

# Property Rates By-Law

GG: 2373 - 13/06/2014

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Extraordinary

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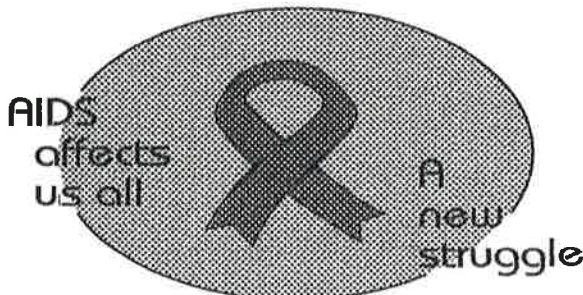
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**LOCAL AUTHORITY NOTICE 84****EPHRAIM MOGALE LOCAL MUNICIPALITY****PROPERTY RATES BY LAW**

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The Municipal Manager of Ephraim Mogale Local Municipality hereby in terms of section 13 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), publishes Property Rates By-Law for the Municipality as approved by its Council, as set out hereunder.

**PREAMBLE:**

**WHEREAS** section 229 of the Constitution of the Republic of South Africa entitles municipalities to impose rates on property; and

**WHEREAS** section 6 of the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) provides that the municipality must adopt by-laws to give effect to implementation of the property rates policy;

**BE IT THEREFORE ENACTED** by the Municipality, as follows:

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**1. DEFINITIONS**

All words in this by-law shall have the same meaning and interpretation as assigned in the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) unless the context indicates otherwise:

**"Actual Use"** means actual activities that are taking place on the property;

**"Child Headed Household"** means a household recognized as such in terms of section 137 of the Children's Amendment Act, 41 of 2007;

**"Business"** in relation to property, means the use of property for the activity of buying, selling or trading in commodities or service on a property and includes any office or other accommodation on the same property, the use of which is incidental to such activity;

**"Community services"** means any services which the expenditure of rendering of such a service is financed from the revenue generated from property rates;

**"Disaster"** means a disaster within the meaning of the Disaster Management Act (57 of 2002); or any other serious adverse social or economic condition;

**"Indigent household"** means an owner of property who is in permanent occupation of the property and qualifies for indigent relief in terms of the municipality's indigent policy, shall include state pensioner, child-headed household, disabled people, household without income or with income that falls within a certain threshold and medical boarded people;

**"Municipality"** means Ephraim Mogale Local Municipality established in terms of section 12 of the Local Government: Municipal Structure Act, 1998 (Act 117 of 1998);

**"Municipal Manager"** means a person appointed in terms of section 54A of the Local Government: Municipal Systems Act, 2000;

**"Non-profit organization"** means any organization which is registered in terms of the Non-profit Organizations Act;

**"Person"** means natural and legal person including an organ of state;

**"Privately owned township"** means single properties, situated in an area not ordinary being serviced by the municipality, divided through sub-divisions or township establishment units (ten or more) full title stands and/or sectional units and where all services inclusive of water, electricity, sewerage and refuse removal and roads development are installed at the full cost of the developer and maintained and rendered by the residents of such estate or township;

**"Pensioner"** means any owner of rateable property who has reached the age of 60 years or more;

**"Smallholding"** means a property recorded in the Deeds Registry Database as being an Erf and zoned for Agricultural usage in terms of an adopted Town Planning Scheme;

**"Small, very small and micro business"** Means businesses as per the criteria set by the National Small Business Act No.102 of 1996 schedule;

**"Special rating area"** Means a geographic area within which property owners agree to pay for certain services supplementary to those supplied by the municipality. These services are financed

by levying an additional rate, which is added to the rate in a rand of the property owners within the precinct;

**"the Act"** means the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004);

**"Vacant Land"** means land, irrespective of zoning or category and in respect of which the municipality has not issued an occupancy certificate, being unimproved urban land;

**"Value of property"** means the market value of the property as determined in terms of the Act;

**2. Purpose**

- (1) The purpose of this By-Law is to:
  - (a) comply with the provisions section 6 of the Act;
  - (b) determine criteria to be applied for the levying of differential rates for different categories of properties;
  - (c) determine or provide criteria for the determination of categories of properties and categories of owners of properties;
  - (d) determine criteria to be applied for granting exemptions, rebates and reductions;
  - (e) Identify which categories of properties the municipality has elected not to rate as provided for in section 7 of the Act.

**3. Categories of properties for differential rating purposes**

- (1) For the purposes of differential rates, the following categories of rateable property have been determined, being:
  - (a) Residential Property;
  - (b) Residential Property with special consent;
  - (c) Business, Commercial and Industrial Property;
  - (d) Agricultural Property;
  - (e) State owned Property;
  - (f) Public Service Infrastructure;
  - (g) Public Benefit Organization Property;
  - (h) Mining Property;
  - (i) Rural Communal Land;
  - (j) State Trust Land;
  - (k) Municipal property;
  - (l) Places of Public Worship;
  - (m) Protected area;
  - (n) vacant land;
  - (o) Formal and informal settlements; and
  - (p) properties used for multiple purposes.
- (2) Differential rating among the above determined categories of properties will be done by way of setting different rates in the rand for each property category.
- (3) The criteria for weighting the categories determined above, for the purpose of determining cent in a rand amount (rates tariff) for each category, must take

account of the following:

- (a) the reliance or otherwise of the owners of specific categories of property on services supplied by the Municipality;
- (b) the strategic importance of a category of property with reference to the aims and objectives of the municipality and the Government of the Republic of South Africa as a whole (such as social, economic and developmental issues); and
- (c) the nature of the category of property, including its sensitivity to rating.

