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GENERAL NOTICES

No. 259

BUFFALO CITY MUNICIPALITY

LAND USE PLANNING ORDINANCE No. 15 OF 1985, SUBDIVISION I.T.O. SEC. 24 (2) (a),
REMOVAL OF RESTRICTIONS ACT, 1967 (ACT 84 OF 1967)

It is hereby notified in terms of the abovementioned Act/Ordinance that the undermentioned application(s) has been received and is open to inspection at Room 4145, 4th Floor, Department of Housing and Local Government and Traditional Affairs, Eastern Cape, Regional Office, Tyamzashe Building, Civic Square, Bisho, and at the Town Planning Enquiry Counter, First Floor, City Engineering Centre, 26 Oxford Street, East London, on weekdays from 08:00 to 13:00.

Any objections, with full reasons therefor, must be lodged in writing with the Acting Municipal Manager, P.O. Box 134, East London, not later than 19 August 2009, quoting the above Act and the objector's erf number.

Nature of application:

1. Removal of title condition C (3) (a) applicable to Erf 469, Beacon Bay, in order to subdivide the property.
2. Subdivision of the property into 2 portions.

Applicant: Mrs G. Hogg.

A.P. MAGWENTSHU, Acting Municipal Manager

(5841)

BUFFALOSTAD MUNISIPALITEIT

GRONDGEBRUIKSORDONNANSIE No. 15 VAN 1985, ONDERVERDELING KRAGTENS ARTIKEL 24 (2) (a)
WET OP OPHEFFING VAN BEPERKINGS, 1967 (WET 84 VAN 1967)

Kragtens bostaande Ordonnansies word hiermee kennis gegee dat onderstaande aansoek ontvang is en ter insae lê by Kamer 4145, 4de Verdieping, Departement Behuising, Plaaslike Regering en Tradisionele Sake, Oos-Kaap Streekkantoor, Tyamzashegebou, Burgerplein, Bisho, en by die navraetoonbank van die Stadsbeplanningstak, Eerste Verdieping, Stadsingenieursentrum, Oxfordstraat 26, Oos-Londen, op weksdae van 08:00 to 13:00.

Enige besware, met volledige redes daarvoor, moet voor of op 19 Augustus 2009 skriftelik by die Waarnemende Munisipale Bestuurder, Posbus 134, Oos-Londen ingedien word met vermelding van bogenoemde Wet en die beswaarmaker se ernommer.

Aard van aansoek:

1. Opheffing van titelvoorwaarde C (3) (a) van toepassing op Erf 469, Beaconbaai, sodat dit onderverdeel kan word.
2. Onderverdeling van die eiendom in 2 gedeeltes.

Aansoeker: Mev. G. Hogg.

A.P. MAGWENTSHU, Waarnemende Munisipale Bestuurder

(5841)

No. 260

BUFFALO CITY MUNICIPALITY

LAND USE PLANNING ORDINANCE No. 15 OF 1985, DEPARTURE I.T.O. SECTION 15 (i) (b), REZONING
I.T.O. SECTION 17 (2) (a), REMOVAL OF RESTRICTIONS ACT, 1967 (ACT 84 OF 1967)

It is hereby notified in terms of the abovementioned Act/Ordinance that the undermentioned application(s) has been received and is open to inspection at Room 4145, 4th Floor, Department of Housing and Local Government and Traditional Affairs, Eastern Cape, Regional Office, Tyamzashe Building, Civic Square, Bisho, and at the Town Planning Enquiry Counter, First Floor, City Engineering Centre, 26 Oxford Street, East London, on weekdays from 08:00 to 13:00.

Any objections, with full reasons therefor, must be lodged in writing with the Acting Municipal Manager, P.O. Box 134, East London, not later than 19 August 2009, quoting the above Act and the objector's erf number.

Nature of application:

1. Removal of title condition C (a) applicable to Erf 11262, Nahoon, in order to rezone the erf.

2. Rezoning of the property from Residential Zone 3B to Business Zone IV purpose.
3. Departure from the building line restrictions.

Applicants: Sherpa Trade and Invest 61 (Pty) Ltd.

A.P. MAGWENTSHU, Acting Municipal Manager

(5842)

BUFFALOSTAD MUNISIPALITEIT

GRONDGEBRUIKSORDONNANSIE No. 15 VAN 1985, AFWYKING KRAGTENS ARTIKEL 15 (i) (b), HERSONERING KRAGTENS ARTIKEL 17 (2) (a) WET OP OPHEFFING VAN BEPERKINGS, 1967 (WET 84 VAN 1967)

Kragtens bostaande Ordonnansies word hiermee kennis gegee dat onderstaande aansoek ontvang is en ter insae lê by Kamer 4145, 4de Verdieping, Departement Behuising, Plaaslike Regering en Tradisionele Sake, Oos-Kaap Streekkantoor, Tyamashegebou, Burgerplein, Bisho, en by die navraetoonbank van die Stadsbeplanningstak, Eerste Verdieping, Stadsingenieursentrum, Oxfordstraat 26, Oos-Londen, op weksdae van 08:00 to 13:00.

Enige besware, met volledige redes daarvoor, moet voor of op 19 Augustus 2009 skriftelik by die Waarnemende Munisipale Bestuurder, Posbus 134, Oos-Londen ingedien word met vermelding van bogenoemde Wet en die beswaarmaker se ernommer.

Aard van aansoek:

1. Opheffing van titelvoorwaarde C (a) van toepassing op Erf 11262, Nahoon, sodat dit hersoneer kan word.
2. Hersonerig van die erf van Woondoeleindes 3B na Besigheidsdoeleindes IV.
3. Afwyking van die boulyn beperkings.

Aansoekers: Sherpa Trade & Invest 61 (Pty) Ltd.

