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LOCAL AUTHORITY NOTICES • PLAASLIKE OWERHEIDS KENNISGEWINGS

LOCAL AUTHORITY NOTICE 203 OF 2017**KOUGA LOCAL MUNICIPALITY EC108)****NOTICE NO. 210/2017****KOUGA MUNICIPALITY RATES BY-LAW****Passed by Council on 19 December 2017**

- i) Notice is hereby given in terms of the provisions of Section 13 of the Local Government: Municipal Systems Act No. 32 of 2000, as amended, that the Kouga Municipality passed a Draft By-Law on Rates, at its sitting on 19 December 2017.
- ii) Notice is further given that the Kouga Municipality Property Rates By-Law of 24 July 2014, Local Government Notice No. 65 of 24 July 2014, is repealed with effect from date of publication of this notice.
- iii) The Draft Rates By-Law is published for the purposes of public notification.
- iv) The Draft Rates By-Law will come into operation on date of publication hereof in the Provincial Government Gazette.

Notice is hereby further given that the Council resolution regarding the above matter may be inspected at the Jeffreys Bay Municipal offices, all satellite offices and libraries as well as on the Municipal Website www.kouga.gov.za

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MUNICIPAL MANAGER

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For Publication in the:

- **The Provincial Gazette**
- **For Display on all Municipal Notice Boards**
- **For Display on the Municipal Website www.kouga.gov.za**

KOUGA MUNICIPALITY'S RATES BY-LAW**1. PREAMBLE**

Section 229(1) of the Constitution authorises a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the municipality.

In terms of section 3 of the Property Rates Act, a municipal council must adopt a policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality.

In terms of section 6(1) of the Property Rates Act, a municipality must adopt by-laws to give effect to the implementation of its rates policy.

In terms of section 6(2) of the Property Rates Act, by-laws adopted in terms of section 6(2) may differentiate between categories of properties, and different categories of owners of properties liable for the payment of rates.

2. DEFINITIONS

"The Kouga Municipality Rates Policy" means the rates policy adopted by the Kouga Municipality in terms of this By-Law and as contemplated by the Property Rates Act.

"Constitution" means the Constitution of the Republic of South Africa.

"Property Rates Act" means the Local Government: Municipal Property Rates Act, 6 of 2004.

"Rate" or "Rates" means a municipal rate on property as envisaged in section 229 of the Constitution and the Property Rates Act.

3. ADOPTION AND IMPLEMENTATION OF RATES POLICY

(1) The Kouga Municipality shall adopt and implement a rates policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality.

(2) The Kouga Municipality shall not be entitled to levy rates other than in terms of its rates policy.

(3) The Kouga Municipality shall, to the extent that this may be necessary, amend its rates policy annually as contemplated by section 5 of the Property Rates Act.

4. **CONTENTS OF RATES POLICY**

The Kouga Municipality Rates Policy shall, *inter alia* :

- (1) apply to all rates levied by the Kouga Municipality pursuant to the adoption of the Kouga Municipality's annual budget;
- (2) comply with requirements for :
 - (a) the adoption and contents of a rates policy specified in section 3 of the Property Rates Act;
 - (b) the process of the community participation specified in section 4 of the Property Rates Act;
 - (c) the annual review of the rates policy specified in section 5 of the Property Rates Act;
- (3) specify any further principles, criteria and implementation measures consistent with the Property Rates Act for the levying of rates which the Kouga Municipality may wish to adopt;
- (4) include such further enforcement mechanisms, if any, as the Kouga Municipality may wish to impose.

5. **IMPLEMENTATION OF THE KOUGA MUNICIPALITY RATES POLICY**

The Kouga Municipality Rates Policy, as may be amended from time to time, shall be implemented, given effect to and enforced through this by-law.

6. **OPERATIVE DATE**

This By-Law shall take effect on date of promulgation