

Farmland Concession Application 2020/2021

In order to qualify for the Farmland Concession the following details must be submitted along with **all supporting documentation** by **9th March 2020**.

Owner's Name/s: _____

Business Name: _____

Postal Address: _____

Contact Phone Number: _____

Email: _____

Property Address/es for which the application is being made and size of property:

(ABN): _____

The property is used for:

- | | | |
|----------------------------------|--|--|
| <input type="checkbox"/> Grazing | <input type="checkbox"/> Aquaculture | <input type="checkbox"/> Fruit Growing |
| <input type="checkbox"/> Dairy | <input type="checkbox"/> Viticulture | <input type="checkbox"/> Crop Growing |
| | <input type="checkbox"/> Horticulture (food producing) | <input type="checkbox"/> Silviculture |

For consideration of this farmland concession application, all rates and charges on this property must be paid in full by 30 June 2019.

Declaration

I/we _____ of _____

_____ declare that I/we reside at the above mentioned property and have claimed on my/our **latest** taxation return lodged with the Australian Taxation Office for the _____ financial year.

Signed: _____ Date: ____/____/____

Please provide supporting documentation as detailed in the information & selection criteria sheet eg letter from your Accountant confirming you are claiming Tax Ruling 97/11 on your tax return or submit a signed Statutory Declaration and copy of your latest tax return showing that you have claimed primary production.

***If the property is leased please attach a copy of the lease.**

Please Note: The 'Ratepayer' only is eligible for a Farmland Concession.

(Ratepayer – is the person paying the rates – owner or lessee)

Office Use Only
Assessment #

Approved/Declined
TRIM#

INFORMATION SHEET & SELECTION CRITERIA

To be eligible for the Farmland Concession (31% discount off the Rural Rate in the \$) for 2019/2020

ALL of the following criteria must be satisfied;

1. The property must be zoned Rural (except those properties previously zoned Rural prior to the Urban Development zone adopted in 2000).
2. Letter from your accountant must state that all the indicators that are relevant to whether or not a person is carrying on a business of primary production in Tax Ruling 97/11 have been fulfilled;
 - i. The activity has a significant commercial purpose or character; and
 - ii. The taxpayer has more than just an intention to engage in business; and
 - iii. The taxpayer has a purpose of profit as well as a prospect of profit from the activity; and
 - iv. There is repetition and regularity of the activity; and
 - v. The activity is of the same kind and carried on in a similar manner to that of the ordinary trade in that line of business; and
 - vi. The activity is planned, organised, and carried on in a businesslike manner such that is directed at making a profit; and
 - vii. The size, scale and permanency of the activity; and
 - viii. The activity is not a hobby, a form of recreation, or a sporting activity.Other requirements that need to be included in the letter are;
 - ix. In the subject line, include the address of the property that is applying for farmland concession.
 - x. Must state that the address of the property has derived primary production and the owner has claimed primary production in their tax return.
 - xi. The latest tax return year that has been lodged.
 - xii. Signed by the accountant and is on the accountants letterhead
 - xiii. If you prepare and lodge your own tax return, you are to;
 - address all indicators that are relevant to carrying on a business of primary production (4) (i-vii); and
 - provide a copy of the last tax return lodged with the Australian Taxation Office; and
 - provide a copy of the notice of assessment to verify amounts on the tax return match amounts lodged; and
 - provide a signed Statutory Declaration stating that you are still using the property for Primary Production and are carrying on a genuine business of primary production.
3. The rural pursuit must be one of the following;
 - Grazing
 - Dairy
 - Viticulture
 - Fruit Growing
 - Aquaculture
 - Silviculture
 - Crop Growing
 - Horticulture (food producing)
4. The applicant ordinarily resides* on the property or is farming it in association with a home property within the Serpentine Jarrahdale Shire; and
5. Where the applicant is a tenant and liable to pay the Council rates on the property, a copy of the lease stating that they are required to pay Council rates will need to be provided (Note: the applicant will only be eligible for the concession if all of the above conditions have been satisfied).

6. To be eligible, all rates and services, and other charges owing to the Shire, for this property, must be paid, and no current and prior years amounts are to be outstanding.

** see definition below*

Based on the information from the Australian Taxation Office (ATO)....

...The Shire of Serpentine Jarrahdale defines "ordinarily resides" as being your ordinary place of residence. The Shorter Oxford Dictionary defines reside as: '...to dwell permanently, or for a considerable time, to have one's settled or usual abode, to live in a particular place.....'.

The Shire of Serpentine Jarrahdale will accept your application if our records show your postal address as matching the property on which the application is being made. Proof of residence can also be in the following forms;

Where it states home address on your tax return

- 1. Copy of utility expense where your mailing address is the respective property*
- 2. Confirmation from the Australian Electoral Commission*
- 3. Letter from your Accountant, stating you ordinarily reside at the respective property (the property address must be mentioned)*
- 4. If in the case, a company owns the property, a director must reside at the property*

Note a farmland concession will still be applied if the applicant has multiple group rated properties, or is farming it in association with a home property if they meet the above criteria.

OTHER INFORMATION

- The farmland concession provides for a concession of 31% off the rural rate in the dollar.
- The concession does not apply to the minimum rate set for the rural rate. If after discounting the rural rate by 31%, the property is on minimum rates, then the rural minimum rate will apply.
- Shire officers can request from applicants to inspect any documents that they have requested a third party to verify, such as business plans, and tax returns, when considering eligibility.
- All information submitted for consideration by land owners will be considered confidential.
- If applications are not received by the 30 June of each financial year then they will NOT be taken to effect until the following financial year. For example, if an application is received between 1 July 2018 and 30 June 2019, the farmland concession will not take effect until the next financial year, being 1 July 2020.
- A farmland concession will still be applied if the applicant has multiple group rated properties, or is farming it in association with a home property if they meet all other conditions.
- Council may consider a variation of part 6 of the criteria where there is a clear demonstrated history of the farming the property for at least 30 years. This will only be accepted by proof of ownership by providing a copy of the certificate of title, and a statutory declaration to be completed by owner.
- A review will be conducted every two years, and applicants will be required to reapply at every review.
- If the property is subdivided, the farmland purpose will no longer be valid and revert back to the rural rate category code, and property owners must reapply if they meet the criteria.
- If the property sells, then the farmland purpose will no longer be valid and revert back to the rural rate category code.