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GENERAL NOTICES • ALGEMENE KENNISGEWINGS

NOTICE 13 OF 2019

Nelson Mandela Bay Municipality (**EASTERN CAPE**)

Removal of Restrictions in terms of the Spatial Planning and Land Use Management Act, 2013
(Act 16 of 2013)

ERF 3305, THEESCOMBE, PORT ELIZABETH, EASTERN CAPE

Under Section 47 of the Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013) and upon instructions by the Local Authority, a notice is hereby given that conditions II. B. 1. and 2. as contained in Certificate of Consolidated Title No. T56108/2005 applicable to Erf 3305, Theescombe are hereby removed.

NOTICE 14 OF 2019

Nelson Mandela Bay Municipality (**EASTERN CAPE**)

Removal of Restrictions in terms of the Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013)

ERF 23410 UITENHAGE, EASTERN CAPE

Under Section 47 of the Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013) and upon instructions by the Local Authority, notice is hereby given that conditions 1A; 1B(a)(1)(a), (b), (c), (d); 1B(a)(2)(e); 1B(b)(h); IIA; IIB(1)(a), (b), (c), (d) (e); 11B(2)(h) in Deed of Transfer T.50118/2013CTN applicable to Erf 23410 Uitenhage, are hereby removed.

NOTICE 15 OF 2019

Nelson Mandela Bay Municipality (**EASTERN CAPE**)

Removal of Restrictions in terms of the Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013)

ERF 46 Mangold Park, PORT ELIZABETH, EASTERN CAPE

Under Section 47 of the Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013) and upon instructions by the Local Authority, a notice is hereby given that conditions C6(d) in Deed of Transfer No. T3681/2018 applicable to Erf 46 Mangold Park are hereby removed

NOTICE 16 OF 2019**Nelson Mandela Bay Municipality (EASTERN CAPE)****Removal of Restrictions in terms of the Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013)****ERF 373 FERNGLEN, PORT ELIZABETH, EASTERN CAPE**

Under Section 47 of the Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013) and upon instructions by the Local Authority, a notice is hereby given that conditions/s B5, B6(b), (c) & (d) in Deed of Transfer No.T45196/93CTN applicable to Erf 373 Fernglen, Port Elizabeth, Eastern Cape is hereby removed.

PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

PROVINCIAL NOTICE 138 OF 2019**Nelson Mandela bay Municipality (EASTERN CAPE)**

Removal of Restrictions in terms of the Spatial Planning and Land Use Management Act 2013 (Act 16 of 2013).

ERF 1975 NEWTON PARK, PORT ELIZABETH, EASTERN CAPE.

Under section 47 of the Spatial Planning and Land Use Management Act 2013 (Act 16 of 2013)and upon instructions of the Local Authority a notice is hereby given that conditions C1, C2, C3, C5, C6, C7, C8, C9, in Deed of Transfer No T12154/2006 and all future deeds applicable to Erf 1975 Newton Park are hereby removed.

PROVINCIAL NOTICE 139 OF 2019**Nelson Mandela bay Municipality (EASTERN CAPE)**

Removal of Restrictions in terms of the Spatial Planning and Land Use Management Act 2013 (Act 16 of 2013).

ERF 395 NEWTON PARK, PORT ELIZABETH, EASTERN CAPE.

Under section 47 of the Spatial Planning and Land Use Management Act 2013 (Act 16 of 2013)and upon instructions of the Local Authority a notice is hereby given that conditions A1, A2, in Deed of Transfer No T77249/2005 and all future deeds applicable to Erf 395 Newton Park are hereby removed.

PROVINCIAL NOTICE 140 OF 2019

Buffalo City Metropolitan Municipality (EASTERN CAPE)

Removal of Restrictions in terms of the Spatial Planning and Land Use Management Act 2013 (Act 16 of 2013) and the Buffalo City Metropolitan Municipality Spatial Planning and Land Use Management By-Law (2016).

ERF 1559, GONUBIE (17 FIFTH STREET, GONUBIE).

Under Section 47 of the Spatial Planning and Land Use Management Act 2013 (Act 16 of 2013) read with Section 59 of the Buffalo City Metropolitan Municipal Spatial Planning & Land Use Management Bylaw of 2016 and upon instructions of the Local Authority a notice is hereby given that conditions D. (1 & 2) in Deed of Transfer No. T2982/1992 applicable to Erf 1559 Gonubie are hereby removed.

LOCAL AUTHORITY NOTICES • PLAASLIKE OWERHEIDS KENNISGEWINGS

LOCAL AUTHORITY NOTICE 100 OF 2019

Mbizana Local Municipality (EASTERN CAPE)

