-owned land.

Some of the specific categories of land that are exempt are discussed further in sections 5.6.2.1 to 5.6.2.5 below.

5.6.2.1 Crown land (unless leased/licensed)

Crown land is exempt from the levy unless the land is leased or licensed to another person that is not the State or Commonwealth.

5.6.2.2 Public cemeteries

Public cemeteries that are located on Crown land and managed by cemetery trusts under the *Cemeteries and Crematoria Act 2003* are exempt from the levy. This land is exempt Crown land, because appointed cemetery trusts do not become the legal owners of land, nor do they occupy the land under a lease or licence from the Crown.

Appendix D sets out a list of Crown land managed by public cemetery trusts which are exempt from the levy.

5.6.2.3 Land owned by State Government public bodies

Land owned by a public body will not be subject to the levy. Where an entity is not a controlled entity of the State, they are required to pay the levy on lands they own.

Councils are not a public body as defined under the Act. Appendix E lists State Government public bodies and their status for levy purposes.

5.6.2.4 Land leased from the Director of Housing

Land leased from the Director of Housing by public housing tenants or registered agencies for social housing purposes is exempt from the levy.

5.6.2.5 Crown land leased/licensed to the State or Commonwealth

Crown land which is leased or licensed to the Commonwealth, the State or a public body is exempt from the levy.

5.6.3 Exempt AVPCCs

The Act (s.15(2)) provides that the levy is not payable in respect of land that has been allocated an exempt land use classification. Appendix F details all AVPCCs that fall within the exempt land use classification for levy purposes.

5.7 Non-rateable land

Many parcels of land that are exempt from council rates will be leviable. Non-rateable land will be subject to the levy unless it falls within one of the categories of exempt land described in section 5.6 of this manual.

5.8 Non-municipal land

Four councils have been nominated to administer the levy for non-municipal land that exists in Victoria. This land is located in the Alpine area and on French Island. The councils that will administer the levy in these regions are:

- Alpine: Baw Baw, Mansfield and Alpine shire councils, and
- French Island: Mornington Peninsula Shire Council.

To administer the levy for non-municipal land the nominated councils are to complete the following steps;

1. Receive data regarding non-municipal land from the Valuer General
2. Load data into council rating system
3. Identify land as non-municipal
4. Issue levy assessment using standard calculation (refer to section 6.6 of this manual – levy calculation) and
5. Report non-municipal land as municipal land for return, remittance and reconciliation purposes.

6. Levy calculation

6.1 Fire districts – Country Fire Authority and the Metropolitan Fire and Emergency Services Board

There are two defined fire districts in Victoria – the district serviced by the Metropolitan Fire and Emergency Services Board (MFB) and the district serviced by the Country Fire Authority (CFA). All lands in Victoria are classified by fire district based on their location with respect to the metropolitan fire district boundary.

The levy is intended to recover:

- **MFB:** 87.5 per cent of the contribution to the MFB's annual funding requirement plus administration costs and
- **CFA:** 77.5 per cent of the contribution to the CFA's annual funding requirement plus administration costs.

The remainder of the annual fire services budget will be met through statutory contributions made by the State Government in accordance with s.12(2)(a) (ii) of the Act.

6.2 Municipal boundary

It is important to note that the metropolitan fire district boundary is not the same as municipal boundaries. Further information regarding these boundaries can be found here:

<http://www.mfb.vic.gov.au/About-Us/Funding/Statutory-Contributions/Metropolitan-District.html>

6.3 Land use and AVPCC

The Act (s.15) specifies six land use classifications for levy purposes:

- residential (including vacant residential land),
- commercial,
- industrial,
- primary production,
- public benefit, and
- vacant land (excluding vacant residential land).

Land is taken to be used for one of the purposes listed above based on the AVPCC allocated to a parcel of land by a valuer in accordance with the VLA. The Schedule under the Act outlines the AVPCC allocations to land use classifications for levy

calculation purposes. Further information regarding AVPCCs is detailed in Appendix F.

The levy adopts six broad land use classifications to determine the fixed charge and levy rate for each leviable land. It is for this reason that the land use classification allocated to leviable land for levy purposes may differ from the council's classification for rating purposes. As such, councils can continue to apply their own classifications to land in their municipality for rating purposes.

6.4 Capital improved value

Councils are required to use the CIV made in accordance with the VLA to perform the levy calculation for leviable land.

6.5 Predominant land use

Councils are required to assess the levy in respect of each parcel or portion of a parcel of land for which the council has a separate valuation.

In some cases, a property may have dual/multiple uses but only one valuation (for example a home or farm which is also used as a bed and breakfast). In this instance the valuer will engage a predominant/primary use test when allocating the AVPCC to that land. As the council will only have one valuation, the property will receive a single assessment and the levy will be calculated based on the AVPCC allocated by the valuer.

In other instances, portions of a property may be capable of separate occupancy and therefore each portion will have a separate valuation (for example where a residence is located on top of a pub or milk bar). In this instance the valuer will generate a separate valuation for each portion of the property and the portions may have different AVPCCs (in the example, the residential property will have an AVPCC that is allocated to the residential land use classification, while the pub or milk bar would have an AVPCC that is allocated to the commercial land use classification). In this case, the council should issue a separate assessment in respect of each occupancy for which they have received a separate valuation. The levy will be calculated based on the AVPCC allocated to the relevant occupancy.

6.6 Calculation: fixed charge + variable charge

The levy rate is calculated by using the CIV, land use classification and the location of the property. The levy is calculated using the formula below:

FSPL = fixed charge + (levy rate x CIV) – concession (if any)

Example:

Miss Ross owns a commercial property which has a CIV of \$260,000. No concession is applicable as Miss Ross's property has a land use classification of commercial and is not suitable for use as a residence.

The following calculation will be used to determine how much Miss Ross will pay for FSPL:

Fixed charge + (levy rate x CIV) – concession (if any) = levy amount

\$200 + (.00075 x \$260,000) = \$395

Miss Ross is required to pay a \$395 FSPL.

The figures used in this example are purely hypothetical.

6.7 Fixed charge setting

In accordance with s.11 of the Act, the fixed charge component of the levy is derived from the land use classification. The manner for determining a land use classification for a parcel of land is prescribed in s.15 of the Act.

The fixed charge is subject to adjustment in line with the Victorian consumer price index (CPI). The SRO will notify councils of changes when they occur. For the 2013-14 financial year, the fixed charges are set as follows:

- residential land (including vacant residential land): \$100
- commercial land: \$200
- industrial land: \$200
- primary production land: \$200
- public benefit land: \$200
- vacant land (excluding vacant residential land): \$200

The Minister will publish the CPI adjusted fixed charge for a levy year on or before 31 May of the previous year on the SRO website at www.sro.vic.gov.au

6.8 Levy rate setting

Under s.12 of the Act, the variable levy rate is to be published by the Minister in the *Government Gazette* by 31 May each year. In setting the variable levy rates the Minister will have regard to the annual funding requirements for the immediate following year for both the MFB and CFA.

The Minister may determine different levy rates based on land use classification and whether the land is located in the metropolitan fire district or in the country fire district of Victoria. If the Minister does not determine and specify the levy rate by 31 May for the next levy year, the levy rate will remain the same as the most recently determined levy rate.

The SRO will notify councils when any changes to the levy rate occur.

6.9 Maximum levy amount

Under s.18 of the Act, the Minister may specify a maximum levy amount payable for leviable land. If a maximum levy amount is set, the amount may vary based on the land's classification.

If the Minister declares a maximum levy amount payable the details will be published in the *Government Gazette*. Councils will be notified by the SRO when this occurs.

At this stage, no maximum levy amount has been set for the 2013-14 financial year.

7. Levy collection

7.1 Rates notice information

The Act (s.25(2)) currently requires that for levy purposes the assessment notice must display a number of information items. Many councils already display these information items on their rates notice. The information items that must be displayed are:

- the date of the notice
- the name and address of the owner of the land and a person that the owner has nominated the notice should be sent to (if applicable)
- the levy amount including the fixed charge and variable component (council may choose to meet this requirement on single or multiple lines)
- how the levy amount was calculated, including the levy rate and any concession applied
- the land use classification (residential, commercial, industrial etc)
- the address or legal description of the land
- the CIV of the land
- the date by which the levy amount must be paid
- any outstanding levy or levy interest payable
- that the owner of the land may apply for a waiver, deferral or concession in respect of the leviable land under s.27 of the Act for rateable land and s.28 for non-rateable residential land, and
- any prescribed matters.

No additional matters have been prescribed for the 2013-14 financial year.

Although the land use classification is listed as a requirement, the AVPCC and its description is not listed as a prescribed matter. Therefore, inclusion of the AVPCC and/or its description on the rates notice is at the discretion of the council.

Example:

Valuation & Rate Notice 1 July 2013 to 30 June 2014

A B Cee
123 Government Rd
HORSHAM VIC 3400

Description & location of Land
123 Government Rd, HORSHAM VIC 3400
Lot 1 / LP 110011

Date Issued: 09/08/2014

Area 5006.00 sqm

Site Value \$177,500

Ward Central

Capital Improved Value \$214,500

Date Declared 01/07/2012

Net Annual Value \$10,725

Land use classification Residential

Level of Value Date 01/01/2012

Operative Date 01/07/2012

Rating Details

Arrears & Interest		\$518.00
Residential Rate	0.003814 x \$214,500 CIV	\$818.10
Rates Concession		- \$187.00
Waste Management Charge	1 x \$215.00	\$215.00
Fire Services Property Levy	\$100 + (0.00015 x \$214,500 CIV)	\$132.15
Fire Services Property Levy Concession		- \$50.00

TOTAL DUE: \$1,446.25

Instalment 1 due by	30/09/2013	\$361.60	Instalment 3 due by	28/02/2014	\$361.55
Instalment 2 due by	30/11/2013	\$361.55	Instalment 4 due by	31/05/2014	\$361.55

Note: It is expected that the waiver, deferral and concession components required under s.25 of the Act are to be included on the back of the rates notice.

The figures used in this example are purely hypothetical.

7.1.1 Service of a notice

For levy purposes, service of a notice on one owner is deemed to be service of the notice on all owners.

7.1.2 Levy due dates

As outlined in s.26 of the Act, a council must allow a person to pay the levy in four instalments. An instalment is due and payable on the same date fixed by the Minister administering the LGA by notice published in the *Government Gazette*.

However the council may allow a person to pay a levy amount in a lump sum. This would be payable on the same date fixed by the Minister administering the LGA by notice published in the *Government Gazette*. Alternative payment structures employed by councils such as 10 monthly instalment plans can also be retained.

7.1.3 Levy arrears and levy interest

Levy arrears and levy interest are not required to be listed separately from other arrears and interest due on the rates notice. Therefore all rates and charges arrears and interest can be aggregated with levy arrears and interest for the purpose of the rates notice. However, the council will be required to account for levy arrears and levy interest for reporting and reconciliation purposes.

7.1.4 Instalment options and early payment discounts

The levy is to be included, in equal portions, in the instalment option plans available to the property owner as per council rates. An early payment discount or instalment plan surcharge does not apply to the levy.

7.1.5 Mode of payment - levy payer to council

Property owners are to be afforded the same payment options for the levy as they are afforded in paying their council rates.

7.1.6 Rounding

Rounding may differ between councils. As a result it is advised that councils should maintain their current practices for levy collection purposes.

7.1.7 Alteration of records

Section 71 of the Act allows an owner of leviable land to apply to a council for an alteration of levy records if the owner has received a notice (under s.25 of the Act) and the owner believes that the council's records are incorrect.

Councils are to follow their current practices in relation to the alteration of records. A generic form is attached in Appendix G. This is available for councils to use in the event of a request to alter an FSPL record.

7.2 Payment allocation

Councils are to receipt the levy in the same manner as council rates. In the ordinary course of events, these payments will form the payment made to a council for council rates and charges.

Where a ratepayer makes a payment, the amount is to be acquitted in the following manner:

1. Any payment made with respect to a rates notice must be divided proportionally between that of council rates and charges and the levy, with respect to the total rates notice liability. The calculation can be expressed as levy payment allocation = payment amount x (levy liability / total rates liability).

Example:

Mrs Carpenter receives her 2013-14 rates notice in late July 2013. Mrs Carpenter has municipal liabilities totalling \$2783 and FSPL totalling \$298, where the total rate notice liability equals \$3081.

Mrs Carpenter makes her first instalment payment totalling \$770.25 on 21 September 2013. The payment must be divided proportionally as follows: The payment totalling \$770.25 is divided proportionally towards the municipal liabilities and fire services property levy as follows:

1. Municipal payment allocation
(Municipal liabilities / Total liability) x payment = payment allocation
($\$2,783 / \3081) x $\$770.25$ = payment allocation
 $0.903 \times \$770.25 = \695.54

2. FSPL payment allocation

$(\text{FSPL} / \text{Total Liability}) \times \text{payment} = \text{payment allocation}$

$(\$298 / \$3081) \times \$770.25 = \text{payment allocation}$

$0.097 \times \$770.25 = \74.71

The figures used in this example are purely hypothetical.

2. Where a council liability predates a levy liability, all payments are allocated to the oldest liability first, with the balance payment then divided proportionally between council rates and charges and the levy.

Example:

As at August 2013 Mr Barks has outstanding rates and charges arrears totalling \$250, and receives his 2013-14 rates notice with new municipal liabilities of \$850 and FSPL of \$150 (totalling \$1000). Mr Barks is alarmed and quickly makes a \$500 payment for his arrears and first instalment payment. The payment is divided as follows:

1. \$250 is allocated first to pay all outstanding arrears and interest, which totals \$250
2. The remaining \$250 is divided proportionally towards the total council rates and charges and the FSPL, as such:
 - I. Municipal payment allocation
 $(\text{Municipal liabilities} / \text{Total liability}) \times \text{balance payment} = \text{payment allocation}$
 $(\$850 / \$1000) \times \$250 = \text{payment allocation}$
 $0.85 \times \$250 = \212.50
 - II. FSPL payment allocation
 $(\text{FSPL} / \text{Total liability}) \times \text{balance payment} = \text{payment allocation}$
 $(\$150 / \$1000) \times \$250 = \text{payment allocation}$
 $0.15 \times \$250 = \37.50

The figures used in this example are purely hypothetical.

3. Where a council liability predates a levy liability, and if legal costs were incurred, payments are allocated as follows:
 - a. towards the legal costs first,
 - b. all interest second (predated then current),
 - c. predated council rates and charges third, and

- d. proportionally to council and levy liabilities fourth.

Example:

Mr Rhodes has outstanding rates and charges arrears from 2012-13 totalling \$400 plus council interest of \$75 and legal costs of \$100 related to arrears.

His 2013-14 rates notice shows municipal rates and charges of \$900 and an FSPL of \$175 (totalling \$1075), with arrears of rates and charges from the first instalment 2013-14 of \$225 and an FSPL of \$43.75, and interest from rates and charges of \$1.88 and FSPL of \$0.37 (totalling \$2.25).

Mr Rhodes makes a payment of \$850. The payment is divided as follows:

1. \$100 is allocated towards legal costs
2. \$77.25 is allocated towards interest (rates: \$76.88 and FSPL \$0.37)
3. \$400.00 is allocated to predated council rates and charges
4. Balance of payment: $\$850 - \$100 - \$77.25 - \$400 = \$272.75$
5. Balance of payment of \$272.75 is divided proportionally between the total council rates and charges and levy liability as such:
 - a. Municipal payment allocation
 $(\text{Municipal liability} / \text{Total liability}) \times \text{Balance of payment} = \text{Payment allocation}$
 $(\$900 / \$1075) \times \$272.75 = \228.35
 - b. FSPL payment allocation
 $(\text{FSPL liability} / \text{Total liability}) \times \text{Balance of payment} = \text{Payment allocation}$
 $(\$175 / \$1075) \times \$272.75 = \44.40

The figures used in this example are purely hypothetical.

4. If a council receives payment in respect of a rates notice that is less than the amount due and payable, the amount received is to be divided proportionally between the payment of rates and charges (as indicated by the relevant notice) owed to the council and the payment of the levy per s.25(5) of the Act.

Example:

Ms Davis received her 2013-14 rates notice from council with rates and charges of \$850 and an FSPL charge of \$150. Ms Davis paid \$500 to the council but fails to make any further payments prior to the rates becoming due and payable.

The council is required to allocate the \$500 proportionally between the rates and charges and the levy.

The payment of \$500 is divided proportionally towards the municipal rates and charges and FSPL as follows:

1. Municipal payment allocation

$(\text{Municipal liabilities} / \text{Total liability}) \times \text{Payment} = \text{Payment allocation}$

$(\$850 / \$1000) \times \$500 = \text{Payment allocation}$

$0.85 \times \$500 = \425

2. FSPL payment allocation

$(\text{FSPL} / \text{Total liability}) \times \text{Payment} = \text{Payment allocation}$

$(\$150 / \$1000) \times \$500 = \text{Payment allocation}$

$0.15 \times \$500 = \75

Once the remaining \$500 is recovered by council, the remaining \$75 is to be forwarded to the SRO.

The figures used in this example are purely hypothetical.

7.3 Goods and services tax

Under Division 81 of *A New Tax System (Goods and Services Tax) Act 1999* taxes, payable to government agencies, are exempt from GST as they are not consideration for a supply. A tax is not consideration for a supply unless it is specified by way of regulations. The levy is treated as a tax for purposes of Division 81. The levy has not been specified in the regulations and is therefore exempt from GST.

7.4 Public enquiries

The State Government will commence a public information campaign in June 2013 aimed at educating the general public about the property-based levy model prior to the issuing of the 2013-14 rates notice.

Should councils be confronted with more complex levy enquiries, council staff can contact the SRO

directly per section 1.7 of this manual to seek assistance in responding to levy payer enquiries.

The SRO has no authority under the Act to deal directly with levy payers or direct access to levy-payer information.

7.5 The Fire Services Levy Monitor

The Fire Services Levy Monitor (the Monitor) has been appointed under the Monitor Act to ensure consumers are informed and their interests are protected during the transition to the property-based levy.

The Monitor has been established to provide advice to consumers, receive and investigate complaints about insurance companies in relation to the collection of the insurance-based levy.

The Monitor also enforces new consumer protection laws in relation to insurance premium prices and the levy. These protect consumers against price exploitation, false representation, misleading and deceptive conduct.

Phone: 1300 300 635

Email: enquiries@firelevymonitor.vic.gov.au

Website: www.firelevymonitor.vic.gov.au

7.6 Concessions

7.6.1 Owner information

Section 29(8) of the Act entitles certain holders of concession cards to a concession of \$50 off the total leviable amount. This concession applies to holders of pensioner concession cards issued under s.1061ZF of the *Social Security Act 1991* of the Commonwealth and holders of Department of Veterans' Affairs gold cards (TPI) - Totally and Permanently Incapacitated, and war widows.

Property owners who currently receive a council rates concession in respect of their principal place of residence will automatically receive the FSPL concession.

Where leviable land is jointly owned by two or more eligible concession card holders, only one \$50 concession per leviable land is applicable.

The full concession of \$50 will be available where only one of the owners is an eligible concession card holder.

7.6.2 Property information

The concession card holder is only entitled to the discount on one parcel of leviable land which must be the owner's principal place of residence. A parcel of leviable land is not a principal place of residence unless there is a building affixed to the land that:

- is designed and constructed for residential purposes, and
- can lawfully be used as a place of residence

Leviable land with a land use classification of primary production can be the owner's principal place of residence if it has a building that is designed and constructed for residential purposes and is occupied by the owner as the principal place of residence.

When determining the principal place of residence consideration must be given to all residences of the applicant in Victoria or elsewhere.

Where home units are located on land that is owned by a body corporate, the land is deemed to be owned by the shareholders who exclusively occupy the home units. Therefore, as the shareholder is deemed to be the owner in this instance, they are entitled to apply for a concession.

7.6.3 Administration information

Concession amounts will be deducted from the total levy amount remitted by councils to the SRO.

7.6.3.1 Rates notice

When applying a concession, councils are to display this information on the rates notice, clearly indicating the total levy calculated and the concession amount.

7.6.3.2 Levy amount less than concession amount

Where a supplementary valuation is conducted and the levy amount payable is less than the concession amount, the concession will be applied to the extent that the levy amount owing is fully paid (i.e. the levy amount payable and concession amount applicable will be equal).

7.6.3.3 DHS concessions

Councils are to apply concessions to owners of land where they meet the above criteria. For concessions applied by councils through the administration of the

Act, they do not form part of the periodic concession claim process established with the Department of Human Services.

7.6.4 Retrospectivity

Councils can apply a levy concession retrospectively, where a retrospective rates concession is granted.

7.7 Waivers

7.7.1 Rateable leviable land

Waivers are permitted under s.27 of the Act and are to be applied in the same manner as waivers of rates and charges under the LGA. A waiver of the levy (and levy interest) is only permitted if a waiver is granted to the same land for rates and charges purposes.

7.7.2 Non-rateable leviable land

Under s.28 of the Act, councils may also waive the levy, and levy interest, on non-rateable leviable land that has a residential classification. In determining whether to waive the levy on this land, councils should apply the same rules that apply to the waiver of rates and charges on rateable land under the LGA. The Act does not permit the levy to be waived in respect of commercial, industrial, primary production, public benefit and vacant non-rateable leviable land.

7.8 Deferrals

7.8.1 Rateable leviable land

The Act (s.27) permits the levy to be deferred in the same way that rates are deferred under the LGA. A deferral of the levy (and levy interest) is permitted for levy purposes only if a deferral is granted to the same land for rates and charges purposes.

7.8.2 Non-rateable leviable land

Owners of non-rateable land that has a residential classification attached to it are eligible for a deferral of the levy (and levy interest) in the same manner that owners of rateable leviable land are under s.28 of the Act. The Act does not permit the levy to be deferred in respect of commercial, industrial, primary production, public benefit and vacant non-rateable leviable land.

7.9 Supplementary notices (revised assessments)

Any change to a levy liability should be dealt with in accordance with ordinary council rates processes.

7.9.1 Supplementary valuations

A revised assessment can be issued under s.39 of the Act where a supplementary valuation has caused a change in the CIV of the property, and hence the levy amount owed by the owner of the leviable land.

Section 39(3) of the Act requires councils to refund any excess levy paid, together with interest, where a supplementary valuation results in a reduced levy liability. Interest calculated at the rate fixed under the *Penalty Interest Rates Act 1983* (see section 9.2 of this manual) will accrue on any amount to be refunded 28 days from the day the Valuer General certifies the supplementary valuation to be true and correct until the day the owner is paid the amount to be refunded.

7.9.1.1 Subdivisions

When a supplementary valuation is issued due to a subdivision of land, any change in the CIV will result in an amendment to the levy liability. Should the number of leviable lands increase or decrease, the levy will be calculated on each separate leviable land. The example below illustrates an increase in the number of lots.

Example:

Mrs Jennings is a property developer, who has subdivided a larger property into five equal lots from 1 January 2014. Prior to subdivision, Mrs Jennings' levy payable for the 2013-14 financial year is \$500 (\$200 fixed charge plus a \$300 variable charge). After subdivision, the five new lots each have a CIV of \$500,000 and individual levy payable of \$150 per lot (\$100 fixed charge plus a \$50 variable charge).

For each of the five child lots, a supplementary valuation and rates notice is issued. An aggregated levy amount may be displayed from the apportionment of the levy from the parent land, and a pro-rata levy amount for the remaining six months of the year.

The new levy amount is calculated as follows:

**Levy payable = Apportioned levy amount
+ New pro rata amount**

Where

**Apportioned levy amount = (Existing levy amount
/ number of lots) X (number of days / 365)**

and

**New pro rata amount = New levy amount
(number of days / 365)**

Calculation:

Apportioned levy amount: $\$500/5 \times (182 / 365)$
= \$49.86

New pro rata amount: $\$150 \times (183 / 365) =$ **\$75.21**

**Levy payable per child property: \$49.86 + \$75.21
= \$125.07**

The figures used in this example are purely hypothetical.

7.9.1.2 Consolidations

If a supplementary valuation is issued due to a consolidation of lands, a change in the CIV will result in an amendment to the levy liability. When a consolidation results in multiple lots being consolidated into a single lot being levied the following example illustrates the calculations used.

Example:

Mr Freeman owns three properties which have CIVs of \$200,000, \$250,000 and \$150,000 respectively. The FSPL for the 2013-14 financial year for these properties is \$130 (\$100 fixed charge plus \$30 variable charge), \$137.50 (\$100 fixed charge plus \$37.50 variable charge) and \$122.50 (\$100 fixed charge plus \$22.50 variable charge).

Mr Freeman has consolidated the three properties into one property effective from 5 February 2014. The new property has a CIV of \$500,000 and the FSPL for the 2013-14 financial year is \$175 (\$100 fixed charge plus \$75 variable charge).

**Levy payable = Apportioned levy amount + New
pro rata amount**

Where

Apportioned levy amount

Existing levy amount for each property X number of days / 365 and

New pro rata amount

New levy amount X (number of days / 365)

Calculation:

Apportioned levy amount

$\$130 + \$137.50 + \$122.50 = \390

$\$390 \times (220 / 365) = \235.07

New pro rata amount = $\$175 \times (145 / 365) = \69.52

Levy payable: $\$235.07 + \$69.52 = \$304.59$

If Mr Freeman had already paid the \$390 in full, he would be entitled to a refund of \$85.41.

The figures used in this example are purely hypothetical.

7.9.1.3 Land use change

If a supplementary valuation is issued due to a change in the land use classification, the levy will be recalculated in accordance with any change in the fixed charge and/or CIV.

Example:

Ms Jones decides to remove the capital improvements from her parcel of land. This reduces the CIV from \$450,000 to \$150,000 and the AVPCC is changed from 110 to 200 as she intends to build a retail premises on the now vacant lot (effective 1 September 2013).

Levy payable = Existing full year X (number of days / 365) + New full year X (number of days / 365)

Where

Existing full year

Fixed charge + (levy rate X old CIV)

New full year

Fixed charge + (levy rate X new CIV)

Calculation

Existing full year

$\$100 + (0.00015 \times \$450,000) = \$167.50$

$\$167.50 \times (62/365) = \28.45

New full year

$= \$200 + (0.00025 \times \$150,000) = \$237.50$

$= \$237.50 \times (303/365) = \197.16

Therefore

Levy payable = $\$28.45 + \$197.16 = \$225.61$

The figures used in this example are purely hypothetical.

7.10 Cancelled rates notices

An assessment can be cancelled under s.38 of the Act where a person's liability to pay the levy was made in error. Where appropriate, a council is to issue a new rates notice.

