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There continues to be considerable confusion as to how the volunteer rebate will operate under the Allan Governments new **Emergency Services and Volunteer Fund** that will become effective from July 1 this year and replaces the Fire Services Property Levy.

Until such time as the Victorian Government removes the words “volunteer fund” from their new levy name, VFBV will hence forth be referring to this levy as a Tax and more specifically the “Emergency Services Tax” in all public facing communications.

In the past, VFBV has issued “Fact Sheets” to help members understand various topics. Due to constant changes to how the rebate may work and the lack of definitive or easy to understand rules, we are reluctant to issue a Fact Sheet for a topic where there are very few “facts” available. The government’s online resources are also changing and being updated in real time, so our information is based on what was available at the time.

However, to assist members, we are providing this guidance, which lays out our interpretation and understanding of how the system is likely to work largely based on publicly released information provided thus far from the Department of Treasury and Finance.

We have referenced and linked to the publicly available information for you to make your own assessment on our interpretation.

Government FAQ’s are available from: <https://www.dtf.vic.gov.au/emergency-services-and-volunteers-fund>

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### WHO IS ELIGIBLE?

The Victorian Government has announced that eligible and active CFA and SES volunteers and life members will be entitled to a rebate on their liability from the new tax on their principal place of residence or farm. The full list of eligible criteria has not yet been published. But based on the information we know so far this includes:

- You need to have been a CFA or SES volunteer for the full 12 months
- You need to have passed probation and were not suspended on disciplinary grounds
- You were not on a leave of absence for the whole 12-month period
- You have no arrears in Council rates exceeding \$50 in respect of the preceding levy year

### VFBV INTERPRETATION

From an administrative perspective, the census date for the system to validate your eligibility for the upcoming financial year will occur on 31<sup>st</sup> May every year.

On this date the system will check if you are off probation, have you been a volunteer for the full 12 months prior or longer, and were you on a leave of absence that covered the whole 12-month period. From a suspension perspective – the system will likely check if you are suspended on disciplinary grounds on the date of the check and if you are – then you will be marked ineligible.

Life members from a CFA perspective are only persons who have been awarded a CFA Life Membership Medal. Brigades may nominate any member who has provided dedicated service for an aggregate of not less than 30 years in one or more brigades for CFA life membership. CFA Life Members who then resign or retire, automatically become Honorary CFA Life Members.

The Government Gazette of Friday 30 May 2025 clarifies Brigade Life Memberships will not qualify – only life memberships awarded by CFA.

### **WHAT PROPERTY IS ELIGIBLE?**

An eligible volunteer can claim the rebate on ONE of the following:

1. your principal place of residence if you are on the title (ie: you own the property) OR
2. farmland in which you have a direct ownership interest (eg: as a shareholder of a company, or a trustee or beneficiary of a trust that owns the land)
3. two or more parcels of land in a single farming enterprise and in which you have a direct or indirect ownership interest

You may choose which of the above to apply your rebate to – and it can be whichever is higher. Only one claim can be made per volunteer, and each property can only be claimed on by one person.

However, in the case of families with both a residence and farmland - if multiple members of a family (or a couple) are eligible, they can each claim a rebate provided their rebates are for different properties they own and are eligible for.

Commercial and industrial land is not eligible for a rebate. Renters are also not eligible as they do not appear on the title of the property.

If your rates notice has a debt of more than \$50 owing from the previous financial year – you will not be able to apply for the rebate unless you provide evidence of payment of your arrears at the time of application.

### **HOW MUCH IS THE REBATE?**

1. If you are eligible to apply for the rebate on your primary place of residence (#1 above), you are entitled to a full rebate of your Emergency Services Tax contribution.

The Residential primary place of residence rate is a fixed charge of \$136, and then an additional 17.3 cents for every \$1,000 of capital improved value. There is no cap. (The Victorian Government calculates the average emergency services tax for residential properties will be \$254)

2. If you are claiming under #2 (Farmland) or #3 (Parcels of land under a single farm enterprises), your rebate is capped at a maximum of \$1,710 which is the equivalent of a \$5M of the capital improved value of farm or single farming enterprise.

### **DO I HAVE TO PAY THE TAX UPFRONT BEFORE I GET THE REBATE?**

No.

Once you receive your rates notice, you will be able to claim your rebate upfront, and you will then only have to pay whatever charges remain on your rates notice. These remaining charges can continue to be paid in instalments as you can now.

