



New South Wales

# Emergency Services Levy Amendment (Land Classification) Bill 2024

## Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

## Overview of Bill

The object of this Bill is to amend the *Emergency Services Levy Act 2017* to—

- (a) require local councils, for the purposes of evaluating and implementing reforms to the way in which emergency services are funded, to—
  - (i) perform a preliminary classification of all parcels of land in the area of the local council, and
  - (ii) identify if the parcel of land is owned by a person belonging to a class of persons specified in guidelines issued by the Treasurer, and
  - (iii) give the information to the Chief Commissioner of State Revenue (the **Chief Commissioner**), and
- (b) require the Chief Commissioner to keep a register of the information, and
- (c) enable the information to be given to certain persons and used for the purposes of evaluating and implementing reforms to the way in which emergency services are funded, and
- (d) enable the Chief Commissioner to monitor local councils' compliance with the new requirements, and
- (e) enable the Treasurer to issue guidelines for the purposes of the new requirements.

## Outline of provisions

**Clause 1** sets out the name, also called the short title, of the proposed Act.

**Clause 2** provides for the commencement of the proposed Act.

## **Schedule 1      Amendment of Emergency Services Levy Act 2017 No 32**

**Schedule 1[1]** creates a proposed part in the *Emergency Services Levy Act 2017* dealing with emergency service funding reform and inserts definitions to be used in the proposed part. **Schedule 1[3]** makes a consequential amendment.

**Schedule 1[2]** inserts proposed sections 47A–47E into the proposed part.

Proposed section 47A requires a local council to—

- (a) perform a preliminary classification of all parcels of land in the area of the local council, and
- (b) identify if the parcel of land is owned by a person belonging to a class of persons specified in guidelines issued by the Treasurer.

Proposed section 47B requires a local council to give the classification and ownership information to the Chief Commissioner. The Chief Commissioner may—

- (a) require the local council to give additional information, and
- (b) require the general manager or the public officer of a local council to certify the accuracy and completeness of the information.

Proposed section 47C requires the Chief Commissioner to keep a register of the information given. Information on the register may be given to a relevant party and may be used by the relevant party for evaluating and implementing reforms to the way in which emergency services are funded. The following are relevant parties—

- (a) the Secretary of the Treasury,
- (b) a person employed in the Treasury,
- (c) the Valuer-General,
- (d) a person employed in Valuation NSW,
- (e) a local council,
- (f) a person employed by a local council.

Proposed section 47D requires the Chief Commissioner to monitor whether local councils are complying with requirements under the proposed part. The Chief Commissioner is authorised to exercise functions to ensure compliance, including by imposing an administrative penalty of up to \$2,200 on a local council for a failure to comply.

Proposed section 47E enables the Treasurer to issue guidelines for the purposes of the proposed part.



New South Wales

# Emergency Services Levy Amendment (Land Classification) Bill 2024

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*This PUBLIC BILL, originated in the LEGISLATIVE COUNCIL and, having this day passed, is now ready for presentation to the LEGISLATIVE ASSEMBLY for its concurrence.*

*Legislative Council*

*Clerk of the Parliaments*



New South Wales

## **Emergency Services Levy Amendment (Land Classification) Bill 2024**

No. \_\_\_\_\_, 2024

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### **A Bill for**

An Act to amend the *Emergency Services Levy Act 2017* to provide for the preliminary classification of land for the purposes of evaluating and implementing reforms to the way in which emergency services are funded; and for other purposes.

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*The LEGISLATIVE ASSEMBLY has this day agreed to this Bill with/without amendment.*

*Legislative Assembly*

*Clerk of the Legislative Assembly*

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**Tabling copy**

**The Legislature of New South Wales enacts—**

1

**1 Name of Act**

2

This Act is the *Emergency Services Levy Amendment (Land Classification) Act 2024*.

3

**2 Commencement**

4

This Act commences on the date of assent to this Act.

