

### 1. Policy

The Shire is committed to providing a rate concession to the agricultural sector for Bona-fide Primary Producers in recognition of the importance of rural pursuits to the district.

#### 1.1 Application

The following criteria are to be satisfied to be considered for a rates concession:

- (a) The property must be zoned Rural.
- (b) The primary production assessable income claimed in the latest tax return must be greater than \$20,000, which is generated from the property.
- (c) Adequate financial information and other document to support the claim must be provided including:
  - (i) Confirmation from an accountant that:
    - a. indicators relevant to whether a person is carrying on a business of primary production in Tax Ruling 97/11 have been fulfilled;
    - b. the primary production assessable income claimed in the latest tax return is greater than \$20,000; and
    - c. the latest tax return year that has been lodged.

#### Or

- (ii) Where an applicant prepares and lodges their own taxation return:
  - a. a copy of the latest tax return lodged with the Australian Taxation Office;
  - b. a copy of the Notice of Assessment provided by the Australian Taxation Office; and
  - c. a signed statutory declaration stating the property is used in accordance with Tax Ruling 97/11.
- (d) The rural pursuit must be one of the following:

• grazing	• viticulture
• agistment	• horticulture
• dairying	• fruit growing
• aquiculture	• piggery farms
• timber plantations	• poultry farms
• crop growing	
- (e) The applicant ordinarily resides on the property where the rural pursuit is being conducted, or lives within the Shire of Murray boundary, or ordinarily resides within an adjoining local government.
- (f) Where the applicant ordinarily resides on the property where the rural pursuit is being conducted, or lives within the Shire of Murray boundary, the amount of the concession will be 30% of the rates levied, subject to Clause 1.1(j) of this policy. Where the applicant ordinarily resides within an adjoining local government, the

amount of the concessions will be 15% of the rates levied, subject to Clause 1.1(j) of this policy.

- (g) 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 the 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).
- (h) To be eligible, all rates and other charges owing to the Shire, for this property, must be paid, and no current or prior years amounts are to be outstanding.
- (i) Approval for a primary production rates concession can only be approved for up to a two-year period. All applications for consideration must be received by 30 April preceding the adoption of the budget.
- j) Commencing the 2014/2015 financial year, the maximum amount of total primary producer concessions granted is limited to an annual amount of \$120,000. Thereafter, this maximum limit is to be increased on an annual basis by the percentage average rate increase for the Shire. Where applications exceed the total amount available under this Policy, the concessions will be applied on a pro-rata basis.
- (k) In circumstances where the application of a concession would result in the rates levied falling below the minimum prescribed rate for any assessment, the minimum rate will be applied.

Previous Policy Reference	CF20	
Related Legislation	<i>Local Government Act 1995, Rates and Charges (Rebates and Deferments) Act 1992</i>	
Related Policies	N/A	
Related Documents	Primary Producer Rates Concession Application Form – D13/25723 – as amended	
Last Reviewed	March 2019	
Next Review Date	2021	
Initial Adoption Date	28 February 2013	
Initial Adoption Resolution	OCM13/015	
Amendment Record	OCM13/096	27 June 2013
	OCM14/011	27 February 2014
	OCM/14/097	31 July 2014
	OCM15/155	25 June 2015
	OCM19/33	28 March 2019