Department of Government Services

Eligible Volunteers Rebate Scheme Guidelines

July 2026

Contents

1. Background

To recognise the contributions of our emergency service volunteers, the Victorian Government delivers the Eligible Volunteers Rebate Scheme (Volunteers Rebate). Under the Volunteers Rebate, eligible Country Fire Authority, Victoria State Emergency Service, and Shepparton Search and Rescue Squad volunteers and eligible life members are entitled to a rebate on their Emergency Services and Volunteers Fund (ESVF) liability for their principal place of residence or farmland.

The Volunteers Rebate is administered by the Victorian Government through the Department of Government Services (DGS).

Further details about the ESVF and the Volunteers Rebate are published in the *Emergency Services and Volunteers Fund Act 2012* (Vic) and the Victorian Government Gazette.

These guidelines should be read in full before applying for a rebate. They contain information about the Volunteers Rebate and explain how it will work, including:

- the rebate value
- the eligibility and application criteria
- how to apply
- the payment process.

These guidelines also include a privacy statement.

Appendix 1 includes key terms and definitions.

2. The Volunteers Rebate dates

The Volunteers Rebate opened for applications on 25 July 2025. Applications for the 2026–27 financial (levy) year open on 15 July 2026.

An application for a rebate for the levy year shown on your rates notice must be submitted by 30 June of the following financial year. For example:

- For the 2025–26 levy year, a completed application must be submitted by 30 June 2027.
- For the 2026–27 levy year, a completed application must be submitted by 30 June 2028.

You cannot claim a Volunteers Rebate for amounts due under the Fire Services Property Levy, applied in the 2024–25 or prior levy years.

3. Eligibility and Application criteria

3.1 Who is eligible for the rebate?

To be eligible for a rebate you must be an eligible volunteer or eligible life member of the:

- Country Fire Authority (CFA);
- Victoria State Emergency Service (VICSES); or
- Shepparton Search and Rescue Squad (SSRS).

Volunteers and life members **must meet the criteria below on 31 May** <u>before</u> the levy year being claimed. For example:

- For the 2025–26 ESVF levy year, the criteria below must be met on 31 May 2025.
- For the 2026–27 ESVF levy year, the criteria below must be met on 31 May 2026.

Eligible volunteers
To be an eligible volunteer, a volunteer must meet <u>all</u> of these conditions:

- be a current volunteer member of the eligible emergency services organisation;
- not be inactive or suspended due to disciplinary action;
- have served as a volunteer member of the eligible emergency services organisation for at least 12 months, including any probationary period required;
- have not been on leave of absence for the entire duration of the 12 months except if that absence has been approved by the eligible emergency services organisation under the following circumstances:
    - time off due to an injury for which the volunteer received compensation under any law; or
    - unpaid parental leave, treated the same way as it would be for an employee under the *Fair Work Act 2009*;
- have not been paid in their capacity as a volunteer (except reimbursement for any out-of-pocket expenses).

Eligible life members
To be an eligible life member, a person must be declared a life member of one of the following eligible emergency services organisations. This includes:

- CFA life members who have been awarded by the Authority;
- VICSES Service life members; or
- SSRS Service life members.

Members who have been declared a life member by a brigade or unit only are not eligible for a rebate, unless they meet the eligible volunteer criteria above.

Deceased volunteers or life members

An authorised representative may apply for a rebate on behalf of an eligible volunteer or life member who has passed away.

Eligibility is limited to the levy year that the volunteer or life member passed away and the levy year immediately following death as outlined below.

Eligibility for the levy year in which the volunteer passed away

- Volunteers and life members must be recognised as an eligible volunteer or life member on 31 May of the levy year before the levy year being claimed.
- For example, to claim a rebate for the 2025-26 levy year for a volunteer who passed away in January 2026, they must have been recognised as an eligible volunteer on 31 May 2025.

Eligibility for the levy year immediately following the date of death

- The volunteer or life member must be recognised as eligible on 31 May preceding their death.
- For example, to claim a rebate for the 2026-27 levy year for a volunteer who passed away in January 2026, they must have been recognised as an eligible volunteer on 31 May 2025.
- For example, to claim a rebate for the 2026-27 levy year for a volunteer who passed away on 15 June 2026, they must have been recognised as an eligible volunteer or life member on 31 May 2026.