5

<b>Schedule 1</b>	<b>Amendment of Emergency Services Levy Act 2017 No 32</b>	1
		2
<b>[1] Part 9, heading</b>		3
	Omit the heading. Insert instead—	4
<b>Part 9</b>	<b>Emergency services funding reform</b>	5
<b>46A</b>	<b>Definitions</b>	6
	(1) In this part—	7
	<i>classification</i> includes sub-classification where a parcel of land is required by the guidelines to be sub-classified.	8
	<i>guidelines</i> means guidelines issued by the Treasurer under section 47E as in force from time to time.	9
	(2) In this part, a reference to a local council includes the Lord Howe Island Board and a reference to the area of a local council means, for the Lord Howe Island Board, Lord Howe Island.	10
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		12
		13
		14
<b>[2] Sections 47A–47E</b>		15
	Insert after section 47—	16
<b>47A</b>	<b>Classification of land to prepare for emergency services funding reform</b>	17
	(1) A local council must classify each parcel of land in its area to be within a classification specified in the guidelines.	18
		19
	(2) Each parcel of land that is a separate parcel of land for the purposes of the guidelines must be separately classified.	20
		21
	(3) The land must be classified in accordance with the guidelines.	22
	(4) The local council must also identify if a parcel of land is owned by a person belonging to a class of persons specified in the guidelines.	23
		24
<b>47B</b>	<b>Giving information to Chief Commissioner</b>	25
	(1) A local council must give the classification and ownership information under section 47A to the Chief Commissioner.	26
		27
	(2) The information must be given within the time and in the form and way required by the guidelines.	28
		29
	(3) A local council must give additional information to the Chief Commissioner if the Chief Commissioner reasonably requires the information to exercise the Chief Commissioner’s functions under this part.	30
		31
		32
	(4) The Chief Commissioner may require the general manager or the public officer of a local council to certify the accuracy and completeness of any information the local council gives under this section.	33
		34
		35
	(5) In this section—	36
	<i>public officer</i> , of a local council, has the same meaning as in the <i>Local Government Act 1993</i> .	37
		38
<b>47C</b>	<b>Register of information</b>	39
	(1) The Chief Commissioner must keep a register of the information given to the Chief Commissioner under this part.	40
		41

(2)	Information, including personal information, on the register may be—	1
(a)	given to a relevant party, and	2
(b)	used by a relevant party for evaluating and implementing reforms to the way in which emergency services are funded.	3 4
(3)	A relevant party who is not a tax officer is taken to be a tax officer—	5
(a)	for the purposes of the <i>Taxation Administration Act 1996</i> , Part 9, Division 3, and	6 7
(b)	only in relation to information given to the relevant party under this section.	8 9
(4)	In this section—	10
	<b>personal information</b> has the same meaning as in the <i>Privacy and Personal Information Protection Act 1998</i> .	11 12
	<b>relevant party</b> means the following—	13
(a)	the Secretary of the Treasury,	14
(b)	a person employed in the Treasury,	15
(c)	the Valuer-General,	16
(d)	a person employed in Valuation NSW,	17
(e)	a local council,	18
(f)	a person employed by a local council.	19
	<b>tax officer</b> has the same meaning as in the <i>Taxation Administration Act 1996</i> .	20
<b>47D</b>	<b>Compliance with part</b>	21
(1)	The Chief Commissioner must monitor whether local councils are complying with this part.	22 23
(2)	The Chief Commissioner may exercise functions to ensure compliance, including—	24 25
(a)	reviewing information given to the Chief Commissioner by a local council, and	26 27
(b)	conducting audits, and	28
(c)	imposing an administrative penalty of up to \$2,200 on a local council for a failure to comply.	29 30
(3)	A local council must cooperate with the Chief Commissioner in the exercise of the Chief Commissioner’s functions under this part.	31 32
<b>47E</b>	<b>Guidelines</b>	33
(1)	The Treasurer may issue guidelines for the purposes of this part.	34
(2)	The guidelines must be made available on a website of Revenue NSW.	35
(3)	The Treasurer may amend, replace or repeal the guidelines.	36

<b>[3] Part 10, heading</b>	1
Insert before section 48—	2
<b>Part 10 Miscellaneous</b>	3