Where a person has paid the levy in respect of a rates notice that has been issued in error, councils are required to refund this amount, or if a new rates notice is issued to that person, apply the amount paid to any levy amount owed under the new rates notice in accordance with s.38(2)(c) of the Act.

Example:

A council issued a valuation and rates notice to Ms Ford, who is listed as the owner on the council's database. Ms Ford pays the first instalment and then realises the payment she has made related to a property she had sold in January 2013.

Ms Ford contacts the council, which amends its records, resulting in Ms Ford's valuation and rates notice being cancelled, a refund being issued to Ms Ford for the instalment amount she had paid in error, and a valuation and rates notice being issued to the correct owners.

8. Refunds of amounts overpaid

8.1 Refund on application

In the event that the levy is overpaid, s.36 of the Act provides that an owner may apply for a refund from their council for the amount paid in excess of the levy amount, provided the following conditions are met:

- the overpayment was not a result of the valuation made or adopted under the VLA, and
- the overpayment was not based on the AVPCC allocated to the leviable land.

Refunds are not permitted in these circumstances because owners have the right to object to an assessment on these grounds.

All refund applications must:

- be in writing,
- specify the grounds on which the person believes the overpayment was made, and
- be submitted to the council that collected the overpaid levy amount.

If after an application has been made, the council finds an amount that is in excess of the levy amount owed, the council are to refund the excess levy amount.

Example:

Mr Waters received his rates notice council totalling \$605.25. Mr Waters paid his rates via electronic funds transfer before the due date. When he received his bank statement he realises he has incorrectly transferred \$650.25.

Mr Waters lodged an application to have the \$45 refunded to him. The council considers the application and issues a refund cheque for \$45.

The figures used in this example are purely hypothetical.

8.2 General power to refund

Under s.36(5) of the Act councils also have a general power to refund overpaid amounts if, at any time the council finds that a person has overpaid the levy. The owner is not required to lodge an application for a refund under this provision, as it only applies where the council has identified the overpayment independently.

8.3 Council remittance

Where a council makes a refund in between remittance periods the council are to adjust the next payment to the SRO to account for any council shortfall occurring as a result of the refund to the levy payer.

9. Interest

9.1 Interest payable

Interest is payable on any levy amount which a person is liable to pay, and which has not been paid by the payment date specified under s.26 of the Act. If the leviable land is rateable land, the person is required to pay levy interest in addition to any interest on rates that are payable in respect of that land (s.30(1) of the Act). Levy interest is to be charged in a manner consistent with the timing of interest for rates and charges.

9.2 Interest rate

The levy interest is calculated at the rate fixed under s.2 of the *Penalty Interest Rates Act 1983* that applied on 1 July immediately before the due date for the payment. This interest is to be calculated and applied per the following examples. This is the same interest rate that applies for rates and charges.

9.3 First levy instalment not paid by due date

If the payment was payable in instalments only, then the interest is payable from the first missed instalment payment date.

Example:

Mr Ambrose has an FSPL liability of \$1000. Council offers only payment instalments. Mr Ambrose failed to make the first instalment payment of \$250 at 30 September 2013.

It is currently 29 November 2013, and as a result interest is payable at 5 per cent p.a. (for ease) on the \$250 outstanding amount from the due date of the first instalment (30 September 2013).

Calculation:

Interest = Instalment amount x (interest / 365) x days from missed instalment due date to application date

Interest: $\$250 \times (0.05 / 365) \times 61 = \2.09

The figures used in this example are purely hypothetical.

9.4 Levy not paid by due date (lump sum or any instalment other than first)

If the payment was payable in either a lump sum or in instalments and not all of the instalments have been paid, then the interest is payable from the due date of each missed instalment.

Example:

Mr Fleming has an FSPL of \$2500. Council offers both instalments and a full payment option. Mr Fleming has made the first and second instalment payments, but missed the third instalment which was due 28 February 2014.

It is currently 24 May 2014, and as a result interest is payable at 5 per cent p.a. (for ease) on the \$625 ($\$2500 / 4$) outstanding amount.

Calculation:

Interest = Instalment amount x (interest / 365) x days from missed instalment due date to application date

Interest: $\$625 \times (0.05 / 365) \times 86 = \7.36

The figures used in this example are purely hypothetical.

9.5 Levy not paid (lump sum or instalment method)

If the payment was payable in either a lump sum or in instalments and no payments have been made, then the interest is payable from each instalment due date.

Example:

Mr Pollock owns a large commercial sporting facility with an FSPL totalling \$9500. Mr Pollock has the option to pay by either instalments or lump sum.

It is currently 21 February 2014 and Mr Pollock has not paid any of his \$9500 liability, and as a result interest is payable at 5 per cent p.a. (for ease) on each of the missed instalment amounts ($\$2375 \times 2 = \4750).

Calculation:

Interest = 1st Instalment x (interest / 365) x days from first instalment due date to application date +

2nd Instalment x (interest / 365) x days from second instalment due date to application date

$\text{Interest} = \$2375 \times (0.05 / 365) \times 145 + \$2375 \times (0.05 / 365) \times 84$

Interest: \$47.17 + \$27.33 = \$74.50

The figures used in this example are purely hypothetical.

9.6 Waiving interest payments

Levy interest can be waived in accordance with s.30(5) of the Act. When determining whether to remit levy interest, councils should have regard to the same factors that are considered when deciding when to remit interest charged on council rates. However, councils should be careful to note that the circumstances in which levy interest can be remitted differ depending on whether land is rateable leviable land or non-rateable leviable land. These differences are discussed in sections 9.6.1 and 9.6.2 of this manual below.

9.6.1 Rateable leviable land

As prescribed under s.30(5)(a) of the Act, council may exempt any person from paying the whole or part of any levy interest on any type of rateable leviable land provided the council has also exempted a person from paying the whole or part of any interest owed in respect of rates and charges on that land.

9.6.2 Non-rateable leviable land

As prescribed under s.30(5)(b) council may exempt any person from paying whole or part of levy interest accrued on unpaid levy amounts, in respect of non-rateable leviable land that is classified as residential.

The Act does not permit the levy interest to be remitted in respect of non-rateable leviable land, which is classified as commercial, industrial, primary production, public benefit or vacant land.

9.6.3 Accruing interest after a court order has been obtained

The Act prescribes (s.30(3)) that where a collection agency obtains a court order requiring the payment of the levy amount payable, levy interest continues to accrue until the payment or recovery of the levy amount.

9.6.4 Waiving Interest after a court order has been obtained

The Act prescribes (s.30(4)) that councils have the general power to waive any interest accrued after obtaining a court order for the payment of any outstanding levy and/or interest. This power applies to interest payable in respect of all types of leviable land.

10. Debt recovery

Councils are to adopt the same debt recovery processes for all outstanding levy amounts that they currently use to recover outstanding rates and charges.

10.1 Recovery of levy under objection

Under s.34(2)(a) of the Act an objection, review or appeal made under the VLA does not suspend the right of the council to recover any levy amounts due. If the objection, review or appeal is successful and results in an overpayment, the council must:

- use any overpayment amount to pay any outstanding levy or levy interest, and
- refund any remaining overpayment with interest as specified under s.30(2)(a) of the Act.

10.2 Recovery of levy interest

A council must recover levy interest in the same way it recovers a levy amount.

10.3 Recovery from an owner

The Act (s.19) prescribes that the liability for the levy rests with the property owner and any unpaid levy (and associated interest) will be a charge on the land. In this instance, councils are to recover outstanding levy amounts in the same manner as they do with council rates and charges.

Unpaid levy and related amounts are an equal first charge on the land together with rates and charges as per s.19(6) of the Act and s.156(6) of the LGA.

In accordance with s.35 of the Act, any part of a levy amount that remains unpaid after it is due and payable, may be recovered by the council in a magistrates' court or by suing for the debt.

Where any levy amount has been recovered from an owner of leviable land and the owner has an agreement that the occupier of land must pay any levy amount, the owner may recover an amount from the occupier in the same way in which the owner may recover rent from an occupier.

10.4 Recovery from an occupier

The Act (s.33) stipulates that if any levy amount is due and unpaid for leviable land, councils can send a notice to the person liable for the levy (the owner). If the levy is not paid within 14 days of the notice issue date, councils can then request that the occupier pay the outstanding levy amount in the form of rent.

An occupier who pays a levy amount under s.35(3) of the Act is not required to pay more than the amount of rent owed unless:

- the occupier has an agreement with the owner to pay the levy, or
- if, after the collection agency requests that the occupier discloses the rent and the name and address of the person to whom it is payable, the occupier does not do so.

The owner has the burden of proving that the occupier had agreed to pay a levy amount and that the levy amount to be paid by the occupier is more than the rent owed.

A rental agreement specifying that the occupier will pay the levy amount will be sufficient to satisfy the burden of proof.

11. Objections

11.1 Reviewable decisions

As is the case with council rates, an owner can object to the CIV listed on their rates notice under s.17(a) of the VLA. If an objection is successful, the valuations are amended resulting in a supplementary rates notice being issued with amended liabilities.

Example:

Miss Lotty lodges a valid objection as she believes the CIV has been incorrectly stated on her rates notice. Her rates notice has the CIV as \$1,000,000, however Miss Lotty had recently obtained a valuation stating the CIV of the property is between \$800,000 - \$900,000.

Upon investigation the council valuer determines that the CIV was incorrectly calculated and reduces it to \$850,000.

The council follows ordinary council rates processes and issues a supplementary rates notice reflecting the amended CIV and the reduction in Miss Lotty's rates and levy liability.

The figures used in this example are purely hypothetical.

The grounds for objection under s.17 of the VLA which may result in an amendment to the FSPL liability are:

- the value assigned is too high or low CIV – s.17 (a),
- the interest held by various persons in the land have not been correctly apportioned – s.17 (b),
- the apportionment of the valuation is not correct – s.17 (c),
- land that should be included in one valuation have been valued separately – s.17 (d),
- lands that should be valued separately are valued in one valuation – s.17 (e),
- the person named on the notice is not liable to be named – s.17 (f), and
- the area, dimensions or description of the land are not correct – s.17 (g).

Full objection rights under s.17 (g) of the VLA include the ability to object to the AVPCC allocated to a property.

11.2 Non-reviewable decisions

The Act (s.15(5)) states that the land use classification (i.e. residential, commercial, industrial, primary production, public benefit, vacant or exempt) allocated to a property for levy purposes is a non-reviewable decision. The land use classifications are detailed in the Schedule under the Act.

Example:

Mr Coates owns a block of seven units. The valuer has determined that the AVPCC for the units is 131 (residential investment flats).

The council rates and charges are determined using the residential rate to calculate the rates due. However, under the Act, AVPCC 131 has a land use classification of commercial and attracts the commercial fixed charge plus the variable portion of the levy.

Mr Coates believes there has been an error resulting in him being overcharged for levy purposes. He lodges an objection to the council to have the land use classification amended to residential for levy purposes.

In this instance, the objection is deemed to be invalid, as there is no provision under the Act or the VLA enabling the land use classification to be reviewed, and the Act specifically states under s.15(5) that the land use classification is a non-reviewable decision.

11.3 Objections to non-rateable properties

Owners of non-rateable properties have the same objection rights as rateable properties under s.17 of the VLA. While the council may have accepted the Valuer-General's offer for payment to undertake the identification and/or valuation of non-rateable land, the Valuer General remains the authority for all non-rateable leviable land.

Therefore, all 2013-14 objections for non-rateable properties must be referred to the Valuer General.

11.4 Land information certificates

Councils must include as a separate line item any outstanding levy amounts on land information certificates issued in accordance with section 32 of the Act.

11.4.1 Transfer of land

Where the ownership of leviable land changes, the purchaser becomes liable for any current levy amounts, levy interest and arrears payable in respect of that property under s.32 of the Act. If the previous owner had been paying by instalments at the time of the ownership change, the new owner may continue to pay the instalments in the same manner.

In all other cases the levy must be paid either by the date it was due to be paid by the previous owner or if the due date has already passed, within 14 days from settlement.

In this instance councils should employ practices consistent to those applicable for council rates and charges.

11.4.2 Outstanding levy amounts

Unpaid levy amounts and any associated interest are ultimately secured against the property.

11.4.3 Where liability differs from amount on land information certificate

Where a land information certificate has been issued to a person acquiring land, and the levy amount claimed by a council differs to the amount appearing on that certificate, the council may only recover an amount which is not more than the amount detailed on the land information certificate issued in accordance with s.32(7) of the Act.

The difference between the claimed amount and certificate amount, if any, is to be written-off in accordance with council processes.

12. Administration

12.1 Levy records to be maintained by council

The Act prescribes (s.24) that councils must keep the following records for the purpose of collecting the levy:

- a brief description of the leviable land,
- the CIV,
- the land use classification,
- the AVPCC,
- the names and addresses of the owners of the land, and
- any prescribed information.

Council may alter the levy records at any time in order to keep the record current and the information contained in the records must be recorded accurately.

Records are to be made available to permitted persons on request or at the request of a person acting on behalf of a permitted person. Under s.24 of the Act, a permitted person means:

- the council keeping the record,
- the owner of leviable land- in respect of the records kept on the land that person owns,
- the SRO, or
- a prescribed person.

Currently there are no additional permitted persons prescribed by regulations.

12.2 Councils in MFB and CFA districts

There are 10 councils located in both MFB and CFA districts. As such, levy amounts collected by these councils will need to be remitted for both MFB and CFA. The councils that this applies to are:

- Banyule City Council
- Greater Dandenong City Council
- Hume City Council
- Kingston City Council
- Manningham City Council
- Maroondah City Council
- Nillumbik Shire Council
- Whittlesea City Council
- Wyndham City Council and
- Yarra Ranges Shire Council

For the 10 councils based in both MFB and CFA fire districts there will be a requirement to make separate payments into both the MFB and CFA accounts.

See section 12.8 of this manual for bank account details.

12.3 Accounting arrangements

Advice will be issued to councils by Local Government Victoria.

12.4 Banking arrangements

Councils are required to separately account for levy amounts and levy interest amounts collected through the administration of the Act pursuant to section 37. This does not mean that councils are required to maintain a separate bank account for levy monies.

12.5 Bank interest

In accordance with s.37(3) of the Act, councils are permitted to retain any interest earned with respect to levy monies collected prior to the levy being remitted to the SRO.

The SRO can recoup interest earned under s.37(4) of the Act in the event the council fails to perform its duties or is in breach of its obligations under the Act.

12.6 Privacy

The Act prescribes (Division 1 of Part 5) that any council officer engaged in the administration of the levy is prohibited from disclosing any information obtained under or in relation to the administration of the Act, except as permitted under Part 5 of the Act.

The Act (s.65) permits an authorised person to disclose information obtained under, or in relation to the administration of, the Act:

- a. with the consent of the person to whom the information relates or at the request of a person acting on behalf of the person, or
- b. in connection with the administration and enforcement of this Act, or
- c. in accordance with a requirement imposed under the Act, or

- d. to an authorised recipient, being -
- i. the Valuer-General,
 - ii. the Secretary to the Department of Treasury and Finance;
 - iii. the Essential Services Commission,
 - iv. the CFA and MFB,
 - v. the Treasurer,
 - vi. the Fire Levy Monitor, and
 - vii. a person prescribed to be an authorised recipient for the purposes of this section.

There is no limitation on councils disclosing information obtained under or in relation to the administration of the levy, if the disclosure does not identify a particular person. This will allow the council to publish levy data and statistical information in Budget papers and other reports (s.66 of the Act).

Councils are also specifically permitted to disclose information to the SRO, whether that information will, or is likely, to identify a particular person provided the disclosure is permitted by the Act or otherwise necessary for the administration of the levy (s.67 of the Act).

12.7 Reporting

12.7.1 General information

To minimise the reporting requirements of councils, the SRO requests that data is returned periodically throughout a financial year. These reporting requirements are:

- an annual return of expected levy to be collected,
- four remittance advices that detail payments collected, and
- an end of year reconciliation which identifies levy data movement throughout the financial year and summarises payment collection data.

The level of reporting is aimed at reducing the need for audits from the SRO, unless significant variances are identified from information contained in council return, remittance advice and reconciliation data.

12.7.2 Lodgement methods

Councils have the ability to lodge these reports in two ways. A lodgement can be made via:

- a 'web service', which is an automated facility to transfer data populated in council rate collection systems to the SRO (see 12.7.2.1), or
- FSPL Express, which is an internet based platform whereby councils can manually populate data from council rate collection systems for submission to the SRO (see 12.7.2.2).

12.7.2.1 Web service

Council systems are being upgraded to accommodate the implementation of the levy. This upgrade includes functionality to automatically transfer data by a 'web service' system. This system links council rate collection software to SRO systems to allow transfer of reporting requirements.

To enable the seamless and secure transfer of data via the 'web service' the SRO will issue a digital certificate to all councils for installation on an internet-enabled PC.

Once installed, when a council wishes to lodge a return, remittance or reconciliation, simply open the web service, review the data populated from your rating system, and submit the data directly to the SRO.

Once system development is completed, further instructional information and illustrations will be provided to council in separate documents to assist councils with the lodgement process

12.7.2.2 FSPL Express

The SRO is constructing an Internet based system that provides councils with the ability to manually submit data to the SRO. Each council will be able to access FSPL Express by logging on to the SROs website: www.sro.vic.gov.au and selecting the 'FSPL Express' graphic.

Once installed, the same digital certificate provided to councils for the 'web-service' lodgement method will allow councils to login to FSPL Express each weekday between the hours of 6 am and 7 pm.

This system requires councils to enter relevant information into each of the fields requiring population. Once this process is complete, the

council will select a 'submit' button. This data is then transmitted for automatic upload into the SRO's revenue management system.

Councils have the ability to view, amend and resubmit all information that they have lodged via web-services and FSPL Express through this system.

Once system development is completed, further instructional information and illustrations will be provided to council in separate documents to assist councils with the lodgement process.

12.7.3 Return data

Councils are to lodge periodic reporting with the SRO, as provided below.

12.7.3.1 Return

Councils are required to submit an annual Return to the SRO by 31 July, declaring their forecast levy revenue for that financial year (refer to Appendix H).

The Return will provide the SRO with details relating to the expected levy amounts to be collected and will allow the SRO to reconcile council payments against forecast expectations.

For lodgement purposes, councils can submit their Return via either the web-service or FSPL Express from 1 June of the previous financial year to 31 July of the current financial year. Councils may apply for additional time in lodging the Return by contacting the SRO directly (refer to 1.7).

12.7.3.2 Remittance

Councils are required to submit a Remittance advice (refer to Appendix I) in order to advise the actual amount of levy collected and paid to the SRO in each period.

Councils are required to remit all levy amounts and levy interest to the SRO in four payments in accordance with s.41(1) of the Act.

For lodgement purposes, councils can submit their Remittance via either the web-service or FSPL Express. Remittance advice is to be received within 24 hours of a payment being made to the SRO.

12.7.3.3 Reconciliation

Councils are required to submit an end of year Reconciliation in order to advise the actual amount of levy collected for the financial year in comparison to forecast (refer to Appendix J).

For lodgement purposes, councils can submit their Reconciliation via either the web-service or FSPL Express from 1 July to 31 July of the next financial year. Councils may apply for additional time in lodging the reconciliation by contacting the SRO directly (refer to 1.7).

The first Reconciliation is not due until 31 July 2014, this will be for the 2013-14 financial year.

12.8 Payment to the SRO

12.8.1 Due date of payment

Councils are required to remit all levy amounts and levy interest to the SRO in four payments in accordance with s.41(1) of the Act. An instalment is due and payable to the Commissioner of State Revenue (the Commissioner) 28 days after the due date of rates instalments. On this basis, the levy monies are to be remitted to the SRO by the following dates each financial year:

- 28 October,
- 28 December,
- 28 March, and
- 28 June.

If the payment dates listed above fall on a weekend or public holiday, the payment date reverts to the next business day.

12.8.2 Making a payment

Councils located in the MFB district are to pay the levy and levy interest collected directly into the SROs designated MFB bank account and councils in the CFA district into the designated CFA bank account.

For the 10 councils based in both MFB and CFA fire districts there will be a requirement to make separate payments into both the MFB and CFA accounts.

The Act (s.61(a)) prescribes electronic funds transfer (EFT) as the method in which payments from councils to the SRO are to be made.

However, the Commissioner has the ability to direct other payment methods under s.61(b) of the Act. As a result, the SRO will accept Bpay as an alternative payment method. The Bpay biller codes are to be confirmed.

When paying via EFT councils are to use the bank account details as provided below, and must provide a specified, unique nine digit payment reference number to facilitate automatic crediting to the levy accounts.

The unique payment reference number will be provided formally to each council by the end of the financial year.

The relevant separate bank account details for the fire districts are:

MFB

Account Name:

FIRE SERVICES PROPERTY LEVY - MFB

Account BSB:

033 222

Account Number:

170 452

CFA

Account Name:

FIRE SERVICES PROPERTY LEVY - CFA

Account BSB:

033 222

Account Number:

170 460

12.8.3 Day of service of document or payment of money

If a council lodges a document or makes a payment to the Commissioner after the close of business (and outside the ordinary business hours of the SRO on that day), the document or payment is deemed to have been received on the following business day.

12.9 Audit/Compliance

12.9.1 Statement of compliance

When lodging a reconciliation, councils will be required to complete a statement of compliance. This document acknowledges that councils are the body empowered by the Act to administer and collect the levy. It is a declaration to the SRO that each council has collected the levy in full accordance with the Act and has provided information to the SRO that is true and correct.

The first statement of compliance is not due until July 2014 in respect of the 2013-14 financial year. Further information will be provided in the 2014-15 update of this manual.

This will support the integrity of the scheme and minimise the need for audits to be conducted by the SRO.

12.9.2 Audit and investigation powers

The Act provides the Commissioner with common compliance powers to monitor the performance of councils. Generally, these compliance powers include the ability for authorised officers to conduct investigations into councils as collection agents under the Act. However, the SRO aims to work cooperatively with councils in administration of the levy, and envisages that these powers will only be exercised in rare circumstances.

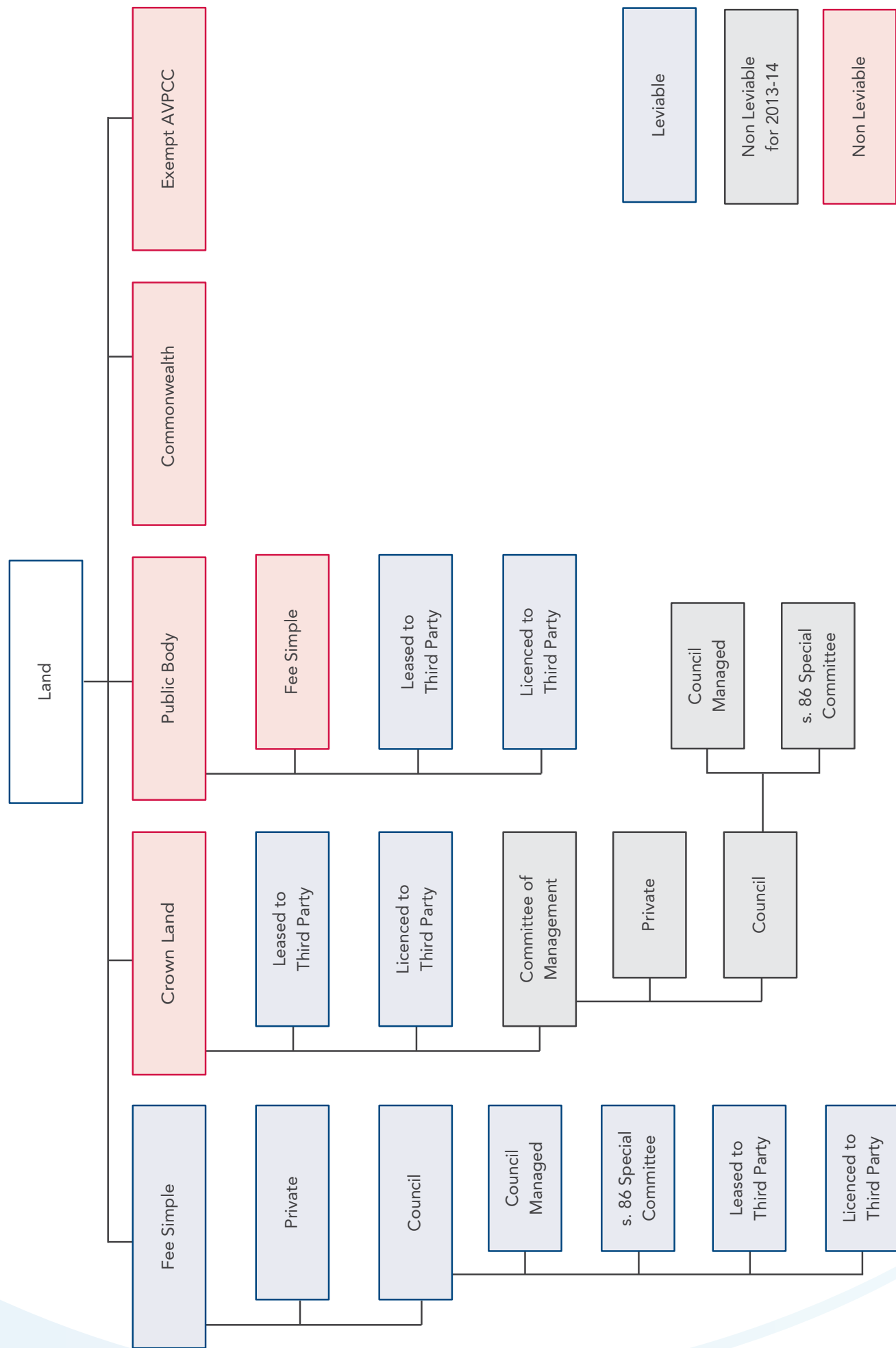
13. Fees paid to councils

13.1 Who will pay

The Act (s.52) gives the SRO the responsibility for payment of fees to councils for performing the functions under the Act. The Minister is responsible for determining the fees payable under s.70 of the Act. The SRO has no authority to determine the fee payable to council under the Act.

The process for payment of fees to council will be confirmed upon finalisation of the funding arrangement.

Appendix A – Leviable Land Flow Chart



Appendix B – SFE Form

Council may wish
to insert their
corporate logo
(3.2 cm x 3.2 cm)

Single Farm Enterprise Exemption

Application Form

Fire Services Property Levy **and** Municipal Charge (if applicable – items in red can be deleted if not relevant)

Part A – Information

Where multiple parcels of farm land are used to operate a single farming enterprise, a person may only be required to pay the fixed charge / **municipal charge** once by applying for the single farming enterprise exemption. To apply for this exemption, a person must submit this form, completed and signed to the councils where the relevant properties are located. You must notify the councils if the circumstances relating to your application change, as this may affect your eligibility for the exemption.

