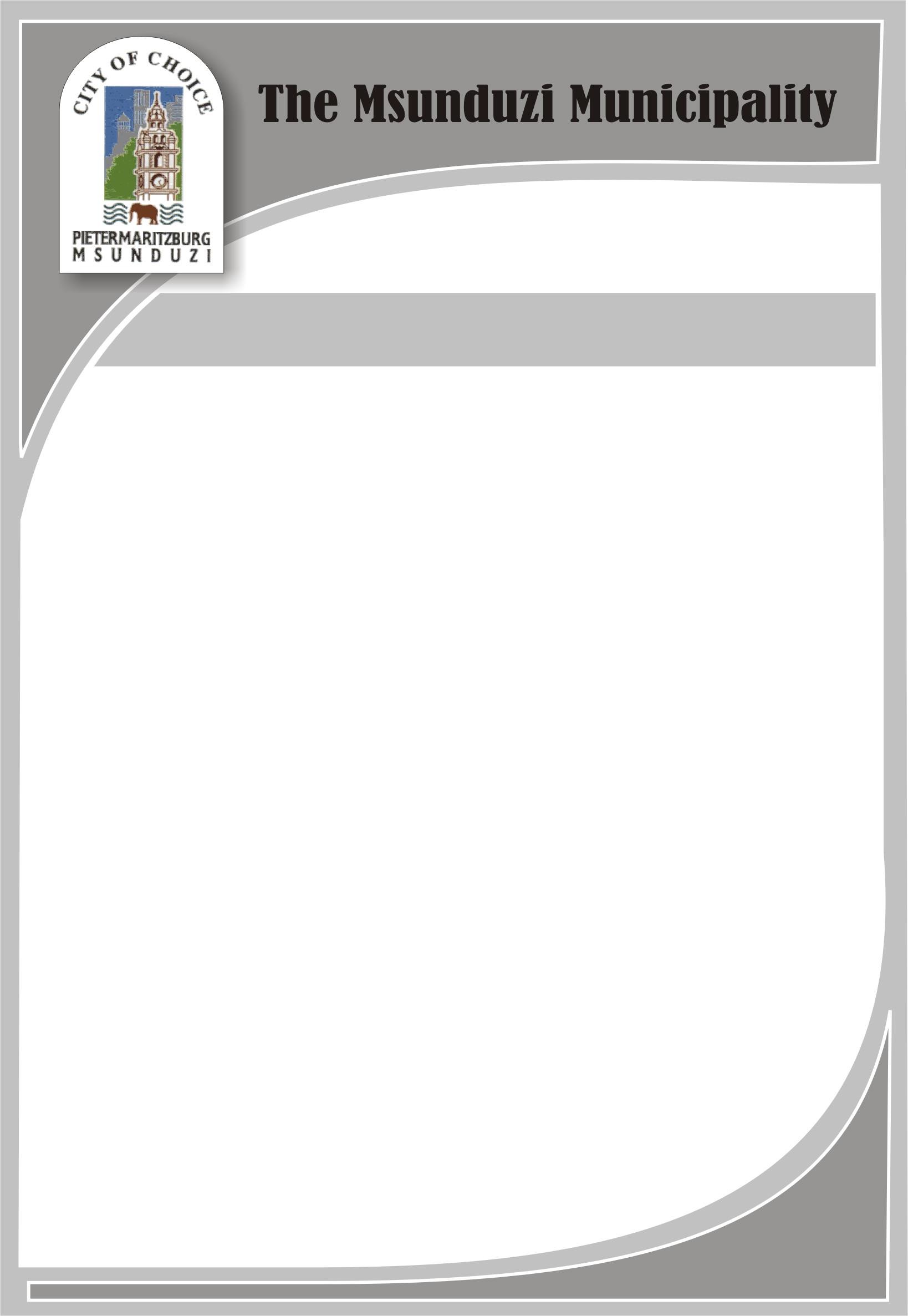


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| **MSUNDUZIMUNICIPALITY** | |
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1. **DEFINITIONS**

Inthisdocumentandinadditiontothedefinitionsintheact,andunlessthecontextindicatesotherwise–

* 1. "**agricultural property**"means apropertythat isusedforfinancialgainforthepurposeof
     1. the cultivationofsoilsfor purposes ofplantingand gatheringofcrops;
     2. forestryin the contextofthe plantingor growingoftreesin a managedandstructuredfashion;
     3. therearingoflivestockandgameorthepropagationandharvestingoffish;

# butexcludes

* + 1. the use ofa propertyforthe purposeofeco-tourism; or
    2. forthe tradinginorhuntingofgame,hospitality ofguestsforgain;and
    3. inrespectofpropertyonwhichgame isreared, traded orhunted;and
    4. itexcludesanypropertywhereanyportionisusedforthehospitalityofguestsforgain;
  1. **“business**”or**“commercialproperty”**means–propertyusedforthebuying,sellingortradingincommodities,goodsorservicesandincludesanyofficeaccommodationorfacilityon thesameproperty,the use ofwhich is incidental to suchactivity;
  2. "**category**"–
     1. inrelationtoproperty,meansacategoryofpropertiesdeterminedintermsofsection8 oftheAct;and
     2. inrelationtoownersofproperties,meansacategoryofownersdeterminedintermsofsection15(2) oftheAct;
  3. **“childheadedhousehold”**meansahouseholdwherebothparentsaredeceasedandwherealloccupantsofthepropertyarechildrenofthedeceasedandareallunderthelegalagetocontract for services and areconsideredasminorsinlawbythe state;
  4. **“collectioncharges”**meansapenaltyraisedasprovidedforinSection75A1(b)oftheLocal Government:MunicipalSystemsAct2000(ActNo. 6 of2000);
  5. **“developer”**meansanownerwhopurchasesrawlandandinstallsthenecessaryinfrastructureforthepurposesofprovidingservicesfordevelopmentofthelandforresidential,industrial or commercial purposes;



# "effectivedate"-

* + 1. inrelation to avaluationroll,meansthedate onwhich the valuationrolltakeseffect intermsof section 32(1) ofthe Act; or
    2. inrelation toa supplementaryvaluationroll,means the date onwhichasupplementaryvaluationrolltakeseffect intermsofsection78(2)(b) oftheAct;
  1. **"financialyear"**meanstheperiodstartingfrom1Julyinayearto30Junethefollowingyear;
  2. **“grossmonthlyincomeofthehousehold”**meansthecombinedincomeincludingallsalaries,wages,dividends,pensions,disabilitygrants,rentals,boardandlodging,interestreceived,and anyinvestment incomeofevery member ofthehouseholdfrom allsources;
  3. **“impermissible ratesproperty”**meansallpropertiescontainedin the valuationrollthatarenotpermittedtoberatedintermsofSection17(e),(g)and(i)oftheActandcomprisesplacesofworship,landbeneficiariesandprotectedareasasdeclaredbytheDepartmentofEnvironmental Affairs;
  4. **“industrialproperty”**meanspropertyusedfor thetradingin, themanufacturing andproductionofgoodandproductsortheassemblyorprocessingoffinishedproductsfromrawmaterialsorfabricatedpartsinrespectofwhichcapitalandlabourareutilised,andincludesanyofficeorotherfacilityonthesameproperty,theuseofwhichisincidentaltosuch activity;
  5. **"landreform beneficiary"**,inrelation toa property,meansapersonwho-
     1. acquiredthepropertythrough-
        1. theProvisionofLandandAssistanceAct,1993(ActNO.126of1993);or
        2. the Restitution ofLandRights Act, 1994(Act No.22 of1994)
     2. holdsthepropertysubjecttotheCommunalPropertyAssociationsAct,1996(Act·No.28 of 1996);or
     3. holdsoracquiresthepropertyintermsofsuchotherlandtenurereformlegislationasmaypursuanttosection25(6)and(7)oftheConstitutionbeenactedafterthisActhastakeneffect;
  6. **“landtenureright”**meansalandtenurerightasdefinedinsection1ofUpgradingofLandTenureRights Act 1991(Act112 of1991);
  7. “**marketvalue**"inrelationtoaproperty,meansthevalueofthepropertydeterminedinaccordance withsection46 oftheAct;
  8. **“mining”**means apropertyusedfor miningoperationsasdefinedintheMineralandPetroleum ResourcesDevelopmentAct,2002(ActNo.28 of2002);



* 1. **"Minister"**meanstheCabinetmember responsiblefor localgovernment;
  2. **“MPRA”**meansLocal Government: MunicipalPropertyRatesAct,No.6of2004;
  3. **“MPRARatesRatioRegulations”**meanstheMunicipalPropertyRatesRegulationsontheRateRatiobetweenResidentialandNon-ResidentialPropertiespromulgatedintermsoftheMPRA;
  4. **“multiplepurposes”**meansapropertyusedformorethanonepurposeandthatcannotbeassignedtoan existingcategory ofproperty;
  5. **“municipal property”**means apropertyregistered in thename ofandoccupied bytheMsunduziMunicipalityandincludesallmunicipalpropertywhichbyitsnaturecannotbeoccupied;
  6. **"newlyrateableproperty**"meansanyrateablepropertyonwhichpropertyrateswerenotleviedbeforetheendofthefinancialyearprecedingthedateonwhichthisActtookeffect,excluding-
     1. apropertywhichwasincorrectlyomittedfromavaluationrollandforthatreasonwas notratedbeforethat date;and
     2. apropertyidentified by theMinisterby noticeintheGazettewherethephasing-inofa rate is not justified;
  7. **“occupier”**meansanypersonwhooccupiesanypropertyorpartthereof,withoutregardtothetitleunder whichhe/sheoccupiesthe property;
  8. **“officebearer”**inrelationtoplacesofpublicworship,meanstheprimarypersonwhoofficiatesat servicesat thatplaceofworship;
  9. **“official residence”** inrelation to places ofpublicworship,means-
     1. a portionofthepropertyusedfor residential purposes:or

