

Fire Services Property Levy

Manual of Operating Procedures
for Local Government

2014-15

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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)

1.3.2 Amending Act

Please note that the *State Taxation Amendment Act 2014* makes a number of amendments to the Act and the VLA. These amendments have been incorporated in this manual, and are detailed in Appendix A.

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:** Fire Services Escalation Queue:
03 9628 6419
- **Mail:** State Revenue Office Victoria
GPO Box 1641
MELBOURNE VIC 3001

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 findings of the 2009 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 has imposed 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 license 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 license 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 license 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 from a person other than the Crown or a public body (s.4(2) of the Act), and
- members of a committee of management of land reserved by the Crown for public purposes.

Note: Generally, Crown lands managed by a committee of management are exempt from the Fire Services Property Levy (FSPL) under s.10 of the Act. This exemption applies provided the Crown land is not leased or licensed to any person that meets the definition of owner in s.4 of the Act, or is a person that is taken to be the owner of land under s.19 of the Act.

As a result Crown Land managed by a committee of management will not be subject to the levy provided that it continues to qualify for the exemption under s.10 of the Act.

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 B.

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

Subject to the rules set out in sections 5.3.1 to 5.3.4 of this Manual, s.9(8) of the Act requires councils to assess the levy separately on each parcel of land, or each portion of a parcel of land, for which they have a separate valuation.

The principles for valuing land are set out in the VLA. Section 13DC of the VLA sets out the valuation principles for rateable leviable land, and s.13K sets out the equivalent valuation principles for non-rateable leviable land.

5.2.1 Multiple parcels of contiguous land occupied by the same person

Under s.13DC(6) and s.13K(3) of the VLA, multiple parcels of land are treated as forming one land and valued accordingly 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 Multiple parcels of contiguous land that are not occupied

If two or more unoccupied parcels of 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.13DC(7) and s.13K(4) of the VLA prescribes that the parcels are to be regarded as one land and valued accordingly.

5.2.3 Parcels of land that can be separately occupied

Parcels of land that are capable of being occupied separately are to be treated as a separate land and valued accordingly, in accordance with s.13DC(7A) and s.13K(5) of the VLA.

Example:

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

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

Therefore, when Miss Appleton receives her 2014-15 council rates notices, each of the units will be charged the fixed and variable components of the levy.

5.2.4 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.

5.2.5 Common property

Common property belonging to an owners corporation when deemed to constitute a separate occupancy will be assessed by council and constitute leviable land that will attract the levy.

5.2.6 Shared Equity/Ownership Agreements – Director of Housing

While the Act defines an owner in s.4 (as outlined above in this manual), it also provides an exemption for land owned by the Crown or a public body, except where that land is leased to any person. The Director of Housing is a public body for the purposes of the Act. Where land is owned by the Director of Housing and leased to an individual for the purpose of public housing, the land is exempt land.

In shared equity/ownership agreements the Director of Housing generally appears as a tenant in common with an individual on the Land Title. In these instances the land will be regarded as leviable for levy purposes.

Both the Director of Housing and the individual are owners as defined under s.4 of the Act. As the

Director of Housing is an exempt public body, the liability is recoverable from the individual. There is no provision under the Act to apportion the levy between owners of a single parcel of land.

5.3 Special rules for assessing and apportioning the levy in certain circumstances

5.3.1 Applying the levy to an undertaking extending across a municipal boundary

For any undertaking that extends beyond a municipal boundary, the value of the undertaking in a particular municipality is assessed as part of the value of the whole of the land under s.13DC(9) and s.13K(7) of the VLA. The variable component of the levy can then be collected based on the Capital Improved Value (CIV) attributed to the land in their municipality.

The fixed charge is to be collected by the council where the largest portion of undertaking is located (s.9(6)). The undertaking 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 lands comprising one undertaking located within their municipality where the undertaking also extends into another municipality.
2. Once the relevant undertakings have been identified, councils are to contact the adjoining council.
3. The council where the smaller portion of the undertaking 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 undertaking located in the municipality.
4. The council where the larger portion of the undertaking 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 undertaking located in the municipality.

5.3.2 Councils unaware that an undertaking extends across a municipal boundary

1. If the adjoining councils were unaware that an undertaking 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 the undertaking.
3. If the council determines that they hold the smaller portion of the undertaking, 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 undertaking, that council is to contact the council with the smaller portion of the undertaking 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. The primary production land is located in the CFA fire region.

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) + (0.000312 x \$210,000) (levy rate X CIV)

Council B levy payable = \$265.52

and

Council A levy calculation = \$0 + (0.000312 x \$100,000)

Council A levy payable = \$31.20

*The figures used in this example are purely hypothetical.
Levy calculation based on 2013-14 levy rates.*

5.3.3 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 undertaking the fixed charge will apply. The email should include the following information:
 - Details of both portions of the undertakings,
 - 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.

5.3.4 Applying the levy where two or more parcels of land owned by different people are treated as a single parcel of land for valuation purposes.

In accordance with s.9(9) of the Act, the levy can be apportioned where two or more parcels of land owned by different persons are treated as a single parcel of land for levy purposes. This provision has been introduced from 1 July 2014 to align the Act with s.158A of the LGA.

5.3.5 Applying the levy to land crossing the Country Fire Authority (CFA) / Metropolitan Fire Brigade (MFB) border

Under s.14(2) of the Act, where a parcel of land extends across the border of the MFB and CFA fire districts, the variable component of the levy is to be calculated using the rate applicable to the MFB fire district as determined under Part 2 of the Act. This provision will apply from 1 July 2014.

5.3.6 Applying the levy where land ceases or becomes leviable during the levy year

Under s.31A of the Act, councils are to apportion the levy where land ceases or becomes leviable during the financial year.

Section 31A mirrors section s.173 of the LGA to provide:

- If land **becomes leviable** after 1 July, the amount of levy payable is calculated based on the part of year remaining after the land becomes leviable.
- If land **ceases to be leviable** after 1 July a council must:
 - o If the levy has been paid, refund to the current owner any levy which relates to the part of the levy year after the land ceases to be leviable,
 - o If the levy hasn't been paid, require the person who was liable for the levy to only pay an amount which relates to that part of the year before the land ceases to be leviable.

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 certain types of licenses from the Crown. Land held under a Crown license will be leviable if the license provides the council with the right, absolute or conditional, to acquire the fee simple or is one of the following licenses:

- a license to pasture animals on Crown land under the *Forests Act 1958*, the *Land Act 1958* or the *Water Act 1989*,
- a license under the *Land Act 1958* in respect of unused roads or water frontages, and
- a license of vested land under Part 3A of the *Victorian Plantations Corporation Act 1993* (s.19(5) of the Act).

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. Each warehouse is regarded as a separate occupancy 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 form part of the same occupancy, the council values the shops as one occupancy on the land. Therefore, the council 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 is allocated to one of the specific AVPCC's 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 AVPCCs detailed in s.20 of the Act

To be eligible for a fixed charge only under s.20, the land must be allocated to one of the following AVPCCs:

- 750-752
- 821
- 824
- 829
- 832
- 835-837
- 842
- 844-845
- 900-973
- 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, license 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 club leases the facilities and 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 use 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 council has leased the restaurant and retained occupation and management of the gardens. The valuation authority has separately valued the restaurant as it is regarded as a separate occupancy.

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 regarded as a separate occupancy 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 regarded as a separate occupancy

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-course

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 the 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 will be incurred for each eligible property

- iv. if the property is not eligible for the fixed charge only under s.20, then the 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, or pay in full by the third instalment date, and
- 5. Submit data in annual reconciliation to the SRO.

5.4.4 Special Committees (s.86 of the LGA)

The treatment of land managed by a Special Committee established under s.86 of the LGA differs to the direct treatment of a Committee of Management established under the *Crown Land (Reserves) Act 1978*. A s.86 Special Committee may be established by council to manage or maintain land which is owned by that council. In this instance the land is council owned and as a result leviable.

However, should a council Committee of Management established under the *Crown Land (Reserves) Act 1978* manage Crown land, and create a s.86 Special Committee for the purpose of directing management of that Crown land to another party, then the land will not be leviable provided it is not subject to a Crown lease or license that provides the right, absolute or conditional, to acquire the fee simple, or falls within the category of licenses listed in s.19 of the Act. This is because, despite the existence of a s.86 Special Committee, the council operates as a Committee of Management with the land remaining Crown land.

5.5 Single farm enterprise (SFE)

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 Eligibility requirements

The Act (s.9A(5)) 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.

These three tests will determine eligibility for all applications council will receive. Additional information on each of these three tests is provided below.

5.5.1.1 Farm Land

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.9A(1)) 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 a SFE if one of the lands within the SFE contains the home (principal place of residence) of one of the persons carrying on the SFE provided it is contiguous with at least one of the parcels of farm land within the SFE.

5.5.1.2 Farmed as a single enterprise

It is possible that a farmer may operate a single farming enterprise, comprised of a range of farming activities. Where all three limbs of the definition are satisfied, an applicant may be eligible for SFE exemption of the FSPL fixed charge in respect of all but one of the lands.

Farmer
A single enterprise engaged in cattle production, the production of lamb and mutton and wheat production

Alternatively, the farmer could operate multiple separate farming enterprises. In this instance, land used for each of the enterprises must form a separate SFE exemption application and a fixed charge will be payable in respect of each enterprise.

Farmer		
Enterprise 1: Cattle Production	Enterprise 2: Production of lamb and mutton	Enterprise 3: Wheat production

The farming activities will form a single enterprise where the relationship between the activities is continuous, active and significant. Where the activities performed on the land do not satisfy these elements and the connections which do exist between the businesses are irregular, the activities will be considered separate enterprises.

The following factors may be relevant in determining whether multiple parcels of farm land, occupied by the same person(s), are farmed as a single enterprise or several separate enterprises. The factors are just some of the issues that an applicant should consider when applying for a SFE exemption, and a council should consider when accepting or rejecting such an application. It is not an exhaustive list and the existence or absence of one factor alone will not be determinative. Each case should be considered on all of its relevant facts.

Sharing of resources between the businesses.

Do the businesses share resources, including land (possibly at different times of the year), staff and equipment/machinery? If there is sharing of resources is there any charge?

Where resources are freely shared across each of the farming activities, this may indicate that there is a single enterprise. However, if resources are not frequently shared, or are shared for a fee, the

activities may be considered separate enterprises.

Common management of the business.

Is the same person(s) responsible for the day-to-day operation of the businesses?

Where a single farmer or family manages the day-to-day operation of all farming activities, this may indicate that there is a single enterprise. However, if different managers are responsible for the day-to-day activities of each venture, the activities may constitute separate enterprises (even where those managers report to a single business owner).

Common financial arrangements between the businesses.

Do the businesses have common financial arrangements? Have the streams of the businesses sought finance from a financial institution independently or as a group?

Where a farmer has sought finance from a financial institution in respect of all his operations, this may indicate that he operates a single enterprise. However, if finance has been sought in respect of one stream or venture, independently of another, the businesses may be considered separate enterprises.

Common customers of the business.

Is there a relationship between the customers of the businesses? Do the customers of one of the businesses automatically become customers of the other business or businesses?

Where customers of one of the businesses automatically become customers of the other business, this may indicate that there is a single enterprise. However, if customers are separately targeted (such as through advertising) for one stream of operations, independent of other streams, the activities may be considered separate enterprises.

What is the extent of the connection between the business owners?

Is the same person(s)/company/trust the owner of the businesses?

While a single farmer or family may be the sole shareholder or beneficiary of multiple companies or trusts, the fact that separate companies or trusts have been established as owners of the respective ventures may indicate that the ventures form separate enterprises. In Victoria, business records

or an Australian Taxation Office statement may be used as evidence that all properties are used as the one single farming enterprise.

5.5.1.3 Occupied by the same person or persons

The Act requires that the same person or persons occupy the single farm enterprise across each of the respective parcels of farm land.

5.5.2 Treatment of secondary or additional dwellings in a SFE

There may be more than one house on land which is used by the SFE. In these circumstances, the lands eligibility for the SFE exemption will depend on whether the additional dwelling on that land is occupied as follows:

- If the secondary dwelling **is occupied** then a fixed charge must be applied. This is because s.9A of the Act only allows one occupied principal place of residence to be included in the SFE and receive the benefit of a fixed charge exemption.
- If the secondary dwelling is **vacant**, whether habitable or uninhabitable, the property must be included in the SFE and receive the benefit of fixed charge exemption.

For consistency this process must be followed by all councils administering the SFE exemption.

5.5.3 Applicant

The Act (s.9A(1)) stipulates that a person may apply for an exemption of the fixed charge for a parcel of land which comprises a 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 C 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 relevant councils 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.9A(3) of the Act, a council may

request additional information or verify particulars from the applicant where required.

5.5.4 Retrospectivity

Where an application is made by a person, or persons for a single farm enterprise exemption, it is to be granted in respect of the financial year in which the application is received.

5.5.5 Applying the fixed charge to a parcel of land

Where a SFE contains both farm land and a principal place of residence, that are valued and rated separately, councils are to apply the fixed charge to a parcel of farm land (with a primary production AVPCC) and not the principal place of residence (with a residential AVPCC).

In the instance that the principal place of residence is located on farm land and has a primary production AVPCC applied (and therefore a \$200 fixed charge applicable), then the fixed charge could be applied to that land.

In the rare instance that all of the parcels of land in the SFE have been assigned a residential AVPCC then the fixed charge will be payable at the residential rate.

If councils have reason to believe that the AVPCC has been allocated incorrectly to a parcel of farm land, they should refer this to their valuer for review.

To assist councils in applying the fixed charge, Appendix D provides a number of worked examples for various single farm enterprise scenarios.

5.5.6 SFE application process

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

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. Where Commonwealth land is leased, it remains non-leviable land.

The Federal Department of Finance website contains some useful references that can be used to assist councils in determining Commonwealth bodies in their municipality. Links to these references are provided below.

<http://www.finance.gov.au/sites/default/files/LOGB2009.pdf>

<http://www.finance.gov.au/publications/flipchart/>

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. Subject to the exception discussed in 5.6.2.4 below,

this exemption will apply unless the land is leased or subleased from the Crown or a public body, or the land is licensed or sublicensed from the Crown and the license gives the licensee a right, absolute or conditional, to acquire the fee simple or the license is one of the following:

- a license to pasture animals on Crown land under the *Forests Act 1958*, the *Land Act 1958* or the *Water Act 1989*,
- a license under the *Land Act 1958* in respect of unused roads or water frontages, and
- a license of vested land under Part 3A of the *Victorian Plantations Corporation Act 1993* (s.19(5) of the Act).

Some of the specific categories of land that fall within this exemption are discussed further in sections 5.6.2.1 to 5.6.2.4 below.

Note: In accordance with section 38 of the *Interpretation of Legislation Act 1984*, references to the Crown in Victorian legislation mean the Crown in right of Victoria. Accordingly, the Act makes the distinction between Crown land and Commonwealth land.

5.6.2.1 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 license from the Crown.

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

5.6.2.2 Land owned by State Government public bodies (unless leased/licensed)

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 G lists State Government public bodies and their status for levy purposes.

5.6.2.3 Boat Sheds & Bathing Boxes

Boat sheds and bathing boxes in Victoria are generally either located on private freehold land or on Crown land.

Boat sheds and bathing boxes located on freehold land are subject to the levy.

Boat sheds and bathing boxes located on Crown Land, including Crown land which is managed by a Committee of Management, will be exempt from the levy unless the land is subject to a Crown lease or a Crown license which provides the licensee with the right, absolute or conditional, of acquiring the fee simple.

The Act (s.19) does not operate to deem the licensee of a boat shed or bathing box to be the owner of the land and liable for the levy, because the licenses issued are not of a type required to be issued under the *Land Act 1958* for water frontages.

Should council require further guidance in respect of licenses of this nature, council should refer these matters to the SRO to determine the appropriate treatment for levy purposes.

It should be noted that any person that owns a boat shed or bathing box freehold or is entitled to a boat shed or bathing box under a lease from the Crown, is the owner of land for levy purposes under the Act and will be liable to pay the levy on that boat shed or bathing box.

5.6.2.4 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 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.

5.6.4 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 H details all AVPCCs that fall within the exempt land use classification for levy purposes.

5.6.5 Abandoned lands and inappropriate subdivisions

Land that has been assigned to an AVPCC that is not listed in the Schedule to the Act is not leviable. The Valuer General has advised council valuers that AVPCC 011 Unspecified – Cancelled or Non Active Assessments includes inappropriate subdivisions and abandoned lands. AVPCC 011 is not listed in the Schedule to the Act therefore any inappropriate subdivision or abandoned land that has been assigned to AVPCC 011 is not leviable.

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.

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 allocated to one of the classifications 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 H.

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. Where a property is classified as mixed use, the levy is not to be apportioned.

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 make 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 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 land (MFB/CFA). 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 commercial property is located in the MFB fire region.

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

$\$200 + (.000607 \times \$260,000) = \$357.82$

Miss Ross is required to pay a \$357.82 FSPL.

*The figures used in this example are purely hypothetical.
Levy calculation based on 2013-14 levy rates.*

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 2014-15 financial year, the fixed charges are set as follows:

- residential land (including vacant residential land): \$102
- commercial land: \$205
- industrial land: \$205
- primary production land: \$205
- public benefit land: \$205
- vacant land (excluding vacant residential land): \$205

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.

The levy rates for the 2014-15 financial year are detailed below.

Fire Services Property Levy Rates – 2014-15

Property Sector	Ad Valorem Rates (cents per \$1,000)	
	CFA	MFB
Residential	0.0109% (10.9 cents per \$1,000)	0.0065% (6.5 cents per \$1,000)
Commercial	0.0880% (88.0 cents per \$1,000)	0.0550% (55.0 cents per \$1,000)
Industrial	0.1320% (132.0 cents per \$1,000)	0.0859% (85.9 cents per \$1,000)
Primary Production	0.0246% (24.6 cents per \$1,000)	0.0154% (15.4 cents per \$1,000)
Public Benefit	0.0109% (10.9 cents per \$1,000)	0.0065% (6.5 cents per \$1,000)
Vacant (excluding vacant residential land)	0.0109% (10.9 cents per \$1,000)	0.0065% (6.5 cents per \$1,000)

Note: Councils should keep in mind that under s.14(2) of the Act where land comprising one undertaking extends across the MFB and CFA border, council should apply the lower MFB rate when calculating the variable charge for the property.

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.

No maximum levy amount has been set for the 2014-15 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. 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 2014-15 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: 09/08/2013

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 01/01/2013

Operative Date 01/07/2013

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 + (0.000115 x \$214,500 CIV)	\$124.67
Fire Services Property Levy Concession		- \$50.00

TOTAL DUE: \$1,438.77

Instalment 1 due by	30/09/2013	\$748.20	Instalment 3 due by	28/02/2014	\$230.19
Instalment 2 due by	30/11/2013	\$230.19	Instalment 4 due by	31/05/2014	\$230.19

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.

Levy calculation based on 2013-14 levy rates.

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 the requirement of the Act and the VLA in relation to the alteration of records. A generic form is attached in Appendix I. 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:

7.2.1 Payment made with respect to a rates notice

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 $\text{levy payment allocation} = (\text{levy liability} / \text{total liability}) \times \text{payment}$.

Example:

Mrs Carpenter receives her 2014-15 rates notice in late July 2014. 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 2014. 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
 $(\text{Municipal liabilities} / \text{Total liability}) \times \text{payment} = \text{payment allocation}$
 $(\$2,783 / \$3081) \times \$770.25 = \text{payment allocation}$
 $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.

7.2.2 Council liability predates levy liability

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.

7.2.3 Council liability predates levy liability and legal costs incurred

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. predated council interest second,
- c. predated council rates and charges third,
- d. proportionally to council and levy interest amounts outstanding fourth, and
- e. proportionally to council and levy liabilities fifth.

7.2.4 Council payment received is less than amount due and payable

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.

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

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.

With the transition from the insurance-based levy being completed, the function of the Monitor under the Monitor Act concludes on 31 December 2014.

Phone: 1300 300 635

Email: enquiries@firelevymonitor.vic.gov.au

Website: www.firelevymonitor.vic.gov.au

7.6 Concessions

The Act (s.29) provides certain concession card holders with a \$50 concession on the total levy amount payable on their principal place of residence.

As the eligibility criteria for the FSPL concession is the same as the rates concession, individuals who receive a council rates concession in respect of their principal place of residence should automatically receive the FSPL concession.

However, while the rates concession may be proportional, the FSPL concession will be a flat \$50.

7.6.1 Who is eligible for the concession?

The following persons may qualify for the concession, provided that they hold an eligible concession card (see 7.6.2 below):

- the owner of land
- the shareholder of a body corporate who is entitled to exclusive occupancy of home units owned by a body corporate.

- a tenant that has entered into a tenancy agreement with the owner of the property and the agreement provides that the tenant is liable to pay the rates and outgoings associated with the property, and
- a person that holds a resident right in a retirement village.

7.6.2 What is an eligible concession card?

The concession applies to holders of the following concession cards:

- a pensioner concession card issued under s.1061ZF of the Social Security Act 1991 of the Commonwealth;
- a Department of Veterans' Affairs Gold Cards (TPI) - Totally and Permanently Incapacitated; and
- a Department of Veterans' Affairs Gold Card – War Widow (WW).

7.6.3 Prisoner of War and Extreme Disablement Adjustment Gold Card holders

DTF and DHS will establish administrative arrangements for the 2014-15 financial year to make the FSPL concession available to Prisoner of War and Extreme Disablement Adjustment gold card holders who receive their Municipal Rates concession directly through DHS.

7.6.4 Applying concessions with respect to land use classifications

In respect of applying concessions, the Act does not limit eligibility to the residential land use classification. Therefore, if a concession is applicable for rates, an owner is also eligible for a concession with respect to the FSPL (provided the property is the principal place of residence of the person liable for rates, which is used exclusively for residential purposes).

7.6.5 Applying a concession where there are multiple land owners

In the instance that there are multiple owners of leviable land, one full \$50 concession will apply regardless of the number of owners who are entitled to a concession. There is no partial concession or multiple concessions for the one property.

7.6.6 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 and used exclusively for residential purposes. 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 and used exclusively for residential purposes.

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

7.6.7 Administration information

Concession amounts must be deducted from the total levy amount payable by an owner. The total levy amount collected must then be remitted to the SRO. Where a concession card holder moves from one property to another during a financial year, the concession for levy purposes is to be applied in the same manner as for council rates.

7.6.7.1 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.

7.6.7.2 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).

7.6.7.3 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.

7.6.8 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 (alteration in existing valuation)

Any change to a levy liability should be dealt with in accordance with ordinary council rates processes, the Act and the VLA.

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).

On the basis of a separate occupancy, a supplementary valuation and rates notice is issued for each of the five child lots. 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 vacant residential properties located in the MFB fire region which have CIVs of \$200,000, \$250,000 and \$150,000 respectively. The FSPL for the 2013-14 financial year for these properties is \$113.80 (\$100 fixed charge plus \$13.80 variable charge), \$117.25 (\$100 fixed charge plus \$17.25 variable charge) and \$110.35 (\$100 fixed charge plus \$10.35 variable charge).

Mr Freeman has consolidated the three properties into one occupancy effective from 5 February 2014. The new property has a CIV of \$500,000 and the FSPL for the 2013-14 financial year is \$134.50 (\$100 fixed charge plus \$34.50 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

$\$113.80 + \$117.25 + \$110.35 =$ **\$341.40**

$\$341.40 \times (220 / 365) =$ **\$205.78**

New pro rata amount = $\$134.50 \times (145 / 365) =$ **\$53.43**

Levy payable: \$205.78 + \$53.43 = \$259.21

If Mr Freeman had already paid the \$341.40 in full, he would be entitled to a refund of \$82.19.

*The figures used in this example are purely hypothetical.
Levy calculation based on 2013-14 levy rates.*

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 demolish a dwelling on her parcel of land, which is located in the CFA fire region. This reduces the CIV from \$450,000 to \$150,000 and the AVPCC is changed from 110 to 200 as she is permitted 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

$\$100 + (0.000115 \times \$450,000) =$ **\$151.75**

$\$151.75 \times (62/365) =$ **\$25.78**

New full year (vacant commercial land)

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 council rates notice 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.

$$= \$200 + (0.000115 \times \$150,000) = \$217.25$$

$$= \$217.25 \times (303/365) = \$180.35$$

Therefore

$$\text{Levy payable} = \$25.78 + \$180.35 = \$206.13$$

*The figures used in this example are purely hypothetical.
Levy calculation based on 2013-14 levy rates.*

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 2014.

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

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 2014.

It is currently 29 November 2014, 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 2014).

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 2015.

It is currently 24 May 2015, 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 2015 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

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.

10. Debt recovery

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.

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 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

11. Objections

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.

11.1 Reviewable decisions

As is the case with council rates, an owner can object to the valuations 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 review the council valuer determines that an adjustment to the CIV is warranted and recommends an adjustment to \$850,000.

The council follows ordinary council rates processes, the Act and the VLA 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).

S.17 (g) of the VLA includes 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 Broad owns a property that has one building erected on it. The building has offices and an apartment which are both occupied by Mr Broad. The Council valuer has determined that the AVPCC for the property is 212 (Mixed Use Occupation).

Under the Act, AVPCC 212 falls under the commercial land use classification and attracts the commercial fixed charge plus the variable portion of the levy.

Mr Broad is not aggrieved by the AVPCC but believes that there has been an error in the land use classification resulting in him being overcharged for FSPL. He lodges an objection to the council stating that the land use classification is incorrect and that it should be residential because he lives at the property.

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 part 3 of the VLA. From 2014-15 onwards councils, or the Valuer-General if they have been appointed as the valuation authority in respect to land in a particular municipality, will be the authority for all non rateable leviable land. Therefore all objections for non-rateable leviable land are to be administered by council or the Valuer-General where applicable.

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. See section 5.3.6 of this manual above which specifies the treatment of land that ceases, or becomes leviable during the levy year.

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.

11.5 Revised assessment where levy varied on objection, review or appeal

In the event that a decision on objection, review or appeal results in the alteration of a valuation or a decision to attribute a different AVPCC to leviable land, amendments to s.34 of the Act for 2014-15 requires council to issue a revised levy assessment to the owner or a person in respect of whom the owner has specified that the assessment notice should be sent (s.25(1)(b) of the Act).

This requirement already exists in respect of variations that result from a supplementary valuation (see 7.9 above).

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. However, council cannot alter the CIV or an AVPCC (that changes the levy land use classification) unless the change is required as a result of the general valuation process, a supplementary valuation, the determination of an objection decision or a decision on review or appeal.

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 12.7 of this manual for bank account details.

12.3 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.

12.4 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.

12.5 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).

12.6 Reporting

12.6.1 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.

12.6.2 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 12.6.2.1), 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 12.6.2.2).

12.6.2.1 Web service

The web service integrates with council rate collection software by linking it to SRO systems. This service permits the transfer of data for reporting requirements.

To enable the 'web service' to integrate with SRO systems, a digital certificate has been provided to each council to enable the secure transfer of data. The digital certificate must be installed on an internet-enabled PC. If you have lost or deleted your digital certificate you may request a copy of this from the SRO.

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.

12.6.2.2 FSPL Express

The Internet based lodgement system, 'FSPL Express', provides councils with the ability to manually submit reporting data to the SRO. Each council may access FSPL Express by clicking on the link below:

<https://secure.e-business.sro.vic.gov.au/fireservices/faces/common/home.xhtml>

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 6am and 7pm.

FSPL Express requires councils to enter information into each relevant field. While completing a data lodgement, councils should be mindful to save the data entered before exiting the system.

Once this process is complete, council may transfer the data to the SRO by selecting the '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-service and FSPL Express through this system.

12.6.3 Reporting data

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

12.6.3.1 Return

Councils are required to submit an annual Return to the SRO by 15 August, declaring their forecast levy revenue for that financial year (refer to Appendix J).

The Return provides 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 August of the current financial year. Councils may apply for additional time in lodging the Return by contacting the SRO directly (refer to 1.7).

When lodging via web-service, council must take into consideration the due date of the annual return for their system settings, as detailed below:

Return: 15/08/YYYY of the financial year for which it is reporting.

12.6.3.2 Remittance

Councils are required to submit a Remittance advice (refer to Appendix K) 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. A corresponding remittance advice is to be received within 24 hours of a payment being made to the SRO.