A.P. MAGWENTSHU, Waarnemende Munisipale Bestuurder

(5842)

No. 105

NELSON MANDELA BAY MUNICIPALITY

CLOSING OF PORTION OF PASSAGE ADJOINING ERVEN 549 TO 551, UITENHAGE
(PRINCE ARTHUR STREET) (CF45/00551) (02130135) (MJ)

Notice is given in terms of section 137 (1) of the Municipal Ordinance, 20 of 1974, that portion of passage adjoining Erven 549 to 551, Uitenhage, is now closed.

Surveyor-General's Reference: S/1510/40 v1 p693.

NELSON MANDELABAAI MUNISIPALITEIT

SLUITING VAN GEDEELTE VAN GANG LANGS ERWE 549 TOT 551, UITENHAGE
(PRINCE ARTHURSTRAAT) (CF45/00551) (02130135)

Kennis word ingevolge artikel 137 (1) van die Munisipale Ordonnansie 20 van 1974, gegee dat gedeelte van gang langs Erwe 549 tot 551, Uitenhage, gesluit is.

Landmeter-generaal se verwysing: S/1510/40 v1 p693.

MJ/LK (ERF-549)

No. 106

CLOSING OF PUBLIC PLACES, ERVEN 1966 AND 1994, ALIWAL NORTH, PORTION OF SUIKERBEKKIE STREET AND OTHER STREETS ADJOINING ERVEN 2023 AND 2024 AND 2043 AND 2044 AND STREETS NAMELY KIEWIET, KORHAAN, SMITH, HOEP-HOEP AND POU STREETS

(Surveyor General Ref. No. S/9293/103 v1 p 108)

Notice is hereby given in terms of section 137 (1) of the Municipal Ordinance No. 20 of 1974, that Public Places, Erven 1966 and 1994, Aliwal North, portion of Suikerbekkie Street and other streets adjoining Erven 2023 and 2024 and 2043 and 2044 and streets namely Kiewiet, Korhaan, Smith, Hoep-Hoep and Pou Streets be permanently closed.

Mr M.P. NONJOLA, Municipal Manager

No. 107**SUNDAYS RIVER VALLEY MUNICIPALITY****CLOSING OF PORTION OF PUBLIC STREET ADJOINING ERVEN 648–663 PATERSON**

Notice is hereby given in terms of section 121 (1) of the Municipal Act No. 17 of 1987, that a portion of public street adjoining Erven 648–663, Paterson, as shown on General Plan No. L518/1985 is closed (Paterson 594 vl p. 38).

L.S.K. ROJI, Acting Municipal Manager

LOCAL AUTHORITY NOTICES

No. 102

PROPERTY RATES BY-LAW, 2009

Under the provisions of section 6 of the Municipal Property Rates Act No 6 of 2004, the Lukhanji Municipality enacts as follows:

To provide for the implementation and enforcement by the Lukhanji Municipality of its Rates Policy and for matters connected therewith.

BE IT ENACTED by the Lukhanji Municipality, as follows:

Definitions

1. In this By-law, unless the context otherwise indicates -

“Municipality” means the Lukhanji Municipality; and

“Act” means the Local Government: Municipal Property Rates Act, 2004 (Act No.6 of 2004).

Implementation and enforcement of policies

2. (1) The Municipality must, pursuant to section 6 of the Act, and any national or provincial legislation regulating local government finance, give effect to its Rates Policy drafted and adopted in accordance with section 3 of the Act, by implementing and enforcing such policy.
3. (2) Any person, natural or juristic, who lays claim to any rebate, reduction, or exemption under the Rates Policy, must provide the information required and meet the obligations imposed by the Municipality in terms of such policy.

Short title

4. This By-law shall be called the Property Rates By-Law, 2009.

Commencement

5. This By-law shall come into effect on the 1st day of July 2009.

Signed at Queenstown on 01 July 2009:



MUNICIPAL MANAGER

No. 103



LUKHANJI LOCAL MUNICIPALITY

2009 - 2010 RATES POLICY

19 June 2009

Version 1.8

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1. PREAMBLE

INTRODUCTION

The purpose of this document is to serve as the foundation for public consultations on the Rates Policy the Lukhanji Municipality wishes to adopt on 1 July 2009, in line with the market-based valuation of all properties in the Lukhanji Municipal area of jurisdiction.

This document aims to elicit provisional views on how the municipality intends to apply the rating policy mechanisms at its disposal in the 2009/10 financial year.

- 1.1 The Municipal Property Rates Act No. 6 of 2004 (MPRA) requires municipalities to develop and adopt rates policies consistent with the Act on the levying of rates on rateable property in the municipality.
- 1.2 Municipalities need a reliable source of revenue to provide basic services and perform its functions. Income derived from property rates are the most important source of general revenue for the municipality.
- 1.3 Revenue from property rates is used to fund services that benefit the community as a whole as opposed to individual households. These include constructed and maintaining streets, roads, sidewalks, street lighting, and storm drainage facilities; and building and operating clinics, parks, recreational facilities and cemeteries. Revenue from property rates is also used to fund municipal administration, such as computer equipment and stationery, and costs of governance, such as council and community meetings, which facilitate community participation on issues of Integrated Development Plans (IDPs) and municipal budgets.
- 1.4 Municipal property rates are set, collected, and used locally. Revenue from property rates is spent within a municipality, where the citizens and voters have a voice in decisions on how the revenue is spent as part of the Integrated Development Plans (IDP's) and budget processes, which a municipality invites communities to input prior municipal council adoption of the budget.
- 1.5 The Constitution of the Republic of South Africa, sec 229 Of 1996, entitles municipalities to impose rates on property in their areas, subject to regulation in terms of national legislation.
- 1.6 The Constitution enjoins local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities and in general to meet its obligations in terms of section 152 of the Constitution of the Republic of South Africa, 1996.