1,24.2oneresidentialproperty,iftheresidentialpropertyisnotlocatedonthesamepropertyastheplaceofpublicworship,registeredinthenameofareligiouscommunityorregisteredinthenameofatrustestablishedforthesolebenefitofareligiouscommunityandusedasa placeofresidenceforan officebearer;"

# “owner”-

* + 1. inrelationto apropertyreferredto in paragraph(a)ofthe definitionof"property",means apersoninwhose nameownershipofthepropertyisregistered;



* + 1. inrelation to arightreferred to in paragraph(b)ofthe definitionof"property",meansa personinwhose nametheright isregistered;

1. inrelationtoatimesharinginterestcontemplatedinthePropertyTime-sharingControlAct,1983(ActNo.75of1983),meansthemanagementassociationcontemplatedintheregulationsmadeintermsofsection12ofthePropertyTime-sharingControlAct,1983,andpublishedinGovernmentNoticeR327of24February 1984;
2. *inrelationtoa*shareblockcompany,theshareblockcompanyasdefinedintheShareBlockControlAct,1980(ActNo.59of1980);*(Addedbys1ofAct29of2014);*
3. inrelationtobuildings,otherimmovablestructuresandinfrastructurereferredtoinsection17(1)(f),meanstheholderoftheminingrightortheminingpermit;and*(Added bys1 ofAct29 of 2014);*
   * 1. inrelationtoalandtenurerightreferredtoinparagraph(c)ofthedefinitionof"property",meansapersoninwhosenametherightisregisteredortowhomitwasgrantedintermsoflegislation;or
     2. inrelation to publicserviceinfrastructurereferredto in paragraph(d)ofthe definitionof"property",meanstheorganofstatewhichownsorcontrolsthatpublicserviceinfrastructureasenvisagedinthedefinitionof"publiclycontrolled",providedthatapersonmentionedbelowmayforthepurposesofthisActberegardedbyamunicipalityas the ownerofapropertyinthefollowingcases:
        1. A trustee,inthecase ofa propertyin a trust excludingstatetrustland;
        2. anexecutororadministrator,inthecaseofapropertyinadeceasedestate;
        3. atrusteeorliquidator,inthecaseofapropertyinaninsolventestateorinliquidation;
        4. ajudicialmanager,inthecaseofapropertyintheestateofapersonunder judicial management;
        5. acurator,inthecaseofapropertyintheestateofapersonundercuratorship;
        6. apersoninwhosenameausufructorotherpersonalservitudeisregistered,inthecaseofapropertythatissubjecttoausufructorotherpersonal servitude;
        7. alessee,inthecaseofapropertythatisregisteredinthenameofamunicipalityand is leased byit;or

1.25.4.7(a)alessee,inthecaseofproperty towhichalandtenurerightappliesandwhich is leased bytheholderofsuchright;or

* + - 1. abuyer,inthecaseofapropertythatwassoldbyamunicipalityandofwhichpossessionwasgiventothebuyerpendingregistrationofownership in the nameofthe buyer;
  1. **“pendingratepayer”**meansapurchaserofapropertywhoseconveyancerhasappliedforarevenueclearancecertificate,andwhowillbecomethe registeredownerofthepropertyasper1.25abovewithin 60 daysoftheissueof thatcertificate;
  2. **"permitteduse**"inrelationtoaproperty,meansthelimitedpurposesforwhichthepropertymaybe usedintermsof–
     1. anyrestrictionsimposedby-
        1. a conditionof title
        2. a provisionofatownplanningorlandusescheme;or
        3. anylegislationapplicable toanyspecificpropertyorproperties;or
     2. anyalleviation ofanysuchrestrictions; "person" includes an organofstate;
  3. **“placesofworship”**meanspropertyusedprimarilyforthepurposesofcongregation,excludingastructurethatisprimarilyusedforeducationalinstructioninwhichsecularorreligiouseducationistheprimaryinstructivemedium:Providedthat the propertyis-
     1. registeredinthe nameofareligiouscommunity;
     2. registeredinthe nameofatrustestablishedfor thesolebenefitofareligiouscommunity;or
     3. objectto a landtenureright;

1.29 **“primarily”** means - for the purpose of determining the use and category of a property, both the floor area and time periods used shall be considered in concluding same;

* 1. **"property**"means-
     1. immovablepropertyregisteredinthenameofaperson,including,inthecaseofasectionaltitlescheme, asectionaltitleunit registeredinthe name ofa person;
     2. aright registeredagainst immovablepropertyin thenameofaperson,excludinga mortgagebondregisteredagainst theproperty;
     3. alandtenurerightregisteredinthenameofapersonorgrantedtoapersonintermsoflegislation;or
     4. publicserviceinfrastructure;
  2. **“protectedarea”**meansanareathatisorhastobelistedintheregisterreferredtoin10ofthe National Environmental Management; ProtectedAreasAct, 2003;
  3. “**publicbenefitorganisationproperty”**meansanypropertyownedbyapublicbenefitorganisationandusedforanyspecifiedpublicbenefitactivitylistedinpart1oftheninthSchedule to theIncomeTaxActexcludingItems3 and 5 beingland and housing,andplacesofworshipwhererebates,reductionsandexemptionshavealreadybeenconsideredunderimpermissiblerates.Ratiospublishedbytheministerforitems1,2and4oftheschedulemust not exceedthosepublished bythe minister from timetotime;
  4. **"publicserviceinfrastructure**"meanspubliclycontrolledinfrastructureofthefollowingkinds:
     1. national,provincialorotherpublicroadsonwhichgoods,servicesorlabourmoveacrossamunicipalboundary;
     2. waterorsewerpipes,ductsorotherconduits,dams,watersupplyreservoirs,watertreatmentplantsorwaterpumpsformingpartofawaterorsewerschemeservingthe public;
     3. ownerstations,powersubstations orpowerlinesformingpartofanelectricityschemeserving the public;
     4. gasorliquidfuelplantsorrefineriesorpipelinesofliquidgasfuels,formingpartofaschemefor transportingsuchfuels;
     5. railwaylinesformingpart ofa national railwaysystem;
     6. communicationtowers,mastsexchangesorlinesformingpartofacommunicationssystemsserving the public;
     7. runwaysapronsandairtrafficcontrolunitatnationalorprovincialairportsincludingthevacantlandknownastheobstaclefreezonesurroundingthese,whichmustbevacant for navigationpurposes;
     8. anyotherpubliclycontrolledinfrastructureasmaybe prescribed;or
     9. arightregisteredagainstimmovablepropertyinconnectionwithinfrastructurementionedinparagraphs 1.22.1to1.22.8;
  5. “**public service purpose”,** inrelation to the use of a property., means a property owned and used by an organ of state as –

1. hospitals or clinics;
2. schools, pre-schools, early childhood development centers or further education and training colleges;
3. national and provincial libraries and archives;
4. police stations;
5. correctional facilities; or
6. courts of law

but excludes property contemplated in the definition of ‘public service infrastructure’.

* 1. **“raterandage”**meansthecentsintherandthatissetasthetariffforeachcategoryforthelevyingofrates;
  2. **“ratio”**inrelationtosection19.1.2ofthispolicy,meanstherelationshipbetweentheraterandageapplicabletoresidentialpropertiesanddifferentcategoriesofnon-residentialproperties,providedthatthecomparableraterandagesareinclusiveofanyreliefmeasuresthat amount torebatesofageneral applicationtoallproperties within apropertycategory;



* 1. **“residentialproperty”**meansapropertyincludedinthevaluationrollasresidentialandusedexclusivelyfordomesticresidentialpurposes,andincludesbulkresidentialpropertiesidentifiedbythemunicipality,andwherethereisanapprovedSurveyorGeneralPlan,TownshipLayoutorapprovedgeneraldiagram,maybeseparatelyvaluedandrated,notwithstanding thenon-registrationofanysub-divisions;
  2. **“ruralcommunalproperty”**meansagricultural ortownship property where there is asinglecadastralholdingdevelopedpredominantlyforresidentialpurposesand/ortraditionalruralhomesteads,andwhichmayalsohaveavarietyofnon-residentialstructureswhichcollectivelyconstitutetheminorityintermsofmeasuredbuildingarea,includingpropertybelongingtotheIngonyamaTrustBoardandpropertybelongingtoalandreformbeneficiary,where thedominantuse isresidential rather thancommercialagricultural;
  3. **“sectionaltitlegarages”**meansanygaragewithinaresidentialsectionaltitleschemethathasbeenregistered asaseparatesectionaltitleunit;
  4. “**specialisedproperty**”meansanynon-commercialornon-residentialpropertythatcannotbecategorisedinanyotherexistingcategoryofpropertyduetoitsspecialisednatureand/orfunctionand usee.g., cemeteryor stream
  5. **“theAct”**meanstheLocalGovernment:MunicipalPropertyRatesAct,2004(ActNo.6of2004), and anyamendmentsthereto;
  6. **“unauthoriseduseproperty”**–meansanypropertyorpartthereofusedinconflictwiththepermitted useofsuch propertyas provided forin anyapplicableTownPlanningSchemeorotherrelevantlegislationandanypropertyorpartthereofdevelopedorimprovedcontrarytotheprovisionsofNationalBuildingRegulationsandBuildingStandardsAct103of1977,thePlanningandDevelopmentAct(KwazuluNatal)6of2008oranyotherrelevantlegislation;
  7. **“vacantland”**meansanyundevelopedlandaslistedinthevaluationrollandincludesbulklandidentifiedbythemunicipalityandwherethereisanapprovedSurveyorGeneralPlan,TownshipLayoutorapprovedgeneraldiagram,maybeseparatelyvaluedandrated,notwithstanding thenon-registrationofanysub-divisions.

# ADOPTIONANDCONTENTS OF RATESPOLICY

* 1. TheMunicipalityshalladoptaratespolicyintermsofwhichallrateablepropertieswithinitsareaof jurisdictionarerated.
  2. Theratespolicyshalltakeeffectontheeffectivedateofthe firstvaluationrollpreparedbytheMunicipalityundertheAct,andshallaccompanytheMunicipality'sbudgetforthefinancial



yearconcernedwhenthebudgetistabledintermsofsection16(2)oftheLocalGovernment:MunicipalFinanceManagement Act,2003(Act No.56 of2003).

