



PROVINCE OF THE EASTERN CAPE  
IPHONDO LEMPUMA KOLONI  
PROVINSIE OOS-KAAP

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(Extraordinary)

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## LOCAL AUTHORITY NOTICE

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### NOTICE 55 OF 2013



### PROPERTY RATES BY – LAW

ADOPTED BY COUNCIL 27 MAY 2013

The Municipal Manager of Ngqushwa Local Municipality hereby, in terms of Section 6 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004), publishes the Property Rates By-law for the Ngqushwa Local Municipality, as approved by its Council as set out hereunder.

## 2. Definitions

For the purpose of these by-laws any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) shall bear the same meaning in these by-laws and unless the context indicates below-

**"Act"**, means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);

**"Agent"**, in relation to the owner of a property-

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

**"Agricultural purpose"**, in relation to the use of a property, includes the use of a property for the purpose of eco-tourism or for the trading in or hunting of game;

**"Annually"**, means once every financial year;

**"Category"** –

In relation to property, means a category of properties determined in terms of section 8 of the Act;

In relation to owners of properties, means a category of owners determined in terms of section 15 (2) of the Act;

**"Category of properties"**, means a category of properties determined according to the zoning, use of the property, permitted use of the property, or the geographical area in which the property is situated;

**"Council"** means the highest legislative body of the Ngqushwa Local Municipality as referred to in section 157 (1) of the Constitution and section 18 (3) of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);

**"Date of valuation", for the purposes of a general valuation**, means the date to be determined by the municipality, which date may not be more than 12 months before the start of the financial year in which the valuation roll is to be first implemented;

**“Economic services”**, means services for which the tariffs are fixed to recover the full costs of the service, like refuse and sewer services;

**“Effective date”-**

In relation to a valuation roll, means the date on which the valuation roll takes effect, in terms of section 31) of the Act, or

In relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect and in terms of section 78 (b);

**“Exemption”**, in relation to the payment of a rate, means an exemption from the payment of rates, 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;

**“Local community”**, in relation to a municipality –

- (a) Means that body of persons comprising-
- (i) The residents of the municipality;
  - (ii) The ratepayers of the municipality;
  - (iii) Any civic organizations and non-governmental, private sector or labour organizations or bodies which are involved in local affairs within the municipality; and 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;
- (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 amount a property would have realized if sold on the date of valuation in the open market by a willing seller to a willing buyer;

**“MEC for local Government”**, means the member of the Executive Council of the Eastern Cape who is responsible for local government in the Eastern Cape

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

**"Municipal Manager"**, means a person appointed in terms of section 82 of the Municipal Structures Act, 1998;

**"Municipality"**, means the Ngqushwa Local Municipality;

**"Municipal Finance Management Act"** means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

**"Municipal valuer"** or **"valuer of a municipality"** means a person designated as a municipal valuer in terms of section 33(1) of the Act;

**"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 the Property Rates Act took effect, excluding -

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

**"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;

**"Owner"-**

(a) In relation to a property, means a person in whose name ownership of the property is registered;

(b) In relation to a right means a person in whose name the right is registered;

(c) In relation to a land tenure right means a person in whose name the right is registered; or to whom it

(d) Was granted in terms of legislation; or

(e) In relation to public service infrastructure, means the organ of state which owns or controls that public

(f) service infrastructure as envisaged in the definition of "publicly controlled"; provided that a person

(g) mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a **property in the following cases:-**

- A trustee, in the case of a property in a trust excluding state trust land;
- An executor or administrator, in the case of a property in a deceased estate;
- A trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;

- A judicial manager, in the case of a property in the estate of a person under judicial management;
- A curator, in the case of a property in the estate of a person under judicial management;
- 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;
- A lessee, in the case of a property that is registered in the name of a municipality and is leased by it; or 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;

**"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; or

(b) **Any alleviation of any such restrictions;**

**"Privately owned towns serviced by the owner"** means single properties, situated in an area not

ordinarily being serviced by the municipality, divided through sub division or township establishment into (ten or more) full title stands and/ or sectional units and where all rates related services inclusive of installation and maintenance of streets, roads, sidewalks, lighting, storm water drainage facilities, parks and recreational facilities are installed at the full cost of the developer and maintained and rendered by the residents of such estate.