Part B – Request Details

I, _____ of _____, request that the properties detailed under Part E be considered a single farm enterprise for calculating the Fire Services Property Levy (FSPL) in accordance with the *Fire Services Property Levy Act 2012* **and/ or municipal charges (if applicable) in accordance with the *Local Government Act 1989*.**

Part C – Eligibility Validation

Please tick the appropriate answer to each question relating to the land which forms part of the single farming enterprise:

All of the land is farm land as defined in the <i>Valuation of Land Act 1960</i> .	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Farm land is land that is used primarily for grazing (including agistment), dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities.		
You can still tick yes to this question if one of the lands is the principal place of residence of the occupier and is contiguous with at least one of the parcels of farm land within the single farming enterprise		
All of the properties are occupied by the same person(s) and are farmed as a single enterprise	Yes <input type="checkbox"/>	No <input type="checkbox"/>
* Note: each parcel must be used to carry on a single farming enterprise. If the lands are used to operate several different ventures, a separate application is required in respect of each enterprise. A fixed charge / municipal charge will be payable for each venture.		
Each property is used to carry on a single business of primary production that has a significant and substantial commercial purpose or character; and <ul style="list-style-type: none"> (i) that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and (ii) that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating. 	Yes <input type="checkbox"/>	No <input type="checkbox"/>

If you answered 'No' to any of these questions you are not eligible for the single farming enterprise exemption.

If you answered 'Yes' to all questions proceed to Part D.

Part D – Fire Services Property Levy Fixed Charge **and/or** Municipal Charge

Information

- The FSPL fixed charge must be paid on at least one leviable land which forms part of the SFE (the lands do not need to be located in a single council municipality).
- The municipal charge must be paid on at least one rateable land within the single farming enterprise in each council.**

*** Note:** Please nominate the property the FSPL fixed charge **and/or municipal charge** will be applied by completing Part F. **Councils may amend this nomination if a municipal charge has already been applied to a different property in their municipality.**

Part E – Property Details

Municipality	Assessment No.	Property Address	Occupier/s
Eg, Greater Bendigo	123456789	10 Smith Rd, Kangaroo Flat 3555	

- Please attach a list of additional lands if space provided is insufficient.

Part F – Fire Services Property Levy Fixed Charge and/or Municipal Charge Nomination

I nominate the following property as the property for which the FSPL fixed charge and/or Municipal Charge will be paid.

Municipality	Assessment No.	Property Address

Part G – Declaration

I certify that the information supplied is true and correct. I accept that council may require further information to determine whether this application complies with the provisions of the *Fire Services Levy Act 2012* and the *Local Government Act 1989*. I acknowledge that this information may be forwarded to the State Revenue Office (SRO) for compliance purposes. My contact details are listed below to discuss this application further if required.

Phone		Email	
Signature		Date	

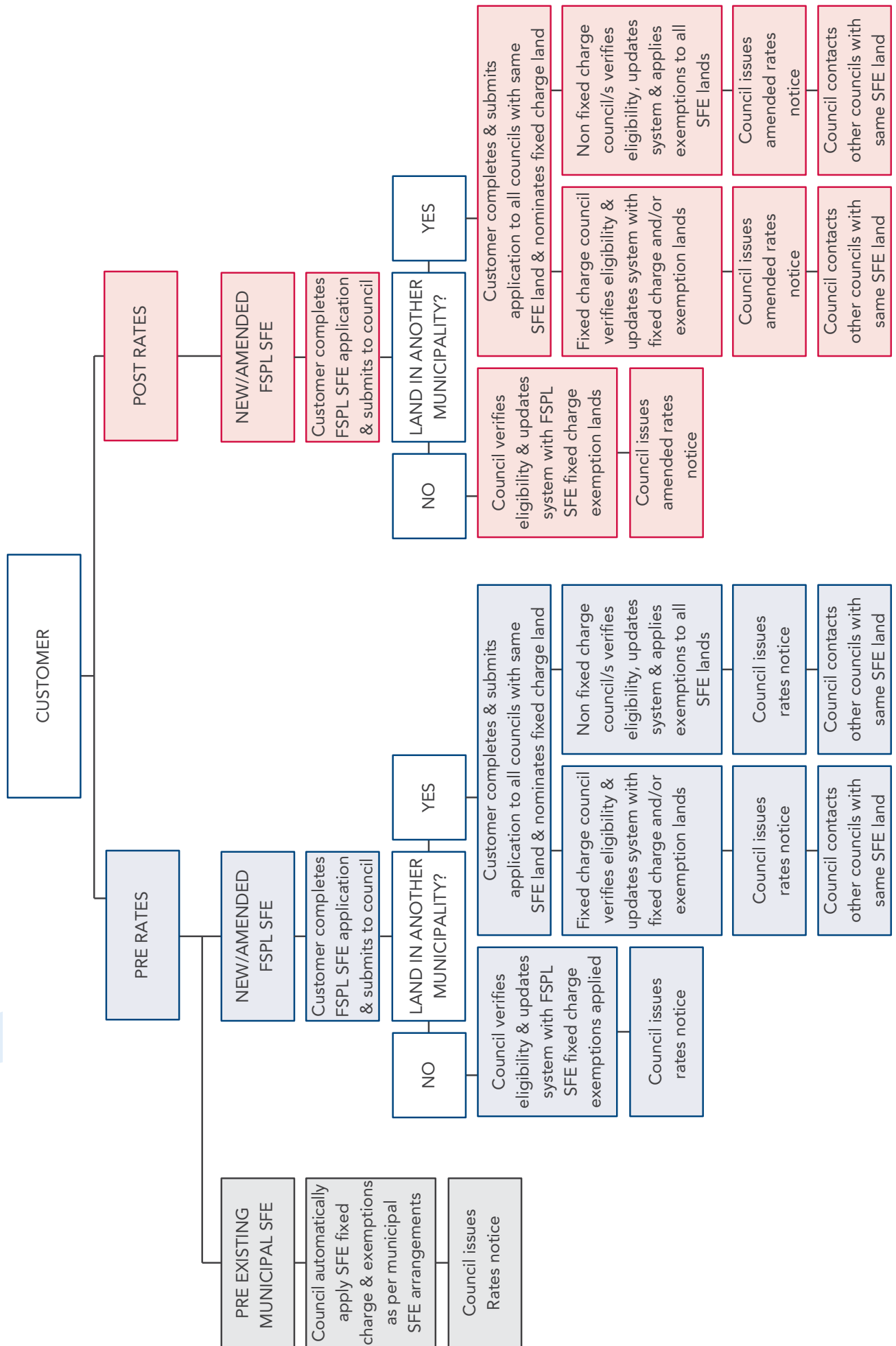
Part H – Privacy Information

This information is collected by [insert council name] to establish your eligibility for a single farming enterprise exemption and is required to be provided by the *Fire Services Property Levy Act 2012* and/or *Local Government Act 1989*. This information may also be used by the council for other purposes including issuing permits and licences and providing a variety of community services. If you do not provide the information required, we may not be able to process your application for an exemption. The information collected may be disclosed to other municipal councils, the SRO, and other government agencies as authorised by law. You can find out more about how we use and protect your information in our privacy policy on [insert council website]. If you require access to the information you have provided us, please contact the council on [insert council phone number].

Part I – Submission

By post: [insert council postal address]	In person: [insert council address]
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Appendix C – SFE Flow Chart



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Appendix D – Public Cemetery Trusts

Public Cemetery Trusts situated on Crown Land

Public cemeteries in Victoria are managed by cemetery trusts under the *Cemeteries and Crematoria Act 2003*. The Governor in Council, upon recommendation of the Minister of Health appoints members of a cemetery trust.

Public cemeteries that are managed by a cemetery trust are exempt from the FSPL, provided that the cemetery is on Crown land and has not been leased or licensed.

The table below details information provided by the Department of Human Services outlining public cemeteries in the State which are situated on Crown land and are therefore non-leviable.

Appendix D – Public Cemetery Trusts

Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Corinella Cemetery Trust	Corinella Road CORINELLA 3984	BASS COAST SHIRE
French Island Cemetery Trust	Mosquito Creek Road BASS 3991	BASS COAST SHIRE
Grantville Cemetery Trust	Bass Highway GRANTVILLE 3984	BASS COAST SHIRE
Inverloch Cemetery Trust	Bass Highway INVERLOCH 3996	BASS COAST SHIRE
Kilcunda Cemetery Trust	Bass Highway KILCUNDA 3995	BASS COAST SHIRE
Lang Lang Cemetery Trust	McDonalds Track LANG LANG 3984	BASS COAST SHIRE
Phillip Island Cemetery Trust	Coghlan Road COWES 3922	BASS COAST SHIRE
San Remo Cemetery Trust	Shetland Heights Road SAN REMO 3925	BASS COAST SHIRE
Wonthaggi Cemetery Trust	Cameron Street WONTHAGGI 3995	BASS COAST SHIRE
Benalla Cemetery Trust	Cemetery Lane BENALLA 3671	BENALLA RURAL CITY
Devenish Cemetery Trust	Tocumwal Road DEVENISH 3726	BENALLA RURAL CITY
Moorngag Cemetery Trust	Samaria Road MOORNGAG 3673	BENALLA RURAL CITY
Thoona Cemetery Trust	Thoona Boweya Road THOONA 3726	BENALLA RURAL CITY
Winton Cemetery Trust	Wattle Creek Road WINTON 3673	BENALLA RURAL CITY
Queenscliff Cemetery Trust	159 Point Lonsdale Road QUEENSCLIFF 3225	BOROUGH OF QUEENSCLIFFE
Ballaarat General Cemeteries Trust	Doveton Street North & Lydiard North Street BALLARAT 3350	CITY OF BALLARAT
Buninyong Cemetery Trust	7621 Midland Highway BUNINYONG 3357	CITY OF BALLARAT
Coghill's Creek Cemetery Trust	Government Road GLENDARUEL 3363	CITY OF BALLARAT
Dowling Forest Cemetery Trust	Sunraysia-Dowling Road MINERS REST 3352	CITY OF BALLARAT
Learmonth Cemetery Trust	Whitehands Road LEARMONTH 3352	CITY OF BALLARAT
Waubra Cemetery Trust	Hall Street WAUBRA 3352	CITY OF BALLARAT
Werona and Kooroocheang Cemetery Trust	Kingston-Werona Road WERONA 3364	CITY OF BALLARAT

Source: Department of Human Services

Appendix D – Public Cemetery Trusts

Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Banyule Cemeteries Trust	Jessop Street GREENSBOROUGH 3088	CITY OF BANYULE
Banyule Cemeteries Trust	Blackbury & Blair Street IVANHOE 3079	CITY OF BANYULE
Eltham Cemetery Trust	Mt Pleasant & Metery Roads ELTHAM 3095	CITY OF BANYULE
Southern Metropolitan Cemeteries Trust	Reserve Road CHELTENHAM 3192	CITY OF BAYSIDE
Southern Metropolitan Cemeteries Trust	Wangara Road CHELTENHAM 3192	CITY OF BAYSIDE
Boroondara Cemetery Trust (Kew)	High Street KEW 3101	CITY OF BOROONDARA
Greater Metropolitan Cemeteries Trust	74 Burwood Highway BURWOOD 3125	CITY OF BOROONDARA
Greater Metropolitan Cemeteries Trust	Cemetery Road KEILOR 3036	CITY OF BRIMBANK
Berwick Cemetery Trust	25 Inglis Road BERWICK 3806	CITY OF CASEY
Cranbourne Cemetery Trust	Cnr Sladen & Cemetery Roads CRANBOURNE 3977	CITY OF CASEY
Harkaway Cemetery Trust	Hessles Road HARKAWAY 3806	CITY OF CASEY
Melbourne Chevra Kadisha Cemetery Trust	320 Glasscocks Road LYNDHURST 3975	CITY OF CASEY
Greater Metropolitan Cemeteries Trust	Plenty Road PRESTON 3072	CITY OF DAREBIN
Greater Metropolitan Cemeteries Trust	189 High Street NORTHCOTE 3070	CITY OF DAREBIN
Frankston Cemetery Trust	Cranbourne Road FRANKSTON 3199	CITY OF FRANKSTON
Bendigo Cemeteries Trust	Carpenter Street BENDIGO 3550	CITY OF GREATER BENDIGO
Bendigo Cemeteries Trust	Holdsworth Rd WHITE HILLS 3550	CITY OF GREATER BENDIGO
Bendigo Cemeteries Trust	Helm Street KANGAROO FLAT 3555	CITY OF GREATER BENDIGO
Bendigo Cemeteries Trust	Curtain Street EAGLEHAWK 3556	CITY OF GREATER BENDIGO
Bendigo Cemeteries Trust	Pooles Road EMU CREEK 3551	CITY OF GREATER BENDIGO
Goornong Cemetery Trust	Bellholme Road GOORNONG 3557	CITY OF GREATER BENDIGO

Source: Department of Human Services

Appendix D – Public Cemetery Trusts

Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Green Hill Cemetery Trust	614 616 Goldfields Road GREENHILL 3444	CITY OF GREATER BENDIGO
Heathcote Cemetery Trust	Pohlman Street HEATHCOTE 3523	CITY OF GREATER BENDIGO
Lockwood Cemetery Trust	Hume Freeway & Longwood Road LOCKWOOD 3551	CITY OF GREATER BENDIGO
Marong Cemetery Trust	Cemetery Road MARONG 3515	CITY OF GREATER BENDIGO
Raywood Cemetery Trust	Robertson Road RAYWOOD 3570	CITY OF GREATER BENDIGO
Redcastle Cemetery Trust	Old Coach Road REDCASTLE 3523	CITY OF GREATER BENDIGO
Spring Hill Cemetery Trust	Glenlyon Road SPRING HILL 3444	CITY OF GREATER BENDIGO
Tylden Cemetery Trust	Cemetery Road TYLDEN 3444	CITY OF GREATER BENDIGO
Adass Israel Cemetery Trust	Princess Highway SPRINGVALE 3171	CITY OF GREATER DANDENONG
Melbourne Chevra Kadisha Cemetery Trust	Princes Highway SPRINGVALE SOUTH 3172	CITY OF GREATER DANDENONG
Southern Metropolitan Cemeteries Trust	Princess Highway SPRINGVALE 3171	CITY OF GREATER DANDENONG
Southern Metropolitan Cemeteries Trust	Kirkham Road DANDENONG 3175	CITY OF GREATER DANDENONG
Southern Metropolitan Cemeteries Trust	790 Frankston-Dandenong Road BANGHOLME 3175	CITY OF GREATER DANDENONG
Geelong Cemeteries Trust	Barrabool Road HIGHTON 3216	CITY OF GREATER GEELONG
Geelong Cemeteries Trust	141 Ormond Road GEELONG 3219	CITY OF GREATER GEELONG
Geelong Cemeteries Trust	Minerva Road MANIFOLD HEIGHTS 3218	CITY OF GREATER GEELONG
Geelong Cemeteries Trust	Kensington Road LEOPOLD 3224	CITY OF GREATER GEELONG
Geelong Cemeteries Trust	Burvilles Road ARMSTRONG CREEK 3217	CITY OF GREATER GEELONG
Geelong Cemeteries Trust	Oakden Road DRYSDALE 3222	CITY OF GREATER GEELONG
Geelong Cemeteries Trust	Williams Road ARMSTRONG CREEK 3217	CITY OF GREATER GEELONG
Geelong Cemeteries Trust	Smythes Street PORTARLINGTON 3223	CITY OF GREATER GEELONG
Geelong Cemeteries Trust	Church Street GROVEDALE 3216	CITY OF GREATER GEELONG

Source: Department of Human Services

Appendix D – Public Cemetery Trusts

Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Geelong Cemeteries Trust	Forest Road LARA 3212	CITY OF GREATER GEELONG
Rothwell Cemetery Trust	Hughes Road LITTLE RIVER 3211	CITY OF GREATER GEELONG
Dookie Cemetery Trust	Dookie-Gowangardie Road DOOKIE 3646	CITY OF GREATER SHEPPARTON
Dookie East Cemetery Trust	Dookie-Devenish Roads DOOKIE 3646	CITY OF GREATER SHEPPARTON
Katandra Cemetery Trust	Inverness Road KATANDRA 3634	CITY OF GREATER SHEPPARTON
Kialla West Cemetery Trust	Goulbourne Valley Highway KIALLA 3631	CITY OF GREATER SHEPPARTON
Mooroopna Cemetery Trust	Echuca Road MOOROOPNA 3629	CITY OF GREATER SHEPPARTON
Murchison Cemetery Trust	Old Weir Road MURCHISON 3610	CITY OF GREATER SHEPPARTON
Pine Lodge Cemetery Trust	Midland Highway PINE LODGE 3631	CITY OF GREATER SHEPPARTON
Shepparton Cemetery Trust	The Boulevard SHEPPARTON 3630	CITY OF GREATER SHEPPARTON
Tatura Cemetery Trust	Mulcahy Road TATURA 3616	CITY OF GREATER SHEPPARTON
Toolamba Cemetery Trust	River Road TOOLAMBA 3614	CITY OF GREATER SHEPPARTON
Greater Metropolitan Cemeteries Trust	Champion Road WILLIAMSTOWN 3016	CITY OF HOBSONS BAY
Greater Metropolitan Cemeteries Trust	Corner Grieve Parade and Doherty's Road ALTONA NORTH 3025	CITY OF HOBSONS BAY
Bulla Cemetery Trust	Cemetery Lane BULLA 3428	CITY OF HUME
Donnybrook Cemetery Trust	Malcolm Street KALKALLO 3064	CITY OF HUME
Sunbury Cemetery Trust	Shields Street BROADMEADOWS 3047	CITY OF HUME
Will Will Rook Cemetery Trust	Camp Road BROADMEADOWS 3047	CITY OF HUME
Ferntree Gully Cemetery Trust	Forest Road FERNTREE GULLY 3156	CITY OF KNOX
Boolarra Cemetery Trust	Barktown Road BOOLARRA 3870	CITY OF LATROBE
Hazelwood Cemetery Trust	Brodribb Road HAZELWOOD 3840	CITY OF LATROBE

Source: Department of Human Services

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Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Toongabbie Cemetery Trust	Traralgon Maffra Road TOONGABBIE 3856	CITY OF LATROBE
Traralgon Cemetery Trust	Tyers Road TRARALGON 3844	CITY OF LATROBE
Yallourn Cemetery Trust	Haunted Hills Road YALLOURN 3825	CITY OF LATROBE
Greater Metropolitan Cemeteries Trust	Reynolds Road TEMPLESTOWE 3106	CITY OF MANNINGHAM
Greater Metropolitan Cemeteries Trust	Blackenbury & Blair Street WARRANDYTE 3113	CITY OF MANNINGHAM
Footscray Cemetery Trust	511 Geelong Road YARRAVILLE 3013	CITY OF MARIBYRNONG
Southern Metropolitan Cemeteries Trust	Cemetery Road MELBOURNE 8396	CITY OF MELBOURNE
Oakleigh Cemetery Trust	Drummond Street OAKLEIGH 3166	CITY OF MONASH
Red Jacket Cemetery Trust	MOUNT WAVERLEY 3149	CITY OF MONASH
Greater Metropolitan Cemeteries Trust	720 780 Bell Street COBURG 3058	CITY OF MORELAND
Greater Metropolitan Cemeteries Trust	1187 Sydney Road FAWKNER 3060	CITY OF MORELAND
Southern Metropolitan Cemeteries Trust	Princess Highway ST KILDA 3182	CITY OF PORT PHILLIP
Warrnambool Cemetery Trust	Otway Road WARRNAMBOOL 3280	CITY OF WARRNAMBOOL
Box Hill Cemetery Trust	395 Middleborough Road BOX HILL CENTRAL 3128	CITY OF WHITEHORSE
Greater Metropolitan Cemeteries Trust	Woods Road TRUGANINA 3029	CITY OF WYNDHAM
Greater Metropolitan Cemeteries Trust	Cemetery Road WERRIBEE 3030	CITY OF WYNDHAM
Ararat Cemetery Trust	Nott Road ARARAT 3377	RURAL CITY OF ARARAT
Barkly Cemetery Trust	Cnr Landsbrough, Barkly and Avoca Roads BARKLY 3381	RURAL CITY OF ARARAT
Buangor Cemetery Trust	Challicum Road BUANGOR 3375	RURAL CITY OF ARARAT
Cathcart Cemetery Trust	Phillips Flat Road CATHCART 3377	RURAL CITY OF ARARAT
Crowlands Cemetery Trust	Cemetery Road CROWLANDS 3377	RURAL CITY OF ARARAT

Source: Department of Human Services

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Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Elmhurst Cemetery Trust	Glenlogie - Beaufort Road ELMHURST 3469	RURAL CITY OF ARARAT
Glenthompson Cemetery Trust	Thompson Road GLENTHOMPSON 3293	RURAL CITY OF ARARAT
Great Western Cemetery Trust	Cemetery Road GREAT WESTERN 3377	RURAL CITY OF ARARAT
Lake Bolac Cemetery Trust	Glenelg Highway LAKE BOLAC 3351	RURAL CITY OF ARARAT
Mount Cole Cemetery Trust	Forest Road WARRAK 3377	RURAL CITY OF ARARAT
Moyston Cemetery Trust	Moyston Road MOYSTON 3377	RURAL CITY OF ARARAT
Spring Lead Cemetery Trust	Spring Lead Road ARARAT 3377	RURAL CITY OF ARARAT
Streatham Cemetery Trust	Eurambien Streatham Road STREATHAM 3351	RURAL CITY OF ARARAT
Tatyoony Cemetery Trust	Tatyoony North TATYOON 3378	RURAL CITY OF ARARAT
Wickliffe Cemetery Trust	of Willaura - Wickliffe Corner WICKLIFFE 3379	RURAL CITY OF ARARAT
Willaura Cemetery Trust	Moyston Road WILLAURA 3379	RURAL CITY OF ARARAT
Woorndoo Cemetery Trust	Greens Lane WOORNDOO 3272	RURAL CITY OF ARARAT
Brimpaen Cemetery Trust	Brimpaen Cemetery Road MOCKINYA 3401	RURAL CITY OF HORSHAM
Clear Lake Cemetery Trust	Sherewoods Dam Road CLEAR LAKE 3401	RURAL CITY OF HORSHAM
Green Lake Cemetery Trust	Western Highway GREEN LAKE 3401	RURAL CITY OF HORSHAM
Horsham Cemetery Trust	Davis Drive HORSHAM 3400	RURAL CITY OF HORSHAM
Jerro Cemetery Trust	Greenhills Road JUNG 3399	RURAL CITY OF HORSHAM
Natimuk Cemetery Trust	Cemetery Road NATIMUK 3409	RURAL CITY OF HORSHAM
Noradjuha Cemetery Trust	Cemetery Road NORADJUHA 3401	RURAL CITY OF HORSHAM
Nurrabiel Cemetery Trust	Cemetery Road NURRABIEL 3401	RURAL CITY OF HORSHAM
Pimpinio Cemetery Trust	Pimpinio West Road PIMPINIO 3401	RURAL CITY OF HORSHAM
Quantong Cemetery Trust	Quantong Cemetery Road QUANTONG 3401	RURAL CITY OF HORSHAM
Tooan Cemetery Trust	Off Tooan Mitre Road TOOAN 3401	RURAL CITY OF HORSHAM

Source: Department of Human Services

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Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Boinka Cemetery Trust	Mallee Highway BOINKA 3490	RURAL CITY OF MILDURA
Carwarp Cemetery Trust	Birkins Road CARWARP 3494	RURAL CITY OF MILDURA
Cowangie Cemetery Trust	McKees Road COWANGIE 3506	RURAL CITY OF MILDURA
Merbein Cemetery Trust	Wentworth Road MERBEIN 3505	RURAL CITY OF MILDURA
Meringur Cemetery Trust	Meringur North Road MERINGUR 3496	RURAL CITY OF MILDURA
Mildura Cemetery Trust	Cemetery Road MILDURA 3500	RURAL CITY OF MILDURA
Mildura Cemetery Trust	Nineteenth Street MILDURA 3502	RURAL CITY OF MILDURA
Murrayville Cemetery Trust	Cemetery Road MURRAYVILLE 3512	RURAL CITY OF MILDURA
Ouyen Cemetery Trust	Cemetery Road OUYEN 3490	RURAL CITY OF MILDURA
Red Cliffs Cemetery Trust	Red Cliffs Meringur Road RED CLIFFS 3496	RURAL CITY OF MILDURA
Tutye Cemetery Trust	Tyalla Road TUTYE 3490	RURAL CITY OF MILDURA
Underbool Cemetery Trust	Cemetery Road UNDERBOOL 3509	RURAL CITY OF MILDURA
Walpeup Cemetery Trust	Cemetery Road WALPEUP 3507	RURAL CITY OF MILDURA
Werrimull Cemetery Trust	Werrimull South Road WERRIMULL 3496	RURAL CITY OF MILDURA
Bannerton Cemetery Trust	Cemetery Road BANNERTON 3549	RURAL CITY OF SWAN HILL
Eureka (Chinkapook) Cemetery Trust	Old Manangatang Road CHINKAPOOK 3546	RURAL CITY OF SWAN HILL
Lake Boga Cemetery Trust	Cemetery Road LAKE BOGA 3584	RURAL CITY OF SWAN HILL
Manangatang Cemetery Trust	Robinvale Road MANANGATANG 3546	RURAL CITY OF SWAN HILL
Nyah Cemetery Trust	White Road NYAH 3594	RURAL CITY OF SWAN HILL
Robinvale Cemetery Trust	Murray Valley Highway ROBINVALE 3549	RURAL CITY OF SWAN HILL
Swan Hill Cemetery Trust	Coronation and Wattie Street SWAN HILL 3585	RURAL CITY OF SWAN HILL
Ultima Cemetery Trust	Ultima Culgoa Road ULTIMA 3544	RURAL CITY OF SWAN HILL
Waitchie Cemetery Trust	Swan Hill Road WAITCHIE 3544	RURAL CITY OF SWAN HILL