# COMMUNITYPARTICIPATION

BeforetheMunicipalityadoptsoramendsitsratespolicyitshallfollowaprocessofcommunityparticipationinaccordancewithChapter4oftheLocalGovernment:MunicipalSystemsAct,2000(Act 32 of2000)andsection 4 and5 oftheAct.”

# ANNUALREVIEWOF RATESPOLICY

* 1. Amunicipalcouncilmustannuallyreview,andifnecessary,amenditsratespolicy.Anyamendmentstoaratespolicymustaccompanythemunicipality’sannualbudgetwhenitistabledin thecouncilinterms ofsection 16(2)of theMunicipalFinanceManagement Act.
  2. Section3(3)to(6)oftheAct,readwiththenecessarychangesasthecontextmayrequire,applytoanyamendmentofaratespolicy.Communityparticipationinamendmentstoaratespolicymustbeeffectedthroughthemunicipality’sannualbudgetprocessintermsofsections22 and 23 oftheMunicipal FinanceManagementAct.

# LEVYING OF RATES

* 1. TheMunicipalityshalllevyratesonallrateablepropertywithinitsarea,providedthatitmay,byresolution, grant exemptionsfrom, rebates onor reductionsin, ratesleviedin terms ofthispolicyorinterms ofa nationalframeworkprescribedunder theAct.
  2. In levyingratesonpropertytheMunicipalityisnotobligedto levyrateson
     1. (i) properties ofwhich itistheowner;

1. publicserviceinfrastructure;or
2. onpropertiesinrespectofwhichitisimpossibleorunreasonablydifficulttoestablishamarketvaluebecauseoflegallyinsecuretenureresultingfrompastraciallydiscriminatory lawsorpractices;
   * 1. Themunicipalitywillnotlevyarateonanymunicipalownedroads,streamsorothermunicipalpropertywherethemarketvalueofthepropertyisequaltoorlessthanR10000orsuchotheramountasdeterminedbyCouncilfromtimetotime,providedthat there isno occupant onthe property;
   1. A municipalitymust exercise itspower to levya rateonpropertysubject to-
      1. section 229and anyotherapplicableprovisions ofthe Constitution;
      2. the provisionsof thisAct; and



* + 1. theratespolicyitmust adoptinterms ofsection3oftheAct.

# DIFFERENTIALRATES

TheMunicipalityshallbeentitledto levydifferentratesfordifferentcategoriesofrateableproperty,which mayincludecategoriesdeterminedaccording tothe

* 1. use oftheproperty;
  2. the permitteduse of theproperty;
  3. acombinationof6.1and6.2.

# IMPERMISSIBLEDIFFERENTIATION

The Municipalitymaynotlevy-

* 1. differentratesonresidentialproperties,exceptasprovidedforinsections11(2)[uniformfixedamountforrates],21[phasinginofrates]and89A[useofexistingvaluationroll/supplementaryroll]oftheAct:Providedthatthisparagraphdoesnotapplytoresidentialproperty which is vacant;
  2. arateonacategoryofnon-residentialpropertiesthatexceedsaprescribedratio·totherateon residentialpropertiesdetermined in termsofsection 11 (1)(a)[on themarketvalue oftheproperty]oftheAct:Providedthatdifferentratiosmaybesetinrespectofdifferentcategories ofnon-residentialproperties;
  3. rates whichunreasonablydiscriminatebetweencategoriesofnon-residential properties;
  4. additionalratesexceptas provided for insection 22[specialrating areas]oftheAct;
  5. Theratioreferredtoinsubsection6.2maybesubjecttoprescribednormsandstandards,and mayonlybe prescribedwith the concurrenceoftheMinisterofFinance.

# PROPERTIESUSED FORMULTIPLE PURPOSES

* 1. ApropertyusedformultiplepurposesandwherethereisnotaseparateratingcategoryintermsofSection8 oftheAct,shall, forratespurposes,be assignedtoa categorydeterminedbythe Municipalityand usedfor multiplepurposesinterms ofsection 8(2) (i)oftheAct;



* 1. A ratelevied on a propertyassigned intermsofsubsection (8.1)to acategoryofpropertiesusedfor multiplepurposesmust be determinedby-
     1. apportioningthemarketvalueoftheproperty,inamannerasmaybeprescribed,tothe differentpurposesforwhich the propertyisused;and
     2. applyingtheratesapplicabletothecategoriesdeterminedbythemunicipalityfor propertiesusedfor thosepurposestothe different market valueapportionments.

# LEVYINGOF PROPERTYRATES ONSECTIONALTITLE SCHEMES

* 1. Arateonpropertywhichissubjecttoa sectionaltitleschemeshallbeleviedontheindividual sectional titleunitsinthe schemeandnotonthepropertyasa whole.
  2. Unregisteredunitsshallform partofthe Developers rightsortheholderofsuch rights;
     1. the Municipalitymayvaluerealrights ofextension, the ownerofwhichshallbethe holder ofsuchright andshall beratedinaccordancewith thevacantlandrate;
     2. where adeveloperpursues aphaseddevelopment, the bulklandshall bevaluedinaccordance with9.2.1 above;
     3. whererightsarebeingtraded, therightsshallbe includedin thevaluationroll.

# AMOUNTDUE FOR RATES

* 1. TherateleviedbytheMunicipalityshallbeanamountintheRandonthemarketvalueoftheproperty.
  2. The MunicipalityacknowledgesthattheMinistermayfromtimetotimeincreasethemonetarythresholdreferredto in section17(i) hofthe Act, toreflect inflation.

# PERIOD FORWHICHRATESMAYBELEVIED

* 1. TheMunicipalityshalllevyratesforonefinancialyearatatime.Attheendofeachfinancialyeartherateleviedforthatfinancialyearshalllapse.TheraterandageapprovedbyFullCouncil forthefollowingfinancialyear shallapplyfromthestartof thatfinancial year.
  2. TheMunicipalityshall,annually,atthetimeofitsbudget, settheamount in theRandforrates.
  3. Thelevyingofratesshallform partofthe Municipality'sannual budget process assetoutinChapter 4 ofthe LocalGovernment:MunicipalFinanceManagement Act, (ActNo. 56 of2003).

# COMMENCEMENT OF RATES

# 

RatesleviedbytheMunicipalityshallbecomedueandpayableasfromthestartofthefinancialyear.

# PROMULGATIONOFRESOLUTIONSLEVYINGRATES

* 1. Arateisleviedbyamunicipalitybyresolutionpassedbythemunicipalcouncilwithasupportingvote ofamajority ofits members.
  2. Aresolutionlevyingratesinamunicipalitymustbeannuallypromulgatedwithin60daysfrom the dateoftheresolution,bypublishing theresolution in theProvincial Gazette.

Theresolutionmust-

1. containthe date on which theresolutionlevyingrateswaspassed;
2. differentiatebetweencategories ofproperties; and
3. reflect thecent amountinthe Randratefor eachcategory ofproperty.
   1. Wheneveramunicipalitypassesaresolutionintermsofsubsection(14.1),themunicipalmanager must,withoutdelay-
      1. conspicuouslydisplaythe resolutionforaperiod ofatleast30days-
4. atthe municipality’sheadandsatelliteofficesandlibraries; and
5. ifthemunicipalityhasanofficialwebsiteorawebsiteavailabletoitasenvisagedinsection21BoftheMunicipalSystemsAct,onthatwebsite; and
   * 1. advertise in themediaanoticestating that-
6. aresolutionlevyingarateon propertyhasbeen passed bythe council; and
7. theresolutionisavailableatthemunicipality’sheadandsatelliteofficesandlibrariesforpublicinspectionduringofficehoursand,ifthemunicipalityhasanofficialwebsiteorawebsiteavailabletoit,thattheresolutionisalsoavailableon thatwebsite.

# EXEMPTIONS.REDUCTIONSAND REBATES

* 1. TheMunicipalityshallnotgrantreliefinrespectofthepaymentofratesotherthanbywayofexemption,rebateorreduction,norshallitgrantsuchrelieftotheownerofapropertyonanindividual basis.
  2. Themunicipalmanager must annuallytable in thecouncilofthemunicipalitya-
     1. listofallexemptions,rebatesandreductionsgrantedbythemunicipalityintermsofsubsectionduringthepreviousfinancial year;and
     2. statementreflectingtheincomefor themunicipalityforegoneduringthepreviousfinancialyearby way of-

1. such exemptions, rebatesandreductions;
2. exclusionsreferredto insection17(1)(a), (e), (g), (h)and(i)ofthe Act; andthe phasing-indiscountgrantedintermsofsection 21 ofthe Act.
   1. TheCouncilshallidentify,andprovidereasonsfor,exemptions,rebatesandreductionswhentheannualbudgetistabledintermsofsection16(2)oftheLocalGovernment:MunicipalFinanceManagement Act, 2003.

# CATEGORIESOFPROPERTIES

The Councilmay,byresolution,grantexemptions,reductionsandrebatesonthefollowingcategories ofproperties–

* 1. agriculturalpropertysubject to anapprovedapplication eachGeneral Valuationcycle;
  2. businessandcommercialproperty;
  3. impermissiblerates propertysubject to anapprovedapplication eachGeneral Valuationcycle;
  4. industrialproperty;
  5. miningproperty;
  6. multi-purposeproperty;
  7. publicbenefitorganisationproperty;subjecttoanapprovedapplicationeachGeneralValuationcycle;
  8. publicserviceinfrastructureproperty;
  9. public service purpose
  10. residentialproperty;
  11. rural communal property;
  12. sectionaltitlegarages(separatelyregistered)property;
  13. specific use properties
  14. unauthorised useproperty;
  15. vacantlandproperty;and

Councilreservestherighttorequestawrittenapplicationeitherannuallyorpergeneralvaluationcycle toqualifyforrebates, reductionsor exemptionsin any category ofproperty.