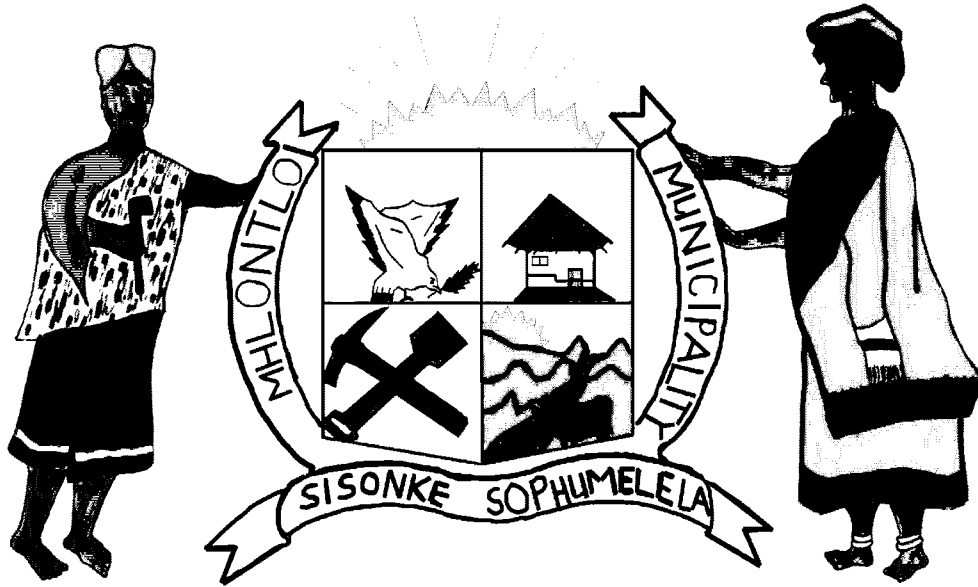
Removal of Restrictions in terms of the Spatial Planning and Land Use Management Act 2013 (Act 16 of 2013) read with the Mbizana Local Municipal Spatial Planning and Land Use Management By Law (2016).

ERF 126 BIZANA

Under section 47 of the Spatial Planning and Land Use Management Act 2013 (Act 16 of 2013) read with section 69 of the Mbizana Local Municipal Spatial Planning and Land Use Management Bylaw of 2016 and upon instruction of the Local Authority, a notice is hereby given that conditions C 3 (a) - (d) in Deed of Transfer No. T0000701/2015 applicable to Erf 126 Bizana are hereby removed.

LOCAL AUTHORITY NOTICE 101 OF 2019

DRAFT PROPERTY RATES BYLAW



MHLONTLO LOCAL MUNICIPALITY

(FOR IMPLEMENTATION ON 1 JULY 2019)

MHLONTLO LOCAL MUNICIPALITY
PROPERTY RATES BYLAW

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**MHLONTLO LOCAL MUNICIPALITY
PROPERTY RATES BYLAW**

MHLONTLO LOCAL MUNICIPALITY**PROPERTY RATES BYLAW****1. LEGISLATIVE CONTEXT**

- 1.1 This bylaw is mandated by Section 3 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004), which specifically provides that a municipality must adopt a Rates Bylaw.
- 1.2 In terms of Section 229 of the Constitution of the Republic of South Africa, 1996 (No.108 of 1996), a municipality may impose rates on property.
- 1.3 In terms of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) a local municipality in accordance with-
- a. Section 2(1), may levy a rate on property in its area; and
 - b. Section 2(3), must exercise its power to levy a rate on property subject to-
 - i. Section 229 and any other applicable provisions of the Constitution;
 - ii. the provisions of the Property Rates Act and the regulations promulgated in terms thereof; and
 - iii. the rates bylaw.
- 1.4 In terms of Section 4 (1) (c) of the Local Government: Municipal Systems Act, 2000 (No. 32 of 2000), the Council of a municipality has the right to finance the affairs of the municipality by imposing, *inter alia*, rates on property.
- 1.5 In terms of Section 62(1)(f)(ii) of the Local Government: Municipal Finance Management Act, 2003 (No. 56 of 2003) the municipal manager must ensure that the municipality has and implements a rates bylaw.
- 1.6 This bylaw must be read together with, and is subject to the stipulations of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) and any regulations promulgated in terms thereof.

2. DEFINITIONS

- 2.1 “**Act**” means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);
- 2.2 “**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;
- 2.3 “**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;

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- 2.4 “**Annually**” means once every financial year;
- 2.5 “**Category**”
- (a) in relation to property, means a category of properties determined in terms of Section 7 of this bylaw; and
 - (b) in relation to owners of properties, means a category of owners determined in terms of Section 8 of this bylaw.
- 2.6 “**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 terms of section 28(3) of the Constitution.
- 2.7 “**Definitions, words and expressions**” as used in the Act are applicable to this bylaw document where ever it is used;
- 2.8 “**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, 1993 (Act No. 126 of 1993); or
 - (ii) the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994);
 - (b) holds the property subject to the Communal Property Associations Act, 1996 (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 (Act No.108 of 1996) be enacted after this Act has taken effect;
- 2.9 “**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 (Act No.11 of 2004);
- 2.10 “**Municipality**” means the Local Municipality of Mhlontlo;
- 2.11 “**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;
- 2.12 “**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;

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- (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;

2.13 **“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.

2.14 **“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;

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- (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).

2.15 **“Residential property”** means improved property that: -

- (a) is used predominantly (60% or more) for residential purposes including any adjoining property 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 valuation reduction purposes.
- (b) Is a unit registered in terms of the Sectional Title Act and used predominantly for residential purposes.
- (c) Is owned by a share-block company and used solely for residential purposes.
- (d) Is a residence used for residential purposes situated on property used for or related to educational purposes.
- (e) Retirement schemes and life right schemes used predominantly (60% or more) for residential purposes.

And specifically exclude hostels, flats, old age homes, guest houses and vacant land irrespective of its zoning or intended use.

2.16 **“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.

2.17 **“state trust land”** means land owned by the state-

- (a) in trust for persons communally inhabiting the land in terms of a traditional system of land tenure;
- (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 Act, 1994 (Act No. 22 of 1994).

