

# Emergency Services and Volunteers Fund

## Frequently Asked Questions

*In recent years, climate change and population growth have presented real challenges to how we manage and respond to emergency incidents in Victoria. We are seeing more floods, storms and fires and the lasting damage they can bring to our communities.*

*We are incredibly fortunate that time and time again, our emergency services personnel and volunteers turn out to keep us safe and help us recover.*

*We're making sure our emergency services have the resources they need to keep helping Victorians be safe, and to help them recover from natural disasters.*

### General Information

*What is the Emergency Services and Volunteers Fund?*

From 1 July 2025, the Fire Services Property Levy (FSPL) will be replaced by the Emergency Services and Volunteers Fund (ESVF).

It will help support a broader range of emergency services and for the first time include VICSES, Triple Zero Victoria, the State Control Centre, Forest Fire Management Victoria and Emergency Recovery Victoria, as well as the Country Fire Authority (CFA) and Fire Rescue Victoria (FRV).

This will bring Victoria's funding arrangements for emergency services into line with most other states.

*Who is required to contribute to the ESVF?*

All property owners are required to contribute to the ESVF unless eligible for a rebate, which can be valued up to the total ESVF liability (see below). Land previously in the Vacant category under FSPL will be reallocated under the ESVF.

*How is my ESVF contribution calculated?*

Like the FSPL, the ESVF will be calculated based on a fixed charge that varies by property type, and a variable charge based on property value

Pensioners, veterans and single farm enterprises will continue to receive concessions.

And the ESVF will continue to be collected through local councils.

The levy is calculated using the following formula:

- $Levy = fixed\ charge + variable\ charge - concession\ (if\ eligible)$

If eligible, **after** you receive your rates notice you can apply for the Volunteer Rebate and/or Partial Drought Rebate.

*What is the fixed charge?*

The fixed charge is different for residential and non-residential classified properties and increases annually based on the consumer price index.

*What is the variable charge?*

The variable charge depends on the property's classification and capital improved value (variable charge = variable rate × capital improved value).

### What are the variable and fixed charge rates for the ESVF in 2025/26

The proposed variable and fixed charge rates for the ESVF are detailed below.

Sector	Proposed rates (2025-26)		
	Variable rate (cents per \$1,000 CIV)	Fixed charge (\$)	Median liability (\$)
Residential PPR*	17.3	136	254
Residential non-PPR	17.3	136	254
Commercial	133	275	1,239
Industrial	133	275	1,246
Primary Production	71.8	275	1,160
Public Benefit	5.7	275	328
Vacant**	N/A	N/A	N/A

Eligible CFA and VICSES volunteers will receive a rebate for their ESVF liability.

\*PPR = Principal Place of Residence

\*\*Land previously in the Vacant category will be reallocated.

### Will I be required to contribute more to the ESVF than the former FSPL?

That depends on the type of property, and your eligibility for a rebate.

For some eligible Victorians the new ESVF will result in a reduced or no required contribution due to the Volunteer Rebate being available for the first time.

We want to ensure that our emergency services have the resources they need to keep Victorians safe, and to help them recover from natural disasters.

An indicative comparison of the ESVF to the FSPL is detailed below.

Sector	FSPL Current rates (2024-25)			ESVF Proposed 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	71.8	275	1,160
Public Benefit	5.7	267	320	5.7	275	328
Vacant*	29.0	267	503	N/A	N/A	N/A

Eligible CFA and VICSES volunteers will receive a rebate for their ESVF liability.

\*Land previously in the Vacant category will be reallocated.

### How often will I have to contribute to the ESVF?

Just like the FSPL, the ESVF is calculated annually and is payable annually or via instalments alongside your rates.

### *What is capital improved value?*

The capital improved value is the value of your land, buildings and any other capital improvements made to the property.

The capital improved value of your property is determined by the general valuation process and is displayed on your council rate notice.

### *What is a property classification?*

The land use classification for your property is on your rates notice or the levy assessment notice issued to non-rateable property owners.

This describes the primary use of your land and each classification has its own rate. There are 6 property classifications:

- residential PPR
- non-PPR residential (from 2026/27)
- commercial
- industrial (also includes infrastructure and extractive properties)
- primary production
- public benefit

### *Victorians already pay for our emergency services – why do we need the ESVF?*

Increasing frequency of fires, floods and storms continue to be a reality of life in Victoria. The new ESVF will make sure all our emergency services have the tools and resources they need to help keep Victorians safe. Importantly, the new ESVF provides increased funding certainty for a wider range of emergency service organisations, including the critical work of VICSES.