When lodging via web-service, council must take into consideration the due dates of each of the four remittances for their system settings, as detailed below:

Remittance 1: 28/10/2014

Remittance 2: 29/12/2014

Remittance 3: 30/03/2015

Remittance 4: 29/06/2015

12.6.3.3 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 L).

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).

When lodging via web-service, council must take into consideration the due date of the reconciliation for their system settings, as detailed below:

Reconciliation: 31/07/YYYY i.e. the month immediately after the end of the financial year being reported.

12.7 Payment to the SRO

12.7.1 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.

12.7.2 Making a payment

Councils located in the MFB district are to pay the levy and levy interest collected directly into the SRO's 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.

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

The council customer number has been provided formally by the SRO to each council during the 2012-13 financial year.

To ensure FSPL payments are allocated correctly within the SRO system, councils are required to use a reference number totalling **9 digits for EFT** and **8 digits for BPAY**. The council customer number allocated to a particular council may contain 7 or 8 digits. In these circumstances, council are to zero fill the beginning of the reference number. For example if your council customer number is 1234567 your reference number for Bpay is 01234567 and EFT would be 001234567. Ensuring the reference number contains the correct number of digits will reduce the need for follow up between the SRO and the council.

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

Reference:

Council customer number (9 digit number)

CFA

Account Name:

FIRE SERVICES PROPERTY LEVY - CFA

Account BSB:

033 222

Account Number:

170 460

Reference:

Council customer number (9 digit number)

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 detailed below.



MFB

Biller Code:

215855

Reference:

Council customer number (8 digit number)

CFA

Biller Code:

215848

Reference:

Council customer number (8 digit number)

12.7.3 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.

12.7.4 State Revenue Office ABN

For the purposes of internal invoicing and account information, council may require the SRO's Australian Business Number (ABN). This is detailed below.

SRO ABN: 76 775 195 331

13. Fees paid to councils

12.8 Audit/Compliance

12.8.1 Statement of compliance

When lodging a reconciliation, councils are 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 had provided information to the SRO that is true and correct.

The first Statement of Compliance is due in July 2014 in respect of the 2013-14 financial year. The statement is a declaration that a council has met the administrative requirements detailed in the Act.

The SRO will utilise the Statement of Compliance to support the integrity of the scheme and minimise the need for audits to be conducted. Upon completion of the 2013-14 Reconciliation, each council will be required to submit a Statement of Compliance, which is to be signed by the financial manager, CEO or another person as authorised by the SRO. The Statement of Compliance is located at Appendix M.

12.8.2 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.

13.1 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 has responsibility for determining the fees payable under s.70 of the Act.

Appendix A – Summary of Legislative Amendments 2014-15

A number of technical and administrative amendments have been made to the Act. These amendments were made by the State Taxation Legislation Amendment Act 2014 (the Amending Act), which received Royal Assent on 13 May 2014.

The relevant amendments are located in Part 3 of the Amending Act and include:

- the reallocation of various AVPCCs to different land use classifications within the Schedule to the Act, as follows:

AVPCC	Property Type	Old Classification	New Classification
131	Residential Investment Flat	Commercial	Residential
133	Short Term Holiday Accommodation	Commercial	Residential
812	Outdoor sports – outdoor sports grounds/complex, includes stadiums, arenas, courts etc (usually state/regional centre with likely some commercial application);	Commercial	Public Benefit
813	Outdoor sports – extended area/cross country (likely some commercial application)	Commercial	Public Benefit
822	Outdoor sports – extended area/cross country	Commercial	Public Benefit
640	Water catchment area	Industrial	Public Benefit
641	Water catchment/dam	Industrial	Public Benefit
642	Water storage	Industrial	Public Benefit
202	Commercial land with buildings that add no value	Commercial	Vacant
303	Industrial Land with buildings that add no value	Industrial	Vacant

- applying the metropolitan fire district levy rate where a property is located across the metropolitan fire district and the country fire area.
- allowing the levy to be apportioned where two or more lands owned by different persons are treated together as one parcel of land;
- allowing the levy to be apportioned where land ceases or becomes leviable during the course of a financial year;
- aligning the eligibility requirements for the levy and rates concession to:
 - limit eligibility to Gold Card Holders that are Totally and Permanently Incapacitated veterans; and
 - allow a person that is liable to pay the rates in respect of leviable land and a person that holds a resident right in a retirement village, to apply for the concession.
- requiring councils to issue a revised assessment if an objection, review or appeal results in an alteration to a valuation, or a decision to attribute a different AVPCC to land.
- clarifying that any revised assessment can be sent to the owner of land, or a person that the owner has nominated to receive the council rates or levy assessment notices on their behalf.

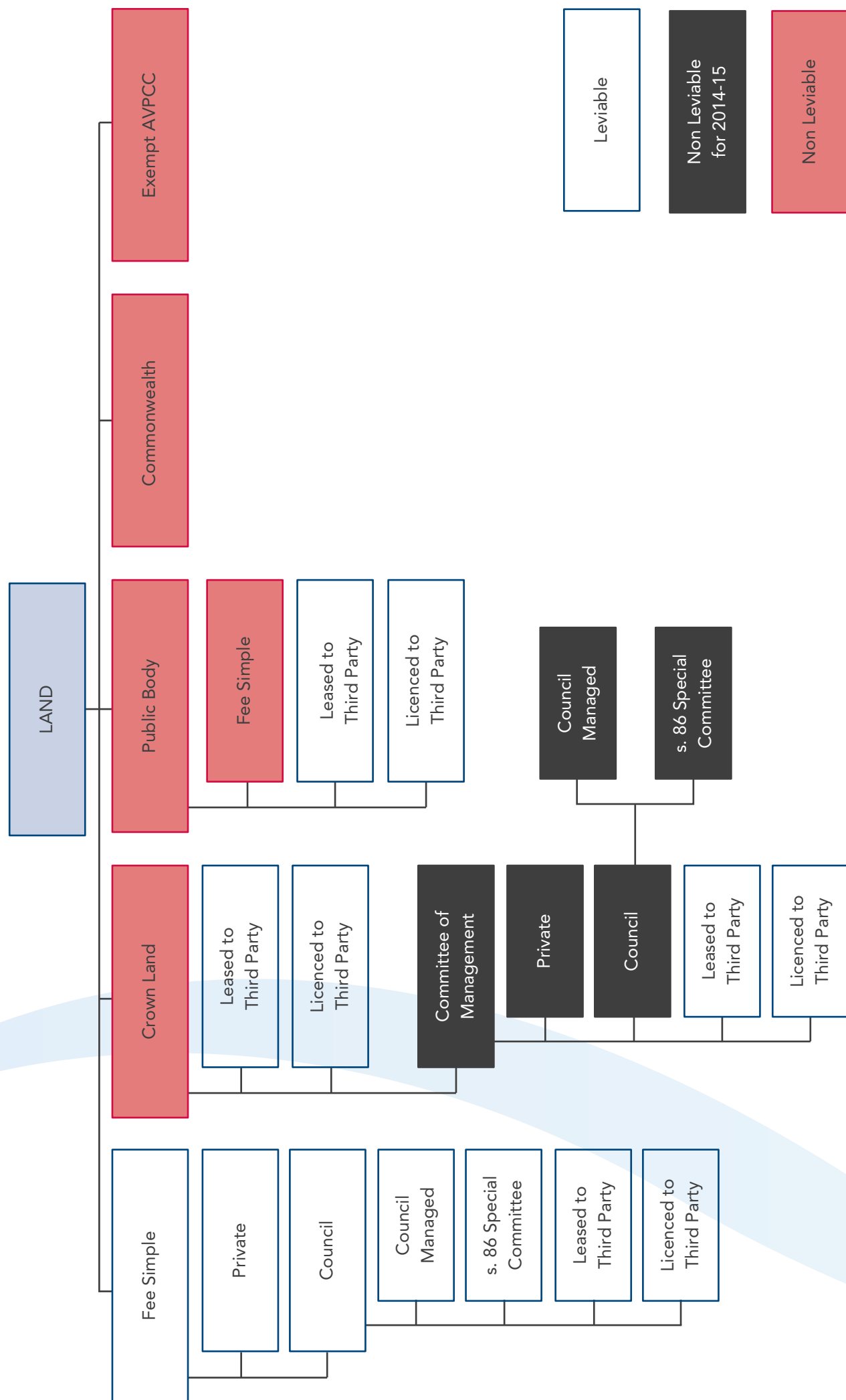
The Amending Act also makes amendments to the VLA. The relevant amendments are located in Part 4 of the Amending Act and include:

- new provisions, which will allow the Valuer General to amend the *Valuation Best Practices Specifications Guidelines* during the biennial valuation cycle;
- inserts the provisions regarding the treatment of parcels of leviable land that are currently in section 9(1) - (6)(a) of the Act, into the VLA;
- amends provisions relating to supplementary valuations:
 - to clarify that the Valuer-General, has the authority to make a supplementary valuation of non-rateable leviable land in the absence of a request from council;
 - require councils to accompany requests for valuations of non-rateable leviable land with

a report of the valuation data in the form prescribed by the *Valuation Best Practice Specifications Guidelines*;

- III. to allow a supplementary valuation to be conducted where a change in occupancy results in a change in allocated AVPCC; and
- IV. to give councils the power to adjust levy retrospectively where an error has been made in the AVPCC, and discovery of the error results in a change in land use classification.

Appendix B – Leviable Land Flow Chart



Appendix C – 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, 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 farmland.	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. It may include one parcel of land that is the principal place of residence of a person(s) carrying on the single farm enterprise, provided that the principal place of residence is contiguous to farmland.		
* Note: The single farm enterprise exemption can only be claimed in respect of one principal place of residence. Both the fixed and variable components of the FSPL will be levied on any other principal place of residence that is contiguous to farm land forming part of the single farm 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 fixed charge can only be applied to land containing the principal place of residence of the occupier provided the land has a \$200 fixed charge, unless all lands in the SFE have a residential land use classification.
 - 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 farm land 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 D – Single Farm Enterprise Scenarios

Introduction

The following examples have been prepared to assist councils in determining the appropriate treatment of land with respect to the SFE provisions outlined in s. 9A of the Act, and s. 5.5 of this manual.

Key:

SFE land

Non SFE Land

PPR

Secondary Dwelling

Scenario 1: PPR separately rated by council.

SFE Scenario 1

PPR	1. Farm Land	2. Farm Land	3. Farm Land
Variable Charge	Fixed Charge (\$200) + Variable Charge	Variable Charge	Variable Charge

Levy Payable:

In this example it is assumed that the PPR is contiguous to farm land.

Scenario 2: PPR not separately rated by council.

SFE Scenario 2

1. Farm Land	2. Farm Land	3. Farm Land
PPR		
Fixed Charge (\$200) + Variable Charge	Variable Charge	Variable Charge

Levy Payable:

In this example it is assumed that the farm land containing the PPR has a primary production AVPCC and therefore attracts a \$200 fixed charge.

Appendix D – Single Farm Enterprise Scenarios

Key:

SFE land

Non SFE Land

PPR

Secondary Dwelling

Scenario 3A: SFE with a secondary dwelling (occupied) and PPR rated separately.

SFE Scenario 3A

PPR	1. Farm Land	2. Farm Land	3. Farm Land
	Variable Charge	Variable Charge	Occupied Dwelling Fixed Charge (\$200) Variable Charge
Levy Payable:			

In this example it is assumed that the PPR is contiguous to farm land.

Scenario 3B: SFE with a secondary dwelling (occupied and rated separately) and PPR rated separately.

SFE Scenario 3B

PPR	1. Farm Land	2. Farm Land	3. Farm Land	Occupied Dwelling
	Variable Charge	Fixed Charge (\$200) + Variable Charge	Variable Charge	Fixed Charge (\$100) Variable Charge
Levy Payable:				

In this example it is assumed that the PPR is contiguous to farm land.

Appendix D – Single Farm Enterprise Scenarios

Key:

SFE land

Non SFE Land

PPR

Secondary Dwelling

Scenario 4: SFE with a secondary dwelling (vacant).

SFE Scenario 4

	1. Farm Land	2. Farm Land	3. Farm Land
			Vacant Dwelling
PPR			
Variable Charge	Fixed Charge (\$200) + Variable Charge	Variable Charge	Variable Charge

Levy Payable:

In this example it is assumed that the PPR is contiguous to farm land.

Scenario 5: SFE with a secondary dwelling (occupied) and PPR not rated separately.

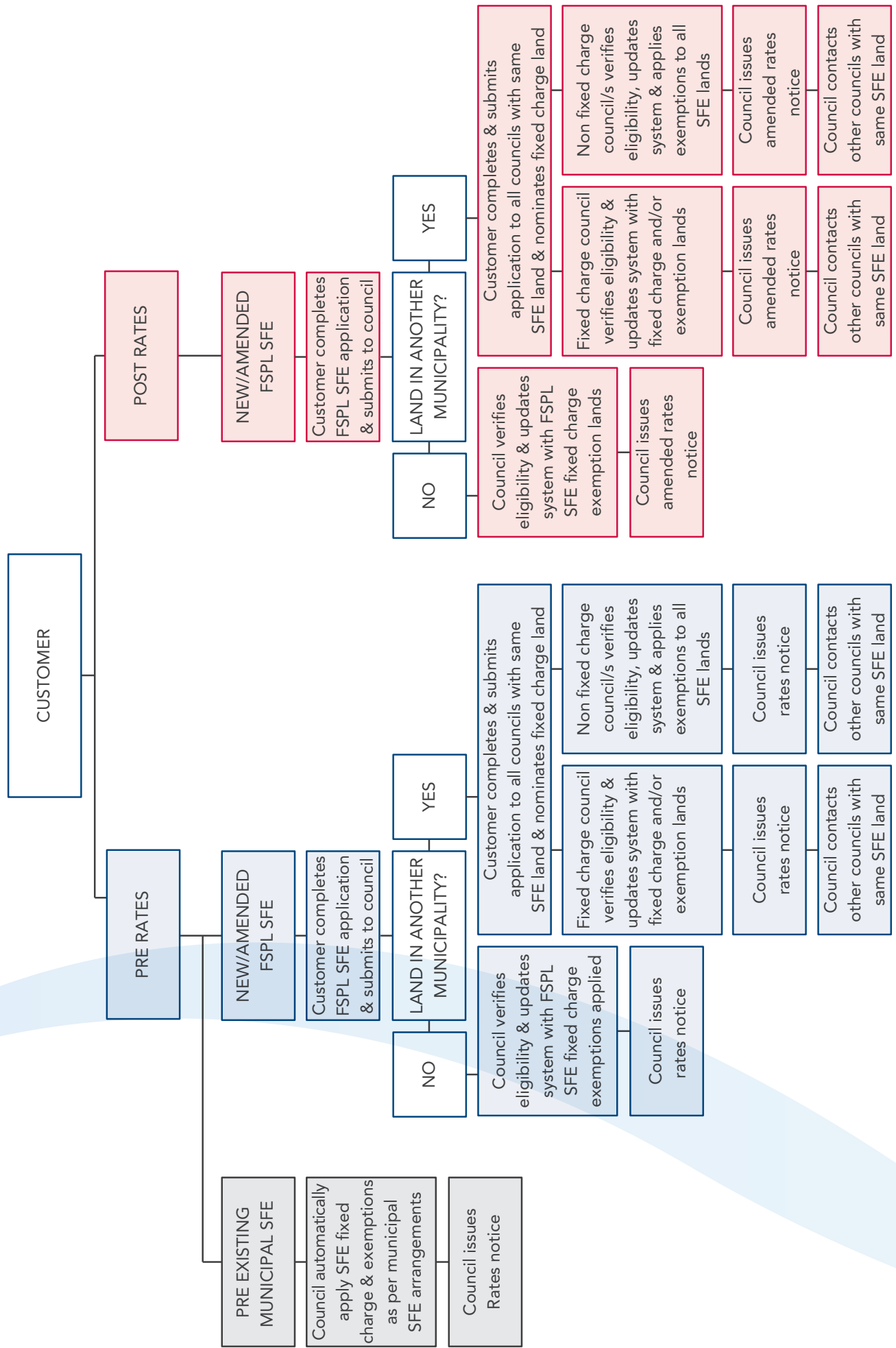
SFE Scenario 5

1. Farm Land	2. Farm Land	3. Farm Land
PPR		Occupied Dwelling
Fixed Charge (\$200) + Variable Charge	Variable Charge	Fixed Charge (\$200) Variable Charge

Levy Payable:

In this example it is assumed that the farm land containing the PPR has a primary production AVPCC and therefore attracts a \$200 fixed charge.

Appendix E – SFE Flow Chart



Appendix F – 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 F – Public Cemetery Trusts

Class A Public Cemetery Trusts

Public Cemeteries - Class A	Cemetery Trust Name	Address	LGA
BALLARAT	Ballaarat General Cemeteries Trust	Doveton Street North & Lydiard Street North BALLARAT VIC 3350	CITY OF BALLARAT
CHELTENHAM MEMORIAL	Southern Metropolitan Cemeteries Trust	Reserve Road CHELTENHAM VIC 3192	CITY OF BAYSIDE
CHELTENHAM PIONEER	Southern Metropolitan Cemeteries Trust	Wangara Road CHELTENHAM VIC 3192	CITY OF BAYSIDE
BURWOOD	Greater Metropolitan Cemeteries Trust	74 Burwood Highway BURWOOD VIC 3125	CITY OF BOROONDARA
KEILOR	Greater Metropolitan Cemeteries Trust	Cemetery Road KEILOR VIC 3036	CITY OF BRIMBANK
COBURG	Greater Metropolitan Cemeteries Trust	720-780 Bell Street COBURG VIC 3058	CITY OF DAREBIN
NORTHCOTE	Greater Metropolitan Cemeteries Trust	143 Separation Street NORTHCOTE VIC 3070	CITY OF DAREBIN
PRESTON	Greater Metropolitan Cemeteries Trust	900 Plenty Road BUNDOORA VIC 3083	CITY OF DAREBIN
BRIGHTON GENERAL CEMETERY	Southern Metropolitan Cemeteries Trust	Cnr North & Hawthorn Roads CAULFIELD SOUTH VIC 3162	CITY OF GLEN EIRA
BENDIGO CEMETERY	Bendigo Cemeteries Trust	Carpenter Street BENDIGO VIC 3550	CITY OF GREATER BENDIGO
EAGLEHAWK	Bendigo Cemeteries Trust	Curtain Street EAGLEHAWK VIC 3556	CITY OF GREATER BENDIGO
EMU CREEK	Bendigo Cemeteries Trust	Pooles Road EMU CREEK VIC 3551	CITY OF GREATER BENDIGO
KANGAROO FLAT	Bendigo Cemeteries Trust	Helm Street KANGAROO FLAT VIC 3555	CITY OF GREATER BENDIGO
WHITE HILLS	Bendigo Cemeteries Trust	Holdsworth Rd WHITE HILLS VIC 3550	CITY OF GREATER BENDIGO
BUNURONG MEMORIAL PARK	Southern Metropolitan Cemeteries Trust	790 Frankston-Dandenong Road BANGHOLME VIC 3175	CITY OF GREATER DANDENONG
DANDENONG	Southern Metropolitan Cemeteries Trust	Kirkham Road DANDENONG VIC 3175	CITY OF GREATER DANDENONG

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class A Public Cemetery Trusts

Public Cemeteries - Class A	Cemetery Trust Name	Address	LGA
SPRINGVALE BOTANICAL	Southern Metropolitan Cemeteries Trust	Princess Highway SPRINGVALE VIC 3171	CITY OF GREATER DANDENONG
BARRABOOL HILLS	Geelong Cemeteries Trust	Barrabool Road HIGHTON VIC 3216	CITY OF GREATER GEELONG
DRYSDALE	Geelong Cemeteries Trust	Oakden Road DRYSDALE VIC 3222	CITY OF GREATER GEELONG
FLINDERS MEMORIAL PARK	Geelong Cemeteries Trust	Forest Road LARA VIC 3212	CITY OF GREATER GEELONG
GEELONG EASTERN	Geelong Cemeteries Trust	141 Ormond Road GEELONG VIC 3219	CITY OF GREATER GEELONG
GEELONG MEMORIAL PARK	Geelong Cemeteries Trust	Burvilles Road ARMSTRONG CREEK VIC 3217	CITY OF GREATER GEELONG
GEELONG WESTERN	Geelong Cemeteries Trust	Minerva Road MANIFOLD HEIGHTS VIC 3218	CITY OF GREATER GEELONG
GROVEDALE	Geelong Cemeteries Trust	Church Street GROVEDALE VIC 3216	CITY OF GREATER GEELONG
LEOPOLD	Geelong Cemeteries Trust	Kensington Road LEOPOLD VIC 3224	CITY OF GREATER GEELONG
MOUNT DUNEED	Geelong Cemeteries Trust	Williams Road ARMSTRONG CREEK VIC 3217	CITY OF GREATER GEELONG
PORT ARLINGTON	Geelong Cemeteries Trust	Smythes Street PORTARLINGTON VIC 3223	CITY OF GREATER GEELONG
ALTONA MEMORIAL PARK	Greater Metropolitan Cemeteries Trust	Corner Grieve Parade and Doherty's Road ALTONA NORTH VIC 3025	CITY OF HOBSONS BAY
WILLIAMSTOWN	Greater Metropolitan Cemeteries Trust	Champion Road WILLIAMSTOWN VIC 3016	CITY OF HOBSONS BAY
TEMPLESTOWE	Greater Metropolitan Cemeteries Trust	Reynolds Road TEMPLESTOWE VIC 3106	CITY OF MANNINGHAM
WARRANTYTE (ANDERSON CREEK)	Greater Metropolitan Cemeteries Trust	Blackenbury & Blair Street WARRANTYTE VIC 3113	CITY OF MANNINGHAM

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class A Public Cemetery Trusts

Public Cemeteries - Class A	Cemetery Trust Name	Address	LGA
MELBOURNE GENERAL	Southern Metropolitan Cemeteries Trust	Cemetery Road MELBOURNE VIC 8396	CITY OF MELBOURNE
FAWKNER CREMATORIUM & MEMORIAL PARK	Greater Metropolitan Cemeteries Trust	1187 Sydney Road FAWKNER VIC 3060	CITY OF MORELAND
ST KILDA GENERAL	Southern Metropolitan Cemeteries Trust	Princess Highway ST KILDA VIC 3182	CITY OF PORT PHILLIP
TRUGANINA	Greater Metropolitan Cemeteries Trust	Woods Road TRUGANINA VIC 3029	CITY OF WYNDHAM
WERRIBEE	Greater Metropolitan Cemeteries Trust	Cemetery Road WERRIBEE VIC 3030	CITY OF WYNDHAM
EMERALD (NANGANA)	Greater Metropolitan Cemeteries Trust	Macchesfield Road EMERALD VIC 3782	SHIRE OF CARDINIA
PLENTY VALLEY	Greater Metropolitan Cemeteries Trust	Donnybrook Road WHITTLESEA VIC 3757	SHIRE OF MURRINDINDI
HEALESVILLE	Greater Metropolitan Cemeteries Trust	Don Road HEALESVILLE VIC 3777	SHIRE OF YARRA RANGES
LILYDALE	Greater Metropolitan Cemeteries Trust	126-128 Victoria Road LILYDALE VIC 3140	SHIRE OF YARRA RANGES
YARRA GLEN	Greater Metropolitan Cemeteries Trust	Cnr Eltham-Yarra Glen & Glenview Road YARRA GLEN VIC 3775	SHIRE OF YARRA RANGES
LORNE	Geelong Cemeteries Trust	Howard Street LORNE VIC 3232	SURF COAST SHIRE
MOUNT MORIAC	Geelong Cemeteries Trust	Reservoir Road MOUNT MORIAC VIC 3240	SURF COAST SHIRE
WINCHELSEA	Geelong Cemeteries Trust	Atkins Road WINCHELSEA VIC 3241	SURF COAST SHIRE

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
CORINELLA	Corinella Cemetery Trust	Corinella Road CORINELLA VIC 3984	BASS COAST SHIRE
FRENCH ISLAND	French Island Cemetery Trust	Mosquito Creek Road BASS VIC 3991	BASS COAST SHIRE
GRANTVILLE	Grantville Cemetery Trust	Bass Highway GRANTVILLE VIC 3984	BASS COAST SHIRE
INVERLOCH	Inverloch Cemetery Trust	Bass Highway INVERLOCH VIC 3996	BASS COAST SHIRE
KILCUNDA	Kilcunda Cemetery Trust	Bass Highway KILCUNDA VIC 3995	BASS COAST SHIRE
LANG LANG	Lang Lang Cemetery Trust	McDonalds Track LANG LANG VIC 3984	BASS COAST SHIRE
PHILLIP ISLAND	Phillip Island Cemetery Trust	Coghlan Road COWES VIC 3922	BASS COAST SHIRE
SAN REMO	San Remo Cemetery Trust	Shetland Heights Road SAN REMO VIC 3925	BASS COAST SHIRE
WONTHAGGI	Wonthaggi Cemetery Trust	Cameron Street WONTHAGGI VIC 3995	BASS COAST SHIRE
BENALLA	Benalla Cemetery Trust	Cemetery Lane BENALLA VIC 3671	BENALLA RURAL CITY
DEVENISH	Devenish Cemetery Trust	Tocumwal Road DEVENISH VIC 3726	BENALLA RURAL CITY
MOORNGAG	Moorngag Cemetery Trust	Samaria Road MOORNGAG VIC 3673	BENALLA RURAL CITY
THOONA	Thoona Cemetery Trust	Thoona Boweya Road THOONA VIC 3726	BENALLA RURAL CITY
WINTON	Winton Cemetery Trust	Wattle Creek Road WINTON VIC 3673	BENALLA RURAL CITY
QUEENSCLIFF	Queenscliff Cemetery Trust	159 Point Lonsdale Road QUEENSCLIFF VIC 3225	BOROUGH OF QUEENSCLIFFE
BUNINYONG	Buninyong Cemetery Trust	7621 Midland Highway BUNINYONG VIC 3357	CITY OF BALLARAT
GLENDARUEL	Coghill's Creek Cemetery Trust	Government Road GLENDARUEL VIC 3363	CITY OF BALLARAT
DOWLING FOREST	Dowling Forest Cemetery Trust	Sunraysia-Dowling Road MINERS REST VIC 3352	CITY OF BALLARAT

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
KOOROOCHEANG AND WERONA	Kooroocheang and Werona Cemetery Trust	Kingston-Werona Road WERONA VIC 3364	CITY OF BALLARAT
LEARMONTH	Learmonth Cemetery Trust	Whitehands Road LEARMONTH VIC 3352	CITY OF BALLARAT
WAUBRA	Waubra Cemetery Trust	Hall Street WAUBRA VIC 3352	CITY OF BALLARAT
GREENSBOROUGH	Banyule Cemeteries Trust	Jessop Street GREENSBOROUGH VIC 3088	CITY OF BANYULE
WARRINGAL	Banyule Cemeteries Trust	Blackbury & Blair Street IVANHOE VIC 3079	CITY OF BANYULE
ELTHAM	Eltham Cemetery Trust	Corner of Mt Pleasant & Metery Roads ELTHAM VIC 3095	CITY OF BANYULE
BOROONDARA	Boroondara Cemetery Trust	High Street KEW VIC 3101	CITY OF BOROONDARA
BERWICK	Berwick Cemetery Trust	25 Inglis Road BERWICK VIC 3806	CITY OF CASEY
CRANBOURNE	Cranbourne Cemetery Trust	Cnr Sladen & Cemetery Roads CRANBOURNE VIC 3977	CITY OF CASEY
HARKAWAY	Harkaway Cemetery Trust	Hessles Road HARKAWAY VIC 3806	CITY OF CASEY
MELBOURNE CHEVRA KADISHA (LYNDHURST)	Melbourne Chevra Kadisha Cemetery Trust	320 Glasscocks Road LYNDHURST VIC 3975	CITY OF CASEY
FRANKSTON	Frankston Cemetery Trust	Cranbourne Road FRANKSTON VIC 3199	CITY OF FRANKSTON
GOORNONG	Goornong Cemetery Trust	Bellholme Road GOORNONG VIC 3557	CITY OF GREATER BENDIGO
HEATHCOTE	Heathcote Cemetery Trust	Pohlman Street HEATHCOTE VIC 3523	CITY OF GREATER BENDIGO
LOCKWOOD	Lockwood Cemetery Trust	Hume Freeway & Longwood Road LOCKWOOD VIC 3551	CITY OF GREATER BENDIGO
MARONG	Marong Cemetery Trust	Cemetery Road MARONG VIC 3515	CITY OF GREATER BENDIGO
RAYWOOD	Raywood Cemetery Trust	Robertson Road RAYWOOD VIC 3570	CITY OF GREATER BENDIGO