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3. BYLAW PRINCIPLES

- 3.1 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.
- 3.2 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 bylaw. 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.
- 3.3 There would be no phasing in of rates based on the new valuation roll, except as prescribed by legislation and in accordance with clause 16 of this bylaw.
- 3.4 In accordance with section 3(3) of the Act, the rates bylaw for the municipality is based on the following principles:
- (a) Equity
The municipality will treat all ratepayers 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, rebates and cross subsidy from the equitable share allocation.
 - (c) Sustainability
Rating of property will be implemented in a way that:
 - i. it supports sustainable local government by providing a stable and buoyant revenue source within the discretionary control of the municipality;
 - ii. Supports local, social and economic development; and
 - iii. Secures the economic sustainability of every category of ratepayer.
 - (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 economic (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.

4. SCOPE OF THE BYLAW

- 4.1 This bylaw document guides the annual setting (or revision) of property rates tariffs. It does not necessarily make specific property rates tariffs proposals.

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Details pertaining to the applications of the various property rates tariffs are annually published in the Provincial Gazette and the municipality's schedule of tariffs, which must be read in conjunction with this bylaw.

5. APPLICATION OF THE BYLAW

- 5.1 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 as allowed for in this bylaw document.

6. PRINCIPLES APPLICABLE TO FINANCING OF SERVICES

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

(a) Economic services

- i. Refuse removal.

(b) Community and subsidised services.

These include all other services ordinarily being rendered by the municipality excluding those mentioned in 6.1(a).

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

7. CATEGORIES OF PROPERTY

- 7.1 Different rates may be levied in respect of the following categories of rateable properties and such rates will be determined on an annual basis during the compilation of the annual budget: -

7.1.1 Residential properties;

7.1.2 Industrial properties;

7.1.3 Business properties;

7.1.4 Agricultural properties;

7.1.5 Small Holdings;

7.1.6 State owned properties;

7.1.7 Municipal properties;

7.1.8 Public service infrastructure referred to in the Act;

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7.1.9 Properties owned by Public Benefit Organisations;

7.1.10 Places of Worship;

7.1.11 Educational;

7.1.12 Vacant Stands.

7.2 In determining the category of a property referred to in 7.1 the municipality shall take into consideration the dominant use of the property, regardless the formal zoning of the property.

7.3 Properties used for multiple purposes shall be categorised and rated as provided for in section 9 of the Act and as more fully described in clause 9 of this bylaw.

8. CATEGORIES OF OWNERS

8.1 For the purpose of granting exemptions, reductions and rebates in terms of clause 11, 12 and 13 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 bylaw of the municipality;
- (b) Those owners who do not qualify as indigents in terms of the adopted indigent bylaw 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 in its budget;
- (e) Owners of agricultural properties as referred to in clause 13.1 (b); 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.

9. PROPERTIES USED FOR MULTIPLE PURPOSES

9.1 Rates on properties used for multiple purposes will be levied in accordance with the "dominant use of the property".

10. DIFFERENTIAL RATING

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

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- (a) The nature of the property including its sensitivity to rating e.g. agricultural properties used for agricultural purposes.
 - (b) The promotion of local, social and economic development of the municipality.
- 10.2 Differential rating among the various property categories will be done by way of: -
- (a) setting different cent amount in the rand for each property category; and
 - (b) by way of reductions and rebates as provided for in this bylaw document.

11. EXEMPTIONS AND IMPERMISSIBLE RATES

11.1 The following categories of property are exempted from rates: -

(a) Municipal properties

Municipal properties are exempted from paying rates as it will increase the rates burden or service charges to property owners or consumers. However, where municipal properties are leased, the lessee will be responsible for the payment of determined assessment rates in accordance with the lease agreement.

(b) Residential properties

All residential properties with a market value of less than the amount as annually determined by the municipality are exempted from paying rates. **For the 2019/2020 financial year the maximum reduction is determined as R30 000.** The impermissible rates of R15 000 contemplated in terms of section 17(1) (h) of the Property Rates Act is included in the amount referred to above as annually determined by the municipality. **The first R30 000 (thirty thousand) value of all residential properties and including farm properties used for residential purposes** is exempt from being rated and is excluded from the market value when determining rates payable.

RDP houses are exempted from paying rates except when there has been building improvements wherein the normal rating will apply.

(c) Public Service Infrastructure

The Municipality may not levy rates on the first 30% of the market value of public service infrastructure.

(d) Right registered against a property

Any right registered against a property as defined in clause 2.13(b) of this bylaw is exempted from paying rates.

11.2 Exemptions in clause 11.1 will automatically apply and no application is thus required.

11.3 Impermissible Rates: In terms of section 17(1) of the Property Rates Act the municipality may, inter alia, not levy a rate: -

- (a) On those parts of a special nature reserve, national park or nature reserve within the meaning of the National Environmental Management: Protected Areas Act, 2003 (Act No.

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57 of 2003) or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act, 2004, which are not developed or used for commercial, business, or residential agricultural purposes.

(a) On mineral rights within the meaning of paragraph (b) of the definition of "property" in section 1 of the Act.

(b) On a property belonging to a land reform beneficiary or his or her heirs, provided that this exclusion lapses ten years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds.

(c) On a property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship.

11.4 Public Benefit Organisations (PBO's)

Taking into account the effects of rates on PBOs performing a specific public benefit activity and if registered in terms of the Income Tax Act, 1962 (No 58 of 1962) for tax reduction because of those activities, Public Benefit Organizations may apply for the exemption of property rates. Public Benefit Organizations may include, inter alia: -

(a) *Welfare and humanitarian*

For example, PBOs providing disaster relief.

(b) *Health Care*

For example, PBO's providing counselling and treatment of persons afflicted with HIV and AIDS including the care of their families and dependents in this regard.