- 1.7 There is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfill its developmental responsibilities.
- 1.8 Income derived from property rates is a critical source of revenue for municipalities to achieve their constitutional objectives, especially in areas that have been neglected in the past due to racially discriminatory, inadequate or inappropriate legislation and regulation.
- 1.9 It is essential that municipalities exercise their power to impose rates within a statutory framework that not only enhances certainty, uniformity and simplicity across the nation, but also takes into account historical imbalances and the rates burden on the poor.
- 1.10 The Constitution of the Republic of South Africa confers on Parliament the power to regulate the exercise by municipalities of their fiscal powers.

2. LEGAL COMPLIANCE

In terms of Section 229 of the Constitution of the Republic of South Africa Act No. 108 of 1996, a municipality may impose rates on property.

In terms of Section 4(1) (c) of the Municipal Systems Act No. 32 of 2000, a municipality has the right to finance the affairs of the municipality by imposing, *inter alia*, rates on property.

In terms of Section 2(1) of the Municipal Property Rates Act No. 6 of 2004, a municipality may levy a rate on property in its area of jurisdiction in accordance with the provisions of the said Act.

The Council of the Municipality will impose a rate in terms of the aforementioned legislation. Consequently, this rates policy has been developed within the parameters of the applicable legislation relating to property rates.

This Property Rates Policy ('the Policy') only applies to the rating of property valued in accordance with the Act and the applicable regulations; it does not regulate the process of property valuation and the approval of the valuation roll, which is governed by the Act.

In terms of the Property Rates Act No: 6 of 2004, the Municipal Council is expected to do the following: -

- (i) Section 3(1) – adopt a policy consistent with the Act on the levying of rates, on rateable property in the municipality
- (ii) Section 4(1) – before the municipality adopts the rates policy, the municipality must follow a public participation process, in accordance with Chapter 4 of the Municipal Systems Act 32 of 2000

- (iii) Section 5(1) – must review and if it is necessary amend its rates policy
- (iv) Section 6(1) – adopt By-Laws to give effect to the implementation of its rates policy
- (v) Section 7(1) – must levy rates on **all rateable** properties in its area of jurisdiction
- (vi) Section 8(1) – may levy different rates for different categories of rateable properties which may include categories determined according to the (a) use of the property, (b) permitted use of the property, or (c) geographical area in which the property is situated,
- (vii) Section 9(1) – must assign a category for properties used for multiple purpose, based on dominant and permitted use of property
- (viii) Section 10(1) – must levy the individual sectional title units, in case of properties subject to a sectional title scheme
- (ix) Section 11(1) – must levy property owners an amount in the Rand on the market value of the property, and in the case of a public service infrastructure on its market value less 30% of such value
- (x) Section 12(1) – must levy rates for a financial year
- (xi) Section 13(1) – rates become payable as from the start of the financial year
- (xii) Section 14(1) – must pass a resolution supported by the majority of its members to levy rates
- (xiii) Section 15(1) – may in terms of criteria set out in its rates policy exempt, reduce and give rebates to specific category of owners
- (xiv) Section 16(1) – may not exercise its power to levy rates on property in a way that would materially and unreasonably prejudice (a) national economic policies, (b) economic activities across its boundaries, and (c) national mobility of goods, services, capital or labour
- (xv) Section 17(1) – may not levy rates on various categories of properties including places of worship, first 30% of the market value of the public service infrastructure, on mineral rights, etc.
- (xvi) Section 19(1) – may not levy different rates on residential properties
- (xvii) Section 21(1) – must phase in a rate on newly rateable properties over three financial years
- (xviii) Section 22(1) – may by resolution of its council determine an area within the municipality as a special rating area

- (xix) Section 23(1) – must draw up and maintain a register in respect of properties situated within that municipality.
- (xx) Section 24(1) – must charge the owner of the property for rates, and he/she must pay such rates in terms of the Credit Control and Debt Management Policy of the municipality, as well as Chapter 9 of the Municipal Systems Act No: 32 of 2000,
- (xxi) Section 25(1) – must levy rates to the owner of sectional unit, in case of sectional title units
- (xxii) Section 26(1) – must indicate the payment methods and times of payment with the ratepayer concerned (e.g. monthly, once-off, bi-annually, etc.)
- (xxiii) Section 27(1) – must furnish each person liable for the payment of rates with a written account
- (xxiv) Section 30(1) – must conduct a general valuation of all rateable properties.

BIODIVERSITY ACT

'Critical Biodiversity Area' refers to areas defined as Critical Biodiversity Areas 1 and 2 (CBA1; CBA2) as defined in the Conservation Assessment and Plan that forms part of the Municipal Spatial Development Framework (SDF);

'Long-term protected critical biodiversity area' refers to critical biodiversity areas which been made subject to contractual agreements between the land owner and the municipality for a period of thirty years or in perpetuity, and entered into the title deeds of the land;

'Short-term protected critical biodiversity area' refers to critical biodiversity areas which have been made subject to contractual agreements between the land owner and the municipality for a period of five years.

3. CONSULTATION PROCESS

1. Members of the public was given the opportunity to study this document during the period for the financial year 2009/2010 between December 2008 and May 2009 and for the financial year 2010/2011 will be given an opportunity in May 2010.
2. Ward General Meetings and Public Information Sessions was held during the December 2008 to May 2009 for the financial year 2009/2010

- and will be held for the financial year 2010/2011 during May 2010 at dates and venues that will be announced by means of notices.
3. Attend other public activities that are not looked at. Briefing sessions with stakeholders will also serve to encourage that there are high levels of product services.
 4. Organisations, associations, forums, groupings and or individual members of the public who wish to make written submissions can do so by submitting a written submission of not more than three pages to the Lukhanji Municipality's GV Project Coordinator at the following address Lukhanji Municipality, Private Bag X7111, Queenstown, 5320
 5. Members of the public who wish to make an oral submission of not more than 20 minutes can do so by booking a slot at one of the dates, times and venues that will be published via a separate notice.
 6. Upon conclusion of the consultation process the Lukhanji Municipality will assess the implications of submissions and will publish a final draft rates policy for public comment before the end of February 2009/10. Members of the public will then be granted 30 days to make final comments on the policy.
 7. The Rates Policy for 2009/10 will be tabled before council with the adoption of the budget and will be legislated as a By-Law of Council.
 8. The consultation process will be in accordance with sec 4 of the MPRA 6 of 2004.