**"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 persons in terms of legislation; or

(d) Public service infrastructure;

**"Property register"**, means a register of properties referred to in section 23 of the Act;

**"Protected area"**, refers to nature reserves, botanical gardens or national parks provided that the specific area/s is declared as a "Protected area" referred to in section 10 of the Protected Areas Act;

**"Protected Areas Act"** means the National Environmental Management: Protected Areas Act, 2003 (Act No. 57, of 2004);

**"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, 1999 (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 road 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 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) Breakwater, sea walls, channels, basin, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewage or similar services of ports, or navigational aids comprising light
- (i) Houses, radio navigational aids, buoys, or any other device or system used to assist the safe and efficient navigation of vessels;
- (j) Any other publicly controlled infrastructure as may be prescribed; or



(k) Rights of way, easements or servitudes in connection with infrastructure mention 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 levy a rate, excluding property fully excluded from the levying of rates;

**"Rebate"**, in relation to a rate payable on a property, means a discount granted in terms of the amount of the rate payable on the property;

**"Reduction"**, in relation to a rate payable on a property, means the lowering of the amount for which the property was valued and the rating of the property at that lower amount;

**"Residential property"** means improved property that:

(a) is used predominantly (60% or more) for residential purposes including any adjoining property

(b) registered in the name of the same owner and used together with such residential property as if it were one property. Any such grouping shall be regarded as one residential property for rate rebate or

(c) valuation reduction purposes.

(d) is a unit registered in terms of the Sectional Title Act and used predominantly for residential purposes.

(e) Is owned by a share-block company and used solely for residential purposes.

(f) Is a residence used for residential purposes situated on property used for or related to educational purposes.

(g) Retirement schemes and life right schemes used predominantly (60% or more) for residential purposes exclude hostels, old age homes, guest houses and vacant land irrespective of its zoning or intended use.

**"Sectional titles unit"**, means a unit defined in section 1 of the Sectional Titles Act; 1986 (Act No. 95 of 1986);

**"Specified public benefit activity"**, means an activity listed as welfare and humanitarian, health care and education and development in Part 1 of the Ninth Schedule to the Income Tax Act;

**“State trust land”**, means land owned by the state in trust for persons communally inhabiting the land in terms of a traditional system of land tenure, land owned by the state over which land tenure rights were registered or granted or land owned by the state which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994);

**“Trading services”**, means services for which the tariffs are fixed to yield a trading profit, like electricity and water services

In this by-law, words used in the masculine gender include the feminine, the singular includes the plural and vice versa.

### **3. ENABLING LEGISLATION**

- The Constitution Act, No. 108 of 1996
- Municipal Systems Act 32 of 2000
- Property Rates act no.6 of 2004
- Municipal Finance Management Act no.56 of 2003

### **4. OBJECTIVE**

To allow Council to exercise its power to value and impose rates on immovable properties located within its area of jurisdiction in such a manner that will contribute to effective and economic service delivery to the entire community.

### **5. SCOPE**

This policy applies to the Ngqushwa Municipality’s area of jurisdiction, and is applicable to all categories of ratepayers or property owners of the Ngqushwa Municipal area.

## **6. CONTENT**

### **Principles**

- Rates will be levied in accordance with the Act as a rate in the rand based on the market value of all rateable property contained in the municipality's valuation roll and supplementary valuation roll.
- The municipality will differentiate between various categories of property and categories of owners of property as contemplated in clause 5 and 6 of this by-law.
- Some categories of property and categories of owners will be granted relief from rates.
- The municipality will 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.
- There will be no phasing in of rates based on the new valuation roll, except as prescribed by legislation and in accordance with clause 10 of this by-law.
- The municipality's rates policy will be based on the following principles:

#### **(a) Equity**

The municipality will treat all ratepayers in a specific category, with similar properties the same.

