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[PROVINCIAL NOTICE NO. 202 OF 2017]

The Department of Human Settlements and the Nala Local Municipality hereby give notice of an amendment on the Title Deeds of all legal owners of erven in Monyakeng Extension 12 & 13 (see attached list of owners and the affected erven). An amendment is required to be done on existing Title Deeds in order to address the municipal services servitudes that must be registered on the erven. The Erven and the list of legal owners will be published on the Nala Municipal notice board.

All legal owners that appear on the list must contact the Municipal Official. Legal owners that wish to object to the amendment of their Title Deeds must submit their objection with appropriate reasons in writing to the following Municipal official before or on: **20 November 2017**.

Contact Person: Mr Chris Mokomela
Contact Number: 079 874 0109
Closing Date: 20 November 2017

Mr BC MOKOMELA

Municipal Manager

MONYAKENG EXTENSION	BENEFICIARY STAND NUMBER	NAME & SURNAME	ID NUMBER
12	5746	Elsie Mangaka Setheiso	5407050788084
12	5750	Kgaoletsa Simon Ncheche	6008085777081
12	5753	Morokoane Johannes Mothibedi	6501275615087
12	5763	Samson Zisile Mhambi	6605175528082
12	5769	Cynthia Thandi Mathiso	8509081163083
12	5772	Jeanette Sellwane Leeto	9208200902088
12	5773	Moranang Isaac Phahlametsing	7312245743085
12	5779	Modala Petrus Mkgosi	6410075810080
12	5781	Motsoamasimo Maria Mpatane	9102110396087
12	5787	Katazile Petrus Mtsi	6301015738087
12	5792	Tseko Joseph Sebatli	6702285289083
12	5793	Jacob Molapisi Mokaloka	6904255442086
12	5795	Cora Lekota	5306140661089
12	5818	Moithomi Evodia Setseke	7512140503084
12	5828	Mohloioa Gert Polori	4108025299089
12	5829	Engelinah Nontembiso Blom	7310010330088
12	5830	Joseph Mosala	5001315371081
12	5831	Nosipho Lenah Dial	4701070597082
12	5872	Dikeledi Selina Kgang	5811050746085
12	5873	Machobane Aaron Leeuw	8208075751082
12	5875	Mojabeng Merriam Mokhosi	5105150679084
12	5877	Sabata Petrus Leeto	6206285479082
12	5884	Lerata Dewert Rakometsi	5204245578086
12	5894	Madiphoko Marie Makgowe	6801110289084
12	5899	Lehula Julia Moshodi	6202200543086
12	5926	Pulane Welhemina Rapudungwane	5808140409088
12	5928	Teboho Phillip Moshane	9304265334083
12	5931	Maseabata Maria Pholwana	5105210455087
12	5934	Ntshiwa Elisa Khotle	5411220267086
12	5935	Letseka Piet Maseko	3205155320080
12	5936	Maria Bontes	4407020402080
12	5939	Nomtjala Alina Molaudi	4612130482084
12	5944	Nomvula Sara Ncana	6112120567083
12	5946	Ntombi Julia Mothibedi	6709200309086
12	5948	Mookgo Anna Molete	7106300354089
12	5954	Nozebonele Martha Dick	7009070304088
12	5956	Maseleboho Elisa Mahoko	6611090535087
12	5967	Sana Mosasiwedwa Van Donder	7509160037084
12	5970	Maketsatsi Selina Motsabi	7010010889089
12	5975	Simon Teboho Monkhe	6403215786088