4. DEFINITIONS

"Act" means the Local Government: Property Rates Act, No 6 of 2004 and includes the regulations made in terms of Section 83 of the Act;

"agent", in relation to the owner of a property, means a person appointed by the owner of the property-

- (a) to receive rental or other payments in respect of the property on behalf of the owner; or
- (b) to make payments in respect of the property on behalf of the owner;

"agricultural purpose" in relation to the use of a property, excludes the use (of a property for the purpose of eco-tourism or for the trading in or hunting of game);

Other definitions:

'smallholding: residential' refers to property that is a smallholding used as residential property;

'smallholding: industrial' property that is a smallholding used as industrial property;

'smallholding: business and commercial' refers to property that is a smallholding used as business and commercial property;

'smallholding: agricultural' refers to property that is a smallholding used for agricultural purposes as defined herein;
"Annually" means once every financial year;

"appeal board" means a valuation appeal board established in terms of section 56;

"assistant municipal valuer" means a person designated as an assistant municipal valuer in terms of section 35(1) or (2);

'bona fide farmers' is a person that is fulltime farmer and if such land is used *bona fide* and exclusively by the owner or occupier for agricultural purposes;

"category"

(a) in relation to property, means a category of properties determined in terms of Section 8; and

(b) in relation to owners of properties, means a category of owners determined in terms of section 15(2)

"Chief Financial Officer" means the Chief Financial Officer as defined in the Municipal Finance Management Act;

"Child-headed household" means a household where the main caregiver of the said household is younger than 18 years of age. Child-headed household means a household headed by a child as defined in the section 28(3) of the Constitution.

"Council" means the Council of the Lukhanji Municipality;

"data-collector" means a person designated as a data-collector in Section 36;

"date of valuation" means the date determined by a municipality in terms of section 31(1);

"district management area" means a part of a district municipality which in terms of section 6 of the Municipal Structures Act has no local municipality and is governed by that municipality alone;

"district municipality" means a municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155(1) of the Constitution as a category C municipality;

"dominant use" in relation to a property means where a particular use is the largest proportion as compared to other uses on that property / *pro rata*

"due date" means the date specified as such on a municipal account dispatched from the offices of the responsible officer for any rates payable and which is the last day allowed for the payment of such rates;

“effective date”-

(a) in relation to a valuation roll, means the date on which the valuation roll takes effect in terms of section 32(1);

(b) in relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect;

“exclusion”, in relation to a municipality's rating power, means a restriction of that power as provided for in section 17;

“exemption”, in relation to the payment of a rate, means an exemption granted by a municipality in terms of section 15;

“financial year” means the period starting from 1 July in a year to 30 June the next year;

“Income Tax Act” means the Income Tax Act, 1962 (Act No. 58 of 1962);

“Infrastructure rate” the municipality retains the right to implement a levy as determined by council according to sec.7 and 11;

“land reform beneficiary”, in relation to a property, means a person who -

(a) acquired the property through -

- (i) the Provision of Land and Assistance Act No. 126 of 1993; or
- (ii) the Restitution of Land Rights Act No. 22 of 1994;

(b) holds the property subject to the Communal Property Associations Act No 28 of 1996;

(c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25(6) and (7) of the Constitution be enacted after this Act has taken effect;

“land tenure right” means an old order right or a new order right as defined in section 1 of the Communal Land Rights Act, 2004;

“local community”, in relation to a municipality-

(a) body that mean of persons comprising –

- (i) the residents of the municipality;
- (ii) the ratepayers of the municipality;
- (iii) any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the municipality; and

(iv) visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality; and

(b) includes, more specifically, the poor and other disadvantaged sections of such body of persons

“local municipality” means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it

falls, and which is described in section 155(1) of the Constitution as a category B municipality;

“market value”, in relation to a property, means the value of the property determined in accordance with Section 46 of the Act;

“MEC for local government” means the member of the Executive Council of a province who is responsible for local government in that province;

“metropolitan municipality” means a municipality that has exclusive executive and legislative authority in its area, and which is described in section 155 (1) of the Constitution as a category A municipality;

“Minister” means the Cabinet member responsible for local government;

“multiple purposes”, in relation to a property, means the use of a property for more than one purpose;

“municipal council” or **“council”** means a municipal council referred to in section 18 of the Municipal Structures Act;

“Municipal Finance Management Act” means the Municipal Finance Management Act No. 56 of 2003;

“Municipal Systems Act” means the Local Government: Municipal Systems Act, No 32 of 2000;

“municipality”-

- (a) as a corporate entity, means a municipality described in section 2 of the Municipal Systems Act; and
- (b) as a geographical area, means a municipal area demarcated in terms of the Municipal Demarcation Act No. 27 1998;

“municipal manager” means a person appointed in terms of section 82 of the Municipal Structures Act;

“Municipal owned property” refers to property that is registered in the name of the Municipality and property vested by usage in the name of the Municipality whether it is used by the Municipality itself or made available to other entities without cost or in terms of a rental agreement;

“Municipal Structures Act” means the Municipal Structures Act No 117 of 1998;

“Municipal Systems Act” means the Municipal System Act No. 32 2000;

“municipal valuer” or **“valuer of a municipality”** means a person designated as a municipal valuer in terms of section 33(1) of the MPRA;

“newly rateable property” means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding-

