

NSW Emergency Services Funding Reform

Preliminary Land Classification Manual for Local Government

October 2024

Acknowledgement of Country

Revenue NSW acknowledges the Traditional Custodians of the lands where we work and live. We celebrate the diversity of Aboriginal peoples and their ongoing cultures and connections to the lands and waters of NSW.

We pay our respects to Elders past and present and acknowledge the Aboriginal and Torres Strait Islander people that contributed to the development of this Policy.

NSW Emergency Services Funding Reform

Published by Revenue NSW

revenue.nsw.gov.au

First published: October 2024

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Contents

1.0 Overview.....	5
1.1 Background	5
2.0 Preliminary land classification data requirements	6
2.1 Property identifiers.....	6
2.1.1 Property ID	6
2.1.2 Rating Assessment Number	6
2.1.3 Property address and development plan information	7
2.2 Land classifications	7
2.2.1 Overview of main requirements.....	7
2.2.2 Parcels of land.....	8
2.2.3 Land classification process.....	9
2.2.4 Assessing the use of a parcel of land.....	9
2.3 Mixed developments details.....	11
2.4 Pensioner flag	11
2.5 Specified use	12
2.5.1 Build to rent (BTR)	12
2.5.2 Community housing provider (CHP)	13
2.5.3 Retirement villages and aged care.....	14
2.5.4 Student accommodation	14
2.5.5 Boarding house	14
2.5.6 Serviced apartments	15
2.5.7 Under development or construction, with intended use mainly residential.....	15
3.0 Property Sector Classifications and Sub-Classification	16
3.1 Government Land	16
3.2 Public Benefit Land.....	19
3.3 Farmland.....	19
3.4 Residential Land.....	19
3.5 Industrial Land	20
3.6 Commercial Land	20
3.7 Vacant Land.....	20
4.0 Managed File Transfer	22
4.1 Account creation.....	22
4.2 Password and security	22
4.3 File uploads	22
4.4 Data validation	23

4.5 Data errors and load failure.....	23
5.0 Council Cost Framework	24
5.1 General principles	24
5.2 Council payments for preliminary land classification	24
5.2.1 Council payment amount.....	24
5.2.2 Council payment process	25
5.2.3 Extraordinary council payment	25
6.0 Council Support.....	27
7.0 Penalty provision.....	27
Appendix A – Data Template Dictionary.....	28
Appendix B – NSW Government Departments and Agencies.....	29
Appendix C – Australian Government Departments and Agencies.....	35
Appendix D – Definition of Public Benefit Land.....	36
Appendix E – Definition of Industrial Land.....	39

1.0 Overview

This Preliminary Land Classification Manual for Local Government ('the Manual') has been developed to assist local governments in fulfilling their preliminary land classification obligations as part of progressing the development of the Government's Emergency Services Funding Reform.

The information contained in this Manual should be read with the requirements under the *Preliminary Land Classification Guidelines 2024* ('the Guidelines') issued by the Treasurer under Section 47E of the *Emergency Services Levy Act 2017* ('ESL Act').

As further guidance is developed, a revised Manual and/or additional material will be made available to councils.

1.1 Background

On 16 November 2023, the NSW Government announced its commitment to reform the way New South Wales funds its emergency services.

The emergency services agencies – Fire and Rescue NSW, NSW Rural Fire Service and NSW State Emergency Service – are funded by the Emergency Services Levy on insurance companies, local government contributions and the State Government.

The legislative amendments in the *Emergency Services Levy Amendment (Land Classification) Act 2024* (assented to on 20 June 2024) require local councils to classify all land within their area and identify if land is owned by a person belonging to a certain class of persons as specified by Treasurer's Guidelines. A reference to a local council includes the Lord Howe Island Board and a reference to the area of a local council means, for the Lord Howe Island Board, Lord Howe Island, unless otherwise specified.

The Treasurer's Guidelines set out the requirements for the classification of land and identification of property ownership information (collectively referred to as 'preliminary land classifications') to be provided by councils. This is published on the Revenue NSW website at: https://www.revenue.nsw.gov.au/_resources/documents/Preliminary-Land-Classification-Guidelines-2024.pdf

Councils must provide the required preliminary land classification data to the Chief Commissioner of State Revenue ('Chief Commissioner') by **2 December 2024**. The Government has committed to making payments to councils for reasonable costs incurred in fulfilling their obligations.

The Chief Commissioner is responsible for monitoring council compliance with their land classification obligations and for maintaining a register of land classifications.

Staff of Revenue NSW, Office of Local Government and Treasury are working closely with the representatives from NSW Revenue Professionals and Local Government NSW on how the preliminary land classification activities should be undertaken, as well as in relation to council payments for reasonable costs incurred.

The data provided will be used to evaluate and implement the Government's Emergency Services Funding Reform.

2.0 Preliminary land classification data requirements

Councils are required to perform preliminary land classification activities and provide the data in the form prepared by the Chief Commissioner.

Revenue NSW will provide councils access to a data file template for councils to complete.

Councils will be required to complete the data file template with the following information for each property in its area to Revenue NSW.

- Property identifiers
- Land classifications
- Mixed development details
- Pensioner flag
- Specified use

A Data Template Dictionary is also provided in Appendix A to assist council staff.

2.1 Property identifiers

The Property ID, address and other property details are required for each parcel of land. A list of Property ID, address and plan information (including plan type, deposited plan (DP), strata plan (SP), etc) will be provided to councils in a 'Valuer-General NSW Reference Data' package for parcels of land in their area. This is intended to assist councils with identifying properties for preliminary land classification.

2.1.1 Property ID

The Property ID is essential as a primary identifier for data matching purposes. Property ID is a numeric identifier unique to each parcel of land.

The Property ID (or PID) is designated by the Valuer-General for each land value used for rating purposes.

Councils must provide the required preliminary land classification data to the Chief Commissioner with each parcel of land identified using the Property ID. This is to be entered in the field 'VG_PROPERTY_ID' as referred to in Appendix A.

2.1.2 Rating Assessment Number

Subject to the guidance provided in this section, councils are required to provide a Rating Assessment Number (or an account number used for rates purposes) information to the Chief Commissioner as part of the required preliminary land classification data.

A Rating Assessment Number is required for each parcel of land for which a Rating Assessment Number is available, including for all parcels of land subject to council rates. For non-rateable parcels of land, councils are not required to provide a Rating Assessment Number if one does not exist.

Rating Assessment Number information will be used to identify parcels of land that are subject to single council assessment or account. In particular, Rating Assessment Number information will be used to identify parcels of land that may have separate land valuations but are aggregated by councils for the purposes of producing a single rate assessment. In cases where multiple parcels of land, each with its unique Property ID, are aggregated for rate assessment purposes, each parcel of land must share the same Rating Assessment Number. This information is to be entered in the column 'RATING_ASSESS_NO', as indicated in Appendix A.

In Section 2.2.2 of this Manual, under ‘Aggregation of parcels’, an illustrative example is provided to assist councils on how to deal with instances where a single Rating Assessment Number is issued for a property comprising multiple parcels of land valued separately.

2.1.3 Property address and development plan information

Together with the Property ID, property addresses and development plan information will also be used as identifiers for data matching purposes. Councils will be provided with a list of property addresses and development plan information for properties in their local government area as part of the ‘Valuer-General NSW Reference Data’ package.

Development plan information includes type of plan, section number and lot number, if available. Plan type indicates whether a property is based on a deposited plan or a strata plan, as lodged in the NSW Land Registry Services.

Deposited plans comprise most commonly a subdivision of a parcel of land. In turn, strata plans are lodged in respect of a parcel of land to create individually owned lots and common property within a strata scheme. Strata plans therefore depict the subdivision of a parcel of land to allow multiple occupancy and separate ownership of individual units, for example home unit and some townhouse developments. The next section defines strata lots in more detail.

Councils must provide property address and development plan information for each property whenever available. This information is to be entered in the fields ‘PROPERTY_TYPE’, ‘UNIT_NUMBER’, ‘HOUSE_NUMBER’, ‘STREET_NAME’, ‘STREET_TYPE’, ‘SUBURB_NAME’, ‘POSTCODE’ and ‘PLAN_TYPE’, as indicated in Appendix A.

2.2 Land classifications

2.2.1 Overview of main requirements

Under the Guidelines, for the purpose of preliminary land classifications, a council must classify each parcel of land in its area to be within one of the following Property Sector Classifications:

- Government Land
- Public Benefit Land
- Farmland
- Residential Land
- Industrial Land
- Commercial Land

A council must take reasonable steps to ascertain whether a parcel of land is to be sub-classified as vacant land. A council must then sub-classify the parcel of land as vacant land if the land meets the requirements for sub-classification and the land is Residential Land, Industrial Land or Commercial Land. A council must provide to the Chief Commissioner details of the steps they have taken and demonstrate that accessible data sources have been drawn upon to fulfil their obligations. These details are to be provided to the Chief Commissioner in a letter from the General Manager uploaded to the managed file transfer (MFT) solution discussed in Section 4.0.

Land classification is to be provided for each parcel of land using one of the following nine classification codes.

RESNV	Residential Land, non-vacant
RESV	Residential Land, vacant
FARM	Farmland
PUBLIC	Public Benefit Land

GOVT	Government Land
COMNV	Commercial Land, non-vacant
COMV	Commercial Land, vacant
INDNV	Industrial Land, non-vacant
INDV	Industrial Land, vacant

2.2.2 Parcels of land

Parcels subject to classification

Each parcel of land that is a separate parcel of land for the purposes of the Guidelines must be separately classified.

Land is taken to be a separate parcel of land for the purposes of the Guidelines:

- if the land is separately valued under the *Valuation of Land Act 1916*,
- if the land is the subject of one valuation under the *Valuation of Land Act 1916*, or
- in any other circumstances are provided for by or under the Guidelines.

Strata lots

A parcel of land includes a parcel that comprises a stratum within the meaning of the *Valuation of Land Act 1916*. A 'stratum' means a part of land consisting of a space or layer below, on, or above the surface of the land, or partly below and partly above the surface of the land, defined or definable by reference to improvements or otherwise, whether some of the dimensions of the space or layer are unlimited or whether all the dimensions are limited; but refers only to a stratum ratable or taxable under any Act. 'Strata' is the plural of stratum.

Any strata lots and company titles treated as a separate parcel of land for the purposes of categorisation under Section 518A of the *Local Government Act 1993* is taken to be a separate parcel of land under the Guidelines.

