

APPLICATION FOR CONSIDERATION AS A SINGLE FARM ENTERPRISE
SECTION 152 OF THE LOCAL GOVERNMENT ACT 1999

1. INFORMATION TO RATEPAYERS

1.1 Single Farm Enterprise

Section 152 of the Local Government Act 1999 makes provision for the imposition of general rates. General rates may be based on the value of the land subject to the rate, or based on a fixed charge, or consist of two components, one being on the value of the land and the other being a fixed charge.

In the case where a council, such as The Barossa Council, declares a general rate which is based in whole, or in part, on a fixed charge, Section 152(2)(d) 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.”*

The term “*single farm enterprise*” is defined in Section 152 in the following terms:

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 term “*farm land*” is defined in Section 4(1) of the Act to mean:

“land used wholly or mainly for the business of primary production.”

NOTE: The single farm enterprise provisions in the Local Government act only apply in respect to land within the area of a **single** council.



The Barossa Council

The definition imposes an absolute requirement that all of the occupiers must be the same for all the allotments comprising the single farm enterprise (regardless of who may own the land).

1.2 **What is “Farm Land”?**

In order to constitute a “single farm enterprise”, two or more pieces of rateable land must be “farm land” as defined by Section 4(1) of the Act. Land is “farm land” for the purposes of the Act, only if the land is used wholly or mainly for the “business of primary production”. The term “business of primary production” is **not** defined in the Act.

The Barossa Council has adopted differential general rates based on land use as per Section 156 of the Local Government Act 1999 and as set out in Regulation 10(2) of the Local Government (General) Regulations 1999. Accordingly any ratepayer whose land use has been defined as primary production on two or more Council rate notices may be entitled to be considered as a single farm enterprise.

1.3 **Emergency Services Funding Act**

Ratepayers may currently be receiving an Emergency Services Levy reduction relating to a Single Farm Enterprise. The single Farm Enterprise criteria under the Local Government Act 1999 is different in that it requires all the allotments comprising the enterprise be “occupied by the same person or persons” (regardless of who may own the land), whereas the Emergency Services Funding Act provides for “the owner or occupier” to be the same across all allotments.

The wording in the Local Government Act imposes an absolute requirement upon all of the occupiers to be the same for all allotments, regardless of who may own the land. The Emergency Services Funding Act makes provision for either the owner(s) or occupiers(s) to be the same across all allotments.

In other words, a ratepayer may have farm land that qualifies as a single farm enterprise under the Emergency Services Act but may not qualify under the Local Government Act 1999.

1.4 **Enquiries**

Enquiries relating to the criteria for a “single farm enterprise” may be made to the Rates Officer on 8563 8444.



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Enterprise Name

Postal AddressPh: (Bus Hours).....

Full Names of Persons and or Bodies Corporate comprising the Single Farm
Enterprise.....

The following properties are occupied by this single farm enterprise:

Billing Details (1)

Owner

Section(s) / Lot(s)Assessment No.....

Certificates of Title (if known).....Valuation No

Billing Details (2)

Owner

Section(s) / Lot(s)Assessment No.....

Certificates of Title (if known).....Valuation No.....

Billing Details (3)

Owner

Section(s) / Lot(s)Assessment No.....

Certificates of Title (if known).....Valuation No.....

Billing Details (4)

Owner

Section(s) / Lot(s)Assessment No.....

Certificates of Title (if known).....Valuation No.....

Billing Details (5)

Owner

Section(s) / Lot(s)Assessment No.....

Certificates of Title (if known).....Valuation No.....

Billing Details (6)

Owner

Section(s) / Lot(s)Assessment No.....

Certificates of Title (if known).....Valuation No.....

Note: Please attach additional pages if further assessment details need to be recorded. The information required should appear on your rate notice or SA Water account.

In relation to the above properties, all persons and or bodies corporate derive income, or claim deductions for the purpose of income tax as a result of the farming activities conducted upon each of the allotments or sections comprising the single farm enterprise.

I understand that it is my duty to immediately notify the council should the situation (under which the exemption is given) change. *(Maximum penalty of \$5,000 applies for failure to comply).*

I hereby declare that the information contained in this declaration is true and correct.

SIGNED

NAME..... PLEASE PRINT
(Property occupier for an on behalf of single farm enterprise)

DATE

1. **Information required to be included with Application for consideration as a “Single Farm Enterprise”.**

Applicants are required to include the following information:

- names of all the persons who **own** and **occupy** each allotment (as comprised in a Certificate of Title) of the land claimed to be the single farm enterprise;
- a description of the **use** to which all of the allotments of land are put;
- if not the owner, a copy of any **leases** of licences, or details of the rights to occupy any of the allotments comprising the single farm enterprise;
- a list of the **names** of all persons who derive income, or claim deductions for the purpose of income tax as a result of the farming activities conducted upon each of the allotments comprising the single farm enterprise.

If the **occupation** of any of the allotments differs, then a “*single farm enterprise*” by definition will not exist. Also, if the persons who derived income or claim deductions for income tax purposes **differ** a “*single farm enterprise*” will not exist as the land will not be “*farmed as a **single enterprise***”.

2 **How to Apply**

If you believe you meet the criteria for consideration as Single Farm Enterprise please complete the attached application and return to Council:

Email: rates@barossa.sa.gov.au

Post: The Barossa Council
PO Box 867
NURIOOTPA SA 5355

In person:

The Barossa Council
43-51 Tanunda Rd, Nuriootpa

The Barossa Council Branch Office/Library
29 Barossa Valley Way, Lyndoch

The Barossa Council Branch Office/Library
132 Melrose Street, Mt Pleasant



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