

## Single Farm Enterprise Information

Section 152 Local Government Act 1999

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The Local Government Act 1999 provides that "if two or more pieces of rateable land within the area of the Council constitute a single farm enterprise, only one fixed charge may be imposed against the whole of the land."

A Single Farm Enterprise is defined in the Local Government Act as-"A reference to a single farm enterprise is a reference to two or more pieces of rateable land -

- (a) which -
  - (i) are farm land; and
  - (ii) are farmed as a single enterprise; and
  - (iii) are occupied by the same person or persons, whether or not the pieces of land are contiguous; or
- (b) which -
  - (i) as to all the pieces except one, are farm land farmed as a single enterprise occupied by the same person or persons; and
  - (ii) as to one piece contiguous with at least one of the other pieces, is the principal place of residence of that person or one of those persons."

The Legislation further provides that those provisions only apply "if the Council is satisfied, upon application to the Council, and by provision of such information or evidence as the Council may reasonably require, that the relevant land is within the ambit of the provisions."

In effect, this means that non-contiguous land can now be recognised as a 'single farming enterprise' and not attract a fixed charge to each of the assessments. It also means:

- that if the occupier of all the land concerned is the same person,
- all of the land is used to carry on the business of primary production, and,
- managed as a single unit for that purpose,

then only one fixed charge will be imposed against the whole of the land.

For example: some land owned by a husband, some by a wife and some by their children, are each rated on separate assessments. However if the land is managed by a partnership, or by a trust as a single farm enterprise, the family partnership or trust as the occupier can apply to the Council for only one fixed charge to apply.

Council requires that the Single Farm Enterprise Declaration Form attesting to the information included in the application to be signed.

It is also advised that if the grounds on which you apply for this single farm enterprise remission cease to exist, the person or body who have the benefit of the provisions must immediately inform the Council of the fact. A penalty of \$5,000 can be applied for not informing the Council.

Please contact Council on 08 8666 2014, during business hours if you have any questions regarding the Single Farm Enterprise Benefit.