# CONSTITUTIONALLY IMPERMISSIBLERATES

* 1. Intermsofsection229(2)(a)oftheConstitution,amunicipalitymaynotexerciseitspowertolevyratesonpropertyina waythatwouldmateriallyandunreasonablyprejudice-
     1. national economicpolicies;
     2. economicactivitiesacrossitsboundaries;or
     3. thenationalmobility ofgoods, services, capital orlabour.
     4. Ifarateonaspecificcategoryofproperties,orarateonaspecificcategoryofpropertiesaboveaspecificamountintheRand,ismateriallyandunreasonablyprejudicinganyofthematterslistedinsubsection(1),theMinister,[afternotifying]withtheconcurrenceoftheMinisterofFinance,must,bynoticeintheGazette,givenoticetotherelevantmunicipalityormunicipalitiesthattheratemustbelimitedtoanamountin the Randspecifiedinthenotice.
     5. Amunicipalityaffectedbyanoticereferredtoinparagraph(16.2.1)mustgiveeffecttothenoticeand,ifnecessary,adjustitsbudgetforthenextfinancialyearaccordingly,theeffectivedateofwhichmustbefromthedatedeterminedbytheMinisterinthenotice.
     6. Anysectoroftheeconomy,afterconsultingtherelevantmunicipalityormunicipalities,andorganisedlocalgovernment,may,throughitsorganisedstructures,requesttheMinistertoevaluateevidencetotheeffectthatarateonanyspecificcategoryofproperties,orarateonanyspecificcategoryofpropertiesaboveaspecificamountintheRand, ismateriallyandunreasonablyprejudicinganyofthematters listedinsubsection(16.1).
     7. IftheMinisterisconvincedbytheevidencereferredtoinparagraph(a)thatarateonanyspecificcategoryofproperties,orarateonanyspecificcategoryofpropertiesaboveaspecificamount intheRand,ismateriallyandunreasonablyprejudicinganyofthematterslistedinsubsection(17.1),theMinistermustactintermsofsubsection(16.2).
  2. Anoticeissuedintermsofsubsection(16.2)mustgivethereasonswhyarateontherelevantcategoryofproperties,orarateontherelevantcategoryofpropertiesabovetheamountspecifiedinthenotice,ismateriallyandunreasonablyprejudicingamatterlistedinsubsection(1).
  3. TheMinister,afterconsultationwiththeMinisterofFinance,maybynoticeintheGazetteissueguidelinestoassistmunicipalitiesinthe exerciseoftheirpowerto levy ratesconsistentwithsubsection(16.1).

# OTHER IMPERMISSIBLE RATES

* 1. Amunicipalitymaynotlevya rate-
     1. subject toparagraph(18.1A)onthefirst 30%ofthemarket value of publicserviceinfrastructure;
     2. (A) onanypropertyreferredto in paragraphs(a), (b), (e), (g)and(h)ofthe definitionof"publicserviceinfrastructure;
     3. onthosepartsofaspecialnaturereserve,nationalparkornaturereservewithinthemeaningoftheNationalEnvironmentalManagement:ProtectedAreasAct,2003(ActNo.57of2003),orofanationalbotanicalgardenwithinthemeaningoftheNationalEnvironmentalManagement:BiodiversityAct,2004(ActNo.10of2004),whicharenotdevelopedorusedforcommercial,business,agriculturalorresidentialpurposes;
     4. onminingrightsoraminingpermitwithinthemeaningoftheMineralandPetroleumResourcesDevelopmentAct,2002(ActNo.28of2002),excludinganybuilding,otherimmovablestructuresandinfrastructureabovethesurfaceoftheminingpropertyrequiredfor purposesof mining;
     5. on aproperty belonging to alandreform beneficiary orhisor her heirs,dependentsorspouseprovidedthat thisexclusionlapses-
        1. 10yearsfrom the date onwhich such beneficiary’stitlewasregisteredin the officeofthe Registrar ofDeeds;or
        2. uponalienationofthepropertybythelandreform beneficiary or hisorherheirs,dependentsor spouse;
     6. onthefirstR15000ofthemarketvalueofapropertyassignedinthevaluationrollorsupplementaryvaluationrollofamunicipalitytoacategorydeterminedbythemunicipality-
        1. for residential properties;or
        2. for properties usedformultiplepurposes, provided one ormorecomponentsofthepropertyareusedfor residentialpurposes; or
     7. onapropertyregisteredinthenameofandusedprimarilyasaplaceofpublicworshipbyareligiouscommunity,includinganofficialresidenceregisteredinthenameofthat communitywhich is occupied byanoffice-bearerof thatcommunity whoofficiatesat servicesat thatplaceofworship;
  2. The exclusionfromratesofapropertyreferredtoinsubsection(17.1.2)lapsesifthedeclarationofthatpropertyasaspecialnaturereserve,nationalpark,naturereserveornational botanicalgarden,oraspartofsuch areserve,parkorbotanicalgarden,iswithdrawn in termsoftheapplicable Act mentioned in that subsection.



* + 1. (i)Ifthepropertyinrespectofwhichthedeclarationiswithdrawnisprivatelyowned,theowner,uponwithdrawalofthedeclaration,becomesliabletothemunicipalityconcernedforanyratesthat,haditnotbeenforsubsection(17.1.2),wouldhavebeenpayableontheproperty,notwithstandingsection78oftheAct,duringtheperiodcommencingfromtheeffectivedateofthecurrentvaluationrollofthemunicipality.

(ii)Ifthepropertywasdeclaredasaprotectedareaaftertheeffectivedateofthecurrentvaluationroll,ratesarepayableonlyfromthedateofdeclarationoftheproperty.

* + 1. Theamountforwhichanownerbecomesliableintermsofparagraph(17.2.1)mustberegardedasratesinarrears,and theapplicableintereston thatamountispayabletothemunicipality.
    2. Paragraphs(17.2.2)and(17.2.3)applyonlyifthedeclarationofthepropertywaswithdrawnbecauseof-
       1. adecisionbytheprivateownerforanyreasontowithdrawfromtheagreementconcludedbetweentheprivateownerandthestateintermsoftheProtectedAreasAct,andintermsofwhichtheprivateownerinitiallyconsentedtothepropertybeingdeclaredas aprotectedarea;or
       2. adecisionbythestatetowithdrawfromsuchagreementbecauseofabreachofthe agreementbythe privateowner.
  1. TheMinister,actingwiththeconcurrenceoftheMinisterofFinance,mayfromtimetotimebynotice in theGazette,increasethemonetarythresholdreferredto in subsection17.1.5toreflect inflation.
  2. TheMinister may,bynotice in theGazette, lowerthe percentagereferredto insubsection17.1.1,butonlyafter consultationwith-
     1. relevantCabinet membersresponsibleforthevarious aspectsofpublicserviceinfrastructure;
     2. organisedlocalgovernment;and
     3. relevantpublicserviceinfrastructureentities.
     4. Theexclusionfromratesofapropertyreferredtoinsubsection(17.1.6)lapsesiftheproperty-
        1. isdisposed ofbythereligiouscommunityowningit; or
        2. isnolongerusedprimarilyasaplaceofpublicworshipbyareligiouscommunityor,inthe case ofan official residencecontemplated in that subsection,isnolongerused assuch anofficial residence.



* + 1. Ifthe exclusionfromratesofapropertyusedassuch anofficialresidencelapses,thereligiouscommunityowningthepropertybecomesliabletothemunicipalityconcernedforanyratesthat,haditnotbeenforsubsection(17.1.6),wouldhavebeenpayableontheproperty,notwithstandingsection78oftheAct,duringtheperiodofoneyear preceding the date on whichtheexclusionlapsed.
    2. Theamountforwhichthereligiouscommunitybecomesliableintermsofparagraph(17.5.2)mustberegardedasratesinarrears,andtheapplicableinterestonthatamount ispayable tothemunicipality.

# EXEMPTION OF MUNICIPALITIES FROMPROVISIONS OFSECTION17

* 1. A municipalitymayapply,inwriting,tothe Ministerto be exemptedfromparagraph(a),(e), (g)or(h)ofsection17.1oftheActifitcandemonstratethatanexclusionintermsoftherelevantparagraphiscompromisingorimpedingitsabilityorrighttoexerciseitspowersortoperformitsfunctionswithin themeaningofsection151(4)ofthe Constitution.
  2. 2 Anyexemptiongranted bytheMinisterintermsof subsection(1)-
     1. must be inwriting; and

18.1.2 issubject to suchlimitations andconditionsasthe Minister maydetermine.

# CRITERIAFOR QUALIFICATION OF SPECIFIEDCATEGORIES OF PROPERTY

* 1. **General**
     1. TheChiefFinancialOfficerorhis/hernomineereservetherighttoconductafullcreditcheckorfinancialanalysisonanyperson, organisationorinstitutionapplyingforanyrebateinthispolicy
     2. Iftheapplicantisfoundtohavefurnishedfalseinformationtoqualifyforanyrebate,thefollowingwillapply:
        1. Allretrospectivesubsidiesreceivedfrom the dateofapplicationwill be reinstated;
        2. Allarrears will become payableimmediately;
        3. Creditcontrolmeasureswillapply;and
        4. Theapplicantwillnotbeeligibletoapplyforanysubsequentrebateforaperioddetermined byCouncilfrom timetotime.

# AgriculturalProperties

* + 1. TheownermustapplytotheChiefFinancialOfficerforeachGeneralValuationcycle,bythe date specified on the application form for the agricultural rebate.Ownerswhofailtoapplyfortherebatebyduedatewillonly beentitled totherebateon the month following the date of the rebate being amended in the supplementary roll;
    2. TheApplicantsmustproduceataxcertificateissuedbytheSouthAfricanRevenueServices(SARS)provingthat theyaretaxed asafarmer;
    3. he applicant must provide a detailed sketch of the entire property showing the various uses of all the land;
    4. The applicant must provide a detailed sketch showing the full uses of all the buildings;

19.2.5 TheCityreservestherighttoinspectsuchpropertiesbeforeoraftergrantingsuchrebatesandtorevokeoramend anydecisionmadeprior tosuchinspection;

19.2.6 Therebateterminatesimmediatelyonthesaleofapropertyand/orthetransferofthe propertyto anew owner;

19.2.7A newownermustapplyforreinstatementoftherebatewithin3monthsofregistrationofthepropertyintohis/hernameandmustmeetallthecriteriasetoutabove;

19.2.8Norebatewillbegrantedtoanyownerwhoseratesand/orservicesaccountisinarrears.