3.2 What property can you claim for?

You can claim a rebate for leviable land located in Victoria. There are four categories under which you can apply as outlined below.

For categories 1-3, you can claim a rebate for one property per levy year. For category 4, Single Farm Enterprise, you can make a single application to claim the rebate across multiple parcels of land once per financial year.

1. **Principal place of residence on residential land**

You can apply for a rebate on your principal place of residence (PPR) located on residential land. If eligible, the rebate you receive will be equal to the full amount of your ESVF liability on your rates notice.

To be eligible, the land must:

- be owned in your personal name;
- be used exclusively for residential purposes;

- include a building designed and constructed primarily for residential purposes and be lawfully used as your principal place of residence; and
- have a residential Australian Valuation Property Classification Code (AVPCC), specified in section 3.3, as indicated on your rates notice.

2. Principal place of residence on primary production land

You can apply for a rebate where your PPR is located on primary production land. If eligible, the rebate you receive will be equal to the full amount of your ESVF liability on your rates notice.

To be eligible, the land must:

- be owned in your personal name;
- include a building designed and constructed primarily for residential purposes that is used as your principal place of residence;
- have a primary production AVPCC (specified in section 3.3), as indicated on your rates notice; and
- be the only parcel of land (lot) on your rates notice.

3. Farmland

If you are applying for the rebate on your farmland with a single rates notice, the land must:

- be farmland in which you have a qualifying ownership interest (specified in section 3.3);
- have a primary production AVPCC (specified in section 3.3), as indicated on your rates notice; and
- be the only parcel of land (lot) on your rates notice.

Rebates on Farmland are capped as outlined in section 3.3.

Please refer to Appendix 1 for the definition of farmland.

4. Single Farm Enterprise (SFE)

You can apply for the rebate for multiple parcels of land either within the same rates notice or across multiple rates notices if they meet the criteria of a Single Farm Enterprise (SFE) as outlined below.

To meet the criteria of an SFE for multiple parcels of land, the lands must:

- be farmland, in which you have a qualifying ownership interest (specified in section 3.3);
- be farmed together as a single farming business – it doesn't matter if they are next to each other or in different council areas;

- have a primary production AVPCC code (specified in section 3.3), as indicated on your rates notice(s); and
- be occupied by the same person or people.

If these criteria are met, you do not need to have received a SFE exemption from your council(s).

Rebates on SFEs are capped as outlined in section 3.3.

Principal Place of Residence (PPR) within an SFE

A parcel of land used as a PPR may be included in an SFE application if it has either a residential or primary production AVPCC code and if:

- it is contiguous (next) to at least one of the other parcels of farmland in the SFE; or
- it is not contiguous, but the council has applied the SFE exemption to the land.

Additional SFE considerations

- If an SFE has multiple property owners, each owner can apply for a rebate using individual rates notices. However, the same rates notice cannot be used by more than one owner to claim a rebate in the same financial year.

Please refer to Appendix 1 for the definition of single farm enterprise.

3.3 Further property considerations

Rebate caps for Farmland and Single Farm Enterprises (SFEs)

2025–26 levy year:

- If the farm's capital improved value (CIV) or the cumulative value of the CIVs in the SFE is $5 million or more, the rebate is capped at $1,710.
- In all circumstances, the rebate is capped at $1,710.

2026–27 levy year:

- If the farm's CIV or the cumulative value of the CIVs in the SFE is $10 million or more, the rebate is capped at $3,152.
- In all circumstances, the rebate is capped at $3,152.

Council rates notices

Multiple parcels of land can be valued as part of one rates notice. The ESVF levy is calculated on all parcels of land within a single rates notice.

Each volunteer can receive one rebate per financial year. Additionally, each rates notice – covering all parcels of land levied on that notice – can only be used as part of an application for a rebate once by one person through a single application, in a given financial year.

If you expect to receive an adjusted valuation and supplementary rates notice during the financial year, please wait and apply after you receive the supplementary notice as only one application may be made per levy year.

Australian Valuation Property Classification Code (AVPCC)

The Australian Valuation Property Classification Code (AVPCC) is a classification system that ascribes a code to land, based on its existing use. This classification is used for various purposes, including calculating the ESVF. The code and/or code description are listed on your rates notice.

