

Single Farm Enterprise

What is a Single Farm Enterprise?

A single farm enterprise is a reference to two or more pieces of rateable land which under Section 152 of the Local Government Act 1999 are:

- Farm land
- Farmed as a single enterprise
- Occupied by the same person or persons, whether the pieces of land are contiguous; or which –
 - All the pieces except one, are farmland and farmed as a single enterprise occupied by the same person or persons;
and
 - One piece is contiguous with at least one of the other pieces, and is the principal place of residence of that person or one of those persons.

What is the benefit of a Single Farm Enterprise?

If you meet the requirements of a Single Farm Enterprise you are only required to pay one fixed rates charge, irrespective of the number of rateable pieces of land. You are still required to pay the variable rates on each of the rateable pieces of land.

It is a requirement that all the occupiers must be the same for all the allotments comprising the single farm enterprise (regardless of who may own the land).

Where multiple dwellings are located on a farming enterprise ensure every occupier is included on the application form to assist with assessing if a single enterprise exists.

If different persons occupy, derive income or claim deductions for income tax on any of the allotments which constitute the farm, then a single farm enterprise does not exist.

What is “Farm Land”?

The term ‘farm land’ as defined in the *Local Government Act 1999* is ‘*land used wholly or mainly for the business of primary production*’.

The City of Playford has adopted differential general rates based on land use as per Section 156 of the Local Government Act. Accordingly, any ratepayer whose land use has been defined as primary production on two or more rate notices may be entitled to be considered as a single farm enterprise.

City of Playford

Visit

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