Source: Department of Human Services

Appendix D – Public Cemetery Trusts

Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Wodonga Cemetery Trust	Sangsters Road WODONGA 3689	RURAL CITY OF WODONGA
Bright Cemetery Trust	Coronation Avenue BRIGHT 3741	SHIRE OF ALPINE
Buckland Cemetery Trust	Buckland Valley Road BUCKLAND 3740	SHIRE OF ALPINE
Harrietville Cemetery Trust	Cemetery Lane HARRIETVILLE 3741	SHIRE OF ALPINE
Havilah Cemetery Trust	HAVILAH 3737	SHIRE OF ALPINE
Myrtleford Cemetery Trust	Yackandandah-Myrtleford Road MYRTLEFORD 3737	SHIRE OF ALPINE
Tawonga Cemetery Trust	Cemetery Lane TAWONGA 3697	SHIRE OF ALPINE
Aberfeldy Cemetery Trust	Cemetery Road ABERFELDY 3825	SHIRE OF BAW BAW
Drouin Cemetery Trust	160 Longwarry Drouin Road DROUIN 3818	SHIRE OF BAW BAW
Drouin West Cemetery Trust	Old Sale Road DROUIN WEST 3818	SHIRE OF BAW BAW
Jericho Cemetery Trust	ERICA 3825	SHIRE OF BAW BAW
Moe Memorial Park Trust	Cemetery Road MOE 3825	SHIRE OF BAW BAW
Moondarra Cemetery Trust	Mathesons Road MOONDARRA 3825	SHIRE OF BAW BAW
Narracan Cemetery Trust	Lilley's Road NARRACAN 3824	SHIRE OF BAW BAW
Neerim Cemetery Trust	Main Road NEERIM 3831	SHIRE OF BAW BAW
Ripplebrook Cemetery Trust	Western Port Road RIPPLEBROOK 3818	SHIRE OF BAW BAW
Thorpdale Cemetery Trust	Chute Road CHILDERS 3824	SHIRE OF BAW BAW
Trafalgar Cemetery Trust	Hazelwood Street TRAFALGAR 3824	SHIRE OF BAW BAW
Walhalla Cemetery Trust	Wallhalla Road WALHALLA 3825	SHIRE OF BAW BAW
Warragul Cemetery Trust	Sutton Street WARRAGUL 3820	SHIRE OF BAW BAW
Warragul Cemetery Trust	378 Burke Street WARRAGUL 3820	SHIRE OF BAW BAW
Willow Grove Cemetery Trust	Willow Grove Road WILLOW GROVE 3825	SHIRE OF BAW BAW
Yarragon Cemetery Trust	Cemetery Road YARRAGON 3823	SHIRE OF BAW BAW

Source: Department of Human Services

Appendix D – Public Cemetery Trusts

Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Berriwillock Cemetery Trust	Berriwillock Woolmerang Road BERRIWILLOCK 3531	SHIRE OF BULOKÉ
Birchip Cemetery Trust	Campbells Street BIRCHIP 3483	SHIRE OF BULOKÉ
Charlton Cemetery Trust	Borong Highway CHARLTON 3525	SHIRE OF BULOKÉ
Corack Cemetery Trust	High Road CORACK 3480	SHIRE OF BULOKÉ
Culgoa Cemetery Trust	Watchupga Road CULGOA 3530	SHIRE OF BULOKÉ
Donald Cemetery Trust	Morgans Road DONALD 3480	SHIRE OF BULOKÉ
Granite Flat Cemetery Trust	Omeo Highway GRANITE FLAT 3701	SHIRE OF BULOKÉ
Laen North Cemetery Trust	Donald-Minyip Road DONALD 3480	SHIRE OF BULOKÉ
Nandaly Cemetery Trust	Calder Highway NANDALY 3533	SHIRE OF BULOKÉ
Rosebery Cemetery Trust	Rosebery Cemetery Road ROSEBERY 3395	SHIRE OF BULOKÉ
Sea Lake Cemetery Trust	Calder Highway SEA LAKE 3533	SHIRE OF BULOKÉ
Towaninnie Cemetery Trust	Swan Hill-Charlton Road TOWANINNY 3527	SHIRE OF BULOKÉ
Watchem Cemetery Trust	Corack Road WATCHEM 3482	SHIRE OF BULOKÉ
Wycheproof Cemetery Trust	Cemetery Road WYCHEPROOF 3527	SHIRE OF BULOKÉ
Colbinabbin Cemetery Trust	Cemetery Road COLBINABBIN 3559	SHIRE OF CAMPASPE
Corop Cemetery Trust	Three Chain Road COROP 3559	SHIRE OF CAMPASPE
Echuca Cemetery Trust	Homan Street ECHUCA 3564	SHIRE OF CAMPASPE
Elmore Cemetery Trust	Elmore-Raywood & Wharparilla Road ELMORE 3558	SHIRE OF CAMPASPE
Kyabram Cemetery Trust	Lancaster Road KYABRAM 3619	SHIRE OF CAMPASPE
Mitiamo Cemetery Trust	Cemetery Track MITIAMO 3573	SHIRE OF CAMPASPE
Pannooabamawm Cemetery Trust	O'Briens Road LOCKINGTON 3563	SHIRE OF CAMPASPE
Patho Cemetery Trust	Cemetery Road PATHO 3564	SHIRE OF CAMPASPE
Rochester Cemetery Trust	Rochester Road ROCHESTER 3561	SHIRE OF CAMPASPE
Runnymede Cemetery Trust	Runnymede School West Road RUNNYMEDE 3559	SHIRE OF CAMPASPE

Source: Department of Human Services

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Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Rushworth Cemetery Trust	Heily Road RUSHWORTH 3612	SHIRE OF CAMPASPE
Tongala Cemetery Trust	Day Road TONGALA 3621	SHIRE OF CAMPASPE
Whroo Cemetery Trust	Whroo-Murchison Road WHROO 3612	SHIRE OF CAMPASPE
Bunyip Cemetery Trust	Hope Street BUNYIP 3815	SHIRE OF CARDINIA
Gembrook Cemetery Trust	Blackwood Lane GEMBROOK 3783	SHIRE OF CARDINIA
Greater Metropolitan Cemeteries Trust	Macchesfield Road EMERALD 3782	SHIRE OF CARDINIA
Maryknoll Cemetery Trust	61 Koolbirra Road MARYKNOLL 3812	SHIRE OF CARDINIA
Pakenham Cemetery Trust	Thewlis Road PAKENHAM 3810	SHIRE OF CARDINIA
Alma Cemetery Trust	Alan - Lead Road ALMA 3465	SHIRE OF CENTRAL GOLDFIELDS
Amherst Cemetery Trust	Talbot - Avoca Road AMHERST 3371	SHIRE OF CENTRAL GOLDFIELDS
Bealiba Cemetery Trust	Government Road BEALIBA 3475	SHIRE OF CENTRAL GOLDFIELDS
Bung Bong/Wareek Cemetery Trust	Gordon Road WAREEK 3465	SHIRE OF CENTRAL GOLDFIELDS
Carisbrook Cemetery Trust	Majorca Road CARISBROOK 3464	SHIRE OF CENTRAL GOLDFIELDS
Dunolly (New) Cemetery Trust	Off Dunolly & Bealiba Road DUNOLLY 3472	SHIRE OF CENTRAL GOLDFIELDS
Dunolly (Old) Cemetery Trust	Cemetery Road DUNOLLY 3472	SHIRE OF CENTRAL GOLDFIELDS
Eddington Cemetery Trust	Corner of Bendigo -Maryborough Roads EDDINGTON 3472	SHIRE OF CENTRAL GOLDFIELDS
Majorca Cemetery Trust	Wheens Road MAJORCA 3465	SHIRE OF CENTRAL GOLDFIELDS
Maryborough Cemetery Trust	Argyle Road MARYBOROUGH 3465	SHIRE OF CENTRAL GOLDFIELDS
Moliagul Cemetery Trust	Dunolly Road MOLIAGUL 3472	SHIRE OF CENTRAL GOLDFIELDS
Natte Yallock Cemetery Trust	Natte Yallock Road NATTE YALLOCK 3465	SHIRE OF CENTRAL GOLDFIELDS

Source: Department of Human Services

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Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Timor Cemetery Trust	Maguire Road TIMOR 3465	SHIRE OF CENTRAL GOLDFIELDS
Apollo Bay Cemetery Trust	Great Ocean Road APOLLO BAY 3233	SHIRE OF COLAC-OTWAY
Beeac Cemetery Trust	South Cundare Road BEEAC 3251	SHIRE OF COLAC-OTWAY
Birregurra Cemetery Trust	Warncourt Cemetery Road WARNCOORT 3243	SHIRE OF COLAC-OTWAY
Colac Cemetery Trust	Gravesend Street COLAC 3250	SHIRE OF COLAC-OTWAY
Cressy Cemetery Trust	Cemetery Road CRESSY 3322	SHIRE OF COLAC-OTWAY
Moonlight Head Cemetery Trust	Off Great Ocean Road Moonlight Head Track LAVERS HILL 3238	SHIRE OF COLAC-OTWAY
Warncoort Cemetery Trust	Cemetery Road WARNCOORT 3243	SHIRE OF COLAC-OTWAY
Yaugher Cemetery Trust	FORREST 3236	SHIRE OF COLAC-OTWAY
Camperdown Cemetery Trust	Cemetery Road CAMPERDOWN 3260	SHIRE OF CORANGAMITE
Cobden Cemetery Trust	Cemetery Lane COBDEN 3266	SHIRE OF CORANGAMITE
Darlington Cemeteries Trust	East Road DERRINALLUM 3325	SHIRE OF CORANGAMITE
Derrinallum Cemetery Trust	Leemons Road DERRINALLUM 3325	SHIRE OF CORANGAMITE
Garvoc Cemetery Trust	Cemetery Lane GARVOC 3265	SHIRE OF CORANGAMITE
Kilnoorat Cemetery Trust	Kilnoorat Road TERANG 3264	SHIRE OF CORANGAMITE
Lismore Cemetery Trust	Cemetery Road LISMORE 3324	SHIRE OF CORANGAMITE
Loch Ard Cemetery Trust	Great Ocean Road PRINCETOWN 3269	SHIRE OF CORANGAMITE
Port Campbell Cemetery Trust	Great Ocean Road PORT CAMPBELL 3269	SHIRE OF CORANGAMITE
Scotts Creek Cemetery Trust	Timboon Colac Road SCOTTS CREEK 3267	SHIRE OF CORANGAMITE
Skipton Cemetery Trust	Currie Street SKIPTON 3361	SHIRE OF CORANGAMITE
Terang Cemetery Trust	Cemetery Road TERANG 3264	SHIRE OF CORANGAMITE
Bairnsdale Cemetery Trust	Goverment (off Forge Creek road) Road BAIRNSDALE 3875	SHIRE OF EAST GIPPSLAND
Benambra Cemetery Trust	Benambra-Limestone Road BENAMBRA 3900	SHIRE OF EAST GIPPSLAND

Source: Department of Human Services

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Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Bruthen Cemetery Trust	Delahunty Street BRUTHEN 3885	SHIRE OF EAST GIPPSLAND
Buchan Cemetery Trust	Timbarra Settlement Road BUCHAN 3885	SHIRE OF EAST GIPPSLAND
Bumberrah Cemetery Trust	Harmans and Simms Roads JOHNSONVILLE 3902	SHIRE OF EAST GIPPSLAND
Cann River Cemetery Trust	Cemetery Track CANN RIVER 3890	SHIRE OF EAST GIPPSLAND
Cassilis Cemetery Trust	Omeo-Swifts Creek & Cassilis Road CASSILIS 3898	SHIRE OF EAST GIPPSLAND
Coongulmerang Cemetery Trust	Lindenow South Road LINDENOW 3865	SHIRE OF EAST GIPPSLAND
Dargo Cemetery Trust	Cemetery Road DARGO 3862	SHIRE OF EAST GIPPSLAND
East Gippsland Shire Cemetery Trust	Fernbank Glealadale Road GLENALADALE 3864	SHIRE OF EAST GIPPSLAND
East Gippsland Shire Cemetery Trust	Omeo Highway GLEN WILLS 3898	SHIRE OF EAST GIPPSLAND
Ensay Cemetery Trust	Great Alpine Road ENSAY 3895	SHIRE OF EAST GIPPSLAND
Gipsy Point Cemetery Trust	Gipsy Point Road GIPSY POINT 3891	SHIRE OF EAST GIPPSLAND
Lakes Entrance Cemetery Trust	Colquhoun Road LAKES ENTRANCE 3909	SHIRE OF EAST GIPPSLAND
Mallacoota Cemetery Trust	Mirrabooka Road MALLACOOTA 3892	SHIRE OF EAST GIPPSLAND
Marlo Cemetery Trust	Marlo Road MARLO 3888	SHIRE OF EAST GIPPSLAND
Omeo Cemetery Trust	Alpine Road Highway & Bilton Street OMEO 3898	SHIRE OF EAST GIPPSLAND
Orbost Cemetery Trust	Tyndall Street ORBOST 3888	SHIRE OF EAST GIPPSLAND
Paynesville Cemetery Trust	Paynesville Road PAYNESVILLE 3880	SHIRE OF EAST GIPPSLAND
Bendoc Cemetery Trust	Old Benang Bendoc Road BENDOC 3888	SHIRE OF EAST GIPPSLAND
Lake Tyres Cemetery Trust	RULES ROAD, LAKE TYERS Road LAKES ENTRANCE 3909	SHIRE OF EAST GIPPSLAND
Cohuna Cemetery Trust	Western Road COHUNA 3568	SHIRE OF GANNAWARRA
Kerang Cemetery Trust	Westblade Avenue KERANG 3579	SHIRE OF GANNAWARRA
Koondrook Cemetery Trust	Koondrook West Road KOONDROOK 3580	SHIRE OF GANNAWARRA

Source: Department of Human Services

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Cemetery Trust Name	Cemetery Address	Local Government Authority
Lalbert Cemetery Trust	Dumosa Road LALBERT 3542	SHIRE OF GANNAWARRA
Mystic Park Cemetery Trust	Tresco Road MYSTIC PARK 3581	SHIRE OF GANNAWARRA
Quambatook Cemetery Trust	Cemetery Road QUAMBATOOK 3540	SHIRE OF GANNAWARRA
Byaduk Cemetery Trust	Cemetery Road BYADUK 3301	SHIRE OF GLENELG
Cape Bridgewater Cemetery Trust	Capebridgewater Lakes Road PORTLAND 3305	SHIRE OF GLENELG
Casterton (New) Cemetery Trust	Cemetery Road CASTERTON 3311	SHIRE OF GLENELG
Casterton (Old) Cemetery Trust	Old Cemetery Road CASTERTON 3311	SHIRE OF GLENELG
Condah Cemetery Trust	Cemetery Road MYAMYN 3304	SHIRE OF GLENELG
Dartmoor Cemetery Trust	Bowds Lane DARTMOOR 3304	SHIRE OF GLENELG
Digby Cemetery Trust	Digby Dartmoor Road DIGBY 3309	SHIRE OF GLENELG
Drik Drik Cemetery Trust	Drik Drik-Nelson Road DRIK DRIK 3304	SHIRE OF GLENELG
Heywood Cemetery Trust	Cemetery Road HEYWOOD 3304	SHIRE OF GLENELG
Hotspur Cemetery Trust	Cemetery Lane HOTSPUR 3303	SHIRE OF GLENELG
Merino Cemetery Trust	Portland Road MERINO 3310	SHIRE OF GLENELG
Narrawong Cemetery Trust	Cemetery Road NARRAWONG 3285	SHIRE OF GLENELG
Nelson Cemetery Trust	Heubner's Road NELSON 3292	SHIRE OF GLENELG
Portland (North) Cemetery Trust	Cashmore Road PORTLAND NORTH 3305	SHIRE OF GLENELG
Portland (South) Cemetery Trust	Myrtle Road PORTLAND 3305	SHIRE OF GLENELG
Sandford Cemetery Trust	Portland Casterton Road SANDFORD 3312	SHIRE OF GLENELG
Strathdownie East Cemetery Trust	Glenelg Highway STRATHDOWNIE 3312	SHIRE OF GLENELG
Bannockburn Cemetery Trust	Charlton Road BANNOCKBURN 3331	SHIRE OF GOLDEN PLAINS
Cape Clear Cemetery Trust	Cemetery Road CAPE CLEAR 3351	SHIRE OF GOLDEN PLAINS
Inverleigh Cemetery Trust	Cemetery Road INVERLEIGH 3321	SHIRE OF GOLDEN PLAINS

Source: Department of Human Services

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Cemetery Trust Name	Cemetery Address	Local Government Authority
Lethbridge Cemetery Trust	59 Broom Road Road LETHBRIDGE 3332	SHIRE OF GOLDEN PLAINS
Linton Cemetery Trust	Linton-Snake Valley Road LINTON 3360	SHIRE OF GOLDEN PLAINS
Meredith Cemetery Trust	Slate Quarry Road MEREDITH 3333	SHIRE OF GOLDEN PLAINS
Rokewood Cemetery Trust	Cemetery Road ROKEWOOD 3330	SHIRE OF GOLDEN PLAINS
Shelford Cemetery Trust	Thompson Street SHELFORD 3329	SHIRE OF GOLDEN PLAINS
Smythesdale Cemetery Trust	Glenelg Highway SMYTHESDALE 3351	SHIRE OF GOLDEN PLAINS
Staffordshire Reef Cemetery Trust	Dales Road STAFFORDSHIRE REEF 3351	SHIRE OF GOLDEN PLAINS
Steiglitz Cemetery Trust	Steiglitz Road STEIGLITZ 3331	SHIRE OF GOLDEN PLAINS
Teesdale Cemetery Trust	Squires Road TEESDALE 3328	SHIRE OF GOLDEN PLAINS
Blue Mountain Cemetery Trust	Trentham Myrniong Road TRENTHAM 3458	SHIRE OF HEPBURN
Bullarto Cemetery Trust	Cantillons Road BULLARTO 3461	SHIRE OF HEPBURN
Clunes Cemetery Trust	Cemetery Road CLUNES 3370	SHIRE OF HEPBURN
Creswick Cemetery Trust	Clunes Road CRESWICK NORTH 3363	SHIRE OF HEPBURN
Daylesford Cemetery Trust	Trentham Road DAYLESFORD 3460	SHIRE OF HEPBURN
Eganstown Cemetery Trust	Cemetery Track Blanket Flat Track EGANSTOWN 3461	SHIRE OF HEPBURN
Franklinford Cemetery Trust	Cemetery Road FRANKLINFORD 3461	SHIRE OF HEPBURN
Glengower Cemetery Trust	Creswick Newstead Road GLENGOWER 3370	SHIRE OF HEPBURN
Glenlyon Cemetery Trust	Holcombe Road GLENLYON 3461	SHIRE OF HEPBURN
Mount Prospect Cemetery Trust	Midland Highway MOUNT PROSPECT 3364	SHIRE OF HEPBURN
Smeaton Cemetery Trust	Cemetery Road SMEATON 3364	SHIRE OF HEPBURN
Trentham Cemetery Trust	Cosmo Road TRENTHAM 3458	SHIRE OF HEPBURN
Antwerp Cemetery Trust	Jeparit Road ANTWERP 3414	SHIRE OF HINDMARSH

Source: Department of Human Services

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Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Black Heath Cemetery Trust	Old Minyip Road NHILL 3418	SHIRE OF HINDMARSH
Bleak House Cemetery Trust	Sandsmere Road NHILL 3418	SHIRE OF HINDMARSH
Dahwedarre Cemetery Trust	Dahwedarre-Cemetery Road YANAC 3418	SHIRE OF HINDMARSH
Dimboola Cemetery Trust	Cemetery Road DIMBOOLA 3414	SHIRE OF HINDMARSH
Jeparit Cemetery Trust	Jeparit East Road JEPARIT 3423	SHIRE OF HINDMARSH
Katyil Cemetery Trust	Antwerp Road KATYIL 3414	SHIRE OF HINDMARSH
Kenmare Cemetery Trust	Rainbow-Birchip Road RAINBOW 3424	SHIRE OF HINDMARSH
Kiata Cemetery Trust	Kiata South Road KIATA 3418	SHIRE OF HINDMARSH
Lochiel Cemetery Trust	Western Highway & Coker Dam Road DIMBOOLA 3414	SHIRE OF HINDMARSH
Lorquon Cemetery Trust	Lorquon Road NHILL 3418	SHIRE OF HINDMARSH
Netherby Cemetery Trust	Cemetery Road NHILL 3418	SHIRE OF HINDMARSH
Nhill Cemetery Trust	Nhill-Harrow Roads NHILL 3418	SHIRE OF HINDMARSH
Rainbow Cemetery Trust	NHILL Road RAINBOW 3424	SHIRE OF HINDMARSH
Upper Regions (Wail) Cemetery Trust	Petschels Road JEPARIT 3423	SHIRE OF HINDMARSH
Winiam Cemetery Trust	Harrow Road NHILL 3418	SHIRE OF HINDMARSH
Woorak Cemetery Trust	Cemetery Road NHILL 3418	SHIRE OF HINDMARSH
Barnawartha Cemetery Trust	Cemetery and Eckhoffs Roads BARNAWARTHA 3688	SHIRE OF INDIGO
Beechworth Cemetery Trust	Cemetery and Balaclava Roads BEECHWORTH 3747	SHIRE OF INDIGO
Carlyle Cemetery Trust	Kilborn Road CARLYLE 3687	SHIRE OF INDIGO
Chiltern (New) Cemetery Trust	Cemetery Road CHILTERN 3683	SHIRE OF INDIGO
Chiltern (Old) Cemetery	Railway access / Wenkes Roads CHILTERN 3683	SHIRE OF INDIGO
John Foord (Wahgunyah) Cemetery Trust	Kilborn Lane WAHGUNYAH 3687	SHIRE OF INDIGO
Kiewa Cemetery Trust	Gundowring Road KIEWA 3691	SHIRE OF INDIGO
Sandy Creek Cemetery Trust	Cemetery Lane SANDY CREEK 3695	SHIRE OF INDIGO
Stanley Cemetery Trust	Stanley Road STANLEY 3747	SHIRE OF INDIGO

Source: Department of Human Services

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Cemetery Trust Name	Cemetery Address	Local Government Authority
Yackandandah Cemetery Trust	Cemetery Lane YACKANDANDAH 3749	SHIRE OF INDIGO
Boort Cemetery Trust	Wycheproof Road BOORT 3537	SHIRE OF LODDON
Bridgewater (Old) Cemetery Trust	Wingfield Road BRIDGEWATER 3516	SHIRE OF LODDON
Bridgewater Cemetery Trust	Cemetery Access BRIDGEWATER 3516	SHIRE OF LODDON
Durham Ox Cemetery Trust	Mologa Durham Ox Road DURHAM OX 3576	SHIRE OF LODDON
Inglewood Cemetery Trust	Serpentine Road INGLEWOOD 3517	SHIRE OF LODDON
Kingower Cemetery Trust	Kingower-Rheola Road KINGOWER 3517	SHIRE OF LODDON
Korong Vale Cemetery Trust	Borong Road KORONG VALE 3520	SHIRE OF LODDON
Maldon Cemetery Trust	Wattle Gully Road MALDON 3463	SHIRE OF LODDON
Mysia Cemetery Trust	Mysia East Road MYSIA 3518	SHIRE OF LODDON
Newbridge Cemetery Trust	Cemetery Road NEWBRIDGE 3551	SHIRE OF LODDON
Pompapiel Cemetery Trust	Guys Road POMPAPIEL 3571	SHIRE OF LODDON
Pyramid Hill Cemetery Trust	Off Cemetery Road PYRAMID HILL 3575	SHIRE OF LODDON
Rheola Cemetery Trust	Taylor's Road RHEOLA 3517	SHIRE OF LODDON
Tarnagulla Cemetery Trust	Bendigo St Arnaud Road TARNAGULLA 3551	SHIRE OF LODDON
Terrapee Cemetery Trust	Terrapee Cemetery Road TERRAPPEE 3525	SHIRE OF LODDON
Waanyarra Cemetery Trust	Waanyarra Cemetery Road WAANYARRA 3551	SHIRE OF LODDON
Wedderburn Cemetery Trust	Korong Vale Road WEDDERBURN 3518	SHIRE OF LODDON
Woosang Cemetery Trust	Nine Mile Woosang Road WOOSANG 3518	SHIRE OF LODDON
Wycheville Cemetery Trust	Old Boort - Wedderburn Road WYCHITELLA 3525	SHIRE OF LODDON
Yarrayne Cemetery Trust	Cemetery Road SERPENTINE 3517	SHIRE OF LODDON

Source: Department of Human Services

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Cemetery Trust Name	Cemetery Address	Local Government Authority
Carlsruhe Cemetery Trust	Carlsruhe-Cemetery Road CARLSRUHE 3442	SHIRE OF MACEDON RANGES
Darraweit Guim Cemetery Trust	Glendonald Road DARRAWEIT GUIM 3756	SHIRE OF MACEDON RANGES
Gisborne Cemetery Trust	110 Aitken Street GISBORNE 3437	SHIRE OF MACEDON RANGES
Kyneton Cemetery Trust	Redesdale Road KYNETON 3444	SHIRE OF MACEDON RANGES
Lancefield Cemetery Trust	Cemetery Road LANCEFIELD 3435	SHIRE OF MACEDON RANGES
Macedon Cemetery Trust	Bent Street MACEDON 3440	SHIRE OF MACEDON RANGES
Malmsbury Cemetery Trust	Cemetery Road MALMSBURY 3446	SHIRE OF MACEDON RANGES
Riddell's Creek Cemetery Trust	Royal Parade RIDDELLS CREEK 3431	SHIRE OF MACEDON RANGES
Woodend Cemetery Trust	East Street WOODEND 3442	SHIRE OF MACEDON RANGES
Gaffney's Creek Cemetery Trust	Woods Point Road GAFFNEYS CREEK 3723	SHIRE OF MANSFIELD
Mansfield Cemetery Trust	Highett Street MANSFIELD 3722	SHIRE OF MANSFIELD
Mansfield Cemetery Trust	Duke Street MERTON 3715	SHIRE OF MANSFIELD
Mansfield Cemetery Trust	Cnr Wilson and Maroondah Highway BONNIE DOON 3720	SHIRE OF MANSFIELD
Mansfield Cemetery Trust	Cemetery Lane JAMIESON 3723	SHIRE OF MANSFIELD
Matlock Cemetery Trust	Warburton Wood Point Road MATLOCK 3723	SHIRE OF MANSFIELD
Woods Point Cemetery Trust	Tinger Spur Track WOODS POINT 3723	SHIRE OF MANSFIELD
Melton Cemetery Trust	Cnr Centenary Avenue & O'Neills Road MELTON 3337	SHIRE OF MELTON
Avenel Cemetery Trust	Cnr Queens and Ewings Street AVENEL 3664	SHIRE OF MITCHELL
Broadford Cemetery Trust	Piper Street BROADFORD 3658	SHIRE OF MITCHELL
Kilmore Cemetery Trust	165 Lancefield Road KILMORE 3764	SHIRE OF MITCHELL
Pyalong Cemetery Trust	Cemetery Road PYALONG 3521	SHIRE OF MITCHELL
Seymour Cemeteries Trust	Kobyboyn Road SEYMOUR 3660	SHIRE OF MITCHELL
Tallarook Cemetery Trust	Upper Golbourn Road TALLAROOK 3659	SHIRE OF MITCHELL