You can apply for the Volunteers Rebate using these AVPCC codes:

Residential	**Primary production**
• 100–199 Residential* • 729 Defence forces residential quarters • 742 Religious residence • 211.2 Shop and Dwelling (single occupancy) • 211.3 Office and Dwelling (single occupancy)	500–599 Primary production

Other AVPCC criteria

*You cannot apply with the following property codes:

- AVPCC 109 Residential Airspace
- AVPCC 133 Short Term Accommodation
- AVPCCs 230–237 Short Term Business and Tourist Accommodation.

In certain cases, a residential AVPCC does not allow for the design and construction of a building primarily intended for residential purposes that can be lawfully used as a principal place of residence. Each property is assessed on an individual basis.

Properties with the following residential codes may qualify for a PPR rebate, subject to additional assessment criteria:

- AVPCC 100 Vacant Residential Site/Surveyed Lot
- AVPCC 103 Vacant Residential Rural/Rural Lifestyle
- AVPCCs 150–151.4 Ancillary Buildings.

Qualifying ownership interest

A qualifying ownership interest in land means having either direct or indirect ownership of the land. You can apply for a Volunteers Rebate for farmland or a single farm enterprise if you:

- own the land in your personal name;
- own shares in a company that owns the land;
- have an interest in the land as:
    - a beneficiary of a trust (other than a discretionary trust), or
    - a specified beneficiary of a discretionary trust.

  In relation to a discretionary trust, a specified beneficiary is a person who is:

    - specifically named in the trust deed as a **beneficiary** of the trust; or
    - specifically declared in writing in accordance with the trust deed as a beneficiary of the trust;
- have an interest in the land as a partner in a partnership; or
- have an interest in the land as beneficiary of a deceased estate.

Note: You cannot claim the rebate for your principal place of residence (PPR) if the property is not owned or co-owned in your personal name. For example, a volunteer who lives with a partner who is the sole owner of the PPR is not eligible.

Eligible cardholders discount

If you receive a $50 concession discount against your ESVF liability as outlined on your rates notice, this same amount will be deducted from your rebate entitlement. For example, if your ESVF liability is $254 and you receive a $50 concession discount for the liability on your rates notice, you would receive a rebate of $204.

Date of property ownership

Property ownership is assessed using one of the following dates:

- The date of issuance of the rates notice; or
- 1 July of the levy year.
- For applications on behalf of eligible deceased volunteers and life members, for the levy year following their death, ownership is assessed as at the date of death.

4. How the Volunteers Rebate works

4.1 How to apply

You can apply for a rebate once you receive your financial year rates notice from your council. You may claim your rebate either before or after you pay your rates.

You can access the application form link from your volunteer organisation's member portal once your organisation has confirmed you are an eligible volunteer or life member, based on the eligibility criteria published in the Victorian Government Gazette.

If you have received a 2025–26 rebate by 30 June 2026, you will also receive an email with the application link from DGS inviting you to apply for a 2026–27 rebate.

If eligibility or ownership arrangements have changed, volunteers will need to submit a full new application using the form available through their volunteer organisation member portal.

Who can apply for a rebate?

- You on your own behalf; or
- An authorised representative of a volunteer, which includes:
  - A lawful attorney or agent of the volunteer
  - An assignee of the volunteer
  - An executor or administrator of the volunteer's estate.

This includes a family member who has been formally authorised by the volunteer to apply on their behalf.

A beneficiary of a volunteer's deceased estate can only apply once the estate has been settled, otherwise an executor or administrator must apply.

4.2 Required documents and information

You will be required to provide the following documents and information with your application to demonstrate your eligibility:

Document type	What you must provide	Notes/when this applies
Volunteer proof of identity	Details from one of the following: • Australian passport, • Medicare card, • Australian driver licence, heavy vehicle licence or learner permit, or • Foreign passport for those issued with an Australian visa.	• Required only for first-time applicants and for return applicants who change their banking details. • This information is verified through the Australian Government Document Verification Service.