(c) *Education and development*

For example, PBO's providing early childhood development services for pre-school children.

(d) *Sporting bodies*

Property used by an organization for sporting purposes on a non-professional basis:

(e) *Cultural institutions*

Property used for purposes declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989.

(f) *Museums, libraries, art galleries and botanical gardens*

Property registered in the name of private persons, open to the public and not operated for gain.

(g) *Animal welfare*

Property owned or used by organizations whose exclusive aim is to protect birds, reptiles and animals on a not-for-gain basis.

(h) *Cemeteries and crematoriums*

Property used for cemeteries and crematoriums.

(i) *Welfare institutions*

Properties used exclusively as an orphanage, non-profit retirement villages, old age homes or benevolent/charitable institutions, including workshops used by the inmates, laundry or

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cafeteria facilities; provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality.

(j) *Charitable institutions*

Property owned or used by institutions or organizations whose aim is to perform charitable work on a not-for-gain basis.

- 11.5 All possible benefiting organisations in clause 11.4 must apply annually for exemptions. All applications must be addressed in writing to the municipality by 31 August for the financial year in respect of which the rate is levied. If the exemption applied for is granted the exemption will apply for the full financial year.
- 11.6 Public benefit organisations must attach a SARS tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962) to all applications.
- 11.7 The municipality retains the right to refuse the exemption if the details supplied in the application form were incomplete, incorrect or false.
- 11.8 The extent of the exemptions implemented in terms of clauses 11.1 to 11.4 must annually be determined by the municipality and included in the annual budget.

12. REDUCTIONS

- 12.1 Reductions as contemplated in section 15 of the Act will be considered on an *ad-hoc* basis in the event of the following: -
- 12.1.1 Partial or total destruction of a property.
- 12.1.2 Disasters as defined in the Disaster Management Act, 2002 (Act 57 of 2002).
- 12.2 The following conditions shall be applicable in respect of clause 12.1: -
- 12.2.1 The owner referred to in clause 12.1.1 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.
- 12.2.2 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).
- 12.2.3 A maximum reduction to be determined on an annual basis shall be allowed in respect of both clauses 12.1.1 and 12.1.2. For the 2019/2020 financial year the maximum reduction is determined as 80%.

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

12.2.5 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.

13. REBATES**13.1. Categories of property****(a) Business, commercial and industrial properties**

- i. The municipality may grant rebates to rateable enterprises that promote local, social and economic development in its area of jurisdiction. The following criteria will apply: -
 - a. job creation in the municipal area;
 - b. social upliftment of the local community; and
 - c. creation of infrastructure for the benefit of the community.
- ii. A maximum rebate as annually determined by the municipality will be granted on approval, subject to: -
 - a. a business plan issued by the directors of the company indicating how the local, social and economic development objectives of the municipality are going to be met;
 - b. a continuation plan issued by the directors and certified by auditors of the company stating that the objectives have been met in the first year after establishment and how the company plan to continue to meet the objectives; and
 - c. an assessment by the municipal manager or his/her nominee indicating that the company qualifies.
- iii. All applications must be addressed in writing to the municipality by 31 August for the financial year in respect of which the rate is levied. If the rebate applied for is granted the rebate will apply for the full financial year.

(b) Agricultural property rebate

- i. When considering the criteria to be applied in respect of any exemptions, rebates and reductions on any properties used for agricultural purposes the municipality must take into account: -
 - a. the extent of rates related services rendered by the municipality in respect of such properties.
 - b. the contribution of agriculture to the local economy.
 - c. the extent to which agriculture assists in meeting the service delivery and developmental objectives of the municipality; and
 - d. the contribution of agriculture to the social and economic welfare of farm workers.
- ii. In terms of section 84 of the Act the Minister for Provincial and Local Government, and in concurrence with the Minister of Finance as required through section 19 of the Act, may determine that a rate levied by the Council on a category of non-residential property may not

**MHLONTLO LOCAL MUNICIPALITY
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- exceed the ratio to the rate on residential property. In the absence of any such promulgation the municipality will apply the standard ratio for agricultural properties as 1:0.25 (75% rebate on the tariff for residential properties). For the 2019/2020 financial year the minister has promulgated a ratio of 1:0.25.
- iii. An additional rebate (based on the total property value) of maximum 10% will be granted by the municipality in respect of the following: -
- a. 2,5% for the provision of accommodation in a permanent structure to farm workers and their dependents.
 - b. 2,5% if these residential properties are provided with potable water.
 - c. 2,5% if the farmer for the farm workers electrifies these residential properties.
 - d. 2,5% for the provision of land for burial to own farm workers or educational or recreational purposes to own farm workers as well as people from surrounding farms.
- vi. The granting of additional rebates is subject to the following: -
- a. All applications must be addressed in writing to the municipality by 31 August indicating how service delivery and development obligations of the municipality and contribution to the social and economic welfare of farm workers were met. This application will be required as a once off requirement. Any new applications for the 2019/2020 financial year and onwards must be addressed in writing to the municipality by 31 August for the financial year in respect of which the rate is levied. If the rebate applied for is granted the rebate will apply for the full financial year and such application again regarded as a once off requirement.
 - b. Council reserves the right to send officials or its agents to premises/households receiving relief on annual basis for the purpose of conducting an on-site audit of the details supplied. The onus also rests on recipients to immediately notify Council of any changes in their original application.
 - c. The municipality retains the right to refuse the exemption if the details supplied in the application form were incomplete, incorrect or false.
- v. No other rebates will be granted to properties that qualify for the agricultural rebate. For the avoidance of doubt, properties that qualify for the agricultural rebate will not be entitled to the residential rate exemption as set out in clause 11.1(b) of this bylaw.