12	5978	Elizabeth Nolisizi Selemeni	6608240056089
12	5982	Isaac Maleho Rapulane	6803105741087
12	5984	Sebongile Patricia Ngomba	7910250582080
12	5985	Nelly Thabdi Mthombeni	7110150627081
12	5986	Sikalobe Emogen Molutsi	7909180542083
12	5987	Lovergirl Mathiso	8501060274080
12	5992	Anna Malehlohonolo Ramatsoele	8511180477083
12	5993	Mmotseng Julia Leeto	6810020373086
12	5995	Masingoaneng Kelebogile Makolomakoe	5707100720080
12	5997	Molelekeng Ennie Sekho	6512160423081
12	6001	Tulutulu Daniel Kgoare	6101055401087
12	6005	Mamokoena Justina Mokoena	5908120513089
12	6006	Mpho Elizabeth Mafoyane	7411170492088
12	6012	Enock Galeboe Tlhogo	7311025459086
12	6014	Zika Hester Tsiane	7102150596085
12	6015	Maria Mathabo Thetele	9206300236084
12	6016	Robert Mzaefane Sonkwala	5707285320086
12	6019	Suzan Mamoeketsi Matsunyane	6505090481088
12	6023	Shuping Mishaele Matlhoko	4901225496087
12	6026	Ramoroa Isaac Vinger	6808215559089
12	6031	Koloi Silas Mokodutlo	6509075731087
12	6037	Dieketseng Jacqueline Maruno	8906120346085
12	6041	Mpoetsi Shadrach Molefi	6104185351081
12	6044	Dikeledi Maria Seleke	6506190660084
12	6045	Mapasekaliza Seleke	9412110863089
12	6051	Adam Ramarea Rapudungoane	6809045363080
12	6058	Sisi Emily Blom	4708200241085
12	6074	Molelekoa Samuel Masisi	7601055513087
12	6075	Mary Puseletso Lekota	6405070325084
12	6079	Nondlela Emily Blom	6305120361081
12	6089	Batsietseng Jonas Ntshidi	7103275282080
12	6090	Martha Mamiki Mpempe	6106030288087
12	6092	Nobantu Joyce Loane	7107300449085
12	6101	Remokae Selina Letsoara	6706180460087
12	6103	Ntolikazi Stoffline Maphisa	6410150361082
12	6112	Kgasapane William Kgasapane	6408225751089
12	6121	Mohotsuna John Kgasapane	6707135520082
12	6122	Matsie Claudine Binda	9512300317083
12	6124	Monaheng Frans Lehola	7203025518088
12	6128	Sanah Motshehoane Matsepe	4712080539089
12	6129	Moorosi Esania Thaise	8210115718089
12	6130	Nelly Nolungephi Tsholoba	7212120837087
12	6135	Tseko Oupa Joseph Ndweni	5801235518087
12	6140	Sindiswa Genevieve Mokwakwa	9108040389084
12	6142	Masabata Caroline Tlale	7809100611083
12	6143	Ben Menyatso Vinger	5905315344080
12	6165	Sabata Paulos Honono	7102026680089
12	6166	Samuel Thato Mbongwe	750826417084
12	6168	Johannes Nganthini Bayo	8812165608084
12	6176	Josephine Mmadikotsi Namanyane	7510080556088
12	6184	Dimakatso Esther Namanyane	6708240477085
12	6186	Augus Sankutu Thibakhoane	5801185535081
12	6192	Setedi Monokoa Hendrick Mbotho	7707195409084
12	6199	Annah Innocent Makhale	8805130397080
12	6204	Julia Thoriso Mashoai	6605140452087
12	6205	Moeti Phillip Funani	6312125659089
12	6219	Mmatseng Magdalena Motseki	7703020451086
13	6308	Philip Tshidiso Pitse	7801016799086
13	6318	Goitseman Mary Seane	6308070679080