#### **4. Categories of owners of properties**

- (1) The municipality has determined in its rates policy, the following categories of owners of property:
  - (a) Indigents;
  - (b) Pensioners, physically and mentally disabled;
  - (c) Owners temporarily without income;
  - (d) Owners of residential properties;
  - (e) Land reform beneficiaries;
  - (f) Sporting bodies; and
  - (g) Public benefit organizations.

#### **5. Liability for rates**

- (1) The levying of rates on property will be effected in terms of the municipality's rates policy as amended from time to time.
- (2) The Municipality will, as part of each annual operating budget process, determine a rate in the rand to be levied on the market value of the property in every category of properties.
- (3) Rates will be recovered monthly.
- (4) If an amount due for rates on a property is unpaid by the owner of the property, the municipality may recover the amount from the tenant, occupier of the property or, the agent of the owner.
- (5) Where the rates levied on a property are based on a supplementary valuation made in terms of section 78(1) of the Municipal Property Rates Act, 2004 such rate will be payable from the date contemplated in section 78(4) of the Act.
- (6) Recovery of rates due will be in accordance with the Municipality's Credit Control and Debt Collection policy read together with the Credit Control and Debt Collection by-laws.

#### **6. Imposition of rates**

- (1) The council shall as part of each annual operating budget cycle, impose a rate in the rand on the market value of all rateable property as recorded in the municipality's valuation roll and supplementary valuation roll. Rateable property shall include a property on which the municipality may in terms of section 2 of the Act levy a rate, excluding property fully excluded from the levy of rates in terms of the Act.
- (2) All ratepayers, in a specific category, as determined by council from time to time, will be treated equitably;
- (3) Property rates will be assessed on the market value of all rateable properties in the jurisdiction of the municipality;

**7. General Valuation**

- (1) The municipality will undertake a general valuation of all rateable properties in its area of jurisdiction and a valuation roll be compiled triennially.
- (2) The municipality will undertake supplementary valuations on an ongoing basis and prepare a supplementary valuation roll once during each financial year.
- (3) The municipality will in accordance with section 79 of the Act, make amendments regularly to the particulars on the valuation roll, only the electronic copy of the valuation roll is updated to incorporate such amendments, except those changes to the roll in circumstances where section 78 of the Municipal Property Rates Act applies, which may only be effected through a supplementary valuation in accordance with the section.

**8. Exemptions, reductions and rebates**

- (1) A municipality may in terms of the criteria as set out in its rates policy-
  - (a) exempt a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rates levied on their property; or
  - (b) grant to a specific category of owners of properties, or the owners of a specific category of properties, a rebate on or a reduction in the rates payable in respect of their properties.

**9. Relief measures for property owners**

- (1) The municipal council shall consider the need and desire to grant relief to a specific category of owners of properties and owners of a specific category of properties as set out in its rates policy.
- (2) The municipality will not grant relief in respect of the payment of rates other than by way of an exemption, rebate or reduction provided for in this by-law and granted in terms of section 15 of the Act to:
  - (a) a specified category of properties; or
  - (b) a specified category of owners of property as provided for hereunder.

**10. Recovery and payment of rates**

- (1) An owner of a rateable property shall be liable for a property rates account;
- (2) Property rates shall be recovered on a monthly basis over a twelve months period in equal installments;
- (3) Owners of rateable properties liable for the payment of property rates account shall be furnished with a written municipal account on a monthly basis; but this does not exempt the owner from paying if he or she does not get the municipal account.
- (4) Payment of property rates with a single amount on or before 31 December of each year, shall be allowed on condition that:
  - (a) the owner applies to the municipality in writing on a prescribed form for such deferment of the payment of the property rates account;
  - (b) the owner has more than ten (10) property rates accounts with the municipality;
  - (c) the application reaches the municipality before 30 June of each year; and
  - (d) interest on overdue property rates accounts shall not be levied until 31 December of each year in case of payment of property rates with a single amount for twelve months;

- (5) Rates in arrears shall be recovered from tenants and occupants of a property if the owner fails to pay the property rates account.
- (6) The Credit Control and Debt Collection policy and by-law shall apply in cases where the property rates accounts are in arrears.
- (7) Interest on property rates in arrears shall be calculated and charged at prime rate which shall be applicable as at 30 June plus one percent fixed over the twelve months period of the financial year.

#### **11. OFFENCES**

Any person who contravenes or fails to comply with the provision of this by-law is guilty of an offence and is liable to a fine.

#### **12. REPEALS**

By-laws published by the former local authorities within Ephraim Mogale Local Municipality are hereby repealed.

#### **13. COMMENCEMENT DATE**

This By-laws shall take effect on the date of publication in the Provincial Gazette.

#### **13. SHORT TITLE**

This By-Law is called Ephraim Mogale Local Municipality Property Rates By-Law.

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