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
REDCASTLE	Redcastle Cemetery Trust	Old Coach Road REDCASTLE VIC 3523	CITY OF GREATER BENDIGO
ADASS ISRAEL	Adass Israel Cemetery Trust	Princess Highway SPRINGVALE VIC 3171	CITY OF GREATER DANDENONG
MELBOURNE CHEVRA KADISHA (NOBLE PARK)	Melbourne Chevra Kadisha Cemetery Trust	Princes Highway SPRINGVALE SOUTH VIC 3172	CITY OF GREATER DANDENONG
ROTHWELL	Rothwell Cemetery Trust	Hughes Road LITTLE RIVER VIC 3211	CITY OF GREATER GEELONG
DOOKIE	Dookie Cemetery Trust	Dookie-Gowangardie Road DOOKIE VIC 3646	CITY OF GREATER SHEPPARTON
DOOKIE EAST (CASHEL)	Dookie East Cemetery Trust	Dookie-Devenish Roads DOOKIE VIC 3646	CITY OF GREATER SHEPPARTON
KATANDRA	Katandra Cemetery Trust	Inverness Road KATANDRA VIC 3634	CITY OF GREATER SHEPPARTON
KIALLA WEST	Kialla West Cemetery Trust	Goulburn Valley Highway KIALLA VIC 3631	CITY OF GREATER SHEPPARTON
MOOROOPNA	Mooroopna Cemetery Trust	Echuca Road MOOROOPNA VIC 3629	CITY OF GREATER SHEPPARTON
MURCHISON	Murchison Cemetery Trust	Old Weir Road MURCHISON VIC 3610	CITY OF GREATER SHEPPARTON
PINE LODGE	Pine Lodge Cemetery Trust	Midland Highway PINE LODGE VIC 3631	CITY OF GREATER SHEPPARTON
SHEPPARTON	Shepparton Cemetery Trust	The Boulevard SHEPPARTON VIC 3630	CITY OF GREATER SHEPPARTON
TATURA	Tatura Cemetery Trust	155 Winter Road TATURA VIC 3616	CITY OF GREATER SHEPPARTON
TOOLAMBA	Toolamba Cemetery Trust	River Road TOOLAMBA VIC 3614	CITY OF GREATER SHEPPARTON
BULLA	Bulla Cemetery Trust	Cemetery Lane BULLA VIC 3428	CITY OF HUME
DONNYBROOK (also Kalkallo)	Donnybrook Cemetery Trust	Malcolm Street KALKALLO VIC 3064	CITY OF HUME
SUNBURY	Sunbury Cemetery Trust	Shields Street BROADMEADOWS VIC 3047	CITY OF HUME

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
WILL WILL ROOK	Will Will Rook Cemetery Trust	Camp Road BROADMEADOWS VIC 3047	CITY OF HUME
FERNTREE GULLY	Ferntree Gully Cemetery Trust	Corner of Forest Road FERNTREE GULLY VIC 3156	CITY OF KNOX
BOOLARRA	Boolara Cemetery Trust	Barktown Road BOOLARRA VIC 3870	CITY OF LATROBE
HAZELWOOD (MOREWELL)	Hazelwood Cemetery Trust	Brodribb Road HAZELWOOD VIC 3840	CITY OF LATROBE
TOONGABBIE	Toongabbie Cemetery Trust	Traralgon Maffra Road TOONGABBIE VIC 3856	CITY OF LATROBE
GIPPSLAND MEMORIAL PARK	Traralgon Cemetery Trust	Tyers Road TRARALGON VIC 3844	CITY OF LATROBE
YALLOURN	Yallourn Cemetery Trust	Haunted Hills Road YALLOURN VIC 3825	CITY OF LATROBE
FOOTSCRAY	Footscray Cemetery Trust	511 Geelong Road YARRAVILLE VIC 3013	CITY OF MARIBYRNONG
OAKLEIGH	Oakleigh Cemetery Trust	Drummond Street OAKLEIGH VIC 3166	CITY OF MONASH
RED JACKET	Red Jacket Cemetery Trust	Red Jacket Track MOUNT WAVERLEY VIC 3149	CITY OF MONASH
WARRNAMBOOL	Warrnambool Cemetery Trust	Otway Road WARRNAMBOOL VIC 3280	CITY OF WARRNAMBOOL
BOX HILL	Box Hill Cemetery Trust	395 Middleborough Road BOX HILL CENTRAL VIC 3128	CITY OF WHITEHORSE
ARARAT	Ararat Cemetery Trust	Nott Road ARARAT VIC 3377	RURAL CITY OF ARARAT
BARKLY	Barkly Cemetery Trust	Cnr Landsborough, Barkly and Avoca Roads BARKLY VIC 3381	RURAL CITY OF ARARAT
BUANGOR	Buangor Cemetery Trust	Challicum Road BUANGOR VIC 3375	RURAL CITY OF ARARAT
CATHCART	Cathcart Cemetery Trust	Phillips Flat Road CATHCART VIC 3377	RURAL CITY OF ARARAT

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
CROWLANDS	Crowlands Cemetery Trust	Cemetery Road CROWLANDS VIC 3377	RURAL CITY OF ARARAT
ELMHURST	Elmhurst Cemetery Trust	Glenlogie - Beaufort Road ELMHURST VIC 3469	RURAL CITY OF ARARAT
GLENTHOMPSON	Glenthompson Cemetery Trust	Thompson Road GLENTHOMPSON VIC 3293	RURAL CITY OF ARARAT
GREAT WESTERN	Great Western Cemetery Trust	Cemetery Road GREAT WESTERN VIC 3377	RURAL CITY OF ARARAT
LAKE BOLAC	Lake Bolac Cemetery Trust	Glenelg Highway LAKE BOLAC VIC 3351	RURAL CITY OF ARARAT
MOUNT COLE	Mount Cole Cemetery Trust	Forest Road WARRAK VIC 3377	RURAL CITY OF ARARAT
MOYSTON	Moyston Cemetery Trust	Moyston Road MOYSTON VIC 3377	RURAL CITY OF ARARAT
SPRING LEAD	Spring Lead Cemetery Trust	Spring Lead Road ARARAT VIC 3377	RURAL CITY OF ARARAT
STREATHAM	Streatham Cemetery Trust	Eurambreen Streatham Road STREATHAM VIC 3351	RURAL CITY OF ARARAT
TATYOON	Tatyoony Cemetery Trust	Tatyoony North TATYOON VIC 3378	RURAL CITY OF ARARAT
WICKLIFFE	Wickliffe Cemetery Trust	of Willaura - Wickliffe Corner WICKLIFFE VIC 3379	RURAL CITY OF ARARAT
WILLAURA	Willaura Cemetery Trust	Moyston Road WILLAURA VIC 3379	RURAL CITY OF ARARAT
WOORNDOO	Woorndoo Cemetery Trust	Greens Lane WOORNDOO VIC 3272	RURAL CITY OF ARARAT
BRIMPAEN	Brimpaen Cemetery Trust	Brimpaen Cemetery Road MOCKINYA VIC 3401	RURAL CITY OF HORSHAM
CLEAR LAKE	Clear Lake Cemetery Trust	Sherewoods Dam Road CLEAR LAKE VIC 3401	RURAL CITY OF HORSHAM
GREEN LAKE	Green Lake Cemetery Trust	Western Highway GREEN LAKE VIC 3401	RURAL CITY OF HORSHAM
HORSHAM	Horsham Cemetery Trust	Davis Drive HORSHAM VIC 3400	RURAL CITY OF HORSHAM

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
JUNG (JERRO)	Jerro Cemetery Trust	Greenhills Road JUNG VIC 3399	RURAL CITY OF HORSHAM
NATIMUK	Natimuk Cemetery Trust	Cemetery Road NATIMUK VIC 3409	RURAL CITY OF HORSHAM
NORADJUHA	Noradjuha Cemetery Trust	Cemetery Road NORADJUHA VIC 3401	RURAL CITY OF HORSHAM
NURRABIEL	Nurrabiel Cemetery Trust	Cemetery Road NURRABIEL VIC 3401	RURAL CITY OF HORSHAM
PIMPINIO	Pimpinio Cemetery Trust	Pimpinio West Road PIMPINIO VIC 3401	RURAL CITY OF HORSHAM
QUANTONG	Quantong Cemetery Trust	Quantong Cemetery Road QUANTONG VIC 3401	RURAL CITY OF HORSHAM
TOOAN	Tooan Cemetery Trust	Off Tooan Mitre Road TOOAN VIC 3401	RURAL CITY OF HORSHAM
BOINKA	Boinka Cemetery Trust	Mallee Highway BOINKA VIC 3490	RURAL CITY OF MILDURA
CARWARP	Carwarp Cemetery Trust	Birkins Road CARWARP VIC 3494	RURAL CITY OF MILDURA
COWANGIE	Cowangie Cemetery Trust	McKees Road COWANGIE VIC 3506	RURAL CITY OF MILDURA
MERBEIN	Merbein Cemetery Trust	Wentworth Road MERBEIN VIC 3505	RURAL CITY OF MILDURA
MERINGUR	Meringur Cemetery Trust	Meringur North Road MERINGUR VIC 3496	RURAL CITY OF MILDURA
MILDURA	Mildura Cemeteries Trust	Cemetery Road MILDURA VIC 3500	RURAL CITY OF MILDURA
MURRAY PINES	Mildura Cemeteries Trust	Nineteenth Street MILDURA VIC 3502	RURAL CITY OF MILDURA
MURRAYVILLE	Murrayville Cemetery Trust	Cemetery Road MURRAYVILLE VIC 3512	RURAL CITY OF MILDURA
OUYEN	Ouyen Cemetery Trust	Cemetery Road OUYEN VIC 3490	RURAL CITY OF MILDURA
RED CLIFFS	Red Cliffs Cemetery Trust	Red Cliffs Meringur Road RED CLIFFS VIC 3496	RURAL CITY OF MILDURA
TUTYE	Tutye Cemetery Trust	Tyalla Road TUTYE VIC 3490	RURAL CITY OF MILDURA

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
UNDERBOOL	Underbool Cemetery Trust	Cemetery Road UNDERBOOL VIC 3509	RURAL CITY OF MILDURA
WALPEUP	Walpeup Cemetery Trust	Cemetery Road WALPEUP VIC 3507	RURAL CITY OF MILDURA
WERRIMULL	Werrimull Cemetery Trust	Werrimull South Road WERRIMULL VIC 3496	RURAL CITY OF MILDURA
BANNERTON (ToI ToI)	Bannerton Cemetery Trust	Cemetery Road BANNERTON VIC 3549	RURAL CITY OF SWAN HILL
EUREKA (CHINKAPOOK)	Eureka (Chinkapook) Cemetery Trust	Old Manangatang Road CHINKAPOOK VIC 3546	RURAL CITY OF SWAN HILL
LAKE BOGA	Lake Boga Cemetery Trust	Cemetery Road LAKE BOGA VIC 3584	RURAL CITY OF SWAN HILL
MANANGATANG	Manangatang Cemetery Trust	Robinvale Road MANANGATANG VIC 3546	RURAL CITY OF SWAN HILL
NYAH	Nyah Cemetery Trust	White Road NYAH VIC 3594	RURAL CITY OF SWAN HILL
ROBINVALE	Robinvale Cemetery Trust	Murray Valley Highway ROBINVALE VIC 3549	RURAL CITY OF SWAN HILL
SWAN HILL MEMORIAL PARK	Swan Hill Cemetery Trust	Corner of Coronation and Wattie Street SWAN HILL VIC 3585	RURAL CITY OF SWAN HILL
ULTIMA	Ultima Cemetery Trust	Ultima Culgoa Road ULTIMA VIC 3544	RURAL CITY OF SWAN HILL
WAITCHIE	Waitchie Cemetery Trust	Swan Hill Road WAITCHIE VIC 3544	RURAL CITY OF SWAN HILL
WODONGA	Wodonga Cemetery Trust	Sangsters Road WODONGA VIC 3689	RURAL CITY OF WODONGA
BRIGHT	Bright Cemetery Trust	Coronation Avenue BRIGHT VIC 3741	SHIRE OF ALPINE
BUCKLAND	Buckland Cemetery Trust	Buckland Valley Road BUCKLAND VIC 3740	SHIRE OF ALPINE
HARRIETVILLE	Harrietville Cemetery Trust	Cemetery Lane HARRIETVILLE VIC 3741	SHIRE OF ALPINE
HAVILAH	Havilah Cemetery Trust	HAVILAH VIC 3737	SHIRE OF ALPINE

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
MYRTLEFORD	Myrtleford Cemetery Trust	Yackandandah-Myrtleford Road MYRTLEFORD VIC 3737	SHIRE OF ALPINE
TAWONGA	Tawonga Cemetery Trust	Cemetery Lane TAWONGA VIC 3697	SHIRE OF ALPINE
ABERFELDY	Aberfeldy Cemetery Trust	Cemetery Road ABERFELDY VIC 3825	SHIRE OF BAW BAW
DROUIN	Drouin Cemetery Trust	160 Longwarry Drouin Road DROUIN VIC 3818	SHIRE OF BAW BAW
DROUIN WEST	Drouin West Cemetery Trust	Old Sale Road DROUIN WEST VIC 3818	SHIRE OF BAW BAW
JERICO	Jericho Cemetery Trust	B B Jordan Divide Track ERICA VIC 3825	SHIRE OF BAW BAW
MOE MEMORIAL PARK	Moe Memorial Park Trust	Cemetery Road MOE VIC 3825	SHIRE OF BAW BAW
MOONDARRA	Moondarra Cemetery Trust	Mathesons Road MOONDARRA VIC 3825	SHIRE OF BAW BAW
NARRACAN	Narracan Cemetery Trust	Lilley's Road NARRACAN VIC 3824	SHIRE OF BAW BAW
NEERIM	Neerim Cemetery Trust	Main Road NEERIM VIC 3831	SHIRE OF BAW BAW
RIPPLEBROOK	Ripplebrook Cemetery Trust	Western Port Road RIPPLEBROOK VIC 3818	SHIRE OF BAW BAW
THORPDALE	Thorpdale Cemetery Trust	Chute Road CHILDERS VIC 3824	SHIRE OF BAW BAW
TRAFALGAR	Trafalgar Cemetery Trust	Hazelwood Street TRAFALGAR VIC 3824	SHIRE OF BAW BAW
WALHALLA	Walhalla Cemetery Trust	Wallhalla Road WALHALLA VIC 3825	SHIRE OF BAW BAW
GULWARRA HEIGHTS MEMORIAL PARK	Warragul Cemetery Trust	378 Burke Street WARRAGUL VIC 3820	SHIRE OF BAW BAW
WARRAGUL	Warragul Cemetery Trust	Sutton Street WARRAGUL VIC 3820	SHIRE OF BAW BAW
WILLOW GROVE	Willow Grove Cemetery Trust	Willow Grove Road WILLOW GROVE VIC 3825	SHIRE OF BAW BAW

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
YARRAGON	Yarragon Cemetery Trust	Cemetery Road YARRAGON VIC 3823	SHIRE OF BAW BAW
BERRIWILLOCK	Berriwillock Cemetery Trust	Berriwillock Woolmerang Road BERRIWILLOCK VIC 3531	SHIRE OF BULOKE
BIRCHIP	Birchip Cemetery Trust	Campbells Street BIRCHIP VIC 3483	SHIRE OF BULOKE
CHARLTON	Charlton Cemetery Trust	Borong Highway CHARLTON VIC 3525	SHIRE OF BULOKE
CORACK	Corack Cemetery Trust	High Road CORACK VIC 3480	SHIRE OF BULOKE
CULGOA (KANIERA)	Culgoa Cemetery Trust	Watchupga Road CULGOA VIC 3530	SHIRE OF BULOKE
DONALD	Donald Cemetery Trust	Morgans Road DONALD VIC 3480	SHIRE OF BULOKE
GRANITE FLAT	Granite Flat Cemetery Trust	Omeo Highway GRANITE FLAT VIC 3701	SHIRE OF BULOKE
LAEN NORTH	Laen North Cemetery Trust	Donald-Minyip Road DONALD VIC 3480	SHIRE OF BULOKE
NANDALY	Nandaly Cemetery Trust	Calder Highway NANDALY VIC 3533	SHIRE OF BULOKE
ROSEBERY	Rosebery Cemetery Trust	Rosebery Cemetery Road ROSEBERY VIC 3395	SHIRE OF BULOKE
SEA LAKE	Sea Lake Cemetery Trust	Calder Highway SEA LAKE VIC 3533	SHIRE OF BULOKE
TOWANNINIE	Towaninnie Cemetery Trust	Swan Hill-Charlton Road TOWANINNY VIC 3527	SHIRE OF BULOKE
WATCHEM	Watchem Cemetery Trust	Corack Road WATCHEM VIC 3482	SHIRE OF BULOKE
WYCHEPROOF	Wycheproof Cemetery Trust	Cemetery Road WYCHEPROOF VIC 3527	SHIRE OF BULOKE
COLBINABBIN	Colbinabbin Cemetery Trust	Cemetery Road COLBINABBIN VIC 3559	SHIRE OF CAMPASPE

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
COROP	Corop Cemetery Trust	Three Chain Road COROP VIC 3559	SHIRE OF CAMPASPE
ECHUCA	Echuca Cemetery Trust	Homan Street ECHUCA VIC 3564	SHIRE OF CAMPASPE
ELMORE	Elmore Cemetery Trust	Corner of Elmore- Raywood & Wharparilla Road ELMORE VIC 3558	SHIRE OF CAMPASPE
KYABRAM	Kyabram Cemetery Trust	Lancaster Road KYABRAM VIC 3619	SHIRE OF CAMPASPE
MITIAMO	Mitiamo Cemetery Trust	Cemetery Track MITIAMO VIC 3573	SHIRE OF CAMPASPE
PANNOOBAMAWM	Pannooobamawm Cemetery Trust	O'Briens Road LOCKINGTON VIC 3563	SHIRE OF CAMPASPE
PATHO (TORRUMBARRY)	Patho Cemetery Trust	Cemetery Road PATHO VIC 3564	SHIRE OF CAMPASPE
ROCHESTER	Rochester Cemetery Trust	Rochester Road ROCHESTER VIC 3561	SHIRE OF CAMPASPE
RUNNYMEDE	Runnymede Cemetery Trust	Runnymede School West Road RUNNYMEDE VIC 3559	SHIRE OF CAMPASPE
RUSHWORTH	Rushworth Cemetery Trust	Heily Road RUSHWORTH VIC 3612	SHIRE OF CAMPASPE
TONGALA	Tongala Cemetery Trust	Day Road TONGALA VIC 3621	SHIRE OF CAMPASPE
WHROO	Whroo Cemetery Trust	Whroo-Murchison Road WHROO VIC 3612	SHIRE OF CAMPASPE
BUNYIP	Bunyip Cemetery Trust	Hope Street BUNYIP VIC 3815	SHIRE OF CARDINIA
GEMBROOK	Gembrook Cemetery Trust	Blackwood Lane GEMBROOK VIC 3783	SHIRE OF CARDINIA
MARYKNOLL	Maryknoll Cemetery Trust	61 Koolbirra Road MARYKNOLL VIC 3812	SHIRE OF CARDINIA
PAKENHAM	Pakenham Cemetery Trust	Thewlis Road PAKENHAM VIC 3810	SHIRE OF CARDINIA
ALMA	Alma Cemetery Trust	Alan - Lead Road ALMA VIC 3465	SHIRE OF CENTRAL GOLDFIELDS

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
TALBOT (AMHERST)	Amherst Cemetery Trust	Talbot - Avoca Road AMHERST VIC 3371	SHIRE OF CENTRAL GOLDFIELDS
BEALIBA	Bealiba Cemetery Trust	Government Road BEALIBA VIC 3475	SHIRE OF CENTRAL GOLDFIELDS
BUNG BONG/WAREEK	Bung Bong/Wareek Cemetery Trust	Gordon Road WAREEK VIC 3465	SHIRE OF CENTRAL GOLDFIELDS
CARISBROOK	Carisbrook Cemetery Trust	Majorca Road CARISBROOK VIC 3464	SHIRE OF CENTRAL GOLDFIELDS
DUNOLLY (NEW)	Dunolly (New) Cemetery Trust	Off Dunolly & Bealiba Road DUNOLLY VIC 3472	SHIRE OF CENTRAL GOLDFIELDS
DUNOLLY (OLD)	Dunolly (Old) Cemetery Trust	Cemetery Road DUNOLLY VIC 3472	SHIRE OF CENTRAL GOLDFIELDS
EDDINGTON	Eddington Cemetery Trust	Corner of Bendigo - Maryborough Roads EDDINGTON VIC 3472	SHIRE OF CENTRAL GOLDFIELDS
MAJORCA	Majorca Cemetery Trust	Wheens Road MAJORCA VIC 3465	SHIRE OF CENTRAL GOLDFIELDS
MARYBOROUGH	Maryborough Cemetery Trust	Argyle Road MARYBOROUGH VIC 3465	SHIRE OF CENTRAL GOLDFIELDS
MOLIAGUL	Moliagul Cemetery Trust	Dunolly Road MOLIAGUL VIC 3472	SHIRE OF CENTRAL GOLDFIELDS
NATTE YALLOCK	Natte Yallock Cemetery Trust	Natte Yallock Road NATTE YALLOCK VIC 3465	SHIRE OF CENTRAL GOLDFIELDS
TIMOR	Timor Cemetery Trust	Maguire Road TIMOR VIC 3465	SHIRE OF CENTRAL GOLDFIELDS
APOLLO BAY	Apollo Bay Cemetery Trust	Great Ocean Road APOLLO BAY VIC 3233	SHIRE OF COLAC-OTWAY
BEEAC	Beeac Cemetery Trust	South Cundare Road BEEAC VIC 3251	SHIRE OF COLAC-OTWAY
WHOOREL (BIRREGURRA)	Birregurra Cemetery Trust	Warncourt Cemetery Road WARNCOORT VIC 3243	SHIRE OF COLAC-OTWAY
COLAC	Colac Cemetery Trust	Gravesend Street COLAC VIC 3250	SHIRE OF COLAC-OTWAY
CRESSY	Cressy Cemetery Trust	Cemetery Road CRESSY VIC 3322	SHIRE OF COLAC-OTWAY

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
MOONLIGHT HEAD	Moonlight Head Cemetery Trust	Off Great Ocean Road Moonlight Head Track LAVERS HILL VIC 3238	SHIRE OF COLAC-OTWAY
WARNCOORT	Warncoort Cemetery Trust	Cemetery Road WARNCOORT VIC 3243	SHIRE OF COLAC-OTWAY
YAUGHER	Yaugher Cemetery Trust	Cemetery Road FORREST VIC 3236	SHIRE OF COLAC-OTWAY
CAMPERDOWN	Camperdown Cemetery Trust	Cemetery Road CAMPERDOWN VIC 3260	SHIRE OF CORANGAMITE
COBDEN	Cobden Cemetery Trust	Cemetery Lane COBDEN VIC 3266	SHIRE OF CORANGAMITE
KURWEETON	Darlington Cemeteries Trust	East Road DERRINALLUM VIC 3325	SHIRE OF CORANGAMITE
DERRINALLUM	Derrinallum Cemetery Trust	Leemons Road DERRINALLUM VIC 3325	SHIRE OF CORANGAMITE
KILNOORAT	Kilnoorat Cemetery Trust	Kilnoorat Road TERANG VIC 3264	SHIRE OF CORANGAMITE
LISMORE	Lismore Cemetery Trust	Cemetery Road LISMORE VIC 3324	SHIRE OF CORANGAMITE
LOCH ARD	Loch Ard Cemetery Trust	Great Ocean Road PRINCETOWN VIC 3269	SHIRE OF CORANGAMITE
PORT CAMPBELL	Port Campbell Cemetery Trust	Great Ocean Road PORT CAMPBELL VIC 3269	SHIRE OF CORANGAMITE
SCOTTS CREEK	Scotts Creek Cemetery Trust	Timboon Colac Road SCOTTS CREEK VIC 3267	SHIRE OF CORANGAMITE
SKIPTON	Skipton Cemetery Trust	Currie Street SKIPTON VIC 3361	SHIRE OF CORANGAMITE
TERANG	Terang Cemetery Trust	Cemetery Road TERANG VIC 3264	SHIRE OF CORANGAMITE
BAIRNSDALE	Bairnsdale Cemetery Trust	Goverment (off Forge Creek Road) Road BAIRNSDALE VIC 3875	SHIRE OF EAST GIPPSLAND

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
BENAMBRA	Benambra Cemetery Trust	Benambra-Limestone Road BENAMBRA VIC 3900	SHIRE OF EAST GIPPSLAND
BRUTHEN	Bruthen Cemetery Trust	Delahunty Street BRUTHEN VIC 3885	SHIRE OF EAST GIPPSLAND
BUCHAN	Buchan Cemetery Trust	Timbarra Settlement Road BUCHAN VIC 3885	SHIRE OF EAST GIPPSLAND
BUMBERRAH	Bumberrah Cemetery Trust	Harmans and Simms Roads JOHNSONVILLE VIC 3902	SHIRE OF EAST GIPPSLAND
CANN RIVER	Cann River Cemetery Trust	Cemetery Track CANN RIVER VIC 3890	SHIRE OF EAST GIPPSLAND
CASSILIS	Cassilis Cemetery Trust	Omeo-Swifts Creek & Cassilis Road CASSILIS VIC 3898	SHIRE OF EAST GIPPSLAND
COONGULMERANG	Coongulmerang Cemetery Trust	Lindenow South Road LINDENOW VIC 3865	SHIRE OF EAST GIPPSLAND
DARGO	Dargo Cemetery Trust	Cemetery Road DARGO VIC 3862	SHIRE OF EAST GIPPSLAND
GLEN WILLS	East Gippsland Shire Cemetery Trust	Omeo Highway GLEN WILLS VIC 3898	SHIRE OF EAST GIPPSLAND
GLENALADALE	East Gippsland Shire Cemetery Trust	Fernbank Glealadale Road GLENALADALE VIC 3864	SHIRE OF EAST GIPPSLAND
ENSAY	Ensay Cemetery Trust	Great Alpine Road ENSAY VIC 3895	SHIRE OF EAST GIPPSLAND
GIPSY POINT (MARAMINGO)	Gipsy Point Cemetery Trust	Gipsy Point Road GIPSY POINT VIC 3891	SHIRE OF EAST GIPPSLAND
LAKES ENTRANCE	Lakes Entrance Cemetery Trust	Colquhoun Road LAKES ENTRANCE VIC 3909	SHIRE OF EAST GIPPSLAND
MALLACOOTA	Mallacoota Cemetery Trust	Mirrabooka Road MALLACOOTA VIC 3892	SHIRE OF EAST GIPPSLAND
MARLO	Marlo Cemetery Trust	Marlo Road MARLO VIC 3888	SHIRE OF EAST GIPPSLAND

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
OMEIO	Omeo Cemetery Trust	Corner of Alpine Road Highway & Bilton Street OMEIO VIC 3898	SHIRE OF EAST GIPPSLAND
ORBOST	Orbost Cemetery Trust	Tyndall Street ORBOST VIC 3888	SHIRE OF EAST GIPPSLAND
PAYNESVILLE	Paynesville Cemetery Trust	Paynesville Road PAYNESVILLE VIC 3880	SHIRE OF EAST GIPPSLAND
BENDOC	Bendoc Cemetery Trust	Old Benang Bendoc Road BENDOC VIC 3888	SHIRE OF EAST GIPPSLAND
COHUNA	Cohuna Cemetery Trust	Western Road COHUNA VIC 3568	SHIRE OF GANNAWARRA
KERANG	Kerang Cemetery Trust	Westblade Avenue KERANG VIC 3579	SHIRE OF GANNAWARRA
KOONDROOK	Koondrook Cemetery Trust	Koondrook West Road KOONDROOK VIC 3580	SHIRE OF GANNAWARRA
LALBERT	Lalbert Cemetery Trust	Dumosa Road LALBERT VIC 3542	SHIRE OF GANNAWARRA
MYSTIC PARK	Mystic Park Cemetery Trust	Tresco Road MYSTIC PARK VIC 3581	SHIRE OF GANNAWARRA
QUAMBATOOK	Quambatook Cemetery Trust	Cemetery Road QUAMBATOOK VIC 3540	SHIRE OF GANNAWARRA
BYADUK	Byaduk Cemetery Trust	Cemetery Road BYADUK VIC 3301	SHIRE OF GLENELG
CAPE BRIDGEWATER	Cape Bridgewater Cemetery Trust	Capebridgewater Lakes Road PORTLAND VIC 3305	SHIRE OF GLENELG
CASTERTON (NEW)	Casterton (New) Cemetery Trust	Cemetery Road CASTERTON VIC 3311	SHIRE OF GLENELG
CASTERTON (OLD)	Casterton (Old) Cemetery Trust	Old Cemetery Road CASTERTON VIC 3311	SHIRE OF GLENELG
CONDAH	Condah Cemetery Trust	Cemetery Road MYAMYN VIC 3304	SHIRE OF GLENELG
DARTMOOR	Dartmoor Cemetery Trust	Bowds Lane DARTMOOR VIC 3304	SHIRE OF GLENELG
DIGBY	Digby Cemetery Trust	Digby Dartmoor Road DIGBY VIC 3309	SHIRE OF GLENELG