Volunteer organisation information	• Member number.	• Always required.
Previous year's application reference number	• Your 2025–26 application reference number (sent to you by DGS when corresponding with you about your 2025–26 application; also included in an invitation email inviting you to apply for a rebate in 2026–27).	• Required only if you were successful for a rebate in 2025–26 and you use the streamlined application form.
Volunteer proof of property ownership	All pages of your council rates notice or levy assessment notice/s **for the levy year you are applying**.	• Always required. • Must be the first rates notice of the financial year, typically issued by your council **between July and September**, outlining your full payable rates and levy.[1] • Subsequent instalment notices are not accepted as they do not show the full year's ESVF levy. • DGS requires the property owner details, which are often on the back of page 1 or on pages 2 or 3 of the rates notice.
Property qualifying ownership interest information	• Entity name; • Australian Business Number (ABN) (if applicable); • Australian Company Number (ACN) (if applicable).	• Required only for farmland property not owned in your personal name, but owned by another entity in which you have a qualifying ownership interest
Proof of property ownership interest information	Evidence required is based on ownership type: **Shareholder of a company** One of the following, issued within the last two years, naming you as a shareholder/member: • ASIC current company extract; or • ASIC annual company statement.	• Required only for farmland property not owned in your personal name, but owned by another entity in which you have a qualifying ownership interest. • If you received a rebate in the 2025–26 financial year and are re-applying for the same property/ies and the ownership of those properties remains

[1] If you live in Victoria's Alpine region or French Island and are liable for the ESVF levy but you don't receive a rates notice, you will instead receive a levy assessment notice from one of the four Victorian councils that administer the levy for non-municipal land. You will need to submit the levy assessment notice as part of your application rather than a rates notice.

	Beneficiary of a trust • A statutory declaration declaring your beneficial ownership interest. **Partner in a partnership** • We may request further evidence if we cannot verify your ownership interest.	the same, you do not need to supply this evidence again.
Authorised representatives	• We may request further evidence to verify that the applicant has been authorised by the volunteer.	
Australian bank account details	• Full account name; • BSB; and • Account number.	• Always required. • Used to pay your rebate.

4.3 Assessment

Applications will be assessed by DGS using the information and evidence provided in your application. See the 'Privacy statement' section in these guidelines for more details.

Applications will be assessed against the criteria set out in section 3.3 of these guidelines, the Emergency Services and Volunteers Fund Act 2012 (Vic) and the Victorian Government Gazette. You will be required to confirm and attest you meet the eligibility and application criteria as part of the application form.

If we are unable to validate your proof of identity details and eligibility, you may be contacted by email to provide clarification or additional documentation to assist with the assessment of your application.

4.3.1. How applications will be assessed

Applications will be assessed in the following order. We will:

1) validate your volunteer or life member eligibility with your volunteer organisation
2) verify that the property you are applying for is eligible for a rebate
3) verify your ownership interest in the property
4) verify your rebate entitlement
5) confirm you have not already received a rebate for the given financial year
6) check that the rebate entitlement on the property you are applying for has not already been claimed and/or paid.

Then, if your application meets the application criteria set out in these guidelines, and is assessed as eligible under the *Emergency Services and Volunteers Fund Act 2012* (Vic) and the Victorian Government Gazette, we will pay you the rebate.

Note: if multiple applications are submitted for the same property by different owners, the rebate will be paid to the first eligible application submitted. Once a rebate is approved, any application submitted for the same property will be ineligible.

4.4 Notification of application outcome

It is expected that most applicants will receive notification of an outcome or a request for further information within 30 days of successful submission.

For complete applications relating to volunteers claiming a rebate on their principal place of residence, it is anticipated that notification of successful outcome will be received within a shorter timeframe. For more complex applications relating to farmland, single farm enterprises or complex qualifying ownership interests, it is anticipated that applications may take longer than 30 days to receive an outcome.

Outcome notification is subject to all attachments and information being sufficiently provided by the applicant. We may require additional time to provide an outcome if further evidence or additional information is needed to assess your application or during periods of peak demand.

4.5 Payment

Once you receive a successful outcome via email, depending on your bank it may take up to 10 business days for payment to reach the account you nominated in your application.

Additionally, any changes required to the nominated bank account post application submission may result in a delay to payment.

If incorrect bank details are provided and the rebate has already been processed, DGS is under no obligation to remake any payment. Please note, after the rebate payment has been processed, you will not be able to:

- withdraw your application
- make any changes to your application
- apply for different or additional properties.