Parcels of land in two or more council areas

If different parts of the same parcel of land are situated in different council areas, each part of the parcel that is situated in a separate area is taken to be a separate parcel of land.

Accordingly, a council must classify, and sub-classify (if necessary), the part of the parcel of land that is situated in the council's area, as if that land were a separate parcel of land.

Aggregation of parcels

If a council aggregates the land values of parcels of land under Section 548A of the *Local Government Act 1993* for the purpose of charging a rate, the council must, subject to the below, treat the aggregated parcel as a single parcel for the purposes of the Guidelines.

The parcels may only be treated as an aggregated parcel for the purposes of the Guidelines if the individual parcels (disregarding the aggregation) have the same classification or sub-classification (if any) under the Guidelines.

Notwithstanding the above, councils must provide land classification data for each individual parcel of land that is identified by a separate Property ID. In instances where parcels of land are aggregated under Section 548A of the *Local Government Act 1993* for the purpose of charging a rate, councils must provide the same Rating Assessment Number information for each of the

individual parcels of land (disregarding the aggregation) that constitute the aggregated parcel of land.

Examples:

Property ID	Rating Assessment Number	Land Classification	Notes
12345	9876	RESNV	Individual parcel of land with own Property ID and own Rating Assessment Number.
12346	9877	RESV	Two parcels of land with separate Property IDs that are aggregated under Section 548A of the <i>Local Government Act 1993</i> and therefore are assessed for rating purposes under the same Rating Assessment Number. Councils must provide land classification information for individual parcels.
12347	9877	RESV	
12348	9878	RESV	Individual parcel of land with own Property ID and own Rating Assessment Number.

2.2.3 Land classification process

Under the Guidelines, a process of elimination is to be applied when classifying land noting that all land parcels should be classified based on their dominant use:

- A council should first consider whether the land is Government Land.
- If the land is not classified as Government Land, the council should then consider whether it meets the definition of Public Benefit Land.
- If the land is not classified as either Government Land or Public Benefit Land, the council should then consider whether to classify the land as Farmland or Residential Land.
- If the land is not classified as either Government Land, Public Benefit Land, Farmland or Residential Land, the council should then consider whether to classify the land as Industrial Land.
- If the land does not meet the requirements for any of the above classifications, then the council should classify the land as Commercial Land.

If the land is classified Residential Land, Industrial Land or Commercial Land, then the council should consider whether the land is vacant or non-vacant land.

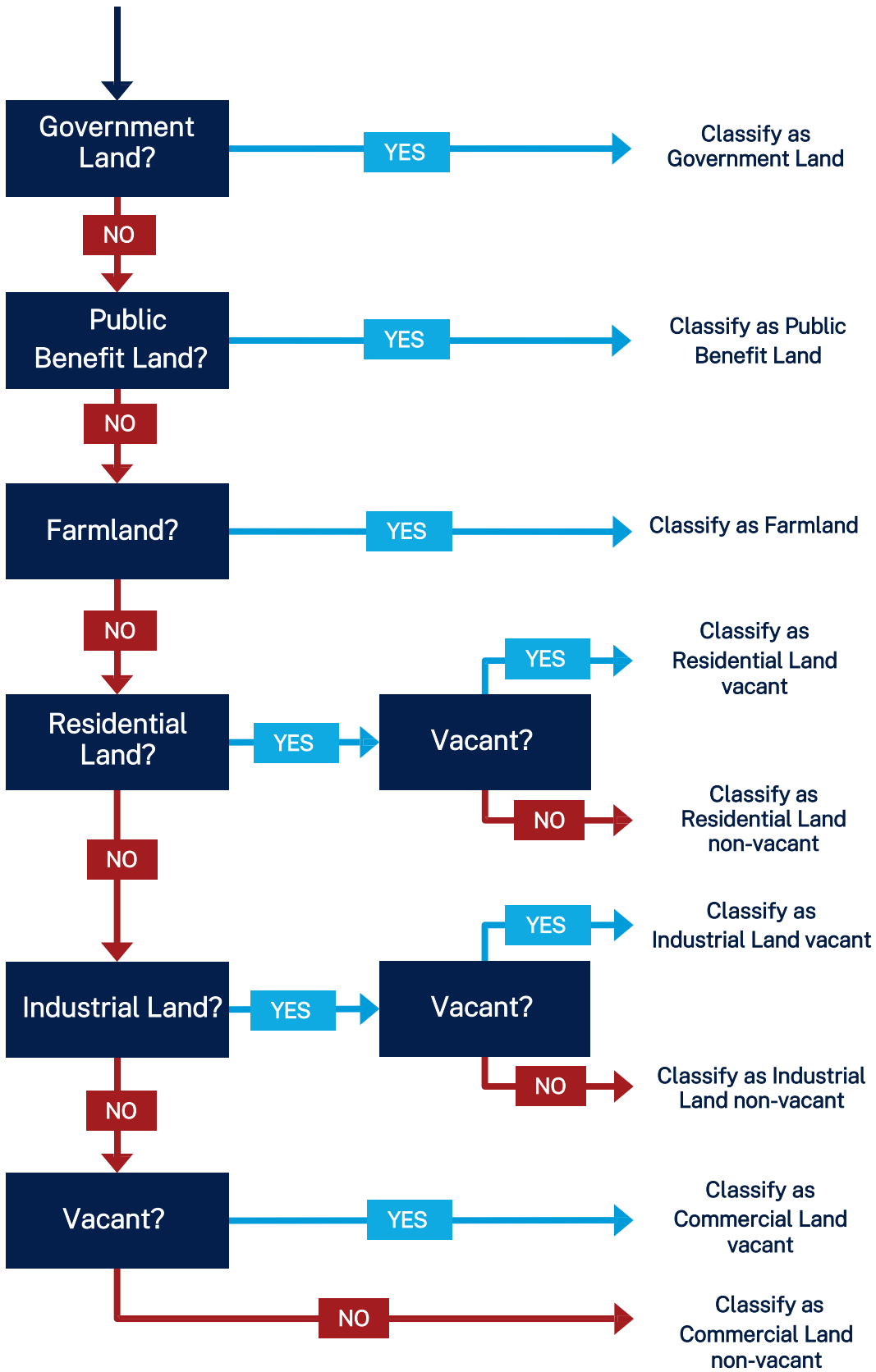
This process is illustrated in the flow chart in Figure 1 on the next page to assist council staff.

2.2.4 Assessing the use of a parcel of land

When assessing the dominant use of a single parcel of land for the purposes of classification, council staff must take into account the following where reasonably available:

- the amount of land actually used for any purpose
- the nature, extent and intensity of the various uses of the land
- the extent to which land is used for activities which are incidental to a common business or industry of a type specified in the Guidelines or relevant statutory provision
- the extent to which land is used for purposes which are unrelated to each other, and
- the time and labour resources spent in using the land for each purpose.

Figure 1 – Preliminary land classification process



2.3 Mixed developments details

If a land valuation has been provided to a council for mixed development land (under Division 5 of Part 1B of the *Valuation of Land Act 1916*), a council must provide two classifications for the parcel of land.

The portion of the mixed development that relates to the non-residential portion of the land must be provided under the field Mixed Development Apportionment as a number out of 100.

The non-residential portion of the land must be classified assessing its dominant use as either Industrial Land, Commercial Land or Public Benefit Land following the codes set out in the table below. Not applicable applies when it is not mixed development land. This must be provided in the field Land Classification Apportionment.

PUBLIC	Public Benefit Land
COMNV	Commercial Land, non-vacant
INDNV	Industrial Land, non-vacant
NA	Not applicable

Note that mixed development properties should be classified as Residential Land non-vacant (RESNV) under the Land Classification field, as illustrated in the examples below.

Examples:

Property ID	Land Classification	Mixed Use Apportionment	Land Classification Apportionment	Notes
12345	RESNV	0	NA	Residential Land non-vacant that is not mixed development.
12346	RESNV	25	COMNV	Mixed development property with Residential Land non-vacant dominant use, with 25 per cent apportionment as Commercial Land non-vacant.
12347	RESNV	30	PUBLIC	Mixed development property with Residential Land non-vacant dominant use, with 30 per cent apportionment as Public Benefit Land.

2.4 Pensioner flag

Councils will need to identify if an owner of the parcel of land is currently listed as an eligible pensioner for rate purposes under Chapter 15 of the *Local Government Act 1993*. The intention is to flag a parcel of land as benefitting from a pensioner concession for council rates purposes in the most recent annual rates notice.

Councils will not be required to provide additional information, such as a Centrelink Customer Reference Number, as part of this identification data. Councils will also not be required to indicate the proportion of owners who are pensioners.

2.5 Specified use

‘Specified use’ classifies properties that fall within three broad groups:

- **Residential properties used for multiple occupancy or containing multiple dwellings** – Subject to the specific guidance provided below, these include properties classified as residential that are used by multiple family or household units or by a number of individuals not belonging to the same family or household unit. Examples include build to rent (BTR) developments, student accommodation (STUD) or boarding houses (BOAHO).
- **Affordable or low-cost housing** – These include residential properties used for single or multiple occupancy, containing one or multiple dwellings, that are provided at below market rents as a permanent place of residence or on a temporary, transition basis by community housing providers (CHPs).
- **Properties under development or construction** – These include parcels of land on which building construction can take place, is taking place or has taken place but the premises under construction or fully constructed cannot be occupied legally for its intended use.

It is acknowledged that it can be difficult for councils to determine with certainty if a parcel of land falls into some of these categories. A council must take reasonable steps to ascertain whether a parcel of land is to be identified under one of the seven categories. A council must provide to the Chief Commissioner details of the steps they have taken and demonstrate that accessible data sources have been drawn upon to fulfil their obligations. These details are to be provided to the Chief Commissioner in a letter from the General Manager uploaded to the MFT solution discussed in Section 4.0.

It should also be noted that properties with secondary dwellings such as granny flats are generally not to be included under the specified uses described below, unless indicated otherwise.

Councils will need to identify if a parcel of land is used for one of the following specified uses:

BTR	Build to rent
CHP	Affordable housing provided by community housing providers
RVAC	Retirement village and aged care
STUD	Student accommodation
SERAP	Serviced apartment
BOAHO	Boarding house
DEVRES	Under development or construction, with intended use mainly residential
NA	None of the above apply

2.5.1 Build to rent (BTR)

BTR is a type of development that is emerging typically in higher density urban areas. BTR developments may not have yet been proposed or approved in your council at this stage, and it is recommended that you seek advice from planning staff in your council to identify any BTR developments.