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
DRIK DRIK	Drik Drik Cemetery Trust	Drik Drik-Nelson Road DRIK DRIK VIC 3304	SHIRE OF GLENELG
HEYWOOD	Heywood Cemetery Trust	Cemetery Road HEYWOOD VIC 3304	SHIRE OF GLENELG
HOTSPUR	Hotspur Cemetery Trust	Cemetery Lane HOTSPUR VIC 3303	SHIRE OF GLENELG
MERINO	Merino Cemetery Trust	Portland Road MERINO VIC 3310	SHIRE OF GLENELG
NARRAWONG	Narrawong Cemetery Trust	Cemetery Road NARRAWONG VIC 3285	SHIRE OF GLENELG
NELSON	Nelson Cemetery Trust	Heubner's Road NELSON VIC 3292	SHIRE OF GLENELG
PORTLAND NORTH (Old)	Portland (North) Cemetery Trust	Cashmore Road PORTLAND NORTH VIC 3305	SHIRE OF GLENELG
PORTLAND SOUTH (New)	Portland (South) Cemetery Trust	Myrtle Road PORTLAND VIC 3305	SHIRE OF GLENELG
SANDFORD	Sandford Cemetery Trust	Portland Casterton Road SANDFORD VIC 3312	SHIRE OF GLENELG
STRATHDOWNIE	Strathdownie Cemetery Trust	Glenelg Highway STRATHDOWNIE VIC 3312	SHIRE OF GLENELG
BANNOCKBURN	Bannockburn Cemetery Trust	Charlton Road BANNOCKBURN VIC 3331	SHIRE OF GOLDEN PLAINS
CAPE CLEAR	Cape Clear Cemetery Trust	Cemetery Road CAPE CLEAR VIC 3351	SHIRE OF GOLDEN PLAINS
INVERLEIGH	Inverleigh Cemetery Trust	Cemetery Road INVERLEIGH VIC 3321	SHIRE OF GOLDEN PLAINS
LETHBRIDGE	Lethbridge Cemetery Trust	59 Broom Road LETHBRIDGE VIC 3332	SHIRE OF GOLDEN PLAINS
LINTON	Linton Cemetery Trust	Linton-Snake Valley Road LINTON VIC 3360	SHIRE OF GOLDEN PLAINS
MEREDITH	Meredith Cemetery Trust	Slate Quarry Road MEREDITH VIC 3333	SHIRE OF GOLDEN PLAINS
ROKEWOOD	Rokewood Cemetery Trust	Cemetery Road ROKEWOOD VIC 3330	SHIRE OF GOLDEN PLAINS

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
SHELFORD	Shelford Cemetery Trust	Thompson Street SHELFORD VIC 3329	SHIRE OF GOLDEN PLAINS
SMYTHESDALE	Smythesdale Cemetery Trust	Glenelg Highway SMYTHESDALE VIC 3351	SHIRE OF GOLDEN PLAINS
STAFFORDSHIRE REEF	Staffordshire Reef Cemetery Trust	Dales Road STAFFORDSHIRE REEF VIC 3351	SHIRE OF GOLDEN PLAINS
STEIGLITZ	Steiglitz Cemetery Trust	Steiglitz Road STEIGLITZ VIC 3331	SHIRE OF GOLDEN PLAINS
TEESDALE	Teesdale Cemetery Trust	Squires Road TEESDALE VIC 3328	SHIRE OF GOLDEN PLAINS
BLUE MOUNTAIN	Blue Mountain Cemetery Trust	Trentham Myrniong Road TRENTHAM VIC 3458	SHIRE OF HEPBURN
BULLARTO	Bullarto Cemetery Trust	Cantillons Road BULLARTO VIC 3461	SHIRE OF HEPBURN
CLUNES	Clunes Cemetery Trust	Cemetery Road CLUNES VIC 3370	SHIRE OF HEPBURN
CRESWICK	Creswick Cemetery Trust	Clunes Road CRESWICK NORTH VIC 3363	SHIRE OF HEPBURN
DAYLESFORD	Daylesford Cemetery Trust	Trentham Road DAYLESFORD VIC 3460	SHIRE OF HEPBURN
EGANSTOWN	Eganstown Cemetery Trust	Cemetery Track Blanket Flat Track EGANSTOWN VIC 3461	SHIRE OF HEPBURN
FRANKLINFORD	Franklinford Cemetery Trust	Cemetery Road FRANKLINFORD VIC 3461	SHIRE OF HEPBURN
GLENGOWER	Glengower Cemetery Trust	Creswick Newstead Road GLENGOWER VIC 3370	SHIRE OF HEPBURN
GLENLYON	Glenlyon Cemetery Trust	Holcombe Road GLENLYON VIC 3461	SHIRE OF HEPBURN
MOUNT PROSPECT	Mount Prospect Cemetery Trust	Midland Highway MOUNT PROSPECT VIC 3364	SHIRE OF HEPBURN

Source: Department of Human Services

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Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
SMEATON	Smeaton Cemetery Trust	Cemetery Road SMEATON VIC 3364	SHIRE OF HEPBURN
SPRING HILL	Spring Hill Cemetery Trust	Glenlyon Road SPRING HILL VIC 3444	SHIRE OF HEPBURN
TRENTHAM	Trentham Cemetery Trust	Cosmo Road TRENTHAM VIC 3458	SHIRE OF HEPBURN
ANTWERP	Antwerp Cemetery Trust	Jeparit Road ANTWERP VIC 3414	SHIRE OF HINDMARSH
BLACKHEATH (SAILORS HOME)	Black Heath Cemetery Trust	Old Minyip Road NHILL VIC 3418	SHIRE OF HINDMARSH
BLEAK HOUSE	Bleak House Cemetery Trust	Sandsmere Road NHILL VIC 3418	SHIRE OF HINDMARSH
DAHWEDARRE (YANAC NORTH)	Dahwedarre Cemetery Trust	Dahwedarre-Cemetery Road YANAC VIC 3418	SHIRE OF HINDMARSH
DIMBOOLA	Dimboola Cemetery Trust	Cemetery Road DIMBOOLA VIC 3414	SHIRE OF HINDMARSH
JEPARIT	Jeparit Cemetery Trust	Jeparit East Road JEPARIT VIC 3423	SHIRE OF HINDMARSH
KATYIL	Katyil Cemetery Trust	Antwerp Road KATYIL VIC 3414	SHIRE OF HINDMARSH
KENMARE	Kenmare Cemetery Trust	Rainbow-Birchip Road RAINBOW VIC 3424	SHIRE OF HINDMARSH
KIATA	Kiata Cemetery Trust	Kiata South Road KIATA VIC 3418	SHIRE OF HINDMARSH
LOCHIEL	Lochiel Cemetery Trust	Western Highway & Coker Dam Road DIMBOOLA VIC 3414	SHIRE OF HINDMARSH
LORQUON	Lorquon Cemetery Trust	Lorquon Road NHILL VIC 3418	SHIRE OF HINDMARSH
NETHERBY	Netherby Cemetery Trust	Cemetery Road NHILL VIC 3418	SHIRE OF HINDMARSH
NHILL	Nhill Cemetery Trust	Nhill-Harrow Roads NHILL VIC 3418	SHIRE OF HINDMARSH
RAINBOW	Rainbow Cemetery Trust	NHILL Road RAINBOW VIC 3424	SHIRE OF HINDMARSH
UPPER REGIONS (WAIL)	Upper Regions (Wail) Cemetery Trust	Petschels Road JEPARIT VIC 3423	SHIRE OF HINDMARSH

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Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
WINIAM	Winiam Cemetery Trust	Harrow Road NHILL VIC 3418	SHIRE OF HINDMARSH
WOORAK	Woorak Cemetery Trust	Cemetery Road NHILL VIC 3418	SHIRE OF HINDMARSH
BARNAWARTHA	Barnawartha Cemetery Trust	Cemetery and Eckhoffs Roads BARNAWARTHA VIC 3688	SHIRE OF INDIGO
BEECHWORTH	Beechworth Cemetery Trust	Cemetery and Balaclava Roads BEECHWORTH VIC 3747	SHIRE OF INDIGO
CARLYLE	Carlyle Cemetery Trust	Distillery Road WAHGUNYAH VIC 3687	SHIRE OF INDIGO
CHILTERN (NEW)	Chiltern (New) Cemetery Trust	Cemetery Road CHILTERN VIC 3683	SHIRE OF INDIGO
CHILTERN (OLD)	Chiltern (Old) Cemetery	Railway access / Wenkes Roads CHILTERN VIC 3683	SHIRE OF INDIGO
WAHGUNYAH	John Foord (Wahgunyah) Cemetery Trust	Kilborn Lane WAHGUNYAH VIC 3687	SHIRE OF INDIGO
KIEWA	Kiewa Cemetery Trust	Gundowring Road KIEWA VIC 3691	SHIRE OF INDIGO
SANDY CREEK	Sandy Creek Cemetery Trust	Cemetery Lane SANDY CREEK VIC 3695	SHIRE OF INDIGO
STANLEY	Stanley Cemetery Trust	Stanley Road STANLEY VIC 3747	SHIRE OF INDIGO
YACKANDANDAH	Yackandandah Cemetery Trust	Cemetery Lane YACKANDANDAH VIC 3749	SHIRE OF INDIGO
BOORT	Boort Cemetery Trust	Wycheproof Road BOORT VIC 3537	SHIRE OF LODDON
BRIDGEWATER (OLD)	Bridgewater (Old) Cemetery Trust	Wingfield Road BRIDGEWATER VIC 3516	SHIRE OF LODDON
BRIDGEWATER	Bridgewater Cemetery Trust	Cemetery Access BRIDGEWATER VIC 3516	SHIRE OF LODDON

Source: Department of Human Services

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Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
DURHAM OX	Durham Ox Cemetery Trust	Mologa Durham Ox Road DURHAM OX VIC 3576	SHIRE OF LODDON
INGLEWOOD	Inglewood Cemetery Trust	Serpentine Road INGLEWOOD VIC 3517	SHIRE OF LODDON
KINGOWER	Kingower Cemetery Trust	Kingower-Rheola Road KINGOWER VIC 3517	SHIRE OF LODDON
KORONG VALE	Korong Vale Cemetery Trust	Borong Road KORONG VALE VIC 3520	SHIRE OF LODDON
MALDON	Maldon Cemetery Trust	Wattle Gully Road MALDON VIC 3463	SHIRE OF LODDON
MYSIA	Mysia Cemetery Trust	Mysia East Road MYSIA VIC 3518	SHIRE OF LODDON
NEWBRIDGE	Newbridge Cemetery Trust	Cemetery Road NEWBRIDGE VIC 3551	SHIRE OF LODDON
POMPAPIEL	Pompapiel Cemetery Trust	Guys Road POMPAPIEL VIC 3571	SHIRE OF LODDON
PYRAMID HILL	Pyramid Hill Cemetery Trust	Off Cemetery Road PYRAMID HILL VIC 3575	SHIRE OF LODDON
RHEOLA	Rheola Cemetery Trust	Taylors Road RHEOLA VIC 3517	SHIRE OF LODDON
TARNAGULLA	Tarnagulla Cemetery Trust	Bendigo St Arnaud Road TARNAGULLA VIC 3551	SHIRE OF LODDON
TERRAPEE	Terrapee Cemetery Trust	Terrapee Cemetery Road TERRAPEE VIC 3525	SHIRE OF LODDON
WAANYARRA	Waanyarra Cemetery Trust	Waanyarra Cemetery Road WAANYARRA VIC 3551	SHIRE OF LODDON
WEDDERBURN	Wedderburn Cemetery Trust	Korong Vale Road WEDDERBURN VIC 3518	SHIRE OF LODDON
WOOSANG	Woosang Cemetery Trust	Nine Mile Woosang Road WOOSANG VIC 3518	SHIRE OF LODDON

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Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
WYCHITELLA	Wychitella Cemetery Trust	Old Boort - Weddeturn Road WYCHITELLA VIC 3525	SHIRE OF LODDON
YARRAYNE	Yarrayne Cemetery Trust	Cemetery Road SERPENTINE VIC 3517	SHIRE OF LODDON
CARLSRUHE	Carlsruhe Cemetery Trust	Carlsruhe-Cemetery Road CARLSRUHE VIC 3442	SHIRE OF MACEDON RANGES
DARRAWEIT GUIM	Darraweit Guim Cemetery Trust	Glendonald Road DARRAWEIT GUIM VIC 3756	SHIRE OF MACEDON RANGES
GISBORNE	Gisborne Cemetery Trust	110 Aitken Street GISBORNE VIC 3437	SHIRE OF MACEDON RANGES
KYNETON	Kyneton Cemetery Trust	Redesdale Road KYNETON VIC 3444	SHIRE OF MACEDON RANGES
LANCEFIELD	Lancefield Cemetery Trust	Cemetery Road LANCEFIELD VIC 3435	SHIRE OF MACEDON RANGES
MACEDON	Macedon Cemetery Trust	54 Bent Street MACEDON VIC 3440	SHIRE OF MACEDON RANGES
MALMSBURY	Malmsbury Cemetery Trust	Cemetery Road MALMSBURY VIC 3446	SHIRE OF MACEDON RANGES
RIDDELL'S CREEK	Riddell's Creek Cemetery Trust	Royal Parade RIDDELLS CREEK VIC 3431	SHIRE OF MACEDON RANGES
TYLDEN	Tylden Cemetery Trust	Cemetery Road TYLDEN VIC 3444	SHIRE OF MACEDON RANGES
WOODEND	Woodend Cemetery Trust	East Street WOODEND VIC 3442	SHIRE OF MACEDON RANGES
GAFFNEY'S CREEK	Gaffney's Creek Cemetery Trust	Woods Point Road GAFFNEYS CREEK VIC 3723	SHIRE OF MANSFIELD
BONNIE DOON	Mansfield Cemetery Trust	Cnr Wilson and Maroondah Highway BONNIE DOON VIC 3720	SHIRE OF MANSFIELD
JAMIESON	Mansfield Cemetery Trust	Cemetery Lane JAMIESON VIC 3723	SHIRE OF MANSFIELD
MANSFIELD	Mansfield Cemetery Trust	Highbett Street MANSFIELD VIC 3722	SHIRE OF MANSFIELD

Source: Department of Human Services

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Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
MERTON	Mansfield Cemetery Trust	Duke Street MERTON VIC 3715	SHIRE OF MANSFIELD
MATLOCK	Matlock Cemetery Trust	Warburton Wood Point Road MATLOCK VIC 3723	SHIRE OF MANSFIELD
WOODS POINT	Woods Point Cemetery Trust	Tinger Spur Track WOODS POINT VIC 3723	SHIRE OF MANSFIELD
MELTON	Melton Cemetery Trust	Cnr Centenary Avenue & O'Neills Road MELTON VIC 3337	SHIRE OF MELTON
AVENEL	Avenel Cemetery Trust	Cnr Queens and Ewings Street AVENEL VIC 3664	SHIRE OF MITCHELL
BROADFORD	Broadford Cemetery Trust	Piper Street BROADFORD VIC 3658	SHIRE OF MITCHELL
KILMORE	Kilmore Cemetery Trust	165 Lancefield Road KILMORE VIC 3764	SHIRE OF MITCHELL
PYALONG	Pyalong Cemetery Trust	Cemetery Road PYALONG VIC 3521	SHIRE OF MITCHELL
SEYMOUR	Seymour Cemetery Trust	Kobyboyn Road SEYMOUR VIC 3660	SHIRE OF MITCHELL
TALLAROOK	Tallarook Cemetery Trust	Upper Goulburn Road TALLAROOK VIC 3659	SHIRE OF MITCHELL
TYAAK	Tyaak Cemetery Trust	Broadford Flowerdale Road TYAAK VIC 3658	SHIRE OF MITCHELL
WALLAN	Wallan Cemetery Trust	Queen Road WALLAN VIC 3756	SHIRE OF MITCHELL
BARMAH	Barmah Cemetery Trust	Barmah Road BARMAH VIC 3639	SHIRE OF MOIRA
COBRAM	Cobram Cemetery Trust	Cemetery Road COBRAM VIC 3643	SHIRE OF MOIRA
KATAMATITE	Katamatite Cemetery Trust	Cemetery Road KATAMATITE VIC 3649	SHIRE OF MOIRA
LAKE ROWAN	Lake Rowan Cemetery Trust	Benalla/Yarrawonga Road LAKE ROWAN VIC 3727	SHIRE OF MOIRA
NATHALIA	Nathalia Cemetery Trust	Cemetery Road NATHALIA VIC 3638	SHIRE OF MOIRA

Source: Department of Human Services

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Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
NUMURKAH	Numurkah-Wunghnu Cemetery Trust	Cemetery Road NUMURKAH VIC 3636	SHIRE OF MOIRA
WUNGHNU	Numurkah-Wunghnu Cemetery Trust	Wunghnu Road WUNGHNU VIC 3635	SHIRE OF MOIRA
TUNGAMAH	Tungamah (Tharanbegga) Cemetery Trust	Cemetery Road TUNGAMAH VIC 3728	SHIRE OF MOIRA
YALCA NORTH	Yalca North Cemetery Trust	Manions Road YALCA VIC 3637	SHIRE OF MOIRA
BUNDALONG	Yarrawonga and District Cemetery Trust	On the Murray Valley Highway BUNDALONG SOUTH VIC 3730	SHIRE OF MOIRA
BURRAMINE	Yarrawonga and District Cemetery Trust	Forges Road BURRAMINE SOUTH VIC 3730	SHIRE OF MOIRA
WILBY	Yarrawonga and District Cemetery Trust	Cemetery & Almonds Road WILBY VIC 3728	SHIRE OF MOIRA
YARRAWONGA	Yarrawonga and District Cemetery Trust	Gilmore Street YARRAWONGA VIC 3730	SHIRE OF MOIRA
BALLAN NEW	Ballan (New) Cemetery Trust	Lay Street BALLAN VIC 3342	SHIRE OF MOORABOOL
BLACKWOOD	Blackwood Cemetery Trust	Byers Road BLACKWOOD VIC 3458	SHIRE OF MOORABOOL
BUNGAREE	Bungaree Cemetery Trust	Creswick Road POOTILLA VIC 3352	SHIRE OF MOORABOOL
CLARENDON	Clarendon Cemetery Trust	Midland Highway CLARENDON VIC 3352	SHIRE OF MOORABOOL
ELAINE	Elaine Cemetery Trust	Mt Mercer Road ELAINE VIC 3334	SHIRE OF MOORABOOL
GORDON NEW	Gordon (New) Cemetery Trust	Cemetery Lane GORDON VIC 3345	SHIRE OF MOORABOOL
GORDON OLD	Gordon (Old) Cemetery Trust	Brougham Street GORDON VIC 3345	SHIRE OF MOORABOOL
GREENDALE	Greendale Cemetery Trust	Napoleon Street GREENDALE VIC 3341	SHIRE OF MOORABOOL

Source: Department of Human Services

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Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
MADDINGLEY	Maddingley Cemetery Trust	Balliang Road BACCHUS MARSH VIC 3340	SHIRE OF MOORABOOL
MORRISONS	Morrison's Cemetery Trust	Off Morrisons Road MORRISONS VIC 3334	SHIRE OF MOORABOOL
MOUNT EGERTON	Mount Egerton Cemetery Trust	Cemetery Road MOUNT EGERTON VIC 3352	SHIRE OF MOORABOOL
CRIB POINT	Crib Point Cemetery Trust	Disney Street CRIB POINT VIC 3919	SHIRE OF MORNINGTON PENINSULA
DROMANA	Mornington Peninsula Cemeteries Trust	Arthurs Seat Road DROMANA VIC 3936	SHIRE OF MORNINGTON PENINSULA
FLINDERS	Mornington Peninsula Cemeteries Trust	Stokes Street FLINDERS VIC 3929	SHIRE OF MORNINGTON PENINSULA
MORNINGTON	Mornington Peninsula Cemeteries Trust	Craigie Road MOUNT MARTHA VIC 3934	SHIRE OF MORNINGTON PENINSULA
TYABB	Mornington Peninsula Cemeteries Trust	Cemetery Road HASTINGS VIC 3915	SHIRE OF MORNINGTON PENINSULA
RYE	Rye Cemetery Trust	Lyons Road RYE VIC 3941	SHIRE OF MORNINGTON PENINSULA
SORRENTO	Sorrento Cemetery Trust	Normanby Road SORRENTO VIC 3943	SHIRE OF MORNINGTON PENINSULA
BARINGHUP	Baringhup Cemetery Trust	Cemetery (between Baringhup Rd & Watersons Rd) Road BARINGHUP VIC 3463	SHIRE OF MOUNT ALEXANDER
CASTLEMAINE	Castlemaine Cemetery Trust	Cemetery Road CASTLEMAINE VIC 3450	SHIRE OF MOUNT ALEXANDER
CHEWTON	Chewton Cemetery Trust	Sparks (Pyrenees Hwy) Road CHEWTON VIC 3451	SHIRE OF MOUNT ALEXANDER

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Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
ELPHINSTONE	Elphinstone Cemetery Trust	Corner of Stanley Street & Cemetery Road ELPHINSTONE VIC 3448	SHIRE OF MOUNT ALEXANDER
FRYERSTOWN	Fryerstown Cemetery Trust	Turover Street FRYERSTOWN VIC 3451	SHIRE OF MOUNT ALEXANDER
GREEN HILL	Green Hill Cemetery Trust	614-616 Goldfields Road GREENHILL VIC 3444	SHIRE OF MOUNT ALEXANDER
GUILDFORD	Guildford Cemetery Trust	Turner Street GUILDFORD VIC 3451	SHIRE OF MOUNT ALEXANDER
HARCOURT	Harcourt Cemetery Trust	Calder Highway HARCOURT VIC 3453	SHIRE OF MOUNT ALEXANDER
JOYCE'S CREEK	Joyce's Creek Cemetery Trust	Rodborough Road JOYCES CREEK VIC 3462	SHIRE OF MOUNT ALEXANDER
MUCKLEFORD	Muckleford Cemetery Trust	Walmer Road MUCKLEFORD VIC 3451	SHIRE OF MOUNT ALEXANDER
NEWSTEAD	Newstead Cemetery Trust	Cemetery Road NEWSTEAD VIC 3462	SHIRE OF MOUNT ALEXANDER
SUTTON GRANGE	Sutton Grange Cemetery Trust	Bendigo Road SUTTON GRANGE VIC 3448	SHIRE OF MOUNT ALEXANDER
TARADALE	Taradale Cemetery Trust	Calder Highway TARADALE VIC 3447	SHIRE OF MOUNT ALEXANDER
VAUGHAN	Vaughan Cemetery Trust	Burgoyne Street VAUGHAN VIC 3451	SHIRE OF MOUNT ALEXANDER
WELSHMAN'S REEF	Welshman's Reef Cemetery Trust	Off Maldon-Newstead Road WELSHMANS REEF VIC 3462	SHIRE OF MOUNT ALEXANDER
BALLANGEICH	Ballangeich Cemetery Trust	Ballangeich Cemetery Lane BALLANGEICH VIC 3279	SHIRE OF MOYNE
CARAMUT	Caramut Cemetery Trust	Hamilton Highway CARAMUT VIC 3274	SHIRE OF MOYNE
DARLINGTON	Darlington Cemeteries Trust	Hamilton Highway DARLINGTON VIC 3271	SHIRE OF MOYNE

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
ELLERSLIE	Ellerslie Cemetery Trust	Corner of Ellersie Pamure - The Sisters Road ELLERSLIE VIC 3265	SHIRE OF MOYNE
GARVOC	Garvoc Cemetery Trust	Cemetery Lane GARVOC VIC 3265	SHIRE OF MOYNE
HAWKESDALE	Hawkesdale Cemetery Trust	Cemetery Lane HAWKESDALE VIC 3287	SHIRE OF MOYNE
HEXHAM	Hexham Cemetery Trust	Hamilton Highway HEXHAM VIC 3273	SHIRE OF MOYNE
MACARTHUR	Macarthur Cemetery Trust	Cemetery Road MACARTHUR VIC 3286	SHIRE OF MOYNE
MORTLAKE	Mortlake Cemetery Trust	Off Hamilton Highway Brooke Avenue MORTLAKE VIC 3272	SHIRE OF MOYNE
NIRRANDA	Nirranda Cemetery Trust	Cemetery Road NIRRANDA VIC 3268	SHIRE OF MOYNE
PANMURE	Panmure Cemetery Trust	Heath Marsh Road PANMURE VIC 3265	SHIRE OF MOYNE
PORT FAIRY	Port Fairy Cemetery Trust	Princes Highway PORT FAIRY VIC 3284	SHIRE OF MOYNE
TOWER HILL	Tower Hill Cemetery Trust	Tower Hill Cemetery Track TOWER HILL VIC 3283	SHIRE OF MOYNE
WOOLSTHORPE	Woolsthorpe Cemetery Trust	Burma Road WOOLSTHORPE VIC 3276	SHIRE OF MOYNE
YAMBUK	Yambuk Cemetery Trust	Fingerboard Road YAMBUK VIC 3285	SHIRE OF MOYNE
ALEXANDRA	Alexandra Cemetery Trust	McKenzie Street ALEXANDRA VIC 3714	SHIRE OF MURRINDINDI
MOLESWORTH	Cathkin Cemetery Trust	Cemetery Lane CATHKIN VIC 3714	SHIRE OF MURRINDINDI
EILDON WEIR (DARLINGFORD)	Eildon Weir Cemetery Trust	McKay Court EILDON VIC 3713	SHIRE OF MURRINDINDI
GOBUR	Gobur Cemetery Trust	Yarck Street GOBUR VIC 3719	SHIRE OF MURRINDINDI

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
MARYSVILLE	Marysville Cemetery Trust	Old Melbourne Road MARYSVILLE VIC 3779	SHIRE OF MURRINDINDI
YARCK	Yarck Cemetery Trust	Wrights Road YARCK VIC 3719	SHIRE OF MURRINDINDI
YEA	Yea Cemetery Trust	Moyle Street YEA VIC 3717	SHIRE OF MURRINDINDI
ARTHURS CREEK	Arthurs Creek Cemetery Trust	Arthurs Creek Road ARTHURS CREEK VIC 3099	SHIRE OF NILLUMBIK
KANGAROO GROUND	Kangaroo Ground Cemetery Trust	545 Eltham-Yarra Glen Road KANGAROO GROUND VIC 3097	SHIRE OF NILLUMBIK
NILLUMBIK (Diamond Creek)	Nillumbik Cemetery Trust	Edinburgh Street DIAMOND CREEK VIC 3089	SHIRE OF NILLUMBIK
QUEENSTOWN	Queenstown Cemetery Trust	70 Smiths Gully Road QUEENSTOWN VIC 3761	SHIRE OF NILLUMBIK
BURRUM BURRUM (also Banyena)	Burrum Burrum Cemetery Trust	Donald Glenorchy Road BANYENA VIC 3388	SHIRE OF NORTHERN GRAMPIANS
CONCONGELLA	Concongella Cemetery Trust	Landsborough Road CONCONGELLA VIC 3381	SHIRE OF NORTHERN GRAMPIANS
DEEP LEAD	Deep Lead Cemetery Trust	Oxford Street DEEP LEAD VIC 3381	SHIRE OF NORTHERN GRAMPIANS
GLENORCHY	Glenorchy Cemetery Trust	Glenorchy Cemetery Road GLENORCHY VIC 3385	SHIRE OF NORTHERN GRAMPIANS
GRAY'S BRIDGE (MARNOO)	Gray's Bridge Cemetery Trust	Cemetery Road MARNOO VIC 3387	SHIRE OF NORTHERN GRAMPIANS
NAVARRE	Navarre Cemetery Trust	Corner of Avoca & Landsborough Roads NAVARRE VIC 3384	SHIRE OF NORTHERN GRAMPIANS
STAWELL	Pleasant Creek Cemetery Trust	Barnes Street STAWELL VIC 3380	SHIRE OF NORTHERN GRAMPIANS
RED BANK	Red Bank Cemetery Trust	Redbank-Moyreisk Roads REDBANK VIC 3478	SHIRE OF NORTHERN GRAMPIANS