# PublicBenefit OrganisationProperties

* + 1. Theownermustapply totheChiefFinancialOfficerforeachGeneralValuationcycle,bythe date specified on the application form for which the rebate is sought. Ownerswhofailtoapplyfortherebatebyduedatewillonly beentitled totherebateon the month following the date of the rebate being amended in the supplementary roll;
    2. TheApplicantsmustproduceataxexemptionletterconfirmingthattheyqualifyfortax exemptionascontemplatedby Part1 ofofthe NinthScheduleofthe IncomeTaxAct. No 58 of1962;
    3. Theserebatesareintendedtoassist organisationsthat wouldbeliableforthepaymentoftheratesandthathavelimitedresourcesandnotforthosewhohavetheabilitytopayasdeterminedfromtheirauditedfinancialstatementsbytheCFOorhis/hernominee interms ofparagraph20.4.
    4. Assessment todetermine theabilityto payratesby:
       1. analysingtheauditedannualfinancialstatementsintermsofincomeandoverallresources;
       2. examining the credibility ofyear on year expenditure;



* + - 1. ensuringthatprofitsorsurplusesarecalculatedbyexcludingtransferstoreserves; and

19.3.4.4excessivewritingoffordepreciationof assets;

* + - 1. comparingthetotalannualturnovertotheratesbilledtodeterminewhethertheratesexceed 5%ofthetotal turnover;
      2. accumulatedreservesforspecificpurposeswouldnotbetakenintoaccountwiththisassessment;
      3. Fundsraisedfromexternalsources(suchasgrants,subsidiesanddonations)mustbeexcludedwhendeterminingtheabilitytopay.TheCityreservestherighttoinspectsuchpropertiesbeforeoraftergrantingsuchrebatesandtorevokeoramendanydecisionmadepriortosuchinspection.
    1. Theuseofanylandorbuildings,oranypartthereof,ofanyorganisationintermsof19.3above,shallnotbefortheprivatepecuniarybenefitofanyindividual,whetheras a shareholderina companyorotherwise;
    2. Theuseofthelandand/orbuildings,oranypartthereoffor any period on the property, byanyorganisationintermsof19.3above,for a recognised business use, shall result in the rebate being refused and full commercial rates shall apply;
    3. Therebateterminatesimmediatelyonthesaleofapropertyand/orthetransferofthe propertyto anewowner;
    4. Anewownermustapplyforreinstatementoftherebatewithin3monthsofregistrationofthepropertyintohis/hernameandmustmeetallthecriteriasetoutabove;
    5. Norebatewillbegrantedtoanyownerwhoserateand/orservicesaccountisinarrears.
  1. **Places of Worship**

In terms of Section 17 (i) of the Act amunicipalitymaynotlevya rate on a property**registered**inthenameofand**usedprimarily**asaplaceofpublicworshipbyareligiouscommunity,includingtheofficialresidenceregisteredinthenameofthat communitywhich is occupied bytheoffice-bearerof thatcommunity whoofficiatesat servicesat thatplaceofworship;

The following qualifying criteria will therefore apply:

19.4.1 Theownermustapply totheChiefFinancialOfficerforeachGeneralValuationcycle,bythe date specified on the application form for the exemption.Ownerswhofailtoapplyfortheexemptionbyduedatewillonly beentitled totheexemptionon the month following the date of the exemption being amended in the supplementary roll;

19.4.2 TheApplicantsmustproduceataxexemptionletterconfirmingthatthey are registered as a bona fide religious organisation and qualifyfortax exemptionin terms of the SARS criteria;

* + 1. Theuseoftheland and/orbuildings,oranypartthereof for any period on the property, byanyorganisationintermsof19.3above, for a recognised business use, shall result in the rebate being refused and full commercial rates shall apply;
    2. Therebateterminatesimmediatelyonthesaleofapropertyand/orthetransferofthe propertyto anewowner;
    3. Anewownermustapplyforreinstatementoftherebatewithin3monthsofregistrationofthepropertyintohis/hernameandmustmeetallthecriteriasetoutabove;

# LIMITS ONANNUALINCREASES

* 1. TheMinistermay,withtheconcurrenceoftheMinisterofFinanceandbynoticeintheGazette, setanupper limitonthepercentagebywhich-
     1. ratesonpropertycategoriesorarateonaspecificcategoryofpropertiesmaybeincreased; or
     2. thetotalrevenuederivedfromratesonallpropertycategoriesorarateonaspecificcategory ofpropertiesmaybe increased.
  2. Differentlimitsmaybesetinterms ofsubsection(21.1) for-
     1. differentkindsofmunicipalitieswhichmay,forthepurposesofthissection,bedefinedin the noticeeither inrelationtocategories, types,or budgetary size ofmunicipalities orin anyotherway;or
     2. different categoriesofproperties,subject tosection19ofthe Act.

20.2.2(A)TheMinistermay,withtheconcurrenceoftheMinisterofFinance,andbythe

noticereferredtoinsubsection(21.1), delaytheimplementationofalimit,for aperioddeterminedinthatnoticeandinrespectofthedifferentkindsofmunicipalitiesdefinedinterms ofsubsection(21.2.1).

* 1. TheMinistermay,onwrittenapplicationbyamunicipality,andongoodcause,exemptamunicipalityfroma limitsetinterms ofsubsection21.1.
  2. Thissectionmustbe read withsection 43 ofthe MunicipalFinanceManagement Act.



# REBATESPER CATEGORY OFOWNERS OF PROPERTY

TheMunicipalitymaygrantarebate

* 1. On apropertyowned and occupied bythe MsunduziMunicipality.
  2. Onapropertywhoseownerisinreceiptofanoldagepensionordisabilitygrant,subjecttoanapprovedannualapplicationandprovidedthattheapplicantsatisfiesallthecriteriaforsuch rebate.
  3. Toaminor(s)whoownspropertyoristhesoleheirofapropertywhereallownersandoccupantsareundertheageof18subjecttoanapprovedannualapplicationandwhereallother criteriafor therebatearemet.
  4. OnarateablepropertywhichhasbeenlistedintermsofSection7.2oftheMunicipality’sTownPlanningSchemeofPietermaritzburgandPlessislaer,andwhichisconsideredtobe ofhistoricand/orarchitecturalmeritand/orinterest,sufficienttojustifythepreservationthereof,subjecttoanapprovedannualapplicationandprovidedthattheownerofsuchpropertyqualifies interms ofthecriteriafor thisrebate.
  5. To developerswhoownpropertyandinstall the necessaryinfrastructureforthe developmentoftherawlandandwhichresultsinanenhancedmarketvalueoftheland,providedthattheownerofsuchpropertysatisfiesthe criteria forsuchrebate.
  6. To a small home business owner who resides on the property,wherean approved portion of the propertyis beingutilisedtoconductbusinessintermsof anapprovedTownPlanningconsent, subjecttoanapprovedannualapplicationandwhereallother criteriafor therebatearemet.

# CRITERIAFOR QUALIFICATION FOR REBATEFORCATEGORIESOFOWNERS OFPROPERTY

* 1. **PensionersorDisabilitygrantees**
     1. Rebatesmustbeappliedfor annually;
  2. TheapplicationmustbecompletedinfullandsubmittedtogetherwithCERTIFIEDCOPIESofthe followingdocuments;
     + 1. Identity Document(s) of allownersorpartowners;
       2. Proofof Grant–fromSASSA OR Proof ofPrivatePension;
       3. Proofofalladditional income;
       4. 3 months’current bankstatementsof allbankaccounts;
       5. Proofof unemploymentfromDept.ofLabour;
     1. Rebateswillonlybeimplemented30daysfollowingthedateofapplicationofalldocumentationbeingcorrectlysubmitted.Applicationsareonly validfortheappropriate

financialyearandshalllapseattheendofthatyear.Ifnonewapplicationisreceivedbeforetheexpirydatenormaltariffs will be dueandpayable;

* + 1. Pensioners mustbe 60yearsorolder toqualifyforarebate;
    2. Applicant(s)mustbetheOWNERandOCCUPIERofthepremisesasat1Julyofeachyear;
    3. ThetotalincomeoftheAPPLICANTS,SPOUSESandALLOCCUPANTS–FROMALLSOURCESmustnot exceed the limitsetbyCouncil during theannualbudget;
    4. Thereshould beONEDWELLINGONLY ontheproperty;
    5. Thereshould beoneelectricityMETERand onewatermeter ONLY ontheproperty;
    6. Applicantsandhis/herspousemaynotownmorethanoneproperty(includingvacantlandeithernationally orinternationally;
    7. Inthecaseofjointownership,allownersmustmeetthequalifyingcriteriacontainedinthispolicy;
    8. TheFINANCEBUSINESSUNITmustbenotifiedimmediatelyofanyCHANGEINCIRCUMSTANCES;
    9. Norebatewillbegrantedtoanypensionerorgranteewhoseratesand/orservicesaccountisinarrearsunlessavalidpaymentarrangementisinplaceandisbeingmaintained.Therebate will be terminatedifanydefault to anarrangementoccurs;

# Child headed Households

* + 1. Rebatesmustbeappliedfor annually;
    2. Applicantsandoccupiersmustbe18yearsoldoryoungerintermsofthelegalageofmajority;
    3. TheapplicationmustbecompletedinfullandsubmittedtogetherwithCERTIFIEDCOPIESofthe followingdocuments:
       1. Identity Document(s) of allownersorpartowners;
       2. Proofof Grant–fromSASSAifapplicable;
       3. Proofof alladditional incomeifapplicable;
       4. 3 months’current bankstatementsof allbankaccounts;
       5. Proofof unemploymentfromDept.ofLabour.