13	6319	Photho Mitta Mohale	6310010260088
13	6320	Elizabeth Mampe Takalimane	5701280294081
13	6330	Tlhoiloe Elizabeth Hloempu	6406130402087
13	6332	Evelyn Boniwe Mokgosi	8603100387086
13	6334	Moselantja Sinah Ntonyane	51120800597089
13	6347	Jan Mvula Blom	6702095419086
13	6349	Annaias Kebalepile Mahoko	6805046021081
13	6350	Molefi Joseph Monwametsi	7009056232089
13	6351	Notmbizodwa Elisa Boneni	
13	6364	Masekara Suzan Tsamai	6910050841083
13	6365	Neo Sehloho	9802275234086
13	6367	Lydia Moduma	5303090680086
13	6369	Dipuo Joyce Morake	7702190209084
13	6390	Deliwe Gina Ntsoso	6910220783082
13	6391	Pule Johannes Valatine Kgana	6202125746087
13	6396	Dimakatso Welhemina Maisa	6302080531084
13	6443	Modiehi Leah Tshaka	7610130399081
13	6444	Lindiwe Dorah Vas	7409280864089
13	6461	Matshotsho Enoch Viyelwa	6704025332082
13	6469	Salala Hester Thibakhoana	3905160243082
13	6495	Nomgidi Letina Takagasi	7610080892085
13	6497	Mpho Elisa Makhwahle	7502030582082
13	6498	Tshepiso Johannes Manesa	7202035713085
13	6501	Tello Johannes Molutsi	7701185795081
13	6502	Molefi Elias Tsoeute	6904085331087
13	6528	Cecilia Madikeledi Montshi	8912121371080
13	6541	Popi Martha Letebele	6702130428084
13	6543	Neo Andrew Taole	7702285413088
13	6549	Matshidiso Lydia Gasengake	8805100250087
13	6551	Pitso Petrus Lekopa	8201286049081
13	6586	Jacob More Molaudi	7404056501080
13	6597	Mmabatho Grace Ntebele	9010220327084
13	6602	Lydia Mikie Mabote	5512180772088
13	6605	Tsietsi Simon Thebeapelo	3308255179081
13	6622	Falakhe Jonas Skoro	7612145630088
13	6624	Mmamoleko Emily Tsolo	6712120403088
13	6626	Jeanette Dimakatso Mohapi	7806030898087
13	6628	Vuyelwa Elizabeth Hollane	6202130580083
13	6647	Tebele Simon Seeco	7312026035081
13	6651	Nombali Letty Dlamini	7705110640080
13	6655	Paul Monnakgotla Sehloho	7206255811081
13	6657	Molelekoa Simon Phumo	4905155289081
13	6659	Senyane Abram Moeane	5912245184081
13	6665	Dintletse Meriam Rapudungoane	6709220572085
13	6666	Isak Tshediso Maile	6605095533089
13	6668	Johannes Moeti Moeti	6605055300081
13	6674	Nnnah Ntebaleng Lekgalanyane	6407300526085
13	6675	Ramatsilili Simon Khumisi	5109025613088
13	6676	Evelyn Mamoeletsi Kokoana	63111111044082
13	6687	Simon Kgosi Seobi	7309045811088
13	6690	Kabelo Daniel Motlhabane	6604195650083
13	6691	Manasana Anna Molefe	3801013141088
13	6694	Mamoqebelo Dinah Soul	6901040367081
13	6695	Woensdag Nzael Swartz	5512275528080
13	6698	Eveline Modiehi Masisi	7809230252089
13	6701	Moeketsi Matthews Tjotsane	7301026240080
13	6704	Dimakatso Selina Mokgosi	5903020950085
13	6709	Lucia Zoliswa Tofile	9504030469086
13	6715	Nokofa Paulina Blom	2102150106088

13	6723	Shadrack Selemela Matsoso	6808265387084
13	6734	Ramagele Ishmael Mazibuko	7501165552084
13	6735	Mathabo Elizabeth Tau	8002060412085
13	6737	Agnes Mamosala Mafoa	7401060349084
13	6739	Daniel Kgutsanalo Tsodi	7006155391089
13	6741	Sello Simon Monang	6507035742086
13	6742	Lehlohonolo Michael Mosala	7703165851082
13	6745	George Nthako Malefane	8304295798084
13	6747	Theresia Mohanuwa Taole	6704190421082
13	6752	David Dingaana Pusoyabone	4605125494080
13	6755	Molelekoa Thomas Moshodi	7303295642087
13	6758	Winnie Mamokgosi Thibakgoane	9804060657083
13	6761	Morake Lazarus Senkge	7601235450085
13	6765	James Mosola Seleke	7605315359082
13	6771	Nomathemba Mavis Moenyane	6302010919086
13	6780	Kedibane Sofie Dick	6903031675084
13	6789	Tsietsi Isaac Keketsi	7510085891084
13	6792	Semakale Joseph Sephiri	7405075440085
13	6797	Alice Puseletso Khohlokoane	5204100597080
13	6799	Motshabi Emily Mosala	5904190304087
13	6800	Ephraim Masilo Mohajane	7408035324084
13	6806	Mmanthalla Alina Phumo	6107010559083
13	6810	Mzwandile Samuel Selemela	7707155969085
13	6816	Ntoile Julia Thulo	5111300331089
13	6835	Kgosiebone Abel Dasheka	6406045388082
13	6842	Mosito John Taole	7901235513084
13	6865	Jack Mojalefa Makashia	9301145980085
13	6889	Julia Nontozakhe Mhambi	7402280529083

[PROVINCIAL NOTICE NO.203 OF 2017]

**PROPERTY RATES BY-LAW
FOR IMPLEMENTATION ON 1 JULY 2017**

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 it will contribute to effective and economic service delivery to the entire community.