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
ST ARNAUD	St Arnaud Cemetery Trust	Cemetery Road ST ARNAUD VIC 3478	SHIRE OF NORTHERN GRAMPIANS
STUART MILL	Stuart Mill Cemetery Trust	Stuart Mill Low Road STUART MILL VIC 3478	SHIRE OF NORTHERN GRAMPIANS
SWANWATER WEST	Swanwater West Cemetery Trust	Cope Cope SWANWATER VIC 3478	SHIRE OF NORTHERN GRAMPIANS
AMPHITHEATRE (GLENLOGIE)	Amphitheatre Cemetery Trust	Pyreness Highway AMPHITHEATRE VIC 3468	SHIRE OF PYRENEES
AVOCA	Avoca Cemetery Trust	247 Sunraysia Highway AVOCA VIC 3467	SHIRE OF PYRENEES
BEAUFORT	Beaufort Cemetery Trust	South Street BEAUFORT VIC 3373	SHIRE OF PYRENEES
CARNGHAM	Carngham Cemetery Trust	Cemetery Hill and Carngham Roads SNAKE VALLEY VIC 3351	SHIRE OF PYRENEES
GLENPATRICK	Glenpatrick Cemetery	Glenpatrick Road GLENPATRICK VIC 3469	SHIRE OF PYRENEES
LANDSBROUGH	Landsborough Cemetery Trust	Cemetery Road LANDBOROUGH VIC 3384	SHIRE OF PYRENEES
LEXTON	Lexton Cemetery Trust	Cemetery Road LEXTON VIC 3352	SHIRE OF PYRENEES
MOONAMBEL	Moonambel Cemetery Trust	Avoca Road MOONAMBEL VIC 3478	SHIRE OF PYRENEES
WATERLOO	Waterloo Cemetery Trust	Cemetery Road WATERLOO VIC 3373	SHIRE OF PYRENEES
FOSTER	Foster Cemetery Trust	Hoodle Road FOSTER VIC 3960	SHIRE OF SOUTH GIPPSLAND
KORUMBURRA	Korumburra Cemetery Trust	Kardella Road KORUMBURRA VIC 3950	SHIRE OF SOUTH GIPPSLAND
LEONGATHA	Leongatha Cemetery Trust	McCartin Street LEONGATHA VIC 3953	SHIRE OF SOUTH GIPPSLAND
MEENIYAN	Meeniyen Cemetery Trust	Royston Street MEENIYAN VIC 3956	SHIRE OF SOUTH GIPPSLAND

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
MIRBOO NORTH	Mirboo North Cemetery Trust	Baromi Road MIRBOO NORTH VIC 3871	SHIRE OF SOUTH GIPPSLAND
NYORA	Nyora Cemetery Trust	Lang Lang - Poowong Road NYORA VIC 3987	SHIRE OF SOUTH GIPPSLAND
POOWONG	Poowong Cemetery Trust	Loch-Poowong Road POOWONG VIC 3988	SHIRE OF SOUTH GIPPSLAND
TARWIN LOWER	Tarwin Lower Cemetery Trust	Inverloch Venus Bay Road TARWIN LOWER VIC 3956	SHIRE OF SOUTH GIPPSLAND
TOORA	Toora Cemetery Trust	Lower Toora Road TOORA VIC 3962	SHIRE OF SOUTH GIPPSLAND
WELSHPOOL	Welshpool Cemetery Trust	Telegraph Road WELSHPOOL VIC 3966	SHIRE OF SOUTH GIPPSLAND
BALMORAL	Balmoral Cemetery Trust	Cemetery Road BALMORAL VIC 3407	SHIRE OF SOUTHERN GRAMPIANS
BORAM BORAM	Boram Boram Cemetery Trust	Cemetery Lane PENSHURST VIC 3289	SHIRE OF SOUTHERN GRAMPIANS
BRANXHOLME	Branxholme Cemetery Trust	Henty Road BRANXHOLME VIC 3302	SHIRE OF SOUTHERN GRAMPIANS
BYADUK NORTH	Byaduk North Cemetery Trust	Byaduk Caves Road BYADUK NORTH VIC 3300	SHIRE OF SOUTHERN GRAMPIANS
CAVENDISH	Cavendish Cemetery Trust	Cavendish Cemetery Road CAVENDISH VIC 3314	SHIRE OF SOUTHERN GRAMPIANS
COLERAINE	Coleraine Cemetery Trust	Lower Hilgay Road COLERAINE VIC 3315	SHIRE OF SOUTHERN GRAMPIANS
DUNKELD	Dunkeld Cemetery Trust	Racecourse Road DUNKELD VIC 3294	SHIRE OF SOUTHERN GRAMPIANS
HAMILTON	Hamilton Cemetery Trust	Henty Highway HAMILTON VIC 3300	SHIRE OF SOUTHERN GRAMPIANS
TARRAYOUKYAN	Tarrayoukian Cemetery Trust	Tarrayoukian Road TARRAYOUKYAN VIC 3315	SHIRE OF SOUTHERN GRAMPIANS
EUROA	Euroa Cemetery Trust	Faithfuls Creek-Sheans Gully Road EUROA VIC 3666	SHIRE OF STRATHBOGIE

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
GOWANGARDIE	Gowangardie Cemetery Trust	Cemetery Road GOWANGARDIE VIC 3669	SHIRE OF STRATHBOGIE
GRAYTOWN	Graytown Cemetery Trust	Off Heathcote Nagambie Road GRAYTOWN VIC 3608	SHIRE OF STRATHBOGIE
LONGWOOD	Longwood Cemetery Trust	Cnr Hume & Ruffy Highway LONGWOOD VIC 3665	SHIRE OF STRATHBOGIE
NAGAMBIE	Nagambie Cemetery Trust	Goulburn Valley Highway NAGAMBIE VIC 3608	SHIRE OF STRATHBOGIE
STRATHBOGIE	Strathbogie Cemetery Trust	204 Mount Wombat Road STRATHBOGIE NORTH VIC 3669	SHIRE OF STRATHBOGIE
VIOLET TOWN	Violet Town Cemetery Trust	Williams Lane VIOLET TOWN VIC 3669	SHIRE OF STRATHBOGIE
BETHANGA	Bethanga Cemetery Trust	Cemetery Lane BETHANGA VIC 3691	SHIRE OF TOWONG
CORRYONG	Corryong Cemeteries Trust	Pioneer Avenue CORRYONG VIC 3707	SHIRE OF TOWONG
MILLERS HILL - Now known as Towong	Corryong Cemeteries Trust	Pioneer Avenue CORRYONG VIC 3707	SHIRE OF TOWONG
CUDGEWA WABBA	Cudgewa Cemetery Trust	Watchupga Road CUDGEWA VIC 3705	SHIRE OF TOWONG
GRANYA	Granya Cemetery Trust	Murray River Road GRANYA VIC 3701	SHIRE OF TOWONG
KOETONG	Koetong Cemetery Trust	Billbroughs Road KOETONG VIC 3704	SHIRE OF TOWONG
MITTA MITTA	Mitta Mitta Cemetery Trust	Mitta North Road MITTA MITTA VIC 3701	SHIRE OF TOWONG
TALGARNO	Talgarno Cemetery Trust	Talgarno Cemetery Road TALGARNO VIC 3691	SHIRE OF TOWONG
TALLANGATTA	Tallangatta Cemetery Trust	Cemetery Road TALLANGATTA VIC 3700	SHIRE OF TOWONG
WALWA	Walwa Cemetery Trust	Murray River Road WALWA VIC 3709	SHIRE OF TOWONG

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
YABBA	Yabba Cemetery Trust	Yabba Road TALLANGATTA VIC 3700	SHIRE OF TOWONG
ALBERTON	Alberton Cemetery Trust	Port Alberton Road ALBERTON VIC 3971	SHIRE OF WELLINGTON
BRIAGOLONG	Briagolong Cemetery Trust	Boundary and Cemetery Roads BRIAGOLONG VIC 3860	SHIRE OF WELLINGTON
CARRAJUNG	Carrajung Cemetery Trust	Willis Road CARRAJUNG VIC 3844	SHIRE OF WELLINGTON
GLENMAGGIE	Glenmaggie Cemetery Trust	Licola Road GLENMAGGIE VIC 3858	SHIRE OF WELLINGTON
GORMANDALE	Gormandale Cemetery Trust	Hyland Highway GORMANDALE VIC 3873	SHIRE OF WELLINGTON
HEYFIELD	Heyfield Cemetery Trust	Tyson Road HEYFIELD VIC 3858	SHIRE OF WELLINGTON
MAFFRA	Maffra Cemetery Trust	Boisedale Street MAFFRA VIC 3860	SHIRE OF WELLINGTON
ROSEDALE	Rosedale Cemetery Trust	Rosedale Stradbroke Road ROSEDALE VIC 3847	SHIRE OF WELLINGTON
SALE	Sale Cemetery Trust	Maffra Sale Road SALE VIC 3850	SHIRE OF WELLINGTON
STRATFORD	Stratford Cemetery Trust	Princes Highway STRATFORD VIC 3862	SHIRE OF WELLINGTON
WOODSIDE	Woodside Cemetery Trust	Starling Lane WOODSIDE VIC 3874	SHIRE OF WELLINGTON
YARRAM	Yarram Cemetery Trust	Hyland Highway YARRAM VIC 3971	SHIRE OF WELLINGTON
APSLEY	Apsley Cemetery Trust	Splat and Goroke Street APSLEY VIC 3319	SHIRE OF WEST WIMMERA
CHETWYND	Chetwynd Cemetery Trust	Cemetery Lane CHETWYND VIC 3312	SHIRE OF WEST WIMMERA
DERGHOLM	Dergholm Cemetery Trust	Chetwynd Road DERGHOLM VIC 3312	SHIRE OF WEST WIMMERA

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
HARROW	Harrow Cemetery Trust	Douglas Road HARROW VIC 3317	SHIRE OF WEST WIMMERA
KARNAK	Karnak Cemetery Trust	Church Lane KARNAK VIC 3401	SHIRE OF WEST WIMMERA
MINIMAY	Minimay Cemetery Trust	Cemetery Road MINIMAY VIC 3413	SHIRE OF WEST WIMMERA
MIRAM	Miram Cemetery Trust	Diapur Road MIRAM VIC 3415	SHIRE OF WEST WIMMERA
EDENHOPE	West Wimmera Cemetery Trust	Charles Street EDENHOPE VIC 3318	SHIRE OF WEST WIMMERA
GOROKE	West Wimmera Cemetery Trust	Natimuk Road GOROKE VIC 3412	SHIRE OF WEST WIMMERA
KANIVA & LILLIMUR	West Wimmera Cemetery Trust	Cemetery Road KANIVA VIC 3419	SHIRE OF WEST WIMMERA
EPPING	Epping Cemetery Trust	High Street & O'Herns Road EPPING VIC 3076	SHIRE OF WHITTLESEA
YAN YEAN	Yan Yean Cemetery Trust	Plenty Road YAN YEAN VIC 3755	SHIRE OF WHITTLESEA
BEENAK	Beenak Cemetery Trust	Beenak Road BEENAK VIC 3139	SHIRE OF YARRA RANGES
UPPER YARRA	Upper Yarra Cemetery Trust	2705 Warburton Highway WESBURN VIC 3799	SHIRE OF YARRA RANGES
ASHENS	Ashens Cemetery Trust	Murtoa and Glenorchy Roads ASHENS VIC 3390	SHIRE OF YARRIAMBIAICK
BEULAH	Beulah Cemetery Trust	Birchip Road BEULAH VIC 3395	SHIRE OF YARRIAMBIAICK
BRIM	Brim Cemetery Trust	Brimeast Road BRIM VIC 3391	SHIRE OF YARRIAMBIAICK
HOPETOUN	Hopetoun Cemetery Trust	Cemetery Road HOPETOUN VIC 3396	SHIRE OF YARRIAMBIAICK
MINYIP	Minyip Cemetery Trust	Minyip-Donald Road MINYIP VIC 3392	SHIRE OF YARRIAMBIAICK
MURTOA	Murtoa Cemetery Trust	Cemetery Road MURTOA VIC 3390	SHIRE OF YARRIAMBIAICK
RUPANYUP	Rupanyup Cemetery Trust	Dyer Street RUPANYUP VIC 3388	SHIRE OF YARRIAMBIAICK

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
SHEEP HILLS	Sheep Hills Cemetery Trust	Cemetery Road SHEEP HILLS VIC 3392	SHIRE OF YARRIAMBIACK
SPEED	Speed Cemetery Trust	Patchewollock-Sea Lake Road SPEED VIC 3488	SHIRE OF YARRIAMBIACK
WARRACKNABEAL	Warracknabeal Cemetery Trust	Cemetery Road WARRACKNABEAL VIC 3393	SHIRE OF YARRIAMBIACK
WOOMELANG	Woomelang Cemetery Trust	Sunraysia Highway WOOMELANG VIC 3485	SHIRE OF YARRIAMBIACK
BAMBRA	Bambra Cemetery Trust	Cemetery and Boonah Roads BAMBRA VIC 3241	SURF COAST SHIRE
BELLBRAE	Bellbrae Cemetery Trust	Cemetery Road BELLBRAE VIC 3228	SURF COAST SHIRE
BOORHAMAN	Boorhaman Cemetery Trust	Cemetery Lane BOORHAMAN VIC 3678	WANGARATTA RURAL CITY
BOWMAN'S FOREST	Bowman's Forest Cemetery Trust	Great Alpine Road BOWMANS FOREST VIC 3735	WANGARATTA RURAL CITY
ELDORADO	Eldorado Cemetery Trust	Cemetery Road ELDORADO VIC 3746	WANGARATTA RURAL CITY
GRETA	Greta Cemetery Trust	Kilfeera Road GRETA VIC 3675	WANGARATTA RURAL CITY
MILAWA	Milawa Cemetery Trust	Kerr's Road MILAWA VIC 3678	WANGARATTA RURAL CITY
NARIMGA (SPRINGHURST)	Narimga Cemetery Trust	Cemetery Road SPRINGHURST VIC 3682	WANGARATTA RURAL CITY
TARRAWINGEE	Tarrawingee Cemetery Trust	Cemetery Road TARRAWINGEE VIC 3678	WANGARATTA RURAL CITY
WANGARATTA	Wangaratta Cemetery Trust	Tone Road WANGARATTA VIC 3677	WANGARATTA RURAL CITY
WANGARATTA EAST	Wangaratta East Cemetery Mangmt	Cemetery Lane WANGARATTA VIC 3676	WANGARATTA RURAL CITY

Source: Department of Human Services

Appendix F – Public Cemetery Trusts

Class B Public Cemetery Trusts

Public Cemeteries - Class B	Cemetery Trust Name	Address	LGA
WHITFIELD	Whitfield Cemetery Trust	Cemetery Lane WHITFIELD VIC 3733	WANGARATTA RURAL CITY
PEECHELBA	Yarrawonga and District Cemetery Trust	Cemetery Road PEECHELBA VIC 3678	WANGARATTA RURAL CITY

Appendix G – 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 G – Exempt and Leviable State Government bodies

Fire Services Property Levy – Government Bodies

Exempt	Leviable
Adult Community and Further Education Board	Agriculture Victoria Services Pty Ltd
Adult Multicultural Education Services	Alpine Resorts Coordinating Council
Albury Wodonga Health	Australian Grand Prix Corporation
Alexandra District Hospital	Ballarat General Cemeteries Trust
Alfred Health	Barwon Region Water Corporation
Alpine Health	Barwon Regional Waste Management Group
Ambulance Victoria	Bendigo Cemeteries Trust
Architects Registration Board of Victoria	Calder Regional Waste Management Group
Austin Health	Central Gippsland Region Water Corporation
Australian Centre for the Moving Image	Central Highlands Region Water Corporation
Australian Synchrotron Holding Company	Central Murray Regional Waste Management Group
Bairnsdale Regional Health Service	City West Water Corporation
Ballarat Health Services	Coliban Region Water Corporation
Barwon Health	Dairy Food Safety Victoria
Bass Coast Regional Health	Desert Fringe Regional Waste Management Group
Beaufort and Skipton Health Service	East Gippsland Region Water Corporation
Beechworth Health Service	Emerald Tourist Railway Board
Benalla Health	Falls Creek Alpine Resort Management Board
Bendigo Health Care Group	Fed Square Pty Ltd
Bendigo Regional Institute of TAFE	Geelong Cemeteries Trust
Boort District Health	Geelong Performing Arts Centre Trust
Box Hill Institute of TAFE	Gippsland and Southern Rural Water Corporation
Casterton Memorial Hospital	Gippsland Regional Waste Management Group
Castlemaine Health	Goulburn Valley Region Water Corporation
CenITex	Goulburn Valley Regional Waste Management Group
Central Gippsland Health Service	Goulburn-Murray Rural Water Corporation
Central Gippsland Institute of TAFE	Grampians Regional Waste Management Group
Chisholm Institute of TAFE	Grampians Wimmera-Mallee Water Corporation
Cobram District Health	Greater Metropolitan Cemeteries Trust
Cohuna District Hospital	Greyhound Racing Victoria
Colac Area Health	Harness Racing Victoria
Commission for Children and Young People	Highlands Regional Waste Management Group

Source: Department of Treasury and Finance

Appendix G – Exempt and Leviable State Government bodies

Fire Services Property Levy – Government Bodies

Exempt

Corangamite Catchment Management Authority
Country Fire Authority
Dental Health Services Victoria
Department of State Development, Business and Innovation
Department of Education and Early Childhood Development
Department of Health
Department of Human Services
Department of Justice
Department of Premier and Cabinet
Department of Environment and Primary Industries
Department of Transport, Planning and Local Infrastructure
Department of Treasury and Finance
Director of Housing (PNFC)
Djerriwarrh Health Services
Docklands Studios Melbourne Pty Ltd
Domestic (HIH) Indemnity Fund and Housing Guarantee Claims
Dunmunkle Health Services
East Gippsland Catchment Management Authority
East Gippsland Institute of TAFE
East Grampians Health Service
East Wimmera Health Service
Eastern Health
Echuca Regional Health
Edenhope and District Memorial Hospital
Emergency Services Telecommunications Authority
Energy Safe Victoria
Environment Protection Authority

Leviable

Lake Mountain Alpine Resort Management Board
Lower Murray Urban and Rural Water Corporation
Melbourne and Olympic Parks Trust
Melbourne Convention and Exhibition Trust
Melbourne Market Authority
Melbourne Water Corporation
Metropolitan Waste Management Group
Mildura Cemetery Trust
Mildura Regional Waste Management Group
Mornington Peninsula Regional Waste Management Group
Mount Baw Baw Alpine Resort Management Board
Mount Buller and Mount Stirling Alpine Resort Management Board
Mount Hotham Alpine Resort Management Board
Murray Valley Citrus Board
Murray Valley Wine Grape Industry Development Committee
North East Region Water Corporation
Northern East Victorian Regional Waste Management Group
Northern Victorian Fresh Tomato Industry Development Committee
Phillip Island Nature Park Board of Management Inc.
Phytogene Pty Ltd
Port of Hastings Development Authority
Port of Melbourne Corporation (a)
PrimeSafe
Queen Victoria Women's Centre Trust (e)
Rural Finance Corporation of Victoria
South East Water Corporation
South Gippsland Region Water Corporation

Source: Department of Treasury and Finance

Appendix G – Exempt and Leviable State Government bodies

Fire Services Property Levy – Government Bodies

Exempt	Leviable
Essential Services Commission	South Western Regional Waste Management Group
Film Victoria	Southern Metropolitan Cemeteries Trust
Fire Services Levy Monitor	State Electricity Commission of Victoria
Freedom of Information Commissioner	State Sport Centres Trust
Gippsland Southern Health Service	State Trustees Limited
Glenelg Hopkins Catchment Management Authority	Transport Accident Commission
Gordon Institute of TAFE	Treasury Corporation of Victoria
Goulburn Broken Catchment Management Authority	Urban Renewal Authority Victoria
Goulburn Ovens Institute of TAFE	VicForests
Goulburn Valley Health	Victorian Arts Centre Trust
Health Purchasing Victoria	Victorian Funds Management Corporation
Heathcote Health	Victorian Major Events Company Limited
Hepburn Health Service	Victorian Managed Insurance Authority
Heritage Council	Victorian Plantations Corporation (shell)
Hesse Rural Health Service	Victorian Regional Channels Authority
Heywood Rural Health	Victorian Strawberry Industry Development Committee
Holmesglen Institute of TAFE	Victorian WorkCover Authority
Inglewood and Districts Health Service	VITS Languagelink
Independent Broad-Based Anti-Corruption Commission (IBAC)	Wannon Region Water Corporation
International Fibre Centre Limited	Western Region Water Corporation
Judicial College of Victoria	Westernport Region Water Corporation
Kangan Batman Institute of TAFE	Yarra Valley Water Corporation
Kerang and District Hospital	Zoological Parks and Gardens Board of Victoria
Kooweerup Regional Health Service	
Kyabram and District Health Services	
Kyneton District Health Service	
Latrobe Regional Hospital	
Legal Services Board	
Legal Services Commissioner	
Library Board of Victoria	

Source: Department of Treasury and Finance

Appendix G – Exempt and Leviaible State Government bodies

Fire Services Property Levy – Government Bodies

Exempt

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

Melbourne Cricket Ground Trust

Melbourne Health

Melbourne Recital Centre Limited

Metropolitan Fire and Emergency Services Board

Metropolitan Planning Authority

Monash Health

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

Otway Health and Community Services

Leviaible

Source: Department of Treasury and Finance

Appendix G – Exempt and Leviable State Government bodies

Fire Services Property Levy – Government Bodies

Exempt	Leviable
Parks Victoria	
Parliament of Victoria	
Peninsula Health	
Peter MacCallum Cancer Institute	
Port Phillip and Westernport Catchment Management Authority	
Portland District Health	
Public Transport Development Authority	
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	
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	
Taxi Services Commission	
Terang and Mortlake Health Service	
The Kilmore and District Hospital	
The Queen Elizabeth Centre	

Source: Department of Treasury and Finance

Appendix G – Exempt and Leviable State Government bodies

Fire Services Property Levy – Government Bodies

Exempt

The Royal Children's Hospital
The Royal Victorian Eye and Ear Hospital
The Royal Women's Hospital
Timboon and District Healthcare Service
Tourism Victoria
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 Building Authority
Victorian Commission for Gambling and Liquor 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 Inspectorate
Victorian Institute of Forensic Medicine
Victorian Institute of Forensic Mental Health
Victorian Institute of Sport Limited

Leviable

Source: Department of Treasury and Finance

Appendix G – Exempt and Leviable State Government bodies

Fire Services Property Levy – Government Bodies

Exempt	Leviable
Victorian Institute of Sport Trust	
Victorian Institute of Teaching	
Victorian Law Reform Commission	
Victorian Multicultural Commission	
Victorian Professional Standards Council	
Victorian Responsible Gambling Foundation	
Victorian Rail Track (PNFC)	
Victorian Registration and Qualifications Authority	
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 Health	
Yea and District Memorial Hospital	

Appendix H – AVPCC Listing

Disclaimer: This AVPCC listing is intended to assist council rates administrators to administer the Fire Services Property Levy by providing a clearer understanding as to which AVPCCs have been allocated to each FSPL land use classification.

The descriptions in the list were taken from the 2014 *Valuation Best Practice Specifications Guidelines* and are correct and current at the date of issue of this Manual. As the Valuer General may subsequently amend the Guidelines, this list should be read in conjunction with any amendments to the Guidelines during the 2014-15 levy year that are published on the Valuer General website:

<http://www.dtpli.vic.gov.au/property-and-land-titles/valuation/government-valuations/valuer-general-victoria>

Residential

FSPL Classification	AVPCC	
Residential	100	Vacant Residential Dwelling Site/Surveyed Lot
Residential	101	Residential Development Site
Residential	102	Vacant In Globo Residential Subdivisional Land
Residential	103	Vacant Residential Rural/Rural Lifestyle
Residential	110	Detached Dwelling
Residential	111	Separate Dwelling and Curtilage
Residential	112	Semi-Detached/Terrace/Row House
Residential	113	Granny Flat/Studio
Residential	114	Dwelling and Dependant Unit
Residential	115	Shack/Hut/Donga
Residential	116	Cabin/Accommodation (rental/leased individual residential site)
Residential	117	Residential Rural/Rural Lifestyle
Residential	118	Residential Land (with buildings that add no value)
Residential	120	Single Strata Unit/Villa Unit/Townhouse
Residential	121	Conjoined Strata Unit/Townhouse
Residential	123	Residential Company Share Unit (ground level)
Residential	124	Residential Company Share Unit (within multi-storey development)
Residential	125	Strata unit or flat
Residential	126	Individual Car Park
Residential	127	Individual Berth
Residential	128	Individual Flat
Residential	129	Common Land associated with a residential development
Residential	130	Boarding House
Residential	131	Residential Investment Flats
Residential	133	Short Term Holiday Accommodation

Continued next page

Appendix H – AVPCC Listing

Residential

FSPL Classification	AVPCC	
Residential	135	Dormitory Accommodation/University Residential College
Residential	140	Retirement Village Unit
Residential	141	Retirement Village Complex
Residential	142	Aged Care Complex
Residential	143	Special Accommodation
Residential	144	Disability Housing
Residential	150	Miscellaneous Improvements on Residential Land
Residential	151	Miscellaneous Improvements on Residential Rural Land
Residential	729	Residential College/Quarters - Defence forces
Residential	742	Religious Residence

Appendix H – AVPCC Listing

Commercial

FSPL Classification	AVPCC	
Commercial	210	Retail Premises (single occupancy)
Commercial	211	Retail Premises (multiple occupancies)
Commercial	212	Mixed Use Occupation
Commercial	213	Shopping Centre
Commercial	214	National Company Retail
Commercial	215	Fuel Outlet/Garage/Service Station
Commercial	216	Multi-Purpose Fuel Outlet (fuel/food/groceries)
Commercial	217	Bottle Shop/Licensed Liquor Outlet
Commercial	218	Licensed Retail Premises
Commercial	219	Market Stall
Commercial	220	Office Premises
Commercial	221	Low Rise Office Building
Commercial	222	Multi-Level Office Building
Commercial	223	Special Purpose (built-in technology)
Commercial	230	Residential Hotel/Motel/Apartment Hotel Complex
Commercial	231	Residential Hotel/Motel/Apartment Hotel Units
Commercial	232	Serviced Apartments/Holiday Units
Commercial	233	Bed and Breakfast
Commercial	234	Tourist Park/Caravan Park/Camping Ground
Commercial	235	Guest Lodge/Back Packers/Bunkhouse/Hostel
Commercial	236	Ski Lodge/Member Facility
Commercial	237	Recreation Camp
Commercial	240	Pub/Tavern/Hotel/Licensed Club/Restaurant/Licensed Restaurant/Nightclub
Commercial	241	Hotel-Gaming
Commercial	242	Club – Gaming – stand alone
Commercial	243	Member Club Facility
Commercial	244	Casino
Commercial	245	National Company Restaurant
Commercial	246	Kiosk
Commercial	247	Conference/Convention Centre
Commercial	250	Live Entertainment - Major Multi-Purpose Complex
Commercial	251	Cinema Complex
Commercial	252	Playhouse/Traditional Theatre

