


# Social and Economic Impact Assessment for 2016/17 Levy Proposal

A report to

Eyre Peninsula  
Natural Resources Management Board

Prepared by

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# ABBREVIATIONS

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ABS	Australian Bureau of Statistics
ATO	Australian Taxation Office
CPI	Consumer Price Index
CV	capital value
EBIT	earnings before interest and tax
EPNRM	Eyre Peninsula Natural Resource Management
EPNRMB	Eyre Peninsula Natural Resource Management Board
GVP	gross value of production
GRP	gross regional product
LGA	local government area
NRM	Natural Resources Management
NRM Act	Natural Resources Management Act 2004
PWA	Prescribed Wells Area
SA	South Australia
SAILIS	South Australian Integrated Land Information System
SV	site value

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# EXECUTIVE SUMMARY

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## Introduction

The Eyre Peninsula Natural Resources Management Board (the Board) is currently preparing its next regional NRM plan. In preparing the regional NRM plan, section 75 (3) (h) of the *Natural Resources Management Act 2004* (NRM Act) requires that the Board identify its source or sources of funding for implementing the regional NRM plan, including sources such as levies.

The purpose of this report is to enable the Board to report on the expected social and economic impacts of the imposition of any levy imposed under chapter five of the NRM Act. Additionally, an analysis of alternative Division 1 and 2 levy options was required for years 2016/17 to 2018/19.

## Method

The approach to the assessment of the Division 1 and Division 2 Levies involves the following steps.

1. Develop measures of household income
2. Develop business financial models and prepare indicators
3. Calculate the Division 1 Levy
4. Calculate the Division 2 Levy
5. Assess the impact of the Division 1 Levy on households
6. Assess the impact of Division 1 and Division 2 Levies on businesses
7. Assess the impact of Division 1 and Division 2 Levies on gross regional product.

## Division 1 Levy Options and Scenarios

The Board has requested impact assessment of the following options:

- the value of rateable land based on either capital value or site value (Option 1); and
- a fixed charge of the same amount on all rateable land (Option 2)
- a fixed charge of an amount that depends on the purpose for which rateable land is used (Option 3).

The Board has requested that three budget scenarios be analysed for these options as follows:

- Scenario 1: fixed charge of the same amount on all rateable land (i.e. Option 2) to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19;

- Scenario 2: capital value of rateable land (i.e. Option 1) to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19;
- Scenario 3: site value of rateable land (i.e. Option 1) to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19;
- Scenario 4: a combination of Option 1 (on a capital value basis) and Option 2 (fixed charge) as follows:
  - 2016/17 – fixed charge on all rateable properties of the same amount (i.e. Option 2) on a reduced levy quantum of \$2.5m
  - 2017/18 – capital value of rateable land (i.e. Option 1) with no increase to levy quantum, i.e. \$2.5m
  - 2018/19 - capital value of rateable land (i.e. Option 1) on a levy quantum of \$2.8m;
- Scenario 5: fixed charge of the same amount on all rateable land (i.e. Option 2) to raise a reduced levy quantum of \$2.5m for financial year 2016/17, \$2.65m for 2017/18 and \$2.8m for 2018/19.
- Scenario 6: fixed charge of an amount that depends on the purpose for which rateable land is used (i.e. Option 3) aligned with the capital value distributional impact percentages to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19; and
- Scenario 7: fixed charge of an amount that depends on the purpose for which rateable land is used (i.e. Option 3) aligned with the site value distributional impact percentages to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19.

The distributional impact of Option 1 for 2016/17 can be summarised as follows:

- Residential property levy: mean of between \$50 (Scenario 3) and \$68 (Scenario 2), median of between \$36 and \$55, maximum of between \$496 and \$2,801 and minimum of less than \$1 to \$1.
- Commercial property levy: mean of between \$72 (Scenario 3) and \$123 (Scenario 2), median of between \$35 and \$38, maximum of between \$3,993 and \$16,552 and minimum of less than \$1 for both scenarios.
- Industrial property levy: mean of between \$70 (Scenario 3) and \$87 (Scenario 2), median of between \$33 (Scenario 2) and \$38 (Scenario 3), maximum of between \$5,580 (Scenario 3) and \$2,865 (Scenario 2) and minimum of less than \$1 for both scenarios.

- Rural property levy: mean of between \$202 (Scenario 2) and \$316 (Scenario 3), median of between \$97 and \$131, maximum of between \$1,655 and \$2,989 and minimum of less than \$1 for both scenarios.
- Across all properties: mean of between \$79 (both scenarios), median of between \$42 (Scenario 2) and \$48 (Scenario 3), maximum of between \$3,993 (Scenario 3) and \$16,552 (Scenario 2) and minimum of less than \$1 for both scenarios.

The distributional impact of Option 2 for 2016/17 can be summarised as follows:

- The fixed charge per property would be \$79 for Scenario 1 and \$75 for Scenarios 4 and 5.
- Compared with Option 1, more of the burden of the levy is borne by residential property owners:
  - Option 2, Scenario 1, 4 and 5 – 67 per cent
  - Option 1, Scenario 2 – 58 per cent
  - Option 1, Scenario 3 – 43 per cent.
- Comparing Scenario 2 (capital value) with Scenario 1 (fixed charge), the levy paid by a homeowner in Lower Eyre Peninsula would increase on average by \$6.20 from \$79.44 to \$85.64 in 2016/17; and the levy paid by a homeowner in Wudinna would decrease on average by \$43.48 from \$79.44 to \$35.96 in 2016/17. The largest increase in the levy in 2016/17 would be \$2,740 from \$79 to \$2,820 for a homeowner in Whyalla.
- Comparing Scenario 3 (site value) with Scenario 1 (fixed charge), the levy paid by a homeowner in Lower Eyre Peninsula would decrease on average by \$12.30 from 79.44 to \$67.14 in 2016/17; and the levy paid by a homeowner in Wudinna would decrease on average by \$63.38 from \$79.44 to \$16.07 in 2016/17. The largest increase in the levy in 2016/17 would be \$420 from \$79 to \$500 for a homeowner in Port Lincoln.

The distributional impact of Option 3 for 2016/17 can be summarised as follows:

- Comparing Scenario 6 with Scenario 1 (fixed charge), the levy for a:
  - residential property would decrease by \$11 from \$79 to \$68;
  - commercial property would increase by \$44 from \$79 to \$123;
  - industrial property would increase by \$8 from \$79 to \$87; and
  - rural property would increase by \$123 from \$79 to \$202 in 2016/17.
- Comparing Scenario 7 with Scenario 1 (fixed charge), the levy for a:
  - residential property would decrease by \$29 from \$79 to \$50;
  - commercial property would decrease by \$7 from \$79 to \$72;
  - industrial property would decrease by \$9 from \$79 to \$70; and
  - rural property would increase by \$237 from \$79 to \$316 in 2016/17.

### Division 1 Levy Impacts - Households

A summary of the impact of the Division 1 levy options for 2016/17 on average and low personal income is detailed in Table ES-1. Across both options the levy would be a minor impost on both average income and low income households. The exception would be under Option 1, Scenario 2 (capital value) for a household with the maximum capital value in the region combined with a low income (single pensioner) where the impact could be significant (13 per cent of a full age pension for singles).

Table ES-1 Impact of Division 1 levy options on average and low personal income

Levy Option	NRM Levy/ Residential Property	Levy as a % of			
		mean after tax income	mean wages & salaries (net)	full age pension for couples	full age pension for singles
Option 1 (Land Value):					
Scenario 2 - capital value (CV)					
Mean CV	\$68	0.13%	0.14%	0.20%	0.30%
Median CV	\$55	0.11%	0.11%	0.16%	0.24%
Maximum CV	\$2,801	5.49%	5.85%	8.31%	12.52%
Minimum CV	\$8	0.02%	0.02%	0.02%	0.04%
Scenario 3 - site value (SV)					
Mean SV	\$50	0.10%	0.11%	0.15%	0.23%
Median SV	\$35	0.07%	0.07%	0.10%	0.16%
Maximum SV	\$496	0.97%	1.04%	1.47%	2.22%
Minimum SV	\$0	0.00%	0.00%	0.00%	0.00%
Option 2 (Fixed Charge):					
Scenario 1	\$79	0.16%	0.17%	0.24%	0.36%
Scenario 4 & 5	\$75	0.15%	0.16%	0.22%	0.34%
Option 3 (Fixed Charge According to Land Use)					
Scenario 6	\$68	0.13%	0.14%	0.20%	0.30%
Scenario 7	\$50	0.10%	0.11%	0.15%	0.23%

Source: Table 2-19 to Table 2-40

### Division 1 Levy Impacts – Dryland Farms

The impacts of the Division 1 levy for 2016/17 on the financial performance of the representative dryland farms are as follows:

- For Option 1 (land value), for marginal operations (e.g. sheep) the impact on farm profitability could be *moderate* (reduces EBIT by between 1 per cent and 5 per cent) for both scenarios. For profitable enterprises (e.g. cropping) the impact on farm profitability



could be *moderate* for Scenario 3 and *minimal* (reduces EBIT by less than 1 per cent) for Scenario 2.

- For Option 2 (fixed value), the land based levy would comprise a very small proportion of variable and total costs. It would have a *minimal* impact on farm profitability.
- For Option 3 (fixed charge according to land use), for marginal operations the impact on farm profitability could be *moderate* for Scenario 7 and *minimal* for Scenario 6. For profitable enterprises the impact on farm profitability could be *minimal* for both scenarios.

### Division 1 Levy Impacts – Non-farm Businesses

The financial impact of the Division 1 land based levy on non-farm business income in the Eyre Peninsula region is as follows:

#### Option 1

- The mean and median levies per property would be less than 1.0 per cent of median gross operating surplus (GOS) across most industries and would be of *minimal* impact. Businesses in the professional, scientific and technical services sector could be *significantly* impacted (reduces GOS by more than 5 per cent).
- The maximum levy (\$16,552 for commercial properties and \$2,865 for industrial properties for Scenario 2) could have a *significant* impact for businesses in most sectors, with the exception of the mining (*minimal* impact), manufacturing (*minimal* impact), electricity, gas water and waste services (*moderate* impact), wholesale trade (*moderate* impact) and healthcare and social assistance (*moderate* impact) sectors. Businesses in the professional, scientific and technical services, education and training, arts and recreational services and other services could be severely impacted because of low median GOS in these industries.
- The maximum levy (\$3,993 for commercial properties and \$5,580 for industrial properties for Scenario 3) could have a *moderate* to *significant* impact for businesses in most sectors, with the exception of the manufacturing, wholesale trade and healthcare and social assistance sectors. Businesses in the professional, scientific and technical services, education and training, arts and recreational services, construction and other services could be severely impacted because of low median GOS in these industries.

#### Option 2

- The fixed levy would have a *minimal* impact on business profitability across most sectors. Businesses in the professional, scientific and technical services could be *moderately* impacted because of low median GOS in this sector.

#### Option 3

- The fixed levy would have a minimal impact on business profitability across most sectors. Businesses in the professional, scientific and technical services could be

*significantly* impacted because of low median GOS in this sector and education and training and arts and recreation services could be *moderately* impacted.

## Division 2 Levy Scenarios

The Board has previously adopted the quantity of water allocated and the purpose for which it is taken as the basis for determining the Division 2 levy. For this analysis the Board has requested the impact assessment of the following scenarios:

1. Water allocated for the purposes of reticulated water supply to be charged at a rate of 4.27 c/kL and water allocated for purposes other than a reticulated water supply to be charged at 2.36 c/kL in 2016/17, with CPI increases of 3.0 per cent per annum for the levy budgets for 2017/18 and 2018/19.
2. Water allocated for the purposes of reticulated water supply to be charged at a rate of 4.27 c/kL, water allocated for purposes other than a reticulated water supply – mining charged at a rate of 4.27 c/kL and water allocated for purposes other than a reticulated water supply - other to be charged at 2.36 c/kL in 2016/17, with CPI increases of 3.0 per cent per annum for the levy budgets for 2017/18 and 2018/19.

The estimated total Division 2 Levy quanta for Scenario 1 and 2 are provided in Table ES-2.

Table ES-2 Estimated Division 2 levy quanta for Scenario 1 and 2, 2016/17

Description	2016-17						2017-18				2018-19			
	Scenario 1		Scenario 2		Scenario 1		Scenario 2		Scenario 1		Scenario 2			
	Water allocations kL	Charge rate c/kL	Levy quantum \$	Charge rate c/kL	Levy quantum \$	Charge rate c/kL	Levy quantum \$	Charge rate c/kL	Levy quantum \$	Charge rate c/kL	Levy quantum \$	Charge rate c/kL	Levy quantum \$	
<i>Musgrave PWA</i>														
Reticulated water supply	1,155,000	4.27	49,370	4.2745	49,370	4.40	50,852	4.40	50,852	4.53	52,377	4.53	52,377	
Other	89,811	2.36	2,118	2.3587	2,118	2.43	2,182	2.43	2,182	2.50	2,247	2.50	2,247	
<b>Sub-total</b>	<b>1,244,811</b>		<b>51,489</b>		<b>51,489</b>		<b>53,034</b>		<b>53,034</b>		<b>54,625</b>		<b>54,625</b>	
<i>Southern Basins PWA</i>														
Reticulated water supply	8,401,405	4.27	359,118	4.2745	359,118	4.40	369,892	4.40	369,892	4.53	380,988	4.53	380,988	
Mining	436,000	2.36	10,284	4.2745	18,637	2.43	10,592	4.40	19,196	2.50	10,910	4.53	19,772	
Other	234,791	2.36	5,538	2.3587	5,538	2.43	5,704	2.43	5,704	2.50	5,875	2.50	5,875	
<b>Sub-total</b>	<b>9,072,196</b>		<b>374,940</b>		<b>383,293</b>		<b>386,188</b>		<b>394,792</b>		<b>397,774</b>		<b>406,635</b>	
<b>Total</b>	<b>10,317,007</b>		<b>426,429</b>		<b>434,782</b>		<b>439,222</b>		<b>447,825</b>		<b>452,398</b>		<b>461,260</b>	

Source: Susan Stovell (pers. comm.).

## Division 2 Levy Impacts – Dryland Farms

It is understood that the majority of farming enterprises holding water allocations are not using these allocations for irrigation and are dryland farming enterprises. Therefore the impacts of the Division 2 levy were assessed using the dryland farm models. The impacts of the water levy on the financial performance of the representative dryland farms are as follows.

- For all enterprises the impact on farm profitability could be *minimal* (reduces EBIT by less than 1 per cent).

### Division 1 and 2 Levies Combined Impact – Dryland farms

The impact of the land based levy on the financial performance of the representative irrigation farms is outlined in Table ES-3. The impacts of the land based levy on the financial performance of the representative dryland farms are as follows.

- For Option 1, for marginal operations (e.g. sheep) the impact on farm profitability could be *moderate* (reduces EBIT by between 1 per cent and 5 per cent) for both scenarios. For profitable enterprises (e.g. cropping and cropping-livestock) the impact on farm profitability could be *moderate* (reduces EBIT by 1 to 5 per cent) for Scenario 3 and *minimal* (reduces EBIT by less than 1 per cent) for Scenario 2.
- For Option 2, for marginal operations the combined levy impact on farm profitability could be *moderate*. For profitable enterprises the impact on farm profitability could be *minimal*.
- For Option 3, for marginal operations the combined levy impact on farm profitability could be *moderate* (both scenarios). For profitable enterprises the impact on farm profitability could be *moderate* (Scenario 7) to *minimal* (Scenario 6).

Table ES-3 Financial impact of the Division 1 and 2 levies on representative farms in the EPNRM region, 2016/17

	Cropping	Cropping - Livestock	Sheep Specialists
<b>Div 1 Option 1-Scenario 2, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$949	\$860	\$563
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$1,172	\$1,083	\$786
Levy as a % of variable costs	0.41%	0.66%	0.91%
Levy as a % of total costs	0.16%	0.22%	0.33%
Levy impact on EBIT	-0.75%	-0.89%	-2.77%
<b>Div 1 Option 1-Scenario 3, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$1,484	\$1,346	\$880
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$1,707	\$1,569	\$1,104
Levy as a % of variable costs	0.60%	0.95%	1.28%
Levy as a % of total costs	0.23%	0.32%	0.47%
Levy impact on EBIT	-1.09%	-1.29%	-3.84%
<b>Div 1 Option 2-Scenario 1, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$79	\$79	\$79
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$303	\$303	\$303
Levy as a % of variable costs	0.11%	0.18%	0.35%
Levy as a % of total costs	0.04%	0.06%	0.13%
Levy impact on EBIT	-0.19%	-0.25%	-1.08%
<b>Div 1 Option 2-Scenario 4 &amp; 5, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$75	\$75	\$75
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$298	\$298	\$298
Levy as a % of variable costs	0.10%	0.18%	0.35%
Levy as a % of total costs	0.04%	0.06%	0.13%
Levy impact on EBIT	-0.19%	-0.25%	-1.07%
<b>Div 1 Option 3-Scenario 6, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$202	\$202	\$202
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$425	\$425	\$425
Levy as a % of variable costs	0.41%	0.66%	0.91%
Levy as a % of total costs	0.16%	0.22%	0.33%
Levy impact on EBIT	-0.75%	-0.89%	-2.77%
<b>Div 1 Option 3-Scenario 7, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$316	\$316	\$316
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$539	\$539	\$539
Levy as a % of variable costs	0.60%	0.95%	1.28%
Levy as a % of total costs	0.23%	0.32%	0.47%
Levy impact on EBIT	-1.09%	-1.29%	-3.84%

Source: Table 4-1.

### Division 1 and 2 Levies Combined Impact – Gross Regional Product

Gross regional product (GRP) for the EPNRM region for 2013/14 was estimated to be \$3.51 billion. The various levy amounts to be collected under the Division 1 and 2 levies as a proportion of GRP are detailed in Table ES-4 for the 2016/17 budgets and show that the total amount to be collected under all scenarios is less than 0.1 per cent of the EPNRM region GRP.

Table ES-4 Levy scenarios as a proportion of gross regional product (GRP), 2016/17

Levy Scenario	Division 1 Levy	Division 2 Levy	Total Amount	% GRP
Div 1 Option 1-Scenario 2, Div 2-Scenario 1	\$2,650,000	\$426,429	\$3,076,429	0.088%
Div 1 Option 1-Scenario 2, Div 2-Scenario 2	\$2,650,000	\$434,782	\$3,084,782	0.088%
Div 1 Option 1-Scenario 3, Div 2-Scenario 1	\$2,650,000	\$426,429	\$3,076,429	0.088%
Div 1 Option 1-Scenario 3, Div 2-Scenario 2	\$2,650,000	\$434,782	\$3,084,782	0.088%
Div 1 Option 2-Scenario 1, Div 2-Scenario 1	\$2,650,000	\$426,429	\$3,076,429	0.088%
Div 1 Option 2-Scenario 1, Div 2-Scenario 2	\$2,650,000	\$434,782	\$3,084,782	0.088%
Div 1 Option 2-Scenario 4 & 5, Div 2-Scenario 1	\$2,500,000	\$426,429	\$2,926,429	0.083%
Div 1 Option 2-Scenario 4 & 5, Div 2-Scenario 2	\$2,500,000	\$434,782	\$2,934,782	0.084%
Div 1 Option 3-Scenario 6, Div 2-Scenario 1	\$2,650,000	\$426,429	\$3,076,429	0.088%
Div 1 Option 3-Scenario 6, Div 2-Scenario 2	\$2,650,000	\$434,782	\$3,084,782	0.088%
Div 1 Option 3-Scenario 7, Div 2-Scenario 1	\$2,650,000	\$426,429	\$3,076,429	0.088%
Div 1 Option 3-Scenario 7, Div 2-Scenario 2	\$2,650,000	\$434,782	\$3,084,782	0.088%

Source: Table 4-2.



# 1. INTRODUCTION

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## 1.1 Background

The Eyre Peninsula Natural Resources Management Board (the Board) is currently preparing its next regional NRM plan. In preparing the regional NRM plan, section 75 (3) (h) of the *Natural Resources Management Act 2004* (NRM Act) requires that the Board identify its source or sources of funding for implementing the regional NRM plan, including sources such as levies. In identifying any such levy/s to be imposed, the NRM Act also requires that the regional NRM plan address:

- the basis upon which the levy/s has been applied (section 75 (3) (j) and (ja))
- why particular levy/s have been chosen (section 75 (3) (j) and (ja))
- the expected social impact of the imposition of such a levy/s (section 75 (3) (i)).

Section 92 in chapter five of the NRM Act enables the Board to specify the amount to be contributed by constituent councils (Division 1 Levy) towards the cost of performing its functions under the Act. Section 101 in chapter five of the NRM Act enables the Minister for Sustainability, Environment and Conservation to declare a water levy or levies (Division 2 Levy) that will return an amount as stated in the Regional NRM Plan.

Section 92 (2) and sections 101 (6) and (8) of the NRM Act further specifies the basis or method for determining the Division 1 and Division 2 Levies. The Board has previously adopted a fixed charge of the same amount on all rateable land as the basis for determining the Division 1 levy and the quantity of water allocated and the purpose for which it is taken as the basis for determining the Division 2 levy (EPNRMB, 2015).

The purpose of this report is to enable the Board to report on the expected social and economic impacts of the imposition of any levy imposed under chapter five of the NRM Act. Additionally, an analysis of alternative Division 1 and 2 levy options was required for years 2016/17 to 2018/19.

This paper contains the following sections:

**Section 2: Analysis of Division 1 Levy:** provides estimates of the social and economic impacts of the Division 1 levy on households, dryland farm enterprises and non-farm businesses. The distributional impact of the levy by land use by local government area (LGA) within the Eyre Peninsula NRM Region is also presented.

**Section 3: Analysis of Division 2 Levy:** provides an assessment of the impact of the Division 2 levy on farm profitability.

Section 4: Analysis of the Division 1 and Division 2 Levy Combined: provides estimates of the impacts of the Division 1 and 2 levies combined on farm enterprises. It also presents the estimates of impact of the aggregate levy amount on gross regional product (GRP).

## 1.2 Method of Analysis

The approach to the assessment of the Division 1 and Division 2 Levies involves the following steps.

1. **Develop measures of household income:** the following measures of household income were prepared for average income households:

- mean taxable income (before and after tax)
- mean wages and salaries (gross and net)

And low income households:

- full age pension for singles and couples.

For average income households, standard rates of taxation and ATO data from 2012/13 on taxable income were used to estimate mean taxable income and mean wages and salaries by LGA. These ATO data refer to individual earnings rather than household income and therefore represent a conservative estimate of household income.

To assess the impact on low income households the full age pension was used as a measure of household income. Data on household income by LGA were sourced from the 2011 Population Census to estimate the proportion of households on incomes on or below to the full age pension.

2. **Develop business financial models and prepare indicators:** Two approaches were taken to develop business models. A 'bottom-up' approach was undertaken to develop farm models for typical dryland and irrigated commodity types for the region.

The following data sources were used to create/update the farm financial models:

- ABARES farm survey data (beef, sheep, cropping) (by special request).
- ABARES commodities data derived Australian Commodities Statistics Report (ABARES 2014).
- ABS consumer price index, ABS Cat No. 6401.0 (ABS 2015)
- Other industry sources.

The indicators that will be developed for each enterprise will be variable costs, total costs and earnings before interest and tax (EBIT).

The second approach was a 'top-down' approach used to develop an enterprise gross operating surplus for non-farming businesses in broad industry sectors. These sectors correspond to the Australian and New Zealand Standard Industrial Classification



(ANZSIC) industry divisions. Using previous analysis on business count data (ABS Cat. No. 8165.0) and extracting data on gross operating surplus for each industry division from the most recent RISE models for the relevant Government region, an approximate estimate of the gross operating surplus for the median business for each industry division was estimated.

3. **Calculate the Division 1 Levy:** Given the basis for the Division 1 levy the mean, median, minimum and maximum levy (where applicable) levy by land use type were calculated for each LGA. This was based on South Australian Integrated Land Information System (SAILIS) data on properties provided by DEWNR and levy quanta provided by the Board.
4. **Calculate the Division 2 Levy:** Given the basis for the Division 2 levy, the levy for individual enterprises (irrigated farms) were estimated based on expected water allocation for each commodity (using the farm models developed under step 2). The Division 2 levy quanta and options were provided by the Board.
5. **Assess the impact of the Division 1 Levy on households:** The measures of household income prepared under step 1 were compared with the Division 1 Levy (step 3) to assess the likely effects of the Division 1 Levy on households in the region. The distributional impact of the levy by land use by LGA was also assessed.
6. **Assess the impact of Division 1 and Division 2 Levies on businesses:** The measures of business income prepared under step 2 were compared with the Division 1 levy amounts (step 3) and/or the Division 2 amounts (step 4) to assess the likely effects of the levies on businesses.

The impact of the Division 1 levy was assessed for dry land farming enterprises and reported as a percentage of variable costs, total costs and EBIT.

The impact of the Division 1 levy was assessed for selected non-farming enterprises and reported as a percentage of gross operating surplus.

The impact of the Division 2 levy and the Division 2 and Division 1 levy combined was assessed for farming enterprises holding water allocations and reported as a percentage of variable costs, total costs and EBIT.

7. **Assess the impact of Division 1 and Division 2 Levies on gross regional product:** the impact of the Division 1 and Division 2 levies in aggregate were assessed for the region as a whole and reported as a percentage of gross regional product (GRP).

EconSearch used the GRP derived from the 2012/13 RISE models previously developed for the Eyre and Western Government Region updated to 2013/14.

## 2. ANALYSIS OF DIVISION 1 LEVY

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### 2.1 Division 1 Levy

The *Natural Resources Management Act 2004* sets out a number of alternative ways in which Division 1 (land based) levies can be determined. The basis for the levy can be chosen from the following:

1. the value of rateable land – if the value of rateable land is the basis for the levy, a council must use capital value, site value or annual value as the basis to impose the levy; or
2. a fixed charge of the same amount on all rateable land – regardless of the size, value or location of the property, the levy would be the same for all rateable properties; or
3. a fixed charge of an amount that depends on the purpose for which rateable land is used – given the existing land use classification of properties, it is likely that such a basis for determining the levy would include the following categories: residential, commercial, industry, primary production and vacant land/other; or
4. the area of rateable land - regardless of the value, location or use of the property, the levy would be determined simply according to the size of the property; or
5. the purpose for which rateable land is used and the area of the land – a combination of options (3) and (4) above; or
6. the location of the rateable land – this could be according to local government area, NRM Group area or some other spatial definition.

The Board has requested impact assessment of the following options:

- the value of rateable land (Option 1); and
- a fixed charge of the same amount on all rateable land (Option 2)
- a fixed charge of an amount that depends on the purpose for which rateable land is used (Option 3).

The Board has requested that three budget combinations be analysed for these options as follows:

- Scenario 1: fixed charge of the same amount on all rateable land (i.e. Option 2) to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19;
- Scenario 2: capital value of rateable land (i.e. Option 1) to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19;

- Scenario 3: site value of rateable land (i.e. Option 1) to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19;
- Scenario 4: a combination of Option 1 (on a capital value basis) and Option 2 as follows:
  - 2016/17 – fixed charge on all rateable properties of the same amount (i.e. Option 2) on a reduced levy quantum of \$2.5m
  - 2017/18 – capital value of rateable land (i.e. Option 1) with no increase to levy quantum, i.e. \$2.5m
  - 2018/19 - capital value of rateable land (i.e. Option 1) on a levy quantum of \$2.8m; and
- Scenario 5: fixed charge of the same amount on all rateable land (i.e. Option 2) to raise a reduced levy quantum of \$2.5m for financial year 2016/17, \$2.65m for 2017/18 and \$2.8m for 2018/19;
- Scenario 6: fixed charge of an amount that depends on the purpose for which rateable land is used (i.e. Option 3) aligned with the capital value distributional impact percentages to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19; and
- Scenario 7: fixed charge of an amount that depends on the purpose for which rateable land is used (i.e. Option 3) aligned with the site value distributional impact percentages to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19.

Division 1 levy payments are shared between various landholders, namely:

- residential;
- commercial;
- industrial;
- rural<sup>1</sup>; and
- other (includes vacant land, institutions, utilities, recreation and mining and quarrying).

For the analysis of the distributional impact of the levy by land use by LGA, these categories of land use were used.

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<sup>1</sup> The rural category includes land used for primary production and rural residences (both attached to and not attached to primary production).

## 2.2 Distributional Impact of the Levy by Land Use by LGA

The Division 1 levy amounts, rates in the dollar and fixed charge rates used in the analysis are summarised in Table 2-1.

For Option 1 (rateable value of the land), the Division 1 levy is calculated according to the capital value or site value of rateable properties. For example, with Scenario 2 a total capital valuation amount of \$10.4 billion for rateable properties within the Board area gives a levy rate of 0.026 cents in the dollar for the 2016/17 levy budget of \$2.65 million. For Scenario 3, a total site valuation amount of \$5.3 billion for rateable properties within the Board area gives a levy rate of 0.05 cents in the dollar for the 2016/17 levy budget of \$2.65 million.

For Option 2 (fixed rate), the Division 1 levy for an individual property was calculated to be \$79.44 for a levy budget of \$2.65 million and \$74.94 for a levy budget of \$2.5 million. This was derived on the basis of the total number of rateable properties in the Board region (33,358). This is the current basis for the Division 1 levy adopted by the Board.

Table 2-1 Division 1 levy amounts, rates in the dollar and fixed charge rates used in the analysis

Scenario	2016/17			2017/18			2018/19		
	Levy quantum (\$m)	Rate in the dollar (cents/\$)	Fixed charge (\$/property)	Levy quantum (\$m)	Rate in the dollar (cents/\$)	Fixed charge (\$/property)	Levy quantum (\$m)	Rate in the dollar (cents/\$)	Fixed charge (\$/property)
1	2.65	N/A	79.44	2.72	N/A	81.54	2.80	N/A	83.94
2	2.65	0.025	N/A	2.72	0.026	N/A	2.80	0.027	N/A
3	2.65	0.050	N/A	2.72	0.051	N/A	2.80	0.052	N/A
4	2.50	N/A	74.94	2.50	0.024	N/A	2.80	0.027	N/A
5	2.50	N/A	74.94	2.65	N/A	79.44	2.80	N/A	83.94
6	2.65	Residential	68.18	2.72	Residential	69.98	2.80	Residential	72.04
		Commercial	123.43		Commercial	126.69		Commercial	130.41
		Industrial	86.90		Industrial	89.20		Industrial	91.82
		Rural	202.07		Rural	207.40		Rural	213.50
		Vacant land	30.35		Vacant land	31.15		Vacant land	32.07
		Other	12.11		Other	12.43		Other	12.79
7	2.65	Residential	50.40	2.72	Residential	51.73	2.80	Residential	53.25
		Commercial	72.15		Commercial	74.05		Commercial	76.23
		Industrial	69.91		Industrial	71.76		Industrial	73.87
		Rural	316.19		Rural	324.54		Rural	334.09
		Vacant land	56.37		Vacant land	57.86		Vacant land	59.56
		Other	10.19		Other	10.46		Other	10.77

Source: SAILIS, data provided by S. Stovell and EconSearch analysis.

## 2.2.1 Option 1 Land Value

The Board has considered the following scenarios under Option 1 (rateable value):

- Scenario 2: capital value of rateable land (i.e. Option 1) to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19; and
- Scenario 3: site value of rateable land (i.e. Option 1) to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19.

The results of the analysis of distributional impact of the Division 1 levy by land use by LGA are presented in Table 2-2 to Table 2-4 for Scenario 2 (capital value) and Table 2-5 to Table 2-7 for Scenario 3 (site value).

