



# Emergency Services Levy

## Question & Answer Guide 2025-26



FOR A SAFER STATE



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# About the Emergency Services Levy (ESL)

## What is the ESL?

The Emergency Services Levy (ESL) is the Department of Fire and Emergency Services' (DFES) main source of funding for the essential services that keep this State and its people safe in natural disasters and emergencies.

For private property owners, the levy is collected by local governments through their annual rating process. The ESL collected by local government is forwarded to DFES and is used to fund WA's fire and emergency services.

DFES administers the collection and distribution of the ESL in accordance with the Fire and Emergency Services Act 1998.

## Why is the ESL collected?

The ESL ensures that enough funding is available to cover the substantial cost of delivering 24/7 fire and emergency services to 2.7 million people across Australia's largest jurisdiction of 2.5 million square kilometres. The ESL collected each year pays for:

### Western Australia's emergency response capability:



More than 26,000 fire and rescue, marine and emergency services volunteers and funds over 1,800 firefighters and Department of Fire and Emergency Services' (DFES) staff to provide 24/7 fire and emergency assistance across Western Australia.



Triple Zero (000) Communications Centre operating 24/7 to take emergency 000 and 132 500 State Emergency Service calls from people in need



Emergency WA website dedicated to informing the community with warnings and emergency advice



Technology and communications infrastructure supporting frontline responders through radio networks and computer-aided dispatch programs



Emergency management planning undertaking regional hazard and incident risk profiling, analysis and prediction



Training developing firefighters and emergency services volunteers to be at the forefront of emergency response and capability



Safety and education preparing individuals and communities to reduce their risks and be resilient in the face of natural disasters and emergency events

### Initiatives that minimise the community's exposure to risks across all hazards:



#### **Bushfire mitigation**

reducing the risk of bushfire to individuals, property, communities and the environment



#### **Controlled burns**

reducing fuel loads and protecting the things that you value the most



#### **Fire breaks**

stopping fire in its tracks and protecting vulnerable and at-risk communities



#### **Fire investigations**

looking at the cause of fires and research on risks in the home and environment



#### **Building inspections**

ensuring that buildings and residents are safe from hazards

### Local Government Grants Scheme available to Bush Fire Brigades and State Emergency Service units:



#### **Capital grants**

for new Bush Fire Brigade firefighting appliances, State Emergency Service vehicles, trailers and boats, as well as buildings



#### **Operating grants**

available for Bush Fire Brigades and State Emergency Service units to maintain vehicles, trailers and boats, land and buildings and pay for personal protective equipment, plant and equipment, operational equipment, rates, taxes, insurance and other goods and services

This means that WA's firefighters and emergency services personnel — Career Fire and Rescue Service (CFRS), Volunteer Bush Fire Brigades (BFB), Volunteer Fire and Rescue Service (VFRS), Volunteer Fire and Emergency Services (VFES), Volunteer Marine Rescue Service (VMRS) and State Emergency Service (SES) — can continue to provide around-the-clock help to people in Western Australia.

100 per cent of the ESL collected goes to fire and emergency services in WA with every dollar invested into making WA a safer State.

### Who is required to pay the ESL?

All property owners in WA are required to pay the ESL. This includes commercial and residential property owners as well as State Government agencies, local governments, not-for-profit and charitable organisations.

## What property is exempt from the ESL?

- ▮ Vacant land owned by Councils
- ▮ Mining tenements used for exploration or prospecting activities only
- ▮ The former Wittenoom townsite
- ▮ Land owned by the Commonwealth government
- ▮ Foreign embassies

## How is the ESL distributed?

DFES distributes the ESL through:

- ▮ Direct funding  
Towards operations, equipment, facilities and training for firefighters in the Career Fire and Rescue Service, Volunteer Fire and Rescue Service and Volunteer Fire and Emergency Service. Funding is also distributed directly to DFES commands and branches that manage fire and emergency services operations.
- ▮ Grant Funding  
ESL grants programs provide funding for facilities, appliances, training, equipment and the operational costs of State Emergency Service units, Volunteer Bush Fire Brigades and Volunteer Marine Rescue Groups. There are also ESL funded grants programs that provide organisations, including local governments, with funding towards bushfire mitigation and planning activities.