* + 1. Rebateswillonlybeimplemented30daysfollowingthedateofapplicationofalldocumentationbeingcorrectlysubmitted.Applicationsareonly validfortheappropriatefinancialyearandshalllapseattheendofthatyear.Ifnonewapplicationisreceivedbeforetheexpirydatenormal tariffs will be dueandpayable;
    2. Applicant(s)mustbetheOWNERSorHEIRSofthePropertyandOCCUPIERofthepremisesas at1 Julyeachyear;
    3. The totalincomeoftheAPPLICANTS,andALLOCCUPANTS–FROMALLSOURCESmustnotexceedtheamountssetbyCouncilduring theannual budget;
    4. Thereshould beONEDWELLINGONLY ontheproperty;
    5. Thereshould beoneelectricityMETERand onewatermeter ONLYontheproperty;
    6. Applicantsmaynot own morethanoneproperty(includingvacantland);
    7. Inthecaseofjointownership,allownersmustmeetthequalifyingcriteriacontainedinthispolicy;
    8. TheFINANCEBUSINESSUNITmustbenotifiedimmediatelyofanyCHANGEINCIRCUMSTANCES;
    9. Norebatewillbegrantedtochildheadedhouseholdwheretheratesand/orservicesaccountisinarrearsunlessavalidarrangementisinplaceandisbeingmaintained.Therebatewill be terminatedifanydefault toanarrangement occurs;
    10. TheMunicipalityreservestherighttoinspectsuchpropertiesbeforeoraftergrantingsuch rebatesandtorevokeoramendanydecisionmadeprior tosuchinspection;
    11. The rebateterminatesimmediatelyonthetransferofaproperty,unlessthetransfereeisthe surviving spouse and is heir totheproperty;
    12. Norebatewillbegrantedtoanyapplicantwhoseratesand/orservicesaccount(s)areinarrearsunlessavalidpaymentarrangementisinplaceandthisarrangementisbeingmaintained.

# ListedPropertyRebate

* + 1. Rebatesmust beapplied forannually;
    2. The ListedPropertyPlaquemustbedisplayed on the building;
    3. Inthecase ofNational Monuments–thisplaquemustalsobe displayed;



* + 1. The propertymustbekept in agood stateofrepairandbecleanandtidy;
    2. Therebateterminatesimmediatelyonthetransferofapropertyandnorebatecan beapplied for till thefollowingfinancial year;
    3. The Municipalityreserves theright toinspectsuchpropertiesbefore or aftergrantingsuch rebatesandtorevokeoramendanydecisionmadeprior tosuchinspection;
    4. Norebate will be grantedtoanyownerwhoseratesand/orservicesaccount(s)are inarrears.

# Developersrebate

* + 1. Onlyonerebateapplication is requiredfortherebateperiodof3years
    2. Therebateisgrantedover3yearsasfollows:

22.4.2.1 Year1-100%;

22.4.2.2 Year2-66%;

22.4.2.3 Year3-33%;

* + 1. Therebateissubjecttothedeveloperpurchasingrawundevelopedlandandinstallingthenecessaryinfrastructureforthepurposesofprovidingservicestotheproperties and itssub-division orSectionalTitleunits;
    2. Therebateterminatesimmediatelyonthetransferofapropertyandonlyonerebatecan begrantedon anyproperty;
    3. The Municipalityreserves theright toinspectsuchpropertiesbefore or aftergrantingsuch rebatesandtorevokeoramendanydecisionmadeprior tosuchinspection;
    4. Norebate will be grantedtoanyownerwhoseratesand/orservicesaccount(s)areinarrears;
    5. Norebatewillbegrantedtoanydeveloperasenvisagedin21.5above,whohaspreviouslyreceivedabusinessconcessionordevelopmentincentivefromthemunicipality foranypart ofthe development;
    6. Therebatecannotbeappliedinconjunctionwith anyother rebate;

# 23. ADDITIONALRATES FORSPECIALRATINGAREAS



* 1. TheMunicipalCouncil maybyresolutionofitscouncil–
     1. determine an areawithin theMunicipalityas aspecial ratingarea;
     2. levyan additional rateonthepropertyinthat areaforthe purposeof raisingfundsforimprovingor upgradingthatarea; and
     3. differentiatebetweencategoriesofpropertieswhenlevyinganadditionalratereferredtoinparagraph20.1.2
  2. Beforedetermining aspecial ratingarea,the Municipalitymust-
     1. consultthe affectedcommunityontheproposedboundariesonthefollowingmatters
        1. the proposedboundariesofthearea; and
        2. the proposedimprovementorupgradingofthe area; and
     2. obtaintheconsentofthemajorityofthemembersoftheaffectedcommunityintheproposedspecial ratingarea whowill be liablefor paying the additional rate.
  3. When amunicipalitydeterminesaspecialrating area,theMunicipality–
     1. mustdeterminetheboundariesofthearea;
     2. mustindicatehowtheareaistobeimprovedorupgradedbyfundsderivedfromtheadditional rate;
     3. mustestablishseparateaccountingandother record-keepingsystemsregarding–
        1. therevenuegeneratedbythe additional rate; and
        2. the improvementandupgradingofthearea;and
     4. mayestablishacommitteecomposedofpersonsrepresentingthecommunityintheareatoactasconsultativeandadvisoryforumforthemunicipalityontheimprovementandupgradingofthearea,providedrepresentivity,includinggenderrepresentivity,istakenintoaccountwhensuchacommitteeisestablished.Suchacommitteemustbea subcommittee ofthewardcommitteeor committeesin thearea,ifthemunicipalityhasawardcommitteeor committeesinthe area.



* 1. Thissectionmaynotbeusedtoreinforceexistinginequitiesinthedevelopmentofthemunicipality,and anydeterminationofa specialrating areamust be consistentwiththeobjectivesofthe municipality’sintegrateddevelopment plan
  2. Thissectionmustbereadwithsection85oftheMunicipalSystemsActifthissectionisappliedtoprovidefundingforaninternalmunicipalservicesdistrictestablishedintermsofthat section oftheMunicipalSystemsAct.
  3. ThemunicipalitymayenactBy-Lawstofurther regulatespecial ratingareas.
  4. ThisSectionreplacesanyexistingseparatelyapprovedpolicyandByLawsinrespectofSpecial RatingAreas.

# REGISTER OF PROPERTIES

* 1. The Municipalitymustdrawup andmaintain aregisterinrespectof propertiessituated within thatmunicipality,consistingofaPart A andaPartB.
  2. PartA oftheregisterconsistsofthecurrentvaluationroll ofthemunicipality,includinganysupplementaryvaluationrollsofthemunicipalitypreparedintermsofsection78.
  3. PartB oftheregister must specify whichproperties onthevaluationroll oranysupplementaryvaluationrollsaresubject to-
     1. an exemptionfrom therateintermsof section 15oftheAct;
     2. arebateon orareduction intherateintermsof section 15ofthe Act;

245.3.3 a phasing-inoftherate interms ofsection 21ofthe Act; or

24.3.4 an exclusionreferredto in section17(1) (a), (e), (g),(h)and(i)oftheAct.

* 1. Theregistermustbeopenforinspectionbythepublicduringofficehours.Ifthemunicipalityhasanofficialwebsiteoranotherwebsiteavailabletoit,theregistermustbedisplayedonthatwebsite.
  2. The Municipalitymustatregular intervals,butatleastannually,updatePartB ofthe register.Part AoftheregistermustbeupdatedinaccordancewiththeprovisionsofthisActrelatingtotheupdating andsupplementingofvaluationrolls.



# PROPERTYRATESPAYABLE BYOWNERS

* 1. Arate levied on apropertyshall be paid bytheownerofthatproperty.
  2. Whereapropertyisownedjointlytheownersshallbejointlyandseverallyliableforthepaymentoftheratesonsuch property.
  3. InrespectofagriculturalpropertythatisownedbymorethanoneownerinundividedshareswheretheholdingofsuchundividedshareswasallowedbeforethecommencementoftheSubdivisionofAgriculturalLandAct,1970(ActNo.70of1970),theMunicipalityshallholdownersjointlyandseverally liablefor allratesleviedinrespect ofthepropertyconcerned
     1. PropertiesownedbytheMunicipalityandoccupiedbypersonsotherthantheMunicipalityshall be shownseparatelyin the valuationrollandvalued at marketvalue.
     2. InrespectofaMunicipalpropertywheremultipletenanciesoccur,theentirebuildingshallbevalued atmarketvalue,and the rateswillbe based on a prorataportionofthe marketvalue,calculated bylettablearea andtherates leviedshall be includedin therentals.
     3. Alternatively,where25.4.2isnotpossible,thelettableareaswillbevaluedasunitsofthebuildingcalculatedbythelettablearea,andshownseparatelyintherollandratedseparatelyinadditiontotherentals.

# PAYMENTOF RATESONPROPERTY INSECTIONALTITLE SCHEMES

* 1. Arateleviedbyamunicipalityonasectionaltitleunitispayablebytheowneroftheunitorthe holder ofaright contemplatedinsection25 or27 oftheSectionalTitlesAct.
  2. Wherea sectionaltitleschemeisinthecourseofdevelopment, theunderdevelopedportionofthepropertyofascheme underconstructionshallberatedinaccordance with the value assigned in terms of S46 (2)(a) of the Act

andtheratesonsuchundevelopedportionshallbepaidbythedeveloper.Thisvalue willreducetozeroon completionofthefull approvedscheme withthe exception ofanyadditionalrights toextend.

* 1. Amunicipalitymaynotrecovertherateonasectionaltitleunit,oronarightcontemplatedinsection25or27oftheSectionalTitlesActregisteredagainstthesectionaltitleunit,oranypartofsuchrate,fromthebodycorporatecontrollingasectionaltitlescheme,exceptwhenthe bodycorporate istheownerofanyspecificsectional titleunit, orthe holderofsuchright.



