

Emergency Services Levy (ESL) Queries and Objections

Gross Rental Value Objections

Gross Rental Values (GRV) that are used to calculate ESL charges are determined independently of DFES by the Valuer General. Any property owner who does not agree with the Gross Rental Value (GRV) determined for their property may lodge an objection through Landgate. More information on the GRV objection process can be found on the [Landgate website](#).

Property Use Classification Objections

ESL Property Use Classifications are used to determine the maximum ESL charge that properties classified ESL Category 1, 2, 3 or 4 are subject to. Each property in these categories is assigned an ESL Property Use classification, which is based on the principle use of the property.

The Property Use Classifications are:

V = Vacant	R = Residential	F = Farming (recreational)
C = Commercial	I = Industrial	M - Miscellaneous

ESL Property Use Classifications are not linked to Local Government property zones. Hence, a property classified as “Vacant” may be located in a zone determined by the local government to be ‘residential’ or ‘commercial’ etc.

ESL Property Use Classification Queries

Property owners who wish to query the Property Use Classification that their property was assigned, should submit a General Enquiry through the DFES [Enquiries and Feedback webform](#). The query must be identified as an ‘ESL Property Use Classification Query’ and provide the address of the property and a contact name and reply email address or phone number.

ESL Property Use Classification Objection Process

If a property owner does not agree with the outcome of a Property Use Classification Query, you may lodge a formal ESL Property Use Classification Objection to the Minister for Emergency Services.

Objections must:

- Be in writing (there is no required form);
- Identify the leviable land;

- Set out fully, and in detail, the grounds of the objection, including, in the opinion of the person making the objection, what the land is used for; and
- Be served on the Minister within 60 days of the date the assessment notice was served (although the Minister may extend the time limit).

Objections should be mailed to:

Minister for Emergency Services
“ESL Property Use Objection”
Level 10 Dumas House
2 Havelock St
WEST PERTH WA 6005

On receipt of an objection, the Minister, with assistance from DFES, will consider the facts and make a determination. The objector will be notified of the Minister’s decision and the reason for that decision.

When an objection is being determined, the property owner is still liable to pay the original levy charge and late payments will be subject to interest penalties. If the objection is successful, any overpayment will be refunded.

ESL Property Use Classification Appeals Process

A property owner who is dissatisfied with the objection determination of the Minister may lodge an appeal. Appeals must be lodged within 60 days of the date that notice of the Minister’s determination in regard to the original objection was served.

An appeal must be lodged with the Minister using the same address provided above. The Minister will then refer the appeal to the Land Valuation Tribunal (under the *Land Valuations Tribunals Act 1978*) for an Appeal Hearing to be scheduled.