- (a) a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and
- (b) a property identified by the Minister by notice in the Gazette where the phasing-in of a rate is not justified;

“old order right” means a tenure or other right in or to communal land which (Ciskei, Transkei and RSA) -

- (a) is formal or informal;
- (b) is registered or unregistered;
- (c) derives from or is recognised by law, including customary law, practice or usage; and
- (d) exists immediately prior to a determination by the Minister in terms of section 18, but does not include –
 - (i) any right or interest of a tenant, labour tenant, sharecropper or employee if such right or interest is purely of a contractual nature; and
 - (ii) any right or interest based purely on temporary permission granted by the owner or lawful occupier of the land in question, on the basis that such permission may at any time be withdrawn by such owner or lawful occupier;

“occupier”, in relation to a property, means a person in actual occupation of a property, whether or not that person has a right to occupy the property;

“organ of state” means an organ of state as defined in section 239 of the Constitution;

“owner”-

- (a) in relation to a property referred to in paragraph (a) of the definition of “property”, means a person in whose name ownership of the property is registered;
- (b) in relation to a right referred to in paragraph (b) of the definition of “property”, means a person in whose name the right is registered;
- (c) in relation to a land tenure right referred to in paragraph (c) of the definition of “property”, means a person in whose name the right is registered or to whom it was granted in terms of legislation; or
- (d) in relation to public service infrastructure referred to in paragraph (d) of the definition of “property”, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of

“publicly controlled”, provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:

- (i) a trustee, in the case of a property in a trust excluding state trust land;
- (ii) an executor or administrator, in the case of a property in a deceased estate;
- (iii) a trustee or liquidator, in the case of a property in an insolvent estate or in
- (iv) a judicial manager, in the case of a property in the estate of a person under
- (v) a curator, in the case of a property in the estate of a person under curatorship;
- (vi) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;
- (vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it; or
- (viii) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

“**penalty**” in relation to the time period of underdeveloped vacant land which is not utilized in the specific time period as stipulated in the policy;

“**permitted use**”, in relation to a property, means the limited purposes for which the property may be used in terms of -

- (a) any restrictions imposed by -
 - (i) a condition of title;
 - (ii) a provision of a town planning or land use scheme; or
 - (iii) any legislation applicable to any specific property or properties;
- (b) any alleviation of any such restrictions;

“**person**” includes an organ of state;

“**prescribe**” means prescribed by regulation in terms of section 83;

“**property**” means -

- (a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;
- (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or
- (d) public service infrastructure;

“**property register**” means a register of properties referred to in section 23 of the MPRA;

“protected area” means an area that is or has to be listed in the register referred to in section 10 of the Protected Area Act;

“Protected Areas Act” means the National Environmental Management: Protected Areas Act, 2003;

“publicly controlled” means owned by or otherwise under the control of an organ of state, including -

- (a) a public entity listed in the Public Finance Management Act No. 1 of 1999.
- (b) a municipality; or
- (c) a municipal entity as defined in the Municipal Systems Act;

“public service infrastructure” means publicly controlled infrastructure of the following kinds:

- (a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;
- (b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;
- (c) power stations, power substations or power lines forming part of an electricity scheme serving the public;
- (d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
- (e) railway lines forming part of a national railway system;
- (f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;
- (g) runways or aprons at national or provincial airports;
- (h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights; power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;
- (i) any other publicly controlled infrastructure as may be prescribed; or
- (j) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (i);

“rate” means a municipal rate on property envisaged in section 229(1)(a) of the Constitution;

“rateable property” means property on which a municipality may in terms of section 2 levy a rate, excluding property fully excluded from the levying of rates in terms of section 17;

“rebate”, in relation to a rate payable on a property, means a discount granted in terms of section 15 on the amount of the rate payable on the property;

“reduction”, in relation to a rate payable on a property, means the lowering in terms of section 15 of the amount for which the property was valued and the rating of the property at that lower amount;

"register"-

- (a) means to record in a register in terms of-
- (i) the Deeds Registries Act 47 of 1937; or
 - (ii) the Mining Titles Registration Act 16 of 1967; and
- (b) includes any other formal act in terms of any other legislation to record-
- (i) a right to use land for or in connection with mining purposes; or
 - (ii) a land tenure right;

"residential property" means a property included in a valuation roll in terms of section 48 (2)(b) as residential;

'residential property: mixed use' refers to property that is used predominantly for residential purposes (51 % or more) but has significant portions of the property devoted to purposes that fall within other categories of property;

"rural communal settlements" means the residual portion of rural communal land excluding identifiable and rateable entities within the property and excluding State Trust Land and land reform beneficiaries as defined in the Act.

"Sectional Titles Act" means the Sectional Titles Act No. 95 of 1986;

"sectional title scheme" means a scheme defined in section 1 of the Sectional Titles Act;

"sectional title unit" means a unit defined in section 1 of the Sectional Titles Act;

"special State Owned Properties" properties that are owned by National and Provincial Government, used for public benefit purposes and as a rule do not trade regularly in a four year valuation cycle.

"specified public benefit activity" means an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act;

"state trust land" means land owned by the state-

- (a) in trust for persons communally inhabiting the land in terms of a traditional
- (b) over which land tenure rights were registered or granted; or
- (c) which is earmarked for disposal in terms of the Restitution of Land Rights

"this Act" includes regulations made in terms of section 83.

(2) In this Act, a word or expression derived from a word or expression defined in subsection (1) has a corresponding meaning unless the context indicates that another meaning is intended.

"vacant land" means land where no immovable improvements have been erected.