13.2 Categories of owners

Indigent owners and child headed families will receive a 100% rebate from payment of property tax:

-

(a) Indigent owners

Owners who qualify and who are registered as indigents in terms of the adopted indigent bylaw of the municipality, regardless of the value of the property, will receive a 100% rebate from payment of property tax. If qualifying in terms of the indigent bylaw this 100% rebate will automatically apply and no further application is thus required by the owner.

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(b) Child headed families

- i. Families headed by children will receive a 100% rebate for paying property tax, according to monthly household income. To qualify for this rebate, the head of the family must: -
 - a. occupy the property as his/her normal residence;
 - b. not be older than 18 years of age;
 - c. still be a scholar or jobless; and
 - d. be in receipt of a total monthly income from all sources not exceeding an amount to be determined annually by the Municipality. For the 2019/2020 financial year this amount is determined as R3 300 per month.
- ii. The family head must apply on a prescribed application form for registration as a child headed household and must be assisted by the municipality with completion of the application form. If qualifying, this rebate will automatically apply and no further application is thus required.

(c) Retired and Disabled Persons Rate Rebate

- i. Retired and Disabled Persons, not registered as indigents, qualify for special rebates according to monthly household income. To qualify for the rebate a property owner must: -
 - a. occupy the property as his/her normal residence;
 - b. be at least 60 years of age or in receipt of a disability pension from the Department of Welfare and Population Development;
 - c. be in receipt of a total monthly income from all sources as annually determined by the municipality (including income of spouses of owner);
 - d. not be the owner of more than one property; and
 - e. provided that where the owner is unable to occupy the property due to no fault of his/her own, the spouse or minor children may satisfy the occupancy requirement.
- ii. Property owners must apply on a prescribed application form for a rebate as determined by the municipality. Applications must be accompanied by-
 - a. a certified copy of the identity document or any other proof of the owners age which is acceptable to the municipality;
 - b. sufficient proof of income of the owner and his/her spouse;
 - c. an affidavit from the owner;
 - d. if the owner is a disabled person proof of a disability pension payable by the state must be supplied; and
 - e. if the owner has retired at an earlier stage for medical reasons proof thereof must be submitted.
- iii. All applications must be addressed in writing to the municipality by 31 August for the financial year in respect of which the rate is levied. If the rebate applied for is granted the rebate will apply for the full financial year. The total monthly income and corresponding rebate is determined as follows: -

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- a. R0 to R2 500 per month - 100%.
 - b. R2 501 to R5 000 per month - 50%.
 - c. R5 001 to R8 000 per month - 20%.
- iv. The municipality retains the right to refuse the exemption if the details supplied in the application form were incomplete, incorrect or false.

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

13.4 The extent of the rebates granted in terms of clauses 13.1 and 13.2 must annually be determined by the municipality and included in the annual budget.

14. PAYMENT OF RATES

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

- (a) On a monthly basis; or
- (b) Annually, before 30 September each year.

14.2 Ratepayers may choose paying rates annually in one instalment on or before 30 September each year. If the owner of property that is subject to rates, notify the municipal manager or his/her nominee in writing not later than 30 June in any financial year, or such later date in such financial year as may be determined by the municipality that he/she wishes to pay all rates annually, such owner shall be entitled to pay all rates in the subsequent financial year and each subsequent financial year annually until such notice is withdrawn by him/her in a similar manner.

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

14.4 Rates payable on an annual basis will be subject to a discount of 15% if paid in full on or before 30 September of each year. Rates payable on a monthly basis will be subject to 5% discount if paid in full by the 7th of every month.

14.5 Interest on arrears rates, whether payable on or before 30 September or in equal monthly instalments, shall be calculated in accordance with the provisions of the Credit Control and Debt Collection Bylaw of the Municipality.

14.6 If a property owner who is responsible for the payment of property rates in terms of this bylaw 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 and Debt Collection By-law of the Municipality.

14.7 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.

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- 14.8 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.
- 14.9 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.

15. ACCOUNTS TO BE FURNISHED

- 15.1 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.
- 15.2 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.
- 15.3 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.

16. PHASING IN OF RATES

- 16.1 The rates to be levied on newly rateable property shall be phased in as explicitly provided for in section 21 of the Act.
- 16.2 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.
- 16.3 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: -

**MHLONTLO LOCAL MUNICIPALITY
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- 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.

17. FREQUENCY OF VALUATION

- 17.1 The municipality shall prepare a new valuation roll at least every 4 (four) years;
- 17.2 In accordance with the Act 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.
- 17.3 Supplementary valuations may be done on a continual basis but at least on an annual basis.

18. COMMUNITY PARTICIPATION

- 18.1 Before the municipality adopts the rates bylaw, 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: -
- 18.1.1 Council must establish appropriate mechanisms, processes and procedures to enable the local community to participate and will provide for consultative sessions with locally recognised community organisations and where appropriate traditional authorities.
- 18.1.2 Conspicuously display the draft rates bylaw for a period of at least 30 days (municipality to include period decided on) at the municipality's head and satellite offices, libraries and on the website.
- 18.1.3 Advertise in the media a notice stating that the draft rates bylaw has been prepared for submission to council and that such bylaw is available at the various municipal offices and on the website for public inspection.
- 18.1.4 Property owners and interest persons may obtain a copy of the draft bylaw from the municipal offices during office hours at a fee as determined by Council as part of its annual tariffs. Property owners and interest persons are invited to submit written comments or representations to the municipality within the specified period in the notice.
- 18.1.5 Council will consider all comments and/or representations received when considering the finalisation of the rates bylaw.
- 18.1.6 The municipality will communicate the outcomes of the consultation process in accordance with section 17 of the Municipal Systems Act 32 of 2000.

