

Emergency Services and Volunteers Levy 2025

FAQs

Please note these FAQs are prepared for information purposes only. While Trust for Nature takes all steps to ensure the information is accurate, you should verify any information, obtain your own advice and consider your individual circumstances before taking any action. These FAQs are current as at 12 June 2025, and while we attempt to keep it up to date, you should make your own inquiries.

What is the Emergency Services and Volunteers Levy (ESVL)?

The ESVL is a levy introduced by the Victorian government on Victorian property owners to raise funds for the costs of providing emergency services within the state, which will come into effect from 1 July 2025. It replaces the existing Fire Services Levy and, like the Fire Services Levy, the ESVL will be imposed via council rates notices.

Who does the levy apply to?

All property owners in Victoria will be required to pay the levy, unless the land is exempt. Exemptions are available for a narrow category of land, such as easements for transmission lines, and sewerage.

How is the levy calculated?

The levy comprises a fixed component and a variable component. The Department of Treasury and Finance has published the ESVL rates that will apply to various categories of properties (current as at 12 June 2025):

Table 1: Comparison of 2024-25 FSPL and 2025-26 ESVF variable rates

Sector	FSPL Current rates (2024-25)			ESVF Rates (2025-26)		
	Variable rate (cents per \$1,000 CIV)	Fixed charge (\$)	Median liability (\$)	Variable rate (cents per \$1,000 CIV)	Fixed charge (\$)	Median liability (\$)
Residential PPR*	8.7	132	191	17.3	136	254
Residential non-PPR*	8.7	132	191	17.3	136	254
Commercial	66.4	267	748	133	275	1,239
Industrial	81.1	267	859	133	275	1,246
Primary Production	28.7	267	621	28.7	275	629
Public Benefit	5.7	267	320	5.7	275	328
Vacant**	29.0	267	503	N/A	N/A	N/A

The State Revenue Office has also released an ESVL [calculator](#).

The rate that applies to each property will depend on the AVPCC (Australian Valuation Property Classification Code) land use classification allocated to that property.

Which land use classifications might apply to properties with a Trust for Nature covenant?

There are various land use codes that could apply to covenanted properties.

The land use classification is determined by the Valuer General having regard to various functions, uses and attributes of the property, including (among other things) the economic use of the land, whether it is vacant, whether there is a dwelling or improvements, and whether it is used in whole or part for primary production.

Each property is different, and you will need to check which classification has been applied for each individual property.

How do I find out what land use my property is classified as?

The land use classification should be noted on the council rates notice, specifying a 3 digit AVPCC code. Each AVPCC code is allocated to one of the various levy categories (ie Residential, Primary Production etc). A list of all the AVPCC codes can be found [here](#) and the levy categories for each code [here](#) (both current as at 12 June). The AVPCC land use classification for a property should remain the same in the 25/26 financial year as the previous year, unless revised.

What if a landowner disagrees with their AVPCC classification?

It is possible to dispute the AVPCC classification of a property, following the objection process and timeframe set out in the council rates notice. Landowners should consider whether there are other consequences of changing their classification. It is also possible to dispute the Capital Improved Valuation of the property, following the processes and timeframes in the rates notice.

Are there any applicable rebates?

Yes, rebates are available to eligible volunteers, to farms on multiple properties that operate as a single enterprise, and to drought affected farmers: more detail is [here](#). In addition, various concessions and relief in cases of hardship may apply. Further details may be found on the council rates notice.

Where can I find more information?

For more information, please see:

- <https://www.dtf.vic.gov.au/emergency-services-and-volunteers-fund>
- <https://www.sro.vic.gov.au/emergency-services-and-volunteers-fund>