We have to put our emergency services on a surer funding footing – which is what the bushfire royal commission recommended we do for fire services.

Every dollar raised will go towards vital life-saving equipment, vehicles, staff, training for volunteers, community education, and recovery support to help Victorians when they need it most.

### *What will the increased funding provide?*

Every single dollar raised will fund vital life-saving equipment, vehicles, staff, training for volunteers, community education, and recovery support for when Victorians need it most.

The ESVF will be used to fund **90%** of Fire Rescue Victoria (FRV)'s budget, and **95%** of the Country Fire Authority (CFA)'s and Victoria State Emergency Service (VicSES)'s budgets.

In addition, the ESVF will fund **up to 95%** of the following annual budgets:

- Triple Zero Victoria
- Emergency Management Victoria (including the State Control Centre) and responsibilities for emergency management within the Department of Justice and Community Safety (including Emergency Recovery Victoria).
- Forest Fire Management Victoria and its support functions within the Department of Energy, Environment and Climate Change.

In December 2024, the Victorian Government announced \$250 million in funding for emergency services, including:

- \$62 million to double the Volunteer Emergency Services Equipment Program providing funding to emergency services volunteers for critical equipment, vehicles and facility upgrades.
- \$70 million to establish a rolling fleet replacement program for VICSES and the CFA – ensuring volunteers right across Victoria can receive new and upgraded trucks, tankers and pumpers (the first round of new Next Generation Medium Rescue Trucks will be delivered to VICSES units in Glen Eira, Geelong, Alexandra, Kinglake, Essendon, Chelsea, Otway, Beechworth, Kyabram and Murrayville. CFA brigades in Darraweit Guim, Corop West, Barmah, Erica, Lubeck, Gorokey, Crowlands, Modewarre, Kewarren and Moe South will also be the first recipients of new Medium Tanker).
- \$30 million to deliver training and support programs for emergency services volunteers.

On top of this the Victorian Government has announced \$40 million for a rolling fleet replacement program for Fire Rescue Victoria.

## Volunteer Rebate

### *Who is eligible for Volunteer Rebate?*

Volunteers and life-members from the Country Fire Authority (CFA) and the Victoria State Emergency Service (VICSES) are eligible to receive a rebate on their principal place of residence (PPR) or farm.

Eligible volunteers include all active VICSES and CFA operational and support volunteers. Volunteers need to have served for at least 12 months, have passed probation, and not be suspended on disciplinary grounds or have taken a leave of absence for the duration of the preceding 12 months.

### *How do I access the Volunteer Rebate?*

The Volunteer Rebate will be administered by the Victorian Government through the Department of Government Services.

Eligible volunteers will be able to apply for the Volunteer Rebate online following receipt of the local government issued rates notice.

### *Do I have to pay the full ESVF contribution before I can apply for the Volunteer Rebate?*

No, you can claim your rebate once you receive your rates notice.

We understand that people may pay their rates and ESVF in instalments.

If you are an eligible volunteer applying for the Volunteer Rebate on your principal place of residence (PPR), you will be entitled to a rebate to the full value of your ESVF contribution.

Alternatively, volunteers can choose to seek a rebate for their farm or single farm enterprise. If you are claiming in respect of a farm, the rebate will be available up to a cap.

The Victorian Government intends to set this cap at \$5 million of the capital improved value of farmland.

Where a cap applies, the maximum rebate is \$3,865.

This means that in these circumstances, a partial rebate will still be available, up to a 'maximum amount' which is equivalent to the ESVF on a \$5 million farm.

### *Can I claim the Volunteer Rebate on my farm?*

Yes.

The rebate can be claimed for one of the following:

- your principal place of residence (PPR) if you are on the title, or
- farmland in which you have a direct ownership interest, or
- farmland in which you have an indirect ownership interest (for example, as a shareholder of a company, or a beneficiary of a trust, that owns the land), or
- two or more parcels of land in a single farming enterprise and in which you have a direct or indirect ownership interest.

Eligible volunteers may choose which of their properties the Volunteer Rebate applies to as long as it falls into one of the above categories.

Only one claim can be made per volunteer and each property can only be claimed on by one person.

Farmland includes land with a farming-related use as specified in legislation.