**MHLONTLO LOCAL MUNICIPALITY
PROPERTY RATES BYLAW**

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,
 - 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. BY-LAWS TO GIVE EFFECT TO THE RATES BYLAW

- 20.1 The municipality will adopt By-laws to give effect to the implementation of the Rates Bylaw and such By-laws may differentiate between different categories of properties and different categories of owners of properties liable for the payment of rates.

21. REGULAR REVIEW PROCESSES

- 21.1 The rates bylaw 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.

22. ENFORCEMENT/IMPLEMENTATION AND ENQUIRIES

This bylaw has been approved by the Municipality in terms of Council resolution dated and takes effect on the effective date of the first valuation roll on 1 July 2017.

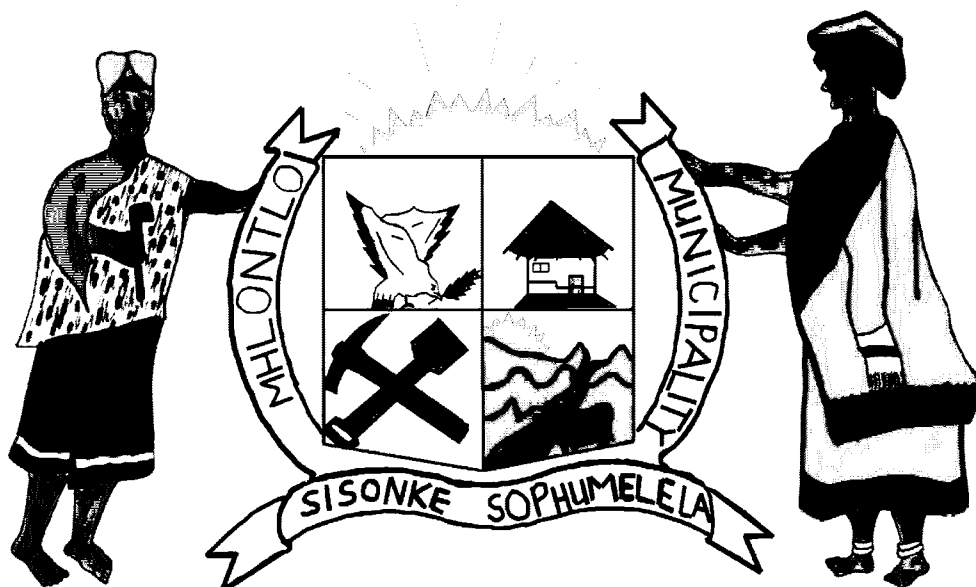
. Approved by _____
Mayor

**MHLONTLO LOCAL MUNICIPALITY
PROPERTY RATES BYLAW**

Municipal Manager

Date

MHLONTLO LOCAL MUNICIPALITY



TARIFF POLICY

(FOR IMPLEMENTATION ON 1 JULY 2019)

MHLONTLO LOCAL MUNICIPALITY
TARIFF POLICY

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MHLONTLO LOCAL MUNICIPALITY
TARIFF POLICY

MHLONTLO LOCAL MUNICIPALITY
TARIFF POLICY

1. GENERAL INTRODUCTION AND OBJECTIVE

In terms of section 62 (1) of the Local Government: Municipal Finance Management Act (MFMA), Act no 56 of 2003, the Accounting Officer of the municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure that, inter alia, the municipality has and implements a tariff policy referred to in section 74 of the Local Government: Municipal Systems Act (MSA), Act no 32 of 2000 as amended.

In terms of section 74 of the Municipal Systems Act the municipal council hereby adopts a tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements.

In setting its annual tariffs the council shall at all times take due cognisance of the tariffs applicable elsewhere in the economic region, and of the impact which its own tariffs may have on local economic development.

2. DEFINITIONS

“Accounting officer” means the municipal manager appointed in terms of Section 60 of the Municipal Finance Management Act.

“Annual budget” shall mean the budget approved by the municipal council for any particular financial year, and shall include any adjustments to such budget.

“Basic municipal services” shall mean a municipal service necessary to ensure an acceptable and reasonable quality of life, which service – if not provided – would endanger public health or safety or the environment.

“By-law” shall mean legislation passed by the council of the municipality, and which shall be binding on the municipality and on the persons and institutions to which it applies.

“Chief financial officer” means a person designated in terms of section 80 (2) (a) of the Municipal Finance Management Act.

“Councillor” shall mean a member of the Council of the municipality.

“Domestic consumer or user” of municipal services shall mean the person or household which municipal services are rendered in respect of “residential property” as defined below.

“Financial year” shall mean the period starting from 1 July in any year and ending on 30 June of the following year.

“Integrated development plan” shall mean a plan formulated and approved as envisaged in Section 25 of the Municipal Systems Act 2000, as amended.

“Local community” or **“community”**, in relation to the municipality, shall mean that body of persons comprising the residents of the municipality, the ratepayers of the

**MHLONTLO LOCAL MUNICIPALITY
TARIFF POLICY**

municipality, any civic organisations and non-governmental, private sector or labor organisations or bodies 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.

“Month” means one of twelve months of a calendar year.