BTR developments are typically large-scale, purpose-built rental housing, with multiple dwellings located on the same lot of land and held in single ownership. The *State Environmental*

Planning Policy (Housing) 2021 prevents residential subdivision for 15 years in all zones except in Zone E2 Commercial Centre, Zone B3 Commercial Core or Zone SP5 Metropolitan Centre, where build-to-rent housing development can never be subdivided into separate lots.

Dwellings comprising BTR tend to be professionally managed under residential tenancy agreements. BTR are managed by a single management entity, with on-site access to management for tenants, and with tenants typically provided a range of lease term choices, including options for long fixed-term leases beyond 12 months.

Further information on build to rent can be found at <https://www.planning.nsw.gov.au/policy-and-legislation/housing/housing-sepp/build-to-rent-housing>.

Examples:

Property ID	Land Classification	Specified Use	Notes
12345	RESNV	BTR	Property has been classified as Residential Land non-vacant and identified as a build to rent development.
12346	RESNV	NA	Property has been classified as Residential Land non-vacant and not classified under any 'Specified use'.

2.5.2 Community housing provider (CHP)

A parcel of land classified as Residential Land non-vacant is to be identified as a CHP if it is made available for affordable housing and owned by a registered community housing provider.

Affordable rental housing is housing that is available to very low to moderate income households which is priced so that these households are also able to meet other basic living costs such as food, clothing, transport, energy, medical care and education. Rents in affordable housing properties are usually capped at between 75 per cent and 80 per cent of the assessed market rate for the property.

Affordable housing may include a range of accommodation types and sizes, including single or multibedroom units, houses and studio apartments. It is usually priced at less than market rent. It is only available in some locations and applicants must meet eligibility criteria. In most situations, affordable rental housing in NSW is managed by charities, not-for-profits, or community organisations, which are usually registered as CHP.

Further details on the definition of CHP can be found in the *Community Housing Providers (Adoption of National Law) Act 2012*.

Example:

Property ID	Land Classification	Specified Use	Notes
12345	RESNV	CHP	Property has been classified as Residential Land non-vacant and identified as affordable housing provided by a registered CHP.

2.5.3 Retirement villages and aged care

A retirement village is defined in Section 5 of the *Retirement Villages Act 1999* as a complex containing residential premises that are predominantly or exclusively occupied, or intended to be predominantly or exclusively occupied, by retired persons who have entered into village contracts with an operator of the complex (additional criteria can be prescribed in regulation). Section 5 of the *Retirement Villages Act 1999* provides further details regarding the meaning of retirement village, including what properties do not constitute a retirement village.

An aged care property has the same meaning as aged care establishment in the *Land Tax Management Act 1956*. Specifically, an aged care property includes any building or any part of a building used or intended to be used for the provision of residential or respite care, within the meaning of the *Aged Care Act 1997* of the Commonwealth, by an approved provider under that Act.

A register of aged care facilities can be found at the following webpage: <https://www.myagedcare.gov.au/find-a-provider/>

2.5.4 Student accommodation

Student accommodation means a residential accommodation which has been built or converted predominately for the purpose of being provided to students. The property is required to have several rooms or units designed to house students. Student accommodation is usually located on or near education institutions. Most rooms are fully furnished and generally come with 24hour support. While some can be lived in alone, others can be shared between students. Student accommodation typically includes shared facilities, including kitchens, study rooms, libraries or gym facilities.

For the purposes of identifying properties falling under this specified use, halls of residence or residential colleges typically located close to campuses should also be considered student accommodation. Halls of residence or residential colleges generally offer convenient, furnished rooms, meals and room cleaning services and onsite shared facilities, including gyms or libraries.

2.5.5 Boarding house

Boarding houses are a type of affordable housing. Boarding houses provide compact rental accommodation for a range of occupants and are registered under a public Boarding House Register, which can be found at the following NSW Fair Trading webpage for general boarding houses or assisted boarding houses under the *Boarding Houses Act 2012*: <https://applications.fairtrading.nsw.gov.au/accomregister/>

Boarding houses are used and occupied by long term residents, with minimum tenancies of 3 months, and who are not members of the family of the owner or manager (or related to a director or shareholder in cases where a company owns the boarding house).

Boarding houses are not premises which are licensed under the *Liquor Act 2007* or used as a backpacker's hostel, serviced apartment or tourist accommodation.

Local councils are responsible for approving new boarding houses and enforcing safety and accommodation standards in existing boarding houses. They also have the power to fine operators if they are unregistered and order them to meet building, safety and accommodation standards.

Further details on the definition of boarding houses can be found in the *State Environmental Planning Policy (Housing) 2021* and the *Boarding Houses Act 2012*.

2.5.6 Serviced apartments

A serviced apartment has the same meaning as in the *Standard Instrument-Principal Local Environmental Plan 2006*. Specifically, a serviced apartment means a building (or part of a building) providing more than one self-contained, usually short-term accommodation to tourists or visitors on a commercial basis and that is regularly serviced, cleaned or maintained by the owner or manager of the building (or part of a building).

2.5.7 Under development or construction, with intended use mainly residential

A parcel of land is to be identified under this specified use if it is a property that is under development or construction and its primary intended use once construction is completed is as a residential property. To satisfy this definition, the parcel of land must have received Development Application (DA) approval and a Construction Certificate (CC) but has not yet received an Occupation Certificate (OC).

Examples:

Property ID	Land Classification	Specified Use	Notes
12345	RESV	DEVRES	Property has been classified as Residential Land vacant and identified as being under development or construction of a block of units for residential use. (see Note below)
12346	COMNV	DEVRES	Property has been classified as Commercial Land non-vacant and identified as being under development or construction of a block of units for residential use. (see Note below)

Note: In this manual, the process for classification and sub-classification of land is illustrated in Figure 1 and the definitions of each of the six Property Sector Classifications and the vacant land sub-classification are presented in detail in the next section (Section 3). The land classification process is independent and separate from the process of identifying if a parcel of land falls under a 'Specified use'. For example:

Property 12345 would be:

- classified as Residential Land as it has been assessed as residential for ratings purposes and was not identified as Government Land or Public Benefit Land,
- sub-classified vacant as the land has no buildings or structures as indicated in Section 3.7, and
- the property is identified as DEVRES under 'Specified use' because it has a DA approval, a CC but not an OC, and the building, once completed, is intended to be used for residential purposes (despite being sub-classified as vacant).

Property 12346 would be:

- classified Commercial Land as it has been assessed as business for ratings purposes and the land is zoned for dual use,
- sub-classified non-vacant, because construction works appear to have started and structures or improvements have been built on the land as indicated in Section 3.7, and
- the land has been identified DEVRES under 'Specified use' because the building or buildings, once completed, are intended to be used for residential purposes (despite being classified as Commercial Land).

3.0 Property Sector Classifications and Sub-Classification

This section provides definitions of each of the six Property Sector Classifications and the vacant land sub-classification. The property sectors are named in such a way as to be as closely descriptive as possible; however, the sector titles are short, and therefore may not exhaustively describe all property types ascribed to them.

For example, not all land owned by the government should be classified as Government Land, nor is all land to be classified as Government Land leased by the government.

Because of this, additional care should be taken to become familiar with the full extent of each property sector's definition and description, to ensure appropriate classification, even where the property use may seem inconsistent with the sector's title itself.

In addition, it is important that the process of elimination outlined in Section 2.2 above is closely followed, so adherence to a property sector higher up the list takes precedence over adherence to property sectors lower down. Following this order of precedence should significantly reduce ambiguity as to which property sector should apply.

3.1 Government Land

The process for determining whether land should be classified as Government Land is somewhat complex and is therefore separately illustrated in the flow chart at Figure 2 which council staff may find helpful to consider in addition to the guidance provided below.

Land should be classified as Government Land if the land is:

- (a) owned by the Crown, a statutory body representing the Crown, a State-Owned Corporation (SOC) or a council,
- (b) owned by the Commonwealth,
- (c) situated within any part of the Western Division (within the meaning of the *Crown Land Management Act 2016*) that is not constituted as an area under the *Local Government Act 1993*,
- (d) the premises of a mission to which the *Diplomatic Privileges and Immunities Act 1967* of the Commonwealth applies¹, or
- (e) specified in the Guidelines to be Government Land:
 - (i) Land owned by the Crown, a statutory body representing the Crown or by a council that is the subject of a lease to the Commonwealth, the Crown, a statutory body representing the Crown, or a council,
 - (ii) Land that is the subject of a lease and is used for the purpose of a government school (within the meaning of the *Education Act 1990*), but only if that use is the dominant use of the land.
 - (iii) Schedule 14 lands (Lands of cultural significance to Aboriginal persons) being:
 - i. Biamanga National Park,
 - ii. Bulagaranda (Mt Yarrowyck) Aboriginal Area,
 - iii. Gulaga National Park,
 - iv. Jervis Bay National Park,
 - v. Mungo National Park,
 - vi. Mootwingee Historic Site, Mootwingee National Park and Coturaundee Nature Reserve, and
 - vii. Mount Grenfell Historic Site, or

¹ Information about consulates in NSW is available on the Department of Foreign Affairs website: <https://protocol.dfat.gov.au/Public/ConsulatesInAustralia/2>

- (iv) *Aboriginal Land Rights Act 1983* lands, within the meaning of Part 4A of the *National Parks and Wildlife Act 1974*, that are leased to the Minister for the Environment and the Minister for Climate Change under that Part.

Land should not be classified as Government Land if the land is specified in the Guidelines to not be Government Land. This is land owned by Essential Energy.

Land that is owned by the Crown, a statutory body representing the Crown, a SOC or a council should in general not be classified as Government Land if it is leased for value (i.e. leased for more than just a nominal rent), for a purpose that is the dominant use of the land². Clarification on the definitions of dominant use and lease for value are provided as follows:

- (a) Where, for example, a national park leases out part of the land for use to a café, the dominant use of the valued parcel is that of a national park and not for the purposes of the lease (the café). Thus, land such as this would be classified as Government Land.
- (b) Nominal rent would here be construed as a peppercorn rent, such as \$1 or \$2. Heavily discounted rent (e.g. a quarter of the market rate) would not be considered nominal rent.