Continued next page

Appendix H – AVPCC Listing

Commercial

FSPL Classification	AVPCC	
Commercial	253	Drive-In
Commercial	260	Large Theme Attraction/Park
Commercial	261	Amusement Park
Commercial	262	Major Infrastructure Attractions (often associated with a major historic or feature natural location).
Commercial	263	Tourism Infrastructure – Local Attractions
Commercial	270	Health Surgery
Commercial	271	Health Clinic
Commercial	272	Brothel
Commercial	273	Crematorium/Funeral Services
Commercial	274	Automatic Teller Machine
Commercial	275	Veterinary Clinic
Commercial	280	Ground Level Parking
Commercial	281	Multi-Storey Car Park
Commercial	282	Individual Car Park Site
Commercial	283	Car Wash
Commercial	284	Vehicle Sales Centre
Commercial	285	Vehicle Rental Centre
Commercial	290	Advertising Sign
Commercial	293	Electronic Stadium/Street TV Relay Screen/Scoreboard
Commercial	656	Bus Maintenance Depot
Commercial	657	Bus Interchange Centre/Bus Terminal
Commercial	670	Airfield (includes associated open space)
Commercial	671	Airstrip
Commercial	672	Airport Traffic Control Centre
Commercial	674	Airport Terminal Building - Passengers
Commercial	675	Airport Terminal Building – Freight
Commercial	684	Wharf - Passenger Terminal and Ferry Pier Facilities
Commercial	687	Marinas and Yacht Clubs
Commercial	688	Dockyard, Dry Dock and/or Ship Building Facility
Commercial	690	Post Offices
Commercial	696	Television/Radio Station - Purpose Built
Commercial	711	Private Hospital

Continued next page

Appendix H – AVPCC Listing

Commercial

FSPL Classification	AVPCC	
Commercial	715	Day Care Centre for Children
Commercial	810	Major Sports Complex
Commercial	811	Major Indoor Sports Complex
Commercial	814	Aquatic Complex
Commercial	815	Water Sports – Outdoor
Commercial	816	Motor Racing Tracks/Speedways
Commercial	818	Ski Fields
Commercial	820	Indoor Sports Centre
Commercial	823	Swimming Pools/Aquatic Centres
Commercial	825	Motor Race Tracks/Speedways
Commercial	827	Ski Fields
Commercial	828	Equestrian Centre

Appendix H – AVPCC Listing

Industrial

FSPL Classification	AVPCC	
Industrial	310	General Purpose Factory
Industrial	311	Food Processing Factory
Industrial	312	Major Industrial Complex – Special Purpose Improvements
Industrial	320	General Purpose Warehouse
Industrial	321	Open Area Storage
Industrial	322	Bulk Grain Storage (structures)
Industrial	323	Bulk Grain Storage (earthen walls and flooring - pit bunker)
Industrial	324	Bulk Liquid Storage Fuel Depot/Tank Farm
Industrial	325	Coolstore/Coldstore
Industrial	326	Works Depot
Industrial	330	Tannery/Skins Depot & Drying
Industrial	331	Abattoirs
Industrial	332	Stock sales yards
Industrial	333	Rendering Plant
Industrial	334	Oil Refinery
Industrial	335	Petro-chemical Manufacturing
Industrial	336	Sawmill
Industrial	400	Sand
Industrial	401	Gravel/Stone
Industrial	402	Manufacturing Materials
Industrial	403	Soil
Industrial	404	Coal
Industrial	405	Minerals/Ores
Industrial	406	Precious Metals
Industrial	407	Uranium
Industrial	408	Quarry/Mine (open cut) – Exhausted (dry)
Industrial	409	Quarry/Mine (open cut) – Exhausted (wet)
Industrial	410	Sand
Industrial	411	Gravel/Stone
Industrial	412	Manufacturing Materials
Industrial	413	Soil
Industrial	420	Black or Brown Coal
Industrial	421	Iron Ore

Continued next page

Appendix H – AVPCC Listing

Industrial

FSPL Classification	AVPCC	
Industrial	422	Bauxite
Industrial	423	Gold
Industrial	424	Metals (other than gold)
Industrial	425	Precious Stones
Industrial	426	Uranium
Industrial	427	Non Metals (other than Uranium)
Industrial	430	Non-metals
Industrial	431	Black Coal
Industrial	432	Precious Stones
Industrial	433	Gold
Industrial	434	Metals (other than gold)
Industrial	439	Closed Mine Shaft
Industrial	440	Tailings Dump (minerals)
Industrial	441	Tailings Dump (non-minerals)
Industrial	450	Oil
Industrial	451	Gas
Industrial	452	Water (mineral)
Industrial	453	Water (stock and domestic)
Industrial	454	Water (irrigation)
Industrial	459	Disused Bore/Well
Industrial	460	Lake – Salt Extraction
Industrial	461	Man-Made Evaporative Basin
Industrial	470	Dredging (minerals)
Industrial	471	Dredging (non-minerals)
Industrial	480	Extractive less than 2 Metres
Industrial	481	Operating mine unspecified
Industrial	610	Wells
Industrial	611	Production/Refinery
Industrial	612	Storage
Industrial	620	Electricity Power Generators – Fuel Powered (includes brown coal, black coal, natural steam, gas, oil and nuclear)
Industrial	621	Hydroelectricity Generation
Industrial	622	Wind Farm Electricity Generation

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Appendix H – AVPCC Listing

Industrial

FSPL Classification	AVPCC	
Industrial	623	Electricity Substation / Terminal
Industrial	626	Solar Electricity Generation
Industrial	630	Refuse Incinerator
Industrial	631	Refuse Transfer Station
Industrial	632	Sanitary Land Fill
Industrial	633	Refuse Recycling
Industrial	634	Hazardous Materials/Toxic Storage Centre
Industrial	635	Toxic By-product Storage and Decontamination Site
Industrial	636	Sewerage/Stormwater Treatment Plant Site
Industrial	637	Sewerage/Stormwater Pump Stations
Industrial	643	Water Treatment Plant
Industrial	644	Water Storage Tanks, Pressure Control Towers and Pumping Stations.
Industrial	659	Weighbridge
Industrial	661	Railway Switching and Marshalling Yards
Industrial	662	Railway Maintenance Facility
Industrial	663	Railway Passenger Terminal Facilities (including stations)
Industrial	664	Railway Freight Terminal Facilities
Industrial	666	Tramway Maintenance/Terminal Storage
Industrial	667	Tram Stopping Facilities
Industrial	673	Airport Hangar Building
Industrial	676	Heliport
Industrial	681	Port Dock/Berth
Industrial	682	Port Wharf/Pier and Apron – Cargo
Industrial	683	Wharf - Storage Sheds
Industrial	685	Piers, Storages, and Slipways
Industrial	689	Lighthouse and Navigation Aids
Industrial	691	Postal Exchange/Mail Sorting Centres
Industrial	693	Telecommunication Buildings/Maintenance Depots
Industrial	694	Telecommunication Towers and Aerials
Industrial	697	Printing Works/Press
Industrial	698	Telephone Exchange – Purpose Built

Appendix H – AVPCC Listing

Primary Production

FSPL Classification	AVPCC	
Primary Production	500	Vacant Land - Native Vegetation/Bushland
Primary Production	501	Vacant Land - Native Vegetation/Bushland With Covenant/Agreement
Primary Production	510	General Cropping
Primary Production	511	Specialised Cropping
Primary Production	520	Domestic Livestock Grazing
Primary Production	521	Non-Native Animals
Primary Production	522	Native Animals
Primary Production	523	Livestock Production – Sheep
Primary Production	524	Livestock Production – Beef Cattle
Primary Production	525	Livestock Production – Dairy Cattle
Primary Production	530	Mixed farming and grazing
Primary Production	540	Cattle Feed Lot
Primary Production	541	Poultry - Open Range
Primary Production	542	Poultry (egg production)
Primary Production	543	Poultry (broiler production)
Primary Production	544	Horse Stud/Training Facilities/Stables
Primary Production	545	Piggery
Primary Production	546	Kennel/Cattery
Primary Production	550	Market Garden – Vegetables
Primary Production	551	Orchards, Groves and Plantations
Primary Production	561	Vineyard
Primary Production	562	Plant/Tree Nursery
Primary Production	563	Commercial Flower and Plant Growing – (outdoor)
Primary Production	564	Glasshouse Plant/Vegetable Production
Primary Production	570	Softwood Plantation
Primary Production	571	Hardwood Plantation
Primary Production	572	Native Hardwood (standing timber)
Primary Production	580	Oyster Beds
Primary Production	581	Fish Farming - Sea Water Based
Primary Production	582	Yabby Farming
Primary Production	583	Aquaculture Breeding/Research Facilities/Fish Hatchery

Appendix H – AVPCC Listing

Public Benefit

FSPL Classification	AVPCC	
Public Benefit	640	Water Catchment Area
Public Benefit	641	Water Catchment Dam/Reservoir
Public Benefit	642	Water Storage Dam/Reservoir (Non-Catchment)
Public Benefit	686	Ramps & Jetties
Public Benefit	707	Cemetery
Public Benefit	710	Public Hospital
Public Benefit	712	Welfare Centre
Public Benefit	713	Community Health Centre
Public Benefit	714	Centre for the Mentally ill
Public Benefit	720	Early Childhood Development Centre – Kindergarten
Public Benefit	721	Government School
Public Benefit	722	School Camps
Public Benefit	723	Non-Government School
Public Benefit	724	Special Needs School
Public Benefit	725	University
Public Benefit	726	Technical and Further Education
Public Benefit	727	Research Institute - Public
Public Benefit	728	Observatory
Public Benefit	730	Police Facility
Public Benefit	731	Court Facility
Public Benefit	732	Prison/Detention Centre/Goal Complex/Corrective Institution
Public Benefit	733	Fire Station Facility
Public Benefit	734	Ambulance Station Facility
Public Benefit	735	Emergency Services Complex
Public Benefit	736	Community Protection and Services Training Facility
Public Benefit	740	Place of Worship
Public Benefit	741	Religious Hall
Public Benefit	743	Religious Study Centre
Public Benefit	750	Halls and Service Clubrooms
Public Benefit	751	Rural and Community Camps
Public Benefit	752	Community Facility
Public Benefit	760	Parliament House
Public Benefit	761	Government House

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Appendix H – AVPCC Listing

Public Benefit

FSPL Classification	AVPCC	
Public Benefit	762	Local Government
Public Benefit	763	Civic Buildings
Public Benefit	770	Army Barracks/Administration Base
Public Benefit	771	Army Maintenance Depots
Public Benefit	772	Army Field Camps and Firing Ranges
Public Benefit	773	Naval Base/Administration Base
Public Benefit	774	Naval Specialised Facilities – Ground Based
Public Benefit	775	Naval Specialised Facilities – Water Based
Public Benefit	776	Air Force Base/Administration
Public Benefit	777	Airstrip and Specialised Facilities
Public Benefit	778	Munitions Storage Facility
Public Benefit	780	Public Conveniences
Public Benefit	781	Unspecified – Public, Education and Health Improved
Public Benefit	783	Animal Shelter
Public Benefit	812	Outdoor/Indoor Sports Complex - non major
Public Benefit	813	Outdoor Sports – Extended Areas/Cross Country
Public Benefit	817	Racecourse/Tracks
Public Benefit	821	Outdoor Sports Grounds town or suburban facilities
Public Benefit	822	Outdoor Sports – Extended Areas/Cross Country
Public Benefit	824	Water Sports – Outdoor
Public Benefit	826	Aero Club Facility
Public Benefit	829	Bike Track/Walking Trails
Public Benefit	830	Library/Archives
Public Benefit	831	Museum/Art Gallery
Public Benefit	832	Cultural Heritage Centre
Public Benefit	833	Wildlife Zoo
Public Benefit	834	Aquarium
Public Benefit	835	Botanical Gardens
Public Benefit	836	Monument/Memorial
Public Benefit	837	Culture, recreation and sport
Public Benefit	840	Library/Archives
Public Benefit	841	Museum/Art Gallery
Public Benefit	842	Cultural Heritage Centre

Continued next page

Appendix H – AVPCC Listing

Public Benefit

FSPL Classification	AVPCC	
Public Benefit	843	Wildlife Zoo/Park/Aquarium
Public Benefit	844	Parks and Gardens
Public Benefit	845	Monument/Memorial
Public Benefit	850	Bathing Boxes
Public Benefit	851	Boat Sheds
Public Benefit	900	Vacant Land
Public Benefit	910	Nature Reserve
Public Benefit	920	World Heritage Area
Public Benefit	921	Local Wilderness Area
Public Benefit	930	National Park - Land
Public Benefit	931	National Park - Marine
Public Benefit	940	Natural Monument - Land
Public Benefit	941	Natural Monument – Marine
Public Benefit	950	Forest Reserves - Public
Public Benefit	951	Forest Reserves - Private
Public Benefit	960	Conservation Area - Public
Public Benefit	961	Conservation Area - Private
Public Benefit	970	Protected Landscape - Public
Public Benefit	971	Protected Landscape - Private
Public Benefit	972	Protected Seascape - Public
Public Benefit	973	Protected Seascape - Private
Public Benefit	980	River Reserve (fresh water)
Public Benefit	981	Creek Reserve (fresh water)
Public Benefit	982	River Reserve (salt water)
Public Benefit	983	Creek Reserve (salt water)
Public Benefit	984	Floodway Reserve
Public Benefit	985	Fresh Water Lake Reserve
Public Benefit	986	Salt Water Lake Reserve
Public Benefit	987	Inland Low Lying Tidal Estuary Wetlands Reserve
Public Benefit	988	Seabed – Open Sea/Ocean/Bays
Public Benefit	990	Game Reserve - Public
Public Benefit	991	Game Reserve - Private

* **Note** highlighted properties may be eligible for fixed charge only under section 20 of the *Fire Services Property Levy Act 2012* if owned by a council and not used for commercial or business purposes.

Appendix H – AVPCC Listing

Vacant

FSPL Classification	AVPCC	
Vacant	200	Commercial Development Site
Vacant	201	Vacant In Globo Commercial Land
Vacant	202	Commercial Land (with buildings that add no value)
Vacant	300	Industrial Development Site
Vacant	301	Vacant Industrial In Globo Land
Vacant	303	Industrial Land (with buildings which add no value)
Vacant	482	Vacant Land mining unspecified
Vacant	600	Vacant Land
Vacant	601	Unspecified - Transport, Storage, Utilities and Communication
Vacant	700	Vacant Health Services Development Site
Vacant	701	Vacant Education and Research Development Site
Vacant	702	Vacant Justice and Community Protection Development Site
Vacant	703	Vacant Religious Purposes Development Site
Vacant	704	Vacant Community Services Development Site
Vacant	705	Vacant Government Administration Development Site
Vacant	706	Vacant Defence Services Development Site
Vacant	782	Unspecified – Public, Education and Health vacant
Vacant	800	Vacant Site – Sporting Use
Vacant	801	Vacant Site – Heritage Application
Vacant	802	Vacant Site – Cultural Use

Appendix H – AVPCC Listing

Exempt

FSPL Classification	AVPCC	
Exempt	109	Residential Airspace
Exempt	209	Commercial Airspace
Exempt	302	Industrial Airspace
Exempt	613	Transmission Pipeline (through easements, freehold and public land)
Exempt	614	Distribution/Reticulation Pipelines (through easements, freehold and public land)
Exempt	624	Electricity Transmission Lines (through easements, freehold and public land)
Exempt	625	Electricity Distribution/Reticulation Lines (through easements, freehold and public land)
Exempt	638	Sewerage/Stormwater Pipelines (through easements, freehold and public land)
Exempt	645	Major Water Conduits
Exempt	646	Water - Urban Distribution Network (through easements, freehold and public land)
Exempt	650	Freeways
Exempt	651	Main Highways (including national routes)
Exempt	652	Secondary Roads
Exempt	653	Suburban and Rural Roads
Exempt	654	Closed Roads
Exempt	655	Reserved Roads
Exempt	658	Designated Bus/Taxi Stops/Stands/Shelters
Exempt	660	Railway Line in use
Exempt	665	Tramway/Light Rail Right of Way and Associated Track Infrastructure
Exempt	668	Railway/Tramway Line Closed/Unused
Exempt	680	Port Channel
Exempt	692	Post Boxes
Exempt	695	Cable Lines, Conduits and Special Purpose Below Street Level Communication Line Tunnels – not being sewers (through easements, freehold and public land)

Appendix H – AVPCC Listing

Section 20

FSPL Classification	AVPCC	
Public Benefit	750	Halls and Service Clubrooms
Public Benefit	751	Rural and Community Camps
Public Benefit	752	Community Facility
Public Benefit	821	Outdoor Sports Grounds town or suburban facilities
Public Benefit	824	Water Sports – Outdoor
Public Benefit	829	Bike Track/Walking Trails
Public Benefit	832	Cultural Heritage Centre
Public Benefit	835	Botanical Gardens
Public Benefit	836	Monument/Memorial
Public Benefit	837	Culture, recreation and sport
Public Benefit	842	Cultural Heritage Centre
Public Benefit	844	Parks and Gardens
Public Benefit	845	Monument/Memorial
Public Benefit	900	Vacant Land
Public Benefit	910	Nature Reserve
Public Benefit	920	World Heritage Area
Public Benefit	921	Local Wilderness Area
Public Benefit	930	National Park - Land
Public Benefit	931	National Park - Marine
Public Benefit	940	Natural Monument - Land
Public Benefit	941	Natural Monument – Marine
Public Benefit	950	Forest Reserves - Public
Public Benefit	951	Forest Reserves - Private
Public Benefit	960	Conservation Area - Public
Public Benefit	961	Conservation Area - Private
Public Benefit	970	Protected Landscape - Public
Public Benefit	971	Protected Landscape - Private
Public Benefit	972	Protected Seascape - Public
Public Benefit	973	Protected Seascape - Private
Public Benefit	980	River Reserve (fresh water)
Public Benefit	981	Creek Reserve (fresh water)
Public Benefit	982	River Reserve (salt water)
Public Benefit	983	Creek Reserve (salt water)

Continued next page

Appendix H – AVPCC Listing

Section 20

FSPL Classification	AVPCC	
Public Benefit	984	Floodway Reserve
Public Benefit	985	Fresh Water Lake Reserve
Public Benefit	986	Salt Water Lake Reserve
Public Benefit	987	Inland Low Lying Tidal Estuary Wetlands Reserve
Public Benefit	988	Seabed – Open Sea/Ocean/Bays
Public Benefit	990	Game Reserve - Public
Public Benefit	991	Game Reserve - Private

* **Note** highlighted properties may be eligible for fixed charge only under section 20 of the *Fire Services Property Levy Act 2012* if owned by a council and not used for commercial or business purposes.

Appendix I – 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 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 J – Return

Declaration of Annual Fire Services Property Levy Billing Report

Current Year Only (to be submitted by 15 August of the current financial year)

Financial Year:

Local Government Authority

Primary Information		Form 1 of 2											
Ref		A	B	C	D	E	F	G	H	I	J	K	L
	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 (\$)
1	Residential												
2	Commercial												
3	Industrial												
4	Primary Production												
5	Public Benefit												
6	Vacant												
7	Sub-Total												
8	Council fixed charge (s. 20)												
9	Total												
10	Exempt / Non-Leviable												

Notes:

Levy (\$) amount is net of concessions

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

Ref: refer to Reporting Field Descriptions appendix immediately after this report.

The State Revenue Office may request additional information from Council, including the breakdown of concessions and SFE properties by land use classification.

No data expected.

Appendix J – Return

Declaration of Annual Fire Services Property Levy Billing Report

Current Year Only (to be submitted by 15 August of the current financial year)

Financial Year:

Local Government Authority

Secondary Information		Form 2 of 2			
Ref		A	B	C	D
	Concessions/Fixed Charges/Exclusions	MFB	CFA	Total	Council
1	Concessions	Current Year (\$)			
		Current Year (#)			
2	SFE Fixed Charges	Current Year (\$)			
		Current Year (#)			
3	SFE Exempt Land	Current Year (#)			
4	Council fixed charge (s. 20)	Current Year (\$)			
		Current Year (#)			
5	Commonwealth Land	Current Year (#)			
6	Crown Land & Public Bodies	Current Year (#)			
7	Exempt AVPCC Land	Current Year (#)			

Notes:

MFB/CFA is the aggregate data for the municipality (including Council data)

Ref: refer to Reporting Field Descriptions appendix immediately after this report.

No data expected.

Appendix J - Return Reporting Field Descriptions

MFB

Reports have been divided into rows (numeric identifier), and columns (alpha identifier). Row and Column identifiers are indicated at the beginning of each description below to specify which field they relate to.

Annual Return: Primary Information - Location MFB

Lands (#)

1A: Count of all leviable lands within council with a Residential land use classification in the MFB fire district. Includes Council Owned lands (1G).

2A: Count of all leviable lands within council with a Commercial land use classification in the MFB fire district. Includes Council Owned lands (2G).

3A: Count of all leviable lands within council with an Industrial land use classification in the MFB fire district. Includes Council Owned lands (3G).

4A: Count of all leviable lands within council with a Primary Production land use classification in the MFB fire district. Includes Council Owned lands (4G).

5A: Count of all leviable lands within council with a Public Benefit land use classification, including Section 20 properties, in the MFB fire district. Includes Council Owned lands (5G).

6A: Count of all leviable lands within council with a Vacant land use classification in the MFB fire district. (excluding Vacant Residential land). Includes Council Owned lands (6G).

7A: Sum of (1A – 6A).

8A: n/a

9A: (7A + 8A)

10A: Count of all lands within council that have an AVPCC listed as Exempt (see *Appendix F of the Manual of Operating Procedures for Local Government*), plus count of lands deemed as Non-leviable (see *Section 5.6 of the Manual of Operating Procedures for Local Government*). Includes Council Owned lands (10G).

CIV (\$)

1B: Sum total of CIVs for all leviable lands within council with a Residential land use classification in the MFB fire district. Includes Council Owned lands (1H).

2B: Sum total of CIVs for all leviable lands within council with a Commercial land use classification in the MFB fire district. Includes Council Owned lands (2H).

3B: Sum total of CIVs for all leviable lands within council with an Industrial land use classification in the MFB fire district. Includes Council Owned lands (3H).

4B: Sum total of CIVs for all leviable lands within council with a Primary Production land use classification in the MFB fire district. Includes Council Owned lands (4H).

5B: Sum total of CIVs for all leviable lands within council with a Public Benefit land use classification in the MFB fire district. Includes Council Owned lands (5H). *This may include the CIV values of Section 20 properties also. If so, please notify the SRO separately via email of the total CIV values for Section 20 properties only.* Includes Council Owned lands (5H).

6B: Sum total of CIVs for all leviable lands within council with a Vacant land use classification in the MFB fire district. Includes Council Owned lands (6H).

7B: Sum of (1B – 6B).

8B: n/a

9B: (7B + 8B)

10B: n/a

Levy (\$)

Application of levy formula (see Section 6.6 of this manual).

1C: $1A \times \text{Residential fixed charge rate} + (\text{MFB Residential levy rate} \times 1B) - \text{total Concessions applied to Residential lands (including SFE and Cross Boundary Fixed Charge exemptions at Residential rate)}$.

2C: $2A \times \text{Commercial fixed charge rate} + (\text{MFB Commercial levy rate} \times 2B) - \text{total Concessions applied to Commercial lands (including SFE and Cross Boundary Fixed Charge exemptions at Commercial rate)}$.

3C: $3A \times \text{Industrial fixed charge rate} + (\text{MFB Industrial levy rate} \times 3B) - \text{total Concessions applied to Industrial lands (including SFE and Cross Boundary Fixed Charge exemptions at Industrial rate)}$.

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4C: $4A \times \text{Primary Production fixed charge rate} + (\text{MFB Primary Production levy rate} \times 4B) - \text{total Concessions applied to Primary Production lands (including SFE and Cross Boundary Fixed Charge exemptions at Primary Production rate)}$.

5C: $5A \times \text{Public Benefit fixed charge rate} + (\text{MFB Public Benefit levy rate} \times 5B) - \text{total Concessions applied to Public Benefit lands (including SFE and Cross Boundary Fixed Charge exemptions at Public Benefit rate)}$.

6C: $6A \times \text{Vacant fixed charge rate} + (\text{MFB Vacant levy rate} \times 6B) - \text{total Concessions applied to Vacant lands (including SFE and Cross Boundary Fixed Charge exemptions at Vacant rate)}$.

7C: Sum of $(1C - 6C)$.

8C: n/a

9C: $(7C + 8C)$

10C: n/a

Annual Return: Primary Information – Council Owned MFB

Lands (#)

1G: Count of all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Residential land use classification in the MFB fire district.

2G: Count of all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Commercial land use classification in the MFB fire district.

3G: Count of all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with an Industrial land use classification in the MFB fire district.

4G: Count of all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Primary Production land use classification in the MFB fire district.

5G: Count of all Council Owned leviable lands (excluding s.20 lands), and all lands leased or

licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Public Benefit land use classification in the MFB fire district.

6G: Count of all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Vacant land use classification in the MFB fire district.

7G: Sum of $(1G - 6G)$.

8G: Count of all Council Owned lands in the MFB fire district that have a Section 20 AVPCC.

9G: $(7G + 8G)$

10G: Count of all Council Owned leviable lands within council and within the MFB fire district that have an Exempt AVPCC (see *Appendix F of the Manual of Operating Procedures for Local Government*), plus the count of all Council Owned lands deemed as Non-leviable (see *Section 5.6 of the Manual of Operating Procedures for Local Government*).

CIV (\$)

1H: Sum total of CIVs for all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Residential land use classification in the MFB fire district.

2H: Sum total of CIVs for all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Commercial land use classification in the MFB fire district.

3H: Sum total of CIVs for all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with an Industrial land use classification in the MFB fire district.

4H: Sum total of CIVs for all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Primary Production land use classification in the MFB fire district.

5H: Sum total of CIVs for all Council Owned leviable lands, and all lands leased or licensed by

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council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Public Benefit land use classification in the MFB fire district. *This may include the CIV values of Section 20 properties also. If so, please notify the SRO separately via email of the total CIV values for Section 20 properties only.*

6H: Sum total of CIVs for all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Vacant land use classification in the MFB fire district.

7H: Sum of (1H – 6H).

8H: n/a

9H: (7H + 8H)

10H: n/a

Levy (\$)

Application of levy formula (see Section 6.6 of this manual).

1I: $1G \times \text{Residential fixed charge rate} + (\text{MFB Residential levy rate} \times 1H) - \text{total Concessions applied to Residential lands (including SFE and Cross Boundary Fixed Charge exemptions at Residential rate)}$.

2I: $2G \times \text{Commercial fixed charge rate} + (\text{MFB Commercial levy rate} \times 2H) - \text{total Concessions applied to Commercial lands (including SFE and Cross Boundary Fixed Charge exemptions at Commercial rate)}$.

3I: $3G \times \text{Industrial fixed charge rate} + (\text{MFB Industrial levy rate} \times 3H) - \text{total Concessions applied to Industrial lands (including SFE and Cross Boundary Fixed Charge exemptions at Industrial rate)}$.

4I: $4G \times \text{Primary Production fixed charge rate} + (\text{MFB Primary Production levy rate} \times 4H) - \text{total Concessions applied to Primary Production lands (including SFE and Cross Boundary Fixed Charge exemptions at Primary Production rate)}$.

5I: $5G \times \text{Public Benefit fixed charge rate} + (\text{MFB Public Benefit levy rate} \times 5H) - \text{total Concessions applied to Public Benefit lands (including SFE and Cross Boundary Fixed Charge exemptions at Public Benefit rate)}$.

6I: $6G \times \text{Vacant fixed charge rate} + (\text{MFB Vacant levy rate} \times 6H) - \text{total Concessions applied to Vacant lands (including SFE and Cross Boundary Fixed Charge exemptions at Vacant rate)}$.

7I: Sum of (1I – 6I).

8I: Sum total of Levy (\$) assessed for s.20 properties within council in the MFB fire district.

9I: (7I + 8I)

10I: n/a

Annual Return: Secondary Information – MFB

1A - Current Year (\$): Total forecast value of levy concessions for the financial year being reported for lands within council in the MFB fire district.

1A - Current Year (#): Count of forecast levy concessions expected for the financial year being reported for lands within council in the MFB fire district.

2A - Current Year (\$): Total forecast levy from Fixed Charges from all lands within council approved as forming part of a SFE and in the MFB fire district, for the financial year being reported. Including Council Owned (2D)

2A - Current Year (#): Count of forecast Fixed Charges from all lands within council approved as forming part of a SFE and in the MFB fire district, for the financial year being reported. Including Council Owned (2D).

3A - Current Year (#): Count of the forecast number of properties within council exempt from the Fixed Charge as forming part of an approved SFE within the MFB fire district. Including Council Owned (3D).

4A - Current Year (\$): n/a

4A - Current Year (#): n/a

5A - Current Year (#): Count of lands within council that are Commonwealth owned, and therefore classed as exempt from the levy, within the MFB fire district.

6A - Current Year (#): Count of lands within council owned by State Government public bodies that are not leased/licensed, and therefore exempt from the levy, within the MFB fire district. (Leased/licensed

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lands are not exempt, see Section 5.6 of the Manual of Operation Procedures for Local Government).