In considering the impact of the proposed levy using Option 1, it is of interest to illustrate both the mean, median, maximum and minimum levy paid by individuals or organisations. The mean, median, maximum and minimum levy per property has been calculated for each LGA and, within each LGA, for each land use type. These calculations, together with the contribution to the budget scenarios are shown in Table 2-2 to Table 2-7 for each LGA (by land use type).

Key points to note from the data presented in Table 2-2 to Table 2-4 for Scenario 2 (capital value) are:

- Among the four main land use types, residential properties account for 57 per cent of the levy raised (\$1.52 million in 2016/17), rural properties 28 per cent (\$0.74 million in 2016/17), commercial properties 9 per cent (\$0.23 million in 2016/17) and industrial properties 1 per cent (\$0.04 million in 2016/17).

#### *Residential*

- The mean levy for residential properties is \$68 in 2016/17 (\$70 in 2017/18 and \$72 in 2018/19). The highest mean levy is paid by property owners in Lower Eyre Peninsula (\$105 in 2016/17) and the lowest mean levy is paid by property owners in Whyalla (\$54 in 2016/17).
- In comparison the median levy<sup>2</sup> is lower than the mean levy for residential properties. The median levy for residential properties is \$55 in 2016/17 (\$56 in 2017/18 and \$58 in 2018/19). The highest median levy is paid by property owners in Lower Eyre Peninsula (\$82 in 2016/17) and the lowest median levy is paid by property owners in Wudinna (\$34 in 2016/17).
- The range of levies for residential properties is between \$1 (minimum levy) and \$2,801 (maximum levy) in 2016/17. This maximum levy is paid by a property owner in Whyalla (\$2,875 in 2017/18 and \$2,960 in 2018/19). The highest residential levy outside Whyalla is \$1,702 (2016/17, \$1,747 in 2017/18 and \$1,798 in 2018/19) in Port Lincoln.

#### *Commercial*

- The mean levy for commercial properties is \$123 in 2016/17 (\$127 in 2017/18 and \$130 in 2018/19). The highest mean levy is paid by property owners in Tumby Bay (\$139 in 2016/17) and the lowest mean levy is paid by property owners in Elliston (\$76 in 2016/17).
- In comparison the median levy<sup>3</sup> is lower than the mean levy for commercial properties. The median levy for commercial properties is \$38 in 2016/17 (\$39 in 2017/18 and \$40 in 2018/19). The highest median levy is paid by property owners in Port Lincoln (\$65 in

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<sup>2</sup> Median values may be underestimated as they do not take into account contiguous properties or single farm enterprises.

<sup>3</sup> See footnote 2.

2016/17) and the lowest median levy is paid by property owners in Wudinna (\$15 in 2016/17).

- The range of levies for commercial properties is between less than \$1 (minimum levy) and \$16,552 (maximum levy) in 2016/17. This maximum levy is paid by a property owner in Whyalla (\$16,989 in 2017/18 and \$17,489 in 2018/19). The highest commercial levy outside Whyalla is \$5,252 (2016/17, \$5,359 in 2017/18 and \$5,549 in 2018/19) in Port Lincoln.

### *Industrial*

- The mean levy for industrial properties is \$87 in 2016/17 (\$89 in 2017/18 and \$92 in 2018/19). The highest mean levy is paid by property owners in Whyalla (\$133 in 2016/17) and the lowest mean levy is paid by property owners in Wudinna (\$16 in 2016/17).
- In comparison the median levy<sup>4</sup> is generally lower than the mean levy for industrial properties, with the exception of Franklin Harbour. The median levy for industrial properties is \$33 in 2016/17 (\$34 in 2017/18 and \$35 in 2018/19). The highest median levy is paid by property owners in Whyalla (\$77 in 2016/17) and the lowest median levy is paid by property owners in Wudinna (\$4 in 2016/17).
- The range of levies for industrial properties is between less than \$1 (minimum levy) and \$2,865 (maximum levy) in 2016/17. This maximum levy is paid by a property owner in Whyalla (\$2,940 in 2017/18 and \$3,027 in 2018/19). The highest industrial levy outside Whyalla is \$1,973 (2016/17, \$2,026 in 2017/18 and \$2,085 in 2018/19) in Lower Eyre Peninsula.

### *Rural*

- The mean levy for rural properties is \$202 in 2016/17 (\$146.09 in 2017/18 and \$150.38 in 2018/19). The highest mean levy is paid by property owners in Lower Eyre Peninsula (\$3-4 in 2016/17) and the lowest mean levy is paid by property owners in Ceduna (\$71 in 2016/17).
- In comparison the median levy<sup>5</sup> is lower than the mean levy for rural properties. The median levy for rural properties is \$97 in 2016/17 (\$99 in 2017/18 and \$102 in 2018/19). The highest median levy is paid by property owners in Lower Eyre Peninsula (\$156 in 2016/17) and the lowest median levy is paid by property owners in Ceduna (\$45 in 2016/17).
- The range of levies for rural properties is between less than \$1 (minimum levy) and \$1,655 (maximum levy) in 2016/17. This maximum levy is paid by a property owner in Lower Eyre Peninsula (\$1,699 in 2017/18 and \$1,749 in 2018/19). The highest rural levy

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<sup>4</sup> See footnote 2 on page 7.

<sup>5</sup> See footnote 2 on page 7.

outside Lower Eyre Peninsula is \$1,069 (2016/17, \$1,098 in 2017/18 and \$1,130 in 2018/19) in Tumby Bay.

Key points to note from the data presented in Table 2-5 to Table 2-7 for Scenario 3 (site value) are:

- Among the four main land use types, rural properties account for 44 per cent of the levy raised (\$1.17 million in 2016/17), residential properties 42 per cent (\$1.12 million in 2016/17), commercial properties 5 per cent (\$0.13 million in 2016/17) and industrial properties 1 per cent (\$0.03 million in 2016/17).

#### *Residential*

- The mean levy for residential properties is \$50 in 2016/17 (\$52 in 2017/18 and \$53 in 2018/19). The highest mean levy is paid by property owners in Lower Eyre Peninsula (\$82 in 2016/17) and the lowest mean levy is paid by property owners in Wudinna (\$30 in 2016/17).
- In comparison the median levy<sup>6</sup> is lower than the mean levy for residential properties. The median levy for residential properties is \$35 in 2016/17 (\$36 in 2017/18 and \$37 in 2018/19). The highest median levy is paid by property owners in Lower Eyre Peninsula (\$77 in 2016/17) and the lowest median levy is paid by property owners in Ceduna (\$7 in 2016/17).
- The range of levies for residential properties is between less than \$1 (minimum levy) and \$496 (maximum levy) in 2016/17. This maximum levy is paid by a property owner in Port Lincoln (\$2,509 in 2017/18 and \$2,524 in 2018/19). The highest residential levy outside Port Lincoln is \$372 (2016/17, \$382 in 2017/18 and \$393 in 2018/19) in Whyalla.

#### *Commercial*

- The mean levy for commercial properties is \$72 in 2016/17 (\$74 in 2017/18 and \$76 in 2018/19). The highest mean levy is paid by property owners in Port Lincoln (\$96 in 2016/17) and the lowest mean levy is paid by property owners in Franklin Harbour (\$28 in 2016/17).
- In comparison the median levy<sup>7</sup> is generally lower than the mean levy for commercial properties, with the exception of Cleve and Lower Eyre Peninsula. The median levy for commercial properties is \$35 in 2016/17 (\$35 in 2017/18 and \$36 in 2018/19). The highest median levy is paid by property owners in Tumby Bay (\$82 in 2016/17) and the lowest median levy is paid by property owners in Elliston (\$2 in 2016/17).
- The range of levies for commercial properties is between less than \$1 (minimum levy) and \$3,993 (maximum levy) in 2016/17. This maximum levy is paid by a property owner

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<sup>6</sup> See footnote 2 on page 7.

<sup>7</sup> See footnote 2 on page 7.



in Whyalla (\$4,098 in 2017/18 and \$4,219 in 2018/19). The highest commercial levy outside Whyalla is \$1,934 (2016/17, \$1,986 in 2017/18 and \$2,044 in 2018/19) in Port Lincoln.

### *Industrial*

- The mean levy for industrial properties is \$70 in 2016/17 (\$72 in 2017/18 and \$74 in 2018/19). The highest mean levy is paid by property owners in Whyalla (\$110 in 2016/17) and the lowest mean levy is paid by property owners in Wudinna (\$18 in 2016/17).
- The median levy<sup>8</sup> is generally lower than the mean levy for industrial properties, except for Ceduna, Franklin Harbour and Lower Eyre Peninsula. The median levy for industrial properties is \$38 in 2016/17 (\$39 in 2017/18 and \$40 in 2018/19). The highest median levy is paid by property owners in Whyalla (\$95 in 2016/17) and the lowest median levy is paid by property owners in Wudinna (\$1 in 2016/17).
- The range of levies for industrial properties is between less than \$1 (minimum levy) and \$5,580 (maximum levy) in 2016/17. This maximum levy is paid by a property owner in Whyalla (\$5,728 in 2017/18 and \$5,896 in 2018/19). The highest industrial levy outside Whyalla is \$3,844 (2016/17, \$3,946 in 2017/18 and \$4,062 in 2018/19) in Lower Eyre Peninsula.

### *Rural*

- The mean levy for rural properties is \$316 in 2016/17 (\$325 in 2017/18 and \$334 in 2018/19). The highest mean levy is paid by property owners in Tumby Bay (\$409 in 2016/17) and the lowest mean levy is paid by property owners in Ceduna (\$80 in 2016/17).
- In comparison the median levy<sup>9</sup> is generally lower than the mean levy for rural properties, with the exception of Port Lincoln and Whyalla. The median levy for rural properties is \$130 in 2016/17 (\$134 in 2017/18 and \$138 in 2018/19). The highest median levy is paid by property owners in Tumby Bay (\$270 in 2016/17) and the lowest median levy is paid by property owners in Ceduna (\$8 in 2016/17).
- The range of levies for rural properties is between less than \$1 (minimum levy) and \$2,989 (maximum levy) in 2016/17. This maximum levy is paid by a property owner in Lower Eyre Peninsula (\$3,067 in 2017/18 and \$3,158 in 2018/19). The highest rural levy outside Lower Eyre Peninsula is \$1,835 (2016/17, \$1,884 in 2017/18 and \$1,939 in 2018/19) in Tumby Bay.

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<sup>8</sup> See footnote 2 on page 7.

<sup>9</sup> See footnote 2 on page 7.

## 2.2.2 Option 2 –Fixed Charge

The Board has considered the following scenarios under Option 2:

- Scenario 1: fixed charge of the same amount on all rateable land (i.e. Option 2) to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19; and
- Scenario 5: fixed charge of the same amount on all rateable land (i.e. Option 2) to raise a reduced levy quantum of \$2.5m for financial year 2016/17, \$2.65m for 2017/18 and \$2.8m for 2018/19.

The results of the analysis of distributional impact of the Division 1 levy by land use by LGA are presented in Table 2-8 to Table 2-10 for Scenario 1 and Table 2-11 (2016/17), Table 2-8 (2017/18) and Table 2-10 (2018/19) for Scenario 5.

Key points to note from the data presented in Table 2-8 to Table 2-10 for Scenario 1 are:

- The fixed charge per property is \$79.44 in 2016/17, \$81.54 in 2017/18 and \$83.94 in 2018/19.
- Among the four main land use types, residential properties account for 67 per cent of the levy raised (\$1.77 million in 2016/17), rural properties 11 per cent (\$0.29 million in 2016/17), commercial properties 6 per cent (\$0.15 million in 2016/17) and industrial properties 1 per cent (\$0.03 million in 2016/17).
- Compared with Option 1, more of the burden of the levy is borne by residential property owners (57 per cent for Option 1, Scenario 2, 42 per cent for Option 1, Scenario 3 and 67 per cent for Option 2, Scenario 1).
- Under Scenario 1 (Option 2), Whyalla contributes the most of any LGA to the total amount collected (\$0.90 million in 2016/17 or 34 per cent). Three LGAs contribute above \$0.25 million in levies accounting for 69 per cent of the total levy raised.
- Comparing Scenario 2 (capital value) with Scenario 1 (fixed charge), the levy paid by a homeowner in Lower Eyre Peninsula would increase on average by \$26 from \$79 to \$105 in 2016/17; and the levy paid by a homeowner in Whyalla would decrease on average by \$15 from \$79 to \$34 in 2016/17. The largest increase in the levy in 2016/17 would be \$2,722 from \$79 to \$2,801 for a homeowner in Whyalla.
- Comparing Scenario 3 (site value) with Scenario 1 (fixed charge), the levy paid by a homeowner in Lower Eyre Peninsula would increase on average by \$3 from \$79 to \$82 in 2016/17; and the levy paid by a homeowner in Wudinna would decrease on average by \$49 from \$79 to \$30 in 2016/17. The largest increase in the levy in 2016/17 would be \$417 from \$79 to \$496 for a homeowner in Port Lincoln.

Key points to note from the data presented in Table 2-11, Table 2-8 and Table 2-10 for Scenario 5 are:

- The fixed charge per property is \$74.94 in 2016/17, \$79.44 in 2017/18 and \$83.94 in 2018/19.
- Among the four main land use types, residential properties account for 67 per cent of the levy raised (\$1.67 million in 2016/17), rural properties 11 per cent (\$0.28 million in 2016/17), commercial properties 6 per cent (\$0.14 million in 2016/17) and industrial properties 1 per cent (\$0.03 million in 2016/17).
- Compared with Option 1, more of the burden of the levy is borne by residential property owners (57 per cent for Option 1, Scenario 2, 42 per cent for Option 1, Scenario 3 and 67 per cent for Option 2, Scenario 5).
- Under Scenario 5, Whyalla contributes the most of any LGA to the total amount collected (\$0.85 million in 2016/17 or 34 per cent). Three LGAs contribute above \$0.25 million in levies accounting for 69 per cent of the total levy raised.
- Comparing Scenario 2 (capital value) with Scenario 5 (fixed charge), the levy paid by a homeowner in Lower Eyre Peninsula would increase on average by \$30 from \$75 to \$105 in 2016/17; and the levy paid by a homeowner in Whyalla would decrease on average by \$41 from \$75 to \$34 in 2016/17. The largest increase in the levy in 2016/17 would be \$2,726 from \$75 to \$2,801 for a homeowner in Whyalla.
- Comparing Scenario 3 (site value) with Scenario 5 (fixed charge), the levy paid by a homeowner in Lower Eyre Peninsula would increase on average by \$7 from \$75 to \$82 in 2016/17; and the levy paid by a homeowner in Wudinna would decrease on average by \$45 from \$75 to \$30 in 2016/17. The largest increase in the levy in 2016/17 would be \$421 from \$75 to \$496 for a homeowner in Port Lincoln.

### 2.2.3 Option 1 and 2 combined

The Board has considered the Scenario 4 which is a combination of both Option 1 and Option 2:

- 2016/17 – fixed charge on all rateable properties of the same amount (i.e. Option 2) on a reduced levy quantum of \$2.5m
- 2017/18 – capital value of rateable land (i.e. Option 1) with no increase to levy quantum, i.e. \$2.5m
- 2018/19 - capital value of rateable land (i.e. Option 1) on a levy quantum of \$2.8m.

The results of the analysis of distributional impact of the Division 1 levy by land use by LGA are presented in Table 2-11 (2016/17), Table 2-12 (2017/18) and Table 2-4 (2018/19) for Scenario 4. Key points to note from the data presented for Scenario 4 are:

- In 2016/17, among the four main land use types, residential properties account for 67 per cent of the levy raised (\$1.67 million), rural properties 11 per cent (\$0.28 million), commercial properties 6 per cent (\$0.14 million) and industrial properties 1 per cent (\$0.03 million).
- In 2017/18, among the four main land use types, residential properties account for 58 per cent of the levy raised (\$1.43 million), rural properties 28 per cent (\$0.70 million),

commercial properties 9 per cent (\$0.21 million) and industrial properties 1 per cent (\$0.03 million).

### *Residential*

- The mean levy for residential properties is \$64 in 2017/18 (\$72 in 2018/19). The highest mean levy is paid by property owners in Lower Eyre Peninsula (\$99 in 2017/18) and the lowest mean levy is paid by property owners in Whyalla (\$51 in 2017/18).
- In comparison the median levy<sup>10</sup> is lower than the mean levy for residential properties. The median levy for residential properties is \$52 in 2017/18 (\$58 in 2018/19). The highest median levy is paid by property owners in Lower Eyre Peninsula (\$77 in 2017/18) and the lowest median levy is paid by property owners in Wudinna (\$32 in 2017/18).
- The range of levies for residential properties is between \$1 (minimum levy) and \$2,643 (maximum levy) in 2017/18. This maximum levy is paid by a property owner in Whyalla (\$2,960 in 2018/19). The highest residential levy outside Whyalla is \$1,606 (2017/18 and \$1,798 in 2018/19) in Port Lincoln.

### *Commercial*

- The mean levy for commercial properties is \$116 in 2017/18 (\$130 in 2018/19). The highest mean levy is paid by property owners in Tumby Bay (\$132 in 2017/18) and the lowest mean levy is paid by property owners in Elliston (\$72 in 2017/18).
- In comparison the median levy<sup>11</sup> is lower than the mean levy for commercial properties. The median levy for commercial properties is \$36 in 2017/18 (\$40.28 in 2018/19). The highest median levy is paid by property owners in Port Lincoln (\$61 in 2017/18) and the lowest median levy is paid by property owners in Wudinna (\$14 in 2017/18).
- The range of levies for commercial properties is between less than \$1 (minimum levy) and \$15,615 (maximum levy) in 2017/18. This maximum levy is paid by a property owner in Whyalla (\$17,489 in 2018/19). The highest commercial levy outside Whyalla is \$4,955 (\$5,549 in 2018/19) in Port Lincoln.

### *Industrial*

- The mean levy for industrial properties is \$82 in 2017/18 and \$92 in 2018/19. The highest mean levy is paid by property owners in Whyalla (\$125 in 2017/18) and the lowest mean levy is paid by property owners in Wudinna (\$15 in 2017/18).
- In comparison the median levy<sup>12</sup> is generally lower than the mean levy for industrial properties, with the exception of Franklin Harbour. The median levy for industrial

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<sup>10</sup> See footnote 2 on page 7.

<sup>11</sup> See footnote 2 on page 7.

<sup>12</sup> See footnote 2 on page 7.

properties is \$31 in 2017/18 and \$35 in 2018/19. The highest median levy is paid by property owners in Whyalla (\$72 in 2017/18) and the lowest median levy is paid by property owners in Wudinna (\$3 in 2017/18).

- The range of levies for industrial properties is between less than \$1 (minimum levy) and \$2,703 (maximum levy) in 2017/18. This maximum levy is paid by a property owner in Whyalla (\$3,027 in 2018/19). The highest industrial levy outside Whyalla is \$1,862 (\$2,085 in 2018/19) in Lower Eyre Peninsula.

#### *Rural*

- The mean levy for rural properties is \$191 in 2017/18 and \$214 in 2018/19. The highest mean levy is paid by property owners in Lower Eyre Peninsula (\$287 in 2017/18) and the lowest mean levy is paid by property owners in Ceduna (\$67 in 2017/18).
- In comparison the median levy<sup>13</sup> is generally lower than the mean levy for rural properties, with the exception of Whyalla. The median levy for rural properties is \$91 in 2017/18 and \$101 in 2018/19. The highest median levy is paid by property owners in Lower Eyre Peninsula (\$147 in 2017/18) and the lowest median levy is paid by property owners in Ceduna (\$43 in 2017/18).
- The range of levies for rural properties is between less than \$1 (minimum levy) and \$1,561 (maximum levy) in 2017/18. This maximum levy is paid by a property owner in Lower Eyre Peninsula (\$1,749 in 2018/19). The highest rural levy outside Lower Eyre Peninsula is \$1,009 in 2017/18 (\$1,130 in 2018/19) in Tumby Bay.

### 2.2.4 Option 3 – Fixed Charge According to Land Use

The Board has considered the following scenarios under Option 3:

- Scenario 6: fixed charge of an amount that depends on the purpose for which rateable land is used (i.e. Option 3) aligned with the capital value distributional impact percentages to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19; and
- Scenario 7: fixed charge of an amount that depends on the purpose for which rateable land is used (i.e. Option 3) aligned with the site value distributional impact percentages to raise the full levy quantum of \$2.65m for financial year 2016/17, with three per cent CPI increases per year in subsequent financial years, i.e. \$2.72m for 2017/18 and \$2.8m for 2018/19.

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<sup>13</sup> See footnote 2 on page 7.

The results of the analysis of distributional impact of the Division 1 levy by land use by LGA are presented in Table 2-13 to Table 2-15 for Scenario 6 and Table 2-16 to Table 2-18 for Scenario 7.

Key points to note from the data presented in Table 2-13 to Table 2-15 for Scenario 6 are:

- As per Scenario 2, among the four main land use types, residential properties account for 57 per cent of the levy raised (\$1.52 million in 2016/17), rural properties 28 per cent (\$0.74 million in 2016/17), commercial properties 9 per cent (\$0.23 million in 2016/17) and industrial properties 1 per cent (\$0.04 million in 2016/17).
- The fixed charge per residential property is \$68 in 2016/17, \$70 in 2017/18 and \$72 in 2018/19.
- The fixed charge per commercial property is \$123 in 2016/17, \$127 in 2017/18 and \$130 in 2018/19.
- The fixed charge per industrial property is \$87 in 2016/17, \$89 in 2017/18 and \$92 in 2018/19.
- The fixed charge per rural property is \$202 in 2016/17, \$207 in 2017/18 and \$214 in 2018/19.
- Under Scenario 6 (Option 3), Whyalla contributes the most of any LGA to the total amount collected (\$0.77 million in 2016/17 or 29 per cent). Three LGAs contribute above \$0.25 million in levies accounting for 62 per cent of the total levy raised.
- Comparing Scenario 6 with Scenario 1 (fixed charge), the levy for a:
  - residential property would decrease by \$11 from \$79 to \$68;
  - commercial property would increase by \$44 from \$79 to \$123;
  - industrial property would increase by \$8 from \$79 to \$87; and
  - rural property would increase by \$123 from \$79 to \$202 in 2016/17.

Key points to note from the data presented in Table 2-16 to Table 2-18 for Scenario 7 are:

- As per Scenario 3, among the four main land use types, rural properties account for 44 per cent of the levy raised (\$1.17 million in 2016/17), residential properties 42 per cent (\$1.12 million in 2016/17), commercial properties 5 per cent (\$0.13 million in 2016/17) and industrial properties 1 per cent (\$0.03 million in 2016/17).
- The fixed charge per residential property is \$50 in 2016/17, \$52 in 2017/18 and \$53 in 2018/19.
- The fixed charge per commercial property is \$72 in 2016/17, \$74 in 2017/18 and \$76 in 2018/19.
- The fixed charge per industrial property is \$70 in 2016/17, \$72 in 2017/18 and \$74 in 2018/19.
- The fixed charge per rural property is \$316 in 2016/17, \$325 in 2017/18 and \$334 in 2018/19.

- Under Scenario 7 (Option 3), Whyalla contributes the most of any LGA to the total amount collected (\$0.58 million in 2016/17 or 22 per cent). Three LGAs contribute above \$0.25 million in levies accounting for 52 per cent of the total levy raised.
- Comparing Scenario 7 with Scenario 1 (fixed charge), the levy for a:
  - residential property would decrease by \$29 from \$79 to \$50;
  - commercial property would decrease by \$7 from \$79 to \$72;
  - industrial property would decrease by \$9 from \$79 to \$70; and
  - rural property would increase by \$237 from \$79 to \$316 in 2016/17.

Table 2-2 Mean, median, maximum and minimum levy per property and contribution by land use type for Option 1, Scenario 2, 2016/17 <sup>a, b</sup>

Council Name	Residential Property						Commercial Property						Industrial Property						Rural Property						All Property					
	Mean levy per property	Median levy per property	Max levy	Min levy	Total raised		Mean levy per property	Median levy per property	Max levy	Min levy	Total raised		Mean levy per property	Median levy per property	Max levy	Min levy	Total raised		Mean levy per property	Median levy per property	Max levy	Min levy	Total raised		Mean levy per property	Median levy per property	Max levy	Min levy	Total raised	
	(\$)	(\$)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(\$)	(\$)	(%)
Ceduna	84	59	407	8	85,478	6%	125	47	1,897	0	17,093	7%	45	32	280	5	1,032	3%	71	45	318	0	25,358	3%	69	34	1,897	0	136,095	5%
Cleve	79	48	401	8	32,768	2%	126	31	891	0	6,922	3%	30	17	94	1	490	1%	251	140	738	0	96,840	13%	127	41	891	0	139,186	5%
Elliston	87	59	216	8	28,946	2%	76	18	688	0	3,344	1%	26	13	75	0	411	1%	195	95	923	0	57,303	8%	92	34	923	0	94,745	4%
Franklin Harbour	77	52	267	8	37,718	2%	120	38	980	0	4,144	2%	37	42	79	1	275	1%	102	55	719	0	18,950	3%	70	35	980	0	64,891	2%
Kimba	66	36	662	8	13,303	1%	123	25	961	0	4,568	2%	33	14	46	0	256	1%	206	108	560	0	52,702	7%	113	33	961	0	71,858	3%
Lower Eyre Peninsula	105	81	388	8	169,810	11%	105	39	1,859	0	9,945	4%	48	38	1,973	0	1,827	5%	304	155	1,655	0	236,852	32%	127	59	1,973	0	445,066	17%
Port Lincoln	73	64	1,702	8	461,198	30%	125	65	5,252	7	91,016	40%	116	64	1,884	9	18,606	52%	116	95	477	37	3,865	1%	75	58	5,252	0	602,574	23%
Streaky Bay	89	57	267	8	55,660	4%	116	41	955	0	7,478	3%	38	29	102	0	799	2%	108	50	528	0	48,093	6%	71	33	955	0	125,454	5%
Tumby Bay	96	69	261	8	82,572	5%	139	47	1,910	0	8,935	4%	41	32	112	2	807	2%	254	143	1,069	1	146,765	20%	133	54	1,910	0	248,026	9%
Whyalla	54	43	2,801	8	533,321	35%	132	51	16,552	3	70,087	30%	133	76	2,865	15	10,861	30%	86	81	382	5	3,260	0%	56	53	16,552	0	636,634	24%
Wudinna	67	34	122	8	13,933	1%	117	15	685	0	5,571	2%	16	4	66	0	198	1%	175	88	446	0	47,650	6%	95	24	685	0	68,070	3%
<b>Total</b>	<b>68</b>	<b>55</b>	<b>2,801</b>	<b>8</b>	<b>1,519,555</b>	<b>100%</b>	<b>123</b>	<b>38</b>	<b>16,552</b>	<b>0</b>	<b>229,945</b>	<b>100%</b>	<b>87</b>	<b>33</b>	<b>2,865</b>	<b>0</b>	<b>35,612</b>	<b>100%</b>	<b>202</b>	<b>96</b>	<b>1,655</b>	<b>0</b>	<b>746,073</b>	<b>100%</b>	<b>79</b>	<b>42</b>	<b>16,552</b>	<b>0</b>	<b>2,650,000</b>	<b>100%</b>

<sup>a</sup> “Vacant land” and “other property” categories are not shown in the table but are included in the “All property” values.

<sup>b</sup> Median values may be underestimated as they do not take into account contiguous properties or single farm enterprises.

Source: SAILIS and EconSearch analysis.



Table 2-3 Mean, median, maximum and minimum levy per property and contribution by land use type for Option 1, Scenario 2, 2017/18 <sup>a</sup>

Council Name	Residential Property						Commercial Property						Industrial Property						Rural Property						All Property					
	Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised	
	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)
Ceduna	86	60	418	9	87,736	6%	128	48	1,947	0	17,545	7%	46	33	288	5	1,059	3%	73	46	327	0	26,028	3%	71	35	1,947	0	139,690	5%
Cleve	82	50	412	3	33,634	2%	130	31	915	0	7,105	3%	31	18	97	1	503	1%	258	144	758	0	99,399	13%	130	42	915	0	142,863	5%
Elliston	89	60	222	4	29,711	2%	78	18	706	0	3,432	1%	27	13	77	0	422	1%	200	98	947	0	58,817	8%	95	35	947	0	97,247	4%
Franklin Harbour	79	54	274	15	38,715	2%	123	39	1,006	0	4,253	2%	38	43	81	1	282	1%	105	56	738	0	19,450	3%	72	36	1,006	0	66,605	2%
Kimba	67	37	680	3	13,655	1%	126	26	987	0	4,689	2%	34	14	47	0	262	1%	212	111	575	0	54,094	7%	116	34	987	0	73,756	3%
Lower Eyre Peninsula	107	84	399	1	174,296	11%	108	40	1,908	0	10,208	4%	49	39	2,026	0	1,876	5%	312	159	1,699	0	243,109	32%	130	60	2,026	0	456,823	17%
Port Lincoln	75	65	1,747	6	473,381	30%	128	67	5,391	7	93,420	40%	119	65	1,934	9	19,098	52%	119	98	490	38	3,967	1%	77	59	5,391	0	618,491	23%
Streaky Bay	92	59	274	1	57,130	4%	119	42	980	0	7,675	3%	39	30	105	0	821	2%	110	51	542	0	49,363	6%	73	34	980	0	128,768	5%
Tumby Bay	98	71	268	5	84,753	5%	143	48	1,960	0	9,171	4%	42	33	115	2	829	2%	261	146	1,098	1	150,641	20%	136	56	1,960	0	254,577	9%
Whyalla	55	44	2,875	7	547,409	35%	136	52	16,989	3	71,939	30%	137	78	2,940	15	11,148	30%	88	84	392	5	3,346	0%	58	54	16,989	0	653,451	24%
Wudinna	69	35	125	2	14,301	1%	120	16	704	0	5,718	2%	17	4	68	0	203	1%	179	90	457	0	48,909	6%	97	25	704	0	69,868	3%
<b>Total</b>	<b>70</b>	<b>56</b>	<b>2,875</b>	<b>1</b>	<b>1,559,694</b>	<b>100%</b>	<b>127</b>	<b>39</b>	<b>16,989</b>	<b>0</b>	<b>236,019</b>	<b>100%</b>	<b>89</b>	<b>34</b>	<b>2,940</b>	<b>0</b>	<b>36,553</b>	<b>100%</b>	<b>207</b>	<b>99</b>	<b>1,699</b>	<b>0</b>	<b>765,781</b>	<b>100%</b>	<b>82</b>	<b>43</b>	<b>16,989</b>	<b>0</b>	<b>2,720,000</b>	<b>100%</b>

See footnotes to Table 2-2.