'Lease' has the same meaning as it has in the *Local Government Act 1993*, which includes a licence, permit, permissive occupancy or authority, and land occupied under a mineral claim. Property subject to a licence for value is also considered subject to a lease for value.

However, while land leased for value should in general not be classified as Government Land, several exceptions do apply. In the following cases, land owned by the Crown, a statutory body representing the Crown, a SOC or a council *should* be classified as Government Land, even where they are leased for value:

- where the land is owned by the New South Wales Land and Housing Corporation, or by the Aboriginal Housing Office³, and the dominant use of the land under the lease is for residential accommodation; or
- where the land is owned by the Crown, a statutory body representing the Crown, a SOC, or a council, and leased to an individual who is employed within the government sector (within the meaning of the *Government Sector Employment Act 2013*), a State owned corporation or a council in his or her capacity as an employee, and the dominant use of the land under the lease is for residential accommodation; or
- specified in the Guidelines to be Government Land.

In relation to key worker housing, for example police housing, if the Crown or council leases land to a NSW police officer, the land should be classified as Government Land. If the same land was leased from a private entity to the police officer, the land should not be classified as Government Land and is expected to be Residential Land.

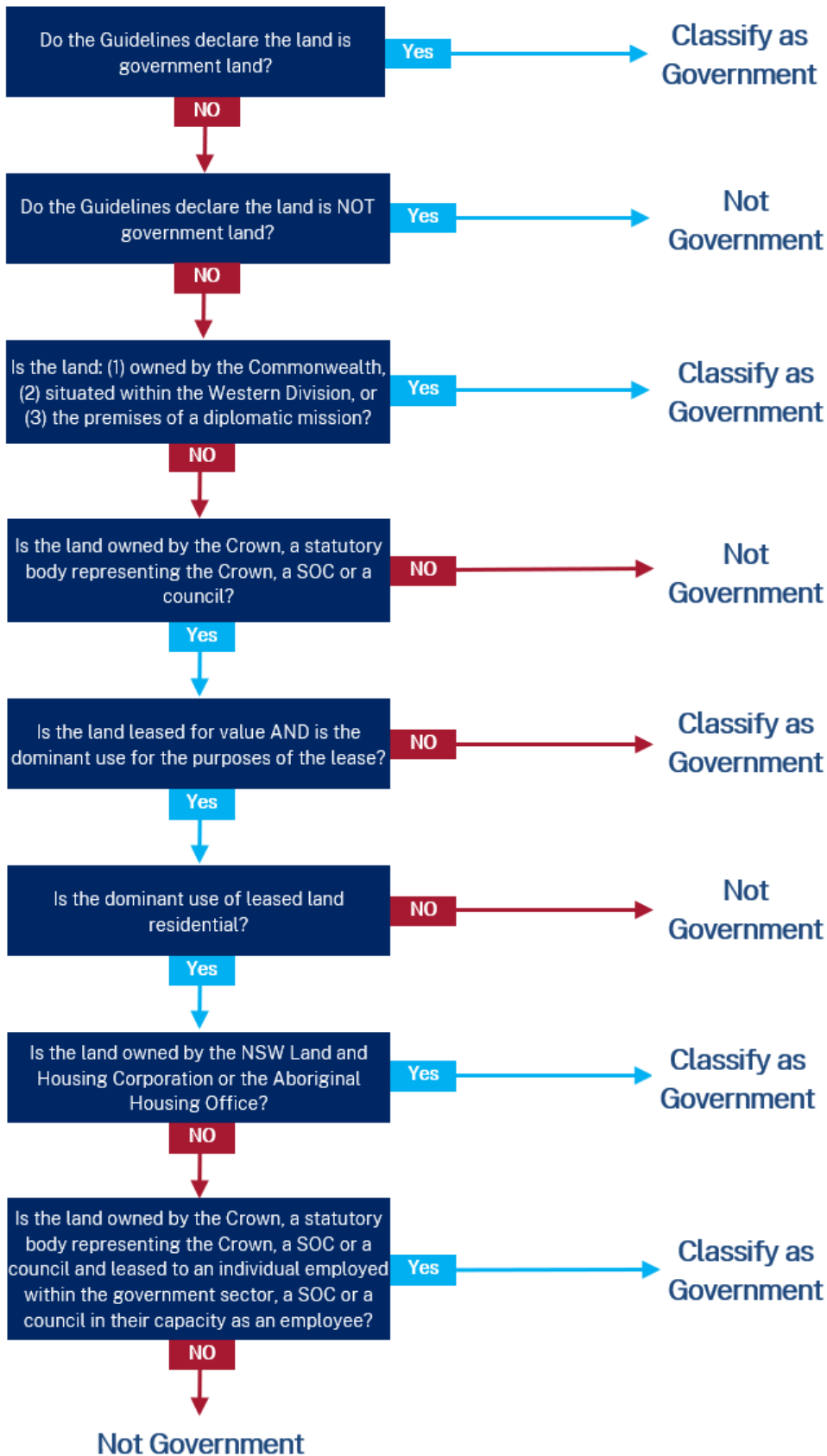
Identifying Government Land is not always straightforward. To assist this, Appendices B and C list NSW Government and Commonwealth agencies and statutory bodies whose land is likely to be classifiable as Government Land. Most land owned by the NSW Trustee and Guardian is held in trust and should not be classified as Government Land. However, the following properties are not held in trust, and should be classified as Government Land:

- 6 Zadoc Street, Lismore
- 59 Market Street, Wollongong.

² It is acknowledged that councils will only be aware of such leases for value where advised by the government lessor. Section 606 of the *Local Government Act 1993* requires that the 'statutory body or head of a Public Service agency who grants or takes the action necessary for the grant of a lease to any person for private purposes of Crown lands or land within a State forest must give particulars of the lease to the council of the area concerned within 60 days after the lease is granted.' and 'The particulars do not have to be given if they are notified in the Gazette within the 60-day period.'

³ Both of these entities are statutory bodies representing the Crown.

Figure 2 – Government Land classification process



3.2 Public Benefit Land

Land meets the requirements for classification as Public Benefit Land if it is not used for a profit-making purpose and if its dominant use is for a public benefit use at Appendix D. Land may be used for a profit-making purpose even if no profit is made.

The Australian Charities and Not-for-profits Commission website can be used as a reference for councils to check the not-for-profit status of organisations:

<https://www.acnc.gov.au/charity/charities>

Regard should be had to whether the owner uses the land for a public benefit use, or if leased, whether the lessee uses the land for a public benefit use.

A property cannot be classified as Public Benefit Land if it can be classified as Government Land. Councils should consider whether the Government Land classification applies before classifying a property as Public Benefit Land.

3.3 Farmland

Land meets the requirements for classification as Farmland if it is classified by a council as farmland for ratings purposes under the *Local Government Act 1993* or would be categorised as farmland under that Act if the land were rateable land under that Act.

A property cannot be classified as Farmland if it can be classified as Government Land or Public Benefit Land. Councils should consider whether the Government Land or Public Benefit Land classifications apply before classifying a property as Farmland.

Where a cotton gin sits on a parcel of land classified for rates purposes as farmland, then it is expected that the parcel of land will also be classified as Farmland. If, however, the gin sits on a separate parcel of land that is not rated as farmland, then it may meet the definition of Industrial Land. This could also apply to other types of large agricultural plant and machinery.

3.4 Residential Land

Land meets the requirements for classification as Residential Land if it is classified by a council as residential for ratings purposes under the *Local Government Act 1993* or would be categorised as residential under that Act if the land were rateable land under that Act.

A property cannot be classified as Residential Land if it can be classified as Government Land or Public Benefit Land. Councils should consider whether the Government Land or Public Benefit Land classifications apply before classifying a property as Residential Land.

Reasonable steps to ascertain whether a parcel of land is Residential Land non-vacant (RESNV) include (but are not limited to) considering a combination of:

- stormwater management charges
- domestic waste management charges
- on-site sewerage management licence to operate charges
- water meter or sewerage usage charges
- GIS aerial photography.

3.5 Industrial Land

Land meets the requirements for classification as Industrial Land if the dominant use of the land is for a purpose referred to in Appendix E.

A property cannot be classified as Industrial Land if it can be classified as Government Land, Public Benefit Land, Farmland or Residential Land. Councils should consider whether the Government Land, Public Benefit Land, Farmland or Residential Land classifications apply before classifying a property as Industrial Land.

Reasonable steps to ascertain whether a parcel of land is Industrial Land non-vacant (INDNV) include (but are not limited to) considering a combination of:

- stormwater management charges
- trade/commercial waste management charges
- water meter or sewerage usage charges
- zoning or permitted use
- the categorisation under Section 518 of the *Local Government Act 1993*
- Regulated food/public health premises (inspection/annual) licence fees
- GIS aerial photography.

3.6 Commercial Land

If land cannot be classified under one of the other property sectors, it is to be classified as Commercial Land.

Reasonable steps to ascertain whether a parcel of land is Commercial Land non-vacant (COMNV) include, but are not limited to, considering a combination of:

- stormwater management charges
- trade/commercial waste management charges
- water meter or sewerage usage charges
- zoning or permitted use
- the categorisation under Section 518 of the *Local Government Act 1993*
- GIS aerial photography.

3.7 Vacant Land

The requirements for a parcel of land to be sub-classified as vacant land are:

- the land is Residential Land, Industrial Land or Commercial Land,
- there are no buildings or structures on the land that are being used or that could be used for a residential, industrial, or commercial purpose, and
- the land is not being used for storage or treatment of goods, materials, or any other thing.

Where land is currently not being used, the approach to classification of the land will apply (in a similar manner to Section 519 of the *Local Government Act 1993*) as follows:

- if the land is zoned or otherwise designated for use under an environmental planning instrument – the land is to be classified according to any purpose for which the land may be used after taking into account the nature of any improvements on the land and the nature of surrounding development, or
- if the land is not zoned or designated – the land is to be classified according to the predominant categorisation of surrounding land.

It is acknowledged that it can be difficult to determine with certainty if a parcel of land is vacant. Accordingly, a council must take reasonable steps to ascertain whether a parcel of land is to be sub-classified as vacant land and sub-classify the parcel of land as vacant land if the land meets the requirements for sub-classification.

A council must provide to the Chief Commissioner details of the steps they have taken and demonstrate that accessible data sources have been drawn upon to fulfil their obligations in classifying a parcel of land as vacant or non-vacant.