#### **(b) Affordability**

The ability of a person to pay rates will be taken into account by the municipality. In dealing with the poor/indigent ratepayers the municipality will provide relief measures through exemptions, reductions or rebates.

#### **(c) Sustainability**

Rating of property will be implemented in a way that:

it supports sustainable local government by providing a stable and buoyant revenue source within the discretionary control of the municipality; and

**Supports local social economic development.**

**(d) Cost efficiency**

Rates will be based on the value of all rateable property and will be used to fund community and subsidised services after taking into account surpluses generated on refuse removal services and the amounts required to finance exemptions, rebates, reductions and phasing-in of rates as approved by the municipality from time to time.

**Application of By-law**

Where this by-law contradicts national legislation, such legislation has preference over this by-law. The Municipal Manager shall bring such conflicts immediately to the attention of the municipality once he becomes aware of such conflicts and will propose changes to the municipality's by-laws to eliminate such conflicts.

If there is any conflict between this by-law and the Property Rates policy of the municipality, this by-law will prevail.

In imposing the rate in the rand for each annual operating budget component, the municipality shall grant exemptions, rebates and reductions to the categories of properties and categories of owners.

**Principles applicable to financing services**

The municipal manager or his/her nominee must, subject to the guidelines provided by the National Treasury and Executive Committee of the municipality, make provision for the following

Classification of services:-

(a) Economic services

Refuse removal.

Community and subsidised services

These include all those services ordinarily being rendered by the municipality excluding those mentioned in (a)

Economic services as referred to in clauses (a) must be ring fenced and financed from service charges while community and subsidised services referred to in clause (c) will be financed from surpluses on economic services, regulatory fees, rates and rates related income.

- Property Rates shall not be used to subsidize trading services

- Exemptions, reductions and rebates shall not unreasonably affect the revenue base of the municipality.
- Property must be valued in accordance with generally recognised valuation practices, methods and standards.
- If the available market-related data of any category of rateable property is not sufficient such property may be valued in accordance with any mass valuation system or technique approved by the municipality, after having considered any recommendations of its municipal valuer and as may be appropriate in the circumstances.
- When valuing a property that is subject to a sectional title scheme, the valuer must determine the market value of each sectional title unit in the scheme in accordance with the Act.

### **Categories of rateable properties**

- Different rates may be levied in respect of the categories of rateable properties as determined by the municipality's rates policy.
- Such rates will be determined on an annual basis during the compilation of the municipality's budget.
- In determining the category of a property referred to in 5.1 the municipality shall take into consideration the dominant use of the property, regardless the formal zoning of the property.
- Properties used for multiple purposes shall be categorised and rated as provided for in section 9 of the Act and as described in the rates policy of the municipality.

### **Categories of owners**

For the purpose of granting exemptions, reductions and rebates in terms of clause 7, 8 and 9 respectively the following categories of owners of properties are determined:

- (a) Those owners who qualify and who are registered as indigents in terms of the adopted indigent policy of the municipality;
- (b) Those owners who do not qualify as indigents in terms of the adopted indigent policy of the municipality but whose total monthly income is less than the amount annually determined by the municipality in its budget
- (c) Owners of property situated within an area affected by-
  - (i) a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or
  - (ii) serious adverse social or economic conditions.
- (d) Owners of residential properties with a market value below the amount as determined annually by the municipality as part of tariffs approved during the budget process;

- (e) Owners of properties situated in "privately owned towns" as determined by the municipality's rates policy;
- (e) Owners of agricultural properties as determined by the municipality's rates policy; and
- (f) Child headed families where any child of the owner or child who is a blood relative of the owner of the property, is responsible for the care of siblings or parents of the household.