5. Privacy statement

1. To apply for the Volunteers Rebate, applicants are required to provide personal information. As the Volunteers Rebate administrator, DGS will collect and use this information to:

   - process and assess applications
   - verify your identity
   - administer payments
   - communicate with you about your application
   - trial and implement system and process changes to improve how we administer the rebate
   - undertake other activities such as program monitoring and evaluation
   - make referrals to law enforcement where fraud or other illegal activity is suspected
   - support Victorian Government evaluation and reporting (where collected personal data will be de-identified).

2. DGS may share and receive your personal information, information provided in the application form, and other data with third parties and other Commonwealth and Victorian Government departments and agencies for verification and program administration. These include, but are not limited to:

   - Attorney-General's Department
   - Australian Securities and Investments Commission
   - Australian Taxation Office
   - Country Fire Authority
   - Department of Treasury and Finance
   - Land Use Victoria
   - Secure Electronic Registries Victoria
   - Shepparton Search and Rescue Squad
   - Valuer-General Victoria
   - Victoria State Emergency Service.

3. You have the right to request access to your personal information that is collected at any time. If you identify information that is incorrect, you may request its correction.

4. DGS may retain your personal information in its systems in accordance with applicable record retention and destruction standards and policies.

5. If you do not provide all the information asked of you, we may not be able to process your application.

6. A copy of DGS' privacy policy can be found at: https://www.vic.gov.au/privacy-policy-department-government-services. If you have concerns about your privacy and/or how your personal information has been used, please contact us at https://service.vic.gov.au/contact/send-us-a-message.

6. Additional information

6.1 Tax advice

The rebate is a 'non-taxable supply' and is not subject to GST.

Tax is not deducted from rebates at the time of payment. Please obtain independent tax advice regarding the rebate and its impact on your personal tax liability or visit www.ato.gov.au.

6.2 Application outcome review

If you believe your application has been incorrectly assessed or paid, you can request a review of your outcome by DGS. Requests will be assessed on their merits against the eligibility criteria, provided for in the Victorian Government Gazette and the Act, as described in these guidelines. The request must be received within 60 days from the date DGS notifies you of the outcome of your application. You may be required to provide additional information to substantiate your request. This does not limit any other legal rights an applicant may have.

Contact DGS via the contact details provided in your application outcome notification or see section 6.3 below for general Volunteers Rebate contact information.

6.3 Contact information

For general information about the Volunteers Rebate, please contact us at https://service.vic.gov.au/contact/send-us-a-message or call us on 1300 778 931.

Feedback about the current Emergency Services and Volunteers Fund (ESVF) policy or legislation can be directed to the Victorian Treasurer, treasurer@dtf.vic.gov.au.

7. Appendices

7.1 Appendix 1: Key terms and definitions

Key term	**Definition**
Capital Improved Value (CIV)	This value is used by councils to calculate your property rates and your ESVF liability. The CIV is the value of the land plus the buildings on it and any other capital improvements.
Emergency Services and Volunteers Fund (ESVF)	The Emergency Services and Volunteers Fund (ESVF) replaced the Fire Services Property Levy on 1 July 2025 to support a broader range of emergency services. The ESVF is an annual levy collected by councils via rates notices. The levy ensures that Victorian property owners make an annual contribution to the State's emergency and disaster response services. The ESVF levy comprises two charges: 1. A fixed charge – based on your property type; and 2. A variable charge – based on your property type and its capital improved value.
Farmland	Land that is used primarily for grazing (including agistment), dairying, pig-farming, poultry-farming, fish-farming, tree-farming, beekeeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and that is used by a business: • that has a significant and substantial commercial purpose or character; and • that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and • that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.
Financial Year (FY) or levy year	A 12-month period that runs from 1 July to 30 June. For example, the 2025–26 FY or levy year refers to 1 July 2025 to 30 June 2026. The 2026–27 FY or levy year refers to 1 July 2026 to 30 June 2027.
Single farm enterprise	Two or more parcels of leviable land which:

- are farmland; and
- are farmed as a single enterprise; and
- are occupied by the same person or persons;

whether or not the parcels of land are contiguous or are located in the same municipal district; or which

- as to all the parcels except one, are farmland farmed as a single enterprise occupied by the same person or persons; and
- as to one parcel contiguous with at least one of the other parcels, is the principal place of residence of that person or one of those persons.