“Municipality” or **“municipal area”** shall, where appropriate, mean the geographic area, determined in terms of the Local Government: Municipal Demarcation Act No. 27 of 1998 as the municipal area pertaining to the municipality.

“The municipality” means Mhlontlo Local Municipality.

“Municipal council” or **“council”** shall mean the municipal council of Mhlontlo Local Municipality as referred to in Section 157(1) of the Constitution.

“Municipal manager” shall mean the person appointed in terms of Section 82 of the Municipal Structures Act, 1998.

“Multiple purposes” in relation to a property, shall mean the use of a property for more than one purpose.

“Municipal service” has the meaning assigned to it in terms of Section 1 of the Municipal Systems Act.

“Municipal tariff” shall mean a tariff for services which the municipality may set for the provision of a service to the local community, and may include a surcharge on such service. Tariffs for major services shall mean tariffs set for refuse removal, and minor tariffs shall mean all other tariffs, charges, fees, rentals or fines levied or imposed by the municipality in respect of other services supplied including services incidental to the provision of the major services.

“Rate” shall mean a municipal rate on property as envisaged in Section 229 (1 (a) of the Constitution.

“Ratable property” shall mean property on which the municipality may in terms of Section 2 of the Municipal Property Rates Act 2004 levy a rate, but excluding property fully excluded from the levying of rates in terms of Section 17 of that Act.

“Ratepayer” shall mean a person who is liable to the municipality for the payment of (a) rates on property in the municipality; (b) any other tax, duty or levy imposed by the municipality; and/or (c) fees for services provided either by the municipality or in terms of a service delivery agreement.

“Rebate” in relation to a rate payable on a property, shall mean a discount granted in terms of Section 15 of the Municipal Property Rates Act, 2004 on the amount of the rate payable on the property.

“Residential property” shall mean a property included in the valuation roll in terms of Section 48(2)(b) of the Municipal Property Rates Act, 2004 as residential.

“Tariff” means a tariff for services which the Municipality may set for the provision of a service to the local community and includes a surcharge on such tariff.

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3. GENERAL PRINCIPLES

Service tariffs imposed by the local municipality shall be viewed as user charges and shall not be viewed as taxes, and therefore the ability of the relevant consumer or user of the services to which such tariffs relate, shall not be considered as a relevant criterion (except in the case of the indigency relief measures approved by the municipality from time to time).

- 3.1. The tariff structure of Mhlontlo municipality shall make provision of the following categories of customers:
 - Residential (domestic)
 - Commercial/ business
 - Institutional
 - Rural
 - Municipal
- 3.2. In line with the principles embodied in the Constitution, and other legislation pertaining to local government, such differentiation shall at all times be reasonable and fully disclosed in the annual budget.
- 3.3. The municipality shall ensure that its tariffs are uniformly and fairly applied throughout the municipal region
- 3.4. Tariffs for the major services rendered by the municipality, namely refuse removal, shall as far as possible recover the expenses associated with the rendering of each service concerned. The tariff which a particular consumer or user pays shall therefore be directly related to the standard of service received and the quantity of the particular service used or consumed.
- 3.5. The municipality shall, as far as circumstances reasonably permit, ensure that the tariffs levied in respect of the foregoing services further generate an operating surplus each financial year of approximately 5% for refuse removal services or such lesser percentage as the council may determine at the time that the annual operating budget is approved.
- 3.6. Such surpluses shall be applied in relief of property rates and for the partial financing of general services or for the future capital expansion of the service concerned, or both. The modesty of such surplus shall prevent the service tariffs concerned from being viewed as concealed taxes.

The municipality shall develop, approve and at least annually review an indigency support programme for the municipal area. This programme shall set out clearly the municipality's cost recovery policy in respect of the tariffs which it levies on registered indigents, and the implications of such policy for the tariffs which it imposes on other users and consumers in the municipal region.

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- 3.7. In line with the principles embodied in the Constitution and in other legislation pertaining to local government, the municipality may differentiate between different categories of users and consumers in regard to the tariffs which it levies. Such differentiation shall at all times be reasonable and shall be fully disclosed in each annual budget.
- 3.8. The municipality's tariff policy shall be transparent, and the extent to which there is cross-subsidisation between categories of consumers or users shall be evident to all consumers or users of the service in question.
- 3.9. The municipality further undertakes to ensure that its tariffs shall be easily explainable and understood by all consumers and users affected by the tariff policy concerned.

The municipality also undertakes to render its services cost effectively in order to ensure the best possible cost of service delivery.

In considering the costing of its refuse removal services the municipality shall take due cognisance of the high capital cost of establishing and expanding such services, and of the resultant high fixed costs, as opposed to variable costs of operating these services. The municipality therefore undertakes to plan the management and expansion of the services carefully in order to ensure that both current and reasonably expected future demands are adequately catered for and that demand levels which fluctuate significantly over shorter periods are also met. This may mean that the services operate at less than full capacity at various periods, and the costs of such surplus capacity must also be covered in the tariffs which are annually levied.

- 3.10. In adopting what is fundamentally a two-part tariff structure, namely a fixed availability charge coupled with a charge based on consumption, the municipality believes that it is properly attending to the demands which both future expansion and variable demand cycles and other fluctuations will make on service delivery.