### *Can I get a rebate on my industrial or commercial land if I have a direct or indirect interest and I am an eligible volunteer?*

No. The rebate is available for eligible volunteers on their principal place of residence (PPR) or farm only.

### *How can I prove that I am an eligible volunteer?*

Please visit your CFA or VIC SES volunteer portal to update your details.

### *Who can help me if I have questions?*

CFA and VICSES volunteer portals are being updated, and the Department of Government Services will release information before 1 July 2025.

#### *What changes are happening from 1 July 2025?*

From 1 July 2025, the Fire Services Property Levy (FSPL) will be replaced by the Emergency Services and Volunteers Fund (ESVF).

It will help support a broader range of emergency services and for the first time include VICSES, Triple Zero Victoria, the State Control Centre, Forest Fire Management Victoria and Emergency Recovery Victoria, as well as the Country Fire Authority (CFA) and Fire Rescue Victoria (FRV).

The vacant land category will be abolished, with vacant land allocated to its corresponding land use classification (e.g. vacant industrial land will be reclassified as industrial land).

Variable rates will increase to raise additional revenue to fund the services being covered by the ESVF.

Eligible CFA and VICSES volunteers and life members will be entitled to a rebate on the ESVF on their principal place of residence (PPR) or farm, which will be administered by the State Government through the Department of Government Services.

#### *Can I get a rebate on multiple parcels of land which are part of the same farm?*

Yes.

Under the ESVF rebate scheme, volunteers can claim a rebate on two or more parcels of land in a single farming enterprise in which they have a direct or indirect ownership interest, up to the rebate cap.

Primary production properties comprising multiple parcels of land are eligible for a single farm enterprise fixed charge exemption, which means the owner only pays the ESVF fixed charge on one property within the enterprise.

A single farm enterprise means two or more parcels of farmland which are occupied by the same person(s) and are farmed as a single enterprise. This can include one parcel of land that is a PPR of the person(s), provided the PPR is contiguous to the farmland.

#### *Can I get a rebate for multiple farming businesses, or my second property?*

No. Only one claim can be made per volunteer, and each property can only be claimed on by one person. Volunteers may choose which of their properties the rebate applies to as long as it falls into one of the categories described above.

#### *Can other members of my family who are also eligible volunteers and also have interests in the same farm property also claim the rebate?*

No. The rebate can only be applied once in relation to the same farm property.

#### *Is there a cap on the Volunteer Rebate?*

There is no cap if the Volunteer Rebate is being sought on the eligible volunteer's principal place of residence (PPR).

In these circumstances eligible volunteers are entitled to a rebate equal to the amount they are otherwise required to pay in relation to their property.

Alternatively, the volunteer can choose to seek a rebate for their farm or single farm enterprise. The maximum rebate for farmland will be capped based on the capital improved value of the land. The value of the cap will be declared by the Victorian Government following passage of the Bill. The Government intends to set this cap at \$5 million of the capital improved value of farmland.

#### *What is the cap for farms?*

The Victorian Government intends to set this cap at \$5 million of the capital improved value of farmland.

Where a cap applies, the maximum rebate is \$3,865.

This means that in these circumstances, a partial rebate will still be available, up to a 'maximum amount' which is equivalent to the ESVF on a \$5 million farm (capital improved value).



### *How much is the rebate for residential and farm properties?*

The rebate will be equal to the ESVF liability printed on your rates notice for the eligible volunteer's principal place of residence (PPR).

Alternatively, the eligible volunteer can choose to seek a rebate for their farm. The rebate will be equal to the ESVF liability printed on your rates notice for the eligible volunteer's farm, up to a maximum \$3865.

### *Why is there a cap on the rebate?*

A rebate to the full value of your ESVF contribution is available for a principal place of residence (PPR).

Alternatively, a volunteer can choose to seek a rebate for their farm. The Victorian Government has adopted a very broad definition of ownership in relation to when the rebate can be applied to farmland (including where the volunteer has a direct or indirect ownership interest for example, as a shareholder of a company, or a beneficiary of a trust). Therefore, a cap will apply as the rebate is not intended to provide a full exemption from the ESVF for very large commercial farming operations.

### *Why are the tax rates for farms increasing disproportionately to the city?*

The increase for a \$1 million farm is about the same as the increase for a \$1 million warehouse or factory.

The median increase is a bit bigger for primary production land because the median property size is significantly larger – more than \$1.2 million compared to about \$700,000 for commercial and industrial properties.