## WHERE DO I APPLY FOR THE REBATE

Once you have your first rates notice, CFA and SES will each have their own portal available on their own websites that members will access to verify their eligibility, which will then take them to the lodgement form with the Department of Government Services.

You will need to be able to login to CFA Online <https://www.members.cfa.vic.gov.au/> to start your verification which will require you to have set-up your two-factor authentication. Members who have not access CFA Online recently, are highly recommended to complete their account setup in preparation for the portals launch.

## WHEN CAN I APPLY?

The CFA and SES portals are expected to be in place in time for when this year's council rates notices get issued which is usually between July – September.

As soon as you receive your rates notice for the 2025/26 Financial year – you should be able to apply your rebate to your rates notice prior to payment.

We will provide the portal link as soon as it is available.

## WHAT IF THERE IS AN ERROR IN MY CFA RECORDS THAT AFFECT MY ELIGIBILITY

CFA will provide a link for you to request and lodge a manual review of your eligibility should you feel your records are incorrect.

## MUST I LODGE ELECTRONICALLY?

At this time, all processes rely on a member accessing the CFA portal and Government websites. VFBV will continue to advocate for alternative methods for people who may not have access to appropriate technology.

## HOW DOES THE DROUGHT SUPPORT PACKAGE AFFECT MY RATES?

The Victorian government have announced that there will be a one-year pause on the increase to the primary producer rate. The new primary producer rate for the 2025/26 financial year is now set to 28.7 cents per CIV, which is the same as it was for the current financial year. This will be automatically applied to your rates notice by council – you do not need to do anything.

All other rates for residential, commercial and industrial remain unchanged.

## SOURCES

Department Treasury Finance FAQs: [Emergency Services and Volunteers Fund | dtf.vic.gov.au](https://www.dtf.vic.gov.au/)

Department Treasury Finance PDF FAQ: [Emergency-Services-and-Volunteers-Fund-Frequently-asked-questions.pdf](#)

Victorian Government FAQs: [Eligible Volunteers Rebate Scheme | vic.gov.au](https://www.vic.gov.au/)

Agriculture Victoria: [On-Farm Drought Infrastructure Grants | Grants and financial support | Dry seasons and drought support | Farm management | Agriculture Victoria](#)

Victorian Government Gazette: <https://www.gazette.vic.gov.au/gazette/Gazettes2025/GG2025S269.pdf>

# 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 the Volunteer 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.

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

Sector	ESVF 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	28.7	275	629
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 the Volunteer 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.

A comparison of the ESVF to the FSPL is detailed below.

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

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.

## 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 principal place of residence (PPR)
- residential non-PPR (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 per cent** of Fire Rescue Victoria (FRV)'s budget, and **95 per cent** of the Country Fire Authority (CFA)'s and Victoria State Emergency Service (VICSES)'s budgets.

In addition, the ESVF will fund **up to 95 per cent** 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, Goroke, Crowlands, Modewarre, Kawarren and Moe South will also be the first recipients of new Medium Tankers).
- \$30 million to deliver training and support programs for emergency services volunteers.

The Victorian Government has also announced the following investments in the 2025/26 Budget on top of the base funding provided to entities:

- \$21 million to build more CFA stations.

- \$40 million for a rolling fleet replacement program for Fire Rescue Victoria.
- \$14 million to deliver a new VICSES Footscray Unit.
- \$17 million to better protect FRV from cyber security threats.
- \$25 million to back Triple Zero Victoria to meet demand.
- \$10 million to support Victoria's State Control Centre.
- \$3 million to boost Victoria's capability and capacity to respond to critical incidents.

## 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 cap has been set at \$5 million of the capital improved value of farmland.

Where a cap applies, the maximum rebate is \$1,710.

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?

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 VICSES 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.

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 principal place of residence (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 cap has been set at \$5 million of the capital improved value of farmland.

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

The cap has been set at \$5 million of the capital improved value of farmland.

Where the cap applies, the maximum rebate is \$1,710.

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, eligible volunteers 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 \$1,710.

### **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.

### **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 property can I apply for a rebate on?**

Eligible volunteers will receive one Volunteer Rebate per year 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.

### **Can I get a rebate on my farm if I am receiving the reduced PPL rate?**

Yes. Farmers who also volunteer for VICSES or CFA will continue to be eligible for their volunteer rebate in recognition of the work they do to protect their communities.