#### **7. Exemptions and Impermissible Rates**

- Categories of property and categories of owners as determined by the municipality's rates policy on an annual basis will be exempted from paying rates.
- Conditions determined by the rates policy will be applied accordingly.
- Exemptions will automatically apply where no applications are required.
- Rates may not be levied by the municipality on properties prescribed in Section 17(1) of the Municipal Property Rates Act, 2004.
- Public Benefit Organisations performing a specific public benefit activity and registered in terms of the Income Tax Act, 1962 (No 58 of 1962) for tax reduction because of those activities, may apply for exemption of property rates, on conditions as determined by the municipality's rates policy.
- The municipality retains the right to refuse the exemption if the details supplied in the application form were incomplete, incorrect or false.
- The extent of the exemptions implemented will annually be determined by the municipality and it must be included in the annual budget.

### **Reductions**

8.1 Reductions as contemplated in section 15 of the Act will be considered on an *ad-hoc* basis in the event of the following:

8.1.1 Partial or total destruction of a property.

8.1.2 Disasters as defined in the Disaster Management Act, 2002 (Act No. 57 of 2002).

8.2 The following conditions shall be applicable in respect of 8.1:-

- 8.2.1 The owner referred to in 8.1.1 shall apply in writing for a reduction and the onus will rest on such applicant to prove to the satisfaction of the municipality that his property has been totally or partially destroyed. He/she will also have to indicate to what extent the property can still be used and the impact on the value of the property.

8.2.2 Property owners will only qualify for a rebate if affected by a disaster as referred to in the Disaster Management Act, 2002 (Act No. 57 of 2002)

8.2.2 A maximum reduction determined by the municipality will be allowed in respect of both 8.1.1 and 8.1.2.

8.2.4 An ad-hoc reduction will not be given for a period in excess of 6 months, unless the municipality gives further extension on application.

8.2.5 If rates were paid in advance prior to granting of a reduction the municipality will give credit to such an owner as from the date of reduction until the date of lapse of the reduction or the end of the period for which payment was made whichever occurs first.

## 9. **Rebates**

9.1. Categories of property

9.1.1 The municipality may grant rebates to categories of property as determined annually in the municipality's rates policy.

9.2 Categories of owners

9.2.1 The municipality may grant rebates to categories of owners as determined annually in the municipality's rates policy.

9.3 Conditions determined by the rates policy will be applied accordingly.

9.4 Applications for rebates must reach the municipality before the date determined by the property policy, preceding the start of the new municipal financial year for which relief is sought.

9.5 The municipality retains the right to refuse rebates if the details supplied in the application form were incomplete, incorrect or false.

9.6 Properties with a market value below a prescribed valuation level of an amount determined annually by the Municipality may, instead of a rate being determined on the market value, be rated a uniform fixed amount per property.

9.7 The extent of the rebate in terms of 9.1, 9.2 and 9.6 will annually be determined by the municipality and it must be included in the annual budget.

## 10. **Phasing in of rates**

10.1 The rates to be levied on newly rateable property shall be phased in as explicitly provided for in section 21 of the Act.

10.2 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.

10.3 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.

## 11. **Special rating areas**

11.1 The municipality shall, whenever deemed necessary, by means of a formal Council resolution determine special rating areas in consultation with the relevant communities as provided for in section of the Act.

11.2 Before determining a special rating area, the municipality shall attend to the following matters:

11.2.1 Proposed boundaries of the special rating area;

11.2.2 Statistical data of the area concerned giving a comprehensive picture of the number of erven with its zoning, services being rendered and detail of services such as capacity, number of vacant erven and services that are not rendered;

11.2.3 Proposed improvements clearly indicating the estimated costs of each individual improvement;

11.2.4 Proposed financing of the improvements or projects;

11.2.5 Priority of projects if more than one;

11.2.6 Social economic factors of the relevant community;

11.2.7 Different categories of property;

11.2.8 The amount of the proposed special rating;



11.2.9 Details regarding the implementation of the special rating;

11.2.10 The additional income that will be generated by means of this special rating.

11.3 An additional rate, as will be depicted in the annual budget, shall be levied on the properties in the Identified area, for the purpose of raising funds for improving or upgrading of the specified area.