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TARIFF POLICY**

4. LEVYING OF TARRIFFS

- 4.1 The Council determines tariffs when approving its budget for a budget year. Council may determine tariffs during the course of the financial year only when:
- A new service is introduced.
 - No tariff for an existing service has previously been imposed.
- 4.2 Users will be treated equitably through differentiation for tariff purposes.
- 4.3 In terms of section 28 (6) of the MFMA Council may not increase tariffs during a financial year, except when required in terms of a financial recovery plan.
- 4.4 Council shall give authority to levy tariffs by passing a majority resolution during the budget approval process.

5. SUBSIDIZATION OF THE BASIC SERVICE TARIFF

- 5.1 Basic level consumption of any service may be subsidized by a higher level tariff, depending on legislative requirement.
- 5.2 Domestic consumers may have consumption subsidized from allocations received from National Income such as the Equitable Share.

6. DETERMINATION OF TARIFFS FOR MAJOR SERVICES

- 6.1 In order to determine the tariffs which must be charged for the supply of the major services, the municipality shall identify all the costs of operation of the undertakings concerned, including specifically the following:
- Depreciation expenses.
 - Maintenance of infrastructure and other fixed assets.

**MHLONTLO LOCAL MUNICIPALITY
TARIFF POLICY**

- Administration and service costs, including:
 - service charges levied by other departments such as finance, human resources and legal services;
 - reasonable general overheads, such as the costs associated with the office of the municipal manager;
 - adequate contributions to the provisions for bad debts and obsolescence of stock.

6.2 It is essential to take into consideration the following needs while determining a tariff structure:-

- The need to reflect costs as accurately as possible in order to achieve cost effectiveness;
- The need to ensure equality and fairness between user groups;
- The need for a practically implementable tariff;
- The need to use appropriate metering and provisioning technology;
- The need for an understandable tariff; and
- The user's ability to pay.

6.3 The cost of approved indigency relief measures.

7. REFUSE REMOVAL

7.1 The categories of refuse removal users as set out below shall be charged at the applicable tariffs, as approved by the council in each annual budget.

7.2 Tariff adjustments shall be effective from 1 July each year.

7.3 A separate fixed monthly refuse removal charge shall apply to each of the following categories of users, based on the costs of the service concerned:

- Domestic and other users (once weekly removal).
- Business and other users (twice weekly removal).
- Business and other users (thrice weekly removal).
- Business and other (bulk consumers).
- Hospitals
- Government

7.4 Registered indigents may receive such discount on this charge as the council deems affordable when approving each annual budget.

7.5 A fixed monthly charge shall be charged to the municipality's departments equal to the lowest (domestic) tariff.

8. PROPERTY RATES

8.1 Property rates are levied as determined by Council from time to time and is covered in the Property Rates Policy and Bylaw of the Mhlontlo Municipality.

MHLONTLO LOCAL MUNICIPALITY
TARIFF POLICY

9. SUNDRY TARIFFS

9.1 All other services offered by the Council are charged at a tariff as determined by the Council annually during the budget process. Tariffs should at least cover the basic cost of these services.

10. IMPLEMENTATION AND REVIEW OF THIS POLICY

10.1 This policy shall be implemented once approved by Council. All future tariff charges must be considered in accordance with this policy.

10.2 In terms of section 17(1) (e) of the Municipal Finance Management Act this policy must be reviewed on annual basis and the reviewed policy tabled to Council for approval as part of the budget process.

Signature

Date

Municipal Manager

Adopted by Council

Effective Date

LOCAL AUTHORITY NOTICE 102 OF 2019**Buffalo City Metropolitan Municipality (EASTERN CAPE)****Removal of Restrictions in terms of the Spatial Planning and Land Use Management Act, 2013
(Act 16 of 2013)****ERF 11128, EAST LONDON (20 TANTON AVENUE, BONNIE DOON).**

Under Section 47 of the Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013) and upon instructions of by the Local Authority, a notice is hereby given that condition/s B 3 (a)-(d) and C (a)-(e) in Deed of Transfer No. T5305/2018, applicable to Erf 11128 East London are hereby removed.

LOCAL AUTHORITY NOTICE 103 OF 2019**PUBLIC NOTICE: CALL FOR INSPECTION OF GENERAL VALUATION ROLL 2019 AND LODGING OF OBJECTIONS**

Notice is hereby given in terms of Section 49 (1) (a) (i) read in conjunction with Section 78 (2) of the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004), hereinafter referred to as the "Act" that the General Valuation Roll for the period 1 July 2019 to 30 June 2024 is open for public inspection. The General Valuation Roll can be inspected at the venue listed below from 20 May 2019 to 21 June 2019, from Monday to Friday, between 8:30 & 16:00.

Any owner of property or other person who so desires, may lodge an objection with the Municipal Manager at Mhlontlo Municipality in respect of any matter reflected in, or omitted from the 2019 General Valuation Roll within the abovementioned period.

Attention is specifically drawn to the fact that in terms of Section 50(2) of the Act, an objection must be in relation to a specific individual property and not against the General Valuation Roll as such.

The General Valuation Roll will be available for inspection at:

The Mhlontlo Municipal Offices at: 96 LG Mabindla Street, Qumbu Offices
128 Dr Malizo MpehleTsolo 5170

Objection forms will be available at the above mentioned offices. All objections may be submitted to: The Municipal Manager, Mhlontlo Municipality.

In terms of the Municipal Property Rates Act 2004, objections apply to a particular property and not to the Roll itself.

Queries can be directed to the following person:

**The Chief Financial Officer: Ms. N. Boti: nboti@mhlontloim.gov.
Telephone No: 047 – 553 7000**

MUNICIPAL MANAGER: Mr S.SOTSHONGAYE - MHLONTLO LOCAL MUNICIPALITY