Table 2-4 Mean, median, maximum and minimum levy per property and contribution by land use type for Option 1, Scenario 2 and Scenario 4, 2018/19 <sup>a</sup>

Council Name	Residential Property						Commercial Property						Industrial Property						Rural Property						All Property					
	Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised	
	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)
Ceduna	88	62	430	9	90,316	6%	132	50	2,004	0	18,061	7%	47	34	296	6	1,090	3%	75	48	336	0	26,793	3%	73	36	2,004	0	143,799	5%
Cleve	84	51	424	9	34,623	2%	134	32	942	0	7,313	3%	32	18	100	1	517	1%	265	148	780	0	102,322	13%	134	44	942	0	147,064	5%
Elliston	92	62	229	9	30,585	2%	80	19	726	0	3,533	1%	28	13	79	0	434	1%	206	101	975	0	60,547	8%	98	36	975	0	100,107	4%
Franklin Harbour	82	55	283	9	39,853	2%	127	40	1,036	0	4,378	2%	40	44	83	1	290	1%	108	58	760	0	20,022	3%	74	37	1,036	0	68,564	2%
Kimba	69	38	700	9	14,056	1%	130	27	1,016	0	4,827	2%	35	15	48	0	270	1%	218	114	592	0	55,685	7%	119	35	1,016	0	75,925	3%
Lower Eyre Peninsula	111	86	410	9	179,422	11%	111	41	1,964	0	10,508	4%	51	40	2,085	0	1,931	5%	321	164	1,749	0	250,259	32%	134	62	2,085	0	470,259	17%
Port Lincoln	78	67	1,798	9	487,303	30%	132	69	5,549	7	96,167	40%	122	67	1,991	10	19,660	52%	123	101	504	40	4,084	1%	79	61	5,549	0	636,682	23%
Streaky Bay	95	61	283	9	58,810	4%	123	43	1,009	0	7,901	3%	40	31	108	0	845	2%	114	52	558	0	50,815	6%	75	35	1,009	0	132,555	5%
Tumby Bay	101	73	276	9	87,245	5%	147	50	2,018	0	9,441	4%	44	34	118	2	853	2%	268	151	1,130	1	155,072	20%	140	58	2,018	0	262,065	9%
Whyalla	57	45	2,960	9	563,509	35%	140	54	17,489	3	74,055	30%	141	81	3,027	16	11,476	30%	90	86	404	5	3,445	0%	60	56	17,489	0	672,670	24%
Wudinna	71	36	129	9	14,721	1%	123	16	724	0	5,886	2%	17	4	70	0	209	1%	185	93	471	0	50,347	6%	100	25	724	0	71,923	3%
<b>Total</b>	<b>72</b>	<b>58</b>	<b>2,960</b>	<b>9</b>	<b>1,605,568</b>	<b>100%</b>	<b>130</b>	<b>40</b>	<b>17,489</b>	<b>0</b>	<b>242,961</b>	<b>100%</b>	<b>92</b>	<b>35</b>	<b>3,027</b>	<b>0</b>	<b>37,628</b>	<b>100%</b>	<b>214</b>	<b>101</b>	<b>1,749</b>	<b>0</b>	<b>788,304</b>	<b>100%</b>	<b>84</b>	<b>44</b>	<b>17,489</b>	<b>0</b>	<b>2,800,000</b>	<b>100%</b>

See footnotes to Table 2-2.

Table 2-5 Mean, median, maximum and minimum levy per property and contribution by land use type for Option 1, Scenario 3, 2016/17 <sup>a</sup>

Council Name	Residential Property							Commercial Property					Industrial Property					Rural Property					All Property							
	Mean levy per property	Median levy per property	Max levy	Min levy	Total raised		Mean levy per property	Median levy per property	Max levy	Min levy	Total raised		Mean levy per property	Median levy per property	Max levy	Min levy	Total raised		Mean levy per property	Median levy per property	Max levy	Min levy	Total raised							
	(\$)	(\$)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(\$)	(\$)	(%)						
Ceduna	44	7	228	0	45,357	4%	61	9	818	0	8,346	6%	42	46	546	5	963	3%	80	8	432	0	28,706	2%	48	18	818	0	95,023	4%
Cleve	44	18	104	0	18,120	2%	32	55	159	0	1,774	1%	28	16	184	1	450	2%	402	201	1,215	0	155,189	13%	163	50	1,215	0	178,800	7%
Elliston	76	74	186	0	25,306	2%	28	2	201	0	1,236	1%	28	14	146	0	436	2%	323	179	1,662	0	94,937	8%	127	50	1,662	0	130,483	5%
Franklin Harbour	56	30	99	2	27,167	2%	51	21	186	0	1,759	1%	45	61	154	0	332	1%	140	22	992	0	25,904	2%	66	30	992	0	61,674	2%
Kimba	33	19	94	0	6,621	1%	33	20	94	0	1,234	1%	33	26	89	0	258	1%	312	176	918	0	79,778	7%	140	44	918	0	89,197	3%
Lower Eyre Peninsula	82	77	248	1	133,052	12%	50	60	417	0	4,694	3%	44	55	3,844	0	1,695	6%	505	131	2,989	0	394,122	34%	166	65	2,989	0	581,576	22%
Port Lincoln	58	34	496	3	363,463	32%	96	37	1,934	5	70,339	52%	83	30	3,671	11	13,418	47%	172	186	930	63	5,720	0%	62	65	1,934	1	496,402	19%
Streaky Bay	62	17	139	0	38,437	3%	51	32	357	0	3,305	2%	34	33	198	0	726	3%	153	52	893	0	68,581	6%	76	30	893	0	134,963	5%
Tumby Bay	80	56	243	1	68,913	6%	94	82	496	0	6,050	5%	55	40	218	3	1,071	4%	409	268	1,835	1	236,472	20%	176	86	1,835	0	328,386	12%
Whyalla	39	32	372	3	387,532	35%	64	60	3,993	1	33,892	25%	110	94	5,580	8	8,999	31%	98	99	496	10	3,733	0%	41	60	3,993	0	461,037	17%
Wudinna	30	25	57	0	6,220	1%	34	4	104	0	1,601	1%	18	1	129	1	215	1%	236	104	632	0	64,372	6%	102	23	632	0	73,424	3%
<b>Total</b>	<b>50</b>	<b>35</b>	<b>496</b>	<b>0</b>	<b>1,123,178</b>	<b>100%</b>	<b>72</b>	<b>35</b>	<b>3,993</b>	<b>0</b>	<b>134,408</b>	<b>100%</b>	<b>70</b>	<b>38</b>	<b>5,580</b>	<b>0</b>	<b>28,649</b>	<b>100%</b>	<b>316</b>	<b>130</b>	<b>2,989</b>	<b>0</b>	<b>1,167,443</b>	<b>100%</b>	<b>79</b>	<b>47</b>	<b>3,993</b>	<b>0</b>	<b>2,650,000</b>	<b>100%</b>

See footnotes to Table 2-2.

Table 2-6 Mean, median, maximum and minimum levy per property and contribution by land use type for Option 1, Scenario 3, 2017/18 <sup>a</sup>

Council Name	Residential Property						Commercial Property						Industrial Property						Rural Property						All Property					
	Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised	
	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)
Ceduna	46	8	234	0	46,556	4%	62	9	840	0	8,566	6%	43	47	560	6	989	3%	82	8	443	0	29,465	2%	50	19	840	0	97,533	4%
Cleve	45	19	107	0	18,598	2%	33	56	163	0	1,821	1%	29	17	188	1	462	2%	413	206	1,247	0	159,288	13%	167	52	1,247	0	183,523	7%
Elliston	78	76	191	0	25,975	2%	29	2	206	0	1,269	1%	28	14	150	0	447	2%	332	183	1,706	0	97,445	8%	131	51	1,706	0	133,930	5%
Franklin Harbour	57	31	102	2	27,885	2%	52	21	191	0	1,805	1%	46	62	158	0	341	1%	143	23	1,018	0	26,588	2%	68	31	1,018	0	63,303	2%
Kimba	34	20	97	0	6,796	1%	34	21	97	0	1,266	1%	34	26	92	1	265	1%	321	181	942	0	81,886	7%	144	46	942	0	91,553	3%
Lower Eyre Peninsula	84	79	255	1	136,567	12%	51	62	428	0	4,818	3%	46	56	3,946	0	1,740	6%	519	135	3,067	0	404,533	34%	170	66	3,067	0	596,939	22%
Port Lincoln	59	35	509	3	373,064	32%	99	38	1,986	5	72,197	52%	86	31	3,768	12	13,772	47%	176	191	955	65	5,872	0%	63	67	1,986	1	509,514	19%
Streaky Bay	63	17	143	0	39,452	3%	53	33	367	0	3,392	2%	35	34	204	0	746	3%	157	53	916	0	70,392	6%	78	30	916	0	138,528	5%
Tumby Bay	82	58	249	1	70,734	6%	97	84	509	0	6,209	5%	56	41	224	3	1,099	4%	420	275	1,884	1	242,718	20%	181	88	1,884	0	337,060	12%
Whyalla	40	33	382	3	397,769	35%	66	61	4,098	1	34,787	25%	113	97	5,728	8	9,237	31%	101	102	509	10	3,831	0%	42	62	4,098	0	473,215	17%
Wudinna	31	25	59	0	6,385	1%	34	4	107	0	1,643	1%	18	1	132	1	220	1%	242	107	649	0	66,072	6%	105	23	649	0	75,363	3%
<b>Total</b>	<b>52</b>	<b>36</b>	<b>509</b>	<b>0</b>	<b>1,152,847</b>	<b>100%</b>	<b>74</b>	<b>35</b>	<b>4,098</b>	<b>0</b>	<b>137,959</b>	<b>100%</b>	<b>72</b>	<b>39</b>	<b>5,728</b>	<b>0</b>	<b>29,406</b>	<b>100%</b>	<b>325</b>	<b>133</b>	<b>3,067</b>	<b>0</b>	<b>1,198,281</b>	<b>100%</b>	<b>82</b>	<b>49</b>	<b>4,098</b>	<b>0</b>	<b>2,720,000</b>	<b>100%</b>

See footnotes to Table 2-2.

Table 2-7 Mean, median, maximum and minimum levy per property and contribution by land use type for Option 1, Scenario 3, 2018/19 <sup>a</sup>

Council Name	Residential Property						Commercial Property						Industrial Property						Rural Property						All Property					
	Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised	
	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)
Ceduna	47	8	241	0	47,925	4%	64	9	865	0	8,818	6%	44	49	577	6	1,018	3%	85	8	456	0	30,331	2%	51	19	865	0	100,401	4%
Cleve	46	19	110	0	19,145	2%	34	58	168	0	1,875	1%	29	17	194	1	476	2%	425	212	1,284	0	163,973	13%	172	53	1,284	0	188,921	7%
Elliston	80	78	197	0	26,739	2%	30	2	212	0	1,306	1%	29	14	155	0	460	2%	341	189	1,756	0	100,311	8%	134	53	1,756	0	137,869	5%
Franklin Harbour	59	31	105	3	28,705	2%	54	22	197	0	1,858	1%	48	64	162	0	351	1%	148	24	1,048	0	27,370	2%	70	32	1,048	0	65,165	2%
Kimba	35	20	100	0	6,996	1%	35	21	100	0	1,304	1%	35	27	94	1	273	1%	330	186	970	0	84,294	7%	148	47	970	0	94,246	3%
Lower Eyre Peninsula	87	81	262	1	140,584	12%	53	63	440	0	4,960	3%	47	58	4,062	0	1,791	6%	534	139	3,158	0	416,431	34%	175	68	3,158	0	614,496	22%
Port Lincoln	61	36	524	3	384,037	32%	102	39	2,044	5	74,320	52%	88	31	3,878	12	14,177	47%	181	197	983	67	6,044	0%	65	69	2,044	1	524,500	19%
Streaky Bay	65	18	147	0	40,612	3%	54	34	377	0	3,492	2%	36	35	210	0	767	3%	162	55	943	0	72,463	6%	81	31	943	0	142,603	5%
Tumby Bay	85	59	257	1	72,814	6%	100	86	524	0	6,392	5%	58	42	231	3	1,132	4%	432	283	1,939	1	249,857	20%	186	91	1,939	0	346,974	12%
Whyalla	41	34	393	3	409,468	35%	68	63	4,219	1	35,810	25%	116	100	5,896	9	9,508	31%	104	105	524	10	3,944	0%	43	63	4,219	0	487,133	17%
Wudinna	32	26	60	0	6,573	1%	35	4	110	0	1,691	1%	19	1	136	1	227	1%	249	110	668	0	68,015	6%	108	24	668	0	77,580	3%
<b>Total</b>	<b>53</b>	<b>37</b>	<b>524</b>	<b>0</b>	<b>1,186,754</b>	<b>100%</b>	<b>76</b>	<b>36</b>	<b>4,219</b>	<b>0</b>	<b>142,016</b>	<b>100%</b>	<b>74</b>	<b>40</b>	<b>5,896</b>	<b>0</b>	<b>30,271</b>	<b>100%</b>	<b>334</b>	<b>137</b>	<b>3,158</b>	<b>0</b>	<b>1,233,525</b>	<b>100%</b>	<b>84</b>	<b>50</b>	<b>4,219</b>	<b>0</b>	<b>2,800,000</b>	<b>100%</b>

See footnotes to Table 2-2.

Table 2-8 Contribution by land use type for Option 2, Scenario 1, 2016/17 and Scenario 5, 2017/18<sup>a</sup>

Council Name	Fixed levy per property (\$)	Residential Property			Commercial Property			Industrial Property			Rural Property			All Property		
		No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)
Ceduna	79	1,022	81,199	5%	137	10,898	7%	23	1,836	6%	359	28,488	10%	1,963	155,943	6%
Cleve	79	413	32,780	2%	55	4,351	3%	16	1,285	4%	386	30,654	10%	1,096	87,068	3%
Elliston	79	333	26,473	1%	44	3,498	2%	16	1,253	4%	294	23,340	8%	1,026	81,507	3%
Franklin Harbour	79	489	38,843	2%	34	2,737	2%	7	582	2%	185	14,734	5%	931	73,960	3%
Kimba	79	203	16,101	1%	37	2,953	2%	8	619	2%	255	20,292	7%	638	50,683	2%
Lower Eyre Peninsula	79	1,623	128,916	7%	94	7,492	5%	38	3,036	9%	780	61,939	21%	3,509	278,759	11%
Port Lincoln	79	6,281	498,939	28%	729	57,916	39%	161	12,778	39%	33	2,646	1%	8,068	640,932	24%
Streaky Bay	79	622	49,413	3%	64	5,121	3%	21	1,689	5%	447	35,529	12%	1,767	140,373	5%
Tumby Bay	79	861	68,371	4%	64	5,089	3%	20	1,557	5%	578	45,920	16%	1,866	148,237	6%
Whyalla	79	9,931	788,908	45%	530	42,087	28%	82	6,486	20%	38	3,027	1%	11,296	897,368	34%
Wudinna	79	207	16,443	1%	48	3,794	3%	12	970	3%	273	21,671	7%	717	56,959	2%
<b>Total</b>	<b>79</b>	<b>22,287</b>	<b>1,770,535</b>	<b>100%</b>	<b>1,863</b>	<b>147,999</b>	<b>100%</b>	<b>410</b>	<b>32,555</b>	<b>100%</b>	<b>3,692</b>	<b>293,315</b>	<b>100%</b>	<b>33,358</b>	<b>2,650,000</b>	<b>100%</b>

See footnotes to Table 2-2.

Table 2-9 Contribution by land use type for Option 2, Scenario 1, 2017/18 <sup>a</sup>

Council Name	Fixed levy per property (\$)	Residential Property			Commercial Property			Industrial Property			Rural Property			All Property		
		No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)
Ceduna	82	1,022	83,344	5%	137	11,186	7%	23	1,885	6%	359	29,240	10%	1,963	160,062	6%
Cleve	82	413	33,646	2%	55	4,466	3%	16	1,319	4%	386	31,464	10%	1,096	89,367	3%
Elliston	82	333	27,172	1%	44	3,591	2%	16	1,286	4%	294	23,956	8%	1,026	83,660	3%
Franklin Harbour	82	489	39,869	2%	34	2,809	2%	7	598	2%	185	15,123	5%	931	75,913	3%
Kimba	82	203	16,526	1%	37	3,031	2%	8	636	2%	255	20,828	7%	638	52,022	2%
Lower Eyre Peninsula	82	1,623	132,322	7%	94	7,690	5%	38	3,116	9%	780	63,575	21%	3,509	286,123	11%
Port Lincoln	82	6,281	512,119	28%	729	59,446	39%	161	13,115	39%	33	2,716	1%	8,068	657,862	24%
Streaky Bay	82	622	50,718	3%	64	5,256	3%	21	1,734	5%	447	36,467	12%	1,767	144,081	5%
Tumby Bay	82	861	70,177	4%	64	5,223	3%	20	1,598	5%	578	47,133	16%	1,866	152,153	6%
Whyalla	82	9,931	809,747	45%	530	43,198	28%	82	6,657	20%	38	3,107	1%	11,296	921,072	34%
Wudinna	82	207	16,877	1%	48	3,895	3%	12	995	3%	273	22,243	7%	717	58,464	2%
<b>Total</b>	<b>82</b>	<b>22,287</b>	<b>1,817,304</b>	<b>100%</b>	<b>1,863</b>	<b>151,908</b>	<b>100%</b>	<b>410</b>	<b>33,415</b>	<b>100%</b>	<b>3,692</b>	<b>301,062</b>	<b>100%</b>	<b>33,358</b>	<b>2,720,000</b>	<b>100%</b>

See footnotes to Table 2-2.

Table 2-10 Contribution by land use type for Option 2, Scenario 1 and 5, 2018/19 <sup>a</sup>

Council Name	Fixed levy per property (\$)	Residential Property			Commercial Property			Industrial Property			Rural Property			All Property		
		No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)
Ceduna	84	1,022	85,796	5%	137	11,515	7%	23	1,940	6%	359	30,100	10%	1,963	164,770	6%
Cleve	84	413	34,636	2%	55	4,597	3%	16	1,358	4%	386	32,389	10%	1,096	91,996	3%
Elliston	84	333	27,971	1%	44	3,696	2%	16	1,324	4%	294	24,661	8%	1,026	86,120	3%
Franklin Harbour	84	489	41,042	2%	34	2,892	2%	7	615	2%	185	15,568	5%	931	78,146	3%
Kimba	84	203	17,012	1%	37	3,121	2%	8	654	2%	255	21,441	7%	638	53,552	2%
Lower Eyre Peninsula	84	1,623	136,214	7%	94	7,916	5%	38	3,207	9%	780	65,445	21%	3,509	294,538	11%
Port Lincoln	84	6,281	527,181	28%	729	61,194	39%	161	13,501	39%	33	2,796	1%	8,068	677,211	24%
Streaky Bay	84	622	52,210	3%	64	5,411	3%	21	1,785	5%	447	37,540	12%	1,767	148,318	5%
Tumby Bay	84	861	72,241	4%	64	5,377	3%	20	1,645	5%	578	48,519	16%	1,866	156,628	6%
Whyalla	84	9,931	833,564	45%	530	44,469	28%	82	6,853	20%	38	3,198	1%	11,296	948,162	34%
Wudinna	84	207	17,373	1%	48	4,009	3%	12	1,025	3%	273	22,897	7%	717	60,183	2%
<b>Total</b>	<b>84</b>	<b>22,287</b>	<b>1,870,754</b>	<b>100%</b>	<b>1,863</b>	<b>156,376</b>	<b>100%</b>	<b>410</b>	<b>34,397</b>	<b>100%</b>	<b>3,692</b>	<b>309,917</b>	<b>100%</b>	<b>33,358</b>	<b>2,800,000</b>	<b>100%</b>

See footnotes to Table 2-2.



Table 2-11 Contribution by land use type for Option 2, Scenario 4 and 5, 2016/17<sup>a</sup>

Council Name	Fixed levy per property (\$)	Residential Property			Commercial Property			Industrial Property			Rural Property			All Property		
		No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)	No. of Properties	Total raised (\$)	(%)
Ceduna	75	1,022	76,603	5%	137	10,281	7%	23	1,732	6%	359	26,875	10%	1,963	147,116	6%
Cleve	75	413	30,925	2%	55	4,105	3%	16	1,213	4%	386	28,919	10%	1,096	82,139	3%
Elliston	75	333	24,974	1%	44	3,300	2%	16	1,182	4%	294	22,019	8%	1,026	76,893	3%
Franklin Harbour	75	489	36,645	2%	34	2,582	2%	7	549	2%	185	13,900	5%	931	69,773	3%
Kimba	75	203	15,189	1%	37	2,786	2%	8	584	2%	255	19,144	7%	638	47,815	2%
Lower Eyre Peninsula	75	1,623	121,619	7%	94	7,068	5%	38	2,864	9%	780	58,433	21%	3,509	262,980	11%
Port Lincoln	75	6,281	470,697	28%	729	54,638	39%	161	12,055	39%	33	2,497	1%	8,068	604,653	24%
Streaky Bay	75	622	46,616	3%	64	4,831	3%	21	1,594	5%	447	33,518	12%	1,767	132,427	5%
Tumby Bay	75	861	64,501	4%	64	4,801	3%	20	1,469	5%	578	43,321	16%	1,866	139,847	6%
Whyalla	75	9,931	744,253	45%	530	39,704	28%	82	6,119	20%	38	2,855	1%	11,296	846,574	34%
Wudinna	75	207	15,512	1%	48	3,580	3%	12	915	3%	273	20,444	7%	717	53,735	2%
<b>Total</b>	<b>75</b>	<b>22,287</b>	<b>1,670,316</b>	<b>100%</b>	<b>1,863</b>	<b>139,621</b>	<b>100%</b>	<b>410</b>	<b>30,712</b>	<b>100%</b>	<b>3,692</b>	<b>276,712</b>	<b>100%</b>	<b>33,358</b>	<b>2,500,000</b>	<b>100%</b>

See footnotes to Table 2-2.

Table 2-12 Mean, median, maximum and minimum levy per property and contribution by land use type for Option 1, Scenario 4, 2017/18 <sup>a</sup>

Council Name	Residential Property						Commercial Property						Industrial Property						Rural Property						All Property					
	Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised		Mean	Median	Max	Min	Total raised	
	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)	levy per	levy per	levy	levy	(\$)	(%)
Ceduna	79	55	384	8	80,640	6%	118	44	1,790	0	16,125	7%	42	30	264	5	973	3%	67	43	300	0	23,923	3%	65	32	1,790	0	128,392	5%
Cleve	75	46	378	2	30,914	2%	119	29	841	0	6,530	3%	29	16	89	0	462	1%	237	132	697	0	91,359	13%	120	39	841	0	131,308	5%
Elliston	82	55	204	3	27,308	2%	72	17	649	0	3,154	1%	25	12	71	0	388	1%	184	90	871	0	54,060	8%	87	32	871	0	89,382	4%
Franklin Harbour	73	49	252	14	35,583	2%	113	36	925	0	3,909	2%	35	39	74	0	259	1%	96	52	679	0	17,877	3%	66	33	925	0	61,218	2%
Kimba	62	34	625	2	12,550	1%	116	24	907	0	4,310	2%	31	13	43	0	241	1%	195	102	529	0	49,718	7%	106	31	907	0	67,790	3%
Lower Eyre Peninsula	99	77	366	1	160,199	11%	99	37	1,754	0	9,382	4%	45	36	1,862	0	1,724	5%	287	147	1,561	0	223,446	32%	120	55	1,862	0	419,874	17%
Port Lincoln	69	60	1,606	6	435,092	30%	118	61	4,955	6	85,864	40%	109	60	1,778	9	17,553	52%	109	90	450	35	3,647	1%	70	54	4,955	0	568,466	23%
Streaky Bay	84	54	252	1	52,509	4%	109	38	901	0	7,054	3%	35	28	96	0	754	2%	101	47	498	0	45,370	6%	67	31	901	0	118,353	5%
Tumby Bay	91	65	246	5	77,898	5%	132	44	1,802	0	8,429	4%	39	30	106	2	762	2%	240	135	1,009	1	138,457	20%	125	51	1,802	0	233,986	9%
Whyalla	51	41	2,643	7	503,133	35%	125	48	15,615	3	66,120	30%	125	72	2,703	14	10,246	30%	81	77	360	5	3,076	0%	53	50	15,615	0	600,598	24%
Wudinna	64	32	115	2	13,144	1%	110	14	647	0	5,256	2%	15	3	62	0	186	1%	165	83	420	0	44,953	6%	90	23	647	0	64,217	3%
<b>Total</b>	<b>64</b>	<b>52</b>	<b>2,643</b>	<b>1</b>	<b>1,433,543</b>	<b>100%</b>	<b>116</b>	<b>36</b>	<b>15,615</b>	<b>0</b>	<b>216,929</b>	<b>100%</b>	<b>82</b>	<b>31</b>	<b>2,703</b>	<b>0</b>	<b>33,596</b>	<b>100%</b>	<b>191</b>	<b>91</b>	<b>1,561</b>	<b>0</b>	<b>703,843</b>	<b>100%</b>	<b>75</b>	<b>39</b>	<b>15,615</b>	<b>0</b>	<b>2,500,000</b>	<b>100%</b>

See footnotes to Table 2-2.

Table 2-13 Contribution by land use type for Option 3, Scenario 6, 2016/17 <sup>a</sup>

Council Name	Residential Property				Commercial Property				Industrial Property				Rural Property				All Property		
	Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		No. of Properties	Total raised	
	(\$)		(\$)	(%)	(\$)		(\$)	(%)	(\$)		(\$)	(%)	(\$)		(\$)	(%)		(\$)	(%)
Ceduna	68	1,022	69,689	5%	123	137	16,932	7%	87	23	2,008	6%	202	359	72,462	10%	1,963	170,511	6%
Cleve	68	413	28,133	2%	123	55	6,760	3%	87	16	1,406	4%	202	386	77,972	10%	1,096	118,967	4%
Elliston	68	333	22,720	1%	123	44	5,435	2%	87	16	1,371	4%	202	294	59,367	8%	1,026	96,429	4%
Franklin Harbour	68	489	33,337	2%	123	34	4,253	2%	87	7	637	2%	202	185	37,477	5%	931	80,831	3%
Kimba	68	203	13,818	1%	123	37	4,589	2%	87	8	677	2%	202	255	51,616	7%	638	73,110	3%
Lower Eyre Peninsula	68	1,623	110,642	7%	123	94	11,641	5%	87	38	3,321	9%	202	780	157,549	21%	3,509	308,085	12%
Port Lincoln	68	6,281	428,213	28%	123	729	89,984	39%	87	161	13,978	39%	202	33	6,731	1%	8,068	558,136	21%
Streaky Bay	68	622	42,408	3%	123	64	7,956	3%	87	21	1,848	5%	202	447	90,371	12%	1,767	158,018	6%
Tumby Bay	68	861	58,679	4%	123	64	7,907	3%	87	20	1,703	5%	202	578	116,802	16%	1,866	192,977	7%
Whyalla	68	9,931	677,078	45%	123	530	65,390	28%	87	82	7,095	20%	202	38	7,699	1%	11,296	773,837	29%
Wudinna	68	207	14,112	1%	123	48	5,895	3%	87	12	1,061	3%	202	273	55,121	7%	717	79,846	3%
<b>Total</b>	<b>68</b>	<b>22,287</b>	<b>1,519,555</b>	<b>100%</b>	<b>123</b>	<b>1,863</b>	<b>229,945</b>	<b>100%</b>	<b>87</b>	<b>410</b>	<b>35,612</b>	<b>100%</b>	<b>202</b>	<b>3,692</b>	<b>746,073</b>	<b>100%</b>	<b>33,358</b>	<b>2,650,000</b>	<b>100%</b>

See footnotes to Table 2-2.

Table 2-14 Contribution by land use type for Option 3, Scenario 6, 2017/18 <sup>a</sup>

Council Name	Residential Property				Commercial Property				Industrial Property				Rural Property				All Property		
	Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		No. of Properties	Total raised	
	(\$)		(\$)	(%)	(\$)		(\$)	(%)	(\$)		(\$)	(%)	(\$)		(\$)	(%)		(\$)	(%)
Ceduna	70	1,022	71,530	5%	127	137	17,379	7%	89	23	2,062	6%	207	359	74,376	10%	1,963	175,015	6%
Cleve	70	413	28,877	2%	127	55	6,939	3%	89	16	1,443	4%	207	386	80,031	10%	1,096	122,109	4%
Elliston	70	333	23,320	1%	127	44	5,579	2%	89	16	1,407	4%	207	294	60,935	8%	1,026	98,976	4%
Franklin Harbour	70	489	34,218	2%	127	34	4,365	2%	89	7	654	2%	207	185	38,467	5%	931	82,967	3%
Kimba	70	203	14,183	1%	127	37	4,710	2%	89	8	695	2%	207	255	52,979	7%	638	75,041	3%
Lower Eyre Peninsula	70	1,623	113,565	7%	127	94	11,948	5%	89	38	3,408	9%	207	780	161,710	21%	3,509	316,223	12%
Port Lincoln	70	6,281	439,524	28%	127	729	92,361	39%	89	161	14,347	39%	207	33	6,909	1%	8,068	572,879	21%
Streaky Bay	70	622	43,529	3%	127	64	8,166	3%	89	21	1,897	5%	207	447	92,758	12%	1,767	162,192	6%
Tumby Bay	70	861	60,229	4%	127	64	8,115	3%	89	20	1,748	5%	207	578	119,887	16%	1,866	198,075	7%
Whyalla	70	9,931	694,963	45%	127	530	67,117	28%	89	82	7,283	20%	207	38	7,902	1%	11,296	794,278	29%
Wudinna	70	207	14,485	1%	127	48	6,051	3%	89	12	1,089	3%	207	273	56,577	7%	717	81,955	3%
<b>Total</b>	<b>70</b>	<b>22,287</b>	<b>1,559,694</b>	<b>100%</b>	<b>127</b>	<b>1,863</b>	<b>236,019</b>	<b>100%</b>	<b>89</b>	<b>410</b>	<b>36,553</b>	<b>100%</b>	<b>207</b>	<b>3,692</b>	<b>765,781</b>	<b>100%</b>	<b>33,358</b>	<b>2,720,000</b>	<b>100%</b>

See footnotes to Table 2-2.

Table 2-15 Contribution by land use type for Option 3, Scenario 6, 2018/19 <sup>a</sup>

Council Name	Residential Property				Commercial Property				Industrial Property				Rural Property				All Property		
	Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		No. of Properties	Total raised	
	(\$)		(\$)	(%)	(\$)		(\$)	(%)	(\$)		(\$)	(%)	(\$)		(\$)	(%)		(\$)	(%)
Ceduna	72	1,022	73,634	5%	130	137	17,890	7%	92	23	2,122	6%	214	359	76,563	10%	1,963	180,163	6%
Cleve	72	413	29,726	2%	130	55	7,143	3%	92	16	1,486	4%	214	386	82,385	10%	1,096	125,701	4%
Elliston	72	333	24,006	1%	130	44	5,743	2%	92	16	1,448	4%	214	294	62,727	8%	1,026	101,887	4%
Franklin Harbour	72	489	35,224	2%	130	34	4,493	2%	92	7	673	2%	214	185	39,598	5%	931	85,407	3%
Kimba	72	203	14,600	1%	130	37	4,848	2%	92	8	716	2%	214	255	54,537	7%	638	77,248	3%
Lower Eyre Peninsula	72	1,623	116,905	7%	130	94	12,299	5%	92	38	3,509	9%	214	780	166,466	21%	3,509	325,523	12%
Port Lincoln	72	6,281	452,451	28%	130	729	95,077	39%	92	161	14,769	39%	214	33	7,112	1%	8,068	589,729	21%
Streaky Bay	72	622	44,809	3%	130	64	8,406	3%	92	21	1,953	5%	214	447	95,486	12%	1,767	166,963	6%
Tumby Bay	72	861	62,001	4%	130	64	8,354	3%	92	20	1,799	5%	214	578	123,413	16%	1,866	203,900	7%
Whyalla	72	9,931	715,403	45%	130	530	69,091	28%	92	82	7,497	20%	214	38	8,135	1%	11,296	817,640	29%
Wudinna	72	207	14,911	1%	130	48	6,229	3%	92	12	1,121	3%	214	273	58,242	7%	717	84,366	3%
<b>Total</b>	<b>72</b>	<b>22,287</b>	<b>1,605,568</b>	<b>100%</b>	<b>130</b>	<b>1,863</b>	<b>242,961</b>	<b>100%</b>	<b>92</b>	<b>410</b>	<b>37,628</b>	<b>100%</b>	<b>214</b>	<b>3,692</b>	<b>788,304</b>	<b>100%</b>	<b>33,358</b>	<b>2,800,000</b>	<b>100%</b>

See footnotes to Table 2-2.