## What services does the ESL not fund?

The ESL does not fund:

- ▮ St John Ambulance;
- ▮ WA Police;
- ▮ Surf Life Saving WA;
- ▮ Metropolitan Emergency Rescue Helicopter Service
- ▮ State Emergency Management Committee Secretariat functions
- ▮ State Recovery and natural disaster grant programs funded through Commonwealth and State contributions
- ▮ Surf Life Saving Western Australia Grant payments
- ▮ Salaries covered by the Salaries and Allowances Act 1975
- ▮ Bushfire mitigation activities undertaken on behalf of the Department of Education
- ▮ Bushfire mitigation activities and grant programs undertaken on behalf of the Department of Planning, Lands and Heritage
- ▮ Provision of emergency services on Commonwealth property

- Unexploded ordnance services
- Volunteer Fuel Card Scheme
- Artworks on facility builds
- DFES Aerial Firefighting Fleet expenditure funded through National Aerial Firefighting Committee contributions
- Direct Brigade Alarm response and administration
- False Fire Alarm response and fee administration
- Emergency service initiatives approved by Cabinet to be funded through other revenue sources

### **Who collects the ESL?**

Local governments collect the ESL from private property owners on behalf of DFES, with the amount of ESL payable included on their council rates notice. Local governments forward 100 per cent of the ESL collected directly to DFES.

The ESL assessed on property owned by government organisations is collected by DFES through a separate billing process.

### **How do I pay the ESL?**

When you pay the total due on your council rates notice, you are also paying the ESL. Your rates notice will detail the amount you are required to pay, the due date for payment, any concessions you may be eligible to receive, an instalment plan if available and accepted methods of payment.

### **How often do I pay the ESL?**

Property owners are required to pay the ESL on an annual basis.

### **I own multiple properties. Do I have to pay the ESL for every property?**

Yes, the ESL is charged on all properties that you own.

### **Am I eligible for an ESL rebate/concession?**

If you are a pensioner or senior and qualify for a rebate on your council rates notice (for your principal place of residence), you will receive the same percentage rebate on your ESL charge.

If the council separately itemises its rubbish and other service charges, the notice will only include a rebate on the council's general rates plus the ESL, and the two rebates are combined and printed on the rates notice as one amount.

Eligible seniors and pensioners who are living in a "lease for life" accommodation may also qualify for an ESL rebate. These types of claims are coordinated on their behalf by the manager of the complex in consultation with their local government.

Pensioners who are eligible to defer their council rates can also defer their ESL charge.



### **What penalties apply to late payment of the ESL?**

If a property owner does not pay either the full or part payment of ESL on time, late payment interest is charged. For the 2025-26 year, the maximum ESL penalty interest rate is 11 per cent per annum.

ESL late payment interest does not apply where qualifying pensioners choose to defer the payment of their ESL charge.

## **Calculating the ESL**

### **How is the amount of ESL to be collected determined?**

Each year the State Government determines the amount of ESL to be collected based on the estimated cost of providing fire and emergency services across the State for the upcoming year. In 2025-26, the total collected will be \$479.6 million.

### **How are the ESL rates set?**

Once the total amount of ESL to be collected has been determined, ESL rates are set so that the sum of the ESL assessed on each property will total this amount.

### **Who declares ESL rates?**

The Minister for Emergency Services is responsible for declaring ESL rates.

### **How are individual ESL charges calculated?**

The ESL is calculated by multiplying the ESL rate for the ESL Category assigned to the property by the property's Gross Rental Value. The ESL charge is subject to minimum and maximum levels. There may also be rebates that apply.

### **What are the ESL Categories?**

There are five ESL Categories that are assigned to property depending on the type of fire and emergency services available in the area. Higher rates apply for properties with a greater level of services available, so the owners of these properties contribute more towards the ESL.

Category	Typical Location	Emergency Response
1	Perth Metropolitan Fire District	The Perth metropolitan network of Career Fire and Rescue Service stations and the State Emergency Service
2	Regional Cities	A Career Fire and Rescue Service station plus a Volunteer Fire and Rescue Service and the State Emergency Service
3	Perth Metropolitan Fringe	A Volunteer Fire and Rescue Service unit and/or Volunteer Bush Fire Brigade supported by the Perth metropolitan network of Career Fire and Rescue Service stations and the State Emergency Service
4	Country Towns	A volunteer service with structural firefighting capability and the State Emergency Service
5	Pastoral/Rural Areas	The State Emergency Service network and volunteer fire services in the vicinity

### What is the ESL rate?

The ESL rate used to calculate ESL charges depends on the ESL Category assigned to the property. The current ESL rates are displayed in the table below.

ESL Category	2025-26 ESL rates
Category 1	\$0.015216
Category 2	\$0.011412
Category 3	\$0.007608
Category 4	\$0.005325
Category 5	\$108 fixed charge per rates notice
Mining Tenement	\$108 fixed charge per rates notice

### Have ESL rates increased in 2025-26?

The ESL rates for 2025-26 have increased by approximately 4.5 per cent from last year.