7A – Current Year (#): Count of lands within council that have an Exempt AVPCC, in the MFB fire district. Including Council Owned (7D).

Annual Return: Secondary Information – Total

1C – Current Year (\$): Equals (1A). *Equals (1A + 1B) if council is MFB & CFA.*

1C – Current Year (#): Equals (1A). *Equals (1A + 1B) if council is MFB & CFA.*

2C – Current Year (\$): Equals (2A). *Equals (2A + 2B) if council is MFB & CFA.*

2C – Current Year (#): Equals (2A). *Equals (2A + 2B) if council is MFB & CFA.*

3C – Current Year (#): Equals (3A). *Equals (3A + 3B) if council is MFB & CFA.*

4C – Current Year (\$): *Equals (4D)*

4C – Current Year (#): *Equals (4D)*

5C – Current Year (#): Equals (5A). *Equals (5A + 5B) if council is MFB & CFA.*

6C – Current Year (#): Equals (6A). *Equals (6A + 6B) if council is MFB & CFA.*

7C – Current Year (#): Equals (7A). *Equals (7A + 7B) if council is MFB & CFA.*

Annual Return: Secondary Information – Council

1D – Current Year (\$): n/a

1D – Current Year (#): n/a

2D – Current Year (\$): Total forecast levy from Fixed Charges from all Council Owned lands within council approved as forming part of a SFE and in the MFB fire district, for the financial year being reported.

2D – Current Year (#): Count of forecast Fixed Charges from all Council Owned lands within council approved as forming part of a SFE and in the MFB fire district, for the financial year being reported.

3D - Current Year (#): Count of the forecast number of Council Owned properties within council exempt from the Fixed Charge as forming part of an

approved SFE within the MFB fire district.

4D - Current Year (\$): Sum total of Levy (\$) assessed for s.20 properties within council in the MFB fire district.

4D - Current Year (#): Count of all lands in the MFB fire district that have a Section 20 AVPCC.

5D: n/a

6D: n/a

7D – Current Year (#): Count of all Council Owned leviable lands within council and within the MFB fire district that have an Exempt AVPCC (*see Appendix F of the Manual of Operating Procedures for Local Government*).

Appendix J - Return Reporting Field Descriptions

CFA

Reports have been divided into rows (numeric identifier), and columns (alpha identifier). Row and Column identifiers are indicated at the beginning of each description below to specify which field they relate to.

Non-municipal Lands: *councils collecting the FSPL for non-municipal lands will include these figures with their municipal land data.*

Annual Return: Primary Information - Location CFA

Lands (#)

1D: Count of all leviable lands within council with a Residential land use classification in the CFA fire district. Includes Council Owned lands (1J).

2D: Count of all leviable lands within council with a Commercial land use classification in the CFA fire district. Includes Council Owned lands (2J).

3D: Count of all leviable lands within council with an Industrial land use classification in the CFA fire district. Includes Council Owned lands (3J).

4D: Count of all leviable lands within council with a Primary Production land use classification in the CFA fire district. Includes Council Owned lands (4J).

5D: Count of all leviable lands within council with a Public Benefit land use classification, including Section 20 properties, in the CFA fire district. Includes Council Owned lands (5J).

6D: Count of all leviable lands within council with a Vacant land use classification in the CFA fire district. (excluding Vacant Residential land). Includes Council Owned lands (6J).

7D: Sum of (1D – 6D).

8D: n/a

9D: (7D + 8D)

10D: Count of all lands within council that have an AVPCC listed as Exempt (see Appendix F of the Manual of Operating Procedures for Local Government), plus count of lands deemed as Non-leviable (see Section 5.6 of the Manual of Operating Procedures for Local Government) within the CFA fire district. Includes Council Owned lands (10J).

CIV (\$)

1E: Sum total of CIVs for all leviable lands within council with a Residential land use classification in the CFA fire district. Includes Council Owned lands (1K).

2E: Sum total of CIVs for all leviable lands within council with a Commercial land use classification in the CFA fire district. Includes Council Owned lands (2K).

3E: Sum total of CIVs for all leviable lands within council with an Industrial land use classification in the CFA fire district. Includes Council Owned lands (3K).

4E: Sum total of CIVs for all leviable lands within council with a Primary Production land use classification in the CFA fire district. Includes Council Owned lands (4K).

5E: Sum total of CIVs for all leviable lands within council with a Public Benefit land use classification in the CFA fire district. *This may include the CIV values of Section 20 properties also. If so, please notify the SRO separately via email of the total CIV values for Section 20 properties only.* Includes Council Owned lands (5K).

6E: Sum total of CIVs for all leviable lands within council with a Vacant land use classification in the CFA fire district. Includes Council Owned lands (6K).

7E: Sum of (1E – 6E).

8E: n/a

9E: (7E + 8E)

10E: n/a

Levy (\$)

Application of levy formula (see Section 6.6 of this manual).

1F: 1D x Residential fixed charge rate + (CFA Residential levy rate x 1E) – total Concessions applied to Residential lands (including SFE and Cross Boundary Fixed Charge exemptions at Residential rate).

2F: 2D x Commercial fixed charge rate + (CFA Commercial levy rate x 2E) – total Concessions applied to Commercial lands (including SFE and Cross Boundary Fixed Charge exemptions at Commercial rate).

Appendix J - Return Reporting Field Descriptions

3F: $3D \times \text{Industrial fixed charge rate} + (\text{CFA Industrial levy rate} \times 3E) - \text{total Concessions applied to Industrial lands (including SFE and Cross Boundary Fixed Charge exemptions at Industrial rate)}$.

4F: $4D \times \text{Primary Production fixed charge rate} + (\text{CFA Primary Production levy rate} \times 4E) - \text{total Concessions applied to Primary Production lands (including SFE and Cross Boundary Fixed Charge exemptions at Primary Production rate)}$.

5F: $5D \times \text{Public Benefit fixed charge rate} + (\text{CFA Public Benefit levy rate} \times 5E) - \text{total Concessions applied to Public Benefit lands (including SFE and Cross Boundary Fixed Charge exemptions at Public Benefit rate)}$.

6F: $6D \times \text{Vacant fixed charge rate} + (\text{CFA Vacant levy rate} \times 6E) - \text{total Concessions applied to Vacant lands (including SFE and Cross Boundary Fixed Charge exemptions at Vacant rate)}$.

7F: Sum of $(1F - 6F)$.

8F: n/a

9F: $(7F + 8F)$

10F: n/a

Annual Return: Primary Information – Council Owned CFA

Lands (#)

1J: Count of all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Residential land use classification in the CFA fire district.

2J: Count of all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Commercial land use classification in the CFA fire district.

3J: Count of all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with an Industrial land use classification in the CFA fire district.

4J: Count of all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the

FSPL, within council with a Primary Production land use classification in the CFA fire district.

5J: Count of all Council Owned leviable lands (excluding s.20 lands), and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Public Benefit land use classification in the CFA fire district.

6J: Count of all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Residential land use classification in the CFA fire district.

7J: Sum of $(1J - 6J)$

8J: Count of all Council Owned lands in the CFA fire district that have a Section 20 AVPCC.

9J: $(7J + 8J)$

10J: Count of all Council Owned leviable lands within council and within the CFA fire district that have an Exempt AVPCC (see Appendix F of this manual), plus the count of all Council Owned lands deemed as Non-leviable (see Section 5.6 of this manual).

CIV (\$)

1K: Sum total of CIVs for all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Residential land use classification in the CFA fire district.

2K: Sum total of CIVs for all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Commercial land use classification in the CFA fire district.

3K: Sum total of CIVs for all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with an Industrial land use classification in the CFA fire district.

4K: Sum total of CIVs for all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Primary Production land use classification in the CFA fire district.

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5K: Sum total of CIVs for all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Public Benefit land use classification in the CFA fire district. *This may include the CIV values of Section 20 properties also. If so, please notify the SRO separately via email of the total CIV values for Section 20 properties only.*

6K: Sum total of CIVs for all Council Owned leviable lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, within council with a Vacant land use classification in the CFA fire district.

7K: Sum total of CIVs (\$) for Council Owned lands within council for all land use classifications in the CFA fire district (1K – 6K).

8K: n/a

9K: (7K + 8K)

10K: n/a

Annual Return: Secondary Information – CFA

Levy (\$)

Application of levy formula (see Section 6.6 of this manual).

1L: 1J x Residential fixed charge rate + (CFA Residential levy rate x 1K) – total Concessions applied to Residential lands (including SFE and Cross Boundary Fixed Charge exemptions at Residential rate).

2L: 2J x Commercial fixed charge rate + (CFA Commercial levy rate x 2K) – total Concessions applied to Commercial lands (including SFE and Cross Boundary Fixed Charge exemptions at Commercial rate).

3L: 3J x Industrial fixed charge rate + (CFA Industrial levy rate x 3K) – total Concessions applied to Industrial lands (including SFE and Cross Boundary Fixed Charge exemptions at Industrial rate).

4L: 4J x Primary Production fixed charge rate + (CFA Primary Production levy rate x 4K) – total Concessions applied to Primary Production lands (including SFE and Cross Boundary Fixed Charge

exemptions at Primary Production rate).

5L: 5J x Public Benefit fixed charge rate + (CFA Public Benefit levy rate x 5K) – total Concessions applied to Public Benefit lands (including SFE and Cross Boundary Fixed Charge exemptions at Public Benefit rate).

6L: 6J x Vacant fixed charge rate + (CFA Vacant levy rate x 6K) – total Concessions applied to Vacant lands (including SFE and Cross Boundary Fixed Charge exemptions at Vacant rate).

7L: Sum of (1L – 6L).

8L: Sum total of Levy (\$) assessed for s.20 properties within council in the CFA fire district.

9L: (7L + 8L)

10L: n/a

Annual Return: Secondary Information – Total

1B - Current Year (\$): Total forecast value of levy concessions for the financial year being reported for lands within council in the CFA fire district.

1B - Current Year (#): Count of forecast levy concessions expected for the financial year being reported for lands within council in the CFA fire district.

2B - Current Year (\$): Total forecast levy from Fixed Charges from all lands within council approved as forming part of a SFE and in the CFA fire district, for the financial year being reported. Including Council Owned (2D)

2B - Current Year (#): Count of forecast Fixed Charges from all lands within council approved as forming part of a SFE and in the CFA fire district, for the financial year being reported. Including Council Owned (2D).

3B - Current Year (#): Count of the forecast number of properties within council exempt from the Fixed Charge as forming part of an approved SFE within the CFA fire district. Including Council Owned (3D).

4B - Current Year (\$): n/a

4B - Current Year (#): n/a

5B - Current Year (#): Count of lands within council that are Commonwealth owned, and therefore classed as

Appendix J - Return Reporting Field Descriptions

exempt from the levy, within the CFA fire district.

6B - Current Year (#): Count of lands within council owned by State Government public bodies that are not leased/licensed, and therefore exempt from the levy, within the CFA fire district. *(Leased/licensed lands are not exempt, see Section 5.6 of the Manual of Operation Procedures for Local Government).*

7B – Current Year (#): Count of lands within council that have an Exempt AVPCC, in the MFB fire district. Including Council Owned (7D).

Annual Return: Secondary Information – Council

1C – Current Year (\$): Equals (1B). *Equals (1A + 1B) if council is MFB & CFA.*

1C – Current Year (#): Equals (1B). *Equals (1A + 1B) if council is MFB & CFA.*

2C – Current Year (\$): Equals (2B). *Equals (2A + 2B) if council is MFB & CFA.*

2C – Current Year (#): Equals (2B). *Equals (2A + 2B) if council is MFB & CFA.*

3C – Current Year (#): Equals (3B). *Equals (3A + 3B) if council is MFB & CFA.*

4C – Current Year (\$): Equals (4D)

4C – Current Year (#): Equals (4D)

5C – Current Year (#): Equals (5B). *Equals (5A + 5B) if council is MFB & CFA.*

6C – Current Year (#): Equals (6B). *Equals (6A + 6B) if council is MFB & CFA.*

7C – Current Year (#): Equals (7B). *Equals (7A + 7B) if council is MFB & CFA.*

1C – Current Year (\$): n/a

1C – Current Year (#): n/a

2C – Current Year (\$): Total forecast levy from Fixed Charges from all Council Owned lands within council approved as forming part of a SFE and in the MFB fire district, for the financial year being reported.

2C – Current Year (#): Count of forecast Fixed Charges from all Council Owned lands within council approved as forming part of a SFE and in the MFB fire district, for the financial year being reported.

3C - Current Year (#): Count of the forecast number of Council Owned properties within council exempt from the Fixed Charge as forming part of an approved SFE within the MFB fire district.

4C - Current Year (\$): Sum total of Levy (\$) assessed for s.20 properties within council in the MFB fire district.

4C - Current Year (#): Count of all lands in the MFB fire district that have a Section 20 AVPCC.

5C: n/a

6C: n/a

7C – Current Year (#): Count of all Council Owned leviable lands within council and within the MFB fire district that have an Exempt AVPCC (see Appendix F of this manual).

Appendix K – Remittance

Fire Services Property Levy Remittance

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

Financial Year:

Local Government Authority

Remittance Period:

Primary Information		Form 1 of 1				
Ref	A	B	C	D	E	F
	MFB (\$)	MFB Interest (\$)	MFB Council Owned (\$)	CFA (\$)	CFA Interest (\$)	CFA Council Owned (\$)
1	Previous Year/s					
2	Current Year					
3	Total					
					Total to Remit	

Notes:

Previous Year/s relates to payments assessed in a previous financial year but remitted in the current remittance period.

Ref: refer to Reporting Field Descriptions appendix immediately after this report.

No data expected.

Appendix K - Remittance Reporting Field Descriptions

MFB

Reports have been divided into rows (numeric identifier), and columns (alpha identifier). Row and Column identifiers are indicated at the beginning of each description below to specify which field they relate to.

Remittance Return: Primary Information - MFB (\$)

1A: Total levy collected and paid to the SRO within the current remittance period that was assessed in a previous financial year, for properties within council and in the MFB fire district. Includes Council Owned levy payments. *Not applicable for 2012-13 financial year.*

2A: Total levy collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for properties within council and in the MFB fire district. Includes Council Owned levy payments.

3A: (1A + 2A)

Remittance Return: Primary Information - MFB Interest (\$)

1B: Total interest collected and paid to the SRO within the current remittance period that was assessed in a previous financial, for properties within council and in the MFB fire district. *Not applicable for 2012-13 financial year.*

2B: Total interest collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for properties within council and in the MFB fire district.

3B: (1B + 2B)

Remittance Return: Primary Information – MFB Council Owned (\$)

1C: n/a

2C: Total levy paid to the SRO within the current remittance period that was assessed in the current financial year, for properties owned by council within council, and in the MFB fire district.

3C: (1C + 2C)

Total to Remit

(3A + 3B + 3D + 3E)

This is the amount council will remit to the SRO for the current remittance period, and therefore should match the payment amount received by the SRO.

Note: 'Council Owned' data is a subset only of the MFB/CFA data.

Appendix K - Remittance Reporting Field Descriptions

CFA

Reports have been divided into rows (numeric identifier), and columns (alpha identifier). Row and Column identifiers are indicated at the beginning of each description below to specify which field they relate to.

Non-municipal Lands: *councils collecting the FSPL for non-municipal lands will include these figures with their municipal land data.*

Remittance Return: Primary Information – CFA (\$)

1D: Total levy collected and paid to the SRO within the current remittance period that was assessed in a previous financial year, for properties within council and in the CFA fire district. Includes Council Owned levy payments. *Not applicable for 2012-13 financial year.*

2D: Total levy collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for properties within council and in the CFA fire district. Includes Council Owned levy payments.

3D: (1D + 2D)

Remittance Return: Primary Information - CFA Interest (\$)

1E: Total interest collected and paid to the SRO within the current remittance period that was assessed in a previous financial, for properties within council and in the CFA fire district. *Not applicable for 2012-13 financial year.*

2E: Total interest collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for properties within council and in the CFA fire district.

3E: (1E + 2E)

Remittance Return: Primary Information – CFA Council Owned (\$)

1F: n/a

2F: Total levy paid to the SRO within the current remittance period that was assessed in the current financial year, for properties owned by council within council, and in the CFA fire district.

3F: (1F + 2F)

Total to Remit

(3A + 3B + 3D + 3E)

This is the amount council will remit to the SRO for the current remittance period, and therefore should match the payment amount received by the SRO.

Note: 'Council Owned' data is a subset only of the MFB/CFA data.

Appendix L – 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:

Location (MFB or CFA) is the aggregate data for the municipality (including Council Owned data in D, E & F)
Ref: refer to Reporting Field Descriptions appendix immediately after this report.

No manual data expected when entering via FSPL Express.

Primary Information		Form 1 of 3					
Ref	Item	A	B	C	D	E	F
		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)						
	<i>Plus Adjustments</i>						
4	Interest Adjustments (on Previous Year)						
5	Interest Raised (on Current Year)						
6	Supplementary Valuations (processed during financial year)						
	<i>Less Adjustments</i>						
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)						
	<i>Less Collections</i>						
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 L – 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: Illustrates payment data received throughout the course of the current financial year.

MFB / CFA is the aggregate data for the municipality (including Council Owned MFB/CFA data)

Ref: refer to Reporting Field Descriptions appendix immediately after this report.

No data expected.

Secondary Information		Form 2 of 3						
Ref		A	B	C	D	E	F	G
	Land Use Classification	MFB (\$)	MFB Interest (\$)	CFA (\$)	CFA Interest (\$)	Total (\$)	Council Owned MFB (\$)	Council Owned CFA (\$)
1	Residential	Previous Year/s Current Year						
2	Commercial	Previous Year/s Current Year						
3	Industrial	Previous Year/s Current Year						
4	Primary Production	Previous Year/s Current Year						
5	Public Benefit	Previous Year/s Current Year						
6	Vacant	Previous Year/s Current Year						
7	Sub-Total	Previous Year/s Current Year						
8	Council fixed charge (s.20)	Current Year						
9	Total	Previous Year/s Current Year						
		Total						

Appendix L – 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:

MFB/CFA is the aggregate data for the municipality (including Council Owned data)

Ref: refer to Reporting Field Descriptions appendix immediately after this report.

No manual data expected when entering via FSPL Express.

Tertiary Information		Form 3 of 3			
Ref		A MFB	B CFA	C Council Owned	D Total
	Concessions/Fixed Charges/Exclusions				
1	Concessions	Previous Year(s) (\$)			
		Previous Year(s) (#)			
		Current Year (\$)			
		Current Year (#)			
2	SFE Fixed Charges	Previous Year(s) (\$)			
		Previous Year(s) (#)			
		Current Year (\$)			
		Current Year (#)			
3	SFE Exempt Land	Current Year (#)			
4	Council fixed charge (s. 20)	Current Year (\$)			
		Current Year (#)			
5	Cross Boundary Fixed Charges	Previous Year(s) (#)			
		Current Year (#)			
6	Deferrals on Leviable Land	Previous Year(s) (\$)			
		Previous Year(s) (#)			
		Current Year (\$)			
		Current Year (#)			
7	Waivers on Leviable Land	Current Year (\$)			
		Current Year (#)			
8	Non-municipal Leviable Land	Current Year (\$)			
		Current Year (#)			
9	Commonwealth Land	Current Year (#)			
10	Crown Land & Public Bodies	Current Year (#)			
11	Exempt AVPCC Land	Current Year (#)			

Appendix L - Reconciliation Reporting Field Descriptions

MFB

Reports have been divided into rows (numeric identifier), and columns (alpha identifier). Row and Column identifiers are indicated at the beginning of each description below to specify which field they relate to.

Annual Reconciliation: Primary Information – Location MFB (\$)

1A: Total levy owing from previous financial years for the MFB fire district. *Equals the 'Balance Owing' field from the prior financial years Annual Reconciliation.*

2A: Refer to the Annual Return for the current financial year being reported. *Equals the sum of fields (9C + 9F).* Includes Council data in columns D, E & F.

3A: (1A + 2A). Includes Council data in columns D, E & F.

4A: Records aggregate movement (+/-) of any interest raised and reported in the previous financial years Annual Reconciliation (5A: Interest Raised (on Current Year)).

5A: Interest raised on levy arrears for levy amounts assessed in the current financial year.

6A: The aggregate movement (+/-) from the forecast Total Levy (\$) figure due to variation in CIVs and/or land use classifications from supplementary valuations throughout the financial year. *Equals aggregate movement (+/-) of row 2A: 'Forecast Levy Raised for Current Year (Total from Return)'.* Includes Council data in columns D, E & F.

7A: The aggregate movement (+/-) of Concessions from the forecast figure. *Equals aggregate movement (+/-) of row 1A 'Concessions: Current Year (\$)' from the Annual Return: Secondary Information.*

8A: Total levy amount waived during the financial year, irrespective of whether the financial year in which the levy amount being waived was assessed.

9A: The aggregate levy movement (+/-) from the forecast figure related to properties within council exempt from the Fixed Charge as forming part of an approved SFE within the MFB fire district. *Equals aggregate movement (+/-) of row 3A 'SFE Exempt Land' from the Annual Return: Secondary Information, and row 3A 'SFE Exempt Land' from*

the Annual Reconciliation: Tertiary Information.

10A: (4A + 5A + 6A) – (7A + 8A + 9A). Includes Council data in columns D, E & F.

11A: (3A + 10A). Includes Council data in columns D, E & F.

12A: Total levy collected and remitted to the SRO in the current financial year that was assessed in a previous financial year. *Equals total of Remittance Returns 1, 2, 3 & 4, row (1A + 1B + 1D + 1E).*

13A: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year. *Equals total of Remittance Returns 1, 2, 3 & 4, fields (2A + 2B + 2D + 2E).* Includes Council data in columns D, E & F.

14A: (12A + 13A). Includes Council data in columns D, E & F.

15A: (11A – 14A). *This is an amount outstanding to council and does not need to be separately remitted to the SRO.* Includes Council data in columns D, E & F.

16A: Total amount of levy deferred, irrespective of the financial year in which it was assessed. *This amount forms part of row 15 'Balance Owing'.*

17A: Total amount of levy owing which is in arrears. *This amount forms part of row 15 'Balance Owing'.*

Annual Reconciliation: Primary Information – Total (\$)

Sum of columns (A + B) for each row.

Annual Reconciliation: Primary Information – Council Fixed (\$)

1D: n/a

2D: Total levy forecast derived from Fixed Charges only for council owned lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, for the current financial year, including Section 20 lands. *Equals the total levy value from Fixed Charges from the Annual Return: Primary Information, fields (1G – 6G) +(1J – 6J).*

3D: (1D + 2D)

4D: n/a

Appendix L - Reconciliation Reporting Field Descriptions

5D: n/a

6D: The aggregate movement (+/-) from the forecast figure due to variation in CIVs from supplementary valuations and/or land use classifications throughout the financial year, for Council Owned properties only. *Equals aggregate movement (+/-) of row 2D: 'Forecast Levy Raised for Current Year (Total from Return)'.*

7D: n/a

8D: n/a

9D: n/a

10D: Equals (6D)

11D: (3D + 10D)

12D: n/a

13D: Total levy collected and remitted to the SRO in the current financial year from Fixed Charges only for Council Owned lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, that was assessed in the current financial year.

14D: (13D)

15D: (11D – 14D)

16D: n/a

17D: n/a

Annual Reconciliation: Primary Information – Council Full (\$)

1E: n/a

2E: Total levy forecast derived from the Variable Charge only for council owned lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, for the current financial year. *Equals the total levy value from Variable Charges from the Annual Return: Primary Information, fields (1H – 6H) + (1K – 6K).*

3E: Equals (2E)

4E: n/a

5E: n/a

6E: The aggregate movement (+/-) from the forecast figure due to variation in CIVs from supplementary valuations and/or land use classifications

throughout the financial year for Council Owned lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL only. *Equals aggregate movement (+/-) of row 2D: 'Forecast Levy Raised for Current Year (Total from Return)'.*

7E: n/a

8E: n/a

9E: n/a

10E: Equals (6E)

11E: (3E + 10E)

12E: n/a

13E: Total levy collected and remitted to the SRO in the current financial year from the Variable component only for Council Owned lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, that was assessed in the current financial year.

14E: Equals (13E)

15E: (11E – 14E)

16E: n/a

17E: n/a

Annual Reconciliation: Primary Information – Total Council (\$)

1F: n/a

2F: (2D + 2E)

3F: (3D + 3E)

4F: n/a

5F: n/a

6F: (6D + 6E)

7F: n/a

8F: n/a

9F: n/a

10F: (10D + 10E)

11F: (11D + 11E)

12F: n/a

13F: (13D + 13E). *Equals total of Remittance Returns 1, 2, 3 & 4, fields (2C + 2F).*

Appendix L - Reconciliation Reporting Field Descriptions

14F: (14D + 14E)

15F: (15D + 15E)

16F: n/a

17F: n/a

Annual Reconciliation: Secondary Information – MFB (\$)

1A – Previous Year/s: Total levy collected and remitted to the SRO in the current financial year that was assessed in a previous financial year, for lands with a Residential land use classification in the MFB fire district.

1A – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for land with a Residential land use classification in the MFB fire district. Including Council Owned MFB (\$) (1F).

2A – Previous Year/s: Total levy collected and remitted to the SRO in the current financial year that was assessed in a previous financial year, for lands with a Commercial land use classification in the MFB fire district.

2A – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for land with a Commercial land use classification in the MFB fire district. Including Council Owned MFB (\$) (2F).

3A – Previous Year/s: Total levy collected and remitted to the SRO in the current financial year that was assessed in a previous financial year, for lands with an Industrial land use classification in the MFB fire district.

3A – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for land with an Industrial land use classification in the MFB fire district. Including Council Owned MFB (\$) (3F).

4A – Previous Year/s: Total levy collected and remitted to the SRO in the current financial year that was assessed in a previous financial year, for lands with a Primary Production land use classification in the MFB fire district.

4A – Current Year: Total levy collected and remitted to the SRO in the current financial year that was

assessed in the current financial year, for land with a Primary Production land use classification in the MFB fire district. Including Council Owned MFB (\$) (4F).

5A – Previous Year/s: Total levy collected and remitted to the SRO in the current financial year that was assessed in a previous financial year, for lands with a Public Benefit land use classification in the MFB fire district.

5A – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for land with a Public Benefit land use classification in the MFB fire district. Including Council Owned MFB (\$) (5F).

6A – Previous Year/s: Total levy collected and remitted to the SRO in the current financial year that was assessed in a previous financial year, for lands with a Vacant land use classification in the MFB fire district.

6A – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for land with a Vacant land use classification in the MFB fire district. Including Council Owned MFB (\$) (6F).

7A – Previous Year: Sum of all 'Previous Year' figures (1A + 2A + 3A + 4A + 5A + 6A)

7A – Current Year: Sum of all 'Current Year' figures (1A + 2A + 3A + 4A + 5A + 6A)

8A: n/a

9A – Previous Year: Equals (7A Previous Year)

9A – Current Year: Equals (7A Current Year)

Annual Reconciliation: Secondary Information – MFB Interest (\$)

1B – Previous Year/s: Total interest collected and paid to the SRO within the current remittance period that was assessed in a previous financial, for lands with a Residential land use classification within council and in the MFB fire district. *Not applicable for 2012-13 financial year.*

1B – Current Year: Total interest collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for lands with a Residential land use classification within

Appendix L - Reconciliation Reporting Field Descriptions

council and in the MFB fire district.

2B – Previous Year/s: Total interest collected and paid to the SRO within the current remittance period that was assessed in a previous financial, for lands with a Commercial land use classification within council and in the MFB fire district. *Not applicable for 2012-13 financial year.*

2B – Current Year: Total interest collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for lands with a Commercial land use classification within council and in the MFB fire district.

3B – Previous Year/s: Total interest collected and paid to the SRO within the current remittance period that was assessed in a previous financial, for lands with an Industrial land use classification within council and in the MFB fire district. *Not applicable for 2012-13 financial year.*

3B – Current Year: Total interest collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for lands with an Industrial land use classification within council and in the MFB fire district.

4B – Previous Year/s: Total interest collected and paid to the SRO within the current remittance period that was assessed in a previous financial, for lands with a Primary Production land use classification within council and in the MFB fire district. *Not applicable for 2012-13 financial year.*

4B – Current Year: Total interest collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for lands with a Primary Production land use classification within council and in the MFB fire district.