Table 2-16 Contribution by land use type for Option 3, Scenario 7, 2016/17 <sup>a</sup>

Council Name	Residential Property				Commercial Property				Industrial Property				Rural Property				All Property		
	Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		No. of Properties	Total raised	
	(\$)		(\$)	(%)	(\$)		(\$)	(%)	(\$)		(\$)	(%)	(\$)		(\$)	(%)		(\$)	(%)
Ceduna	50	1,022	51,511	5%	72	137	9,897	7%	70	23	1,616	6%	316	359	113,387	10%	1,963	191,624	7%
Cleve	50	413	20,795	2%	72	55	3,951	3%	70	16	1,131	4%	316	386	122,009	10%	1,096	155,138	6%
Elliston	50	333	16,794	1%	72	44	3,177	2%	70	16	1,103	4%	316	294	92,897	8%	1,026	126,107	5%
Franklin Harbour	50	489	24,641	2%	72	34	2,486	2%	70	7	512	2%	316	185	58,643	5%	931	94,869	4%
Kimba	50	203	10,214	1%	72	37	2,682	2%	70	8	545	2%	316	255	80,767	7%	638	97,549	4%
Lower Eyre Peninsula	50	1,623	81,781	7%	72	94	6,804	5%	70	38	2,671	9%	316	780	246,529	21%	3,509	380,975	14%
Port Lincoln	50	6,281	316,513	28%	72	729	52,598	39%	70	161	11,245	39%	316	33	10,533	1%	8,068	421,890	16%
Streaky Bay	50	622	31,346	3%	72	64	4,651	3%	70	21	1,487	5%	316	447	141,410	12%	1,767	205,446	8%
Tumby Bay	50	861	43,373	4%	72	64	4,622	3%	70	20	1,370	5%	316	578	182,770	16%	1,866	245,067	9%
Whyalla	50	9,931	500,461	45%	72	530	38,222	28%	70	82	5,708	20%	316	38	12,047	1%	11,296	583,756	22%
Wudinna	50	207	10,431	1%	72	48	3,446	3%	70	12	853	3%	316	273	86,253	7%	717	106,613	4%
<b>Total</b>	<b>50</b>	<b>22,287</b>	<b>1,123,178</b>	<b>100%</b>	<b>72</b>	<b>1,863</b>	<b>134,408</b>	<b>100%</b>	<b>70</b>	<b>410</b>	<b>28,649</b>	<b>100%</b>	<b>316</b>	<b>3,692</b>	<b>1,167,443</b>	<b>100%</b>	<b>33,358</b>	<b>2,650,000</b>	<b>100%</b>

See footnotes to Table 2-2.

Table 2-17 Contribution by land use type for Option 3, Scenario 7, 2017/18 <sup>a</sup>

Council Name	Residential Property				Commercial Property				Industrial Property				Rural Property				All Property		
	Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		No. of Properties	Total raised	
	(\$)		(\$)	(%)	(\$)		(\$)	(%)	(\$)		(\$)	(%)	(\$)		(\$)	(%)		(\$)	(%)
Ceduna	52	1,022	52,871	5%	74	137	10,158	7%	72	23	1,658	6%	325	359	116,382	10%	1,963	196,686	7%
Cleve	52	413	21,344	2%	74	55	4,056	3%	72	16	1,161	4%	325	386	125,232	10%	1,096	159,236	6%
Elliston	52	333	17,237	1%	74	44	3,261	2%	72	16	1,132	4%	325	294	95,350	8%	1,026	129,438	5%
Franklin Harbour	52	489	25,292	2%	74	34	2,551	2%	72	7	526	2%	325	185	60,192	5%	931	97,375	4%
Kimba	52	203	10,484	1%	74	37	2,753	2%	72	8	559	2%	325	255	82,901	7%	638	100,126	4%
Lower Eyre Peninsula	52	1,623	83,941	7%	74	94	6,984	5%	72	38	2,742	9%	325	780	253,041	21%	3,509	391,039	14%
Port Lincoln	52	6,281	324,874	28%	74	729	53,987	39%	72	161	11,542	39%	325	33	10,811	1%	8,068	433,034	16%
Streaky Bay	52	622	32,174	3%	74	64	4,773	3%	72	21	1,526	5%	325	447	145,146	12%	1,767	210,872	8%
Tumby Bay	52	861	44,518	4%	74	64	4,744	3%	72	20	1,406	5%	325	578	187,598	16%	1,866	251,541	9%
Whyalla	52	9,931	513,681	45%	74	530	39,232	28%	72	82	5,859	20%	325	38	12,365	1%	11,296	599,176	22%
Wudinna	52	207	10,706	1%	74	48	3,537	3%	72	12	876	3%	325	273	88,532	7%	717	109,429	4%
<b>Total</b>	<b>52</b>	<b>22,287</b>	<b>1,152,847</b>	<b>100%</b>	<b>74</b>	<b>1,863</b>	<b>137,959</b>	<b>100%</b>	<b>72</b>	<b>410</b>	<b>29,406</b>	<b>100%</b>	<b>325</b>	<b>3,692</b>	<b>1,198,281</b>	<b>100%</b>	<b>33,358</b>	<b>2,720,000</b>	<b>100%</b>

See footnotes to Table 2-2.

Table 2-18 Contribution by land use type for Option 3, Scenario 7, 2018/19 <sup>a</sup>

Council Name	Residential Property				Commercial Property				Industrial Property				Rural Property				All Property		
	Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		Fixed levy per property	No. of Properties	Total raised		No. of Properties	Total raised	
	(\$)		(\$)	(%)	(\$)		(\$)	(%)	(\$)		(\$)	(%)	(\$)		(\$)	(%)		(\$)	(%)
Ceduna	53	1,022	54,426	5%	76	137	10,457	7%	74	23	1,707	6%	334	359	119,805	10%	1,963	202,471	7%
Cleve	53	413	21,972	2%	76	55	4,175	3%	74	16	1,195	4%	334	386	128,915	10%	1,096	163,919	6%
Elliston	53	333	17,744	1%	76	44	3,357	2%	74	16	1,165	4%	334	294	98,155	8%	1,026	133,245	5%
Franklin Harbour	53	489	26,036	2%	76	34	2,626	2%	74	7	542	2%	334	185	61,962	5%	931	100,239	4%
Kimba	53	203	10,792	1%	76	37	2,834	2%	74	8	576	2%	334	255	85,339	7%	638	103,071	4%
Lower Eyre Peninsula	53	1,623	86,410	7%	76	94	7,189	5%	74	38	2,823	9%	334	780	260,484	21%	3,509	402,540	14%
Port Lincoln	53	6,281	334,429	28%	76	729	55,575	39%	74	161	11,881	39%	334	33	11,129	1%	8,068	445,771	16%
Streaky Bay	53	622	33,120	3%	76	64	4,914	3%	74	21	1,571	5%	334	447	149,415	12%	1,767	217,075	8%
Tumby Bay	53	861	45,828	4%	76	64	4,883	3%	74	20	1,447	5%	334	578	193,115	16%	1,866	258,939	9%
Whyalla	53	9,931	528,790	45%	76	530	40,385	28%	74	82	6,031	20%	334	38	12,729	1%	11,296	616,799	22%
Wudinna	53	207	11,021	1%	76	48	3,641	3%	74	12	902	3%	334	273	91,135	7%	717	112,648	4%
<b>Total</b>	<b>53</b>	<b>22,287</b>	<b>1,186,754</b>	<b>100%</b>	<b>76</b>	<b>1,863</b>	<b>142,016</b>	<b>100%</b>	<b>74</b>	<b>410</b>	<b>30,271</b>	<b>100%</b>	<b>334</b>	<b>3,692</b>	<b>1,233,525</b>	<b>100%</b>	<b>33,358</b>	<b>2,800,000</b>	<b>100%</b>

See footnotes to Table 2-2.



## 2.3 Impact on Personal Income – Average Income

The impact on households (residential property owners) of the Division 1 Levy was assessed on the basis of average individual income<sup>14</sup> by LGA. The average personal income by LGA is described in Appendix Table 1-1 and the total funds to be collected under the seven scenarios are described in Table 2-1.

### 2.3.1 Option 1 – Land Value

The impact of introducing the levy using Option 1 on average income earners is outlined in Table 2-19 to Table 2-22 for Scenario 2 and Table 2-23 to Table 2-26 for Scenario 3 (mean, median, maximum and minimum levies) for the 2016/17 levy budgets. For the levy budgets for outgoing years (2017/18 and 2018/19) the impact of introducing the levy on average income earners is outlined in Appendix Table 2-1 to Appendix Table 2-8 for Scenario 2 and Appendix Table 2-9 to Appendix Table 2-16 for Scenario 3.

Key points to note from the data presented in Table 2-19 to Table 2-26 are:

#### *Option 1, Scenario 2 – Capital Value*

- On a capital valuation basis, the mean levy would range from \$54 per property in Whyalla to \$105 per property in Lower Eyre Peninsula. The median levy would range from \$34 per property in Wudinna to \$82 per property in Lower Eyre Peninsula. The highest levy would be paid by a property owner in Whyalla (\$2,801).
- For a person with average taxable income (\$64,800 in the EPNRM region in 2012/13), the mean levy would represent 0.13 per cent of their after tax income and 0.14 per cent of mean net wages and salaries. The median levy would represent 0.11 per cent of their after tax income and 0.11 per cent of mean net wages and salaries. The average levy would have *minimal* impact (less than 1 per cent of after tax income) on an average income household.
- For the maximum levy payable in the region (\$2,801), the levy would represent 5.13 per cent of mean after tax income and 5.16 per cent of mean net wages and salaries for a person with average taxable income. The maximum levy would have *significant* impact (more than 5 per cent of after tax income) on an average income household.

#### *Option 1, Scenario 3 – Site Value*

- On a site valuation basis, the mean levy would range from \$30 per property in Wudinna to \$82 per property in Lower Eyre Peninsula. The median levy would range from \$7 per

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<sup>14</sup> It is recognised that there is likely to be more than one income earner for many properties. In these cases the financial burden of the levy is shared between income earners and the impact on the household will be less than reported here.

property in Ceduna to \$76 per property in Lower Eyre Peninsula. The highest levy would be paid by a property owner in Port Lincoln (\$496).

- For a person with average taxable income (\$64,800 in the EPNRM region in 2012/13), the mean levy would represent 0.10 per cent of their after tax income and 0.11 per cent of mean net wages and salaries. The median levy would represent 0.07 per cent of their after tax income and 0.07 per cent of mean net wages and salaries. The average levy would have *minimal* impact on an average income household.
- For the maximum levy payable in the region (\$496), the levy would represent 1.02 per cent of mean after tax income and 1.12 per cent of mean net wages and salaries for a person with average taxable income. The maximum levy would have *moderate* impact (between 1 and 5 per cent of after tax income) on an average income household.

Table 2-19 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 2 – mean capital values, 2016/17

Local Government Area	Mean NRM Levy/Residential Property	Levy as a % of mean taxable income <sup>a</sup>	Levy as a % of mean after tax income <sup>b</sup>	Levy as a % of mean wages & salaries (gross) <sup>c</sup>	Levy as a % of mean wages & salaries (net) <sup>d</sup>
Ceduna	\$83.63	0.15%	0.18%	0.16%	0.20%
Cleve	\$79.41	0.13%	0.17%	0.16%	0.20%
Elliston	\$86.86	0.14%	0.18%	0.19%	0.22%
Franklin Harbour	\$77.14	0.12%	0.15%	0.13%	0.16%
Kimba	\$65.64	0.10%	0.13%	0.14%	0.17%
Lower Eyre Peninsula	\$104.64	0.16%	0.20%	0.20%	0.25%
Port Lincoln	\$73.43	0.12%	0.15%	0.13%	0.17%
Streaky Bay	\$89.48	0.15%	0.19%	0.18%	0.22%
Tumby Bay	\$95.94	0.16%	0.19%	0.18%	0.22%
Whyalla	\$53.70	0.08%	0.10%	0.08%	0.10%
Wudinna	\$67.31	0.10%	0.13%	0.15%	0.17%
<b>Total</b>	<b>\$68.18</b>	<b>0.11%</b>	<b>0.13%</b>	<b>0.11%</b>	<b>0.14%</b>

<sup>a</sup> Mean for taxable individuals, as reported by the ATO for 2012/13.

<sup>b</sup> Mean taxable income less mean net tax paid for 2012/13.

<sup>c</sup> Mean wages and salaries (gross) is the average before tax income of wage and salary earners reported by the ATO for 2012/13.

<sup>d</sup> Mean salaries and wages (net) is the estimated average after tax income of wage and salary earners and has been calculated based on average tax rates and the reported gross wages and salaries.

Source: ATO, SAILIS and EconSearch analysis.

Table 2-20 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 2 – median capital values<sup>a</sup>, 2016/17

Local Government Area	Median NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$58.57	0.10%	0.13%	0.11%	0.14%
Cleve	\$48.38	0.08%	0.10%	0.10%	0.12%
Elliston	\$58.57	0.10%	0.12%	0.13%	0.15%
Franklin Harbour	\$52.20	0.08%	0.10%	0.09%	0.11%
Kimba	\$35.65	0.06%	0.07%	0.08%	0.09%
Lower Eyre Peninsula	\$81.49	0.12%	0.16%	0.16%	0.19%
Port Lincoln	\$63.66	0.10%	0.13%	0.12%	0.14%
Streaky Bay	\$57.29	0.10%	0.12%	0.12%	0.14%
Tumby Bay	\$68.75	0.11%	0.14%	0.13%	0.16%
Whyalla	\$43.03	0.06%	0.08%	0.06%	0.08%
Wudinna	\$33.87	0.05%	0.07%	0.07%	0.09%
<b>Total</b>	<b>\$54.68</b>	<b>0.08%</b>	<b>0.11%</b>	<b>0.09%</b>	<b>0.11%</b>

<sup>a</sup> See footnotes for Table 2-19

Source: ATO, SAILIS and EconSearch analysis.

Table 2-21 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 2 – maximum capital values<sup>a</sup>, 2016/17

Local Government Area	Maximum NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$407.43	0.71%	0.88%	0.80%	0.97%
Cleve	\$401.06	0.67%	0.84%	0.83%	0.99%
Elliston	\$216.45	0.35%	0.44%	0.47%	0.56%
Franklin Harbour	\$267.37	0.41%	0.52%	0.44%	0.55%
Kimba	\$662.07	1.04%	1.30%	1.40%	1.67%
Lower Eyre Peninsula	\$388.33	0.59%	0.74%	0.75%	0.91%
Port Lincoln	\$1,702.13	2.79%	3.51%	3.12%	3.83%
Streaky Bay	\$267.37	0.46%	0.57%	0.55%	0.66%
Tumby Bay	\$261.01	0.42%	0.53%	0.50%	0.61%
Whyalla	\$2,801.07	3.97%	5.13%	4.03%	5.16%
Wudinna	\$122.23	0.19%	0.24%	0.27%	0.32%
<b>Total</b>	<b>\$2,801.07</b>	<b>4.32%</b>	<b>5.49%</b>	<b>4.69%</b>	<b>5.85%</b>

<sup>a</sup> See footnotes for Table 2-19

Source: ATO, SAILIS and EconSearch analysis.

Table 2-22 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 2 – minimum capital values<sup>a</sup>, 2016/17

Local Government Area	Minimum NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$8.40	0.01%	0.02%	0.02%	0.02%
Cleve	\$8.40	0.01%	0.02%	0.02%	0.02%
Elliston	\$8.40	0.01%	0.02%	0.02%	0.02%
Franklin Harbour	\$8.40	0.01%	0.02%	0.01%	0.02%
Kimba	\$8.40	0.01%	0.02%	0.02%	0.02%
Lower Eyre Peninsula	\$8.40	0.01%	0.02%	0.02%	0.02%
Port Lincoln	\$8.40	0.01%	0.02%	0.02%	0.02%
Streaky Bay	\$8.40	0.01%	0.02%	0.02%	0.02%
Tumby Bay	\$8.40	0.01%	0.02%	0.02%	0.02%
Whyalla	\$8.40	0.01%	0.02%	0.01%	0.02%
Wudinna	\$8.40	0.01%	0.02%	0.02%	0.02%
<b>Total</b>	<b>\$8.40</b>	<b>0.01%</b>	<b>0.02%</b>	<b>0.01%</b>	<b>0.02%</b>

<sup>a</sup> See footnotes for Table 2-19

Source: ATO, SAILIS and EconSearch analysis.

Table 2-23 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 3 – mean site values<sup>a</sup>, 2016/17

Local Government Area	Mean NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$44.38	0.08%	0.10%	0.09%	0.11%
Cleve	\$43.91	0.07%	0.09%	0.09%	0.11%
Elliston	\$75.94	0.12%	0.16%	0.17%	0.20%
Franklin Harbour	\$55.56	0.08%	0.11%	0.09%	0.11%
Kimba	\$32.67	0.05%	0.06%	0.07%	0.08%
Lower Eyre Peninsula	\$81.99	0.12%	0.16%	0.16%	0.19%
Port Lincoln	\$57.87	0.09%	0.12%	0.11%	0.13%
Streaky Bay	\$61.79	0.11%	0.13%	0.13%	0.15%
Tumby Bay	\$80.07	0.13%	0.16%	0.15%	0.19%
Whyalla	\$39.02	0.06%	0.07%	0.06%	0.07%
Wudinna	\$30.05	0.05%	0.06%	0.07%	0.08%
<b>Total</b>	<b>\$50.40</b>	<b>0.08%</b>	<b>0.10%</b>	<b>0.08%</b>	<b>0.11%</b>

<sup>a</sup> See footnotes for Table 2-19

Source: ATO, SAILIS and EconSearch analysis.

Table 2-24 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 3 – median site values<sup>a</sup>, 2016/17

Local Government Area	Median NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$7.44	0.01%	0.02%	0.01%	0.02%
Cleve	\$18.10	0.03%	0.04%	0.04%	0.04%
Elliston	\$73.91	0.12%	0.15%	0.16%	0.19%
Franklin Harbour	\$29.76	0.05%	0.06%	0.05%	0.06%
Kimba	\$19.10	0.03%	0.04%	0.04%	0.05%
Lower Eyre Peninsula	\$76.88	0.12%	0.15%	0.15%	0.18%
Port Lincoln	\$33.73	0.06%	0.07%	0.06%	0.08%
Streaky Bay	\$16.62	0.03%	0.04%	0.03%	0.04%
Tumby Bay	\$56.05	0.09%	0.11%	0.11%	0.13%
Whyalla	\$32.24	0.05%	0.06%	0.05%	0.06%
Wudinna	\$24.80	0.04%	0.05%	0.05%	0.06%
<b>Total</b>	<b>\$35.33</b>	<b>0.05%</b>	<b>0.07%</b>	<b>0.06%</b>	<b>0.07%</b>

<sup>a</sup> See footnotes for Table 2-19

Source: ATO, SAILIS and EconSearch analysis.

Table 2-25 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 3 – maximum site values<sup>a</sup>, 2016/17

Local Government Area	Maximum NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$228.17	0.40%	0.49%	0.45%	0.54%
Cleve	\$104.16	0.18%	0.22%	0.22%	0.26%
Elliston	\$186.01	0.30%	0.38%	0.41%	0.48%
Franklin Harbour	\$99.20	0.15%	0.19%	0.16%	0.20%
Kimba	\$94.24	0.15%	0.19%	0.20%	0.24%
Lower Eyre Peninsula	\$248.01	0.38%	0.48%	0.48%	0.58%
Port Lincoln	\$496.02	0.81%	1.02%	0.91%	1.12%
Streaky Bay	\$138.89	0.24%	0.30%	0.29%	0.34%
Tumby Bay	\$243.05	0.39%	0.49%	0.46%	0.56%
Whyalla	\$372.02	0.53%	0.68%	0.54%	0.68%
Wudinna	\$57.04	0.09%	0.11%	0.12%	0.15%
<b>Total</b>	<b>\$496.02</b>	<b>0.76%</b>	<b>0.97%</b>	<b>0.83%</b>	<b>1.04%</b>

<sup>a</sup> See footnotes for Table 2-19

Source: ATO, SAILIS and EconSearch analysis.

Table 2-26 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 3 – minimum site values<sup>a</sup>, 2016/17

Local Government Area	Minimum NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$0.05	0.00%	0.00%	0.00%	0.00%
Cleve	\$0.05	0.00%	0.00%	0.00%	0.00%
Elliston	\$0.15	0.00%	0.00%	0.00%	0.00%
Franklin Harbour	\$2.43	0.00%	0.00%	0.00%	0.00%
Kimba	\$0.20	0.00%	0.00%	0.00%	0.00%
Lower Eyre Peninsula	\$0.99	0.00%	0.00%	0.00%	0.00%
Port Lincoln	\$3.08	0.01%	0.01%	0.01%	0.01%
Streaky Bay	\$0.15	0.00%	0.00%	0.00%	0.00%
Tumby Bay	\$1.09	0.00%	0.00%	0.00%	0.00%
Whyalla	\$2.64	0.00%	0.00%	0.00%	0.00%
Wudinna	\$0.05	0.00%	0.00%	0.00%	0.00%
<b>Total</b>	<b>\$0.05</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

<sup>a</sup> See footnotes for Table 2-19

Source: ATO, SAILIS and EconSearch analysis.

### 2.3.2 Option 2 – Fixed Charge

The impact of introducing the levy using Option 2 (fixed charge) on average income earners is outlined in Table 2-27 (Scenario 1) and Table 2-28 (Scenario 4 and 5) for the 2016/17 levy budgets. For the levy budgets for outgoing years (2017/18 and 2018/19) the impact of introducing the levy on average income earners is outlined in Appendix Table 2-21 and Appendix Table 2-22 for Scenario 1, Appendix Table 2-5 to Appendix Table 2-8 and Appendix Table 2-17 to Appendix Table 2-20 for Scenario 4 and Appendix Table 2-23 and Appendix Table 2-22 for Scenario 5.

#### *Option 2, Scenario 1*

The key point to note from the data presented in Table 2-27 is the fixed residential levy of \$79.44 per property would be 0.16 per cent of mean after tax income and 0.17 per cent of mean net wages and salaries. The levy would have *minimal* impact (less than 1 per cent of after tax income) on an average income household.

#### *Option 2, Scenarios 4 and 5*

The key point to note from the data presented in Table 2-28 is the fixed residential levy of \$74.94 per property would be 0.15 per cent of mean after tax income and 0.16 per cent of mean net wages and salaries. The levy would have *minimal* impact on an average income household.

Table 2-27 Impact of Division 1 Levy on average personal income, by LGA for Option 2, Scenario 1, 2016/17

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of mean taxable income <sup>a</sup>	Levy as a % of mean after tax income <sup>b</sup>	Levy as a % of mean wages & salaries (gross) <sup>c</sup>	Levy as a % of mean wages & salaries (net) <sup>d</sup>
Ceduna	\$79.44	0.14%	0.17%	0.16%	0.19%
Cleve	\$79.44	0.13%	0.17%	0.16%	0.20%
Elliston	\$79.44	0.13%	0.16%	0.17%	0.20%
Franklin Harbour	\$79.44	0.12%	0.15%	0.13%	0.16%
Kimba	\$79.44	0.12%	0.16%	0.17%	0.20%
Lower Eyre Peninsula	\$79.44	0.12%	0.15%	0.15%	0.19%
Port Lincoln	\$79.44	0.13%	0.16%	0.15%	0.18%
Streaky Bay	\$79.44	0.14%	0.17%	0.16%	0.20%
Tumby Bay	\$79.44	0.13%	0.16%	0.15%	0.18%
Whyalla	\$79.44	0.11%	0.15%	0.11%	0.15%
Wudinna	\$79.44	0.12%	0.15%	0.17%	0.21%
<b>Total</b>	<b>\$79.44</b>	<b>0.12%</b>	<b>0.16%</b>	<b>0.13%</b>	<b>0.17%</b>

<sup>a</sup> Mean for taxable individuals, as reported by the ATO for 2012/13.

<sup>b</sup> Mean taxable income less mean net tax paid for 2012/13.

<sup>c</sup> Mean wages and salaries (gross) is the average before tax income of wage and salary earners reported by the ATO for 2012/13.

<sup>d</sup> Mean salaries and wages (net) is the estimated average after tax income of wage and salary earners and has been calculated based on average tax rates and the reported gross wages and salaries.

Source: ATO, SAILIS and EconSearch analysis.

Table 2-28 Impact of Division 1 Levy on average person income, by LGA for Option 2, Scenario 4 and 5<sup>a</sup>, 2016/17

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$74.94	0.13%	0.16%	0.15%	0.18%
Cleve	\$74.94	0.13%	0.16%	0.16%	0.19%
Elliston	\$74.94	0.12%	0.15%	0.16%	0.19%
Franklin Harbour	\$74.94	0.11%	0.14%	0.12%	0.15%
Kimba	\$74.94	0.12%	0.15%	0.16%	0.19%
Lower Eyre Peninsula	\$74.94	0.11%	0.14%	0.14%	0.18%
Port Lincoln	\$74.94	0.12%	0.15%	0.14%	0.17%
Streaky Bay	\$74.94	0.13%	0.16%	0.15%	0.18%
Tumby Bay	\$74.94	0.12%	0.15%	0.14%	0.17%
Whyalla	\$74.94	0.11%	0.14%	0.11%	0.14%
Wudinna	\$74.94	0.12%	0.14%	0.16%	0.19%
<b>Total</b>	<b>\$74.94</b>	<b>0.12%</b>	<b>0.15%</b>	<b>0.13%</b>	<b>0.16%</b>

<sup>a</sup> See footnotes for Table 2-27

Source: ATO, SAILIS and EconSearch analysis.

### 2.3.3 Option 3 – Fixed Charge According to Land Use

The impact of introducing the levy using Option 3 (fixed charge according to land use) on average income earners is outlined in Table 2-29 (Scenario 6) and Table 2-30 (Scenario 7) for the 2016/17 levy budgets. For the levy budgets for outgoing years (2017/18 and 2018/19) the impact of introducing the levy on average income earners is outlined in Appendix Table 2-24 and Appendix Table 2-25 for Scenario 6, and Appendix Table 2-26 and Appendix Table 2-27 Scenario 7.

#### *Option 3, Scenario 6*

The key point to note from the data presented in Table 2-29 is the fixed residential levy of \$68.18 per property would be 0.13 per cent of mean after tax income and 0.14 per cent of mean net wages and salaries. The levy would have *minimal* impact (less than 1 per cent of after tax income) on an average income household.

#### *Option 7, Scenario 7*

The key point to note from the data presented in Table 2-30 is the fixed residential levy of \$50.40 per property would be 0.10 per cent of mean after tax income and 0.11 per cent of mean net wages and salaries. The levy would have *minimal* impact on an average income household.



Table 2-29 Impact of Division 1 Levy on average person income, by LGA for Option 3, Scenario 6<sup>a</sup>, 2016/17

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of mean taxable income <sup>a</sup>	Levy as a % of mean after tax income <sup>b</sup>	Levy as a % of mean wages & salaries (gross) <sup>c</sup>	Levy as a % of mean wages & salaries (net) <sup>d</sup>
Ceduna	\$68.18	0.12%	0.15%	0.13%	0.16%
Cleve	\$68.18	0.11%	0.14%	0.14%	0.17%
Elliston	\$68.18	0.11%	0.14%	0.15%	0.18%
Franklin Harbour	\$68.18	0.10%	0.13%	0.11%	0.14%
Kimba	\$68.18	0.11%	0.13%	0.14%	0.17%
Lower Eyre Peninsula	\$68.18	0.10%	0.13%	0.13%	0.16%
Port Lincoln	\$68.18	0.11%	0.14%	0.13%	0.15%
Streaky Bay	\$68.18	0.12%	0.15%	0.14%	0.17%
Tumby Bay	\$68.18	0.11%	0.14%	0.13%	0.16%
Whyalla	\$68.18	0.10%	0.12%	0.10%	0.13%
Wudinna	\$68.18	0.11%	0.13%	0.15%	0.18%
<b>Total</b>	<b>\$68.18</b>	<b>0.11%</b>	<b>0.13%</b>	<b>0.11%</b>	<b>0.14%</b>

Mean for taxable individuals, as reported by the ATO for 2012/13.

<sup>b</sup> Mean taxable income less mean net tax paid for 2012/13.

<sup>c</sup> Mean wages and salaries (gross) is the average before tax income of wage and salary earners reported by the ATO for 2012/13.

<sup>d</sup> Mean salaries and wages (net) is the estimated average after tax income of wage and salary earners and has been calculated based on average tax rates and the reported gross wages and salaries.

Source: ATO, SAILIS and EconSearch analysis.

Table 2-30 Impact of Division 1 Levy on average person income, by LGA for Option 3, Scenario 7<sup>a</sup>, 2016/17

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$50.40	0.09%	0.11%	0.10%	0.12%
Cleve	\$50.40	0.08%	0.11%	0.10%	0.12%
Elliston	\$50.40	0.08%	0.10%	0.11%	0.13%
Franklin Harbour	\$50.40	0.08%	0.10%	0.08%	0.10%
Kimba	\$50.40	0.08%	0.10%	0.11%	0.13%
Lower Eyre Peninsula	\$50.40	0.08%	0.10%	0.10%	0.12%
Port Lincoln	\$50.40	0.08%	0.10%	0.09%	0.11%
Streaky Bay	\$50.40	0.09%	0.11%	0.10%	0.12%
Tumby Bay	\$50.40	0.08%	0.10%	0.10%	0.12%
Whyalla	\$50.40	0.07%	0.09%	0.07%	0.09%
Wudinna	\$50.40	0.08%	0.10%	0.11%	0.13%
<b>Total</b>	<b>\$50.40</b>	<b>0.08%</b>	<b>0.10%</b>	<b>0.08%</b>	<b>0.11%</b>

<sup>a</sup> See footnotes for Table 2-29

Source: ATO, SAILIS and EconSearch analysis.

## 2.4 Impact on Personal Income – Low Income

The impact on households (residential property owners) of the Division 1 Levy was assessed on low income households by LGA using the full age pension for couples and singles as a measure of low income. The total funds to be collected under the five scenarios are described in Table 2-1.

### 2.4.1 Option 1 – Land Value

The impact of introducing the levy using Option 1 on average income earners is outlined in Table 2-31 to Table 2-34 for Scenario 2 and Table 2-35 to Table 2-38 for Scenario 3 (mean, median, maximum and minimum levies) for the 2016/17 levy budgets. For the levy budgets for outgoing years (2017/18 and 2018/19) the impact of introducing the levy on average income earners is outlined in Appendix Table 2-28 to Appendix Table 2-35 for Scenario 2 and Appendix Table 2-36 to Appendix Table 2-43 for Scenario 3.

Key points to note from the data presented in Table 2-31 to Table 2-38 are:

#### *Option 1, Scenario 2 – Capital Value*

- As discussed in 2.3.1, on a capital valuation basis, the mean levy would range from \$54 per property in Whyalla to \$105 per property in Lower Eyre Peninsula. The median levy would range from \$34 per property in Wudinna to \$82 per property in Lower Eyre Peninsula. The highest levy would be paid by a property owner in Whyalla (\$2,801).

- For a single pensioner (annual income of \$22,365), the mean levy would represent 0.30 per cent of their annual income and 7.93 per cent of their fortnightly payment (\$860) if paid as a lump sum. The mean levy for a single pensioner in Whyalla would be 0.24 per cent of their annual income compared to 0.47 per cent for a Lower Eyre Peninsula pensioner. Twenty seven per cent of households in Lower Eyre Peninsula have an income equivalent to or lower than the full single pension rate. The mean levy would have *minimal* impact (less than 1 per cent of full age pension for singles) on a low income household.
- For a single pensioner, the median levy would represent 0.24 per cent of their annual income and 6.36 per cent of their fortnightly payment if paid as a lump sum. The median levy for a single pensioner in Wudinna would be 0.15 per cent of their annual income compared to 0.36 per cent for a Lower Eyre Peninsula pensioner. The median levy would have *minimal* impact on a low income household.
- For the maximum levy payable in the region (\$2,801), the levy would represent 12.52 per cent of a single pensioner's annual income and 326 per cent of their fortnightly payment if paid as a lump sum. The maximum levy would have *significant* impact (more than 5 per cent of full age pension for singles) on a low income household.