* 1. Abodycorporatecontrollingasectionaltitleschememaynotapportionandcollectratesfrom the ownersofthesectionaltitleunitsinthescheme.
  2. Thecommonpropertyin a sectionaltitleschemeshallnotbevalued or rated.

# METHODAND TIME OF PAYMENT

* 1. TheMunicipalityshallrecoverratesonamonthlybasisintwelvenearequalinstalmentstogetherwith anyadditionalamountsdueas aresultofasupplementary valuation.
  2. Ratesshall be paid in eachmonth onor beforea datedeterminedby the Municipality.
  3. Ratesdueinrespectofasupplementaryvaluationandwhichtheeffectivedateismorethan6monthsofthedateontherenderingoftheaccountmustbepaidwithin90daysoftheaccountwhereafter, normal interest andpenaltieswillapply.
     1. Thefinaldateforthepaymentofrates,asdeterminedbytheMunicipalityintermsofsubsection(26.2)above,shallnotbeaffectedbyreasonofanyobjectionintermsofsection52,oranappeal interms ofsection55,oftheAct;
     2. IfanadjustmentinthevaluationofapropertyinrespectofSection55oftheAct,affectstheamountdueforratespayableonthatproperty,themunicipalmanagermust-
        1. calculate-
           1. the amount actuallypaid on thepropertysincetheeffectivedate;and
           2. theamountpayableintermsoftheadjustmentonthepropertysincetheeffective date; and
        2. either-
           1. recover from the personliable forthepayment oftheratethe

differencedeterminedintermsofparagraph(a)withoutaddinginterestonthe amount duefor rates;or

* + - * 1. repaytothepersonwhomadethepaymentthedifferencedeterminedinterms ofparagraph(27.3.2.1) plusinterest attheprescribedrate.
  1. TheMunicipalitymayrecoverarateannuallyforNationalandProvincialGovernmentownedproperty.Suchannualamounttobepaidby31Octoberofeachyearwhere afternormalinterest andpenaltieswillapply.



# ACCOUNTSTOBEFURNISHED

* 1. TheMunicipalityshallfurnisheachpersonliableforpaymentofaratewithawrittenaccountwhichshallcontainthe followinginformation–
     1. theamountdueforratespayable;
     2. thedateon orbefore which the amountispayable;
     3. howthe amount wascalculated;
     4. themarket valueoftheproperty;
     5. ifthepropertyissubjecttoanycompulsoryphasing-indiscountintermsofsection21 oftheAct, the amountofthe discount;
     6. ifthepropertyissubjecttoanyadditionalrateintermsofsection22oftheAct,theamount duefor additionalrates.
  2. AnypersonliableforthepaymentofarateinrespectofrateablepropertyshallnotifythemunicipalityofanyaddresswithintheRepublictowhichnoticesinrespectofsuchpropertyshall be sent.
  3. Anynoticewhichthemunicipalityisrequiredtogiveintermsofsection28.1ofthispolicyshall be deemedtohave been properlygiven-
     1. ifithasbeensent bypre-paidpost -
        1. to anaddressnotifiedintermsof subsection 28.2 ofthispolicy;
        2. ifsubparagraph28.3.1.1doesnotapplyandthepropertyisnotvacantland,totheaddressof thepropertyshown in thevaluationroll;or
        3. toanaddresswhichappearstobetheresidentialorbusinessaddressofthepersonliableforthepaymentoftherate,according

totherecordsofthemunicipality,whichmethodofpostingshallbeutilizedifsubparagraphs

28.3.1.1and28.3.1.2ofthispolicydonotapplyorifanynoticepostedintermsofthesaidsubparagraphs hasbeenreturned as undelivered;

* + 1. ifithasinfactcometothenoticeofthepersontowhomitisrequiredtobegiven;
    2. ifparagraphs28.3.1and28.3.2ofthispolicydonotapply,byaffixingonthenoticeboardofthemunicipalityforaperiodofatleastthirtydays,aschedulecontainingthenameoftheperson whoisliableforthepayment oftherate as shown in the valuationrolland theparticulars requiredbysection28(1) ofthe Act;
  1. Whereapropertyinrespectofwhicharateispayable,isownedbymorethanonepersonandeitherorbothofwhomareliableforthepaymentofarateonsuchproperty,thenoticesrequiredtobegivenintermsofthissectionshallbedeemedtohavebeenproperlygivenifpostedordeliveredtotheaddressofoneofsuchpersons;providedthatsuchpersonsmayagreeamongstthemselvestowhichaddresssuchnoticesshallbepostedordeliveredandmaynotifythemunicipalityaccordingly,in themannerprovided forinsubsection28.3.
  2. 28.5.1Anypersonwhoisliableforpaymentofaratebutwhohasnotreceivedanaccountshallnotbeabsolvedfrompaying theamountowing bydue dateand anyamountoutstandingafter such dateshallattract penaltychargesas providedforinsection30ofthispolicy;
     1. Ifanypersonwhoisliableforpaymentofaratedoesnotreceiveanaccount,suchpersonshallobtain acopyofsuchaccount from theofficesoftheMunicipality,beforethe duedateforpayment oftheaccount;
     2. Ifanypersonwhoisliable forthepaymentofarateshallnotifytheMunicipalityofanychange ofaddressincludinganye-mailaddressorother contact details;
     3. A change ofaddressreferred to in28.5.3aboveshall take effectonreceiptthereofbythe Municipality;
     4. Ifanyperson whoisliableforthe paymentofarate doesnot receive an accountasaresultofsuchperson’sfailuretonotifythemunicipalityofachangeofaddress,such personshallneverthelessberequiredtopaythe amount owingby duedate.

# RECOVERY OFARREARRATES

* 1. IntermsoftheMunicipalFinanceManagementActthemunicipalityshalltakeallnecessarymeasurestorecoverallratesdueandpayable tothemunicipality.
  2. A letterofdemandshallbe sent totheowneriftheaccount is60daysormoreinarrears.
  3. Themunicipalityshallterminatetheservicestothepropertyiftheownerfailstorespondtothe letter ofdemand, regardlessofwhether the owneristhe occupierontheproperty.
  4. Themunicipalitymaypublishalistofallratesdefaulters,whohavefailedtopaywithin60daysafterthefinalinstalmentoftheratesassessment,callingontheratepayertosettlethearrearswithinaspecifiedtimeframe,failingwhich,Council’screditcontrolanddebtcollectionprocedureswillbefollowedandanapplicationwillbemadetoacourtofcompetent jurisdictionforan orderforthe saleoftheproperty bypublicauction.
  5. Iftheratesremainunpaidintermsof29.4above, themunicipalityshall makeapplicationtoacourtofcompetentjurisdictionshowingtheamountofrates,penaltiesandsurchargestheninarrear,andthatallnoticeshavebeengivenandrequestingthecourttoorderanysuchrateablepropertybesoldbypublicauctionandtheproceedsthereoftobepaidintocourt,andtodirectpaymenttotheMunicipalityofallratesandpenaltiesandsurchargesaccruedinrespectofthe dateofsuch saletogetherwiththecostsofobtaining thesaidorder.
  6. Ifbeforethesaleofanyrateablepropertyintermsofanordermadeundersubsection29.5thereisproducedtotheDeputySherifforotherpersonchargedwiththesalethereof,acertificatebytheMunicipalitythatallamountsowingintermsofoutstandingandarrearrates,penaltychargesandsurcharges,togetherwiththecostsofobtainingthesaidorderhave been paid, the saidpropertyshall be withdrawn fromthesale.
  7. Notwithstandingthatalloutstandingandarrearrates,penaltycharges,surchargesandcostsofobtainingthesaidordermayhavebeenpaidbeforethesaidsale,theMunicipalityshallnotbeliabletoanypersonforanylossordamagesufferedbysuchpersonbyreasonofthesaleofanysuchpropertyinrespectofwhichnosuchcertificatehasbeenproducedtothesaidDeputySherifforotherperson.

# INTERESTAND COLLECTION CHARGES

* 1. Interestshallbecharged onallratesarrearsintermsSection64(g)ofthe MunicipalFinanceManagementActandtheMunicipalSystemsAct.
  2. Inadditiontointerestchargedinrespectofanyproperty,collectionchargesshallaccrueasfollows:
     1. Asfromthelast workingdayreferredto insection29.4 ofthispolicy,anamountrepresenting ten percent (10%)ofthecapital amountoftheratestheninarrearintermsofSection 75A1(b)ofthe MunicipalSystemsAct;
     2. Onthegrantofacourtorderinterms ofsection29.5ofthispolicy,a furtheramountrepresentingtenpercent(10%)ofthecapitalamountoftheratestheninarrearintermsofSection 75A1(b)ofthe MunicipalSystemsAct.
  3. ThesaidchargesshallbepayabletotheMunicipalityandthesaidamountsorsuchofthemas maybeapplicablemaybe recovered byit inanyproceedingsfortherecovery ofrates.