Source: Department of Human Services

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Cemetery Trust Name	Cemetery Address	Local Government Authority
Tyaak Cemetery Trust	Broadford Flowerdale Road TYAAK 3658	SHIRE OF MITCHELL
Wallan Cemetery Trust	Queen Road WALLAN 3756	SHIRE OF MITCHELL
Barmah Cemetery Trust	Barmah Road BARMAH 3639	SHIRE OF MOIRA
Cobram Cemetery Trust	Cemetery Road COBRAM 3643	SHIRE OF MOIRA
Katamatite Cemetery Trust	Cemetery Road KATAMATITE 3649	SHIRE OF MOIRA
Lake Rowan Cemetery Trust	Benalla/Yarrawonga Road LAKE ROWAN 3727	SHIRE OF MOIRA
Nathalia Cemetery Trust	Cemetery Road NATHALIA 3638	SHIRE OF MOIRA
Numurkah- Wunghnu Cemetery Trust	Wunghnu Road WUNGHNU 3635	SHIRE OF MOIRA
Numurkah- Wunghnu Cemetery Trust	Cemetery Road NUMURKAH 3636	SHIRE OF MOIRA
Tungamah (Tharanbegga) Cemetery Trust	Cemetery Road TUNGAMAH 3728	SHIRE OF MOIRA
Yabba Cemetery Trust	Yabba Road YABBA NORTH 3646	SHIRE OF MOIRA
Yalca North Cemetery Trust	Manions Road YALCA 3637	SHIRE OF MOIRA
Yarrawonga & District Cemetery Trust	Cemetery & Almonds Road WILBY 3728	SHIRE OF MOIRA
Yarrawonga & District Cemetery Trust	On the Murray Valley Highway BUNDALONG SOUTH 3730	SHIRE OF MOIRA
Yarrawonga & District Cemetery Trust	Gilmore Street YARRAWONGA 3730	SHIRE OF MOIRA
Yarrawonga & District Cemetery Trust	Forges Road BURRAMINE SOUTH 3730	SHIRE OF MOIRA
Ballan (New) Cemetery Trust	Lay Street BALLAN 3342	SHIRE OF MOORABOOL
Blackwood Cemetery Trust	Byers Road BLACKWOOD 3458	SHIRE OF MOORABOOL
Bungaree Cemetery Trust	Creswick Road POOTILLA 3352	SHIRE OF MOORABOOL
Clarendon Cemetery Trust	Midland Highway CLARENDON 3352	SHIRE OF MOORABOOL
Elaine Cemetery Trust	Mt Mercer Road ELAINE 3334	SHIRE OF MOORABOOL
Gordon (New) Cemetery Trust	Cemetery Lane GORDON 3345	SHIRE OF MOORABOOL
Gordon (Old) Cemetery Trust	Brougham Street GORDON 3345	SHIRE OF MOORABOOL
Greendale Cemetery Trust	Napoleon Street GREENDALE 3341	SHIRE OF MOORABOOL

Source: Department of Human Services

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Cemetery Trust Name	Cemetery Address	Local Government Authority
Maddingley Cemetery Trust	Balliang Road BACCHUS MARSH 3340	SHIRE OF MOORABOOL
Morrison's Cemetery Trust	Off Morrisons Road MORRISONS 3334	SHIRE OF MOORABOOL
Mount Egerton Cemetery Trust	Cemetery Road MOUNT EGERTON 3352	SHIRE OF MOORABOOL
Crib Point Cemetery Trust	Disney Street CRIB POINT 3919	SHIRE OF MORNINGTON PENINSULA
Mornington Peninsula Cemeteries Trust	Craigie Road MOUNT MARTHA 3934	SHIRE OF MORNINGTON PENINSULA
Mornington Peninsula Cemeteries Trust	Arthurs Seat Road DROMANA 3936	SHIRE OF MORNINGTON PENINSULA
Mornington Peninsula Cemeteries Trust	Stokes Street FLINDERS 3929	SHIRE OF MORNINGTON PENINSULA
Mornington Peninsula Cemeteries Trust	Cemetery Road HASTINGS 3915	SHIRE OF MORNINGTON PENINSULA
Rye Cemetery Trust	Lyons Road RYE 3941	SHIRE OF MORNINGTON PENINSULA
Sorrento Cemetery Trust	Normanby Road SORRENTO 3943	SHIRE OF MORNINGTON PENINSULA
Baringhup Cemetery Trust	Cemetery (between Baringhup Rd & Watersons Rd) Road BARINGHUP 3463	SHIRE OF MOUNT ALEXANDER
Castlemaine Cemetery Trust	Cemetery Road CASTLEMAINE 3450	SHIRE OF MOUNT ALEXANDER
Chewton Cemetery Trust	Sparks (Pyreiness HWY) Road CHEWTON 3451	SHIRE OF MOUNT ALEXANDER
Elphinstone Cemetery Trust	Stanley Street & Cemetery Road ELPHINSTONE 3448	SHIRE OF MOUNT ALEXANDER
Fryerstown Cemetery Trust	Turover Street FRYERSTOWN 3451	SHIRE OF MOUNT ALEXANDER
Guildford Cemetery Trust	Turner Street GUILDFORD 3451	SHIRE OF MOUNT ALEXANDER
Harcourt Cemetery Trust	Calder Highway HARCOURT 3453	SHIRE OF MOUNT ALEXANDER
Joyce's Creek Cemetery Trust	Rodborough Road JOYCES CREEK 3462	SHIRE OF MOUNT ALEXANDER
Muckleford Cemetery Trust	Walmer Road MUCKLEFORD 3451	SHIRE OF MOUNT ALEXANDER

Source: Department of Human Services

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Cemetery Trust Name	Cemetery Address	Local Government Authority
Newstead Cemetery Trust	Cemetery Road NEWSTEAD 3462	SHIRE OF MOUNT ALEXANDER
Sandon Catholic Cemetery Trust	Lyttleton Street CASTLEMAINE 3450	SHIRE OF MOUNT ALEXANDER
Sutton Grange Cemetery Trust	Bendigo Road SUTTON GRANGE 3448	SHIRE OF MOUNT ALEXANDER
Taradale Cemetery Trust	Calder Highway TARADALE 3447	SHIRE OF MOUNT ALEXANDER
Vaughan Cemetery Trust	Burgoyne Street VAUGHAN 3451	SHIRE OF MOUNT ALEXANDER
Welshman's Reef Cemetery Trust	off Maldon-Newstead Road WELSHMANS REEF 3462	SHIRE OF MOUNT ALEXANDER
Ballangeich Cemetery Trust	Ballangeich Cemetery Lane BALLANGEICH 3279	SHIRE OF MOYNE
Caramut Cemetery Trust	Hamilton Highway CARAMUT 3274	SHIRE OF MOYNE
Darlington Cemeteries Trust	Hamilton Highway DARLINGTON 3271	SHIRE OF MOYNE
Ellerslie Cemetery Trust	Ellersie Pamure - The sisters Rd Road ELLERSLIE 3265	SHIRE OF MOYNE
Hawkesdale Cemetery Trust	Cemetery Lane HAWKESDALE 3287	SHIRE OF MOYNE
Hexham Cemetery Trust	Hamilton Highway HEXHAM 3273	SHIRE OF MOYNE
Macarthur Cemetery Trust	Cemetery Road MACARTHUR 3286	SHIRE OF MOYNE
Mortlake Cemetery Trust	Off Hamilton Highway Brooke Avenue MORTLAKE 3272	SHIRE OF MOYNE
Nirranda Cemetery Trust	Cemetery Road NIRRANDA 3268	SHIRE OF MOYNE
Panmure Cemetery Trust	Heath Marsh Road PANMURE 3265	SHIRE OF MOYNE
Port Fairy Cemetery Trust	Princes Highway PORT FAIRY 3284	SHIRE OF MOYNE
Tower Hill Cemetery Trust	Tower Hill Cemetery Track TOWER HILL 3283	SHIRE OF MOYNE
Woolsthorpe Cemetery Trust	Burma Road WOOLSTHORPE 3276	SHIRE OF MOYNE
Yambuk Cemetery Trust	Fingerboard Road YAMBUK 3285	SHIRE OF MOYNE

Source: Department of Human Services

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Cemetery Trust Name	Cemetery Address	Local Government Authority
Alexandra Cemetery Trust	McKenzie Street ALEXANDRA 3714	SHIRE OF MURRINDINDI
Cathkin Cemetery Trust	Cemetery Lane CATHKIN 3714	SHIRE OF MURRINDINDI
Eildon Weir Cemetery Trust	McKay Court EILDON 3713	SHIRE OF MURRINDINDI
Gobur Cemetery Trust	Yarck Street GOBUR 3719	SHIRE OF MURRINDINDI
Greater Metropolitan Cemeteries Trust	Donnybrook Road WHITTLESEA 3757	SHIRE OF MURRINDINDI
Marysville Cemetery Trust	Old Melbourne Road MARYSVILLE 3779	SHIRE OF MURRINDINDI
Yarck Cemetery Trust	Wrights Road YARCK 3719	SHIRE OF MURRINDINDI
Yea Cemetery Trust	Moyle Street YEA 3717	SHIRE OF MURRINDINDI
Arthurs Creek Cemetery Trust	Arthurs Creek Road ARTHURS CREEK 3099	SHIRE OF NILLUMBIK
Kangaroo Ground Cemetery Trust	545 Eltham-Yarra Glen Road KANGAROO GROUND 3097	SHIRE OF NILLUMBIK
Nillumbik Cemetery Trust	Edinburgh Street DIAMOND CREEK 3089	SHIRE OF NILLUMBIK
Queenstown Cemetery Trust	70 Smiths Gully Road QUEENSTOWN 3761	SHIRE OF NILLUMBIK
Burrum Burrum Cemetery Trust	Donald Glenorchy Road BANYENA 3388	SHIRE OF NORTHERN GRAMPIANS
Concongella Cemetery Trust	Landsborough Road CONCONGELLA 3381	SHIRE OF NORTHERN GRAMPIANS
Deep Lead Cemetery Trust	Oxford Street DEEP LEAD 3381	SHIRE OF NORTHERN GRAMPIANS
Glenorchy Cemetery Trust	Glenorchy Cemetery Road GLENORCHY 3385	SHIRE OF NORTHERN GRAMPIANS
Gray's Bridge Cemetery Trust	Cemetery Road MARNOO 3387	SHIRE OF NORTHERN GRAMPIANS
Navarre Cemetery Trust	Cnr Avaca & Landsborough Roads NAVARRE 3384	SHIRE OF NORTHERN GRAMPIANS
Pleasant Creek Cemetery Trust	Barnes Street STAWELL 3380	SHIRE OF NORTHERN GRAMPIANS
Redbank Cemetery Trust	Redbank-Moyreisk Roads REDBANK 3478	SHIRE OF NORTHERN GRAMPIANS
St Arnaud Cemetery Trust	Cemetery Road ST ARNAUD 3478	SHIRE OF NORTHERN GRAMPIANS

Source: Department of Human Services

Appendix D – Public Cemetery Trusts

Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Stuart Mill Cemetery Trust	Stuart Mill Low Road STUART MILL 3478	SHIRE OF NORTHERN GRAMPIANS
Swanwater West Cemetery Trust	Cope Cope SWANWATER 3478	SHIRE OF NORTHERN GRAMPIANS
Amphitheatre Cemetery Trust	Pyreness Highway AMPHITHEATRE 3468	SHIRE OF PYRENEES
Avoca Cemetery Trust	247 Sunraysia Highway AVOCA 3467	SHIRE OF PYRENEES
Beaufort Cemetery Trust	South Street BEAUFORT 3373	SHIRE OF PYRENEES
Carngham Cemetery Trust	Cemetery Hill and Carngham Roads SNAKE VALLEY 3351	SHIRE OF PYRENEES
Glenpatrick Cemetery	Glenpatrick Road GLENPATRICK 3469	SHIRE OF PYRENEES
Landsborough Cemetery Trust	Cemetery Road LANDSBOROUGH 3384	SHIRE OF PYRENEES
Lexton Cemetery Trust	Cemetery Road LEXTON 3352	SHIRE OF PYRENEES
Moonambel Cemetery Trust	Avoca Road MOONAMBEL 3478	SHIRE OF PYRENEES
Waterloo Cemetery Trust	Cemetery Road WATERLOO 3373	SHIRE OF PYRENEES
Foster Cemetery Trust	Hoodle Road FOSTER 3960	SHIRE OF SOUTH GIPPSLAND
Korumburra Cemetery Trust	Kardella Road KORUMBURRA 3950	SHIRE OF SOUTH GIPPSLAND
Leongatha Cemetery Trust	McCartin Street LEONGATHA 3953	SHIRE OF SOUTH GIPPSLAND
Meeniyah Cemetery Trust	Royston Street MEENIYAH 3956	SHIRE OF SOUTH GIPPSLAND
Mirboo North Cemetery Trust	Baromi Road MIRBOO NORTH 3871	SHIRE OF SOUTH GIPPSLAND
Nyora Cemetery Trust	Lang Lang - Poowong Road NYORA 3987	SHIRE OF SOUTH GIPPSLAND
Poowong Cemetery Trust	Loch-Poowong Road POOWONG 3988	SHIRE OF SOUTH GIPPSLAND
Tarwin Lower Cemetery Trust	Inverloch Venus Bay Road TARWIN LOWER 3956	SHIRE OF SOUTH GIPPSLAND
Toora Cemetery Trust	Lower Toora Road TOORA 3962	SHIRE OF SOUTH GIPPSLAND
Welshpool Cemetery Trust	Telegraph Road WELSHPOOL 3966	SHIRE OF SOUTH GIPPSLAND
Balmoral Cemetery Trust	Cemetery Road BALMORAL 3407	SHIRE OF SOUTHERN GRAMPIANS

Source: Department of Human Services

Appendix D – Public Cemetery Trusts

Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Boram Boram Cemetery Trust	Cemetery Lane PENSHURST 3289	SHIRE OF SOUTHERN GRAMPIANS
Branxholme Cemetery Trust	Henty Road BRANXHOLME 3302	SHIRE OF SOUTHERN GRAMPIANS
Byaduk North Cemetery Trust	Byaduk Caves Road BYADUK NORTH 3300	SHIRE OF SOUTHERN GRAMPIANS
Cavendish Cemetery Trust	Cavendish Cemetery Road CAVENDISH 3314	SHIRE OF SOUTHERN GRAMPIANS
Coleraine Cemetery Trust	Lower Hilgay Road COLERAINE 3315	SHIRE OF SOUTHERN GRAMPIANS
Dunkeld Cemetery Trust	Racecourse Road DUNKELD 3294	SHIRE OF SOUTHERN GRAMPIANS
Hamilton Cemetery Trust	Henty Highway HAMILTON 3300	SHIRE OF SOUTHERN GRAMPIANS
Tarrayoukyan Cemetery Trust	Tarrayoukyan Road TARRAYOUKYAN 3315	SHIRE OF SOUTHERN GRAMPIANS
Euroa Cemetery Trust	Faithfuls Creek-Sheans Gully Road EUROA 3666	SHIRE OF STRATHBOGIE
Gowangardie Cemetery Trust	Cemetery Road GOWANGARDIE 3669	SHIRE OF STRATHBOGIE
Graytown Cemetery Trust	Off Heathcote Nagambie Road GRAYTOWN 3608	SHIRE OF STRATHBOGIE
Longwood Cemetery Trust	Cnr Hume & Ruffy Highway LONGWOOD 3665	SHIRE OF STRATHBOGIE
Nagambie Cemetery Trust	Goulbourne Valley Highway NAGAMBIE 3608	SHIRE OF STRATHBOGIE
Strathbogie Cemetery Trust	204 Mount Wombat Road STRATHBOGIE NORTH 3669	SHIRE OF STRATHBOGIE
Violet Town Cemetery Trust	Williams Lane VIOLET TOWN 3669	SHIRE OF STRATHBOGIE
Bethanga Cemetery Trust	Cemetery Lane BETHANGA 3691	SHIRE OF TOWONG
Corryong Cemeteries Trust	Pioneer Avenue CORRYONG 3707	SHIRE OF TOWONG
Corryong Cemeteries Trust	Pioneer Avenue CORRYONG 3707	SHIRE OF TOWONG
Cudgewa Cemetery Trust	Watchupga Road CUDGEWA 3705	SHIRE OF TOWONG

Source: Department of Human Services

Appendix D – Public Cemetery Trusts

Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Granya Cemetery Trust	Murray River Road GRANYA 3701	SHIRE OF TOWONG
Koetong Cemetery Trust	Billbroughs Road KOETONG 3704	SHIRE OF TOWONG
Mitta Mitta Cemetery Trust	Mitta North Road MITTA MITTA 3701	SHIRE OF TOWONG
Talgarno Cemetery Trust	Talgarno Cemetery Road TALGARNO 3691	SHIRE OF TOWONG
Tallangatta Cemetery Trust	Cemetery Road TALLANGATTA 3700	SHIRE OF TOWONG
Walwa Cemetery Trust	Murray River Road WALWA 3709	SHIRE OF TOWONG
Alberton Cemetery Trust	Port Alberton Road ALBERTON 3971	SHIRE OF WELLINGTON
Briagolong Cemetery Trust	Boundary and Cemetery Roads BRIAGOLONG 3860	SHIRE OF WELLINGTON
Carrajung Cemetery Trust	Willis Road CARRAJUNG 3844	SHIRE OF WELLINGTON
Glenmaggie Cemetery Trust	Licola Road GLENMAGGIE 3858	SHIRE OF WELLINGTON
Gormandale Cemetery Trust	Hyland Highway GORMANDALE 3873	SHIRE OF WELLINGTON
Heyfield Cemetery Trust	Tyson Road HEYFIELD 3858	SHIRE OF WELLINGTON
Maffra Cemetery Trust	Boisedale Street MAFFRA 3860	SHIRE OF WELLINGTON
Rosedale Cemetery Trust	Rosedale Stradbroke Road ROSEDALE 3847	SHIRE OF WELLINGTON
Sale Cemetery Trust	Maffra Sale Road SALE 3850	SHIRE OF WELLINGTON
Stratford Cemetery Trust	Princes Highway STRATFORD 3862	SHIRE OF WELLINGTON
Woodside Cemetery Trust	Starling Lane WOODSIDE 3874	SHIRE OF WELLINGTON
Yarram Cemetery Trust	Hyland Highway YARRAM 3971	SHIRE OF WELLINGTON
Apsley Cemetery Trust	Splat and Goroke Street APSLEY 3319	SHIRE OF WEST WIMMERA
Chetwynd Cemetery Trust	Cemetery Lane CHETWYND 3312	SHIRE OF WEST WIMMERA
Dergholm Cemetery Trust	Chetwynd Road DERGHOLM 3312	SHIRE OF WEST WIMMERA
Harrow Cemetery Trust	Douglas Road HARROW 3317	SHIRE OF WEST WIMMERA
Karnak Cemetery Trust	Church Lane KARNAK 3401	SHIRE OF WEST WIMMERA
Minimay Cemetery Trust	Cemetery Road MINIMAY 3413	SHIRE OF WEST WIMMERA

Source: Department of Human Services

Appendix D – Public Cemetery Trusts

Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Miram Cemetery Trust	Diapur Road MIRAM 3415	SHIRE OF WEST WIMMERA
West Wimmera Cemetery Trust	Natimuk Road GOROKE 3412	SHIRE OF WEST WIMMERA
West Wimmera Cemetery Trust	Cemetery Road KANIVA 3419	SHIRE OF WEST WIMMERA
West Wimmera Cemetery Trust	Charles Street EDENHOPE 3318	SHIRE OF WEST WIMMERA
Epping Cemetery Trust	High Street & O'Herns Road EPPING 3076	SHIRE OF WHITTLESEA
Yan Yean Cemetery Trust	Plenty Road YAN YEAN 3755	SHIRE OF WHITTLESEA
Beenak Cemetery Trust	Beenak Road BEENAK 3139	SHIRE OF YARRA RANGES
Greater Metropolitan Cemeteries Trust	Cnr Eltham-Yarra Glen & Glenview Road YARRA GLEN 3775	SHIRE OF YARRA RANGES
Greater Metropolitan Cemeteries Trust	Don Road HEALESVILLE 3777	SHIRE OF YARRA RANGES
Greater Metropolitan Cemeteries Trust	126 128 Victoria Road LILYDALE 3140	SHIRE OF YARRA RANGES
Upper Yarra Cemetery Trust	2705 Warburton Highway WESBURN 3799	SHIRE OF YARRA RANGES
Ashens Cemetery Trust	Murtoa and Glenorchy Roads ASHENS 3390	SHIRE OF YARRIAMBIACK
Beulah Cemetery Trust	Birchip Road BEULAH 3395	SHIRE OF YARRIAMBIACK
Brim Cemetery Trust	Brimeast Road BRIM 3391	SHIRE OF YARRIAMBIACK
Hopetoun Cemetery Trust	Cemetery Road HOPETOUN 3396	SHIRE OF YARRIAMBIACK
Minyip Cemetery Trust	Minyip-Donald Road MINYIP 3392	SHIRE OF YARRIAMBIACK
Murtoa Cemetery Trust	Cemetery Road MURTOA 3390	SHIRE OF YARRIAMBIACK
Rupanyup Cemetery Trust	Dyer Street RUPANYUP 3388	SHIRE OF YARRIAMBIACK
Sheep Hills Cemetery Trust	Cemetery Road SHEEP HILLS 3392	SHIRE OF YARRIAMBIACK
Speed Cemetery Trust	Patchewollock-Sea Lake Road SPEED 3488	SHIRE OF YARRIAMBIACK
Warracknabeal Cemetery Trust	Cemetery Road WARRACKNABEAL 3393	SHIRE OF YARRIAMBIACK
Woomelang Cemetery Trust	Sunraysia Highway WOOMELANG 3485	SHIRE OF YARRIAMBIACK
Bambra Cemetery Trust	DEANS MARSH 3235	SURF COAST SHIRE

Source: Department of Human Services

Appendix D – Public Cemetery Trusts

Public Cemetery Trusts

Cemetery Trust Name	Cemetery Address	Local Government Authority
Bambra Cemetery Trust	Cemetery and Boonah Roads BAMBRA 3241	SURF COAST SHIRE
Bellbrae Cemetery Trust	Cemetery Road BELLBRAE 3228	SURF COAST SHIRE
Geelong Cemeteries Trust	Atkins Road WINCHELSEA 3241	SURF COAST SHIRE
Geelong Cemeteries Trust	Howard Street LORNE 3232	SURF COAST SHIRE
Geelong Cemeteries Trust	Reservoir Road MOUNT MORIAC 3240	SURF COAST SHIRE
Boorhaman Cemetery Trust	Cemetery Lane BOORHAMAN 3678	WANGARATTA RURAL CITY
Bowman's Forest Cemetery Trust	Great Alpine Road BOWMANS FOREST 3735	WANGARATTA RURAL CITY
Eldorado Cemetery Trust	Cemetery Road ELDORADO 3746	WANGARATTA RURAL CITY
Greta Cemetery Trust	Kilfeera Road GRETA 3675	WANGARATTA RURAL CITY
Milawa Cemetery Trust	Kerr's Road MILAWA 3678	WANGARATTA RURAL CITY
Narimga Cemetery Trust	Cemetery Road SPRINGHURST 3682	WANGARATTA RURAL CITY
Tarrawingee Cemetery Trust	Cemetery Road TARRAWINGEE 3678	WANGARATTA RURAL CITY
Wangaratta Cemetery Trust	Tone Road WANGARATTA 3677	WANGARATTA RURAL CITY
Wangaratta East Cemetery Mangmt	Cemetery Lane WANGARATTA 3676	WANGARATTA RURAL CITY
Whitfield Cemetery Trust	Cemetery Lane WHITFIELD 3733	WANGARATTA RURAL CITY
Yarrawonga & District Cemetery Trust	Cemetery Road PEECHELBA 3678	WANGARATTA RURAL CITY

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Appendix E – Exempt and Leviable State Government bodies

The Victorian Managed Insurance Authority (VMIA) is a statutory authority, established to provide insurance for state assets.

The existing insurance based fire services levy (FSL) is paid on property insured with the VMIA by statutory authorities or body corporates (in which the State has a controlling interest) that receive less than 50% funding from the consolidated fund.

The FSL is not paid in respect of property insured by statutory authorities or body corporates which receive more than 50% funding from the consolidated fund, or on infrastructure insured by the State Government. The FSL is not paid in respect of these properties because the State makes a direct statutory contribution to the fire services.

These arrangements will be reflected in the new Fire Services Property Levy and the State will continue to make a statutory contribution to the fire services. This contribution will be in lieu of a property levy on State property. Therefore, land owned by a public body will be exempt from the Fire Services Property Levy. Public non-financial corporations that receive the majority of their funds from sources other than Government, such as Water Corporations and Ports will be liable to pay the Fire Services Property Levy.

The table below identifies which properties will be exempt and which will be liable for the property levy.