Reasonable steps to ascertain whether a parcel of land is vacant land, and examples of data sources include (but are not limited to) considering a combination of:

- no stormwater management service charge
- no domestic waste management charges
- no trade/commercial waste management charges
- no on-site sewerage management licence to operate charges
- GIS aerial photography.

4.0 Managed File Transfer

Revenue NSW has developed an MFT solution. It will allow councils to upload and store the required data including land classifications, the Property ID, address and plan type for all parcels of land and a pensioner's status of the property owner.

Each council will be able to download a data file (Valuer-General NSW Reference Data council_name) containing data for all parcels of land in their area via the MFT solution. This file will be available from mid-October, once a council account has been created. This data file will assist councils with their land classification activities.

Councils will need to upload their land classification data into their council upload folder with the accompanying letter from the General Manager regarding reasonable steps taken in undertaking their land classification activities. Data files can be uploaded in the MFT solution from 28 October 2024. The naming convention for the data file is 'Council Data Upload Template – COUNCIL_NAME'. Revenue NSW will validate the data and return to council if any errors are identified, we will endeavour to return error files within 5 business days after uploading into the MFT solution.

4.1 Account creation

Each council will have one single account where uploads for the purposes of data collection can be sent to Revenue NSW. Each council will be required to submit a ESF council onboarding form, an email containing a link to complete and submit the onboarding form will be sent mid-October. The following information is required for Revenue NSW to create an account:

- Council name
- Council delegate's name and contact details
- Email address (must be an individual's email account, not a shared mailbox)

Once onboarded the council delegate will receive an activation email to complete the councils account set up.

If the nominated email or contact needs to be changed, please contact ESF support.

The MFT solution accessible via any modern web browser, like Google Chrome or Microsoft Edge.

4.2 Password and security

The council delegate will be required to use multi-factor authentication to log into the MFT solution. Users will be able to reset their own passwords for the MFT solution. Please contact ESF support if you are having any difficulties.

4.3 File uploads

Each council will be provided with access to their own folder in the system provided to upload data and letter from their General Manager. You will only be able to view your own folder. It is noted that:

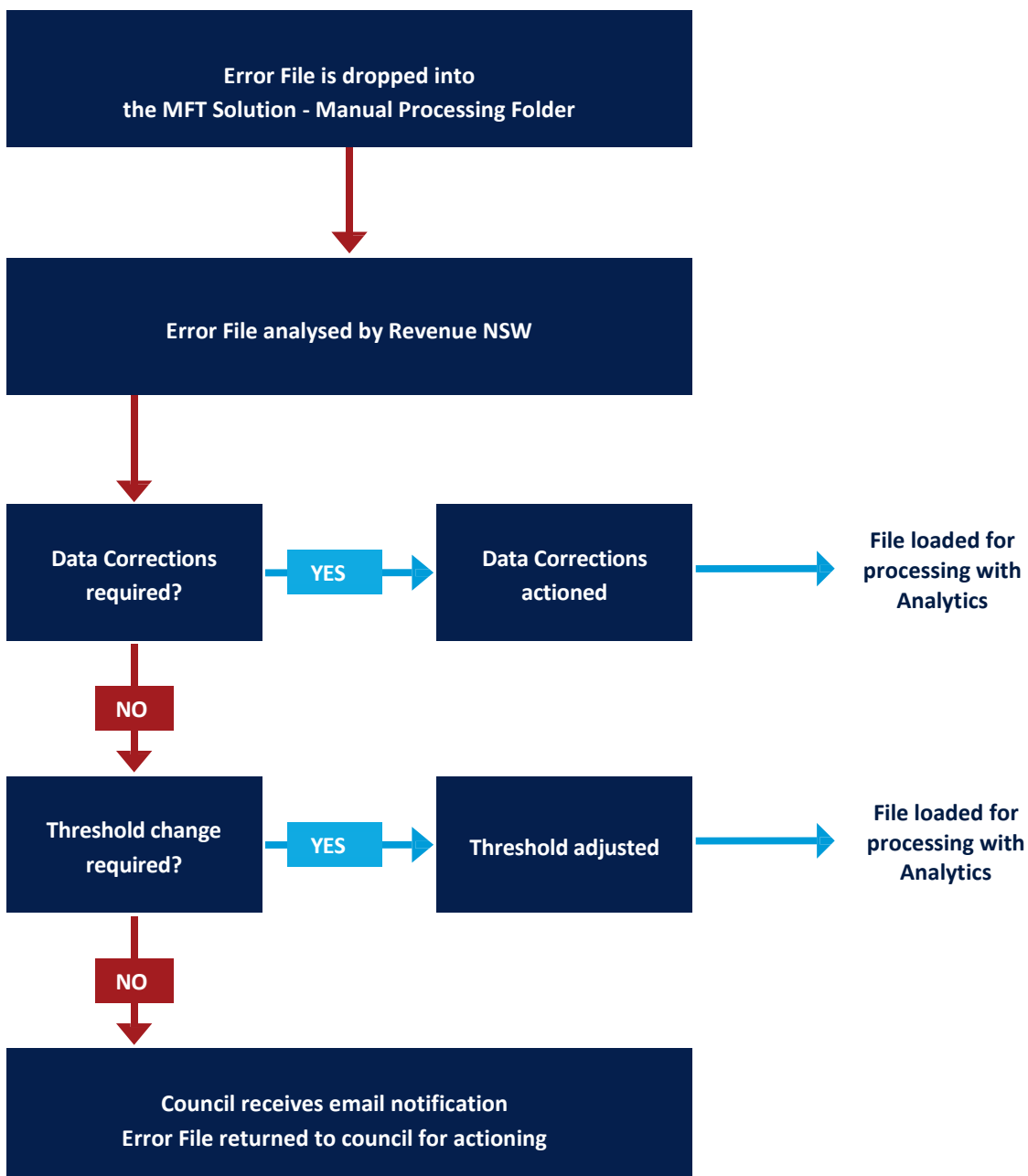
- The maximum individual file size is 50MB.
- If you upload same file again, it will be versioned in the system or portal.
- The letter from the General Manager should detail steps a council has taken, particularly for sub-classifying land as vacant or non-vacant and to identify specified use.

4.4 Data validation

The following validations will be performed by Revenue NSW on the preliminary land classification data, provided by each council. Once a validation is passed the next validation will be conducted, if errors are identified at any of the validation steps the file will be returned to council for further action. If no errors are found the file will be accepted.

1. Check the file format and name is correct
2. Check the correct order of columns in the file
3. Check the fields required from council are complete (i.e. there is a value in each cell)
4. Check the values are within the expected responses (i.e. a number less than 10 characters)
5. Check the record count supplied vs the record count in the Valuer-General dataset, is within the expected tolerance

4.5 Data errors and load failure



5.0 Council Cost Framework

This section sets out the council cost framework (Cost Framework) for the payment to councils for the reasonable costs associated with undertaking preliminary land classifications as required under Section 47A of the ESL Act. Payments to councils for undertaking this will be administered by the Chief Commissioner.

5.1 General principles

In setting the Cost Framework for the payment to councils, the NSW Government seeks to balance a number of considerations, including the impact on the operation of councils and efficiency of public administration.

The Cost Framework has been designed based on the following guiding principles:

- a. *Fully fund reasonable costs* – The NSW Government has set aside funding for payments to councils for reasonable incremental costs incurred in performing preliminary land classification activities. The Government does not intend to require councils to make expenditure savings in order to fund the reasonable costs of performing the preliminary land classification activities.
- b. *Cost minimisation* – Councils are obliged to use best endeavours to minimise the costs incurred in performing the preliminary land classification activities. The NSW Government and councils share a common goal in seeking to minimise the costs that may be passed on to NSW property owners.
- c. *Timely payment* – The Government will make the payments to councils in a timely manner for preliminary land classifications.

5.2 Council payments for preliminary land classification

5.2.1 Council payment amount

The Government is using a formula approach to determine the Formula Amount that a council (apart from the Lord Howe Island Board).⁴ can receive with respect to the payment for reasonable costs expected to be incurred.

The formula is:

$$\text{\$19,000} + \text{\$1 per head of population in a council area} \\ \text{(up to maximum total payment of \$90,000)}$$

In general, the costs involved in performing this function are expected to be related to the number of properties that are ultimately classified as Government Land, Public Benefit Land, Commercial Land or Industrial Land. Residential Land and Farmland categories will generally be automatically classified based on their council rates categories. The proxy used for this estimate is the council's population. The Chief Commissioner, in consultation with the Treasury, will determine the population of each Local Government Area, using the most recently available Australian Bureau of Statistics data. Councils will not be required to keep records to claim costs for this Formula Amount.

In addition, a fixed amount is applied to acknowledge a base cost in undertaking the land classification activities, particularly to assist councils with smaller populations.

⁴ The Lord Howe Island Board is to receive \$2,364 instead of an amount determined under the formula.

5.2.2 Council payment process

Council payments will be made upfront. This is intended to assist councils with resourcing their land classification activities and support the timely provision of data.

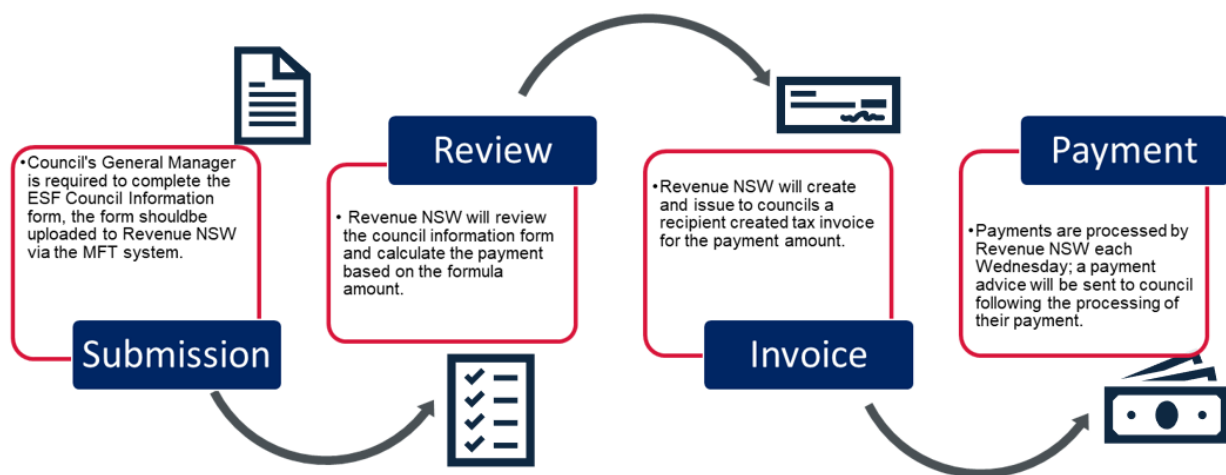
The upfront payment amount determined under the above formula will be paid to each council after the general manager of the council confirms in writing to the Chief Commissioner that preliminary land classifications will be provided by the due date and provides details of the bank account that the payment will be made to.