5B – Previous Year/s: Total interest collected and paid to the SRO within the current remittance period that was assessed in a previous financial, for lands with a Public Benefit land use classification within council and in the MFB fire district. *Not applicable for 2012-13 financial year.*

5B – Current Year: Total interest collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for lands with a Public Benefit land use classification within council and in the MFB fire district.

6B – Previous Year/s: Total interest collected and paid to the SRO within the current remittance period that was assessed in a previous financial, for lands with a Vacant land use classification within council and in the MFB fire district. *Not applicable for 2012-13 financial year.*

6B – Current Year: Total interest collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for lands with a Vacant land use classification within council and in the MFB fire district.

7B – Previous Year: Sum of all 'Previous Year' figures (1B + 2B + 3B + 4B + 5B + 6B)

7B – Current Year: Sum of all 'Current Year' figures (1B + 2B + 3B + 4B + 5B + 6B)

8B: n/a

9B – Previous Year: Equals (7B Previous Year)

9B – Current Year: Equals (7B Current Year)

Annual Reconciliation: Secondary Information – Total (\$)

1E – Previous Year & Current Year: (1A + 1B). *If MFB & CFA council (1A + 1B + 1C + 1D)*

2E – Previous Year & Current Year: (2A + 2B). *If MFB & CFA council (2A + 2B + 2C + 2D)*

3E – Previous Year & Current Year: (3A + 3B). *If MFB & CFA council (3A + 3B + 3C + 3D)*

4E – Previous Year & Current Year: (4A + 4B). *If MFB & CFA council (4A + 4B + 4C + 4D)*

5E – Previous Year & Current Year: (5A + 5B). *If MFB & CFA council (5A + 5B + 5C + 5D)*

6E – Previous Year & Current Year: (6A + 6B). *If MFB & CFA council (6A + 6B + 6C + 6D)*

7E – Previous Year & Current Year: (7A + 7B). *If MFB & CFA council (7A + 7B + 7C + 7D)*

8E: n/a

9E – Previous & Current Year: (9A + 9B). *If MFB & CFA council (9A + 9B + 9C + 9D)*

Annual Reconciliation: Secondary Information – Council Owned MFB (\$)

1F – Previous Year/s: n/a

Appendix L - Reconciliation Reporting Field Descriptions

1F – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for Council Owned land, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, with a Residential land use classification in the MFB fire district.

2F – Previous Year/s: n/a

2F – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for Council Owned land, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, with a Commercial land use classification in the MFB fire district.

3F – Previous Year/s: n/a

3F – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for Council Owned land, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, with an Industrial land use classification in the MFB fire district.

4F – Previous Year/s: n/a

4F – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for Council Owned land, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, with a Primary Production land use classification in the MFB fire district.

5F – Previous Year/s: n/a

5F – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for Council Owned land, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, with a Public Benefit land use classification in the MFB fire district.

6F – Previous Year/s: n/a

6F – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for Council

Owned land, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, with a Vacant land use classification in the MFB fire district.

7F – Previous Year: n/a

7F – Current Year: Sum of (1F Current Year – 6F Current Year)

8F – Previous Year/s: n/a

8F: Current Year: Total levy remitted to the SRO from Section 20 lands in the current financial year that was assessed in the current financial year, for land in the MFB fire district.

9F – Previous Year: n/a

9F – Current Year: Sum of (7F Current Year + 8F Current Year)

Annual Reconciliation: Tertiary Information – MFB

1A – Previous Year/s (\$): Total value of concessions approved in the current financial year that are retrospective i.e. approved on levies assessed in previous financial years but no concession was granted, for lands in the MFB fire district.

1A – Previous Year/s (#): Count of concessions approved in the current financial year that are retrospective i.e. approved on levies assessed in previous financial years but no concession was granted, for lands in the MFB fire district.

1A – Current Year (\$): Total value of concessions approved in the current financial year for levies assessed in the current financial year, for lands in the MFB fire district.

1A – Current Year (#): Count of concessions approved in the current financial year for levies assessed in the current financial year, for lands in the MFB fire district.

2A – Previous Year/s (\$): Total value of SFE Fixed Charges collected and paid to the SRO on levies assessed in previous financial years, for lands in the MFB fire district.

2A – Previous Years/s (#): Count of SFE Fixed Charges collected and paid to the SRO on levies assessed in previous financial years, for lands in the MFB fire district.

Appendix L - Reconciliation Reporting Field Descriptions

2A – Current Year (\$): Total value of SFE Fixed Charges collected and paid to the SRO on levies assessed for the current financial year, for lands in the MFB fire district.

2A – Current Year (#): Count of SFE Fixed Charges collected and paid to the SRO on levies assessed for the current financial year, for lands in the MFB fire district. Includes Council Owned data in column D.

3A – Current Year (#): Count of SFE Exempt lands assessed for the current financial year, for lands in the MFB fire district. Includes Council Owned data in column D. *Equals the sum (+/-) of the 'Annual Return: Secondary Information (3A)' and 'Annual Reconciliation: Primary Information (9A)'.*

4A: n/a

5A – Previous Year/s (#): Count of Fixed Charges collected in the current financial year on Cross Boundary lands for levies assessed in a previous financial year, in the MFB fire district.

5A – Current Year (#): Count of Fixed Charges collected in the current financial year on Cross Boundary lands for levies assessed in the current financial year, in the MFB fire district. Includes Council Owned data in column D.

6A – Previous Year/s (\$): Total levy deferred in the current financial year on levies assessed in a previous financial year on lands in the MFB fire district.

6A – Previous Year/s (#): Count of deferrals granted in the current financial year on levies assessed in a previous financial year on lands in the MFB fire district.

6A – Current Year (\$): Total levy deferred in the current financial year on levies assessed in the current financial year on lands in the MFB fire district.

6A – Current Year (#): Count of deferrals granted in the current financial year on levies assessed in the current financial year on lands in the MFB fire district.

7A – Current Year (\$): Total levy amount waived in current financial year for levies assessed in the current, or a previous financial year on lands in the

MFB fire district.

7A – Current Year (#): Count of levy waivers granted in the current financial year for levies assessed in the current, or a previous financial year on lands in the MFB fire district.

8A – Current Year (\$): n/a

8A – Current Year (#): n/a

9A – Current Year (#): Count of Commonwealth lands exempt from the levy at the close of the current financial year.

10A – Current Year (#): Count of exempt Crown Land and lands held in exempt Public Bodies within council at the close of the current financial year. Includes Council Owned data in column D.

11A – Current Year (#): Count of lands within council with an Exempt AVPCC at the close of the current financial year. Includes Council Owned data in column D.

Annual Reconciliation: Tertiary Information – Total

1C – Previous Year/s (\$): (1A + 1B)

1C – Previous Year/s (#): (1A + 1B)

1C – Current Year (\$): (1A + 1B)

1C – Current Year (#): (1A + 1B)

2C – Previous Year (\$): (2A + 2B)

2C – Previous Year (#): (2A + 2B)

2C – Current Year (\$): (2A + 2B)

2C – Current Year (#): (2A + 2B)

3C – Current Year (#): (3A + 3B)

4C – Current Year (\$): Equals 4D – Current Year (\$)

4C – Current Year (#): Equals 4D – Current Year (#)

5C – Previous Year (#): (5A + 5B)

5C – Current Year (#): (5A + 5B)

6C – Previous Year/s (\$): (6A + 6B)

6C – Previous Year/s (#): (6A + 6B)

6C – Current Year (\$): (6A + 6B)

6C – Current Year (#): (6A + 6B)

7C – Current Year (\$): (7A + 7B)

Appendix L - Reconciliation Reporting Field Descriptions

7C – Current Year (#): (7A + 7B)

8C – Current Year (\$): n/a

8C – Current Year (#): n/a

9C – Current Year (#): (9A + 9B)

10C – Current Year (#): (10A + 10B)

11C – Current Year (#): (11A + 11B)

council that have an Exempt AVPCC at the end of the financial year, in the MFB fire district that are Council Owned, including all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL.

Annual Reconciliation: Tertiary Information – Council Owned

1D – Previous Year (\$)(#) & Current Year (\$)(#): n/a

2D – Previous Year (\$)(#): n/a

2D – Current Year (\$): n/a

2D – Current Year (#): Count of SFE Fixed Charges from Council Owned lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, paid to the SRO on levies assessed for the current financial year.

3D – Current Year (#): Count of Council Owned SFE Exempt lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, assessed for the current financial year.

4D – Current Year (\$): Total levy remitted to the SRO from Section 20 lands assessed in the current financial year that was assessed in the current financial year.

4D – Current Year (#): Count of Fixed Charges remitted to the SRO from Section 20 lands assessed in the current financial year.

5D – Current Year (\$): n/a

5D – Current Year (#): Count of Fixed Charges collected in the current financial year on Cross Boundary Council Owned lands for levies assessed in the current financial year.

6D – Previous Year (\$)(#) & Current Year (\$)(#): n/a

7D – Current Year (\$)(#): n/a

8D – Current Year (\$)(#): n/a

9D – Current Year (#): n/a

10D – Current Year (#): n/a

11D – Current Year (#): Count of lands within

Appendix L - Reconciliation Reporting Field Descriptions

CFA

Reports have been divided into rows (numeric identifier), and columns (alpha identifier). Row and Column identifiers are indicated at the beginning of each description below to specify which field they relate to.

Non-municipal Lands: councils collecting the FSPL for non-municipal lands will include these figures with their municipal land data.

Annual Reconciliation: Primary Information – Location CFA (\$)

1B: Total levy owing from previous financial years for the CFA fire district. *Equals the 'Balance Owing' field from the prior financial years Annual Reconciliation.*

2B: Refer to the Annual Return for the current financial year being reported. *Equals the sum of fields (9C + 9F).* Includes Council data in columns D, E & F.

3B: (1B + 2B). Includes Council data in columns D, E & F.

4B: Records aggregate movement (+/-) of any interest raised and reported in the previous financial years Annual Reconciliation (5A: Interest Raised (on current year)).

5B: Interest raised on levy arrears for levy amounts assessed in the current financial year.

6B: The aggregate movement (+/-) from the forecast Total Levy (\$) figure due to variation in CIVs and/or land use classifications from supplementary valuations throughout the financial year. *Equals aggregate movement (+/-) of row 2B: 'Forecast Levy Raised for Current Year (Total from Return)'.* Includes Council data in columns D, E & F.

7B: The aggregate movement (+/-) of Concessions from the forecast figure. *Equals aggregate movement (+/-) of row 1B 'Concessions: Current Year (\$)' from the Annual Return: Secondary Information.*

8B: Total levy amount waived during the financial year, irrespective of whether the financial year in which the levy amount being waived was assessed.

9B: The aggregate levy movement (+/-) from the forecast figure related to properties within council exempt from the Fixed Charge as forming part

of an approved SFE within the CFA fire district. *Equals aggregate movement (+/-) of row 3A 'SFE Exempt Land' from the Annual Return: Secondary Information, and row 3A 'SFE Exempt Land' from the Annual Reconciliation: Tertiary Information.*

10B: (4B + 5B + 6B) – (7B + 8B + 9B). Includes Council data in columns D, E & F.

11B: (3B + 10B). Includes Council data in columns D, E & F.

12B: Total levy collected and remitted to the SRO in the current financial year that was assessed in a previous financial year. *Equals total of Remittance Returns 1, 2, 3 & 4, row (1A + 1B + 1D + 1E).*

13B: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year. *Equals total of Remittance Returns 1, 2, 3 & 4, fields (2A + 2B + 2D + 2E).* Includes Council data in columns D, E & F.

14B: (12B + 13B). Includes Council data in columns D, E & F.

15B: (11B – 14B). *This is an amount outstanding to council and does not need to be separately remitted to the SRO.* Includes Council data in columns D, E & F.

16B: Total amount of levy deferred, irrespective of the financial year in which it was assessed. *This amount forms part of row 15 'Balance Owing'.*

17B: Total amount of levy owing which is in arrears. *This amount forms part of row 15 'Balance Owing'.*

Annual Reconciliation: Primary Information – Total (\$)

Sum of columns (A + B) for each row.

Annual Reconciliation: Primary Information – Council Fixed (\$)

1D: n/a

2D: Total levy forecast derived from Fixed Charges only for council owned lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, for the current financial year, including Section 20 lands. *Equals the total levy value from Fixed Charges from the Annual Return: Primary Information, fields (1G –*

Appendix L - Reconciliation Reporting Field Descriptions

6G) + (1J – 6J).

3D: (1D + 2D)

4D: n/a

5D: n/a

6D: The aggregate movement (+/-) from the forecast figure due to variation in CIVs from supplementary valuations and/or land use classifications throughout the financial year, for Council Owned properties only. *Equals aggregate movement (+/-) of row 2D: 'Forecast Levy Raised for Current Year (Total from Return)'.*

7D: n/a

8D: n/a

9D: n/a

10D: Equals (6D)

11D: (3D + 10D)

12D: n/a

13D: Total levy collected and remitted to the SRO in the current financial year for Council Owned lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, that was assessed in the current financial year. *Equals total of Remittance Returns 1, 2, 3 & 4, fields (2C + 2F).*

14D: (13D)

15D: (11D – 14D)

16D: n/a

17D: n/a

Annual Reconciliation: Primary Information – Council Full (\$)

1E: n/a

2E: Total levy forecast derived from the Variable Charge only for council owned lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, for the current financial year. *Equals the total levy value from Variable Charges from the Annual Return: Primary Information, fields (1H – 6H) + (1K – 6K).*

3E: Equals (2E)

4E: n/a

5E: n/a

6E: The aggregate movement (+/-) from the forecast figure due to variation in CIVs from supplementary valuations and/or land use classifications throughout the financial year, for Council Owned lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL only. *Equals aggregate movement (+/-) of row 2D: 'Forecast Levy Raised for Current Year (Total from Return)'.*

7E: n/a

8E: n/a

9E: n/a

10E: Equals (6E)

11E: (3E + 10E)

12E: n/a

13E: Total levy collected and remitted to the SRO in the current financial year from the Variable component only for Council Owned lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, that was assessed in the current financial year.

14E: Equals (13E)

15E: (11E – 14E)

16E: n/a

17E: n/a

Annual Reconciliation: Primary Information – Total Council (\$)

1F: n/a

2F: (2D + 2E)

3F: (3D + 3E)

4F: n/a

5F: n/a

6F: (6D + 6E)

7F: n/a

8F: n/a

9F: n/a

10F: (10D + 10E)

11F: (11D + 11E)

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12F: n/a

13F: (13D + 13E)

14F: (14D + 14E)

15F: (15D + 15E)

16F: n/a

17F: n/a

Annual Reconciliation: Secondary Information – CFA (\$)

1C – Previous Year/s: Total levy collected and remitted to the SRO in the current financial year that was assessed in a previous financial year, for lands with a Residential land use classification in the CFA fire district.

1C – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for land with a Residential land use classification in the CFA fire district. Including Council Owned CFA (\$) (1G).

2C – Previous Year/s: Total levy collected and remitted to the SRO in the current financial year that was assessed in a previous financial year, for lands with a Commercial land use classification in the CFA fire district.

2C – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for land with a Commercial land use classification in the CFA fire district. Including Council Owned CFA (\$) (2G).

3C – Previous Year/s: Total levy collected and remitted to the SRO in the current financial year that was assessed in a previous financial year, for lands with an Industrial land use classification in the CFA fire district.

3C – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for land with an Industrial land use classification in the CFA fire district. Including Council Owned CFA (\$) (3G).

4C – Previous Year/s: Total levy collected and remitted to the SRO in the current financial year that was assessed in a previous financial year, for lands with a Primary Production land use classification in the CFA fire district.

4C – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for land with a Primary Production land use classification in the CFA fire district. Including Council Owned CFA (\$) (4G).

5C – Previous Year/s: Total levy collected and remitted to the SRO in the current financial year that was assessed in a previous financial year, for lands with a Primary Production land use classification in the CFA fire district.

5C – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for land with a Public Benefit land use classification in the CFA fire district. Including Council Owned CFA (\$) (5G).

6C – Previous Year/s: Total levy collected and remitted to the SRO in the current financial year that was assessed in a previous financial year, for lands with a Public Benefit land use classification in the CFA fire district.

6C – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for land with a Vacant land use classification in the CFA fire district. Including Council Owned CFA (\$) (6G).

7C – Previous Year: Sum of all 'Previous Year' figures (1C + 2C + 3C + 4C + 5C + 6C)

7C – Current Year: Sum of all 'Current Year' figures (1C + 2C + 3C + 4C + 5C + 6C)

8C: n/a

9C – Previous Year: Equals (7C Previous Year)

9C – Current Year: Equals (7C Current Year)

Annual Reconciliation: Secondary Information – CFA Interest (\$)

1D – Previous Year/s: Total interest collected and paid to the SRO within the current remittance period that was assessed in a previous financial, for lands with a Residential land use classification within council and in the CFA fire district. *Not applicable for 2012-13 financial year.*

1D – Current Year: Total interest collected and paid to the SRO within the current remittance period

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that was assessed in the current financial year, for lands with a Residential land use classification within council and in the CFA fire district.

2D – Previous Year/s: Total interest collected and paid to the SRO within the current remittance period that was assessed in a previous financial, for lands with a Commercial land use classification within council and in the CFA fire district. *Not applicable for 2012-13 financial year.*

2D – Current Year: Total interest collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for lands with a Commercial land use classification within council and in the CFA fire district.

3D – Previous Year/s: Total interest collected and paid to the SRO within the current remittance period that was assessed in a previous financial, for lands with an Industrial land use classification within council and in the CFA fire district. *Not applicable for 2012-13 financial year.*

3D – Current Year: Total interest collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for lands with an Industrial land use classification within council and in the CFA fire district.

4D – Previous Year/s: Total interest collected and paid to the SRO within the current remittance period that was assessed in a previous financial, for lands with a Primary Production land use classification within council and in the CFA fire district. *Not applicable for 2012-13 financial year.*

4D – Current Year: Total interest collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for lands with a Primary Production land use classification within council and in the CFA fire district.

5D – Previous Year/s: Total interest collected and paid to the SRO within the current remittance period that was assessed in a previous financial, for lands with a Public Benefit land use classification within council and in the CFA fire district. *Not applicable for 2012-13 financial year.*

5D – Current Year: Total interest collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for lands

with a Public Benefit land use classification within council and in the CFA fire district.

6D – Previous Year/s: Total interest collected and paid to the SRO within the current remittance period that was assessed in a previous financial, for lands with a Vacant land use classification within council and in the CFA fire district. *Not applicable for 2012-13 financial year.*

6D – Current Year: Total interest collected and paid to the SRO within the current remittance period that was assessed in the current financial year, for lands with a Vacant land use classification within council and in the CFA fire district.

7D – Previous Year: Sum of all 'Previous Year' figures (1D + 2D + 3D + 4D + 5D + 6D)

7D – Current Year: Sum of all 'Current Year' figures (1D + 2D + 3D + 4D + 5D + 6D)

8D: n/a

9D – Previous Year: Equals (7D Previous Year)

9D – Current Year: Equals (7D Current Year)

Annual Reconciliation: Secondary Information – Total (\$)

1E – Previous Year & Current Year: (1C + 1D). *If MFB & CFA council (1A + 1B + 1C + 1D)*

2E – Previous Year & Current Year: (2C + 2D). *If MFB & CFA council (2A + 2B + 2C + 2D)*

3E – Previous Year & Current Year: (3C + 3D). *If MFB & CFA council (3A + 3B + 3C + 3D)*

4E – Previous Year & Current Year: (4C + 4D). *If MFB & CFA council (4A + 4B + 4C + 4D)*

5E – Previous Year & Current Year: (5C + 5D). *If MFB & CFA council (5A + 5B + 5C + 5D)*

6E – Previous Year & Current Year: (6C + 6D). *If MFB & CFA council (6A + 6B + 6C + 6D)*

7E – Previous Year & Current Year: (7C + 7D). *If MFB & CFA council (7A + 7B + 7C + 7D)*

8E: n/a

9E – Previous & Current Year: (9C + 9D). *If MFB & CFA council (9A + 9B + 9C + 9D)*

Appendix L - Reconciliation Reporting Field Descriptions

Annual Reconciliation: Secondary Information – Council Owned CFA (\$)

1F – Previous Year/s: n/a

1F – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for Council Owned land, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, with a Residential land use classification in the CFA fire district.

2F – Previous Year/s: n/a

2F – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for Council Owned land, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, with a Commercial land use classification in the CFA fire district.

3F – Previous Year/s: n/a

3F – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for Council Owned land, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, with an Industrial land use classification in the CFA fire district.

4F – Previous Year/s: n/a

4F – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for Council Owned land, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, with a Primary Production land use classification in the CFA fire district.

5F – Previous Year/s: n/a

5F – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for Council Owned land, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, with a Public Benefit land use classification in the CFA fire district.

6F – Previous Year/s: n/a

6F – Current Year: Total levy collected and remitted to the SRO in the current financial year that was assessed in the current financial year, for Council Owned land, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, with a Vacant land use classification in the CFA fire district.

7F – Previous Year: n/a

7F – Current Year: Sum of (1F Current Year – 6F Current Year)

8F – Previous Year/s: n/a

8F: Current Year: Total levy remitted to the SRO from Section 20 lands in the current financial year that was assessed in the current financial year, for land in the CFA fire district.

9F – Previous Year: n/a

9F – Current Year: Sum of (7F Current Year + 8F Current Year)

Annual Reconciliation: Tertiary Information – CFA

1B – Previous Year/s (\$): Total value of concessions approved in the current financial year that are retrospective i.e. approved on levies assessed in previous financial years but no concession was granted, for lands in the CFA fire district.

1B – Previous Year/s (#): Count of concessions approved in the current financial year that are retrospective i.e. approved on levies assessed in previous financial years but no concession was granted, for lands in the CFA fire district.

1B – Current Year (\$): Total value of concessions approved in the current financial year for levies assessed in the current financial year, for lands in the CFA fire district.

1B – Current Year (#): Count of concessions approved in the current financial year for levies assessed in the current financial year, for lands in the CFA fire district.

2B – Previous Year/s (\$): Total value of SFE Fixed Charges collected and paid to the SRO on levies assessed in previous financial years, for lands in the CFA fire district.

2B – Previous Years/s (#): Count of SFE Fixed

Appendix L - Reconciliation Reporting Field Descriptions

Charges collected and paid to the SRO on levies assessed in previous financial years, for lands in the CFA fire district.

2B – Current Year (\$): Total value of SFE Fixed Charges collected and paid to the SRO on levies assessed for the current financial year, for lands in the CFA fire district.

2B – Current Year (#): Count of SFE Fixed Charges collected and paid to the SRO on levies assessed for the current financial year, for lands in the CFA fire district. Includes Council Owned data in column D.

3B – Current Year (#): Count of SFE Exempt lands assessed for the current financial year, for lands in the CFA fire district. Includes Council Owned data in column D. *Equals the sum (+/-) of the 'Annual Return: Secondary Information (3B)' and 'Annual Reconciliation: Primary Information (9B)'.*

4B: n/a

5B – Previous Year/s (#): Count of Fixed Charges collected in the current financial year on Cross Boundary lands for levies assessed in a previous financial year, in the CFA fire district.

5B – Current Year (#): Count of Fixed Charges collected in the current financial year on Cross Boundary lands for levies assessed in the current financial year, in the CFA fire district. Includes Council Owned data in column D.

6B – Previous Year/s (\$): Total levy deferred in the current financial year on levies assessed in a previous financial year on lands in the CFA fire district.

6B – Previous Year/s (#): Count of deferrals granted in the current financial year on levies assessed in a previous financial year on lands in the CFA fire district.

6B – Current Year (\$): Total levy deferred in the current financial year on levies assessed in the current financial year on lands in the CFA fire district.

6B – Current Year (#): Count of deferrals granted in the current financial year on levies assessed in the current financial year on lands in the CFA fire district.

7B – Current Year (\$): Total levy amount waived in current financial year for levies assessed in the current, or a previous financial year on lands in the CFA fire district.

7B – Current Year (#): Count of levy waivers granted in the current financial year for levies assessed in the current, or a previous financial year on lands in the CFA fire district.

8B – Current Year (\$): Total levy collected and remitted to the SRO in the current financial year on lands not located within municipal boundaries i.e. Alpine Resorts etc, in the CFA fire district.

8B – Current Year (#): Count of lands on which levy collected and remitted to the SRO in the current financial year on lands not located within municipal boundaries i.e. Alpine Resorts etc, in the CFA fire district.

9B – Current Year (#): Count of Commonwealth lands exempt from the levy at the close of the current financial year.

10B – Current Year (#): Count of exempt Crown Land and lands held in exempt Public Bodies within council at the close of the current financial year. Includes Council Owned data in column C.

11B – Current Year (#): Count of lands within council with an Exempt AVPCC at the close of the current financial year. Includes Council Owned data in column C.

Annual Reconciliation: Tertiary Information – Total

1C – Previous Year/s (\$): (1A + 1B)

1C – Previous Year/s (#): (1A + 1B)

1C – Current Year (\$): (1A + 1B)

1C – Current Year (#): (1A + 1B)

2C – Previous Year (\$): (2A + 2B)

2C – Previous Year (#): (2A + 2B)

2C – Current Year (\$): (2A + 2B)

2C – Current Year (#): (2A + 2B)

3C – Current Year (#): (3A + 3B)

4C – Current Year (\$): Equals 4D – Current Year (\$)

4C – Current Year (#): Equals 4D – Current Year (#)

Appendix L - Reconciliation Reporting Field Descriptions

5C – Previous Year (#): (5A + 5B)

5C – Current Year (#): (5A + 5B)

6C – Previous Year/s (\$): (6A + 6B)

6C – Previous Year/s (#): (6A + 6B)

6C – Current Year (\$): (6A + 6B)

6C – Current Year (#): (6A + 6B)

7C – Current Year (\$): (7A + 7B)

7C – Current Year (#): (7A + 7B)

8C – Current Year (\$): Equals (8B)

8C – Current Year (#): Equals (8B)

9C – Current Year (#): (9A + 9B)

10C – Current Year (#): (10A + 10B)

11C – Current Year (#): (11A + 11B)

6D – Previous Year (\$)(#) & Current Year (\$)(#): n/a

7D – Current Year (\$)(#): n/a

8D – Current Year (\$)(#): n/a

9D – Current Year (#): n/a

10D – Current Year (#): n/a

11D – Current Year (#): Count of lands within council that have an Exempt AVPCC at the end of the financial year, in the CFA fire district that are Council Owned, including all lands leased/licensed by council from the Crown or a Public Body for which council are liable for the FSPL.

Annual Reconciliation: Tertiary Information – Council Owned

1D – Previous Year (\$)(#) & Current Year (\$)(#): n/a

2D – Previous Year (\$)(#): n/a

2D – Current Year (\$): n/a

2D – Current Year (#): Count of SFE Fixed Charges from Council Owned lands, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, paid to the SRO on levies assessed for the current financial year.

3D – Current Year (#): Count of Council Owned, and all lands leased or licensed by council from the Crown or a Public Body for which council are liable for the FSPL, assessed in the current financial year.

4D – Current Year (\$): Total levy remitted to the SRO from Section 20 lands assessed in the current financial year.

4D – Current Year (#): Count of Fixed Charges remitted to the SRO from Section 20 lands assessed in the current financial year.

5D – Previous Year (#): n/a

5D – Current Year (#): Count of Fixed Charges collected in the current financial year on Cross Boundary Council Owned lands for levies assessed in the current financial year.

Appendix M – Statement of Compliance



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Statement of Compliance Fire Services Property Levy

Fire Services Property Levy Act 2012

I, (name and position)

certify that (council)

has complied with the requirements for the Fire Services Property Levy (FSPL) in accordance with the *Fire Services Property Levy Act 2012* (the Act) and the Treasurer's directions in relation to the performance of our role as a collection agency as prescribed in the Manual of Operating Procedures for Local Government for the 2013-14 financial year.

Council have correctly calculated and remitted FSPL to the Commissioner of State Revenue on all leviable land owned by the council as that term is defined in section 4 of the Act or in respect of which they are taken to be the owner under section 19 of the Act, and, in doing so, have correctly applied section 20 of the Act, which allows councils to pay only the fixed charge in respect of leviable land specified in that section.

Collection and administration of the FSPL have been incorporated into council's internal audit process, corrective action has been taken to address any FSPL compliance issues identified, and any material compliance issues have been reported to the Commissioner of State Revenue.

Signature

Date (DDMMYYYY)

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PD2014/51