11.4 The municipality may differentiate between categories of properties when levying the additional special rate.

11.5 The municipality shall establish separate accounting and other record-keeping systems, for the

identified area and the households concerned shall be kept informed of projects and financial implications on an annual basis.

11.6 The municipality shall establish a committee, composed by representatives from the specific area, to act as consultative and advisory forum. This committee shall be a sub-committee of the ward committee/s in the area. The election of the committee will happen under the guidance of the Municipal Manager. Gender reprehensively shall be taken into consideration with the establishment of the committee. The committee will serve in an advisory capacity only and will have no decisive powers.

11.7 In determining the special additional rates the municipality shall differentiate between different categories as referred to in clause 5 of this by-law.

11.8 The additional rates levied shall be utilised for the purpose of improving or upgrading of the specific area only and not for any other purposes whatsoever.

## 12. **Payment of rates**

12.1 Council may levy assessment rates: -

(a) On a monthly basis or less regular as determined by the Municipal Finance Management Act,(No.56 of 2003) or Acx Debt Collection By-law of the Municipality.

12.6 Arrears rates shall be recovered from 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.

12.7 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.

12.8 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.

### **13. Accounts to be furnished**

13.1 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,
- (v) if the property is subject to any compulsory phasing-in discount, the amount of the discount; and
- (vi) rebates, exemptions, reductions or phasing-in, if applicable.

13.2 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.

13.3 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.

### **14. General Valuation of Rateable Property**

14.1 The municipality shall prepare a new valuation roll every 4 (four) years.

14.2 The municipality, under exceptional circumstances, may request the MEC for Local Government and Housing in the province to extend the validity of the valuation roll to 5 (five) years.

14.3 Supplementary valuations will be done at least on an annual basis to ensure that the valuation roll is properly maintained.

14.4 The municipality holds the copyright over the information contained in the valuation roll.

### **15. Liabilities for and Recovery of Rates in Arrears**

15.1 The owner of a property shall be liable for the payment of the rates levied on the property.

15.2 Joint owners of a property shall be jointly and severally liable for payment of the rates levied on the property.

15.3 In the case where an agricultural property is owned by more than one owner in undivided shares and these undivided shares were allowed before the commencement date of the Subdivision of Agricultural Land Act, 1970, Act No. 70 of 1970, the municipality shall hold any joint owners liable for all rates levied in respect of the agricultural property concerned or hold any joint owners only liable for that portion of rates levied on the property that represents joint owner's undivided share in the property.

15.4 In the event that a property has been transferred to a new owner and an Interim Valuation took place, the immediate predecessor in title, as well as the new owner, shall jointly and severally be held responsible for settling the interim account.

15.5 Properties, which vest in the Municipality during developments, must be transferred at the cost of the developer to the Municipality. Until such time, rates levied will be for the account of the developer.

15.6 Rates Clearance Certificates will be valid until 30 June in each financial year.

### **16. Differential rating**

16.1 Criteria for differential rating on different categories of properties will be according to-

(a) The nature of the property including its sensitivity to rating e.g. agricultural properties used for agricultural purposes.

(b) The promotion of social and economic development of the municipality.

16.2 Differential rating among the various property categories will be done by way of setting different cent amount in the rand for each property category; and

16.3 by way of reductions and rebates as provided for in the municipality's rates policy document.

**17. Costs of Exemptions, Rebates, Reductions and Phasing in of Rates**

17.1 During the budget process the accounting officer must inform Council of all costs associated with suggested exemptions, rebates, reductions and phasing in of rates.