The ESF council information form will be available for councils to download from the data transfer solution provided for councils to submit land classification data.

If a response is not received from the General Manager of a council, the payment will be made upon delivery of the preliminary land classification data and receipt of written advice providing the bank account details the payment is to be made to.

If a council agrees to assist another council with undertaking preliminary land classifications, those councils may bilaterally agree to apportion the funds provided by the State to the assisted council.

Figure 3 – Council payments process



5.2.3 Extraordinary council payment

A council may submit a request to the Chief Commissioner for an Extraordinary Payment if:

- the council has incurred costs in excess of the Formula Amount,
- excess costs have resulted from unforeseen and exceptional circumstances beyond the council's control,
- excess costs could not reasonably have been avoided by the council, and
- the council's Formula Amount is less than \$90,000.

The Extraordinary Payment must not exceed:

- the costs incurred by a council that are in excess of the Formula Amount which are a result of unforeseen and exceptional circumstances, and
 - \$10,000,
- and must not result in a council receiving total payments (being the sum of the Formula Amount and Extraordinary Payment) in excess of \$90,000.

To be approved to receive an Extraordinary Payment, a council must, within 2 weeks following the discharge of all obligations as set out in the Guidelines, make a submission to the Chief Commissioner presenting the following information:

- a. the amount for which payment is sought,
- b. evidence of the costs incurred by the council in discharging its obligations as set out in the Guidelines,
- c. details of the unforeseen and exceptional circumstances giving rise to the costs in excess of the Formula Amount, including evidence of the unforeseen and exceptional circumstances, and
- d. support for why the amount of costs incurred is reasonable and was required given the circumstances, having regard to the cost minimisation principle detailed in Section 5.1 of the Cost Framework.

The Chief Commissioner has the authority to approve or deny payment requests, in entirety or part, based on the merits of each submission. The Chief Commissioner will only accept submissions from November 2024.

Where inadequate records have been kept or the costs claimed are not considered reasonable, the Chief Commissioner may not approve some or all of the costs claimed. The NSW Auditor General may be asked to investigate cost claims where appropriate.

In evaluating each submission, particularly in respect of the reasonableness of the extraordinary costs incurred, factors which the Chief Commissioner may consider include:

- Where an agency is engaged to assist a council with the discharge of its duties under the Guidelines, is the rate paid to the agency for these staff commensurate with the level at which the work is being conducted, and consistent with rates paid previously for similar work or work at a similar level?
- Is the time recorded against tasks undertaken by agency staff commensurate with the time that might reasonably be required for the completion of such tasks?
- Where the cost relates to overtime for ongoing staff, is the overtime rate the standard overtime rate under the appropriate award?
- Is the time recorded against tasks undertaken by in-house staff accurate, approved by the staff member's manager and is there evidence it was necessarily incurred?
- Where a service is being commissioned from a third party (e.g. printing), is the cost supported by an approved itemised invoice, and has an appropriate evaluation / tender process occurred?
- Where costs relate to activities involving travel (e.g. site visits for land classification), has council used reasonable efforts to combine site visits to minimise average costs per site visited?

6.0 Council Support

Additional support will be provided to you through the following mechanisms:

- Emergency Services Funding Reform – NSW Council Information Site:
[Emergency Services Funding Reform - NSW Local Council Information Site - Home \(sharepoint.com\)](https://nswgov.sharepoint.com/sites/ESF-NSWCouncilHub/SitePages/FAQs.aspx)
- Frequently Asked Questions (FAQs):
<https://nswgov.sharepoint.com/sites/ESF-NSWCouncilHub/SitePages/FAQs.aspx>
- Dedicated telephone support by Revenue NSW
- Email inbox for any written queries, supported by Revenue NSW

If for any reason, Revenue NSW is unable to answer your query, we will consult with NSW Treasury on your behalf. For these cases, the FAQs will be kept updated with the latest information so that all councils have access to new information.

Contact	Email / Telephone	Support
Emergency Services Funding Team	Requests for information can be sent to: esf@revenue.nsw.gov.au or we can be contacted on: 02 3814 0789	Queries on specific classification issues, technical support.
Nyrene Coulton, Manager, Change & Engagement	nyrene.coulton@revenue.nsw.gov.au	Stakeholder engagement, change management support.

7.0 Penalty provision

Under Section 47D(2)(c) of the ESL Act, the Chief Commissioner may impose an administrative penalty of up to \$2,200 on local councils in NSW for a failure to comply with a requirement under Part 9 of the ESL Act or if the local council fails to give the Chief Commissioner information the Chief Commissioner reasonably requests from the local council.

Appendix A – Data Template Dictionary

The table below details the predefined data for the required fields.

LAND_CLASSIFICATION	LAND_CLASSIFICATION_APPORTIONMENT	PENSIONER FLAG	SPECIFIED_USE
RESNV	PUBLIC	Y	BTR
RESV	COMNV	N	CHP
FARM	INDNV		RVAC
PUBLIC	NA		STUD
GOVT			SERAP
COMNV			BOAHO
COMV			DEVRES
INDNV			NA
INDV			

The table below describes the data fields being requested from councils for preliminary data classification. Councils are required to enter a value in each cell.

Field Name	Data Type	Data Description	Description
DISTRICT_CODE	INT(5)	Up to 5 digits	Unique council identification number
COUNCIL_NAME	VARCHAR(75)	Mixed characters up to 75	Council name
PROP_ID	INT(7)	Up to 7 digits	Unique property identification number
PROP_TYPE	VARCHAR(7)	Mixed characters up to 7	STRATA, NORMAL, COMPANY
UNIT_NUMBER	VARCHAR(10)	Mixed characters up to 10. Blank if not applicable.	Property unit number
HOUSE_NUMBER	VARCHAR(20)	Mixed characters up to 20	Property house number
STREET_NAME	VARCHAR(100)	Mixed characters up to 100	Property street name
STREET_TYPE	VARCHAR(15)	Mixed characters up to 15	Property street type
SUBURB_NAME	VARCHAR(100)	Mixed characters up to 100	Property suburb name
POSTCODE	INT(4)	4 digits	Property postcode number
PROPERTY_DESCRIPTION	VARCHAR(250)	Mixed characters up to 250	Plan information, including lot and plan number
PLAN_TYPE	VARCHAR(17)	Mixed characters up to 17	Property plan type
RATING_ASSESS_NO	INT(10)	Up to 10 digits	Council Rating Assessment Number
LAND_CLASSIFICATION	VARCHAR(6)	Mixed characters up to 6	Preliminary Land Classification identifier
MIXED_DEV_APPORTIONMENT	INT(2)	Up to 2 digits	Portion of the property that is non residential
LAND_CLASSIFICATION_APPORTIONMENT	VARCHAR(6)	Mixed characters up to 6	Secondary, non-residential land classification
PENSIONER FLAG	CHAR(1)	Y or N	Indicator of pensioner status applicable for the property
SPECIFIED_USE	VARCHAR(6)	Mixed characters up to 0036	Specified use of property as defined in this manual

Appendix B – NSW Government Departments and Agencies⁵

General Government Sector Controlled Entities

Aboriginal Housing Office
Dunghutti Aboriginal Elders Tribal Council Trust
Aboriginal Languages Trust Board
Alpha Distribution Ministerial Holding Corporation
Art Gallery of New South Wales Trust
Art Gallery of New South Wales Trust Staff Agency
Audit Office of New South Wales
Australian Museum Trust
Australian Museum Trust Staff Agency
Belgenny Farm Agricultural Heritage Centre Trust
Biamanga National Park Board of Management^(b)
Biodiversity Conservation Trust of New South Wales
Border Fence Maintenance Board
Building Insurers' Guarantee Corporation^(c)
C.B. Alexander Foundation
Cemeteries and Crematoria NSW
Centennial Park and Moore Park Trust
Combat Sports Authority of New South Wales
Corporation Sole 'Minister Administering the Heritage Act, 1977'
Crown Reserves Improvement Fund
Crown Solicitor's Office
Dams Safety NSW
Department of Communities and Justice
John Williams Memorial Charitable Trust
Department of Customer Service
Safe Work NSW
Department of Education
Advocate for Children and Young People
Department of Enterprise, Investment and Trade
Department of Planning and Environment
Heritage Council of New South Wales
Department of Premier and Cabinet
Department of Regional NSW
Aboriginal Fishing Trust Fund
Agricultural Scientific Collections Trust
Aquaculture Trust Fund
Charter Fishing Trust Fund
Coal Innovation Fund
Commercial Fishing Trust Fund
Fish Conservation Trust Fund
Game and Pest Management Trust Fund
Recreational Fishing (Fresh) Trust Fund
Recreational Fishing (Salt) Trust Fund
Department of Transport
Transport for NSW
Transport Service of New South Wales
Destination NSW
Destination NSW Staff Agency
Electricity Assets Ministerial Holding Corporation
Electricity Retained Interest Corporation (ERIC-A)
Electricity Retained Interest Corporation (ERIC-E)
Electricity Transmission Ministerial Holding Corporation
Energy Corporation of New South Wales
Environment Protection Authority

⁵ As at 30 June 2023.