# RESTRAINTON THE TRANSFEROF PROPERTY AND REVENUE CLEARANCECERTIFICATES

* 1. Section118oftheLocalGovernment:MunicipalSystemsAct,2000(ActNo.32of2000)providesasfollows:

*“118(1) Aregistrarofdeedsmaynotregisterthetransferofpropertyexceptonproductionofa prescribedcertificate–*

* + 1. *issued bythemunicipalityor municipalities inwhichthatpropertyissituated;and*
    2. *whichcertifiesthatallamountsthatbecamedueinconnectionwiththatpropertyformunicipalservicefees,surchargeson fees,propertyratesandothermunicipaltaxes,leviesanddutiesduringthetwoyearsprecedingthedateofapplicationforthecertificate havebeenfullypaid.*



*1A)Aprescribedcertificateissued bya municipalityin termsofsubsection(1)isvalid fora periodof60daysfromthe date it hasbeenissued.*

1. *Inthecaseofthetransferofpropertybyatrusteeofaninsolventestate,theprovisionsofthissectionaresubjecttosection89oftheInsolvencyAct,1936(ActNo.24 of 1936).*
2. *Anamountdueformunicipalservices,surchargesonfees,propertyratesandothermunicipaltaxes,leviesanddutiesisachargeuponthepropertyinconnectionwithwhichtheamountisowingandenjoyspreferenceoveranymortgagebondregisteredagainsttheproperty.*
3. *Subsection(1)doesnot applyto–*

*(a)atransferfromthenationalgovernment,aprovincialgovernmentoramunicipalityofaresidentialpropertywhichwasfinancedwithfundsorloansmadeavailable bythe nationalgovernment, aprovincial government oramunicipality;and*

*(b)thevestingofownershipasaresultofaconversionoflandtenurerightsintoownershipintermsofChapter1oftheUpgradingofLandTenureRightsAct,1991(Act No.112 of1991);*

*Providedthatnothinginthissubsectionprecludesthesubsequentcollectionbyamunicipalityofanyamountsowedtoitinrespectofsuchapropertyatthetimeofsuch transfer or conversion.*

1. *Subsection(3)doesnotapplytoanyamountreferredtointhatsubsectionthatbecameduebeforeatransferofaresidentialpropertyoraconversionoflandtenurerightsintoownershipcontemplatedinsubsection(4) tookplace.”*
   1. Theprovisionsofsection118ofthe SystemsAct shall be strictlyadheredto atalltimes.
   2. Onlyapplicationscompletedinfullontheprescribedform,receivedfromabonafideconveyancer,StateDepartmentorMunicipalDepartmentandaccompaniedbytheprescribedfeeasrecordedin the tariff register will be processed.
   3. Inaccordancewithsection118(i)oftheSystemsAct,wheretheamountdueonapropertyexceedstwoyearsandaclearancecertificateisissued,allamountsinexcessofthe2-yearrequirementwillbeendorsedontheclearancecertificateandtheconveyancershallnotifythepurchaserofthepropertyinwritingthat he/shemaybeliablefortheoutstandingaccount(s) ontransfer.Acopy ofthenotificationmustbesent tothemunicipalityon transfer.
   4. Section118(1A)(b)shallnotapplywheretheowneroroccupantofthepropertyhassigneda waiverofthissectionforthe purposesofpaymentsarrangementsintermsofthe MsunduziMunicipalityDebtCollectionandCreditControlPolicyandthefullarrearsrelatingtothepropertyshall be paid.
   5. Wherethemonthlyconsumptionofservicestoapropertyhasbeenaveragedforaperiodofmore than60days,theowner,inconsultationwiththeMunicipality,shallmakearrangementsforthereadingofthemeterinrespectoftherelevantservicesinorder thattherequirements ofsection118oftheSystems Act arecompliedwith.
   6. Whereaconveyancerisabletodemonstratethatexceptionalcircumstancesexist,theChiefFinancialOfficerorthedelegatedauthoritymayacceptaletterofundertaking,oraguarantee,forthepaymentofthefullamountsrequired,providedthatthefullamountsarepaid on thedate of registrationof transfer ofthe property.
   7. WhereanyamendmentstothevalueoruseonthepropertyareawaitingadjustmentsinanopensupplementaryrollanyratesmustbepaidintermsoftheeffectivedatesprescribedinSection78oftheAct,andthecurrentrateswillbechargedattheenhancedvalueand/orcategory amendment.

# DATEOF VALUATION

* 1. Forthepurposesofageneralvaluation,theMunicipalityshall,byresolution,determineadatethatmaynotbemorethan12monthsbeforethestartofthefinancialyearinwhichthevaluationrollis to befirst implemented.
  2. Thegeneralvaluationrollshallreflectthemarketvalueofpropertiesdeterminedinaccordance withmarket conditions,whichapplied as atthe date ofvaluation.

# SUPPLEMENTARYVALUATIONSANDINTERIMRATESADJUSTMENTS

IntermsofSection 78 ofthe MunicipalPropertyRatesAct:

“(1)Amunicipalitymust,whenevernecessary,causeasupplementaryvaluationtobemadeinrespect ofanyrateableproperty-

1. incorrectlyomittedfrom the valuationroll;
2. includedin a municipalityafterthelastgeneralvaluation;
3. subdivided orconsolidatedafterthe last general valuation;
4. ofwhichthemarketvaluehassubstantiallyincreasedordecreasedforanyreasonafterthelast generalvaluation;
5. substantiallyincorrectlyvaluedduring thelast general valuation;
6. that must berevalued for anyother exceptional reason;
7. ofwhich the category haschanged[.];
8. thevalueofwhichwasincorrectlyrecordedinthevaluationrollasaresultofaclericalortypingerror.



1. Forthepurposesofsubsection(1),theprovisionsofPart2ofChapter4and,Chapters5,6,7,readwith thenecessarychangesasthecontextmayrequire,areapplicable,except that-
   1. amunicipalvaluerwhopreparedthevaluationrollmaybedesignatedforthepreparationandcompletionofthesupplementary valuationroll;and
   2. thesupplementaryvaluation[rolltakeseffectonthefirstdayofthemonthfollowingthecompletionofthepublicinspectionperiodrequiredforthesupplementaryvaluationrollintermsofsection49(asreadwiththissection),and]remainsvalidforthedurationofthemunicipality’scurrent valuationroll.
2. Supplementaryvaluationsmustreflectthemarketvalueofpropertiesdeterminedinaccordancewith-
   1. marketconditionsthatappliedasatthedateofvaluationdeterminedforpurposesofthemunicipality’slastgeneral valuation;and
   2. anyother applicableprovisionsofthisAct.
3. Ratesonapropertybasedonthevaluationofthatpropertyinasupplementaryvaluationrollbecomepayablewitheffect from–
   1. thefirstdayofthemonthfollowingthepostingofthenoticecontemplatedinsubsection(5)theeffectivedateofthesupplementary roll,inthecaseofapropertyreferredtoinsubsection(1) (a)[, (e)]or(f);

(aA)the firstday ofthe monthfollowingthepostingofthenoticecontemplatedinsubsection(5)inthecaseofpropertyreferredtoinsubsection1(a),(e),(f)or(h):Providedthatinthecaseofadecreaseinvalueinrespectofapropertyreferredtoinsubsection1(e),theratesbecomepayableonthedatethepropertywasincorrectlyvaluedortheclericalortypingerrorwasmade;

* 1. thedateonwhichthepropertywasincludedinthemunicipality,inthecaseofapropertyreferredtoinsubsection(1) (b);
  2. thedateonwhichthesubdivisionorconsolidationofthepropertywasregisteredintheDeedsOffice,inthecaseofa propertyreferredto in subsection(1) (c);
  3. thedateon which theeventreferredto insubsection(1) (d) hasoccurred;
  4. thedateon which thechangeof categoryreferredto in subsection(1) (g) occurred.

1. (a)Amunicipalvaluermustoncompletionofthesupplementaryvaluationcontemplatedinsubsection(1)(a)to(g),andfollowingacorrectioncontemplatedinsubsection1(h),servetheresultsofthe supplementaryvaluationsorcorrectionscontemplatedinsubsections(1)(g)and(h),byordinarymail,orifappropriate,inaccordancewithsection115oftheMunicipalSystemsAct,oneveryownerofpropertywhohasbeenaffectedbyasupplementaryvaluationcontemplatedinsubsection(1)(a)to(g)anda correctioncontemplatedin

subsection(1)(h),anoticereflectingthesupplementaryvaluationorcorrectionoftheproperty,as well as theparticulars listedinsection48(2);

1. Thenoticereferredtoinparagraph(a)mustinformthepropertyownerthatheorshemaylodgearequestforreviewwiththemunicipalmanagerinwriting,within30daysafterthepostingofthe notice inrespectof anymatter reflectedinthesupplementary valuation;
2. Themunicipalvaluermayadjustthevaluationonconsiderationoftherequestforreviewcontemplatedinparagraph(b).
3. Themunicipalitymust,atleastonceayear,compileandpublishasupplementaryvaluationrollofallpropertiesonwhichasupplementaryvaluation,ascontemplatedinsubsection(1)wasmade,includingreviewdecisionsreferredtoinsubsection(5)(b),andmakeitpublicandavailable forinspectionin themannerprovided forinsection49.”

# BY-LAWSTOBEADOPTED

* 1. By-lawsshall be adoptedtogiveeffect tothe Council’sRatesPolicy.
  2. By lawsintermsof34.1above maydifferentiatebetween
     1. different categoriesofproperties;and
     2. differentcategoriesofownersofpropertiesliable forthe paymentofrates
  3. Theby-lawsaretocomplywiththerequirementsoftheMunicipalSystemsAct,2000

(ActNo.32of2000),theMunicipalPropertyRatesAct(ActNo.6of2004)andtheMunicipalFinanceManagement Act, 2003(Act No. 56 of2003), and anyamendmentsthereto.

* 1. TheMunicipalityshall,witheffectfrom1July2015complywithandapplytheprovisionsoftheMunicipalPropertyRatesAmendmentAct,29of2014,which,amongothers,includetheprovisionsreferredto inbylaws27.3– bylaw27.6.

# ENFORCEMENT OF OTHER LEGISLATION

* 1. Inadditiontotheprovisionscontainedinthispolicyandthepublishedby-lawsrelatinghereto,theCouncilmayenforceanyotherrightsorexerciseanypowerconferreduponitbytheMunicipalSystemsAct,2000(No.32of2000),thePropertyRatesAct,2004(ActNo.6of2004)andtheMunicipalFinanceManagementAct,2003(ActNo.56of2003)andanyother applicablelegislation.
  2. IntheeventofaninconsistencybetweentheprovisionsofthisPolicyandanyotherPolicy,theprovisionsofthisPolicyshallprevailtotheextentthattheinconsistencycanbeestablished.



* 1. ThisPolicymustbereadinparallelwiththeMunicipalPropertyRatesAct,TheMunicipalFinanceManagement Actandanyother relevantlegislation, and anyamendmentsthereto.