#### *Option 1, Scenario 3 – Site Value*

- As discussed in 2.3.1, on a site valuation basis, the mean levy would range from \$30 per property in Wudinna to \$82 per property in Lower Eyre Peninsula. The median levy would range from \$7 per property in Ceduna to \$77 per property in Lower Eyre Peninsula. The highest levy would be paid by a property owner in Port Lincoln (\$496).
- For a single pensioner, the mean levy would represent 0.23 per cent of their annual income and 5.86 per cent of their fortnightly payment if paid as a lump sum. The mean levy for a single pensioner in Wudinna would be 0.13 per cent of their annual income compared to 0.37 per cent for a Lower Eyre Peninsula pensioner. The mean levy would have *minimal* impact on a low income household.
- For a single pensioner, the median levy would represent 0.16 per cent of their annual income and 4.11 per cent of their fortnightly payment if paid as a lump sum. The median levy for a single pensioner in Ceduna would be 0.03 per cent of their annual income compared to 0.34 per cent for a Lower Eyre Peninsula pensioner. The median levy would have *minimal* impact on a low income household.
- For the maximum levy payable in the region (\$496), the levy would represent 2.22 per cent of a single pensioner's annual income and 58 per cent of their fortnightly payment if paid as a lump sum. The maximum levy would have *moderate* impact (between 1 and 5 per cent of full age pension for singles) on a low income household.

Table 2-31 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 2 – mean capital values, 2016/17

Local Government Area	Mean NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples <sup>a</sup>	full age pension for singles <sup>b</sup>	\$41,600 <sup>c</sup>	\$31,200 <sup>c</sup>
Ceduna	\$83.63	0.25%	0.37%	36%	24%
Cleve	\$79.41	0.24%	0.36%	40%	30%
Elliston	\$86.86	0.26%	0.39%	50%	36%
Franklin Harbour	\$77.14	0.23%	0.34%	47%	35%
Kimba	\$65.64	0.19%	0.29%	38%	29%
Lower Eyre Peninsula	\$104.64	0.31%	0.47%	36%	27%
Port Lincoln	\$73.43	0.22%	0.33%	43%	31%
Streaky Bay	\$89.48	0.27%	0.40%	47%	34%
Tumby Bay	\$95.94	0.28%	0.43%	51%	39%
Whyalla	\$53.70	0.16%	0.24%	44%	34%
Wudinna	\$67.31	0.20%	0.30%	39%	30%
<b>Total</b>	<b>\$68.18</b>	<b>0.20%</b>	<b>0.30%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> Full age pension for couples as at 16 September 2015 was \$1,297 per fortnight (combined) or \$33,717 per annum (combined).

<sup>b</sup> Full age pension for singles as at 16 September 2015 was \$860 per fortnight or \$22,365 per annum.

<sup>c</sup> Derived from income distribution reported in 2011 Population Census. These income figures represent the maximum amounts of the annual income bands that the full age pension for couples and for singles is in.

Source: ABS, Centrelink and EconSearch analysis.

Table 2-32 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 2 – median capital values<sup>a</sup>, 2016/17

Local Government Area	Median NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$58.57	0.17%	0.26%	36%	24%
Cleve	\$48.38	0.14%	0.22%	40%	30%
Elliston	\$58.57	0.17%	0.26%	50%	36%
Franklin Harbour	\$52.20	0.15%	0.23%	47%	35%
Kimba	\$35.65	0.11%	0.16%	38%	29%
Lower Eyre Peninsula	\$81.49	0.24%	0.36%	36%	27%
Port Lincoln	\$63.66	0.19%	0.28%	43%	31%
Streaky Bay	\$57.29	0.17%	0.26%	47%	34%
Tumby Bay	\$68.75	0.20%	0.31%	51%	39%
Whyalla	\$43.03	0.13%	0.19%	44%	34%
Wudinna	\$33.87	0.10%	0.15%	39%	30%
<b>Total</b>	<b>\$54.68</b>	<b>0.16%</b>	<b>0.24%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Table 2-31

Source: ATO, SAILIS and EconSearch analysis.

Table 2-33 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 2 – maximum capital values<sup>a</sup>, 2016/17

Local Government Area	Maximum NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$407.43	1.21%	1.82%	36%	24%
Cleve	\$401.06	1.19%	1.79%	40%	30%
Elliston	\$216.45	0.64%	0.97%	50%	36%
Franklin Harbour	\$267.37	0.79%	1.20%	47%	35%
Kimba	\$662.07	1.96%	2.96%	38%	29%
Lower Eyre Peninsula	\$388.33	1.15%	1.74%	36%	27%
Port Lincoln	\$1,702.13	5.05%	7.61%	43%	31%
Streaky Bay	\$267.37	0.79%	1.20%	47%	34%
Tumby Bay	\$261.01	0.77%	1.17%	51%	39%
Whyalla	\$2,801.07	8.31%	12.52%	44%	34%
Wudinna	\$122.23	0.36%	0.55%	39%	30%
<b>Total</b>	<b>\$2,801.07</b>	<b>8.31%</b>	<b>12.52%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Table 2-31

Source: ATO, SAILIS and EconSearch analysis.

Table 2-34 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 2 – minimum capital values<sup>a</sup>, 2016/17

Local Government Area	Minimum NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$8.40	0.02%	0.04%	36%	24%
Cleve	\$8.40	0.02%	0.04%	40%	30%
Elliston	\$8.40	0.02%	0.04%	50%	36%
Franklin Harbour	\$8.40	0.02%	0.04%	47%	35%
Kimba	\$8.40	0.02%	0.04%	38%	29%
Lower Eyre Peninsula	\$8.40	0.02%	0.04%	36%	27%
Port Lincoln	\$8.40	0.02%	0.04%	43%	31%
Streaky Bay	\$8.40	0.02%	0.04%	47%	34%
Tumby Bay	\$8.40	0.02%	0.04%	51%	39%
Whyalla	\$8.40	0.02%	0.04%	44%	34%
Wudinna	\$8.40	0.02%	0.04%	39%	30%
<b>Total</b>	<b>\$8.40</b>	<b>0.02%</b>	<b>0.04%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Table 2-31

Source: ATO, SAILIS and EconSearch analysis.

Table 2-35 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 3 – mean capital values <sup>a</sup>, 2016/17

Local Government Area	Mean NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$44.38	0.13%	0.20%	36%	24%
Cleve	\$43.91	0.13%	0.20%	40%	30%
Elliston	\$75.94	0.23%	0.34%	50%	36%
Franklin Harbour	\$55.56	0.16%	0.25%	47%	35%
Kimba	\$32.67	0.10%	0.15%	38%	29%
Lower Eyre Peninsula	\$81.99	0.24%	0.37%	36%	27%
Port Lincoln	\$57.87	0.17%	0.26%	43%	31%
Streaky Bay	\$61.79	0.18%	0.28%	47%	34%
Tumby Bay	\$80.07	0.24%	0.36%	51%	39%
Whyalla	\$39.02	0.12%	0.17%	44%	34%
Wudinna	\$30.05	0.09%	0.13%	39%	30%
<b>Total</b>	<b>\$50.40</b>	<b>0.15%</b>	<b>0.23%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Table 2-31

Source: ATO, SAILIS and EconSearch analysis.

Table 2-36 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 3 – median capital values <sup>a</sup>, 2016/17

Local Government Area	Median NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$7.44	0.02%	0.03%	36%	24%
Cleve	\$18.10	0.05%	0.08%	40%	30%
Elliston	\$73.91	0.22%	0.33%	50%	36%
Franklin Harbour	\$29.76	0.09%	0.13%	47%	35%
Kimba	\$19.10	0.06%	0.09%	38%	29%
Lower Eyre Peninsula	\$76.88	0.23%	0.34%	36%	27%
Port Lincoln	\$33.73	0.10%	0.15%	43%	31%
Streaky Bay	\$16.62	0.05%	0.07%	47%	34%
Tumby Bay	\$56.05	0.17%	0.25%	51%	39%
Whyalla	\$32.24	0.10%	0.14%	44%	34%
Wudinna	\$24.80	0.07%	0.11%	39%	30%
<b>Total</b>	<b>\$35.33</b>	<b>0.10%</b>	<b>0.16%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Table 2-31

Source: ATO, SAILIS and EconSearch analysis.

Table 2-37 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 3 – maximum capital values<sup>a</sup>, 2016/17

Local Government Area	Maximum NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$228.17	0.68%	1.02%	36%	24%
Cleve	\$104.16	0.31%	0.47%	40%	30%
Elliston	\$186.01	0.55%	0.83%	50%	36%
Franklin Harbour	\$99.20	0.29%	0.44%	47%	35%
Kimba	\$94.24	0.28%	0.42%	38%	29%
Lower Eyre Peninsula	\$248.01	0.74%	1.11%	36%	27%
Port Lincoln	\$496.02	1.47%	2.22%	43%	31%
Streaky Bay	\$138.89	0.41%	0.62%	47%	34%
Tumby Bay	\$243.05	0.72%	1.09%	51%	39%
Whyalla	\$372.02	1.10%	1.66%	44%	34%
Wudinna	\$57.04	0.17%	0.26%	39%	30%
<b>Total</b>	<b>\$496.02</b>	<b>1.47%</b>	<b>2.22%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Table 2-31

Source: ATO, SAILIS and EconSearch analysis.

Table 2-38 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 3 – minimum capital values<sup>a</sup>, 2016/17

Local Government Area	Minimum NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$0.05	0.00%	0.00%	36%	24%
Cleve	\$0.05	0.00%	0.00%	40%	30%
Elliston	\$0.15	0.00%	0.00%	50%	36%
Franklin Harbour	\$2.43	0.01%	0.01%	47%	35%
Kimba	\$0.20	0.00%	0.00%	38%	29%
Lower Eyre Peninsula	\$0.99	0.00%	0.00%	36%	27%
Port Lincoln	\$3.08	0.01%	0.01%	43%	31%
Streaky Bay	\$0.15	0.00%	0.00%	47%	34%
Tumby Bay	\$1.09	0.00%	0.00%	51%	39%
Whyalla	\$2.64	0.01%	0.01%	44%	34%
Wudinna	\$0.05	0.00%	0.00%	39%	30%
<b>Total</b>	<b>\$0.05</b>	<b>0.00%</b>	<b>0.00%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Table 2-31

Source: ATO, SAILIS and EconSearch analysis.

## 2.4.2 Option 2 –Fixed Charge

The impact of introducing the levy using Option 2 (fixed charge) on low income earners is outlined in Table 2-39 (Scenario 1) and Table 2-40 (Scenario 4 and 5) for the 2016/17 levy budgets. For the levy budgets for outgoing years (2017/18 and 2018/19) the impact of

introducing the levy on average income earners is outlined in Appendix Table 2-48 to Appendix Table 2-49 for Scenario 1, Appendix Table 2-32 to Appendix Table 2-35 and Appendix Table 2-44 to Appendix Table 2-47 for Scenario 4 and Appendix Table 2-50 and Appendix Table 2-49 for Scenario 5.

#### *Option 2, Scenario 1*

The key points to note from the data presented in Table 2-39 is:

- The fixed residential levy of \$79.44 per property would be 0.36 per cent of the annual income of a single pensioner on the full age pension. The levy would have *minimal* impact (less than 1 per cent of full age pension for singles) on a low income household.
- Paid as a lump sum the levy would equate to 9.24 per cent of their fortnightly payment (\$860).

#### *Option 2, Scenarios 4 and 5*

The key points to note from the data presented in Table 2-28 is:

- The fixed residential levy of \$74.94 per property would be 0.34 per cent of the annual income of a single pensioner on the full age pension. The levy would have *minimal* impact on a low income household.
- Paid as a lump sum the levy would equate to 8.71 per cent of their fortnightly payment (\$860).



Table 2-39 Impact of Division 1 Levy on low personal income, by LGA for Option 2, Scenario 1, 2016/17

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples <sup>a</sup>	full age pension for singles <sup>b</sup>	\$41,600 <sup>c</sup>	\$31,200 <sup>c</sup>
Ceduna	\$79.44	0.24%	0.36%	36%	24%
Cleve	\$79.44	0.24%	0.36%	40%	30%
Elliston	\$79.44	0.24%	0.36%	50%	36%
Franklin Harbour	\$79.44	0.24%	0.36%	47%	35%
Kimba	\$79.44	0.24%	0.36%	38%	29%
Lower Eyre Peninsula	\$79.44	0.24%	0.36%	36%	27%
Port Lincoln	\$79.44	0.24%	0.36%	43%	31%
Streaky Bay	\$79.44	0.24%	0.36%	47%	34%
Tumby Bay	\$79.44	0.24%	0.36%	51%	39%
Whyalla	\$79.44	0.24%	0.36%	44%	34%
Wudinna	\$79.44	0.24%	0.36%	39%	30%
<b>Total</b>	<b>\$79.44</b>	<b>0.24%</b>	<b>0.36%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> Full age pension for couples as at 16 September 2015 was \$1,297 per fortnight (combined) or \$33,717 per annum (combined).

<sup>b</sup> Full age pension for singles as at 16 September 2015 was \$860 per fortnight or \$22,365 per annum.

<sup>c</sup> Derived from income distribution reported in 2011 Population Census. These income figures represent the maximum amounts of the annual income bands that the full age pension for couples and for singles is in.

Source: ABS, Centrelink and EconSearch analysis.

Table 2-40 Impact of Division 1 Levy on low personal income, by LGA for Option 2, Scenario 4 and 5<sup>a</sup>, 2016/17

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$74.94	0.22%	0.34%	36%	24%
Cleve	\$74.94	0.22%	0.34%	40%	30%
Elliston	\$74.94	0.22%	0.34%	50%	36%
Franklin Harbour	\$74.94	0.22%	0.34%	47%	35%
Kimba	\$74.94	0.22%	0.34%	38%	29%
Lower Eyre Peninsula	\$74.94	0.22%	0.34%	36%	27%
Port Lincoln	\$74.94	0.22%	0.34%	43%	31%
Streaky Bay	\$74.94	0.22%	0.34%	47%	34%
Tumby Bay	\$74.94	0.22%	0.34%	51%	39%
Whyalla	\$74.94	0.22%	0.34%	44%	34%
Wudinna	\$74.94	0.22%	0.34%	39%	30%
<b>Total</b>	<b>\$74.94</b>	<b>0.22%</b>	<b>0.34%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Table 2-40

Source: ATO, SAILIS and EconSearch analysis.

### 2.4.3 Option 3 – Fixed Charge According to Land Use

The impact of introducing the levy using Option 3 (fixed charge according to land use) on low income earners is outlined in Table 2-41 (Scenario 6) and Table 2-42 (Scenario 7) for the 2016/17 levy budgets. For the levy budgets for outgoing years (2017/18 and 2018/19) the impact of introducing the levy on average income earners is outlined in Appendix Table 2-51 to Appendix Table 2-52 for Scenario 6 and Appendix Table 2-53 to Appendix Table 2-54 for Scenario 7.

#### *Option 3, Scenario 6*

The key points to note from the data presented in Table 2-41 is:

- The fixed residential levy of \$68.18 per property would be 0.30 per cent of the annual income of a single pensioner on the full age pension. The levy would have *minimal* impact (less than 1 per cent of full age pension for singles) on a low income household.
- Paid as a lump sum the levy would equate to 7.93 per cent of their fortnightly payment (\$860).

#### *Option 3, Scenario 7*

The key points to note from the data presented in Table 2-28 is:

- The fixed residential levy of \$50.40 per property would be 0.23 per cent of the annual income of a single pensioner on the full age pension. The levy would have *minimal* impact on a low income household.
- Paid as a lump sum the levy would equate to 5.86 per cent of their fortnightly payment (\$860).

Table 2-41 Impact of Division 1 Levy on low personal income, by LGA for Option 3, Scenario 6, 2016/17

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples <sup>a</sup>	full age pension for singles <sup>b</sup>	\$41,600 <sup>c</sup>	\$31,200 <sup>c</sup>
Ceduna	\$68.18	0.20%	0.30%	36%	24%
Cleve	\$68.18	0.20%	0.30%	40%	30%
Elliston	\$68.18	0.20%	0.30%	50%	36%
Franklin Harbour	\$68.18	0.20%	0.30%	47%	35%
Kimba	\$68.18	0.20%	0.30%	38%	29%
Lower Eyre Peninsula	\$68.18	0.20%	0.30%	36%	27%
Port Lincoln	\$68.18	0.20%	0.30%	43%	31%
Streaky Bay	\$68.18	0.20%	0.30%	47%	34%
Tumby Bay	\$68.18	0.20%	0.30%	51%	39%
Whyalla	\$68.18	0.20%	0.30%	44%	34%
Wudinna	\$68.18	0.20%	0.30%	39%	30%
<b>Total</b>	<b>\$68.18</b>	<b>0.20%</b>	<b>0.30%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> Full age pension for couples as at 16 September 2015 was \$1,297 per fortnight (combined) or \$33,717 per annum (combined).

<sup>b</sup> Full age pension for singles as at 16 September 2015 was \$860 per fortnight or \$22,365 per annum.

<sup>c</sup> Derived from income distribution reported in 2011 Population Census. These income figures represent the maximum amounts of the annual income bands that the full age pension for couples and for singles is in.

Source: ABS, Centrelink and EconSearch analysis.

Table 2-42 Impact of Division 1 Levy on low personal income, by LGA for Option 3, Scenario 7<sup>a</sup>, 2016/17

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$50.40	0.15%	0.23%	36%	24%
Cleve	\$50.40	0.15%	0.23%	40%	30%
Elliston	\$50.40	0.15%	0.23%	50%	36%
Franklin Harbour	\$50.40	0.15%	0.23%	47%	35%
Kimba	\$50.40	0.15%	0.23%	38%	29%
Lower Eyre Peninsula	\$50.40	0.15%	0.23%	36%	27%
Port Lincoln	\$50.40	0.15%	0.23%	43%	31%
Streaky Bay	\$50.40	0.15%	0.23%	47%	34%
Tumby Bay	\$50.40	0.15%	0.23%	51%	39%
Whyalla	\$50.40	0.15%	0.23%	44%	34%
Wudinna	\$50.40	0.15%	0.23%	39%	30%
<b>Total</b>	<b>\$50.40</b>	<b>0.15%</b>	<b>0.23%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Table 2-40

Source: ATO, SAILIS and EconSearch analysis.

## 2.5 Impact of the Levy on Dryland Farms

### 2.5.1 Farm Financial Models

The impact of the Division 1 levy scenarios was assessed using representative farm financial models. The models used for this analysis were designed to be broadly representative of the main dryland farming enterprises in the region, namely dryland cropping, mixed cropping and livestock and sheep farming. However, the diversity of farm size, enterprise mix, cost structures and prices received that are inherent at the farm level cannot be adequately represented in models of this type and caution is required in their interpretation and use.

Summary physical and financial indicators from the representative farm models are presented in Table 2-43. More detail from the models is provided in Appendix 3.

Table 2-43 Key indicators for representative dryland farms in the Eyre Peninsula region <sup>a</sup>

	Cropping	Cropping - Livestock	Sheep Specialists <sup>b</sup>
Total farm area (ha)	1,508	1,016	577
Estimated capital value <sup>c</sup>	3,724,911	3,377,952	2,209,498
Estimated site value <sup>d</sup>	3,000,742	2,721,236	1,779,944
Gross income	\$820,483	\$559,048	\$255,863
Variable costs	\$285,926	\$165,193	\$86,068
Fixed costs	\$458,412	\$326,998	\$149,972
EBIT <sup>e</sup>	\$155,326	\$120,217	\$27,633

<sup>a</sup> All dollar values are in 2015 dollars.

<sup>b</sup> Includes properties farming beef and other crops.

<sup>c</sup> Based on capital improvements but excludes allowance for residence.

<sup>d</sup> Earnings before interest and tax.

Source: Appendix Table 3-1 to Appendix Table 3-3.

### 2.5.2 Impact of Division 1 Levy on Farms

The impact of the Division 1 levy on the financial performance of the representative farms is outlined in Table 2-44 for the 2016/17 levy budgets. For the levy budgets for outgoing years (2017/18 and 2018/19) the impact of introducing the levy on representative farms is outlined in Appendix Table 4-1 and Appendix Table 4-2. The key points to note from these results are as follows:

#### *Option 1, Scenario 2 – Capital Value*

- For marginal operations (e.g. sheep) the impact on farm profitability could be *moderate* (reduces EBIT by between 1 per cent and 5 per cent). For profitable enterprises (e.g. cropping and cropping-livestock) the impact on farm profitability could be *minimal* (reduces EBIT by less than 1 per cent).

Table 2-44 Financial impact of the Division 1 levy on representative farms in the Eyre Peninsula region, 2016/17

	Cropping	Cropping - Livestock	Sheep Specialists
<b>Div 1 Option 1-Scenario 2</b>			
Division 1 Levy (\$)	\$949	\$860	\$563
Levy as a % of variable costs	0.33%	0.52%	0.65%
Levy as a % of total costs	0.13%	0.17%	0.24%
Levy impact on EBIT	-0.61%	-0.71%	-2.00%
<b>Div 1 Option 1-Scenario 3</b>			
Division 1 Levy (\$)	\$1,484	\$1,346	\$880
Levy as a % of variable costs	0.52%	0.81%	1.02%
Levy as a % of total costs	0.20%	0.27%	0.37%
Levy impact on EBIT	-0.95%	-1.11%	-3.09%
<b>Div 1 Option 2-Scenario 1</b>			
Division 1 Levy (\$)	\$79	\$79	\$79
Levy as a % of variable costs	0.03%	0.05%	0.09%
Levy as a % of total costs	0.01%	0.02%	0.03%
Levy impact on EBIT	-0.05%	-0.07%	-0.29%
<b>Div 1 Option 2-Scenario 4 &amp; 5</b>			
Division 1 Levy (\$)	\$75	\$75	\$75
Levy as a % of variable costs	0.03%	0.05%	0.09%
Levy as a % of total costs	0.01%	0.02%	0.03%
Levy impact on EBIT	-0.05%	-0.06%	-0.27%
<b>Div 1 Option 3-Scenario 6</b>			
Division 1 Levy (\$)	\$202	\$202	\$202
Levy as a % of variable costs	0.07%	0.12%	0.23%
Levy as a % of total costs	0.03%	0.04%	0.09%
Levy impact on EBIT	-0.13%	-0.17%	-0.73%
<b>Div 1 Option 3-Scenario 7</b>			
Division 1 Levy (\$)	\$316	\$316	\$316
Levy as a % of variable costs	0.11%	0.19%	0.37%
Levy as a % of total costs	0.04%	0.06%	0.13%
Levy impact on EBIT	-0.20%	-0.26%	-1.13%

Source: EconSearch analysis.

#### *Option 1, Scenario 3 – Site Value*

- For marginal operations the impact on farm profitability could be *moderate*. For profitable enterprises the impact on farm profitability could be *minimal* to *moderate*.

#### *Option 2, Scenario 1, 4 and 5*

- The levy would comprise a very small proportion of variable and total costs. It has *minimal* impact on farm profitability.

*Option 3, Scenario 6*

- The levy would comprise a very small proportion of variable and total costs. It has *minimal* impact on farm profitability.

*Option 3, Scenario 7*

- For marginal operations the impact on farm profitability could be *moderate*. For profitable enterprises the impact on farm profitability could be *minimal*.

## 2.6 Impact of the Levy on Non-farm Businesses

The financial impact of the Division 1 levy on non-farm business income in the Eyre and Western government region is detailed in Table 2-45 for 2016/17 levy budgets. For the levy budgets for outgoing years (2017/18 and 2018/19) the impact of introducing the levy on non-farm businesses is outlined in Appendix Table 5-1 and Appendix Table 5-2.

Key points to note from the data presented in Table 2-45 are:

*Option 1, Scenario 2 – Capital Value*

- The mean and median levies per property would have *minimal* impact (reduces median business gross operating surplus (GOS) by less than one percent) across most industries. Professional, scientific and technical services businesses could be *significantly* impacted (reduces GOS by more than 5 per cent) and education and training and arts and recreation services could be *moderately* impacted (reduces GOS by between 1 and 5 per cent).
- The maximum levy (\$16,552 for commercial properties and \$2,865 for industrial properties) could have a *significant* impact for businesses in most sectors, with the exception of the mining (*minimal* impact), manufacturing (*minimal* impact), electricity, gas water and waste services (*moderate* impact), wholesale trade (*moderate* impact) and healthcare and social assistance (*moderate* impact) sectors. Businesses in the professional, scientific and technical services, education and training, arts and recreational services and other services could be severely impacted because of low median GOS in these industries.

*Option 1, Scenario 3 – Site Value*

- The mean and median levies per property would have *minimal* impact across most industries. Professional, scientific and technical services businesses could be *significantly* impacted and education and training and arts and recreation services could be *moderately* impacted.
- The maximum levy (\$3,993 for commercial properties and \$5,580 for industrial properties) could have a *moderate* to *significant* impact for businesses in most sectors, with the exception of the manufacturing, wholesale trade and healthcare and social assistance sectors. Businesses in the professional, scientific and technical services,

education and training, arts and recreational services, construction and other services could be severely impacted because of low median GOS in these industries.

*Option 2, Scenarios 1, 4 and 5 – Fixed Charge*

- The fixed levy would have a *minimal* impact on business profitability across most sectors. Businesses in the professional, scientific and technical services could be *significantly* impacted because of low median GOS in this sector and education and training and arts and recreation services could be *moderately* impacted.

*Option 3, Scenarios 6 and 7 – Fixed Charge According to Land Use*

- The fixed levy would have a *minimal* impact on business profitability across most sectors. Businesses in the professional, scientific and technical services could be *significantly* impacted because of low median GOS in this sector and education and training and arts and recreation services could be *moderately* impacted.

Table 2-45 Financial impact of the Division 1 levy on non-farm business income in the Eyre and Western government region, 2016/17

Industry	Median GOS (\$)	Option 1, Scenario 2				Option 1, Scenario 3				Option 2, Scenario 1	Option 2, Scenario 4 & 5	Option 3, Scenario 6	Option 3, Scenario 7
		Mean levy per property	Median levy per property	Max levy	Min levy	Mean levy per property	Median levy per property	Max levy	Min levy	Fixed levy	Fixed levy	Fixed levy	Fixed levy
Mining	378,054	0.0%	0.0%	0.8%	0.0%	0.0%	0.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Manufacturing	944,907	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Electricity, Gas, Water & Waste Services	203,280	0.0%	0.0%	1.4%	0.0%	0.0%	0.0%	2.7%	0.0%	0.0%	0.0%	0.0%	0.0%
Construction	24,877	0.3%	0.1%	11.5%	0.0%	0.3%	0.2%	22.4%	0.0%	0.3%	0.3%	0.3%	0.3%
Wholesale Trade	595,666	0.0%	0.0%	2.8%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%
Retail Trade	187,951	0.1%	0.0%	8.8%	0.0%	0.0%	0.0%	2.1%	0.0%	0.0%	0.0%	0.1%	0.0%
Accommodation and Food Services	327,977	0.0%	0.0%	5.0%	0.0%	0.0%	0.0%	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Transport, Postal and Warehousing	271,325	0.0%	0.0%	6.1%	0.0%	0.0%	0.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Information Media and Telecomm.	88,143	0.1%	0.0%	18.8%	0.0%	0.1%	0.0%	4.5%	0.0%	0.1%	0.1%	0.1%	0.1%
Financial and Insurance Services	284,255	0.0%	0.0%	5.8%	0.0%	0.0%	0.0%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%
Rental, Hiring and Real Estate Services	67,791	0.2%	0.1%	24.4%	0.0%	0.1%	0.1%	5.9%	0.0%	0.1%	0.1%	0.2%	0.1%
Professional, Scientific & Technical Serv.	1,369	9.0%	2.8%	1209.2%	0.0%	5.3%	2.5%	291.7%	0.0%	5.8%	5.5%	9.0%	5.3%
Administrative and Support Services	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Public Administration and Safety	114,625	0.1%	0.0%	14.4%	0.0%	0.1%	0.0%	3.5%	0.0%	0.1%	0.1%	0.1%	0.1%
Education and Training	6,525	1.9%	0.6%	253.7%	0.0%	1.1%	0.5%	61.2%	0.0%	1.2%	1.1%	1.9%	1.1%
Health Care and Social Assistance	597,762	0.0%	0.0%	2.8%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%
Arts and Recreation Services	7,047	1.8%	0.5%	234.9%	0.0%	1.0%	0.5%	56.7%	0.0%	1.1%	1.1%	1.8%	1.0%
Other Services	13,048	0.9%	0.3%	126.9%	0.0%	0.6%	0.3%	30.6%	0.0%	0.6%	0.6%	0.9%	0.6%

Source: EconSearch analysis.



## 3. ANALYSIS OF THE DIVISION 2 LEVY

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### 3.1 Division 2 Levy

The *Natural Resources Management Act 2004* also sets out a number of ways in which the Division 2 (water based) levy can be determined. Unlike the Division 1 levy, which must be based on just one of the available options, the Division 2 levy may be based on a combination of factors. The NRM Act indicates that the water levy may be based on one or more of the following factors:

- a fixed charge
- the quantity of water allocated
- the quantity of water received or taken
- the quantity of water passing through any works
- the size, type or capacity of any works
- the quantity of water used
- the share of the water that makes up the relevant water resource
- the area of land where the water may be used, or the area of the land where the water is used
- the effect that the taking or using of the water has, or may have, on the environment, or some other effect or impact that, in the opinion of the Minister, is relevant and that is capable of being determined, measured or applied.

The Board has previously adopted the quantity of water allocated and the purpose for which it is taken as the basis for determining the Division 2 levy (EPNRMB, 2015). For this analysis the Board has requested the impact assessment of the following scenarios:

1. Water allocated for the purposes of reticulated water supply to be charged at a rate of 4.27 c/kL and water allocated for purposes other than a reticulated water supply to be charged at 2.36 c/kL in 2016/17, with CPI increases of 3.0 per cent per annum for the levy budgets for 2017/18 and 2018/19.
2. Water allocated for the purposes of reticulated water supply to be charged at a rate of 4.27 c/kL, water allocated for purposes other than a reticulated water supply – mining charged at a rate of 4.27 c/kL and water allocated for purposes other than a reticulated water supply - other to be charged at 2.36 c/kL in 2016/17, with CPI increases of 3.0 per cent per annum for the levy budgets for 2017/18 and 2018/19.

The estimated total Division 2 Levy quanta for Scenario 1 and 2 are provided in Table 3-1.