Environment Protection Authority Staff Agency
 Environmental Trust
 Epsilon Distribution Ministerial Holding Corporation
 Fire and Rescue NSW
 Gaagal Wanggaan (South Beach) National Park Board of Management^(b)
 Generator Property Management Pty Ltd
 Greater Cities Commission
 Greater Cities Commission Staff Agency
 Greater Sydney Parklands Trust
 Greyhound Welfare and Integrity Commission
 Office of the Greyhound Welfare and Integrity Commission
 Gulaga National Park Board of Management^(b)
 Health Care Complaints Commission
 Health Care Complaints Commission Staff Agency
Historic Houses Trust of New South Wales
 Foundation for the Historic Houses Trust of New South Wales
 Hamilton Rouse Hill Trust
 Rouse Hill Hamilton Collection Pty Limited
 Home Purchase Assistance Fund
 Hunter and Central Coast Development Corporation
 Independent Commission Against Corruption
 Independent Liquor and Gaming Authority
 Independent Liquor and Gaming Authority Staff Agency
 Independent Planning Commission
 Office of the Independent Planning Commission
 Independent Pricing and Regulatory Tribunal
 Independent Pricing and Regulatory Tribunal Staff Agency
 Information and Privacy Commission
 Infrastructure NSW
 Infrastructure NSW Staff Agency
Investment NSW
 Jobs for NSW Fund
 Judicial Commission of New South Wales
 Lands Administration Ministerial Corporation
 Law Enforcement Conduct Commission
 Office of the Law Enforcement Conduct Commission
 Legal Aid Commission of New South Wales
 Legal Aid Commission Staff Agency Liability Management Ministerial Corporation
 Library Council of New South Wales
 Library Council of New South Wales Staff Agency
 State Library of New South Wales Foundation
 Local Land Services
 Local Land Services Staff Agency
 Long Service Corporation
 Lord Howe Island Board
 Luna Park Reserve Trust
 Mental Health Commission of New South Wales
 Mental Health Commission Staff Agency
 Ministerial Holding Corporation
 Ministry of Health^(g)
 Agency for Clinical Innovation
 Albury Base Hospital
 Albury Wodonga Health Employment Division
 Bureau of Health Information
 Cancer Institute (NSW)
 Central Coast Local Health District
 Clinical Excellence Commission
 Far West Local Health District
 Graythwaite Trust
 Health Administration Corporation
 Health Education and Training Institute

Health Professional Councils Authority Office
 Hunter New England Local Health District
 Illawarra Shoalhaven Local Health District
 Justice Health and Forensic Mental Health Network
 Mid North Coast Local Health District
 Murrumbidgee Local Health District
 Nepean Blue Mountains Local Health District
 Northern NSW Local Health District
 Northern Sydney Local Health District
 South Eastern Sydney Local Health District
 South Western Sydney Local Health District
 Southern NSW Local Health District
 Sydney Local Health District
 The Sydney Children's Hospitals Network (Randwick and Westmead) (incorporating The Royal Alexandra
 Hospital for Children)
 Western NSW Local Health District
 Western Sydney Local Health District
 Mt Grenfell Historic Site Board of Management^(b)
 Museums of History NSW
 Museums of History NSW and State Records Authority NSW Staff Agency
 Multicultural NSW
 Multicultural NSW Staff Agency
 Mutawintji Board of Management^(b)
 National Art School^(c)
 Natural Resources Access Regulator
 Natural Resources Commission
 Natural Resources Commission Staff Agency
 New South Wales Crime Commission
 New South Wales Crime Commission Staff Agency
 New South Wales Electoral Commission
 New South Wales Electoral Commission Staff Agency
 New South Wales Government Telecommunications Authority
 New South Wales Institute of Sport
 Institute of Sport Staff Agency
 New South Wales Rural Assistance Authority
 NSW Ovine Johnne's Disease Transaction Based Contribution Scheme
 Northern Rivers Reconstruction Corporation
 NSW Crown Holiday Parks Trust
 NSW Education Standards Authority
 NSW Education Standards Authority Staff Agency
 NSW Food Authority
 NSW Health Foundation
 NSW Independent Casino Commission
 NSW Independent Casino Commission Staff Agency
 NSW Police Force
 NSW Reconstruction Authority
 NSW Reconstruction Authority Staff Agency
 NSW Self Insurance Corporation
 NSW Skills Board
 New South Wales Technical and Further Education
 Commission
 TAFE Commission (Senior Executives) Staff Agency
 NSW Trustee and Guardian
 Office of Ageing and Disability Commissioner
 Office of Sport
 Office of the Inspector of the Law Enforcement Conduct
 Commission
 Office of the Children's Guardian
 Office of the Director of Public Prosecutions

Office of the Independent Review Officer
Office of the NSW Rural Fire Service
Office of the NSW State Emergency Services
Office of Transport Safety Investigations
Ombudsman's Office
Parliamentary Counsel's Office
Parramatta Park Trust
Planning Ministerial Corporation
Port of Newcastle Lessor Ministerial Holding Corporation^(w)
Port Botany Lessor Ministerial Holding Corporation^(w)
Port Kembla Lessor Ministerial Holding Corporation^(w)
Ports Assets Ministerial Holding Corporation^(w)
Property NSW
Public Service Commission
Regional Growth NSW Development Corporation
Rental Bond Board
Resilience NSW
Responsible Gambling Fund
Roads Retained Interest Pty Ltd
Royal Botanic Gardens and Domain Trust
Service NSW
Sporting Injuries Compensation Authority
State Insurance Regulatory Authority
State Rail Authority Residual Holding Corporation
State Archives and Records Authority of New South Wales
 State Archives and Records Authority of New South Wales Staff Agency
State Records Authority NSW
 Museums of History NSW and State Records Authority
NSW Staff Agency
State Rescue Board of New South Wales
Statutory Land Managers (numerous Trust Boards managing Crown Land Reserves)
Sydney Metro
Sydney Olympic Park Authority
Technical Education Trust Fund
The Legislature
The Treasury
Trustees of the Anzac Memorial Building
Trustees of the Museum of Applied Arts and Sciences
 Trustees of the Museum of Applied Arts and Sciences Staff Agency
Water Administration Ministerial Corporation
Water Investment Trust Fund
Western Parkland City Authority
 Western Parkland City Authority Staff Agency
Western Sydney Parklands Trust
Worimi Board of Management^(b)
Workers' Compensation (Dust Diseases) Authority

Public Non-Financial Corporations

Catholic Metropolitan Cemeteries Trust
Cobar Water Board
Essential Energy
 Intium Pty Limited
Forestry Corporation of New South Wales
Hunter Water Corporation
Jenolan Caves Reserves Trust
Landcom
Newcastle Port Corporation
New South Wales Land and Housing Corporation

Northern Metropolitan Cemeteries Land Manager
NSW Trains
Place Management NSW
Rookwood General Cemeteries Reserve Land Manager
Rookwood Necropolis Land Manager
Southern Metropolitan Cemeteries Land Manager
State Sporting Venues Authority
State Transit Authority of New South Wales^(m)
Sydney Ferries
Sydney Opera House Trust
 Sydney Opera House Trust Staff Agency
Sydney Trains
Sydney Water Corporation
Teacher Housing Authority of New South Wales
Transport Asset Holding Entity of New South Wales
Venues NSW
 Venues NSW Staff Agency
Waste Assets Management Corporation
WaterNSW
 WaterNSW Infrastructure Pty Ltd
Wentworth Park Sporting Complex Trust
Zoological Parks Board of New South Wales

Public Financial Corporations⁽ⁿ⁾

First Australian Mortgage Acceptance Corporation (FANMAC) Master Trust
First Australian Mortgage Acceptance Corporation (FANMAC) Pooled Super Trust
Insurance and Care NSW
Insurers' Guarantee Fund Investment Trust
Lifetime Care and Support Authority of New South Wales
 Motor Accident Injuries Treatment and Care Benefits Fund
Long Service Corporation Investment Fund
NSW Generations (Debt Retirement) Investment Trust
NSW Infrastructure Future Fund
NSW Treasury Corporation
SAS Trustee Corporation
 SAS Trustee Corporation Staff Agency
Snowy Hydro Legacy Fund Investment Trust
Social and Affordable Housing NSW Fund Investment Trust
TCorpIM Australian Bond Fund
TCorpIM Australian Inflation Linked Bond Fund
TCorpIM Australian Share Fund
TCorpIM Bank Loan Fund
TCorpIM Core Alternatives Fund
TCorpIM Defensive Alternative Fund
TCorpIM Developed Market Property Fund
TCorpIM Developed Markets Equities (Hedged) Fund
TCorpIM Developed Markets Equities (Sovereign Investor - Hedged) Fund
TCorpIM Direct Infrastructure Fund A
TCorpIM Direct Investment Fund B
TCorpIM Direct Investment Fund C
TCorpIM Direct Investment Fund D
TCorpIM Direct Investment Fund E
TCorpIM Direct Investment Fund F
TCorpIM Direct Investment Fund G
TCorpIM Direct Investment Fund K
TCorpIM Direct Investment Fund M
TCorpIM Direct Investment Fund N
TCorpIM Emerging Market Debt Fund
TCorpIM Emerging Market Share Fund
TCorpIM Global Credit Fund

TCorpIM High Yield Fund
TCorpIM Liquidity Cash Fund
TCorpIM Long Term Growth Fund
TCorpIM Medium Term Growth Fund
TCorpIM Middle Market Bank Loan Fund
TCorpIM Middle Market Bank Loan Fund B
TCorpIM Opportunistic Fund A
TCorpIM Opportunistic Fund B
TCorpIM Opportunistic Fund C
TCorpIM Opportunistic Fund E
TCorpIM Opportunistic Fund F
TCorpIM Opportunistic Liquidity Fund
TCorpIM Short Term Income Asset Class Fund
TCorpIM Short Term Income Fund
TCorpIM Sustainable Development (Infrastructure) Fund
TCorpIM Unlisted Infrastructure Fund
TCorpIM Unlisted Property Fund
Treasury Managed Fund Investment Portfolio

Notes

Entities and staff agencies displayed in italics have been abolished.

(a) In addition to the entities below, there are 570 Crown Land Managers and 115 Commons Trusts controlled by the State.

(b) National Park Boards of Management as per the *National Parks and Wildlife Act 1974*.

(c) Legislation is being prepared to dissolve the corporation during 2023-24.

(g) The special purpose service entities of the local health districts have not been listed.

(m) State Transit Authority ceased operations on 3 April 2022. The State Transit Authority will continue to exist as a legal entity until dissolved by Parliament.

(n) There were 45 TCorpIM Funds controlled by the State as of 30 June 2023 (40 TCorpIM Funds as of 30 June 2022). Out of this number, 27 TCorpIM Funds (23 TCorpIM Funds as of 30 June 2022) had unitholders not controlled by the State such as universities, local government authorities, and the Workers Compensation Nominal Insurer. The State's economic interest in the controlled TCorpIM Funds varied from 35% to 100% over 2022-23 (2021-22: 34% to 100%), while the State's voting rights percentage was either equal to its economic interest or higher since some non-State unitholders transfer their voting rights to the State through TCorp.