Primary production land will continue to have a variable rate that is well below the variable rate for commercial and industrial properties.

This is in addition to other significant tax benefits provided to the majority of primary production land – including exemptions from land tax.

### *What hardship assistance is available if I can't afford to pay?*

As they do with rates, councils can waive or defer the whole or part of the Emergency Services and Volunteers Fund (ESVF) payment for ratepayers experiencing hardship.

Most councils have a policy to assist ratepayers in financial hardship. They may offer options including payment plans or extensions of time to pay. The details of these policies and the application process will vary between councils.

A council can only waive or defer payment of the ESVF if it also waives or defers payment of rates for that property. Councils cannot defer the ESVF while still requiring the payment of rates.

This is in addition to the general requirement that most council rates notices are payable in 4 instalments.

### *I have a principal place of residence (PPR) and farmland– what rebate(s) can I apply for?*

Eligible volunteers will receive one volunteer rebate per annum and can nominate whether that rebate applies to the levy they pay on:

- their principal place of residence (PPR); or
- farmland in which they have a direct or indirect ownership interest (for example, as a shareholder of a company, or a beneficiary of a trust, that owns the land); or
- two or more parcels of land in a single farming enterprise and in which they have a direct or indirect ownership interest.

### *My partner and I are both eligible volunteers can we both claim the rebate (if we have a PPR and farmland)?*

The rebate cannot be claimed twice on any parcel of land. However, if multiple members of a family or a couple are eligible volunteers they can each claim a rebate, provided their rebates apply in relation to different parcels of land and they are owners of that land.

## Drought Partial Rebate

*What is the additional rebate available to drought affected properties?*

Following consultation with councils, emergency services and the Victorian Farmers Federation, the Victorian Government is also providing an additional partial rebate of the ESVF for farmers eligible for the infrastructure grants program in the Government's drought support package.

The infrastructure grants program, On-Farm Drought Infrastructure Grants, provides practical support to farmers impacted by drought in Victoria. The program supports on-farm upgrades that provide immediate support in managing drought and build future resilience.

To find out more about the program please visit <https://agriculture.vic.gov.au/farm-management/dry-seasons-and-drought-support/grants-and-financial-support/on-farm-drought-infrastructure-grants>

*What is the eligibility for this rebate?*

The additional partial rebate of the ESVF is for farmers eligible for the infrastructure grants program in the Government's drought support package.

*What LGAs are included in scope for this rebate (ie: drought affected LGAs)?*

A full list of eligible LGA's can be found at <https://agriculture.vic.gov.au/farm-management/dry-seasons-and-drought-support/grants-and-financial-support/on-farm-drought-infrastructure-grants>

*Does this rebate only apply to CFA/VICSES volunteers – or all landholders within the declared drought affected LGAs?*

The rebate also applies to non-volunteer farmers eligible for the infrastructure grants program in the Government's drought support package.

*Is this in addition to the rebate offered to active CFA/VICSES volunteers for PPR and/or farmland/single farming enterprise (ie: can you claim both – if you have a PPR and a separate farmland property)?*

Active CFA/VICSES volunteers can claim the volunteer rebate on one property and drought relief rebate on others. If property is valued over \$5 million, volunteers could claim the volunteer rebate on first \$5 million and drought relief rebate on the capital improved value above that amount. Volunteers are not eligible to claim both rebates on the same property below \$5 million.

*Is this drought affected landholder rebate on-going or only for 2025/26?*

The rebate will continue to be assessed annually, as per the broader Drought Support Package.

*How will the drought rebate work in practice?*

The rebate means that eligible farms will have no increase in their Emergency Services and Volunteers Fund levy rates compared to those they paid the previous year for their Fire Services Property Levy. *The additional drought rebate means that non-volunteer farmers with eligible farms in drought affected LGAs will have no increase in their Emergency Services and Volunteers Fund levy rates compared to those they paid the previous year for their Fire Services Property Levy (refer to table above for 2024-25 median FSPL rates for Primary Production land).*

*Will all residents in drought affected LGAs not have an increase in their levy or just farmers?*

The additional partial rebate of the ESVF is for farmers eligible for the infrastructure grants program in the Government's drought support package.

To find out more about the program please visit <https://agriculture.vic.gov.au/farm-management/dry-seasons-and-drought-support/grants-and-financial-support/on-farm-drought-infrastructure-grants>