5. GUIDING PRINCIPLES

In formulating the rates policy for Lukhanji Municipality the following guiding principles will be taken into account:

- *Equity*, i.e. that all categories of property and categories of owners be treated equitably in relation to each other
- *Affordability*, i.e. that the rates policy should take into account issues of affordability across categories of owners
- *Poverty Alleviation*, i.e. that the rates policy should facilitate poverty alleviation within the context of the mechanisms at its disposal
- *Social and Economic Development*, i.e. that the rates policy should within the context of the mechanisms at its disposal seek to enhance social and economic development
- *Financial Sustainability and Cost Efficiency*, i.e. that the rates policy should be cost efficient and should enhance the financial sustainability of the municipality
- *Encourage Development of Property*, i.e. that the rates policy should utilize the mechanism at its disposal to encourage the development of property in line with the socio-economic development needs and goals of the municipality
- *Community Participation*, i.e. that the rates policy should be reflective of issues and options expressed during public engagements

6. IMPERMISSIBLE RATES

- 6.1 Rates are levied in accordance with the Act as an amount in the rand based on the market value of all rateable property contained in the municipality's valuation roll and supplementary valuation roll.
- 6.2 As allowed for in the Act, the municipality has chosen to differentiate between various categories of property and categories of owners of property as contemplated in clause 7 and 8 of this policy. Some categories of property and categories of owners are granted relief from rates. The municipality however does not grant relief in respect of payments for rates to any category of owners or properties, or to owners of properties on an individual basis
- 6.3 All existing rated property owners will not be phased in on the new valuation roll, except as prescribed by legislation.

Section 17 of the Act outlines Impermissible Rates, these include:

- the first 30% of the market value of public service infrastructure as defined in the Act
- protected areas

- (land with) mineral rights
- (land owned by) land reform beneficiaries
- the first R15 000 of the market value of residential property and properties used for multiple purposes of which one or more component thereof are used for residential purposes
- property used primarily for religious worshipping purposes, including an official residence occupied by the officiating office bearer

7. PROPERTY CATEGORIES

Rates categories may be determined according to, (a) use of the property (b) the permitted use of the property or (c) the geographic area in which the property is situated. The following are categories of property proposed by the Lukhanji Municipality:

- (a) Residential properties
- (b) Commercial
- (c) Industrial properties
- (d) Agricultural properties
- (d) Public Service Infrastructure
- (e) Rural Communal Settlements
- (f) State Trust land including:
 - State Trust Land on which Communal Land as defined in section 1 of the Communal Land Rights Act, 2004 exists.
 - Properties acquired through the Provision of Land and Assistance Act, or the Land Restitution Act or which is subject to the Communal property Association Act.
- (g) Protected areas.
- (h) Special State Owned Properties: properties that are owned by National and Provincial Government, used for public benefit purposes and as a rule do not trade regularly in a four year valuation cycle.
- (i) Municipal Owned Properties
- (j) Schools including Public, Private and Early Childhood Development Centres
- (k) Vacant properties (excluding agricultural)
- (l) Specified Development Zones
- (m) Places of Worship
- (n) Public Benefit Organisations

8. RATING OF MULTIPLE USE PROPERTY

In determining the rating of multiple use properties Lukhanji Municipality classify these properties in terms of Section 9(1)(b) of the Act, and will rate such properties based on their dominant use / *pro rata*.

9. DIFFERENTIAL RATING

The following factors will be taken into consideration for the purpose of differential rating:

- The nature of the property including its sensitivity to rating e.g. agricultural properties used for agricultural purposes.
- The effects of rates on the property on the promotion of the social and economic development of a municipality.
- Differential rating among the various property categories will be done by way of setting ratios between the main categories of property and therefore different Cent amount in the Rand for different categories of property.
- In this context it is the intent to set different rates for residential properties in relation to commercial properties and different rates for different categories of vacant land as outlined in this draft policy.
- In addition exemptions, reductions in the value of properties and or rebates in respect of the cent in the rand payable, will be considered for various categories of owners, (such as for example owners receiving old age or disability grants), based on the outcomes of public consultations and rating policy decisions.

10. PROPOSED EXEMPTIONS, REDUCTIONS AND REBATES

Exemptions, reductions and the level of rebate granted to specific owners within each category of property situated within the Municipality's jurisdiction will be determined annually as part of the review and determination of the Rates Policy and Budget process. Granting of rebates within a particular category of property is aimed at ensuring an equitable distribution of the property rates burden amongst the categories of property that constitute the property rates base of the Municipality.

Based on the guiding principles underpinning this draft policy the following categories of property owners will be considered on annual application where applicable for exemptions, rebates and reductions:

Exemptions:

- a) child headed households (exempt if owner registered/court of law approval)
- b) owners of property situated within an area affected by a declared disaster area within the meaning of the Disaster Management Act, No. 57 of 2002 for the time period as stipulated.

Rebates and Reductions:

- c) duly registered public benefit organisations;
- d) land reform beneficiaries; (*phasing over 4 yrs.*)
- e) indigent households as defined in the municipality's indigent policy;
- f) beneficiaries of old age grants ;
- g) beneficiaries of disability grants;
- h) owners of properties who are not beneficiaries of old age or disability grants, but whose income is equivalent to that of such beneficiaries and who meet the criteria as defined in the municipality's indigent policy;
- i) owners of properties who are unemployed

- j) *bona fide* farmers;
- k) sporting bodies;
- l) demolition

Indigent households: The Council has adopted an "Indigent Policy" that provides for the alleviation of the rates burden on the low income sectors of the community within the Municipality. Owners of property who qualify for the assistance provided by this Policy must make application to access the relief provided if they do not automatically receive it.