Table 3-1 Estimated Division 2 levy quanta for Scenario 1 and 2

Description	Water allocations kL	2016-17				2017-18				2018-19			
		Scenario 1		Scenario 2		Scenario 1		Scenario 2		Scenario 1		Scenario 2	
		Charge rate c/kL	Levy quantum \$	Charge rate c/kL	Levy quantum \$	Charge rate c/kL	Levy quantum \$	Charge rate c/kL	Levy quantum \$	Charge rate c/kL	Levy quantum \$	Charge rate c/kL	Levy quantum \$
<i>Musgrave PWA</i>													
Reticulated water supply	1,155,000	4.27	49,370	4.2745	49,370	4.40	50,852	4.40	50,852	4.53	52,377	4.53	52,377
Other	89,811	2.36	2,118	2.3587	2,118	2.43	2,182	2.43	2,182	2.50	2,247	2.50	2,247
<b>Sub-total</b>	<b>1,244,811</b>		<b>51,489</b>		<b>51,489</b>		<b>53,034</b>		<b>53,034</b>		<b>54,625</b>		<b>54,625</b>
<i>Southern Basins PWA</i>													
Reticulated water supply	8,401,405	4.27	359,118	4.2745	359,118	4.40	369,892	4.40	369,892	4.53	380,988	4.53	380,988
Mining	436,000	2.36	10,284	4.2745	18,637	2.43	10,592	4.40	19,196	2.50	10,910	4.53	19,772
Other	234,791	2.36	5,538	2.3587	5,538	2.43	5,704	2.43	5,704	2.50	5,875	2.50	5,875
<b>Sub-total</b>	<b>9,072,196</b>		<b>374,940</b>		<b>383,293</b>		<b>386,188</b>		<b>394,792</b>		<b>397,774</b>		<b>406,635</b>
<b>Total</b>	<b>10,317,007</b>		<b>426,429</b>		<b>434,782</b>		<b>439,222</b>		<b>447,825</b>		<b>452,398</b>		<b>461,260</b>

Source: Susan Stovell (pers. comm.).

## 3.2 Farm Financial Models

The impact of the Division 2 levy scenarios was assessed using representative farm financial models. There are 16 water allocation licences held for irrigation purposes by farming enterprises. It is understood that potentially as few as two licences are used for irrigated crops, whereas the remaining licences are held and not used (Susan Stovell, pers. comm. 21 September 2015). Those enterprises that do not use their allocations are understood to be dryland farming enterprises, and therefore the models referred to in Section 2.5.1 were used to assess the impact of the Division 2 levy on farming enterprises.

The average water allocation (i.e. the mean allocation) of 9,463kL was used in the analysis.

## 3.3 Impact of Division 2 Levy on Farms

The impact of the Division 2 levy on the financial performance of the representative farms is presented in Table 3-2 for the 2016/17 levy budget. For the levy budgets for outgoing years (2017/18 and 2018/19) the impact of introducing the levy on representative farms is outlined in Appendix Table 4-3 to Appendix Table 4-4. The key points to note from these results are as follows:

- For all enterprises the impact on farm profitability could be *minimal* (reduces EBIT by less than 1 per cent).

Table 3-2 Financial impact of the Division 2 levy on representative farms in the Eyre Peninsula region, Scenarios 1 and 2, 2016/17

	Cropping	Cropping - Livestock	Sheep Specialists
Water levy (\$)	\$223	\$223	\$223
Levy as a % of variable costs	0.08%	0.14%	0.26%
Levy as a % of total costs	0.03%	0.05%	0.09%
Levy impact on EBIT	-0.14%	-0.19%	-0.80%

Source: EconSearch analysis.

## 4. ANALYSIS OF DIVISION 1 AND 2 LEVIES COMBINED

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### 4.1 Impact of the Levies on Farms

The impact of the Division 1 and Division 2 levy combined on the financial performance of the representative farms is presented in Table 4-1 for the 2016/17 levy budget. For the levy budgets for outgoing years (2017/18 and 2018/19) the impact of introducing the levy on representative farms is outlined in Appendix Table 4-5 to Appendix Table 4-6. The key points to note from these results are as follows:

#### *Option 1, Scenario 2 – Capital Value*

- For marginal operations (e.g. sheep) the combined levy impact on farm profitability could be *moderate* (reduces EBIT by between 1 per cent and 5 per cent). For profitable enterprises (e.g. cropping and cropping-livestock) the impact on farm profitability could be *minimal* (reduces EBIT by less than 1 per cent).

#### *Option 1, Scenario 3 – Site Value*

- For all operations the combined levy impact on farm profitability could be *moderate*.

#### *Option 2, Scenario 1, 4 and 5 – Fixed Charge*

- For marginal operations the combined levy impact on farm profitability could be *moderate*. For profitable enterprises the impact on farm profitability could be *minimal*.

#### *Option 3, Scenario 6 – Fixed Charge According to Land Use*

- For marginal operations the combined levy impact on farm profitability could be *moderate*. For profitable enterprises the impact on farm profitability could be *minimal*.

#### *Option 3, Scenario 6 and 7 – Fixed Charge According to Land Use*

- For all operations the impact on farm profitability could be *moderate*.

Table 4-1 Financial impact of the Division 1 and 2 levies on representative farms in the Eyre Peninsula region, 2016/17

	Cropping	Cropping - Livestock	Sheep Specialists
<b>Div 1 Option 1-Scenario 2, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$949	\$860	\$563
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$1,172	\$1,083	\$786
Levy as a % of variable costs	0.41%	0.66%	0.91%
Levy as a % of total costs	0.16%	0.22%	0.33%
Levy impact on EBIT	-0.75%	-0.89%	-2.77%
<b>Div 1 Option 1-Scenario 3, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$1,484	\$1,346	\$880
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$1,707	\$1,569	\$1,104
Levy as a % of variable costs	0.60%	0.95%	1.28%
Levy as a % of total costs	0.23%	0.32%	0.47%
Levy impact on EBIT	-1.09%	-1.29%	-3.84%
<b>Div 1 Option 2-Scenario 1, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$79	\$79	\$79
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$303	\$303	\$303
Levy as a % of variable costs	0.11%	0.18%	0.35%
Levy as a % of total costs	0.04%	0.06%	0.13%
Levy impact on EBIT	-0.19%	-0.25%	-1.08%
<b>Div 1 Option 2-Scenario 4 &amp; 5, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$75	\$75	\$75
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$298	\$298	\$298
Levy as a % of variable costs	0.10%	0.18%	0.35%
Levy as a % of total costs	0.04%	0.06%	0.13%
Levy impact on EBIT	-0.19%	-0.25%	-1.07%
<b>Div 1 Option 3-Scenario 6, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$202	\$202	\$202
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$425	\$425	\$425
Levy as a % of variable costs	0.41%	0.66%	0.91%
Levy as a % of total costs	0.16%	0.22%	0.33%
Levy impact on EBIT	-0.75%	-0.89%	-2.77%
<b>Div 1 Option 3-Scenario 7, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$316	\$316	\$316
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$539	\$539	\$539
Levy as a % of variable costs	0.60%	0.95%	1.28%
Levy as a % of total costs	0.23%	0.32%	0.47%
Levy impact on EBIT	-1.09%	-1.29%	-3.84%

Source: EconSearch analysis.

## 4.2 Impact of Aggregate Levies on GRP

Gross regional product (GRP) for the EPNRM region for 2013/14 was estimated to be \$3.51 billion<sup>15</sup>. The various levy amounts to be collected under the Division 1 and 2 levies as a proportion of GRP are detailed in Table 4-2 for the 2016/17 levy budgets and show that the total amount to be collected under all scenarios is less than 0.1 per cent of the EPNRM region GRP. For the levy budgets for outgoing years (2017/18 and 2018/19) the impact of introducing the levies on GRP is outlined in Appendix Table 6-1 and Appendix Table 6-2.

Table 4-2 Levy scenarios as a proportion of gross regional product (GRP), 2016/17

Levy Scenario	Division 1 Levy	Division 2 Levy	Total Amount	% GRP
Div 1 Option 1-Scenario 2, Div 2-Scenario 1	\$2,650,000	\$426,429	\$3,076,429	0.088%
Div 1 Option 1-Scenario 2, Div 2-Scenario 2	\$2,650,000	\$434,782	\$3,084,782	0.088%
Div 1 Option 1-Scenario 3, Div 2-Scenario 1	\$2,650,000	\$426,429	\$3,076,429	0.088%
Div 1 Option 1-Scenario 3, Div 2-Scenario 2	\$2,650,000	\$434,782	\$3,084,782	0.088%
Div 1 Option 2-Scenario 1, Div 2-Scenario 1	\$2,650,000	\$426,429	\$3,076,429	0.088%
Div 1 Option 2-Scenario 1, Div 2-Scenario 2	\$2,650,000	\$434,782	\$3,084,782	0.088%
Div 1 Option 2-Scenario 4 & 5, Div 2-Scenario 1	\$2,500,000	\$426,429	\$2,926,429	0.083%
Div 1 Option 2-Scenario 4 & 5, Div 2-Scenario 2	\$2,500,000	\$434,782	\$2,934,782	0.084%
Div 1 Option 3-Scenario 6, Div 2-Scenario 1	\$2,650,000	\$426,429	\$3,076,429	0.088%
Div 1 Option 3-Scenario 6, Div 2-Scenario 2	\$2,650,000	\$434,782	\$3,084,782	0.088%
Div 1 Option 3-Scenario 7, Div 2-Scenario 1	\$2,650,000	\$426,429	\$3,076,429	0.088%
Div 1 Option 3-Scenario 7, Div 2-Scenario 2	\$2,650,000	\$434,782	\$3,084,782	0.088%

Source: ABS 2014 and EconSearch analysis.

<sup>15</sup> The contribution to GRP by industry sector is provided in Appendix Table 6-3.

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### Disclaimer

We have prepared the above report exclusively for the use and benefit of our client. Neither the firm nor any employee of the firm undertakes responsibility in any way whatsoever to any person (other than to the above mentioned client) in respect of the report including any errors or omissions therein however caused.

# APPENDIX 1 AVERAGE PERSONAL INCOME BY LGA

Appendix Table 1-1 Average personal income in the EPNRM region, by LGA, 2012/13

Local Government Area	Mean Taxable Income <sup>a</sup>	Mean Tax on Income <sup>b</sup>	Mean After Tax Income <sup>c</sup>	Mean Wages & Salaries (gross) <sup>d</sup>	Mean Wages & Salaries (net) <sup>e</sup>
Ceduna	57,126	10,788	46,338	51,120	42,192
Cleve	59,480	11,540	47,940	48,290	40,324
Elliston	61,129	12,270	48,860	45,921	38,761
Franklin Harbour	65,928	14,014	51,914	61,264	48,887
Kimba	63,610	12,690	50,920	47,134	39,562
Lower Eyre Peninsula	65,851	13,671	52,180	51,876	42,691
Port Lincoln	61,076	12,558	48,519	54,485	44,413
Streaky Bay	58,556	11,628	46,927	48,700	40,595
Tumby Bay	61,595	12,239	49,356	52,388	43,029
Whyalla	70,631	16,048	54,583	69,496	54,321
Wudinna	64,670	12,954	51,715	45,692	38,610
<b>Total</b>	<b>64,846</b>	<b>13,781</b>	<b>51,065</b>	<b>59,738</b>	<b>47,880</b>

<sup>a</sup> Mean for taxable individuals, as reported by the ATO for 2012/13.

<sup>b</sup> Mean net tax paid, as reported by the ATO for 2012/13.

<sup>c</sup> Mean taxable income less mean net tax paid for 2012/13.

<sup>d</sup> Mean wages and salaries (gross) is the average before tax income of wage and salary earners reported by the ATO for 2012/13.

<sup>e</sup> Mean salaries and wages (net) is the estimated average after tax income of wage and salary earners and has been calculated based on average tax rates and the reported gross wages and salaries.

Source: ATO 2015a, ATO 2015b and EconSearch analysis



# APPENDIX 2 DIVISION 1 LEVY IMPACT ON PERSONAL INCOME

## Average Personal Income

Appendix Table 2-1 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 2 – mean capital values, 2017/18

Local Government Area	Mean NRM Levy/Residential Property	Levy as a % of mean taxable income <sup>a</sup>	Levy as a % of mean after tax income <sup>b</sup>	Levy as a % of mean wages & salaries (gross) <sup>c</sup>	Levy as a % of mean wages & salaries (net) <sup>d</sup>
Ceduna	\$64.42	0.11%	0.14%	0.13%	0.15%
Cleve	\$51.07	0.09%	0.11%	0.11%	0.13%
Elliston	\$58.99	0.10%	0.12%	0.13%	0.15%
Franklin Harbour	\$58.43	0.09%	0.11%	0.10%	0.12%
Kimba	\$40.67	0.06%	0.08%	0.09%	0.10%
Lower Eyre Peninsula	\$87.90	0.13%	0.17%	0.17%	0.21%
Port Lincoln	\$72.21	0.12%	0.15%	0.13%	0.16%
Streaky Bay	\$61.44	0.10%	0.13%	0.13%	0.15%
Tumby Bay	\$74.70	0.12%	0.15%	0.14%	0.17%
Whyalla	\$50.34	0.07%	0.09%	0.07%	0.09%
Wudinna	\$36.91	0.06%	0.07%	0.08%	0.10%
<b>Total</b>	<b>\$61.24</b>	<b>0.09%</b>	<b>0.12%</b>	<b>0.10%</b>	<b>0.13%</b>

<sup>a</sup> Mean for taxable individuals, as reported by the ATO for 2012/13.

<sup>b</sup> Mean taxable income less mean net tax paid for 2012/13.

<sup>c</sup> Mean wages and salaries (gross) is the average before tax income of wage and salary earners reported by the ATO for 2012/13.

<sup>d</sup> Mean salaries and wages (net) is the estimated average after tax income of wage and salary earners and has been calculated based on average tax rates and the reported gross wages and salaries.

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-2 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 2 – median capital values, 2017/18<sup>a</sup>

Local Government Area	Median NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$60.51	0.11%	0.13%	0.12%	0.14%
Cleve	\$49.99	0.08%	0.10%	0.10%	0.12%
Elliston	\$60.51	0.10%	0.12%	0.13%	0.16%
Franklin Harbour	\$53.93	0.08%	0.10%	0.09%	0.11%
Kimba	\$36.83	0.06%	0.07%	0.08%	0.09%
Lower Eyre Peninsula	\$84.19	0.13%	0.16%	0.16%	0.20%
Port Lincoln	\$65.77	0.11%	0.14%	0.12%	0.15%
Streaky Bay	\$59.20	0.10%	0.13%	0.12%	0.15%
Tumby Bay	\$71.04	0.12%	0.14%	0.14%	0.17%
Whyalla	\$44.46	0.06%	0.08%	0.06%	0.08%
Wudinna	\$34.99	0.05%	0.07%	0.08%	0.09%
<b>Total</b>	<b>\$56.49</b>	<b>0.09%</b>	<b>0.11%</b>	<b>0.09%</b>	<b>0.12%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-3 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 2 – maximum capital values, 2017/18<sup>a</sup>

Local Government Area	Maximum NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$420.95	0.74%	0.91%	0.82%	1.00%
Cleve	\$414.38	0.70%	0.86%	0.86%	1.03%
Elliston	\$223.63	0.37%	0.46%	0.49%	0.58%
Franklin Harbour	\$276.25	0.42%	0.53%	0.45%	0.57%
Kimba	\$684.05	1.08%	1.34%	1.45%	1.73%
Lower Eyre Peninsula	\$401.22	0.61%	0.77%	0.77%	0.94%
Port Lincoln	\$1,758.64	2.88%	3.62%	3.23%	3.96%
Streaky Bay	\$276.25	0.47%	0.59%	0.57%	0.68%
Tumby Bay	\$269.67	0.44%	0.55%	0.51%	0.63%
Whyalla	\$2,894.06	4.10%	5.30%	4.16%	5.33%
Wudinna	\$126.29	0.20%	0.24%	0.28%	0.33%
<b>Total</b>	<b>\$2,894.06</b>	<b>4.46%</b>	<b>5.67%</b>	<b>4.84%</b>	<b>6.04%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-4 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 2 – minimum capital values, 2017/18<sup>a</sup>

Local Government Area	Minimum NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$8.68	0.02%	0.02%	0.02%	0.02%
Cleve	\$2.63	0.00%	0.01%	0.01%	0.01%
Elliston	\$3.68	0.01%	0.01%	0.01%	0.01%
Franklin Harbour	\$15.52	0.02%	0.03%	0.03%	0.03%
Kimba	\$2.63	0.00%	0.01%	0.01%	0.01%
Lower Eyre Peninsula	\$1.32	0.00%	0.00%	0.00%	0.00%
Port Lincoln	\$6.18	0.01%	0.01%	0.01%	0.01%
Streaky Bay	\$1.50	0.00%	0.00%	0.00%	0.00%
Tumby Bay	\$5.26	0.01%	0.01%	0.01%	0.01%
Whyalla	\$7.24	0.01%	0.01%	0.01%	0.01%
Wudinna	\$1.97	0.00%	0.00%	0.00%	0.01%
<b>Total</b>	<b>\$1.32</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-5 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 2 and 4 – mean capital values, 2018/19<sup>a</sup>

Local Government Area	Mean NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$66.31	0.12%	0.14%	0.13%	0.16%
Cleve	\$52.57	0.09%	0.11%	0.11%	0.13%
Elliston	\$60.72	0.10%	0.12%	0.13%	0.16%
Franklin Harbour	\$60.15	0.09%	0.12%	0.10%	0.12%
Kimba	\$41.86	0.07%	0.08%	0.09%	0.11%
Lower Eyre Peninsula	\$90.49	0.14%	0.17%	0.17%	0.21%
Port Lincoln	\$74.33	0.12%	0.15%	0.14%	0.17%
Streaky Bay	\$63.25	0.11%	0.13%	0.13%	0.16%
Tumby Bay	\$76.90	0.12%	0.16%	0.15%	0.18%
Whyalla	\$51.82	0.07%	0.09%	0.07%	0.10%
Wudinna	\$38.00	0.06%	0.07%	0.08%	0.10%
<b>Total</b>	<b>\$63.04</b>	<b>0.10%</b>	<b>0.12%</b>	<b>0.11%</b>	<b>0.13%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-6 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 2 and 4 – median capital values, 2018/19<sup>a</sup>

Local Government Area	Median NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$62.29	0.11%	0.13%	0.12%	0.15%
Cleve	\$51.46	0.09%	0.11%	0.11%	0.13%
Elliston	\$62.29	0.10%	0.13%	0.14%	0.16%
Franklin Harbour	\$55.52	0.08%	0.11%	0.09%	0.11%
Kimba	\$37.92	0.06%	0.07%	0.08%	0.10%
Lower Eyre Peninsula	\$86.67	0.13%	0.17%	0.17%	0.20%
Port Lincoln	\$67.71	0.11%	0.14%	0.12%	0.15%
Streaky Bay	\$60.94	0.10%	0.13%	0.13%	0.15%
Tumby Bay	\$73.13	0.12%	0.15%	0.14%	0.17%
Whyalla	\$45.77	0.06%	0.08%	0.07%	0.08%
Wudinna	\$36.02	0.06%	0.07%	0.08%	0.09%
<b>Total</b>	<b>\$58.16</b>	<b>0.09%</b>	<b>0.11%</b>	<b>0.10%</b>	<b>0.12%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-7 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 2 and 4 – maximum capital values, 2018/19<sup>a</sup>

Local Government Area	Maximum NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$433.34	0.76%	0.94%	0.85%	1.03%
Cleve	\$426.56	0.72%	0.89%	0.88%	1.06%
Elliston	\$230.21	0.38%	0.47%	0.50%	0.59%
Franklin Harbour	\$284.38	0.43%	0.55%	0.46%	0.58%
Kimba	\$704.17	1.11%	1.38%	1.49%	1.78%
Lower Eyre Peninsula	\$413.02	0.63%	0.79%	0.80%	0.97%
Port Lincoln	\$1,810.36	2.96%	3.73%	3.32%	4.08%
Streaky Bay	\$284.38	0.49%	0.61%	0.58%	0.70%
Tumby Bay	\$277.61	0.45%	0.56%	0.53%	0.65%
Whyalla	\$2,979.18	4.22%	5.46%	4.29%	5.48%
Wudinna	\$130.00	0.20%	0.25%	0.28%	0.34%
<b>Total</b>	<b>\$2,979.18</b>	<b>4.59%</b>	<b>5.83%</b>	<b>4.99%</b>	<b>6.22%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-8 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 2 and 4 – minimum capital values, 2018/19<sup>a</sup>

Local Government Area	Minimum NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$8.94	0.02%	0.02%	0.02%	0.02%
Cleve	\$2.71	0.00%	0.01%	0.01%	0.01%
Elliston	\$3.79	0.01%	0.01%	0.01%	0.01%
Franklin Harbour	\$15.98	0.02%	0.03%	0.03%	0.03%
Kimba	\$2.71	0.00%	0.01%	0.01%	0.01%
Lower Eyre Peninsula	\$1.35	0.00%	0.00%	0.00%	0.00%
Port Lincoln	\$6.36	0.01%	0.01%	0.01%	0.01%
Streaky Bay	\$1.54	0.00%	0.00%	0.00%	0.00%
Tumby Bay	\$5.42	0.01%	0.01%	0.01%	0.01%
Whyalla	\$7.45	0.01%	0.01%	0.01%	0.01%
Wudinna	\$2.03	0.00%	0.00%	0.00%	0.01%
<b>Total</b>	<b>\$1.35</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-9 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 3 – mean site values, 2017/18<sup>a</sup>

Local Government Area	Mean NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$34.20	0.06%	0.07%	0.07%	0.08%
Cleve	\$28.25	0.05%	0.06%	0.06%	0.07%
Elliston	\$51.60	0.08%	0.11%	0.11%	0.13%
Franklin Harbour	\$42.11	0.06%	0.08%	0.07%	0.09%
Kimba	\$20.25	0.03%	0.04%	0.04%	0.05%
Lower Eyre Peninsula	\$68.92	0.10%	0.13%	0.13%	0.16%
Port Lincoln	\$56.94	0.09%	0.12%	0.10%	0.13%
Streaky Bay	\$42.45	0.07%	0.09%	0.09%	0.10%
Tumby Bay	\$62.39	0.10%	0.13%	0.12%	0.14%
Whyalla	\$36.60	0.05%	0.07%	0.05%	0.07%
Wudinna	\$16.49	0.03%	0.03%	0.04%	0.04%
<b>Total</b>	<b>\$45.32</b>	<b>0.07%</b>	<b>0.09%</b>	<b>0.08%</b>	<b>0.09%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-10 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 3 – median site values, 2017/18<sup>a</sup>

Local Government Area	Median NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$7.69	0.01%	0.02%	0.02%	0.02%
Cleve	\$18.72	0.03%	0.04%	0.04%	0.05%
Elliston	\$76.41	0.12%	0.16%	0.17%	0.20%
Franklin Harbour	\$30.77	0.05%	0.06%	0.05%	0.06%
Kimba	\$19.74	0.03%	0.04%	0.04%	0.05%
Lower Eyre Peninsula	\$79.49	0.12%	0.15%	0.15%	0.19%
Port Lincoln	\$34.87	0.06%	0.07%	0.06%	0.08%
Streaky Bay	\$17.18	0.03%	0.04%	0.04%	0.04%
Tumby Bay	\$57.95	0.09%	0.12%	0.11%	0.13%
Whyalla	\$33.33	0.05%	0.06%	0.05%	0.06%
Wudinna	\$25.64	0.04%	0.05%	0.06%	0.07%
<b>Total</b>	<b>\$36.53</b>	<b>0.06%</b>	<b>0.07%</b>	<b>0.06%</b>	<b>0.08%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-11 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 3 – maximum site values, 2017/18<sup>a</sup>

Local Government Area	Maximum NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$235.89	0.41%	0.51%	0.46%	0.56%
Cleve	\$107.69	0.18%	0.22%	0.22%	0.27%
Elliston	\$192.30	0.31%	0.39%	0.42%	0.50%
Franklin Harbour	\$102.56	0.16%	0.20%	0.17%	0.21%
Kimba	\$97.43	0.15%	0.19%	0.21%	0.25%
Lower Eyre Peninsula	\$256.40	0.39%	0.49%	0.49%	0.60%
Port Lincoln	\$512.81	0.84%	1.06%	0.94%	1.15%
Streaky Bay	\$143.59	0.25%	0.31%	0.29%	0.35%
Tumby Bay	\$251.28	0.41%	0.51%	0.48%	0.58%
Whyalla	\$384.61	0.54%	0.70%	0.55%	0.71%
Wudinna	\$58.97	0.09%	0.11%	0.13%	0.15%
<b>Total</b>	<b>\$512.81</b>	<b>0.79%</b>	<b>1.00%</b>	<b>0.86%</b>	<b>1.07%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-12 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 3 – minimum site values, 2017/18<sup>a</sup>

Local Government Area	Minimum NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$0.05	0.00%	0.00%	0.00%	0.00%
Cleve	\$0.05	0.00%	0.00%	0.00%	0.00%
Elliston	\$0.15	0.00%	0.00%	0.00%	0.00%
Franklin Harbour	\$2.51	0.00%	0.00%	0.00%	0.01%
Kimba	\$0.21	0.00%	0.00%	0.00%	0.00%
Lower Eyre Peninsula	\$1.03	0.00%	0.00%	0.00%	0.00%
Port Lincoln	\$3.18	0.01%	0.01%	0.01%	0.01%
Streaky Bay	\$0.15	0.00%	0.00%	0.00%	0.00%
Tumby Bay	\$1.13	0.00%	0.00%	0.00%	0.00%
Whyalla	\$2.73	0.00%	0.00%	0.00%	0.01%
Wudinna	\$0.05	0.00%	0.00%	0.00%	0.00%
<b>Total</b>	<b>\$0.05</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-13 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 3 – mean site values, 2018/19<sup>a</sup>

Local Government Area	Mean NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$35.21	0.06%	0.08%	0.07%	0.08%
Cleve	\$29.09	0.05%	0.06%	0.06%	0.07%
Elliston	\$53.12	0.09%	0.11%	0.12%	0.14%
Franklin Harbour	\$43.35	0.07%	0.08%	0.07%	0.09%
Kimba	\$20.85	0.03%	0.04%	0.04%	0.05%
Lower Eyre Peninsula	\$70.94	0.11%	0.14%	0.14%	0.17%
Port Lincoln	\$58.62	0.10%	0.12%	0.11%	0.13%
Streaky Bay	\$43.70	0.07%	0.09%	0.09%	0.11%
Tumby Bay	\$64.22	0.10%	0.13%	0.12%	0.15%
Whyalla	\$37.68	0.05%	0.07%	0.05%	0.07%
Wudinna	\$16.97	0.03%	0.03%	0.04%	0.04%
<b>Total</b>	<b>\$46.65</b>	<b>0.07%</b>	<b>0.09%</b>	<b>0.08%</b>	<b>0.10%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-14 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 3 – median site values, 2018/19<sup>a</sup>

Local Government Area	Median NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$7.92	0.01%	0.02%	0.02%	0.02%
Cleve	\$19.27	0.03%	0.04%	0.04%	0.05%
Elliston	\$78.66	0.13%	0.16%	0.17%	0.20%
Franklin Harbour	\$31.67	0.05%	0.06%	0.05%	0.06%
Kimba	\$20.32	0.03%	0.04%	0.04%	0.05%
Lower Eyre Peninsula	\$81.82	0.12%	0.16%	0.16%	0.19%
Port Lincoln	\$35.90	0.06%	0.07%	0.07%	0.08%
Streaky Bay	\$17.68	0.03%	0.04%	0.04%	0.04%
Tumby Bay	\$59.65	0.10%	0.12%	0.11%	0.14%
Whyalla	\$34.31	0.05%	0.06%	0.05%	0.06%
Wudinna	\$26.39	0.04%	0.05%	0.06%	0.07%
<b>Total</b>	<b>\$37.60</b>	<b>0.06%</b>	<b>0.07%</b>	<b>0.06%</b>	<b>0.08%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-15 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 3 – maximum site values, 2018/19<sup>a</sup>

Local Government Area	Maximum NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$242.83	0.43%	0.52%	0.48%	0.58%
Cleve	\$110.86	0.19%	0.23%	0.23%	0.27%
Elliston	\$197.96	0.32%	0.41%	0.43%	0.51%
Franklin Harbour	\$105.58	0.16%	0.20%	0.17%	0.22%
Kimba	\$100.30	0.16%	0.20%	0.21%	0.25%
Lower Eyre Peninsula	\$263.95	0.40%	0.51%	0.51%	0.62%
Port Lincoln	\$527.89	0.86%	1.09%	0.97%	1.19%
Streaky Bay	\$147.81	0.25%	0.31%	0.30%	0.36%
Tumby Bay	\$258.67	0.42%	0.52%	0.49%	0.60%
Whyalla	\$395.92	0.56%	0.73%	0.57%	0.73%
Wudinna	\$60.71	0.09%	0.12%	0.13%	0.16%
<b>Total</b>	<b>\$527.89</b>	<b>0.81%</b>	<b>1.03%</b>	<b>0.88%</b>	<b>1.10%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.