Although the ESL rates for 2025-26 have increased from 2024-25, revised GRV valuations will come into force for all properties in 21 regional local government areas, largely in ESL Categories 2 and 4, representing approximately 21% of properties that receive a GRV-based ESL charge.



Taking into account the revised GRV valuations, the majority of property owners will experience an increase in their ESL charge. The Average Residential ESL Charge for Category 1 (ARC Cat 1), which primarily covers the Perth Metropolitan area, has increased from \$321.93 in 2024-25 to \$337.35 in 2025-26, a 4.8% increase.

### What is a Gross Rental Value (GRV)?

Gross Rental Value (GRV) is an estimate of a property’s annual rental value. GRV is used to calculate theESL charge for a property because it is:

- a recognised way of apportioning community costs (e.g. council rates, water rates);
- an accepted measure for working out what a property is worth, and generally an indication of the owner’s capacity to pay;
- determined by an independent body, the Valuer General (Landgate);
- adjusted to reflect property development changes; and
- administratively simpler and less costly to maintain as it is used by a variety of organisations, meaning costs can be shared.
- **What are the minimum and maximum ESL charges?**
- Regardless of the ESL rate and GRV used to calculate a property’s ESL charge, the final charge will never be less than the declared minimum or more than the declared maximum ESL charge that applies for the property. Minimum and maximum charges depend on what a property is used for as shown in the table below:

ESL Category	Minimum ESL charges	Maximum ESL charges		
	All property uses	Single-Residential, Vacant Land and Non-Commercial Farming	Multi-Residential (e.g. units/flats/apartments on a single assessment)	Commercial, Industrial and Miscellaneous
1	\$108	\$533	\$533 x the number of dwellings	\$305,000
2	\$108	\$400	\$400 x the number of dwellings	\$229,000
3	\$108	\$267	\$267 x the number of dwellings	\$153,000
4	\$108	\$187	\$187 x the number of dwellings	\$107,000
5	\$108 per assessment			
Mining tenements	\$108 per assessment			

### **Who determines the ESL Category, GRV and Property Use assigned to a property?**

ESL Categories are set according to gazetted maps that divide WA into five ESL Categories. The ESL Category boundaries are declared by the Minister for Emergency Services based on the emergency services available in a given area. The ESL Category boundary that a property is located within determines the ESL Category that is assigned to it.

GRVs are independently determined by the Valuer General (Landgate) and are reviewed every three years in the metropolitan area and three to six years in regional areas, depending on the local government.

ESL property use classifications are determined by the Minister for Emergency Services based on advice from the Valuer General (Landgate). Property use is determined by the nature of the land and buildings present on a property and may differ from other property zoning classifications used by Local Governments for Council rates.

### **Why has my property's ESL Category changed?**

Each year the ESL Category boundaries are reviewed. If there has been a change in the delivery of emergency services in an area, then the boundaries and the ESL Category assigned to properties in that area, are amended accordingly. Any changes become effective on 1 July each year.

Reasons for changing a boundary include:

- A change in the delivery of emergency services in the area. For example, a new fire station is opened
- The development of vacant land so that the area the local fire brigade responds to is expanded
- The development of vacant land which results in a change of the level of service. For example, from a bushfire response to a structural firefighting capability
- New roads and infrastructure that extend the reach of local services

More information regarding boundary changes (including maps showing the areas affected) is available in the Emergency Services Levy section of the DFES website (<https://dfes.wa.gov.au/emergency-services-levy>)

### **What if I believe my property's GRV is incorrect?**

GRVs are administered by Landgate. For more information on GRVs and the objection process, visit [landgate.wa.gov.au/for-individuals/property-valuations/videos-grv-uv](https://landgate.wa.gov.au/for-individuals/property-valuations/videos-grv-uv)

### **What if I believe that the property use classification of my property is wrong?**

If you wish to query the Property Use Classification of a property, please contact DFES using the contact details provided on the following page.

### **When did the ESL commence?**

2003



## Where can I get further information on the ESL?

**Information Line:** 1300 136 099 (cost of a local call)

**Website:** [www.dfes.wa.gov.au/esl](http://www.dfes.wa.gov.au/esl)

**Mail:** ESL Enquiry  
Department of Fire and  
Emergency Services  
PO Box P1174  
PERTH WA 6844

**Email:** [esl@dfes.wa.gov.au](mailto:esl@dfes.wa.gov.au)