Bona fide farmers: In the case of properties that are used for agricultural purposes, the owner(s) may qualify for an agricultural rebate, subject to the following conditions:

- a) The property must be used for *bona fide* agricultural purposes.
- b) The usage of the property must accord with the zoning scheme for the area.
- c) The owner must be registered with the South African Revenue Service as a farmer and must submit a copy of the last IT48 ("calculation of taxable income from farming operations") together with the application for a rebate. If no IT48 can be produced due to recent ownership change, upon application, a municipal official, authorised by the Municipal Manager shall issue an agricultural certificate to the owner of the property after an inspection of the property if he or she is satisfied that such land is used *bona fide* and exclusively by the owner or occupier for agricultural purposes.
- d) If the owner is a company or a close corporation, which would preclude the South African Revenue Services from issuing an IT48 on behalf of the owner, upon application, a municipal official, authorised by the Municipal Manager shall issue an **agricultural certificate** to the owner of the property after inspection of the property if he or she is satisfied that such land is used *bona fide* and exclusively by the owner or occupier for agricultural purposes.
- e) The land owner must prove that he/she has complied with the National Veld and Forest Fire Act 101 of 1998 and legislation governing the control of alien invasive species.

Rebates Applicable To Bona Fide Farmers and Agricultural Properties:

NO	REASON	AMOUNT
1	Farms where there are No Municipal Roads	7.5%
2	Farms where the municipality does not supply sewage services	7.5%
3	Farms where the municipality does not supply electricity	7.5%
4	Farms where the municipality does not supply water	20%
5	Farms where the municipality does not supply refuse	7.5%
6	Farms that supply Cemeteries, educational, recreation to workers	5%
7	Farms that supply running water to workers	5%
8	Farms that supply electricity to workers	5%
	TOTAL	65%

Sport Bodies: Amateur or professional sport bodies, the sole purpose of which is to use the property owned or leased by them for sporting purposes. In this regard it is noted that assistance offered to professional sport organisations may differ from that afforded to amateur sport organisations.

Specified development zones: Where the Council identifies specific development zones within its area of jurisdiction, development within these areas may be encouraged by granting rates rebates, or by treating such zones as special rating areas, as provided for in section 22 of the MPRA (Act 6 of 2004)

Public Benefit Organisations (PBOs)

Taking into account the effects of rates on PBOs performing a specific public benefit activity and registered in terms of the Income Tax Act for tax reduction because of those activities, it is proposed that PBOs performing the following specified public benefits activities be exempted from rating:

- Welfare and humanitarian, for example PBOs providing disaster relief.
- Health Care, for example PBO's providing counseling and treatment of persons afflicted with HIV and AIDS including the care of their families and dependents in this regard.
- Education and development, for example a PBO's providing early childhood development services for pre-school children.

Lukhanji Municipality will exempt from rates properties registered in the name of and used primarily as a **place of public worship by a religious community**, on the relevant property in terms of section 17(1)(i) of the Act. The exemption will also be applicable on a property registered in the name of and used primarily as a place of public worship by a religious community that does not erect buildings.

Lukhanji Municipality will consider rebates in respect of public and independent schools as well as early childhood development centres.

Lukhanji Municipality may consider rebates in respect of Special State Owned Properties used for public benefit purposes and as a rule do not trade regularly in a four year valuation cycle in the open market.

11. PROCEDURES FOR GRANTING EXEMPTIONS, REBATES & REDUCTIONS

Applications for **exemptions and rebates will only be considered after an application on the prescribed form has been lodged with the Chief Financial Officer on an annual basis.** Applications must reach the Municipality before 31 August 2009 for the financial year 2009/2010 for which relief is sought, failing which the exemption or rebate will lapse and will only be re-instated once the application has been approved. Applications for rebates for the financial year 2009/2010 will be implemented retrospectively.

All applications must be made under oath. In addition, applications for exemptions by public benefit organisations must be accompanied by a letter from the South African Revenue Service confirming that the organisation qualifies for exemption in terms of the Income Tax Act. All other property owners seeking an exemption must submit either a letter from their auditors, or annual financial statements confirming that the applicant qualifies for an exemption.

Properties for which application for exemption from the payment of rates is made must be used exclusively for the purpose that forms the basis for the application for exemption. Where this is not the case, the property will form part of the category multiple use properties and those portions not used for the purpose for which application for exemption has been made will be re-valued and property rates levied in accordance with the category/categories of property applicable.

An application for an exemption or rebate must authorise the Municipality to inspect the property at any reasonable time during the financial year to confirm compliance with the conditions of the exemption or rebate. Where access is denied, the exemption or rebate may be withheld, or withdrawn, if already effective.

Applications for a reduction in rates based on a reduction in value of a property must be made on the prescribed form within 30 days of the occurrence of the event giving rise to the reduction of the value of the property relied upon.

The onus rests on the applicant to ensure that the application form and all supporting documents are lodged timeously, and that the property concerned qualifies for the exemption, rebate, or reduction.

The effective date of an exemption or rebate shall be the date when the Municipality approves the application for exemption or rebate, irrespective of whether or not the property qualified for exemption or rebate in terms of its use prior to that date.

The Municipality reserves the right to refuse an exemption or rebate if the details supplied in the application are incomplete, incorrect, or false. In accordance with Section 15(3) of the Act, the Municipal Manager of the Municipality shall annually table in the Council of the Municipality:

- (a) list of all exemptions, rebates and reductions granted by the Municipality during the previous financial year; and
- (b) statement reflecting the income of the Municipality foregone during the previous financial year by way of such exemptions, rebates and reductions and the exclusions referred to in Section 17 (1) (a), (e), (g), (h) and (i) of the Act.

The exemptions, rebates and reductions shall be clearly indicated on the property rates account submitted to each property owner.

12. PENALTIES

In relation to the time period of underdeveloped vacant land which is not utilized in the specific time period as stipulated in the agreement and or title deed
- a periodical escalation will be applicable

13. PAYMENT OF RATES

13.1 The rates levied on the properties shall be payable:-

- (a) on a monthly basis; or
- (b) annually, before 30 September each year.
- (c) a once off application to pay on a monthly basis should be submitted in May of each year

13.2 The municipality shall determine the due dates for payments in monthly installments and the single annual payment and this date shall appear on the accounts forwarded to the owner/ tenant/ occupants/ agent.