Appendix Table 2-16 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 3 – minimum site values, 2018/19<sup>a</sup>

Local Government Area	Minimum NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$0.05	0.00%	0.00%	0.00%	0.00%
Cleve	\$0.05	0.00%	0.00%	0.00%	0.00%
Elliston	\$0.16	0.00%	0.00%	0.00%	0.00%
Franklin Harbour	\$2.59	0.00%	0.00%	0.00%	0.01%
Kimba	\$0.21	0.00%	0.00%	0.00%	0.00%
Lower Eyre Peninsula	\$1.06	0.00%	0.00%	0.00%	0.00%
Port Lincoln	\$3.27	0.01%	0.01%	0.01%	0.01%
Streaky Bay	\$0.16	0.00%	0.00%	0.00%	0.00%
Tumby Bay	\$1.16	0.00%	0.00%	0.00%	0.00%
Whyalla	\$2.81	0.00%	0.01%	0.00%	0.01%
Wudinna	\$0.05	0.00%	0.00%	0.00%	0.00%
<b>Total</b>	<b>\$0.05</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-17 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 4 – mean capital values, 2017/18<sup>a</sup>

Local Government Area	Mean NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$59.21	0.10%	0.13%	0.12%	0.14%
Cleve	\$46.93	0.08%	0.10%	0.10%	0.12%
Elliston	\$54.22	0.09%	0.11%	0.12%	0.14%
Franklin Harbour	\$53.70	0.08%	0.10%	0.09%	0.11%
Kimba	\$37.38	0.06%	0.07%	0.08%	0.09%
Lower Eyre Peninsula	\$80.79	0.12%	0.15%	0.16%	0.19%
Port Lincoln	\$66.37	0.11%	0.14%	0.12%	0.15%
Streaky Bay	\$56.47	0.10%	0.12%	0.12%	0.14%
Tumby Bay	\$68.66	0.11%	0.14%	0.13%	0.16%
Whyalla	\$46.26	0.07%	0.08%	0.07%	0.09%
Wudinna	\$33.93	0.05%	0.07%	0.07%	0.09%
<b>Total</b>	<b>\$56.28</b>	<b>0.09%</b>	<b>0.11%</b>	<b>0.09%</b>	<b>0.12%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-18 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 4 – median capital values, 2017/18<sup>a</sup>

Local Government Area	Median NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$55.62	0.10%	0.12%	0.11%	0.13%
Cleve	\$45.95	0.08%	0.10%	0.10%	0.11%
Elliston	\$55.62	0.09%	0.11%	0.12%	0.14%
Franklin Harbour	\$49.57	0.08%	0.10%	0.08%	0.10%
Kimba	\$33.85	0.05%	0.07%	0.07%	0.09%
Lower Eyre Peninsula	\$77.38	0.12%	0.15%	0.15%	0.18%
Port Lincoln	\$60.45	0.10%	0.12%	0.11%	0.14%
Streaky Bay	\$54.41	0.09%	0.12%	0.11%	0.13%
Tumby Bay	\$65.29	0.11%	0.13%	0.12%	0.15%
Whyalla	\$40.87	0.06%	0.07%	0.06%	0.08%
Wudinna	\$32.16	0.05%	0.06%	0.07%	0.08%
<b>Total</b>	<b>\$51.92</b>	<b>0.08%</b>	<b>0.10%</b>	<b>0.09%</b>	<b>0.11%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-19 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 4 – maximum capital values, 2017/18<sup>a</sup>

Local Government Area	Maximum NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$386.91	0.68%	0.83%	0.76%	0.92%
Cleve	\$380.86	0.64%	0.79%	0.79%	0.94%
Elliston	\$205.54	0.34%	0.42%	0.45%	0.53%
Franklin Harbour	\$253.91	0.39%	0.49%	0.41%	0.52%
Kimba	\$628.72	0.99%	1.23%	1.33%	1.59%
Lower Eyre Peninsula	\$368.77	0.56%	0.71%	0.71%	0.86%
Port Lincoln	\$1,616.39	2.65%	3.33%	2.97%	3.64%
Streaky Bay	\$253.91	0.43%	0.54%	0.52%	0.63%
Tumby Bay	\$247.86	0.40%	0.50%	0.47%	0.58%
Whyalla	\$2,659.99	3.77%	4.87%	3.83%	4.90%
Wudinna	\$116.07	0.18%	0.22%	0.25%	0.30%
<b>Total</b>	<b>\$2,659.99</b>	<b>4.10%</b>	<b>5.21%</b>	<b>4.45%</b>	<b>5.56%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-20 Impact of Division 1 Levy on average personal income, by LGA for Option 1, Scenario 4 – minimum capital values, 2017/18<sup>a</sup>

Local Government Area	Minimum NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$7.98	0.01%	0.02%	0.02%	0.02%
Cleve	\$2.42	0.00%	0.01%	0.01%	0.01%
Elliston	\$3.39	0.01%	0.01%	0.01%	0.01%
Franklin Harbour	\$14.27	0.02%	0.03%	0.02%	0.03%
Kimba	\$2.42	0.00%	0.00%	0.01%	0.01%
Lower Eyre Peninsula	\$1.21	0.00%	0.00%	0.00%	0.00%
Port Lincoln	\$5.68	0.01%	0.01%	0.01%	0.01%
Streaky Bay	\$1.38	0.00%	0.00%	0.00%	0.00%
Tumby Bay	\$4.84	0.01%	0.01%	0.01%	0.01%
Whyalla	\$6.65	0.01%	0.01%	0.01%	0.01%
Wudinna	\$1.81	0.00%	0.00%	0.00%	0.00%
<b>Total</b>	<b>\$1.21</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-21 Impact of Division 1 Levy on average person income, by LGA for Option 2, Scenario 1, 2017/18<sup>a</sup>

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$81.54	0.14%	0.18%	0.16%	0.19%
Cleve	\$81.54	0.14%	0.17%	0.17%	0.20%
Elliston	\$81.54	0.13%	0.17%	0.18%	0.21%
Franklin Harbour	\$81.54	0.12%	0.16%	0.13%	0.17%
Kimba	\$81.54	0.13%	0.16%	0.17%	0.21%
Lower Eyre Peninsula	\$81.54	0.12%	0.16%	0.16%	0.19%
Port Lincoln	\$81.54	0.13%	0.17%	0.15%	0.18%
Streaky Bay	\$81.54	0.14%	0.17%	0.17%	0.20%
Tumby Bay	\$81.54	0.13%	0.17%	0.16%	0.19%
Whyalla	\$81.54	0.12%	0.15%	0.12%	0.15%
Wudinna	\$81.54	0.13%	0.16%	0.18%	0.21%
<b>Total</b>	<b>\$81.54</b>	<b>0.13%</b>	<b>0.16%</b>	<b>0.14%</b>	<b>0.17%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-22 Impact of Division 1 Levy on average person income, by LGA for Option 2, Scenario 1 and 5, 2018/19<sup>a</sup>

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$83.94	0.15%	0.18%	0.16%	0.20%
Cleve	\$83.94	0.14%	0.18%	0.17%	0.21%
Elliston	\$83.94	0.14%	0.17%	0.18%	0.22%
Franklin Harbour	\$83.94	0.13%	0.16%	0.14%	0.17%
Kimba	\$83.94	0.13%	0.16%	0.18%	0.21%
Lower Eyre Peninsula	\$83.94	0.13%	0.16%	0.16%	0.20%
Port Lincoln	\$83.94	0.14%	0.17%	0.15%	0.19%
Streaky Bay	\$83.94	0.14%	0.18%	0.17%	0.21%
Tumby Bay	\$83.94	0.14%	0.17%	0.16%	0.20%
Whyalla	\$83.94	0.12%	0.15%	0.12%	0.15%
Wudinna	\$83.94	0.13%	0.16%	0.18%	0.22%
<b>Total</b>	<b>\$83.94</b>	<b>0.13%</b>	<b>0.16%</b>	<b>0.14%</b>	<b>0.18%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-23 Impact of Division 1 Levy on average person income, by LGA for Option 2, Scenario 5, 2017/18<sup>a</sup>

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$79.44	0.14%	0.17%	0.16%	0.19%
Cleve	\$79.44	0.13%	0.17%	0.16%	0.20%
Elliston	\$79.44	0.13%	0.16%	0.17%	0.20%
Franklin Harbour	\$79.44	0.12%	0.15%	0.13%	0.16%
Kimba	\$79.44	0.12%	0.16%	0.17%	0.20%
Lower Eyre Peninsula	\$79.44	0.12%	0.15%	0.15%	0.19%
Port Lincoln	\$79.44	0.13%	0.16%	0.15%	0.18%
Streaky Bay	\$79.44	0.14%	0.17%	0.16%	0.20%
Tumby Bay	\$79.44	0.13%	0.16%	0.15%	0.18%
Whyalla	\$79.44	0.11%	0.15%	0.11%	0.15%
Wudinna	\$79.44	0.12%	0.15%	0.17%	0.21%
<b>Total</b>	<b>\$79.44</b>	<b>0.12%</b>	<b>0.16%</b>	<b>0.13%</b>	<b>0.17%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-24 Impact of Division 1 Levy on average person income, by LGA for Option 3, Scenario 6, 2017/18 <sup>a</sup>

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$69.98	0.12%	0.15%	0.14%	0.17%
Cleve	\$69.98	0.12%	0.15%	0.14%	0.17%
Elliston	\$69.98	0.11%	0.14%	0.15%	0.18%
Franklin Harbour	\$69.98	0.11%	0.13%	0.11%	0.14%
Kimba	\$69.98	0.11%	0.14%	0.15%	0.18%
Lower Eyre Peninsula	\$69.98	0.11%	0.13%	0.13%	0.16%
Port Lincoln	\$69.98	0.11%	0.14%	0.13%	0.16%
Streaky Bay	\$69.98	0.12%	0.15%	0.14%	0.17%
Tumby Bay	\$69.98	0.11%	0.14%	0.13%	0.16%
Whyalla	\$69.98	0.10%	0.13%	0.10%	0.13%
Wudinna	\$69.98	0.11%	0.14%	0.15%	0.18%
<b>Total</b>	<b>\$69.98</b>	<b>0.11%</b>	<b>0.14%</b>	<b>0.12%</b>	<b>0.15%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-25 Impact of Division 1 Levy on average person income, by LGA for Option 3, Scenario 6, 2018/19 <sup>a</sup>

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$72.04	0.13%	0.16%	0.14%	0.17%
Cleve	\$72.04	0.12%	0.15%	0.15%	0.18%
Elliston	\$72.04	0.12%	0.15%	0.16%	0.19%
Franklin Harbour	\$72.04	0.11%	0.14%	0.12%	0.15%
Kimba	\$72.04	0.11%	0.14%	0.15%	0.18%
Lower Eyre Peninsula	\$72.04	0.11%	0.14%	0.14%	0.17%
Port Lincoln	\$72.04	0.12%	0.15%	0.13%	0.16%
Streaky Bay	\$72.04	0.12%	0.15%	0.15%	0.18%
Tumby Bay	\$72.04	0.12%	0.15%	0.14%	0.17%
Whyalla	\$72.04	0.10%	0.13%	0.10%	0.13%
Wudinna	\$72.04	0.11%	0.14%	0.16%	0.19%
<b>Total</b>	<b>\$72.04</b>	<b>0.11%</b>	<b>0.14%</b>	<b>0.12%</b>	<b>0.15%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-26 Impact of Division 1 Levy on average person income, by LGA for Option 3, Scenario 7, 2017/18 <sup>a</sup>

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$51.73	0.09%	0.11%	0.10%	0.12%
Cleve	\$51.73	0.09%	0.11%	0.11%	0.13%
Elliston	\$51.73	0.08%	0.11%	0.11%	0.13%
Franklin Harbour	\$51.73	0.08%	0.10%	0.08%	0.11%
Kimba	\$51.73	0.08%	0.10%	0.11%	0.13%
Lower Eyre Peninsula	\$51.73	0.08%	0.10%	0.10%	0.12%
Port Lincoln	\$51.73	0.08%	0.11%	0.09%	0.12%
Streaky Bay	\$51.73	0.09%	0.11%	0.11%	0.13%
Tumby Bay	\$51.73	0.08%	0.10%	0.10%	0.12%
Whyalla	\$51.73	0.07%	0.09%	0.07%	0.10%
Wudinna	\$51.73	0.08%	0.10%	0.11%	0.13%
<b>Total</b>	<b>\$51.73</b>	<b>0.08%</b>	<b>0.10%</b>	<b>0.09%</b>	<b>0.11%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-27 Impact of Division 1 Levy on average person income, by LGA for Option 3, Scenario 7, 2018/19 <sup>a</sup>

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of mean taxable income	Levy as a % of mean after tax income	Levy as a % of mean wages & salaries (gross)	Levy as a % of mean wages & salaries (net)
Ceduna	\$53.25	0.09%	0.11%	0.10%	0.13%
Cleve	\$53.25	0.09%	0.11%	0.11%	0.13%
Elliston	\$53.25	0.09%	0.11%	0.12%	0.14%
Franklin Harbour	\$53.25	0.08%	0.10%	0.09%	0.11%
Kimba	\$53.25	0.08%	0.10%	0.11%	0.13%
Lower Eyre Peninsula	\$53.25	0.08%	0.10%	0.10%	0.12%
Port Lincoln	\$53.25	0.09%	0.11%	0.10%	0.12%
Streaky Bay	\$53.25	0.09%	0.11%	0.11%	0.13%
Tumby Bay	\$53.25	0.09%	0.11%	0.10%	0.12%
Whyalla	\$53.25	0.08%	0.10%	0.08%	0.10%
Wudinna	\$53.25	0.08%	0.10%	0.12%	0.14%
<b>Total</b>	<b>\$53.25</b>	<b>0.08%</b>	<b>0.10%</b>	<b>0.09%</b>	<b>0.11%</b>

<sup>a</sup> See footnotes for Appendix Table 2-1

Source: ATO, SAILIS and EconSearch analysis.

## Low Personal Income

Appendix Table 2-28 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 2 – mean capital values, 2017/18

Local Government Area	Mean NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples <sup>a</sup>	full age pension for singles <sup>b</sup>	\$41,600 <sup>c</sup>	\$31,200 <sup>c</sup>
Ceduna	\$64.42	0.19%	0.29%	36%	24%
Cleve	\$51.07	0.15%	0.23%	40%	30%
Elliston	\$58.99	0.17%	0.26%	50%	36%
Franklin Harbour	\$58.43	0.17%	0.26%	47%	35%
Kimba	\$40.67	0.12%	0.18%	38%	29%
Lower Eyre Peninsula	\$87.90	0.26%	0.39%	36%	27%
Port Lincoln	\$72.21	0.21%	0.32%	43%	31%
Streaky Bay	\$61.44	0.18%	0.27%	47%	34%
Tumby Bay	\$74.70	0.22%	0.33%	51%	39%
Whyalla	\$50.34	0.15%	0.23%	44%	34%
Wudinna	\$36.91	0.11%	0.17%	39%	30%
<b>Total</b>	<b>\$61.24</b>	<b>0.18%</b>	<b>0.27%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> Full age pension for couples as at 16 September 2015 was \$1,297 per fortnight (combined) or \$33,717 per annum (combined).

<sup>b</sup> Full age pension for singles as at 16 September 2015 was \$860 per fortnight or \$22,365 per annum.

<sup>c</sup> Derived from income distribution reported in 2011 Population Census. These income figures represent the maximum amounts of the annual income bands that the full age pension for couples and for singles is in.

Source: ABS, Centrelink and EconSearch analysis.

Appendix Table 2-29 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 2 – median capital values, 2017/18<sup>a</sup>

Local Government Area	Median NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$60.51	0.18%	0.27%	36%	24%
Cleve	\$49.99	0.15%	0.22%	40%	30%
Elliston	\$60.51	0.18%	0.27%	50%	36%
Franklin Harbour	\$53.93	0.16%	0.24%	47%	35%
Kimba	\$36.83	0.11%	0.16%	38%	29%
Lower Eyre Peninsula	\$84.19	0.25%	0.38%	36%	27%
Port Lincoln	\$65.77	0.20%	0.29%	43%	31%
Streaky Bay	\$59.20	0.18%	0.26%	47%	34%
Tumby Bay	\$71.04	0.21%	0.32%	51%	39%
Whyalla	\$44.46	0.13%	0.20%	44%	34%
Wudinna	\$34.99	0.10%	0.16%	39%	30%
<b>Total</b>	<b>\$56.49</b>	<b>0.17%</b>	<b>0.25%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-30 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 2 – maximum capital values, 2017/18<sup>a</sup>

Local Government Area	Maximum NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$420.95	1.25%	1.88%	36%	24%
Cleve	\$414.38	1.23%	1.85%	40%	30%
Elliston	\$223.63	0.66%	1.00%	50%	36%
Franklin Harbour	\$276.25	0.82%	1.24%	47%	35%
Kimba	\$684.05	2.03%	3.06%	38%	29%
Lower Eyre Peninsula	\$401.22	1.19%	1.79%	36%	27%
Port Lincoln	\$1,758.64	5.22%	7.86%	43%	31%
Streaky Bay	\$276.25	0.82%	1.24%	47%	34%
Tumby Bay	\$269.67	0.80%	1.21%	51%	39%
Whyalla	\$2,894.06	8.58%	12.94%	44%	34%
Wudinna	\$126.29	0.37%	0.56%	39%	30%
<b>Total</b>	<b>\$2,894.06</b>	<b>8.58%</b>	<b>12.94%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.



Appendix Table 2-31 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 2 – minimum capital values, 2017/18<sup>a</sup>

Local Government Area	Minimum NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$8.68	0.03%	0.04%	36%	24%
Cleve	\$2.63	0.01%	0.01%	40%	30%
Elliston	\$3.68	0.01%	0.02%	50%	36%
Franklin Harbour	\$15.52	0.05%	0.07%	47%	35%
Kimba	\$2.63	0.01%	0.01%	38%	29%
Lower Eyre Peninsula	\$1.32	0.00%	0.01%	36%	27%
Port Lincoln	\$6.18	0.02%	0.03%	43%	31%
Streaky Bay	\$1.50	0.00%	0.01%	47%	34%
Tumby Bay	\$5.26	0.02%	0.02%	51%	39%
Whyalla	\$7.24	0.02%	0.03%	44%	34%
Wudinna	\$1.97	0.01%	0.01%	39%	30%
<b>Total</b>	<b>\$1.32</b>	<b>0.00%</b>	<b>0.01%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-32 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 2 and 4 – mean capital values, 2018/19<sup>a</sup>

Local Government Area	Mean NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$66.31	0.20%	0.30%	36%	24%
Cleve	\$52.57	0.16%	0.24%	40%	30%
Elliston	\$60.72	0.18%	0.27%	50%	36%
Franklin Harbour	\$60.15	0.18%	0.27%	47%	35%
Kimba	\$41.86	0.12%	0.19%	38%	29%
Lower Eyre Peninsula	\$90.49	0.27%	0.40%	36%	27%
Port Lincoln	\$74.33	0.22%	0.33%	43%	31%
Streaky Bay	\$63.25	0.19%	0.28%	47%	34%
Tumby Bay	\$76.90	0.23%	0.34%	51%	39%
Whyalla	\$51.82	0.15%	0.23%	44%	34%
Wudinna	\$38.00	0.11%	0.17%	39%	30%
<b>Total</b>	<b>\$63.04</b>	<b>0.19%</b>	<b>0.28%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-33 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 2 and 4 – median capital values, 2018/19<sup>a</sup>

Local Government Area	Median NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$62.29	0.18%	0.28%	36%	24%
Cleve	\$51.46	0.15%	0.23%	40%	30%
Elliston	\$62.29	0.18%	0.28%	50%	36%
Franklin Harbour	\$55.52	0.16%	0.25%	47%	35%
Kimba	\$37.92	0.11%	0.17%	38%	29%
Lower Eyre Peninsula	\$86.67	0.26%	0.39%	36%	27%
Port Lincoln	\$67.71	0.20%	0.30%	43%	31%
Streaky Bay	\$60.94	0.18%	0.27%	47%	34%
Tumby Bay	\$73.13	0.22%	0.33%	51%	39%
Whyalla	\$45.77	0.14%	0.20%	44%	34%
Wudinna	\$36.02	0.11%	0.16%	39%	30%
<b>Total</b>	<b>\$58.16</b>	<b>0.17%</b>	<b>0.26%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-34 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 2 and 4 – maximum capital values, 2018/19<sup>a</sup>

Local Government Area	Maximum NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$433.34	1.29%	1.94%	36%	30%
Cleve	\$426.56	1.27%	1.91%	40%	36%
Elliston	\$230.21	0.68%	1.03%	50%	35%
Franklin Harbour	\$284.38	0.84%	1.27%	47%	29%
Kimba	\$704.17	2.09%	3.15%	38%	27%
Lower Eyre Peninsula	\$413.02	1.22%	1.85%	36%	31%
Port Lincoln	\$1,810.36	5.37%	8.09%	43%	34%
Streaky Bay	\$284.38	0.84%	1.27%	47%	39%
Tumby Bay	\$277.61	0.82%	1.24%	51%	34%
Whyalla	\$2,979.18	8.84%	13.32%	44%	30%
Wudinna	\$130.00	0.39%	0.58%	39%	32%
<b>Total</b>	<b>\$2,979.18</b>	<b>8.84%</b>	<b>13.32%</b>	<b>43%</b>	<b>0%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-35 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 2 and 4 – minimum capital values, 2018/19<sup>a</sup>

Local Government Area	Minimum NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$8.94	0.03%	0.04%	36%	24%
Cleve	\$2.71	0.01%	0.01%	40%	30%
Elliston	\$3.79	0.01%	0.02%	50%	36%
Franklin Harbour	\$15.98	0.05%	0.07%	47%	35%
Kimba	\$2.71	0.01%	0.01%	38%	29%
Lower Eyre Peninsula	\$1.35	0.00%	0.01%	36%	27%
Port Lincoln	\$6.36	0.02%	0.03%	43%	31%
Streaky Bay	\$1.54	0.00%	0.01%	47%	34%
Tumby Bay	\$5.42	0.02%	0.02%	51%	39%
Whyalla	\$7.45	0.02%	0.03%	44%	34%
Wudinna	\$2.03	0.01%	0.01%	39%	30%
<b>Total</b>	<b>\$1.35</b>	<b>0.00%</b>	<b>0.01%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-36 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 3 – mean site values, 2017/18<sup>a</sup>

Local Government Area	Mean NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$34.20	0.10%	0.15%	36%	24%
Cleve	\$28.25	0.08%	0.13%	40%	30%
Elliston	\$51.60	0.15%	0.23%	50%	36%
Franklin Harbour	\$42.11	0.12%	0.19%	47%	35%
Kimba	\$20.25	0.06%	0.09%	38%	29%
Lower Eyre Peninsula	\$68.92	0.20%	0.31%	36%	27%
Port Lincoln	\$56.94	0.17%	0.25%	43%	31%
Streaky Bay	\$42.45	0.13%	0.19%	47%	34%
Tumby Bay	\$62.39	0.19%	0.28%	51%	39%
Whyalla	\$36.60	0.11%	0.16%	44%	34%
Wudinna	\$16.49	0.05%	0.07%	39%	30%
<b>Total</b>	<b>\$45.32</b>	<b>0.13%</b>	<b>0.20%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-37 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 3 – median site values, 2017/18<sup>a</sup>

Local Government Area	Median NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$7.69	0.02%	0.03%	36%	24%
Cleve	\$18.72	0.06%	0.08%	40%	30%
Elliston	\$76.41	0.23%	0.34%	50%	36%
Franklin Harbour	\$30.77	0.09%	0.14%	47%	35%
Kimba	\$19.74	0.06%	0.09%	38%	29%
Lower Eyre Peninsula	\$79.49	0.24%	0.36%	36%	27%
Port Lincoln	\$34.87	0.10%	0.16%	43%	31%
Streaky Bay	\$17.18	0.05%	0.08%	47%	34%
Tumby Bay	\$57.95	0.17%	0.26%	51%	39%
Whyalla	\$33.33	0.10%	0.15%	44%	34%
Wudinna	\$25.64	0.08%	0.11%	39%	30%
<b>Total</b>	<b>\$36.53</b>	<b>0.11%</b>	<b>0.16%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-38 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 3 – maximum site values, 2017/18<sup>a</sup>

Local Government Area	Maximum NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$235.89	0.70%	1.05%	36%	24%
Cleve	\$107.69	0.32%	0.48%	40%	30%
Elliston	\$192.30	0.57%	0.86%	50%	36%
Franklin Harbour	\$102.56	0.30%	0.46%	47%	35%
Kimba	\$97.43	0.29%	0.44%	38%	29%
Lower Eyre Peninsula	\$256.40	0.76%	1.15%	36%	27%
Port Lincoln	\$512.81	1.52%	2.29%	43%	31%
Streaky Bay	\$143.59	0.43%	0.64%	47%	34%
Tumby Bay	\$251.28	0.75%	1.12%	51%	39%
Whyalla	\$384.61	1.14%	1.72%	44%	34%
Wudinna	\$58.97	0.17%	0.26%	39%	30%
<b>Total</b>	<b>\$512.81</b>	<b>1.52%</b>	<b>2.29%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-39 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 3 – minimum site values, 2017/18<sup>a</sup>

Local Government Area	Minimum NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$0.05	0.00%	0.00%	36%	24%
Cleve	\$0.05	0.00%	0.00%	40%	30%
Elliston	\$0.15	0.00%	0.00%	50%	36%
Franklin Harbour	\$2.51	0.01%	0.01%	47%	35%
Kimba	\$0.21	0.00%	0.00%	38%	29%
Lower Eyre Peninsula	\$1.03	0.00%	0.00%	36%	27%
Port Lincoln	\$3.18	0.01%	0.01%	43%	31%
Streaky Bay	\$0.15	0.00%	0.00%	47%	34%
Tumby Bay	\$1.13	0.00%	0.01%	51%	39%
Whyalla	\$2.73	0.01%	0.01%	44%	34%
Wudinna	\$0.05	0.00%	0.00%	39%	30%
<b>Total</b>	<b>\$0.05</b>	<b>0.00%</b>	<b>0.00%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-40 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 3 – mean site values, 2018/19<sup>a</sup>

Local Government Area	Mean NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$35.21	0.10%	0.16%	36%	24%
Cleve	\$29.09	0.09%	0.13%	40%	30%
Elliston	\$53.12	0.16%	0.24%	50%	36%
Franklin Harbour	\$43.35	0.13%	0.19%	47%	35%
Kimba	\$20.85	0.06%	0.09%	38%	29%
Lower Eyre Peninsula	\$70.94	0.21%	0.32%	36%	27%
Port Lincoln	\$58.62	0.17%	0.26%	43%	31%
Streaky Bay	\$43.70	0.13%	0.20%	47%	34%
Tumby Bay	\$64.22	0.19%	0.29%	51%	39%
Whyalla	\$37.68	0.11%	0.17%	44%	34%
Wudinna	\$16.97	0.05%	0.08%	39%	30%
<b>Total</b>	<b>\$46.65</b>	<b>0.14%</b>	<b>0.21%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-41 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 3 – median site values, 2018/19<sup>a</sup>

Local Government Area	Median NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$7.92	0.02%	0.04%	36%	24%
Cleve	\$19.27	0.06%	0.09%	40%	30%
Elliston	\$78.66	0.23%	0.35%	50%	36%
Franklin Harbour	\$31.67	0.09%	0.14%	47%	35%
Kimba	\$20.32	0.06%	0.09%	38%	29%
Lower Eyre Peninsula	\$81.82	0.24%	0.37%	36%	27%
Port Lincoln	\$35.90	0.11%	0.16%	43%	31%
Streaky Bay	\$17.68	0.05%	0.08%	47%	34%
Tumby Bay	\$59.65	0.18%	0.27%	51%	39%
Whyalla	\$34.31	0.10%	0.15%	44%	34%
Wudinna	\$26.39	0.08%	0.12%	39%	30%
<b>Total</b>	<b>\$37.60</b>	<b>0.11%</b>	<b>0.17%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-42 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 3 – maximum site values, 2018/19<sup>a</sup>

Local Government Area	Maximum NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$242.83	0.72%	1.09%	36%	30%
Cleve	\$110.86	0.33%	0.50%	40%	36%
Elliston	\$197.96	0.59%	0.89%	50%	35%
Franklin Harbour	\$105.58	0.31%	0.47%	47%	29%
Kimba	\$100.30	0.30%	0.45%	38%	27%
Lower Eyre Peninsula	\$263.95	0.78%	1.18%	36%	31%
Port Lincoln	\$527.89	1.57%	2.36%	43%	34%
Streaky Bay	\$147.81	0.44%	0.66%	47%	39%
Tumby Bay	\$258.67	0.77%	1.16%	51%	34%
Whyalla	\$395.92	1.17%	1.77%	44%	30%
Wudinna	\$60.71	0.18%	0.27%	39%	32%
<b>Total</b>	<b>\$527.89</b>	<b>1.57%</b>	<b>2.36%</b>	<b>43%</b>	<b>0%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-43 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 3 – minimum site values, 2018/19<sup>a</sup>

Local Government Area	Minimum NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$0.05	0.00%	0.00%	36%	24%
Cleve	\$0.05	0.00%	0.00%	40%	30%
Elliston	\$0.16	0.00%	0.00%	50%	36%
Franklin Harbour	\$2.59	0.01%	0.01%	47%	35%
Kimba	\$0.21	0.00%	0.00%	38%	29%
Lower Eyre Peninsula	\$1.06	0.00%	0.00%	36%	27%
Port Lincoln	\$3.27	0.01%	0.01%	43%	31%
Streaky Bay	\$0.16	0.00%	0.00%	47%	34%
Tumby Bay	\$1.16	0.00%	0.01%	51%	39%
Whyalla	\$2.81	0.01%	0.01%	44%	34%
Wudinna	\$0.05	0.00%	0.00%	39%	30%
<b>Total</b>	<b>\$0.05</b>	<b>0.00%</b>	<b>0.00%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-44 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 4 – mean capital values, 2017/18<sup>a</sup>

Local Government Area	Mean NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$59.21	0.18%	0.26%	36%	24%
Cleve	\$46.93	0.14%	0.21%	40%	30%
Elliston	\$54.22	0.16%	0.24%	50%	36%
Franklin Harbour	\$53.70	0.16%	0.24%	47%	35%
Kimba	\$37.38	0.11%	0.17%	38%	29%
Lower Eyre Peninsula	\$80.79	0.24%	0.36%	36%	27%
Port Lincoln	\$66.37	0.20%	0.30%	43%	31%
Streaky Bay	\$56.47	0.17%	0.25%	47%	34%
Tumby Bay	\$68.66	0.20%	0.31%	51%	39%
Whyalla	\$46.26	0.14%	0.21%	44%	34%
Wudinna	\$33.93	0.10%	0.15%	39%	30%
<b>Total</b>	<b>\$56.28</b>	<b>0.17%</b>	<b>0.25%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-45 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 4 – median capital values, 2017/18<sup>a</sup>

Local Government Area	Median NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$55.62	0.16%	0.25%	36%	24%
Cleve	\$45.95	0.14%	0.21%	40%	30%
Elliston	\$55.62	0.16%	0.25%	50%	36%
Franklin Harbour	\$49.57	0.15%	0.22%	47%	35%
Kimba	\$33.85	0.10%	0.15%	38%	29%
Lower Eyre Peninsula	\$77.38	0.23%	0.35%	36%	27%
Port Lincoln	\$60.45	0.18%	0.27%	43%	31%
Streaky Bay	\$54.41	0.16%	0.24%	47%	34%
Tumby Bay	\$65.29	0.19%	0.29%	51%	39%
Whyalla	\$40.87	0.12%	0.18%	44%	34%
Wudinna	\$32.16	0.10%	0.14%	39%	30%
<b>Total</b>	<b>\$51.92</b>	<b>0.15%</b>	<b>0.23%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-46 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 4 – maximum capital values, 2017/18<sup>a</sup>

Local Government Area	Maximum NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$386.91	1.15%	1.73%	36%	24%
Cleve	\$380.86	1.13%	1.70%	40%	30%
Elliston	\$205.54	0.61%	0.92%	50%	36%
Franklin Harbour	\$253.91	0.75%	1.14%	47%	35%
Kimba	\$628.72	1.86%	2.81%	38%	29%
Lower Eyre Peninsula	\$368.77	1.09%	1.65%	36%	27%
Port Lincoln	\$1,616.39	4.79%	7.23%	43%	31%
Streaky Bay	\$253.91	0.75%	1.14%	47%	34%
Tumby Bay	\$247.86	0.74%	1.11%	51%	39%
Whyalla	\$2,659.99	7.89%	11.89%	44%	34%
Wudinna	\$116.07	0.34%	0.52%	39%	30%
<b>Total</b>	<b>\$2,659.99</b>	<b>7.89%</b>	<b>11.89%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.