Appendix E – Exempt and Leviable State Government bodies

Fire Services Property Levy – Government Bodies

Exempt	Leviable
Adult Community and Further Education Board	Australian Grand Prix Corporation
Adult Multicultural Education Services	Emerald Tourist Railway Board
Albury Wodonga Health	Fed Square Pty Ltd
Alexandra District Hospital	Melbourne Convention and Exhibition Trust
Alfred Health	Melbourne Market Authority
Alpine Health	Victorian Major Events Company Limited
Ambulance Victoria	Ballarat General Cemeteries Trust
Architects Registration Board of Victoria	Bendigo Cemeteries Trust
Austin Health	Greater Metropolitan Cemeteries Trust
Australian Centre for the Moving Image	Mildura Cemetery Trust
Australian Synchrotron Holding Company	Southern Metropolitan Cemeteries Trust
Bairnsdale Regional Health Service	Geelong Cemeteries Trust
Ballarat Health Services	Queen Victoria Women's Centre Trust (e)
Barwon Health	Greyhound Racing Victoria
Bass Coast Regional Health	Harness Racing Victoria
Beaufort and Skipton Health Service	Melbourne and Olympic Parks Trust
Beechworth Health Service	State Sport Centres Trust
Benalla Health	Victorian Urban Development Authority
Bendigo Health Care Group	Geelong Performing Arts Centre Trust
Bendigo Regional Institute of TAFE	Victorian Arts Centre Trust
Boort District Health	VITS Languagelink
Box Hill Institute of TAFE	Agriculture Victoria Services Pty Ltd
Building Commission	Dairy Food Safety Victoria
Casterton Memorial Hospital	Murray Valley Citrus Board
Castlemaine Health	Murray Valley Wine Grape Industry Development Committee
CenITex	Northern Victorian Fresh Tomato Industry Development Committee
Central Gippsland Health Service	Phytogene Pty Ltd
Central Gippsland Institute of TAFE	PrimeSafe
Centre for Adult Education	VicForests
Chinese Medicine Registration Board of Victoria	Victorian Strawberry Industry Development Committee
Chisholm Institute of TAFE	Alpine Resorts Co-ordinating Council

Source: Annual Financial Report of the State of Victoria 2010-11

Appendix E – Exempt and Leviale State Government bodies

Fire Services Property Levy – Government Bodies

Exempt	Leviale
Cobram District Health	Falls Creek Alpine Resort Management Board
Cohuna District Hospital	Lake Mountain Alpine Resort Management Board
Colac Area Health	Mount Baw Baw Alpine Resort Management Board
Corangamite Catchment Management Authority	Mount Buller and Mount Stirling Alpine Resort Management Board
Country Fire Authority	Mount Hotham Alpine Resort Management Board
Dental Health Services Victoria	Phillip Island Nature Park Board of Management Inc.
Department of Business and Innovation	Barwon Regional Waste Management Group
Department of Education and Early Childhood Development	Calder Regional Waste Management Group
Department of Health	Central Murray Regional Waste Management Group
Department of Human Services	Desert Fringe Regional Waste Management Group
Department of Justice	Gippsland Regional Waste Management Group
Department of Planning and Community Development	Goulburn Valley Regional Waste Management Group
Department of Premier and Cabinet	Grampians Regional Waste Management Group
Department of Primary Industries	Highlands Regional Waste Management Group
Department of Sustainability and Environment	Metropolitan Waste Management Group
Department of Transport	Mildura Regional Waste Management Group
Department of Treasury and Finance	Mornington Peninsula Regional Waste Management Group
Director of Housing (PNFC)	Northern East Victorian Regional Waste Management Group
Djerriwarrh Health Services	South Western Regional Waste Management Group
Domestic (HIH) Indemnity Fund and Housing Guarantee Claims	Barwon Region Water Corporation
Driver Education Centre Australia Ltd	Central Gippsland Region Water Corporation
Dunmunkle Health Services	Central Highlands Region Water Corporation
East Gippsland Catchment Management Authority	Coliban Region Water Corporation
East Gippsland Institute of TAFE	East Gippsland Region Water Corporation
East Grampians Health Service	Gippsland and Southern Rural Water Corporation
East Wimmera Health Service	Goulburn Valley Region Water Corporation
Eastern Health	Goulburn-Murray Rural Water Corporation

Source: Annual Financial Report of the State of Victoria 2010-11

Appendix E – Exempt and Leviable State Government bodies

Fire Services Property Levy – Government Bodies

Exempt	Leviable
Echuca Regional Health	Grampians Wimmera-Mallee Water Corporation
Edenhope and District Memorial Hospital	Lower Murray Urban and Rural Water Corporation
Emergency Services Telecommunications Authority	Melbourne Water Corporation
Energy Safe Victoria	North East Region Water Corporation
Environment Protection Authority	South Gippsland Region Water Corporation
Essential Services Commission	Wannon Region Water Corporation
Film Victoria	Western Region Water Corporation
Gippsland Southern Health Service	Westernport Region Water Corporation
Glenelg Hopkins Catchment Management Authority	Zoological Parks and Gardens Board of Victoria
Gordon Institute of TAFE	Port of Melbourne Corporation (a)
Goulburn Broken Catchment Management Authority	Victorian Regional Channels Authority
Goulburn Ovens Institute of TAFE	City West Water Limited
Goulburn Valley Health	South East Water Limited
Growth Areas Authority	State Electricity Commission of Victoria
Health Purchasing Victoria	Victorian Plantations Corporation (shell)
Heathcote Health	Yarra Valley Water Limited
Hepburn Health Service	Rural Finance Corporation of Victoria
Heritage Council	State Trustees Limited
Hesse Rural Health Service	Transport Accident Commission
Heywood Rural Health	Treasury Corporation of Victoria
Holmesglen Institute of TAFE	Victorian Funds Management Corporation
Inglewood and Districts Health Service	Victorian Managed Insurance Authority
International Fibre Centre Limited	Victorian WorkCover Authority
Judicial College of Victoria	
Kangan Batman Institute of TAFE	
Kerang and District Hospital	
Kooweerup Regional Health Service	
Kyabram and District Health Services	
Kyneton District Health Service	
Latrobe Regional Hospital	
Legal Services Board	
Legal Services Commissioner	

Source: Annual Financial Report of the State of Victoria 2010-11

Appendix E – Exempt and Leviable State Government bodies

Fire Services Property Levy – Government Bodies

Exempt	Leviable
Library Board of Victoria	
Linking Melbourne Authority	
Lorne Community Hospital	
Major Projects Victoria	
Maldon Hospital	
Mallee Catchment Management Authority	
Mallee Track Health and Community Services	
Mansfield District Hospital	
Maryborough District Health Service	
Medical Radiation Practitioners Board of Victoria	
Melbourne Central City Studios Pty Ltd	
Melbourne Cricket Ground Trust	
Melbourne Health	
Melbourne Recital Centre Limited	
Metropolitan Fire and Emergency Services Board	
Moyne Health Services	
Museums Board of Victoria	
Nathalia District Hospital	
National Gallery of Victoria, Council of Trustees	
North Central Catchment Management Authority	
North East Catchment Management Authority	
Northeast Health Wangaratta	
Northern Health	
Northern Melbourne Institute of TAFE	
Numurkah District Health Service	
Office of Police Integrity	
Office of Public Prosecutions	
Office of the Commissioner for Environmental Sustainability	
Office of the Victorian Privacy Commissioner	
Ombudsman Victoria	
Omeo District Health	
Orbost Regional Health	

Source: Annual Financial Report of the State of Victoria 2010-11

Appendix E – Exempt and Leviable State Government bodies

Fire Services Property Levy – Government Bodies

Exempt	Leviable
Otway Health and Community Services	
Parks Victoria	
Parliament of Victoria	
Peninsula Health	
Peter MacCallum Cancer Institute	
Plumbing Industry Commission	
Port Phillip and Westernport Catchment Management Authority	
Portland District Health	
Regional Development Victoria	
Roads Corporation	
Robinvale District Health Services	
Rochester and Elmore District Health Service	
Royal Botanic Gardens Board	
Royal Melbourne Institute of Technology (TAFE Division)	
Rural Northwest Health	
Sentencing Advisory Council	
Seymour Health (a)	
Shrine of Remembrance Trustees	
South Gippsland Hospital	
South West Healthcare	
South West Institute of TAFE	
Southern Health	
State Owned Enterprise for Irrigation Modernisation in Northern Victoria	
State Services Authority	
Stawell Regional Health	
Sunraysia Institute of TAFE	
Surveyors Registration Board of Victoria	
Sustainability Victoria	
Swan Hill District Health	
Swinburne University of Technology (TAFE Division)	
Tallangatta Health Service	

Source: Annual Financial Report of the State of Victoria 2010-11

Appendix E – Exempt and Leviable State Government bodies

Fire Services Property Levy – Government Bodies

Exempt	Leviable
Terang and Mortlake Health Service	
The Kilmore and District Hospital	
The Queen Elizabeth Centre	
The Royal Children's Hospital	
The Royal Victorian Eye and Ear Hospital	
The Royal Women's Hospital	
Timboon and District Healthcare Service	
Tourism Victoria	
Transport Ticketing Authority (PNFC)	
Trust for Nature (Victoria)	
Tweddle Child and Family Health Service	
University of Ballarat (TAFE Division)	
Upper Murray Health and Community Services	
V/Line Passenger Corporation (PNFC)	
Veterinary Practitioners Registration Board of Victoria	
Victoria Legal Aid	
Victoria Police (Office of the Chief Commissioner of Police)	
Victoria State Emergency Service Authority	
Victoria University TAFE Division	
Victorian Aboriginal Heritage Council	
Victorian Assisted Reproductive Treatment Authority	
Victorian Auditor-General's Office	
Victorian Commission for Gambling Regulation	
Victorian Competition and Efficiency Commission	
Victorian Curriculum and Assessment Authority	
Victorian Electoral Commission	
Victorian Equal Opportunity and Human Rights Commission	
Victorian Health Promotion Foundation	
Victorian Institute of Forensic Medicine	
Victorian Institute of Forensic Mental Health	

Source: Annual Financial Report of the State of Victoria 2010-11

Appendix E – Exempt and Leviable State Government bodies

Fire Services Property Levy – Government Bodies

Exempt	Leviable
Victorian Institute of Sport Limited	
Victorian Institute of Sport Trust	
Victorian Institute of Teaching	
Victorian Law Reform Commission	
Victorian Multicultural Commission	
Victorian Professional Standards Council	
Victorian Rail Track (PNFC)	
Victorian Registration and Qualifications Authority	
Victorian Skills Commission	
Victorian Veterans Council	
West Gippsland Catchment Management Authority	
West Gippsland Healthcare Group	
West Wimmera Health Service	
Western District Health Service	
Western Health	
William Angliss Institute of TAFE	
Wimmera Catchment Management Authority	
Wimmera Health Care Group	
Wodonga Institute of TAFE	
Yarram and District Health Service	
Yarrawonga District Health Service	
Yea and District Memorial Hospital	

Appendix F – AVPCC Listing

Residential

Classification	AVPCC	Description	Detailed description
Residential	100	Vacant Residential Home Site/Surveyed Lot	Vacant land suitable for erection of detached or semi-detached house.
Residential	101	Residential Development Site	Vacant land with a permit approved, or likely to be approved, for higher density use. E.g. unit development, retirement village, aged care complex, disability housing etc.
Residential	102	Vacant Englobo Residential Subdivisional Land	Vacant land which is zoned for future residential subdivision.
Residential	103	Vacant Residential Rural / Rural Lifestyle	Vacant land that is primarily a single residential dwelling in a rural, semi rural or bushland setting. Usually between .4 and 20 hectares in area.
Residential	110	Detached Home	Freestanding house on residential land.
Residential	111	Separate House and Curtilage	Freestanding house on defined curtilage, being part of a larger holding of varying use. E.g. Caretaker's house on industrial site, second house on farm etc.
Residential	112	Semi-Detached/Terrace Home/Row House	Property containing buildings that may abut adjoining boundaries & buildings, but do not share common land.
Residential	113	Granny Flat / Studio	Separately valued, but usually located behind a detached home. Buildings are self contained, connected to services and capable of separate occupancy, but not subdivided in the present form.
Residential	114	House and Flat/Studio	Not separately valued. Detached home with self-contained flat/granny flat/studio under the main roofline. Buildings self contained, connected to services and capable of separate occupancy, but not subdivided in its present form. Flat/studio can be let separate to main home.
Residential	115	Shack/Hut/Donga	Basic construction with limited services and amenities, providing basic, short-term accommodation.
Residential	116	Cabin/Accommodation (rental/leased individual residential site)	A rental/leased site separately occupied within a larger complex. Includes cabins/annexes and other accommodation located within caravan parks etc. Basis of valuation may vary according to legislation.

Continued next page

Appendix F – AVPCC Listing

Residential

Classification	AVPCC	Description	Detailed description
Residential	117	Residential Rural / Rural Lifestyle	A single residential dwelling on larger allotment (e.g. In Victoria, generally >1ha and <20ha) of land in rural, semi-rural or bushland setting. Primary production uses and associated improvements are secondary to the value of the residential home site use and associated residential improvements.
Residential	118	Residential Land (with buildings which add no value)	Residentially zoned land on which the benefit of works (improvements erected) upon the land is exhausted.
Residential	120	Single Strata Unit/Villa Unit/Townhouse	Freestanding and unattached unit with ground level footprint with defined title boundaries. Fully serviced and equipped for long-term residential ownership.
Residential	121	Conjoined Strata Unit/Townhouse	Property with common walls/party walls to main residential building areas with ground level footprint, with defined title boundaries. Fully serviced and equipped for long term residential ownership.
Residential	123	Residential Company Share Unit (ground level)	Property whereby ownership is by shares in development. Consists of ground level footprint which gives rights to occupy a particular unit. Fully serviced and equipped for long term residential ownership.
Residential	124	Residential Company Share Unit (within multi-storey development)	Property contained within a multi-storey development whereby ownership is by shares in development. Consists of no ground level footprint. Fully serviced and equipped for long term residential ownership.
Residential	125	Strata unit or flat	Property that forms part of a multi-storey development, but can be owned individually. Has no ground level footprint. Fully serviced and equipped for long term residential ownership.
Residential	129	Common Land associated with residential unit development	Designated common space, improvements (driveway, gardens, common parking etc.), generally reflected in unit values.
Residential	130	Boarding House/ Private Hotel / Dormitory Accommodation/University Residential College	Property that provides long term single room accommodation, usually with shared facilities.

Continued next page

Appendix F – AVPCC Listing

Residential

Classification	AVPCC	Description	Detailed description
Residential	132	Individual Flat	Flat located within a larger property. Requires individual valuation under Sec 2(3) of VLA
Residential	140	Retirement Village Unit	Unit that forms part of retirement village with some shared amenities & services.
Residential	141	Retirement Village Complex	Village development with some shared amenities & services.
Residential	142	Aged Care Complex/Special Accommodation/Nursing Home	Aged care facility with a range of care accommodation, from retirement units through to nursing home.
Residential	143	Aged Care Amenities Buildings	Ancillary buildings within an Aged Care Complex/Special Accommodation/Nursing Home e.g. halls, meeting rooms etc.
Residential	144	Disability Housing	Special purpose housing for people with disabilities.
Residential	150	Miscellaneous Buildings on Residential Land	Garages, carports & sheds etc. e.g. shedding located on a residential allotment.
Residential	151	Miscellaneous Building on Residential Rural Land	Garages, carports & sheds etc. e.g. shedding located on a rural residential allotment (e.g. In Victoria, generally >1ha and <20ha).
Residential	729	Residential College/Quarters	Land upon which purpose-built accommodation used in conjunction with an educational/defence facility is constructed.
Residential	742	Rectory, Mance, Presbytery	Land upon which a dwelling occupied by an ordained member/members of a Religious order, as part of administering there religious duties, is erected.

Appendix F – AVPCC Listing

Commercial

Classification	AVPCC	Description	Detailed description
Commercial	131	Residential Investment Flats	Several flats not separately titled, all let with one entity that runs the complex as an investment business.
Commercial	133	Short Term Holiday Accommodation	The provision of commercially based, short term, "star rated" business & tourist accommodation. Normally would not form part of a larger property.
Commercial	202	Commercial Land (with buildings which add no value)	Commercially zoned land on which the benefit of works (improvements erected) upon the land is exhausted.
Commercial	210	Retail Premises (single occupancy/single title/single stratum)	Property with separate retail occupancy used for the sale of goods or services, commonly found in a retail street or shopping centre. Includes bulky goods retail and showrooms.
Commercial	211	Retail Premises (multiple occupancies, usually single title, or the parent title for stratum units)	Parent property that includes several retail occupancies used for the sale of goods or services, but is not managed as a complex. Commonly found in a retail street or shopping centre. Includes bulky goods retail and showrooms.
Commercial	212	Mixed Use Occupation	Property includes varied occupations, including shops, offices and flats on parent property which is generally on a single title. Property is predominantly for commercial use. Includes individual occupations, which may be separately identified in child entries.
Commercial	213	Regional / District / Neighbourhood Shopping Complex	A shop within a shopping centre where parking and other infrastructure are provided. Multiple occupancies in same ownership but individually leased. Valued in accordance with Sec 2(3) of the VLA.
Commercial	214	National Company Retail	A large stand alone structure with a single tenant. E.g. Supermarket, hardware, homewares.
Commercial	215	Fuel Outlet/Garage/Service Station	Property used for petroleum sales (multiple pumps) together with car repair and servicing facilities.
Commercial	216	Multi-Purpose Fuel Outlet (fuel/food/groceries)	Service centres. Located on prime sites on major traffic routes (fuel outlets with mixed retail & restaurant/takeaways).

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Appendix F – AVPCC Listing

Commercial

Classification	AVPCC	Description	Detailed description
Commercial	217	Bottle Shop/Licensed Liquor Outlet	A stand alone specialised alcohol outlet.
Commercial	218	Licensed Retail Premises	Usually a retail store which includes the sale of bottled alcohol.
Commercial	219	Market Stall	A small stall within a larger market. Usually open air, with minimal infrastructure, but capable of being permanently occupied. E.g. Stall at Queen Victoria market.
Commercial	220	Office Premises (single occupancy/single title/single stratum)	A separate occupancy used for professional services.
Commercial	221	Low Rise Office Building	1-3 level office building with multiple tenancies (generally no lifts etc.).
Commercial	222	Multi-Level Office Building	4-100 level office building, usually with multiple tenancies.
Commercial	223	Special Purpose (built-in technology)	Purpose-built facilities with a high technology component e.g. call centre etc.
Commercial	230	Residential Hotel/Motel / Apartment Hotel Complex	Accommodation that provides daily services and includes full private bathroom facilities. Usually has national star rating between 1-5 to indicate standard of facilities.
Commercial	231	Residential Hotel/Motel / Apartment Hotel Units	Individually titled units sold for investment purposes and leased back by owner to hotel/ motel for operation as a single complex.
Commercial	232	Serviced Apartments / Holiday Units	Multiple residential type units within a development and used for short term accommodation. Includes features such as full private bathroom facilities, cooking and laundry facilities, daily/weekly cleaning and linen services.
Commercial	233	Bed and Breakfast	Short-term residential accommodation of fewer than 5 lettable rooms within a fairly substantial dwelling of special purpose or older building. A permit is normally required for use.
Commercial	234	Tourist Park / Caravan Park / Camping Ground	Includes cabins & caravans and camping sites and administration/ablution facilities and recreational facilities. Usually star rated to indicate standard of facilities. Usually subject to planning permit requirements.

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Commercial

Classification	AVPCC	Description	Detailed description
Commercial	235	Guest Lodge/Back Packers/ Bunkhouse/Youth Hostel	Basic, short-term residential accommodation. Usually includes shared bathroom and self-service catering facilities.
Commercial	240	Pub/Tavern/Hotel/Licensed Club/Restaurant/Licensed Restaurant/Nightclub	A speciality property which is licensed to sell liquor, provides meals, limited accommodation, and/or entertainment, but is without gaming facilities.
Commercial	241	Hotel-Gaming	A speciality property which is licensed to sell liquor, provides meals, limited accommodation, and/or entertainment, and is permitted to be equipped with gaming facilities. Usually fitted and equipped with gaming machines, and open to public use. Special permits generally apply.
Commercial	242	Club – Gaming – stand alone, (not attached to sporting club, e.g. bowls, golf, etc. See code 810.)	Land associated with special purpose organisation (e.g. ethnic club, RSL etc.) where access is normally subject to sign in entry conditions.
Commercial	243	Member Club Facility – e.g. Melbourne Club, or sporting club houses. (for racing clubs see code 817)	Land upon which the use of the facilities e.g. clubrooms, sporting facilities are restricted by membership requirements. Entry is not available to the general public. Can contain any combination of liquor sales, gaming, meals and limited accommodation. Special permits generally apply. (For facilities without liquor/gaming see code 750)
Commercial	244	Casino	Large gaming facility with associated special operating permit.
Commercial	245	National Company Restaurant	Fast food restaurant and car parking, usually with a national profile
Commercial	246	Kiosk	Basic food outlet, often located in a recreational area.
Commercial	250	Live Entertainment - Major Multi-Purpose Complex	Large purpose-built venue used for a wide variety of live entertainment, e.g. Melbourne Arts Centre, Derwent Entertainment Centre. 5000+ seat capacity.
Commercial	251	Cinema Complex	Property containing several movie theatres in one complex.
Commercial	252	Film/Movie Theatre, Playhouse/Traditional Theatre	Individual theatre, either as stand alone or separate occupancy, within a larger complex.

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Classification	AVPCC	Description	Detailed description
Commercial	253	Drive Ins	Outdoor movie theatre with individual car parking facilities.
Commercial	260	Large Theme Attractions/ Parks (includes heritage villages etc.)	Large high profile site, usually involving a theme, based on high-level attractions E.g. Seaworld, Dreamworld etc., Sovereign Hill.
Commercial	261	Amusement Parks etc.	Purpose built amusement park with limited rides and attractions. E.g. Luna Park Melbourne.
Commercial	262	Major Infrastructure Attractions (often associated with a major historic or feature natural location).	Generally single-entity, large-scale development, major tourist destination (icon status). E.g. Abt Railway Western Tasmania, Phillip Island Penguin Parade, Sky Rail Blue Mountains and Tree Top forestry walks in Otways Victoria etc. Open all year round.
Commercial	263	Tourism Infrastructure – Local Attractions	Local tourist attraction with limited development, e.g. cable cars, water slides, chair lifts, tourist railways
Commercial	270	Health Surgery	Single surgical practice (one occupancy).
Commercial	271	Health Clinic	Purpose built multiple health consultation suites. E.g. doctor, chiropractor, dentist , radiologist etc.
Commercial	272	Brothel	Premises which have been expressly or implicitly advertised, or represented, as being used for the purposes of prostitution.
Commercial	273	Crematorium/Funeral Services	Property that is purpose built as a crematorium and/or for undertaking funeral services. May require a permit.
Commercial	274	Automatic Teller Machine	An independently located ATM. E.g. not within or attached to banking premises.
Commercial	275	Veterinary Clinic	Land used to: a. diagnose animal diseases or disorders; b. surgically or medically treat animals; or c. prevent animal disorders. It may include keeping the animals on the premises for treatment.
Commercial	280	Ground Level Parking	Ground level parking lot that may be auxiliary to another use.
Commercial	281	Multi-Storey Car Park	Multi-storey car parking facility that may be auxiliary to another use.

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Commercial

Classification	AVPCC	Description	Detailed description
Commercial	282	Individual Car Park Site	Individual car park site with separate title and ownership, within either commercial or residential property.
Commercial	283	Car Wash	Special purpose car wash facility.
Commercial	284	Vehicle Sales Centre	Land utilised for the preparation and display of new or second hand cars and trucks for sale.
Commercial	290	Static Non Electric Advertising Sign (no lighting)	Large advertising sign with its own footprint.
Commercial	291	Static Non Electric Advertising Sign (with external lighting)	Large advertising sign with its own footprint that is illuminated by its own source of lighting.
Commercial	292	Internally Electrically Aluminate/Moving Advertising Sign	Advertising sign containing internally operated electricity used to illuminate or move it.
Commercial	293	Electronic Stadium/Street TV Relay Screen/Scoreboard	Electronic screen or scoreboard that displays live media and information.
Commercial	656	Bus Maintenance Depot	Land used for the parking and maintenance of passenger buses.
Commercial	657	Bus Interchange Centre/Bus Terminal	Land used as a bus interchange centre/bus terminal.
Commercial	670	Airfield (includes associated open space)	Extensive airport with substantial infrastructure, capable of handling domestic and/or international services.
Commercial	671	Airstrip	Small airstrip with limited infrastructure/commercial application.
Commercial	672	Airport Traffic Control Centre	Specialist building used in the operation of the airport/aeroplane.
Commercial	674	Airport Terminal Building - Passengers	Specialist building used in conjunction with airline operations to manage passenger services.
Commercial	675	Airport Terminal Building – Freight	Specialist building used for commercial freight handling functions within an airport.
Commercial	684	Wharf - Passenger Terminal and, Ferry Pier Facilities	Wharf that includes passenger terminals and other facilities.
Commercial	687	Marinas and Yacht Clubs	Facilities used for commercial operation, with considerable infrastructure. Includes both the wet and dry storage of leisure boats.
Commercial	688	Dockyard, Dry Dock and/or Ship Building Facility	Facilities for the repair, maintenance, and construction of ships.

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Commercial

Classification	AVPCC	Description	Detailed description
Commercial	690	Post Offices	Land containing stand alone, purpose built structures used for the collection/ distribution of mail and the selling of products associated with that use.
Commercial	696	Television/Radio Station - Purpose Built	Land upon which purpose-built improvements, used for the production/ recording of television and radio programs, are erected.
Commercial	711	Private Hospital	Hospital in Private ownership.
Commercial	715	Day Care Centre for Children	Land upon which the improvements are used to conduct the all day care of children. Permit is required.
Commercial	810	Major Sports Facility (full commercial application)	Extensive purpose built commercial facility which may be indoor/outdoor and include ancillary occupations such as offices, museum, shops e.g. MCG, SCG
Commercial	811	Indoor Sports Grounds/ Complex (includes stadiums, arenas, velodromes etc. - usually state/regional centre with likely some commercial application)	Purpose built stadiums, arenas, velodromes etc. - usually state/regional centre, with some commercial application. e.g. Melbourne Tennis Centre
Commercial	812	Outdoor Sports Grounds/ Complex (includes stadiums, arenas, courts etc. - usually state/regional centre with likely some commercial application)	Land upon which outdoor sports are played, on designated fields/ courts, usually at a state/ regional level,
Commercial	813	Outdoor Sports – Extended Areas/Cross Country (likely some commercial application)	Land upon which outdoor recreational/ sporting activities are pursued. Built to a high standard and usually restricted to member use. E.g. Prestige golf course
Commercial	814	Water Sports – Confined Areas (likely some commercial application)	Extensive purpose-built swim centre, generally constructed to Olympic specifications.
Commercial	815	Water Sports – Open Areas (likely some commercial application)	Land upon which purpose-built facilities and amenities are constructed for the undertaking of open air water sports. e.g. rowing

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Commercial

Classification	AVPCC	Description	Detailed description
Commercial	816	Motor Racing Tracks/ Speedways (likely some commercial application)	Land upon which a purpose built track, and associated amenities used for motor sports, are constructed.
Commercial	818	Ski Fields (likely some commercial application)	Land used for ski fields, with major commercial application, with groomed slopes, ski tows etc. (For ski fields without commercial application, see code 827).
Commercial	820	Indoor Sports Centre etc. (includes gymnasiums, stadiums/courts etc.)	Land upon which a structure and associated amenities used as an indoor recreational facility are erected.
Commercial	822	Outdoor Sports – Extended Areas/Cross Country	Land upon which outdoor recreational/ sporting activities are pursued. All contain limited amenities and may have some small commercial application. e.g. local golf course
Commercial	823	Water Sports – Swimming Pools/Aquatic Centres	Land upon which a swimming pool with limited commercial application is located. E.g. private pools/swim instruction centres. Can be differentiated by improvement name.
Commercial	825	Motor Race Tracks/ Speedways	Land upon which a purpose built track and associated amenities that are occasionally used for club based motor sports are constructed.
Commercial	827	Ski Fields	Limited infrastructure, mainly recreational use with limited infrastructure – some tows. Limited commercial application. (For ski fields with commercial application, see code 818)
Commercial	828	Equestrian Centre	Land upon which a purpose built structure and associated amenities used for either horse, greyhound, or harness racing are constructed. For the dressage riding of horses.