13.3 Rates payable on an annual basis, excluding annual rates levied on state owned properties, will be subject to a discount determined by council if paid in full on or before 30 September of each year.

13.4 Interest on arrears rates, whether payable on or before 30 September or in equal monthly installments, shall be calculated in accordance with the provisions of the credit control, debt collection and indigent policy of the municipality.

13.5 If a property owner who is responsible for the payment of property rates in terms of this policy fails to pay such rates in the prescribed manner, it will be recovered from him/her in accordance with the provisions of the Credit Control, Debt Collection and indigent policy of the Municipality. Should an owner default on his debt for three consecutive months the amount is payable immediately. Application is not automatically resumed but re-application has to take place for monthly payments.

13.6 Arrears rates shall be recovered from tenants, occupiers and agents of the owner, in terms of section 28 and 29 of the Act and the Municipality's credit control and debt collection by-law.

- 13.7 Where the rates levied on a particular property have been incorrectly determined, whether because of an error or omission on the part of the municipality or false information provided by the property owner concerned or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll.
- 13.8 In addition, where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

14. ACCOUNTS TO BE FURNISHED

- 14.1 The municipality will furnish each person liable for the payment of rates with a written account, which will specify:-
- (i) the amount due for rates payable,
 - (ii) the date on or before which the amount is payable,
 - (iii) how the amount was calculated,
 - (iv) the market value of the property, and
 - (v) rebates, exemptions, reductions or phasing-in, if applicable.
- 14.2 A person liable for payment of rates remains liable for such payment, whether or not such person has received a written account from the municipality. If the person concerned has not received a written account, he/she must make the necessary enquiries with the municipality.
- 14.3 In the case of joint ownership the municipality shall consistently, in order to minimise costs and unnecessary administration, recover rates from one of the joint owners only provided that it takes place with the consent of the owners concerned.

15. PHASING IN OF RATES

- 15.1 The rates to be levied on newly rateable property shall be phased in as explicitly provided for in section 21 of the Act.
- 15.2 The phasing-in discount on the properties referred to in section 21 shall be as follows:-
- First year : 75% of the relevant rate;
 - Second year : 50% of the relevant rate; and
 - Third year : 25% of the relevant rate.
- 15.3 No rates shall be levied on newly rateable properties that are owned and used by organisations conducting activities that are beneficial to the public and that are registered in terms of the Income Tax Act for those activities, during the first year. The phasing-in discount on these properties shall be as indicated below:-
- First year : 100% of the relevant rate;
 - Second year : 75% of the relevant rate;
 - Third year : 50% of the relevant rate; and
 - Fourth year : 25% of the relevant rate.

16. FREQUENCY OF VALUATION

- 16.1 The municipality shall prepare a new valuation roll at least every 4 (four) years.
- 16.2 In accordance with the Act the municipality, under exceptional circumstances, may decide to extend the validity of the valuation roll to 5 (five) years by applying for approval to the MEC for Local Government and Housing in the province.
- 16.3 Supplementary valuations may be done on a continual basis but at least on an annual basis.

17. REGISTER OF PROPERTIES

- 17.1 The municipality will compile and maintain a register in respect of all properties situated within the jurisdiction of the municipality. The register will be divided into Part A and Part B.
- 17.2 Part A of the register will consist of the current valuation roll of the municipality and will include all supplementary valuations done from time to time.
- 17.3 Part B of the register will specify which properties on the valuation roll or any supplementary valuation roll are subject to:
- i. Exemption from rates in terms of section 15 of the Property Rates Act,
 - ii. Rebate or reduction in terms of section 15,
 - iii. Phasing-in of rates in terms of section 21, and
 - iv. Exclusions as referred to in section 17.
- 17.4 The register will be open for inspection by the public at elected municipal offices during office hours or on the website of the municipality.
- 17.5 The municipality will update Part A of the register during the supplementary valuation process.
- 17.6 Part B of the register will be updated on an annual basis as part of the implementation of the municipality's annual budget.**

18. BY-LAWS TO GIVE EFFECT TO THE RATES POLICY

- 18.1 The municipality must in terms of Section 6 of the MPRA N0 6 of 2004 adopt By-laws to give effect to the implementation of the Rates Policy and such By-laws may differentiate between different categories of properties and different categories of owners of properties liable for the payment of rates.

19. REGULAR REVIEW PROCESSES

- 19.1 The rates policy must be reviewed on an annual basis to ensure that it complies with the Municipality's strategic objectives as contained in the Integrated Development Plan and with legislation.

20. ENFORCEMENT/IMPLEMENTATION AND ENQUIRIES

- 20.1 This policy has been approved by the Municipality in terms of resolution 20/2009 dated 30 June 2009 and comes into effect on 1 July 2009.

21. ANNUAL REVIEW OF RATES POLICY

The municipality will annually review, and if necessary amend its rates policy taking into accounts public comments and inputs.

Signed at Queenstown on 01 July 2009:



MUNICIPAL MANAGER

No. 104**BUFFALO CITY MUNICIPALITY****CLOSURE OF ERF 8264, EAST LONDON**

Notice is hereby given in terms of Section 137 (1) of the Municipal Ordinance No. 20 of 1974 that Erf 8264, East London is closed. (S/2785/36/v1p49)

A.P. MAGWENTSHU
ACTING MUNICIPAL MANAGER (5854)

BUFFALOSTAD MUNISIPALITEIT**SLUITING VAN ERF 8264, OOS-LONDEN**

Kennis geskeid hiermee ingevolge die bepalings van Artikel 137 (1) van Munisipale ordonnansie No. 20 van 1974 dat Erf 8264, Oos-Londen, gesluit is. (S/2785/36/v1p49)

A.P. MAGWENTSHU
WAARNEMENDE MUNISIPALE BESTUURDER (5854)