17.2 Provisions will be made on the operating budget for: -

- (a) The full potential income associated with property rates; and  
The full costs associated with exemptions, rebates, reductions and phasing in of rates.

17.3 The revenue foregone should be further appropriately disclosed in the annual financial statements, and the rebates also be indicated on the rates accounts submitted to each property owner.

**18. Local, Social and Economic Development**

18.1 The municipality may grant rebates to organisations that promote local, social and economic

development in its area of jurisdiction.

18.2 The Municipality's LED Unit must validate the qualification for the continued application of the rebate and the said rebates must be phased- out within 3 years from the date that the rebate was granted for the first time.

18.3 Rebates will be restricted to a percentage determined by the municipality from time to time.

**19. Register of properties**

19.1 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.

19.2 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.

19.3 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, 2004,
- 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.

19.4 The register will be open for inspection by the public at the municipal main offices during office hours or on the website of the municipality.

19.5 The municipality will update Part A of the register during the supplementary valuation process.

19.6 Part B of the register will be updated on an annual basis as part of the implementation of the municipality's annual budget.

## **20. Community participation**

20.1 Before the municipality adopts the rates by-law, the municipal manager will follow the process of community participation envisaged in chapter 4 of the Municipal Systems Act and comply with the following requirements:

20.1.1 Council must establish appropriate mechanisms, processes and procedures to enable the local community to participate and will provide for consultative sessions with locally recognized community organizations and where appropriate traditional authorities.

20.1.2 Conspicuously display the draft rates by-law for a period of at least 30 days at the municipality's head and satellite offices and libraries and on the municipal website;

20.1.3 Advertise in the media a notice stating that the draft rates by-law has been prepared for submission to council and that such by-law is available at the various municipal offices and on the website for public inspection;

20.1.4 Property owners and interest persons may obtain a copy of the draft by-law from the municipal offices during office hours at a cost as determined annually by the municipality;

20.1.5 Property owners and interest persons may submit written comments or representations to the municipality within the specified period in the notice;

20.1.6 Council will consider all comments and/or representations received when considering the finalisation of the municipal rates policy and by-law.

20.1.7 The municipality will communicate the outcomes of the consultation process in accordance with section 17 of the Municipal Systems Act 32 of 2000.

**NGQUSHWA MUNICIPALITY****TARIFFS FOR 20013/2014****All tariffs exclude 14 % VAT**

Residential 0,00735( 1:1)

Business 0,0147(1:0:2)

Bona fide agricultural 0.00527 (1:0:2)

Farms with mixed usage e.g schools 7

Clinics (1:0:2) 0.0147

PIS less 30% rebate (1:0:35) 0.00175

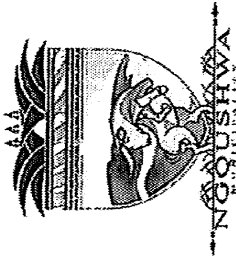
Land with improvement (government )  
0.02625 (1:0:36)

Vacant land (government ) 0,0378 (1:0:51)

Eco Tourism 0,2835 (1:0:86)

Game / Hunting 0,02835 ( 1:0:38)

**Any person paying his account in full before 30 September will receive a 5% or 10% rebate!!!**



**RESOLUTION**

Month: 27 May

Year: 2013

Resolution No./Resolution Ref.	Resolution Date	Description	Responsible Officer/Department
5.1	27/05/2013	<p><b><u>It was Resolved</u></b></p> <p>i) That in terms of the Local Government Municipal Property Rates Act, No. 6 2004 and Regulations section 14 (1) and (2) the Council has <b>passed the resolution on levying the rates for each tariff category</b> for the financial year 2013/2014.</p>	Council/BTO/CFO/MM

.....  
**COUNCILLOR Z. JOWELA**  
**SPEAKER**

NGQUSHWA MUNICIPALITY  
**2013 -05- 27**  
 PO BOX 539, FEDDIE, 5640

.....  
**DATE**

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