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Industrial

Classification	AVPCC	Description	Detailed description
Industrial	303	Industrial Land (with buildings which add no value)	Industrially zoned land on which the benefit of works (improvements erected) upon it is exhausted.
Industrial	310	General Purpose Factory	Land used for manufacturing/assembly/repairs with some specialised/purpose built improvements.
Industrial	311	Food Processing Factory	Land used for the purpose of food processing. Building most likely will be purpose built and may have extensive plant and equipment included. E.g. Cannery, milk production plant.
Industrial	312	Major Industrial Complex – Special Purpose Improvements	Land used for large scale industrial use e.g. car plant, paper mills etc.
Industrial	320	General Purpose Warehouse	Land/buildings used for the storage of goods.
Industrial	321	Open Area Storage	Land with hardstand areas used for the storage large equipment/containers.
Industrial	322	Bulk Grain Storage (structures)	Land with silos, special purpose grain storage sheds etc.
Industrial	323	Bulk Grain Storage (earthen walls and flooring - pit bunker)	Land with open bunkers with temporary weather and pest proofing covers.
Industrial	324	Bulk Liquid Storage Fuel Depot/Tank Farm	Land used for the storage and distribution of bulk liquids. E.g. Tank Farms, Fuel Depot etc.
Industrial	325	Coolstore/Coldstore	Land with a specialised, purposed-built structure used for the storage of perishable products.
Industrial	330	Tannery / Skins Depot & Drying	Land and buildings where skins and hides are tanned.
Industrial	331	Abattoirs	Land with special improvements (e.g. buildings, pens, sites and open spaces) for the slaughter of stock and preparation of meat for wholesale market.
Industrial	332	Stock sales yards	Land containing infrastructure used for the yarding & selling of stock.
Industrial	333	Rendering Plant	Land and buildings where lard, tallow, and oil are extracted from animal parts.
Industrial	334	Oil Refinery	Land and buildings used in the refinement and storage of petroleum products.
Industrial	335	Petro Chemical Manufacturing	Land and buildings used in the production of chemical based products from petroleum.

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Industrial

Classification	AVPCC	Description	Detailed description
Industrial	336	Sawmill	Land upon which special improvements for the milling and curing of timber have been erected.
Industrial	400	Sand	Land capable of use, or permitted to be used, for the extraction of building/manufacture materials (silica)
Industrial	401	Gravel/Stone	Land capable of use, or permitted to be used, for the extraction of materials used for road works/ construction.
Industrial	402	Manufacturing Materials	Land capable of use, or permitted to be used, for the extraction of materials used for manufacturing, such as clay (paper and pottery), Limestone, Dolomite (fertiliser) and Cement/Gypsum (cement).
Industrial	403	Soil	Land capable of use, or permitted to be used, for the extraction of soil.
Industrial	404	Coal	Land capable of use, or permitted to be used, for the extraction of coal.
Industrial	405	Minerals/Ores	Land capable of use, or permitted to be used, for the extraction of various types of minerals and ore. For mineral sand see code 400.
Industrial	406	Precious Metals	Land capable of use, or permitted to be used, for the extraction of precious metals. E.g. Gold, silver etc.
Industrial	407	Uranium	Land capable of use, or permitted to be used, for the extraction/storage of uranium
Industrial	408	Quarry/Mine (open cut) – Exhausted (dry)	Land formerly used for extractive industry. For possible potential for refuse disposal/rubbish tip – see code 632.
Industrial	409	Quarry/Mine (open cut) – Exhausted (wet)	Land formerly used for extractive industry that is now inundated with water.
Industrial	410	Sand	Land from which sand is being extracted for commercial purposes.
Industrial	411	Gravel/Stone	Land from which stone and gravel are being extracted for commercial purposes.
Industrial	412	Manufacturing Materials	Land from which manufacturing materials, such as clay (paper and pottery), limestone, dolomite (fertiliser) and cement/gypsum (cement), are being extracted for commercial purposes.
Industrial	413	Soil	Land from which soil is being extracted for commercial purposes.

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Classification	AVPCC	Description	Detailed description
Industrial	420	Black or Brown Coal	Land from which black or brown coal are being extracted for commercial use.
Industrial	421	Iron Ore	Land from which iron ore is being extracted for commercial use.
Industrial	422	Bauxite	Land from which bauxite is being extracted for commercial use.
Industrial	423	Gold	Land from which gold is being extracted for commercial use.
Industrial	424	Metals (other than gold)	Land from which metals (other than gold) are being extracted for commercial use.
Industrial	425	Precious Stones	Land from which precious stones are being extracted for commercial use.
Industrial	426	Uranium	Land from which uranium is being extracted for commercial use.
Industrial	427	Non Metals (other than Uranium)	Land from which non metals (other than uranium) being extracted for commercial use.
Industrial	430	Non-metals	Land from which non metals are being extracted, for commercial use, from deep underground, by way of an inclined or vertical passageway or shaft equipped with lifting machinery.
Industrial	431	Black Coal	Land from which black coal is being extracted, for commercial use, from deep underground, by way of an inclined or vertical passageway or shaft equipped with lifting machinery.
Industrial	432	Precious Stones	Land from which precious stones are being extracted, for commercial use, from deep underground, by way of an inclined or vertical passageway or shaft equipped with lifting machinery.
Industrial	433	Gold	Land from which gold is being extracted, for commercial use, from deep underground, by way of an inclined or vertical passageway or shaft equipped with lifting machinery.
Industrial	434	Metals (other than gold)	Land from which metals (other than gold) are being extracted, for commercial use, from deep underground, by way of an inclined or vertical passageway or shaft equipped with lifting machinery. Gold may be extracted from ore but it is not the principle mining activity.

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Industrial

Classification	AVPCC	Description	Detailed description
Industrial	439	Closed Mine Shaft	Land containing a previously used mine shaft, where above ground structures remain.
Industrial	440	Tailings Dump (minerals)	Land upon which tailing dumps and dams for the storage/treatment and quarrying of minerals is permitted.
Industrial	441	Tailings Dump (non-minerals)	Land upon which tailing dumps and dams for the storage/treatment and quarrying of non-minerals is permitted.
Industrial	450	Oil	Land containing a narrow hole drilled or dug into the earth for the production oil.
Industrial	451	Gas	Land containing a narrow hole drilled or dug into the earth for the production of natural gas.
Industrial	452	Water (mineral)	Land containing a narrow hole drilled or dug into the earth for the production of water (mineral).
Industrial	453	Water (stock and domestic)	Land containing a narrow hole drilled or dug into the earth for the production of water, for use for stock and domestic purposes.
Industrial	454	Water (irrigation)	Land containing a narrow hole drilled or dug into the earth for the production of water, for use in irrigation.
Industrial	459	Disused Bore/Well	Land containing a narrow hole drilled into the earth, that is no longer in use, but above ground structures remain.
Industrial	460	Lake – Salt Extraction	Land containing a lake from which salt is extracted. See code 986 for salt lake with no salt extraction.
Industrial	461	Man-Made Evaporative Basin	Land containing a man-made evaporative basin from which salt is extracted.
Industrial	470	Dredging (minerals)	Land on which dredging for the extraction, treatment and restoration of submerged minerals occurs. Usually licensed operations on Crown/State land subject to inundation.
Industrial	471	Dredging (non-minerals)	Land on which dredging for the extraction, treatment and restoration of submerged materials that are not minerals occurs. Usually licensed operations on Crown/State land subject to inundation.
Industrial	480	Extractive less than 2 Metres	Extractive industry land uses, not otherwise defined in this document, with operations that do not exceed 2 metres in depth.

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Industrial

Classification	AVPCC	Description	Detailed description
Industrial	481	Operating mine unspecified	Land from which material is extracted, but is not otherwise specified.
Industrial	610	Gas Wells	Land upon which gas wells are sunk.
Industrial	611	Gas Production/Refinery	Land upon which specialist improvements for the production/refinery of gas are constructed.
Industrial	612	Gas Storage	Land upon which specialist bulk tanks for the storage of gas are constructed.
Industrial	620	Electricity Power Generators – Fuel Powered (includes brown coal, black coal, natural steam, gas, oil and nuclear)	Land upon which structures used in the generation of fossil fuelled electricity are constructed.
Industrial	621	Hydro Electricity Generation	Land upon which structures used in the generation of hydro electricity are constructed
Industrial	622	Wind Farm Electricity Generation	Land upon which structures used in the generation of wind powered electricity are constructed.
Industrial	623	Electricity Substation / Terminal	Land upon which structures used to reticulate electricity are constructed.
Industrial	630	Refuse Incinerator	Land upon which a structure used in the incineration of refuse is constructed.
Industrial	631	Refuse Transfer Station	Land upon structures used in the storage and transfer of refuse are constructed.
Industrial	632	Sanitary Land Fill	Land upon which household, commercial, industrial and public waste is disposed of. Includes purification of sewerage and recycling
Industrial	633	Refuse Recycling	Land upon which structures used in the recycling of refuse are constructed.
Industrial	634	Hazardous Materials / Toxic Storage Centre	Land upon which the storage of hazardous materials and toxic waste is permitted.
Industrial	635	Toxic By-product Storage and Decontamination Site	Land upon which the storage of mining waste is permitted.
Industrial	636	Sewerage / Stormwater Treatment Plant Site	Land upon which structures used in the treatment of sewerage and stormwater are constructed.
Industrial	637	Sewerage / Stormwater Pump Stations	Land upon which structures used in the pumping of sewerage and stormwater are constructed.
Industrial	640	Water Catchment Area	Land set aside/reserved for power generation and domestic water supplies.
Industrial	641	Water Catchment Dam/ Reservoir	Land upon which a dam, weir, storage basin or reservoir is located, and used for water catchment.

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Industrial

Classification	AVPCC	Description	Detailed description
Industrial	642	Water Storage Dam/ Reservoir (Non-Catchment)	Land upon which a dam, weir, storage basin or reservoir is located. Generally consists of a freestanding construction and usually relying on pumping of water to fill.
Industrial	643	Water Treatment Plant	Land upon which a variety of specialist buildings, stores, or reservoirs used in the treatment of water are constructed. Includes desalination plant.
Industrial	644	Water Storage Tanks, Pressure Control Towers and Pumping Stations.	Land, usually within an urban location, upon which water storage tanks, pressure control towers and pumping stations are constructed
Industrial	659	Weighbridge	Land upon which a weighbridge for public or private purposes is installed.
Industrial	661	Railway Switching and Marshalling Yards	Land upon which improvements used for railway switching and marshalling are located.
Industrial	662	Railway Maintenance Facility	Land upon which improvements used for railway maintenance are located.
Industrial	663	Railway Passenger Terminal Facilities (including stations etc.)	Land upon which improvements that form part of a railway passenger terminal are located.
Industrial	664	Railway Freight Terminal Facilities	Land upon which improvements that form part of a railway freight terminal are located.
Industrial	666	Tramway Maintenance / Terminal Storage	Land used for tramway maintenance and terminal facilities.
Industrial	667	Tram Stopping Facilities	Land used for a tram stop. Includes shelters and platforms.
Industrial	673	Airport Hangar Building	Specialist building used for aircraft maintenance and storage.
Industrial	676	Heliport	Helicopter parking and landing facility.
Industrial	681	Port Dock / Berth	The water where ships tie up next to a wharf.
Industrial	682	Port Wharf / Pier and Apron – Cargo	Wharf and open area to facilitate containers, conveyors for bulk grains / ore / coal / wood chips / fertiliser and pipes and pumps for liquids.
Industrial	683	Wharf - Storage Sheds	Wharf with enclosed freight storage facilities.
Industrial	685	Piers, Storages, and Slipways	Piers and other areas used for commercial operations, usually for the maintenance and launching of boats etc.
Industrial	689	Lighthouse and Navigation Aids	Facilities used to assist in sea navigation. Can be either land or sea based.

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Classification	AVPCC	Description	Detailed description
Industrial	691	Postal Exchange/Mail Sorting Centres	Land upon which a structure used for the sorting of mail is erected.
Industrial	693	Telecommunication Buildings / Maintenance Depots	Land upon which structures used in the maintenance of telecommunication installations are erected.
Industrial	694	Telecommunication Towers and Aerials	Land on which a tower and associated infrastructure used for the transmission of telecommunication signals are constructed or Aerials affixed to buildings (without a footprint) and which form part of a larger property.
Industrial	697	Printing Works / Press	Land upon which special purpose improvements, used for the printing of newspapers, books newsletters annual reports etc., are erected.
Industrial	698	Telephone Exchange – Purpose Built	Land upon which a special purpose improvement, used to facilitate the transmission of telephone calls, is erected

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Primary Production

Classification	AVPCC	Description	Detailed description
Primary Production	500	Native Vegetation / Bushland Without Covenant/Agreement	Land with native vegetation coverage typical of the district that is not covered by a covenant or other formal agreement to preserve the vegetation.
Primary Production	501	Native Vegetation / Bushland With Covenant/Agreement	Land with native vegetation coverage typical of the district. Generally has some legal documentation to preserve land/vegetation.
Primary Production	510	General Cropping (generally more than 20 ha plantings)	Land used for the production of broad-acre crops such as wheat, oat, barley, canola, oilseeds, fodder, and cotton.
Primary Production	511	Specialised Cropping	Land used in the production of broad-acre crops that require specialist infrastructure, or the land is restricted in use. E.g. Sugar cane, pyrethrum, hops, tobacco.
Primary Production	520	Domestic Livestock Grazing	Land where the predominant use is the grazing of sheep and cattle.
Primary Production	521	Non-Native Animals	Land improved to allow for the grazing of specialist/exotic animals.
Primary Production	522	Native Animals	Land improved to allow grazing of native animals. Special purpose fencing in place.
Primary Production	523	Livestock Production – Sheep	Land used for the farming of sheep by open paddock grazing on improved pasture or natural grassland and herbage. Operations are on a larger scale than 520 'domestic livestock grazing'.
Primary Production	524	Livestock Production – Beef Cattle	Land used for the farming of beef cattle by open paddock grazing, on improved pasture or natural grassland and herbage. Operations are on a larger scale than 520 'domestic livestock grazing'.
Primary Production	525	Livestock Production – Dairy Cattle	Land used for the farming of dairy cattle by open paddock grazing on improved pasture, and includes specialised milk harvesting infrastructure.
Primary Production	530	Mixed farming and grazing	Land in a district, or soil category, which is used for cropping and grazing. i.e. neither use is secondary or occasional and both are important for the long term viable and sustainable use of the property as a whole
Primary Production	533	Mixed farming and grazing unspecified	Land in a district, or soil category, which is used for cropping and grazing. i.e. neither use is secondary or occasional and both are important for the long term viable and sustainable use of the property as a whole. Details of the types of cropping and grazing used on the property are not specified.

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Primary Production

Classification	AVPCC	Description	Detailed description
Primary Production	540	Cattle Feed Lot	Land containing specialist infrastructure used for intensive feeding of cattle.
Primary Production	541	Poultry - Open Range	Land upon which poultry run as free range. Special purpose fencing in place.
Primary Production	542	Poultry (egg production)	Land containing specialist infrastructure used for egg production.
Primary Production	543	Poultry (broiler production)	Land containing specialist infrastructure used for broiler production.
Primary Production	544	Horse Stud / Training Facilities/Stables	Land containing special purpose buildings & fencing associated with a well developed horse stud farm or horse training facility on several hectares of rural land.
Primary Production	545	Piggery	Land containing specialist infrastructure for use as a piggery.
Primary Production	546	Kennel / Cattery	Land containing specialist infrastructure used for commercial purposes as a kennel and/or cattery.
Primary Production	550	Market Garden – Vegetables (generally less than 20ha plantings)	Land with Intensive planting of “cash crop” vegetables, mainly for the fresh market. Land size is less than 20ha.
Primary Production	551	Orchards, Groves and Plantations	Land with permanent plantings of trees for the production of fruit and nuts etc. E.g. olives, stone fruits, tropical fruits, citrus etc.
Primary Production	561	Vineyard	Land upon which specialist trellis structures are constructed to facilitate the growing of grapes.
Primary Production	562	Plant / Tree Nursery	Land used for the propagation, and storage of plants for wholesale/retail sales.
Primary Production	563	Commercial Flower and Plant Growing – (outdoor)	Land used for the broad-acre production of flowers and plants.
Primary Production	564	Glasshouse Plant / Vegetable Production	Land upon which special purpose structures have been built for the indoor propagation and growing of plants and plant crops.
Primary Production	570	Softwood Plantation	Land upon which softwood trees have been established for commercial timber harvesting purposes. E.g. Pines, usually planted in rows.
Primary Production	571	Hardwood Plantation	Land upon which hardwood trees have been established for commercial timber harvesting purposes. E.g. Various eucalyptus types (blue gums, nitens etc.) usually planted in rows.

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Primary Production

Classification	AVPCC	Description	Detailed description
Primary Production	572	Native Hardwood (standing timber)	Land upon which artificially seeded native timbers have been established, usually within an extensive bushland setting.
Primary Production	580	Oyster Beds	Land used for the cultivation of oysters. Usually leasehold seabed below high water mark.
Primary Production	581	Fish Farming - Sea Water Based	Land used for sea-water based fish farming. Usually leasehold seabed below high water mark.
Primary Production	582	Yabby Farming	Land upon which special purpose structures suitable for yabby farming, including ponds and shedding, are constructed.
Primary Production	583	Aquaculture Breeding / Research Facilities / Fish Hatchery	Land upon which special purpose aquaculture breeding and/or research facilities are constructed. Includes the breeding and growing of fish for commercial purposes.

Appendix F – AVPCC Listing

Public Benefit

Classification	AVPCC	Description	Detailed description
Public Benefit	686	Boat Sheds, Bathing Boxes, Ramps and Jetties	Facilities with minor (local) foreshore recreational uses, generally leased/licensed from Crown or Local Council and not used for commercial purposes.
Public Benefit	707	Cemetery	Land used as a cemetery.
Public Benefit	710	Public Hospital	Hospital in Public ownership.
Public Benefit	712	Infant Welfare Centre	Land upon which the improvements are used for the purposes of providing infant welfare services to the community.
Public Benefit	713	Community Health Centre	Land upon which a large care facility providing consulting facilities, for a range of public health issues to the wider community, is located.
Public Benefit	714	Centre for the Mentally Ill	Land upon which a facility for the treatment of the mentally ill is located. Includes drug and alcohol rehabilitation centres,
Public Benefit	720	Early Childhood Development Centre – Kindergarten	Land upon which a purpose-built structure is erected that caters for the early childhood development of 3-5 year olds.
Public Benefit	721	School Primary – Public/Private	Land upon which buildings and ancillary facilities are erected to be used in the education of pupils in years 1-6/7
Public Benefit	723	School/College Secondary/Technical School – Public/Private	Land upon which buildings and ancillary facilities are erected for use in the education of pupils in years 7/8-12. Includes trade and technical schools.
Public Benefit	724	Special Needs School	Land upon which buildings and ancillary facilities are erected for use in the education of pupils with special needs.
Public Benefit	725	University – Private/Public	Land upon which buildings and ancillary facilities are erected for use in undergraduate and post graduate studies at degree, masters and PhD levels.
Public Benefit	726	Technical and Further Education	Land upon which buildings and ancillary facilities are erected for use in post-secondary school education and training, usually aimed at developing specific job core competencies.
Public Benefit	727	Research Institute - Public	Land upon which a special research facility, run by government or a government trading enterprise, is constructed.
Public Benefit	728	Observatory	Land upon which a purpose-built, major infrastructure, of national scientific importance, is constructed.

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Appendix F – AVPCC Listing

Public Benefit

Classification	AVPCC	Description	Detailed description
Public Benefit	730	Police Facility	Land upon which a structure used as a policing facility, at district/regional/state level, is erected.
Public Benefit	731	Court Facility	Land upon which a specialised structure used as a judicial facility, at either Children's, Magistrates, County or Supreme Court, Federal Court or High Court level, is constructed.
Public Benefit	732	Prison/Detention Centre/ Goal Complex/Corrective Institution	Land upon which specialised structures used for custodial purposes are erected.
Public Benefit	733	Fire Station Facility	Land upon which specialised structures used for the storage of vehicles and equipment for the fighting of fires are constructed.
Public Benefit	734	Ambulance Station Facility	Land upon which specialised structures used for the storage of vehicles and equipment for the treatment and transportation of people with health problems are constructed.
Public Benefit	735	Emergency Services Complex	Land upon which specialised structures used for the storage of vehicles and equipment for the protection and location of people and property involved in some type of accident or natural disaster, are constructed.
Public Benefit	736	Community Protection and Services Training Facility	Land upon which specialised structures used for as a facility for the training of either fire, police, ambulance, SES, including dog and horse squads, prison wardens training facility are constructed.
Public Benefit	740	Church, Temple, Synagogue, etc.	Land upon which a structure used worship/prayer by a particular religious organisation or group is constructed.
Public Benefit	741	Religious Hall	Land upon which a structure whose principle use is for the social interaction of people from the same religious organisation or group is constructed.
Public Benefit	743	Religious Study Centre	Land upon specialised structures, including accommodation and meeting rooms, used as a religious study centre are erected.
Public Benefit	750	Halls and Service Clubrooms	Land upon which a structure used as an occasional meeting place is erected.
Public Benefit	751	Rural and Community Camps	Land upon which specialised facilities used for the short term recreation/training/education of community groups (usually children and youth) are located. e.g. scout camps

* **Note:** highlighted properties vested in, occupied, or under the care control and management of council may be eligible for the fixed charge only under section 20 of the *Fire Services Property Levy Act*. This is conditional on the land not being used for commercial or business purposes.

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Appendix F – AVPCC Listing

Public Benefit

Classification	AVPCC	Description	Detailed description
Public Benefit	752	Community/ Neighbourhood Facility	Land upon which a structure used as an occasional meeting place for community groups, involved in joint activities such as arts and crafts, local interest issues, etc. is erected.
Public Benefit	760	Parliament House	Land upon which Parliament House is located. Includes State and Commonwealth level buildings.
Public Benefit	761	Government House	Land upon which Government House is located. Includes State and Commonwealth level buildings.
Public Benefit	762	Local Government	Property dedicated to the running of local government. E.g. Council Chambers.
Public Benefit	763	Civic Buildings	Land upon which buildings dedicated to civic uses are located. E.g. City, Shire, Town Halls, public offices.
Public Benefit	770	Army Barracks/ Administration Base	Land upon which facilities dedicated to army administration are located. Includes offices and general administration facilities.
Public Benefit	771	Army Maintenance Depots	Land upon which facilities dedicated to maintenance of army equipment and infrastructure are located. Includes any facilities used to support general army infrastructure, such as storage of equipment and training of Army personnel.
Public Benefit	772	Army Field Camps and Firing Ranges	Land and facilities used for army field camps and firearms training/practice.
Public Benefit	773	Naval Base/Administration Base	Land upon which facilities dedicated to navy administration are located. Includes offices and general administration facilities.
Public Benefit	774	Naval Specialised Facilities – Ground Based	Land upon which specialised, ground-based improvements, for use by the navy, have been erected. Includes facilities used to support general naval infrastructure, such as training facilities, storage buildings, and facilities used to provision Navy ships.
Public Benefit	775	Naval Specialised Facilities – Water Based	Land upon which specialised, ground-based improvements, for use by the navy, have been erected. Includes wharves, dry docks and off-shore facilities.
Public Benefit	776	Air Force Base/ Administration	Land upon which facilities dedicated to air-force administration are located. Includes offices and general administration facilities.
Public Benefit	777	Airstrip and Specialised Facilities	Airstrip and other specialised facilities used by the Air Force. Includes airfields and hangars for the loading and storage and maintenance of Air Force aircraft.

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Appendix F – AVPCC Listing

Public Benefit

Classification	AVPCC	Description	Detailed description
Public Benefit	778	Munitions Storage Facility	Special high protection/security facility for the storage of explosives, ammunition, bombs, etc.
Public Benefit	780	Public Conveniences	Land and improvements used for public conveniences. E.g. Public toilet block.
Public Benefit	781	Unspecified – Public, Education and Health Improved	Land upon which facilities have been erected for the provision of education and health to the public.
Public Benefit	817	Racecourse/Tracks/Showground (sport involving animals, likely some commercial application)	Land upon which a purpose built track, and significant associated amenities used for horse, greyhound, or harness racing are constructed. e.g. Flemington, Randwick
Public Benefit	821	Outdoor Sports Grounds town or suburban facilities	Land upon which courts, fields and associated amenities used for sporting/recreational purposes are built.
Public Benefit	824	Water Sports – Open Areas	Some shore-based community application, improvements may be limited, non-commercial use, includes rowing clubrooms, yacht clubs (minor), surf clubs etc.
Public Benefit	826	Racecourse, Training Tracks etc. (sport involving the racing of horses and dogs - Not being horse stud or off-course private stables, kennels or training facilities see code 544).	Land upon which a purpose built track and associated amenities occasionally used for either horse, greyhound, or harness racing and training are constructed.
Public Benefit	829	Bike Track/Walking Trails	Land upon which a bike track/walking trail, is located.
Public Benefit	830	Library/Archives	Land containing a large, specialised building of state or national significance that include archives offices and storage repositories. and controlled storage areas and facilities.
Public Benefit	831	Museum/Art Gallery	Land containing a specialised building, of regional/ national significance, used for the storage and display of artefacts and art.
Public Benefit	832	Cultural Heritage Centre	Land containing specialised improvements of national/ state importance that highlight indigenous and non-indigenous cultural activities.

* **Note:** highlighted properties vested in, occupied, or under the care control and management of council may be eligible for the fixed charge only under section 20 of the *Fire Services Property Levy Act*. This is conditional on the land not being used for commercial or business purposes.