Appendix Table 2-47 Impact of Division 1 Levy on low personal income, by LGA for Option 1, Scenario 4 – minimum capital values, 2017/18<sup>a</sup>

Local Government Area	Minimum NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$7.98	0.02%	0.04%	36%	24%
Cleve	\$2.42	0.01%	0.01%	40%	30%
Elliston	\$3.39	0.01%	0.02%	50%	36%
Franklin Harbour	\$14.27	0.04%	0.06%	47%	35%
Kimba	\$2.42	0.01%	0.01%	38%	29%
Lower Eyre Peninsula	\$1.21	0.00%	0.01%	36%	27%
Port Lincoln	\$5.68	0.02%	0.03%	43%	31%
Streaky Bay	\$1.38	0.00%	0.01%	47%	34%
Tumby Bay	\$4.84	0.01%	0.02%	51%	39%
Whyalla	\$6.65	0.02%	0.03%	44%	34%
Wudinna	\$1.81	0.01%	0.01%	39%	30%
<b>Total</b>	<b>\$1.21</b>	<b>0.00%</b>	<b>0.01%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-48 Impact of Division 1 Levy on low person income, by LGA for Option 2, Scenario 1, 2017/18<sup>a</sup>

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$81.54	0.24%	0.36%	36%	24%
Cleve	\$81.54	0.24%	0.36%	40%	30%
Elliston	\$81.54	0.24%	0.36%	50%	36%
Franklin Harbour	\$81.54	0.24%	0.36%	47%	35%
Kimba	\$81.54	0.24%	0.36%	38%	29%
Lower Eyre Peninsula	\$81.54	0.24%	0.36%	36%	27%
Port Lincoln	\$81.54	0.24%	0.36%	43%	31%
Streaky Bay	\$81.54	0.24%	0.36%	47%	34%
Tumby Bay	\$81.54	0.24%	0.36%	51%	39%
Whyalla	\$81.54	0.24%	0.36%	44%	34%
Wudinna	\$81.54	0.24%	0.36%	39%	30%
<b>Total</b>	<b>\$81.54</b>	<b>0.24%</b>	<b>0.36%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-49 Impact of Division 1 Levy on low person income, by LGA for Option 2, Scenario 1 and 5, 2018/19<sup>a</sup>

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$83.94	0.25%	0.38%	36%	24%
Cleve	\$83.94	0.25%	0.38%	40%	30%
Elliston	\$83.94	0.25%	0.38%	50%	36%
Franklin Harbour	\$83.94	0.25%	0.38%	47%	35%
Kimba	\$83.94	0.25%	0.38%	38%	29%
Lower Eyre Peninsula	\$83.94	0.25%	0.38%	36%	27%
Port Lincoln	\$83.94	0.25%	0.38%	43%	31%
Streaky Bay	\$83.94	0.25%	0.38%	47%	34%
Tumby Bay	\$83.94	0.25%	0.38%	51%	39%
Whyalla	\$83.94	0.25%	0.38%	44%	34%
Wudinna	\$83.94	0.25%	0.38%	39%	30%
<b>Total</b>	<b>\$83.94</b>	<b>0.25%</b>	<b>0.38%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-50 Impact of Division 1 Levy on low person income, by LGA for Option 2, Scenario 5, 2017/18<sup>a</sup>

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$79.44	0.24%	0.36%	36%	24%
Cleve	\$79.44	0.24%	0.36%	40%	30%
Elliston	\$79.44	0.24%	0.36%	50%	36%
Franklin Harbour	\$79.44	0.24%	0.36%	47%	35%
Kimba	\$79.44	0.24%	0.36%	38%	29%
Lower Eyre Peninsula	\$79.44	0.24%	0.36%	36%	27%
Port Lincoln	\$79.44	0.24%	0.36%	43%	31%
Streaky Bay	\$79.44	0.24%	0.36%	47%	34%
Tumby Bay	\$79.44	0.24%	0.36%	51%	39%
Whyalla	\$79.44	0.24%	0.36%	44%	34%
Wudinna	\$79.44	0.24%	0.36%	39%	30%
<b>Total</b>	<b>\$79.44</b>	<b>0.24%</b>	<b>0.36%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-51 Impact of Division 1 Levy on low person income, by LGA for Option 3, Scenario 6, 2017/18 <sup>a</sup>

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$69.98	0.21%	0.31%	36%	24%
Cleve	\$69.98	0.21%	0.31%	40%	30%
Elliston	\$69.98	0.21%	0.31%	50%	36%
Franklin Harbour	\$69.98	0.21%	0.31%	47%	35%
Kimba	\$69.98	0.21%	0.31%	38%	29%
Lower Eyre Peninsula	\$69.98	0.21%	0.31%	36%	27%
Port Lincoln	\$69.98	0.21%	0.31%	43%	31%
Streaky Bay	\$69.98	0.21%	0.31%	47%	34%
Tumby Bay	\$69.98	0.21%	0.31%	51%	39%
Whyalla	\$69.98	0.21%	0.31%	44%	34%
Wudinna	\$69.98	0.21%	0.31%	39%	30%
<b>Total</b>	<b>\$69.98</b>	<b>0.21%</b>	<b>0.31%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-52 Impact of Division 1 Levy on low person income, by LGA for Option 3, Scenario 6, 2018/19 <sup>a</sup>

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$72.04	0.21%	0.32%	36%	24%
Cleve	\$72.04	0.21%	0.32%	40%	30%
Elliston	\$72.04	0.21%	0.32%	50%	36%
Franklin Harbour	\$72.04	0.21%	0.32%	47%	35%
Kimba	\$72.04	0.21%	0.32%	38%	29%
Lower Eyre Peninsula	\$72.04	0.21%	0.32%	36%	27%
Port Lincoln	\$72.04	0.21%	0.32%	43%	31%
Streaky Bay	\$72.04	0.21%	0.32%	47%	34%
Tumby Bay	\$72.04	0.21%	0.32%	51%	39%
Whyalla	\$72.04	0.21%	0.32%	44%	34%
Wudinna	\$72.04	0.21%	0.32%	39%	30%
<b>Total</b>	<b>\$72.04</b>	<b>0.21%</b>	<b>0.32%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-53 Impact of Division 1 Levy on low person income, by LGA for Option 3, Scenario 7, 2017/18 <sup>a</sup>

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$51.73	0.15%	0.23%	36%	24%
Cleve	\$51.73	0.15%	0.23%	40%	30%
Elliston	\$51.73	0.15%	0.23%	50%	36%
Franklin Harbour	\$51.73	0.15%	0.23%	47%	35%
Kimba	\$51.73	0.15%	0.23%	38%	29%
Lower Eyre Peninsula	\$51.73	0.15%	0.23%	36%	27%
Port Lincoln	\$51.73	0.15%	0.23%	43%	31%
Streaky Bay	\$51.73	0.15%	0.23%	47%	34%
Tumby Bay	\$51.73	0.15%	0.23%	51%	39%
Whyalla	\$51.73	0.15%	0.23%	44%	34%
Wudinna	\$51.73	0.15%	0.23%	39%	30%
<b>Total</b>	<b>\$51.73</b>	<b>0.15%</b>	<b>0.23%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

Appendix Table 2-54 Impact of Division 1 Levy on low person income, by LGA for Option 3, Scenario 7, 2018/19 <sup>a</sup>

Local Government Area	Fixed NRM Levy/Residential Property	Levy as a % of:		% of households with income below	
		full age pension for couples	full age pension for singles	\$41,600	\$31,200
Ceduna	\$53.25	0.16%	0.24%	36%	24%
Cleve	\$53.25	0.16%	0.24%	40%	30%
Elliston	\$53.25	0.16%	0.24%	50%	36%
Franklin Harbour	\$53.25	0.16%	0.24%	47%	35%
Kimba	\$53.25	0.16%	0.24%	38%	29%
Lower Eyre Peninsula	\$53.25	0.16%	0.24%	36%	27%
Port Lincoln	\$53.25	0.16%	0.24%	43%	31%
Streaky Bay	\$53.25	0.16%	0.24%	47%	34%
Tumby Bay	\$53.25	0.16%	0.24%	51%	39%
Whyalla	\$53.25	0.16%	0.24%	44%	34%
Wudinna	\$53.25	0.16%	0.24%	39%	30%
<b>Total</b>	<b>\$53.25</b>	<b>0.16%</b>	<b>0.24%</b>	<b>43%</b>	<b>32%</b>

<sup>a</sup> See footnotes for Appendix Table 2-28

Source: ATO, SAILIS and EconSearch analysis.

# APPENDIX 3 REPRESENTATIVE FARM FINANCIAL MODELS

Appendix Table 3-1 Cropping, dryland, 2013/14 <sup>a</sup>

<b>Farm Characteristics</b>		
Total Farm Area	ha	1,508
Area harvested - wheat	ha	289
Area harvested - barley	ha	160
No. of Sheep	no.	933
Sheep sold	no.	528
Wool produced	kg	5,235
Cattle sold	no.	24
		Total
<b>Income</b>		
Grain		\$520,537
Wool		\$31,240
Livestock Sales		\$129,414
Other Income		\$139,292
<b>Gross Income</b>		<b>\$820,483</b>
<b>Variable Costs</b>		
Purchases - sheep		\$31,361
Purchases - beef cattle		\$703
Handling and marketing		\$3,556
Hired labour		\$14,303
Shearing and crutching		\$4,302
Fertiliser		\$90,613
Fodder		\$190
Crop and pasture chemicals		\$85,857
Fuel, oil and grease		\$55,040
<b>Total Variable Costs</b>		<b>\$285,926</b>
<b>Overheads</b>		
Repairs and maintenance		\$52,969
Administration		\$27,547
Contracts		\$21,013
Rates		\$22,404
Interest		\$79,182
Payment to sharefarmers		\$0
Other cash costs		\$92,662
Operator & family labour		\$62,765
Depreciation		\$99,870
<b>Total Overheads</b>		<b>\$458,412</b>
<b>EBIT</b>		<b>\$155,326</b>
<b>Total Farm Capital</b>		<b>\$4,656,139</b>

<sup>a</sup> Values represent the average (mean) of the survey sample in ABARES region 421 for 2013/14.

Source: ABARES special request, Farm Surveys Report for region 421 - Eyre Peninsula.

Appendix Table 3-2 Cropping-livestock, dryland, 2013/14 <sup>a</sup>

<b>Farm Characteristics</b>		
Total Farm Area	ha	1,016
Area harvested - wheat	ha	106
Area harvested - barley	ha	76
No. of Sheep	no.	1,952
Sheep sold	no.	1,367
Wool produced	kg	8,904
Cattle sold	no.	50
		Total
<b>Income</b>		
Grain		\$205,464
Wool		\$58,539
Livestock Sales		\$180,555
Other Income		\$114,489
<b>Gross Income</b>		<b>\$559,048</b>
<b>Variable Costs</b>		
Purchases - sheep		\$27,825
Purchases - beef cattle		\$2,100
Handling and marketing		\$9,457
Hired labour		\$10,122
Shearing and crutching		\$10,174
Fertiliser		\$41,221
Fodder		\$6,076
Crop and pasture chemicals		\$25,654
Fuel, oil and grease		\$32,563
<b>Total Variable Costs</b>		<b>\$165,193</b>
<b>Overheads</b>		
Repairs and maintenance		\$39,105
Administration		\$12,130
Contracts		\$15,085
Rates		\$13,999
Interest		\$53,360
Payment to sharefarmers		\$6,901
Other cash costs		\$60,821
Operator & family labour		\$66,473
Depreciation		\$59,125
<b>Total Overheads</b>		<b>\$326,998</b>
<b>EBIT</b>		<b>\$120,217</b>
<b>Total Farm Capital</b>		<b>\$4,222,440</b>

<sup>a</sup> See footnotes for Appendix Table 3-1.

Appendix Table 3-3 Sheep, dryland, 2013/14 <sup>a</sup>

<b>Farm Characteristics</b>		
Total Farm Area	ha	577
Area harvested - wheat	ha	8
Area harvested - barley	ha	18
No. of Sheep	no.	2,184
Sheep sold	no.	1,046
Wool produced	kg	9,582
Cattle sold	no.	26
		Total
<b>Income</b>		
Grain		\$20,405
Wool		\$60,958
Livestock Sales		\$115,244
Other Income		\$59,256
<b>Gross Income</b>		<b>\$255,863</b>
<b>Variable Costs</b>		
Purchases - sheep		\$11,932
Purchases - beef cattle		\$3,049
Handling and marketing		\$6,501
Hired labour		\$6,761
Shearing and crutching		\$14,332
Fertiliser		\$15,785
Fodder		\$9,949
Crop and pasture chemicals		\$7,440
Fuel, oil and grease		\$10,320
<b>Total Variable Costs</b>		<b>\$86,068</b>
<b>Overheads</b>		
Repairs and maintenance		\$15,446
Administration		\$5,993
Contracts		\$11,685
Rates		\$7,947
Interest		\$7,810
Payment to sharefarmers		\$0
Other cash costs		\$32,050
Operator & family labour		\$47,289
Depreciation		\$21,751
<b>Total Overheads</b>		<b>\$149,972</b>
<b>EBIT</b>		<b>\$27,633</b>
<b>Total Farm Capital</b>		<b>\$2,761,873</b>

<sup>a</sup> See footnotes for Appendix Table 3-1.

# APPENDIX 4 IMPACT OF LEVIES ON FARMS

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## Impact of Division 1 Levy on Farms



Appendix Table 4-1 Financial impact of the Division 1 levy on representative farms in the Eyre Peninsula region, 2017/18

	Cropping	Cropping - Livestock	Sheep Specialists
<b>Div 1 Option 1-Scenario 2</b>			
Division 1 Levy (\$)	\$974	\$883	\$577
Levy as a % of variable costs	0.34%	0.53%	0.67%
Levy as a % of total costs	0.13%	0.18%	0.24%
Levy impact on EBIT	-0.62%	-0.73%	-2.05%
<b>Div 1 Option 1-Scenario 3</b>			
Division 1 Levy (\$)	\$1,896	\$1,720	\$1,125
Levy as a % of variable costs	0.66%	1.04%	1.31%
Levy as a % of total costs	0.25%	0.35%	0.48%
Levy impact on EBIT	-1.21%	-1.41%	-3.91%
<b>Div 1 Option 1-Scenario 4</b>			
Division 1 Levy (\$)	\$895	\$811	\$531
Levy as a % of variable costs	0.31%	0.49%	0.62%
Levy as a % of total costs	0.12%	0.16%	0.22%
Levy impact on EBIT	-0.57%	-0.67%	-1.88%
<b>Div 1 Option 2-Scenario 1</b>			
Division 1 Levy (\$)	\$82	\$82	\$82
Levy as a % of variable costs	0.03%	0.05%	0.09%
Levy as a % of total costs	0.01%	0.02%	0.03%
Levy impact on EBIT	-0.05%	-0.07%	-0.29%
<b>Div 1 Option 2-Scenario 5</b>			
Division 1 Levy (\$)	\$79	\$79	\$79
Levy as a % of variable costs	0.03%	0.05%	0.09%
Levy as a % of total costs	0.01%	0.02%	0.03%
Levy impact on EBIT	-0.05%	-0.07%	-0.29%
<b>Div 1 Option 3-Scenario 6</b>			
Division 1 Levy (\$)	\$207	\$207	\$207
Levy as a % of variable costs	0.07%	0.13%	0.24%
Levy as a % of total costs	0.03%	0.04%	0.09%
Levy impact on EBIT	-0.13%	-0.17%	-0.74%
<b>Div 1 Option 3-Scenario 7</b>			
Division 1 Levy (\$)	\$325	\$325	\$325
Levy as a % of variable costs	0.11%	0.20%	0.38%
Levy as a % of total costs	0.04%	0.07%	0.14%
Levy impact on EBIT	-0.21%	-0.27%	-1.16%

Source: EconSearch analysis.

Appendix Table 4-2 Financial impact of the Division 1 levy on representative farms in the Eyre Peninsula region, 2018/19

	Cropping	Cropping - Livestock	Sheep Specialists
<b>Div 1 Option 1-Scenario 2 &amp; 4</b>			
Division 1 Levy (\$)	\$1,002	\$909	\$594
Levy as a % of variable costs	0.35%	0.55%	0.69%
Levy as a % of total costs	0.13%	0.18%	0.25%
Levy impact on EBIT	-0.64%	-0.75%	-2.11%
<b>Div 1 Option 1-Scenario 3</b>			
Division 1 Levy (\$)	\$1,952	\$1,770	\$1,158
Levy as a % of variable costs	0.68%	1.07%	1.35%
Levy as a % of total costs	0.26%	0.36%	0.49%
Levy impact on EBIT	-1.24%	-1.45%	-4.02%
<b>Div 1 Option 2-Scenario 1 and 5</b>			
Division 1 Levy (\$)	\$84	\$84	\$84
Levy as a % of variable costs	0.03%	0.05%	0.10%
Levy as a % of total costs	0.01%	0.02%	0.04%
Levy impact on EBIT	-0.05%	-0.07%	-0.30%
<b>Div 1 Option 3-Scenario 6</b>			
Division 1 Levy (\$)	\$214	\$214	\$214
Levy as a % of variable costs	0.07%	0.13%	0.25%
Levy as a % of total costs	0.03%	0.04%	0.09%
Levy impact on EBIT	-0.14%	-0.18%	-0.77%
<b>Div 1 Option 3-Scenario 7</b>			
Division 1 Levy (\$)	\$334	\$334	\$334
Levy as a % of variable costs	0.12%	0.20%	0.39%
Levy as a % of total costs	0.04%	0.07%	0.14%
Levy impact on EBIT	-0.21%	-0.28%	-1.19%

Source: EconSearch analysis.

## Impact of Division 2 Levy on Farms

Appendix Table 4-3 Financial impact of the Division 2 levy on representative farms in the Eyre Peninsula region, 2017/18

	Cropping	Cropping - Livestock	Sheep Specialists
Water levy (\$)	\$230	\$230	\$230
Levy as a % of variable costs	0.08%	0.14%	0.27%
Levy as a % of total costs	0.03%	0.05%	0.10%
Levy impact on EBIT	-0.15%	-0.19%	-0.83%

Source: EconSearch analysis.

Appendix Table 4-4 Financial impact of the Division 2 levy on representative farms in the Eyre Peninsula region, 2018/19

	Cropping	Cropping - Livestock	Sheep Specialists
Water levy (\$)	\$237	\$237	\$237
Levy as a % of variable costs	0.08%	0.14%	0.28%
Levy as a % of total costs	0.03%	0.05%	0.10%
Levy impact on EBIT	-0.15%	-0.20%	-0.85%

Source: EconSearch analysis.

## Impact of Division 1 and 2 Levies on Farms

Appendix Table 4-5 Financial impact of the Division 1 and 2 levies on representative farms in the Eyre Peninsula region, 2017/18

	Cropping	Cropping - Livestock	Sheep Specialists
<b>Div 1 Option 1-Scenario 2, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$980	\$889	\$581
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$1,203	\$1,112	\$805
Levy as a % of variable costs	0.42%	0.67%	0.93%
Levy as a % of total costs	0.16%	0.23%	0.34%
Levy impact on EBIT	-0.77%	-0.92%	-2.83%
<b>Div 1 Option 1-Scenario 3, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$1,910	\$1,732	\$1,133
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$2,133	\$1,955	\$1,356
Levy as a % of variable costs	0.75%	1.18%	1.58%
Levy as a % of total costs	0.29%	0.40%	0.57%
Levy impact on EBIT	-1.35%	-1.60%	-4.68%
<b>Div 1 Option 1-Scenario 5, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$901	\$817	\$534
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$1,124	\$1,040	\$758
Levy as a % of variable costs	0.39%	0.63%	0.88%
Levy as a % of total costs	0.15%	0.21%	0.32%
Levy impact on EBIT	-0.72%	-0.86%	-2.67%
<b>Div 1 Option 2-Scenario 1, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$82	\$82	\$82
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$305	\$305	\$305
Levy as a % of variable costs	0.11%	0.18%	0.35%
Levy as a % of total costs	0.04%	0.06%	0.13%
Levy impact on EBIT	-0.20%	-0.25%	-1.09%
<b>Div 1 Option 2-Scenario 5, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$79	\$79	\$79
Division 2 Levy	\$223	\$223	\$223
Total levy payment (\$)	\$303	\$303	\$303
Levy as a % of variable costs	0.11%	0.18%	0.35%
Levy as a % of total costs	0.04%	0.06%	0.13%
Levy impact on EBIT	-0.19%	-0.25%	-1.08%

Source: EconSearch analysis.

Appendix Table 4-6 Financial impact of the Division 1 and 2 levies on representative farms in the Eyre Peninsula region, 2018/19

	Cropping	Cropping - Livestock	Sheep Specialists
<b>Div 1 Option 1-Scenario 2 &amp; 4, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$1,009	\$915	\$598
Division 2 Levy	\$230	\$230	\$230
Total levy payment (\$)	\$1,239	\$1,145	\$828
Levy as a % of variable costs	0.43%	0.69%	0.96%
Levy as a % of total costs	0.17%	0.23%	0.35%
Levy impact on EBIT	-0.79%	-0.94%	-2.91%
<b>Div 1 Option 1-Scenario 3, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$1,966	\$1,783	\$1,166
Division 2 Levy	\$230	\$230	\$230
Total levy payment (\$)	\$2,196	\$2,013	\$1,396
Levy as a % of variable costs	0.77%	1.22%	1.62%
Levy as a % of total costs	0.30%	0.41%	0.59%
Levy impact on EBIT	-1.39%	-1.65%	-4.81%
<b>Div 1 Option 2-Scenario 1 &amp; 5, Div 2-Scenario 1 &amp; 2</b>			
Division 1 Levy	\$84	\$84	\$84
Division 2 Levy	\$230	\$230	\$230
Total levy payment (\$)	\$314	\$314	\$314
Levy as a % of variable costs	0.11%	0.19%	0.36%
Levy as a % of total costs	0.04%	0.06%	0.13%
Levy impact on EBIT	-0.20%	-0.26%	-1.12%

Source: EconSearch analysis.

# APPENDIX 5 DIVISION 1 LEVY IMPACT ON NON-FARM BUSINESSES

Appendix Table 5-1 Financial impact of the Division 1 levy on non-farm business income in the Eyre and Western government region, 2017/18

Industry	Median GOS (\$)	Option 1, Scenario 2				Option 1, Scenario 3				Option 1, Scenario 4				Option 2, Scenario 1	Option 2, Scenario 5	Option 3, Scenario 6	Option 3, Scenario 7
		Mean levy per property	Median levy per property	Max levy	Min levy	Mean levy per property	Median levy per property	Max levy	Min levy	Mean levy per property	Median levy per property	Max levy	Min levy	Fixed levy	Fixed levy	Fixed levy	Fixed levy
Mining	378,054	0.0%	0.0%	0.8%	0.0%	0.0%	0.0%	1.5%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%
Manufacturing	944,907	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Electricity, Gas, Water & Waste Services	203,280	0.0%	0.0%	1.4%	0.0%	0.0%	0.0%	2.8%	0.0%	0.0%	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Construction	24,877	0.4%	0.1%	11.8%	0.0%	0.3%	0.2%	23.0%	0.0%	0.3%	0.1%	10.9%	0.0%	0.3%	0.3%	0.4%	0.3%
Wholesale Trade	595,666	0.0%	0.0%	2.9%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Retail Trade	187,951	0.1%	0.0%	9.0%	0.0%	0.0%	0.0%	2.2%	0.0%	0.1%	0.0%	8.3%	0.0%	0.0%	0.0%	0.1%	0.0%
Accommodation and Food Services	327,977	0.0%	0.0%	5.2%	0.0%	0.0%	0.0%	1.2%	0.0%	0.0%	0.0%	4.8%	0.0%	0.0%	0.0%	0.0%	0.0%
Transport, Postal and Warehousing	271,325	0.0%	0.0%	6.3%	0.0%	0.0%	0.0%	1.5%	0.0%	0.0%	0.0%	5.8%	0.0%	0.0%	0.0%	0.0%	0.0%
Information Media and Telecomm.	88,143	0.1%	0.0%	19.3%	0.0%	0.1%	0.0%	4.6%	0.0%	0.1%	0.0%	17.7%	0.0%	0.1%	0.1%	0.1%	0.1%
Financial and Insurance Services	284,255	0.0%	0.0%	6.0%	0.0%	0.0%	0.0%	1.4%	0.0%	0.0%	0.0%	5.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Rental, Hiring and Real Estate Services	67,791	0.2%	0.1%	25.1%	0.0%	0.1%	0.1%	6.0%	0.0%	0.2%	0.1%	23.0%	0.0%	0.1%	0.1%	0.2%	0.1%
Professional, Scientific & Technical Serv.	1,369	9.3%	2.8%	1241.2%	0.0%	5.4%	2.6%	299.4%	0.0%	8.5%	2.6%	1140.8%	0.0%	6.0%	5.8%	9.3%	5.4%
Administrative and Support Services	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Public Administration and Safety	114,625	0.1%	0.0%	14.8%	0.0%	0.1%	0.0%	3.6%	0.0%	0.1%	0.0%	13.6%	0.0%	0.1%	0.1%	0.1%	0.1%
Education and Training	6,525	1.9%	0.6%	260.4%	0.0%	1.1%	0.5%	62.8%	0.0%	1.8%	0.5%	239.3%	0.0%	1.2%	1.2%	1.9%	1.1%
Health Care and Social Assistance	597,762	0.0%	0.0%	2.8%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Arts and Recreation Services	7,047	1.8%	0.6%	241.1%	0.0%	1.1%	0.5%	58.2%	0.0%	1.7%	0.5%	221.6%	0.0%	1.2%	1.1%	1.8%	1.1%
Other Services	13,048	1.0%	0.3%	130.2%	0.0%	0.6%	0.3%	31.4%	0.0%	0.9%	0.3%	119.7%	0.0%	0.6%	0.6%	1.0%	0.6%

Source: EconSearch analysis.

Appendix Table 5-2 Financial impact of the Division 1 levy on non-farm business income in the Eyre and Western government region, 2018/19

Industry	Median GOS (\$)	Option 1, Scenario 2				Option 1, Scenario 3				Option 2, Scenario 1 & 5	Option 3, Scenario 6	Option 3, Scenario 7
		Mean levy per property	Median levy per property	Max levy	Min levy	Mean levy per property	Median levy per property	Max levy	Min levy	Fixed levy	Fixed levy	Fixed levy
Mining	378,054	0.0%	0.0%	0.8%	0.0%	0.0%	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%
Manufacturing	944,907	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%
Electricity, Gas, Water & Waste Services	203,280	0.0%	0.0%	1.5%	0.0%	0.0%	0.0%	2.9%	0.0%	0.0%	0.0%	0.0%
Construction	24,877	0.4%	0.1%	12.2%	0.0%	0.3%	0.2%	23.7%	0.0%	0.3%	0.4%	0.3%
Wholesale Trade	595,666	0.0%	0.0%	2.9%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%
Retail Trade	187,951	0.1%	0.0%	9.3%	0.0%	0.0%	0.0%	2.2%	0.0%	0.0%	0.1%	0.0%
Accommodation and Food Services	327,977	0.0%	0.0%	5.3%	0.0%	0.0%	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%
Transport, Postal and Warehousing	271,325	0.0%	0.0%	6.4%	0.0%	0.0%	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%
Information Media and Telecomm.	88,143	0.1%	0.0%	19.8%	0.0%	0.1%	0.0%	4.8%	0.0%	0.1%	0.1%	0.1%
Financial and Insurance Services	284,255	0.0%	0.0%	6.2%	0.0%	0.0%	0.0%	1.5%	0.0%	0.0%	0.0%	0.0%
Rental, Hiring and Real Estate Services	67,791	0.2%	0.1%	25.8%	0.0%	0.1%	0.1%	6.2%	0.0%	0.1%	0.2%	0.1%
Professional, Scientific & Technical Serv.	1,369	9.5%	2.9%	1277.7%	0.0%	5.6%	2.7%	308.2%	0.0%	6.1%	9.5%	5.6%
Administrative and Support Services	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Public Administration and Safety	114,625	0.1%	0.0%	15.3%	0.0%	0.1%	0.0%	3.7%	0.0%	0.1%	0.1%	0.1%
Education and Training	6,525	2.0%	0.6%	268.0%	0.0%	1.2%	0.6%	64.7%	0.0%	1.3%	2.0%	1.2%
Health Care and Social Assistance	597,762	0.0%	0.0%	2.9%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%
Arts and Recreation Services	7,047	1.9%	0.6%	248.2%	0.0%	1.1%	0.5%	59.9%	0.0%	1.2%	1.9%	1.1%
Other Services	13,048	1.0%	0.3%	134.0%	0.0%	0.6%	0.3%	32.3%	0.0%	0.6%	1.0%	0.6%

Source: EconSearch analysis.

# APPENDIX 6 IMPACT OF AGGREGATE LEVIES ON GRP

Appendix Table 6-1 Levy scenarios as a proportion of gross regional product (GRP), 2017/18

Levy Scenario	Division 1 Levy	Division 2 Levy	Total Amount	% GRP
Div 1 Option 1-Scenario 2, Div 2-Scenario 1	\$2,720,000	\$439,222	\$3,159,222	0.090%
Div 1 Option 1-Scenario 2, Div 2-Scenario 2	\$2,720,000	\$447,825	\$3,167,825	0.090%
Div 1 Option 1-Scenario 3, Div 2-Scenario 1	\$2,720,000	\$439,222	\$3,159,222	0.090%
Div 1 Option 1-Scenario 3, Div 2-Scenario 2	\$2,720,000	\$447,825	\$3,167,825	0.090%
Div 1 Option 1-Scenario 4, Div 2-Scenario 1	\$2,500,000	\$439,222	\$2,939,222	0.084%
Div 1 Option 1-Scenario 4, Div 2-Scenario 2	\$2,500,000	\$447,825	\$2,947,825	0.084%
Div 1 Option 2-Scenario 1, Div 2-Scenario 1	\$2,720,000	\$439,222	\$3,159,222	0.090%
Div 1 Option 2-Scenario 1, Div 2-Scenario 2	\$2,720,000	\$447,825	\$3,167,825	0.090%
Div 1 Option 2-Scenario 5, Div 2-Scenario 1	\$2,650,000	\$439,222	\$3,089,222	0.088%
Div 1 Option 2-Scenario 5, Div 2-Scenario 2	\$2,650,000	\$447,825	\$3,097,825	0.088%
Div 1 Option 3-Scenario 6, Div 2-Scenario 1	\$2,720,000	\$439,222	\$3,159,222	0.090%
Div 1 Option 3-Scenario 6, Div 2-Scenario 2	\$2,720,000	\$447,825	\$3,167,825	0.090%
Div 1 Option 3-Scenario 7, Div 2-Scenario 1	\$2,720,000	\$439,222	\$3,159,222	0.090%
Div 1 Option 3-Scenario 7, Div 2-Scenario 2	\$2,720,000	\$447,825	\$3,167,825	0.090%

Source: ABS 2014 and EconSearch analysis.

Appendix Table 6-2 Levy scenarios as a proportion of gross regional product (GRP), 2018/19

Levy Scenario	Division 1 Levy	Division 2 Levy	Total Amount	% GRP
Div 1 Option 1-Scenario 2 & 4, Div 2-Scenario 1	\$2,800,000	\$452,398	\$3,252,398	0.093%
Div 1 Option 1-Scenario 2 & 4, Div 2-Scenario 2	\$2,800,000	\$461,260	\$3,261,260	0.093%
Div 1 Option 1-Scenario 3, Div 2-Scenario 1	\$2,800,000	\$452,398	\$3,252,398	0.093%
Div 1 Option 1-Scenario 3, Div 2-Scenario 2	\$2,800,000	\$461,260	\$3,261,260	0.093%
Div 1 Option 2-Scenario 1 & 5, Div 2-Scenario 1	\$2,800,000	\$452,398	\$3,252,398	0.093%
Div 1 Option 2-Scenario 1 & 5, Div 2-Scenario 2	\$2,800,000	\$461,260	\$3,261,260	0.093%
Div 1 Option 3-Scenario 6, Div 2-Scenario 1	\$2,800,000	\$452,398	\$3,252,398	0.093%
Div 1 Option 3-Scenario 6, Div 2-Scenario 2	\$2,800,000	\$461,260	\$3,261,260	0.093%
Div 1 Option 3-Scenario 7, Div 2-Scenario 1	\$2,800,000	\$452,398	\$3,252,398	0.093%
Div 1 Option 3-Scenario 7, Div 2-Scenario 2	\$2,800,000	\$461,260	\$3,261,260	0.093%

Source: ABS 2014 and EconSearch analysis.



Appendix Table 6-3 Contribution to GRP by Industry Sector, Eyre and Western Government Region, 2013/14

Sector	Contribution to GRP (\$m)	% GRP
Agriculture <sup>a</sup>	573	16.3%
Mining	528	15.0%
Manufacturing	282	8.0%
Electricity, Gas, Water & Waste Services	67	1.9%
Construction	225	6.4%
Wholesale Trade	92	2.6%
Retail Trade	154	4.4%
Accommodation and Food Services	96	2.7%
Transport, Postal and Warehousing	185	5.3%
Information Media and Telecomm.	27	0.8%
Financial and Insurance Services	122	3.5%
Rental, Hiring and Real Estate Services	58	1.6%
Professional, Scientific & Technical Serv.	84	2.4%
Administrative and Support Services	69	2.0%
Public Administration and Safety	115	3.3%
Education and Training	167	4.8%
Health Care and Social Assistance	239	6.8%
Arts and Recreation Services	8	0.2%
Other Services	66	1.9%
<b>Total GRP</b>	<b>3,512</b>	<b>100.0%</b>

<sup>a</sup> Includes agriculture, forestry and fishing sectors. Aquaculture was estimated to contribute 1.9 per cent to GRP and fishing 0.9 per cent to GRP.

Source: ABS 2014 and EconSearch analysis.