(w) On 1 July 2022, Ports Assets Ministerial Holding Corporation was abolished and replaced by Port of Newcastle Lessor Pty Limited, Port Botany Lessor Pty Limited, and Port Kembla Lessor Pty Limited.

Appendix C – Australian Government Departments and Agencies

Please refer to the following webpage for a list of Australian Government departments and agencies as at 1 March 2024:

<https://www.finance.gov.au/sites/default/files/2024-03/Bodies%20list%201%20March%202024%20-%20FINAL.pdf>

Appendix D – Definition of Public Benefit Land

1. Animal shelters operated by a community group, which may include keeping the animals on the premises for treatment or adoption.
2. Approved education and care service (within the meaning of *the Children (Education and Care Services) National Law (NSW)*) or a State regulated education and care service (within the meaning of the *Children (Education and Care Services) Supplementary Provisions Act 2011*). A list of childcare service providers can be found at the following webpage: <https://www.startingblocks.gov.au/find-child-care>
3. Cemeteries or crematoria, but only if the land is included on the Cemeteries and Crematoria Register under the *Cemeteries and Crematoria Act 2013*.
4. Community centres and facilities including:
 - a. Welfare Centre used for the purposes of providing welfare services to the community
 - b. Community Health Centre used as consulting facilities, for a range of public health issues to the wider community
 - c. Halls and Service Clubrooms used as an occasional meeting place by community-based groups or clubs
 - d. Rural and Community Camps with land developed with accommodation used by persons or groups for short term recreation/training/education purposes by a community service provider e.g. scout camp/hall
 - e. Community Facility used as a meeting place by groups involved in community interests e.g. neighbour centre
 - f. Land used for the provision of education and health to the public by community service groups.
5. Cultural sites with local, state or national significance including:
 - a. Museums
 - b. Libraries / Archives
 - c. Art galleries
 - d. Zoos
 - e. Aquariums
 - f. Botanic gardens
 - g. Observatories i.e. land developed with purpose-built infrastructure associated with astronomy
 - h. Monuments / memorials
 - i. Venues used for live theatrical or musical performances.
6. Emergency services complexes (where these are not already otherwise classified, in particular, as Government Land) including:
 - a. a fire station, an ambulance station or a police station,
7. Hospitals including:
 - a. Public hospitals
 - b. Private hospitals operating not-for-profit

- c. Centres for the mentally ill with specialist facilities and used for the treatment of mentally ill patients including rehabilitation clinics
 - d. Any other institution classified as a hospital within the meaning of the *Public Health Act 2010*.
8. Nature and game reserves (where these are not already otherwise classified, in particular, as Government Land) with land reserved for the preservation or protection of aesthetic, scientific, flora or fauna values including:
- a. Public Bike Track / Walking Trails
 - b. Parks and Gardens
 - c. Vacant land with special conservation values designated but not proclaimed as a reserve
 - d. Nature Reserve
 - e. World Heritage Area
 - f. Wilderness Area
 - g. National Park – Land
 - h. National Park – Marine
 - i. Natural Monument – Land
 - j. Natural Monument – Marine
 - k. Forest Reserves – Public or Private
 - l. Conservation Area – Public or Private
 - m. Protected Landscape (recognised for its natural and cultural values) – Public or Private
 - n. Protected Seascape (recognised for its natural and cultural values) – Public or Private
 - o. River Reserve, usually with all year round flows (fresh or salt water)
 - p. Creek Reserve, usually with intermittent flows and tides (fresh or salt water)
 - q. Floodway Reserve
 - r. Fresh or Salt Water Lake Reserve that usually holds water all year round.
 - s. Inland Low Lying Tidal Estuary Wetlands Reserve with enclosed bays/salt water river estuary
 - t. Seabed – Open sea / Ocean / Bays (Open sea below high water mark, not being a marine park)
 - u. Game Reserve – Public or Private (Hunting of game may be permitted).
9. Places of worship, religious study centres and religious halls used for social interaction by a religious organisation.
10. Public boat sheds, ramps and jetties.
11. Public toilet or amenities block.
12. Non-government schools (within the meaning of the *Education Act 1990*) including:
- a. Schools – primary school, secondary school/college, combined primary/secondary, technical school, playing fields and sporting facilities
 - b. School Camps – used as a camp exclusively for the education of students by a registered education provider
 - c. Special Needs Schools by a registered education provider.

13. Technical and Further Education facilities (within the meaning of the *Technical and Further Education Commission Act 1990*) used for post-secondary school education and training by a registered education provider, usually aimed at developing specific job core competencies.
14. Sports complex, outdoor or indoor sports areas (where these are not already otherwise classified, in particular, as Government Land, and noting that these must not be profit-making) including:
 - a. Outdoor / Indoor Sports Complex – Used as a state or regional sports facility with limited commercial application e.g. Velodrome, Netball / Hockey centre
 - b. Outdoor Sports – Extended Areas / Cross Country – Land developed with specialist infrastructure over extended open areas used for recreational/sporting activities e.g. member facility golf course, polo fields
 - c. Racecourses – Land developed with specialised infrastructure used for racing
 - d. Outdoor Sports Grounds town or suburban facilities – Used as a local outdoor recreation facility e.g. Tennis club, bowling club, outdoor park and facilities
 - e. Water Sports (Outdoor) – Land developed with specialised infrastructure used for local open air water sports e.g. rowing
 - f. Aero Club Facility – Land used by aero clubs for flying pursuits which may include aircraft hangers.
15. Higher education provider (within the meaning of Division 16 of Part 2-1 of the *Higher Education Support Act 2003* of the Commonwealth, noting the providers are listed in Subdivision 16-B here: <https://www.legislation.gov.au/C2004A01234/latest/text>).

Appendix E – Definition of Industrial Land

1. Manufacturing, including:
 - a. General purpose factory, being land that is used for manufacturing, assembly or repairs e.g. factory, garage, motor vehicle repair facility, or workshop
 - b. Food processing factory, being land that is developed with purpose built food processing facilities e.g. cannery, milk production plant, dairy, processing plant
 - c. Major industrial complex with special purpose improvements for large scale industrial use e.g. car plant or paper mill.
2. Warehousing, Distribution or Storage, including:
 - a. General purpose warehouse used for the storage of goods
 - b. Open area storage, with extensive hardstand area used for the storage of goods and equipment. Examples include a wrecking yard, concrete batching yard, or container storage.
 - c. Data warehouses.
3. Bulk Grain Storage developed with silos used for the storage of grain, or bunkers used for the storage of grain.
4. Bulk Liquid Storage Fuel Depot, being land developed with tanks for the storage and distribution of bulk liquids e.g. fuel depot or oil terminal, but excluding retail fuel outlets and service stations.
5. Coolstore or Coldstore, being land with a purpose built structure used for the cold storage of perishable products.
6. Works Depot, being land developed as a works depot used in conjunction with infrastructure maintenance e.g. municipal depot.
7. Tannery or skins drying depot, being land developed for the tanning of skins and hides.
8. Abattoir, being land developed with purpose built structures used for the holding and slaughter of stock and the preparation of meat for the wholesale market.
9. Stock sales yard, being land developed with purpose built structures used for the yarding and selling of stock.
10. Rendering Plant being land developed with purpose built structures used for the extraction of lard, tallow and oil from animal parts.
11. Oil Refinery, being land developed with purpose built structures used in the refinement and storage of petroleum products.
12. Petro-chemical Manufacturing, being land developed with purpose built structures used in the production of chemical based products from petroleum.
13. Sawmill, being land developed with purpose built structures used for the milling and curing of timber.
14. Mining, being any land that is classified as mining for purposes of the Local Government Act 1993.
15. Other extractive industries, including but not limited to land permitted to be used for the extraction of sand, gravel, stone, clay, limestone, dolomite, gypsum, soil, precious metals, uranium, bauxite, gold, other metals, precious stones, and other minerals and ore; and land from which non-metals are being extracted by a licensed operator, from deep underground, by way of an inclined or vertical passageway or shaft equipped with lifting machinery.
16. Tailings dump, being land permitted to be used for the storage or treatment of minerals or non-minerals in tailing dumps or dams.

17. Oil well or bore.
18. Water well, being land containing a narrow hole drilled or dug into the earth for the production of water, including mineral water, water for stock or domestic purposes, and water for use in irrigation.
19. Evaporative salt pan.
20. Salt extraction basin, being land containing a lake or man-made evaporative basin from which salt is extracted.
21. Dredging operations, being land on which dredging for the extraction, treatment and restoration of submerged materials occurs.
22. Gas or fuel well, being land developed with specialist infrastructure used as a gas or fuel well.
23. Gas or fuel refinery.
24. Gas or fuel storage, excluding retail fuel outlets and service stations.
25. Electricity power generators, including thermal power plants, hydroelectric generators, wind farms, and solar electric generation.
26. Battery storage facility.
27. Refuse incinerator.
28. Refuse transfer station.
29. Sanitary landfill, being land permitted to be used for the disposal of household, commercial, industrial and public waste.
30. Refuse recycling.
31. Hazardous materials or toxic storage centre.
32. Toxic by-product storage or decontamination site, being land that is permitted to be used for the storage of mining waste
33. Sewerage or storm water treatment plant.
34. Sewerage or storm water pump station.
35. Water treatment plant, including a desalination plant.
36. Water storage tank, pressure control tower or pumping station.
37. Weighbridge.
38. Railway switching and marshalling yards.
39. Railway maintenance facility.
40. Railway passenger terminal, including a station.
41. Railway freight terminal facility.
42. Tramway maintenance and terminal facility.
43. Tram stop, including a shelter or a platform.
44. Airport hangar.
45. Heliport.
46. Port dock or berth, including the seabed adjoining a wharf developed with infrastructure used for the berthing of ships.
47. Cargo port wharf or pier and apron, being land developed with specialist infrastructure to facilitate the movement of containers and cargo to and from ships.
48. Wharf storage sheds, being land developed with enclosed storage facilities within a wharf.

49. Piers, storages and slipways, being land developed and used for maintenance and launching of boats.
50. Lighthouse and navigation aids, being land developed with specialist infrastructure used to assist in sea navigation.
51. Postal exchange and mail and package sorting centre.
52. Telecommunications buildings and maintenance depots.
53. Telecommunications towers and aerials.
54. Printing Works and printing press, being land developed with specialist infrastructure and used for printing works e.g. newspaper print and magazines.
55. Purpose-built telephone exchange.

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