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Appendix F – AVPCC Listing

Public Benefit

Classification	AVPCC	Description	Detailed description
Public Benefit	833	Wildlife Zoo/Aquarium	Land upon which specialised zoological infrastructure and amenities of regional/national significance are constructed.
Public Benefit	834	Aquarium	Land upon which specialised infrastructure and amenities of regional/national significance are constructed to exhibit aquatic life forms.
Public Benefit	835	Botanical Gardens	Land upon which extensive plantings of exotic and native flora, of regional/national significance, are grown. Specialised infrastructure and amenities have been constructed.
Public Benefit	836	Monument/Memorial	Land upon which specialised improvements, of regional/national significance, are located. May have commercial application, and can be private or public owned. e.g. Canberra War Memorial.
Public Benefit	837	Culture, recreation and sport	Land upon which specialised improvements for cultural, recreation or sporting use, of regional/national significance, are located.
Public Benefit	840	Library/Archives	Land upon which a specialised building that includes reading areas, archives offices and storage repositories, is located. Local scale. E.g. Local library.
Public Benefit	841	Museum/Art Gallery	Land upon which structures of a specialised or semi-specialised building is used for the collection/ storage of local/ regional artefacts/ and art works.
Public Benefit	842	Cultural Heritage Centre	Land upon which specialised improvements of local/ district importance, that highlight indigenous and non-indigenous cultural activities, are located. May have a limited commercial application, and be private or public owned. E.g. History rooms, displays, monuments and sites etc.
Public Benefit	843	Wildlife Zoo/Park/ Aquarium	Land upon which specialised zoological improvements, of a local/district importance, are constructed.
Public Benefit	844	Parks and Gardens	Land upon which gardens, lawns and amenities to cater for local/district use are established.
Public Benefit	845	Monument/Memorial	Land upon which a structure built to commemorate some historic event, of local significance, is constructed.

* **Note:** highlighted properties vested in, occupied, or under the care control and management of council may be eligible for the fixed charge only under section 20 of the *Fire Services Property Levy Act*. This is conditional on the land not being used for commercial or business purposes.

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Appendix F – AVPCC Listing

Public Benefit

Classification	AVPCC	Description	Detailed description
Public Benefit	900	Vacant Land (future reserve etc.)	Vacant land with special conservation values set aside for reserve purposes, but not officially proclaimed as such. May include broad acres of Crown land, where future use has not been determined, but has reserve type status.
Public Benefit	910	Nature Reserve	Land utilised as a nature reserve.
Public Benefit	920	World Heritage Area	An area proclaimed and internationally recognised for its unique wilderness values.
Public Benefit	921	Local Wilderness Area	Land reserved for its natural wilderness values.
Public Benefit	930	National Park - Land	A natural area of land containing a representative or outstanding sample of major natural regions, features or scenery.
Public Benefit	931	National Park - Marine	A natural area of sea bed containing a representative or outstanding sample of major natural regions, features or marine values.
Public Benefit	940	Natural Monument - Land	Natural shore-based feature with renowned scenic/natural/cultural values E.g. Three Sisters – NSW, Landmarks of significance to the Aboriginal population
Public Benefit	941	Natural Monument – Marine	Natural foreshore/marine feature with renowned scenic/natural/cultural values E.g. Twelve Apostles – Western Victoria
Public Benefit	950	Forest Reserves - Public	Public land reserved for the preservation or protection of aesthetic, scientific, flora or fauna values.
Public Benefit	951	Forest Reserves - Private	Private land reserved for the preservation or protection of aesthetic, scientific, flora or fauna values.
Public Benefit	960	Conservation Area - Public	Public land predominantly in a natural state. Natural and cultural values are maintained and resources are managed in a sustainable manner.
Public Benefit	961	Conservation Area - Private	Private land predominantly in a natural state. Natural and cultural values are maintained and resources are managed in a sustainable manner. Includes land owned by such groups as Trust for Nature and land subject to State Conservation Trust Act covenants and bush broker lots in Victoria.

* **Note:** highlighted properties vested in, occupied, or under the care control and management of council may be eligible for the fixed charge only under section 20 of the *Fire Services Property Levy Act*. This is conditional on the land not being used for commercial or business purposes.

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Appendix F – AVPCC Listing

Public Benefit

Classification	AVPCC	Description	Detailed description
Public Benefit	970	Protected Landscape - Public	A public area where the natural and cultural values are protected and maintained. Activities that are consistent with conserving those values are permitted to be carried out.
Public Benefit	971	Protected Landscape - Private	A privately owned area where the natural and cultural values are protected and maintained. Activities that are consistent with conserving those values are permitted to be carried out.
Public Benefit	972	Protected Seascape - Public	An area of publicly owned seascape where the natural and cultural values are protected and maintained. Activities that are consistent with conserving those values are permitted to be carried out.
Public Benefit	973	Protected Landscape - Private	An area of publicly owned seascape where the natural and cultural values are protected and maintained. Activities that are consistent with conserving those values are permitted to be carried out.
Public Benefit	980	River Reserve (fresh water)	A freshwater river reserve, usually with all year round flows.
Public Benefit	981	Creek Reserve (fresh water)	A fresh water creek reserve with intermittent flows and tides.
Public Benefit	982	River Reserve (salt water)	A salt water river reserve, usually with all year round flows.
Public Benefit	983	Creek Reserve (salt water)	A salt water creek reserve with intermittent flows and tides.
Public Benefit	984	Floodway Reserve	Dry land subject to periodic flooding.
Public Benefit	985	Fresh Water Lake Reserve	A fresh water lake reserve that usually has all year round water.
Public Benefit	986	Salt Water Lake Reserve	A salt water lake reserve that is used for salt extraction. Also see salt lake code 460
Public Benefit	987	Inland Low Lying Tidal Estuary Wetlands Reserve	Wetlands reserve associated with enclosed bays/salt water river estuary. Includes tidal rivers and creeks that are under state control and not part of coastal alignment where national controls may apply.
Public Benefit	988	Seabed – Open Sea/ Ocean/Bays (not included in the above).	All open sea land below high water mark, not being a marine park.

* **Note:** highlighted properties vested in, occupied, or under the care control and management of council may be eligible for the fixed charge only under section 20 of the *Fire Services Property Levy Act*. This is conditional on the land not being used for commercial or business purposes.

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Appendix F – AVPCC Listing

Public Benefit

Classification	AVPCC	Description	Detailed description
Public Benefit	990	Game Reserve - Public	Public area containing natural values that are unique, important or have representative value with respect to game species. Ecologically sustainable hunting of game may be permitted.
Public Benefit	991	Game Reserve - Private	Private area containing natural values that are unique, important or have representative value with respect to game species. Ecologically sustainable hunting of game may be permitted.

* **Note:** highlighted properties vested in, occupied, or under the care control and management of council may be eligible for the fixed charge only under section 20 of the *Fire Services Property Levy Act*. This is conditional on the land not being used for commercial or business purposes.

Appendix F – AVPCC Listing

Vacant

Classification	AVPCC	Description	Detailed description
Vacant	200	Commercial Development Site	Land designated for some type of commercial development.
Vacant	201	Vacant Englobo Commercial Land	Land which is zoned for future commercial subdivision/development.
Vacant	300	Industrial Development Site	Land designated for some type of industrial development.
Vacant	301	Vacant Industrial Englobo Land	Land which is appropriately zoned and capable of being subdivided for industrial development.
Vacant	482	Vacant Land mining unspecified	Land from which material has been extracted in the past, but is no longer in use, and is not otherwise specified.
Vacant	600	Vacant Land	Land set aside/reserved or zoned for infrastructure use.
Vacant	601	Unspecified - Transport, Storage, Utilities and Communication	Land set aside/reserved or zoned for transportation, storage, utilities and communication uses.
Vacant	700	Vacant Health Services Development Site	Land without improvements that is zoned or set aside for health purposes e.g. hospital site.
Vacant	701	Vacant Education and Research Development Site	Land without improvements that is zoned or set aside for education purposes e.g. school/ university site.
Vacant	702	Vacant Justice and Community Protection Development Site	Land without improvements that is zoned or set aside for justice or community protection purposes e.g. police station, court house.
Vacant	703	Vacant Religious Purposes Development Site	Land without improvements that is zoned or set aside for religious purposes e.g. permit for church, temple, synagogue site.
Vacant	704	Vacant Community Services Development Site	Land without improvements that is zoned or set aside for community services e.g. permit for members' clubrooms.
Vacant	705	Vacant Government Administration Development Site	Land without improvements that is zoned or set aside for Government administration purposes e.g. civic purposes.
Vacant	706	Vacant Defence Services Development Site	Land without improvements that is zoned or set aside for defence purposes e.g. barracks.
Vacant	782	Unspecified – Public, Education and Health vacant	Unimproved land set aside, or zoned, for providing education and health services to the public.
Vacant	800	Vacant Site – Sporting Use	Land set aside/zoned for development for sporting use.

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Appendix F – AVPCC Listing

Vacant

Classification	AVPCC	Description	Detailed description
Vacant	801	Vacant Site – Heritage Application	Land set aside/zoned for heritage type use. E.g. historic precinct, heritage landscape.
Vacant	802	Vacant Site – Cultural Use	Land set aside/zoned for cultural use – e.g. cultural landscape.

Appendix F – AVPCC Listing

Exempt

Classification	AVPCC	Description	Detailed description
Exempt	109	Residential Airspace	Land where development usually requires the construction of a platform above roadway/railway etc.
Exempt	209	Commercial Development Airspace	Property that requires construction of a platform above roadway, railway etc.
Exempt	302	Industrial Development Airspace	Industrial land without a footprint, usually requiring construction of a platform above roadway/railway, etc.
Exempt	613	Gas Transmission Pipeline (through easements, freehold and public land)	Land where a gas transmission pipeline crosses. Includes pressure control facilities and major arterial high-pressure lines.
Exempt	614	Gas Distribution / Reticulation Pipelines (through easements, freehold and public land)	Land where a pipeline that reticulates gas for domestic/ commercial purposes crosses.
Exempt	624	Electricity Transmission Lines (through easements, freehold and public land)	Land where electricity transmission lines and associated structures cross.
Exempt	625	Electricity Distribution / Reticulation Lines (through easements, freehold and public land)	Land where a transmission line used for domestic/ commercial reticulation purposes crosses.
Exempt	638	Sewerage / Stormwater Pipelines (through easements, freehold and public land)	Land where a pipeline used for domestic sewerage or stormwater reticulation purposes crosses.
Exempt	645	Major Water Conduits	Land upon which canals, flumes, pipes to carry water to power stations, treatment plants and irrigation supply channels etc. are located.
Exempt	646	Water - Urban Distribution Network (through easements, freehold and public land)	Land used for the domestic reticulation of water.
Exempt	650	Freeways	Land that forms part of a freeway. Can be publicly or privately owned.
Exempt	651	Main Highways (including national routes)	Land that forms part of a main highway. Can be publicly or privately owned.
Exempt	652	Secondary Roads	Land that forms part of a secondary road. Can be publicly or privately owned.

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Appendix F – AVPCC Listing

Exempt

Classification	AVPCC	Description	Detailed description
Exempt	653	Suburban and Rural Roads	Land that forms part of a suburban or rural road. Can be publicly or privately owned.
Exempt	654	Closed Roads	Land that forms part of a road that is now closed. May be leased or licensed to adjoining owner pending sale or alternate land use.
Exempt	655	Reserved Roads/Unused Roads	Land set aside for future roads or currently unused.
Exempt	658	Designated Bus/Taxi Stops/ Stands/Shelters	Land used for bus/taxi stops. Includes designated areas, stands and shelters.
Exempt	660	Railway Line Land and Improvements in use	Land upon which railway line and/or other improvements are located, and in use.
Exempt	665	Tramway/Light Rail Right of Way and Associated Track Improvements	Land upon which improvements used for trams and light rail services, are located. Includes tramlines and associated improvements.
Exempt	668	Railway/Tramway Line Closed/Unused	Land used for tramways or other related facilities that are no longer in use. May be awaiting sale or change of use.
Exempt	680	Port Channel	Dredged/managed commercial shipping waterway.
Exempt	692	Post Boxes	Land upon which a singular receptacle, purposely built for the posting of mail, is located.
Exempt	695	Cable Lines, Conduits and Special Purpose Below Street Level Communication Line Tunnels – not being sewers (through easements, freehold and public land)	Land where a cable lines, conduits and special purpose, below street level, communication line tunnels crosses.

Appendix F – AVPCC Listing

Section 20

Classification	AVPCC	Description	Detailed description
Public Benefit	750	Halls and Service Clubrooms	Land upon which a structure used as an occasional meeting place is erected.
Public Benefit	751	Rural and Community Camps	Land upon which specialised facilities used for the short term recreation/training/education of community groups (usually children and youth) are located. e.g. scout camps
Public Benefit	752	Community/ Neighbourhood Facility	Land upon which a structure used as an occasional meeting place for community groups, involved in joint activities such as arts and crafts, local interest issues, etc. is erected.
Public Benefit	821	Outdoor Sports Grounds town or suburban facilities	Land upon which courts, fields and associated amenities used for sporting/recreational purposes are built.
Public Benefit	824	Water Sports – Open Areas	Some shore-based community application, improvements may be limited, non-commercial use, includes rowing clubrooms, yacht clubs (minor), surf clubs etc.
Public Benefit	829	Bike Track/Walking Trails	Land upon which a bike track/walking trail, is located.
Public Benefit	832	Cultural Heritage Centre	Land containing specialised improvements of national/ state importance that highlight indigenous and non-indigenous cultural activities.
Public Benefit	835	Botanical Gardens	Land upon which extensive plantings of exotic and native flora, of regional/national significance, are grown. Specialised infrastructure and amenities have been constructed.
Public Benefit	836	Monument/Memorial	Land upon which specialised improvements, of regional/national significance, are located. May have commercial application, and can be private or public owned. e.g. Canberra War Memorial.
Public Benefit	837	Culture, recreation and sport	Land upon which specialised improvements for cultural, recreation or sporting use, of regional/national significance, are located.
Public Benefit	842	Cultural Heritage Centre	Land upon which specialised improvements of local/ district importance, that highlight indigenous and non-indigenous cultural activities, are located. May have a limited commercial application, and be private or public owned. E.g. History rooms, displays, monuments and sites etc.

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Appendix F – AVPCC Listing

Section 20

Classification	AVPCC	Description	Detailed description
Public Benefit	844	Parks and Gardens	Land upon which gardens, lawns and amenities to cater for local/district use are established.
Public Benefit	845	Monument/Memorial	Land upon which a structure built to commemorate some historic event, of local significance, is constructed.
Public Benefit	900	Vacant Land (future reserve etc.)	Vacant land with special conservation values set aside for reserve purposes, but not officially proclaimed as such. May include broad acres of Crown land, where future use has not been determined, but has reserve type status.
Public Benefit	910	Nature Reserve	Land utilised as a nature reserve.
Public Benefit	920	World Heritage Area	An area proclaimed and internationally recognised for its unique wilderness values.
Public Benefit	921	Local Wilderness Area	Land reserved for its natural wilderness values.
Public Benefit	930	National Park - Land	A natural area of land containing a representative or outstanding sample of major natural regions, features or scenery.
Public Benefit	931	National Park - Marine	A natural area of sea bed containing a representative or outstanding sample of major natural regions, features or marine values.
Public Benefit	940	Natural Monument - Land	Natural shore-based feature with renowned scenic/natural/cultural values E.g. Three Sisters – NSW, Landmarks of significance to the Aboriginal population
Public Benefit	941	Natural Monument – Marine	Natural foreshore/marine feature with renowned scenic/natural/cultural values E.g. Twelve Apostles – Western Victoria
Public Benefit	950	Forest Reserves - Public	Public land reserved for the preservation or protection of aesthetic, scientific, flora or fauna values.
Public Benefit	951	Forest Reserves - Private	Private land reserved for the preservation or protection of aesthetic, scientific, flora or fauna values.
Public Benefit	960	Conservation Area - Public	Public land predominantly in a natural state. Natural and cultural values are maintained and resources are managed in a sustainable manner.

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Appendix F – AVPCC Listing

Section 20

Classification	AVPCC	Description	Detailed description
Public Benefit	961	Conservation Area - Private	Private land predominantly in a natural state. Natural and cultural values are maintained and resources are managed in a sustainable manner. Includes land owned by such groups as Trust for Nature and land subject to State Conservation Trust Act covenants and bush broker lots in Victoria.
Public Benefit	970	Protected Landscape - Public	A public area where the natural and cultural values are protected and maintained. Activities that are consistent with conserving those values are permitted to be carried out.
Public Benefit	971	Protected Landscape - Private	A privately owned area where the natural and cultural values are protected and maintained. Activities that are consistent with conserving those values are permitted to be carried out.
Public Benefit	972	Protected Seascape - Public	An area of publicly owned seascape where the natural and cultural values are protected and maintained. Activities that are consistent with conserving those values are permitted to be carried out.
Public Benefit	973	Protected Landscape - Private	An area of publicly owned seascape where the natural and cultural values are protected and maintained. Activities that are consistent with conserving those values are permitted to be carried out.
Public Benefit	980	River Reserve (fresh water)	A freshwater river reserve, usually with all year round flows.
Public Benefit	981	Creek Reserve (fresh water)	A fresh water creek reserve with intermittent flows and tides.
Public Benefit	982	River Reserve (salt water)	A salt water river reserve, usually with all year round flows.
Public Benefit	983	Creek Reserve (salt water)	A salt water creek reserve with intermittent flows and tides.
Public Benefit	984	Floodway Reserve	Dry land subject to periodic flooding.
Public Benefit	985	Fresh Water Lake Reserve	A fresh water lake reserve that usually has all year round water.
Public Benefit	986	Salt Water Lake Reserve	A salt water lake reserve that is used for salt extraction. Also see salt lake code 460
Public Benefit	987	Inland Low Lying Tidal Estuary Wetlands Reserve	Wetlands reserve associated with enclosed bays/salt water river estuary. Includes tidal rivers and creeks that are under state control and not part of coastal alignment where national controls may apply.

Appendix F – AVPCC Listing

Section 20

Classification	AVPCC	Description	Detailed description
Public Benefit	988	Seabed – Open Sea/ Ocean/Bays (not included in the above).	All open sea land below high water mark, not being a marine park.
Public Benefit	990	Game Reserve - Public	Public area containing natural values that are unique, important or have representative value with respect to game species. Ecologically sustainable hunting of game may be permitted.
Public Benefit	991	Game Reserve - Private	Private area containing natural values that are unique, important or have representative value with respect to game species. Ecologically sustainable hunting of game may be permitted.

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Appendix G – Alteration of Records

Council Logo

FIRE SERVICES PROPERTY LEVY - CHANGE OF DETAILS FORM

Customer name:

Assessment number/s:

Current postal address:

Phone number:

Change of address details:

Residential ☐ Postal ☐ Other (please specify).....

Old address.....

.....

.....

New address.....

.....

.....

Change of customer name details:

Old name.....

New name.....

Change of details relating to property information:

.....

.....

.....

Signature:Date:

I declare that all the information disclosed in this statement is true and correct.

Privacy Information: This information is collected by [insert council name] to ensure that our fire services property levy records are up to date and is required to be provided by the *Fire Services Property Levy Act 2012* if you believe our records are incorrect. If you do not provide the required information, we may not be able to update records. This information may also be used by the council for other purposes including amending other council records. The information collected may be disclosed to other municipal councils, the SRO, and other government agencies as authorised by law. You can find out more about how we use and protect your information in our privacy policy on [insert council website]. If you require access to the information you have provided us, please contact the council on [insert council phone number].

Appendix H – Return

Declaration of Annual Fire Services Property Levy Billing Report

Current Year Only (to be submitted by 31 July of the current financial year)

Financial Year:

Local Government Authority

Primary Information		Form 1 of 2											
Land Use Classification		Location - MFB			Location - CFA			Council Owned MFB			Council Owned CFA		
		Lands (#)	CIV (\$)	Levy (\$)	Lands (#)	CIV (\$)	Levy (\$)	Lands (#)	CIV (\$)	Levy (\$)	Lands (#)	CIV (\$)	Levy (\$)
Residential													
Commercial													
Industrial													
Primary Production													
Public Benefit													
Vacant													
Sub-Total			\$	\$		\$	\$		\$	\$		\$	\$
Council fixed charge (s. 20)													
Total			\$	\$		\$	\$		\$	\$		\$	\$
Exempt													

Notes:

Levy (\$) amount is net of concessions

Location (MFB or CFA) is the aggregate data for the municipality (includes Council land)

Council Owned (MFB or CFA) is a sub-set of location data

No data expected.

Appendix H – Return

Declaration of Annual Fire Services Property Levy Billing Report

Current Year Only (to be submitted by 31 July of the current financial year)

Financial Year:

Local Government Authority

Secondary Information		Form 2 of 2			
Concessions/Fixed Charges/Exclusions		MFB	CFA	Council	Total
Concessions	Current Year (\$)				
	Current Year (#)				
SFE Fixed Charges	Current Year (\$)				
	Current Year (#)				
SFE Exempt Land	Current Year (#)				
Council fixed charge (s. 20)	Current Year (\$)				
	Current Year (#)				
Commonwealth Land	Current Year (#)				
Crown Land	Current Year (#)				
Exempt AVPCC Land	Current Year (#)				

Notes:

No data expected.

Appendix I – Remittance

Fire Services Property Levy Remittance Advice Return

Current & Previous Years (to be submitted by the 28th day past the instalment due date)

Financial Year:

Local Government Authority

Remittance Period:

Form 1 of 1						
Primary Information	MFB (\$)	MFB Interest (\$)	MFB Council Owned (\$)	CFA (\$)	CFA Interest (\$)	CFA Council Owned (\$)
Previous Year/s						
Current Year						
Total						
				Total to Remit		

Notes:

Previous Year/s displays an aggregate of payments received outside the current financial year.

No data expected.

Appendix J – Reconciliation

Fire Services Property Levy End of Year Reconciliation Report

Current & Previous Years
(to be submitted by the 28th day past the instalment due date)

Financial Year:

Local Government Authority

Notes:

Location (MFB or CFA) is the aggregate data for the municipality (including Council land)

Council Owned (MFB or CFA) is a sub-set of location data

No manually entered data expected.

Primary Information		Form 1 of 3						
Ref	Item	Location - MFB (\$)	Location - CFA (\$)	Total (\$)	Council Fixed (\$)	Council Full (\$)	Total Council (\$)	
1	Balance Brought Forward From Previous Year (inc. Interest on arrears)	\$	\$	\$				
2	Forecast Levy Raised for Current Year (Total from Return)	\$	\$	\$	\$	\$	\$	
3	Total FSPL Collectable = (1+2)	\$	\$	\$	\$	\$	\$	
	Plus Adjustments	\$	\$	\$			\$	
4	Interest Adjustments (on Previous Year)	\$	\$	\$			\$	
5	Interest Raised (on Current Year)	\$	\$	\$			\$	
6	Supplementary Valuations (processed during financial year)	\$	\$	\$	\$	\$	\$	
	Less Adjustments			\$			\$	
7	Concessions (processed during financial year)	\$	\$	\$			\$	
8	Waivers (processed during financial year)	\$	\$	\$			\$	
9	Single Farm Enterprise (processed during financial year)	\$	\$	\$			\$	
10	Total Adjustments = (4+5+6+7+8+9)	\$	\$	\$	\$	\$	\$	
11	Total Adjusted FSPL Collectable = (3+10)	\$	\$	\$	\$	\$	\$	
	Less Collections			\$		\$	\$	
12	Previous Year FSPL Collections	\$	\$	\$			\$	
13	Current Year FSPL Collections	\$	\$	\$	\$	\$	\$	
14	Total Collections = (12+13)	\$	\$	\$	\$	\$	\$	
15	Balance Owing = (11-14)	\$	\$	\$	\$	\$	\$	
16	Deferred	\$	\$	\$			\$	
17	Arrears	\$	\$	\$			\$	

Appendix J – Reconciliation

Fire Services Property Levy End of Year Reconciliation Report

Current & Previous Years

(to be submitted by 31 July after the financial year)

Financial Year:

Local Government Authority

Notes: Data provided here is purely hypothetical

Illustrates payment data received throughout the course of the current financial year.

Location (MFB or CFA) is the aggregate data for the municipality (includes Council land)

Council Owned (MFB or CFA) is a sub-set of location data

No manually entered data expected.

Secondary Information		Form 2 of 3					
Land Use Classification		MFB (\$)	MFB Interest (\$)	CFA (\$)	CFA Interest (\$)	Total (\$)	
Residential	Previous Year/s						Council Owned MFB (\$)
	Current Year						Council Owned CFA (\$)
Commercial	Previous Year/s						
	Current Year						
Industrial	Previous Year/s						
	Current Year						
Primary Production	Previous Year/s						
	Current Year						
Public Benefit	Previous Year/s						
	Current Year						
Vacant	Previous Year/s						
	Current Year						
Sub-Total	Previous Year/s						
	Current Year						
Council fixed charge (s.20)	Previous Year/s						
	Current Year						
Total	Previous Year/s						
	Current Year						
						Total	

Appendix J – Reconciliation

Fire Services Property Levy End of Year Reconciliation Report

Current & Previous Years

(to be submitted by 31 July after the financial year)

Financial Year:

Local Government Authority

Notes:

Council Owned (MFB or CFA) is a sub-set of location data

No manually entered data expected.

Tertiary Information		Form 3 of 3			
Concessions/Fixed Charges/Exclusions		MFB	CFA	Total	Council Owned
Concessions	Previous Year(s) (\$)				
	Previous Year(s) (#)				
	Current Year (\$)				
	Current Year (#)				
SFE Fixed Charges	Previous Year(s) (\$)				
	Previous Year(s) (#)				
	Current Year (\$)				
	Current Year (#)				
SFE Exempt Land	Current Year (#)				
Council fixed charge (s. 20)	Current Year (\$)				
	Current Year (#)				
Cross Boundary Fixed Charges	Previous Year(s) (#)				
	Current Year (#)				
Deferrals on Leviable Land	Previous Year(s) (\$)				
	Previous Year(s) (#)				
	Current Year (\$)				
	Current Year (#)				
Waivers on Leviable Land	Current Year (\$)				
	Current Year (#)				
Non-municipal Leviable Land	Current Year (\$)				
	Current Year (#)				
Commonwealth Land	Current Year (#)				
Crown Land & Public Bodies	Current Year (#)				
Exempt AVPCC Land	Current Year (#)				