Preamble

WHEREAS the Constitution established local government as a distinctive sphere of government, interdependent, and interrelated with the national and provincial spheres of government; and

WHEREAS there is agreement on the fundamental importance of local government to democracy, development and nation-building in our country; and

WHEREAS there is fundamental agreement in our country on a vision of democratic, accountable and developmental local government, in which municipalities must strive within its financial and administrative capacity, to achieve their constitutional objectives by ensuring the provision of sustainable, effective and efficient services to communities, by promoting social and economic development, by promoting a safe and healthy environment, and by encouraging the involvement of communities in the matters of local government ; and

WHEREAS the Municipal Property Rates Act, No 6 of 2004, as amended, authorises and empowers municipalities to give effect to its Property Rates Policy and adopting by-laws.

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MANGAUNG METROPOLITAN MUNICIPALITY - PROPERTY RATES BY – LAW

1 DEFINITIONS

- 1.1 **“Act”** means the Local Government: Municipal Property Rates Act (Act No 6 of 2004) and any amendment thereof;
- 1.2 **“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;
- 1.3 **“Agricultural property”**, in relation to the use of a property, means property that is used primarily for agricultural purposes but, without derogating from section 9, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for eco-tourism or for the trading in or hunting of game;
- 1.4 **“Annually”** means once every financial year;
- 1.5 **“Bed and Breakfast”** means a small lodging establishment that offers overnight accommodation and breakfast;
- 1.6 **“Business Property”**, means-
- (a) property used for the activity of buying, selling or trading in commodities or services and includes offices, crèches, private hospitals, private clinics, cell phone and Telkom towers and hotels; or
 - (b) Property on which the administration of the business of private or public entities take place;
- 1.7 **“Category”**
- (a) In relation to property, means a category of properties determined in terms of Section 8 (2) of the Act; and
 - (b) In relation to owners of properties, means a category of owners determined in terms of section 15 (2) of the Act.
- 1.8 **“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 section 28(3) of the Constitution.
- 1.9 **“Definitions, words and expressions”** as used in the Act are applicable to this policy document where ever it is used;
- 1.10 **“Exclusion”** in relation to a municipality’s rating power, means a restriction of that power as provided for in section 16 and 17 of the Act.
- 1.11 **“Exemption”** in relation to the payment of a rate, means an exemption granted by a municipality in terms of section 15(1)(a) of the Act.
- 1.12 **“Guesthouses”** means accommodation in a dwelling-house or second dwelling where at least 3 to 10 rooms are used for the purpose of supplying lodging and meals to transient guests for compensation, in an establishment which exceeds the restrictions of a bed and breakfast establishment and may include business meetings or training sessions for resident guests;
- 1.13 **“Government property”** means property owned by the state or by an organ of state excluding municipal properties as per the Rates policy.
- 1.14 **“Improvements encroaching over boundaries”** means where improvements encroach over common boundaries of properties or where the utility of property achieve its highest and best use jointly with other property, the Municipal Valuer will nominate one of those properties as the “Parent” property. The other property/ies will be linked to this property in the Valuation Roll and will be referred to as “Children”. This economical unit will be valued as a single property, in conformity to the realities of the market. The other property/ies will be linked to this property in the Valuation Roll and will be referred to as “Children”. This economical unit will be valued as a single property, in conformity to the realities of the market. To accommodate the Mangaung billing system, the total value will then be split as follow:
- i A nominal value of not more than the individual land value only, will be entered on each “Child” property;
 - ii The sum of all the “Child” nominal values will be subtracted from the total value;
 - iii The balance will be entered against the “Parent” property;
 - iv The category classification of “children” will follow that of the “parent” property regardless of actual use.
- 1.15 **“Industrial property”** means a branch of trade or manufacturing, production, assembling or processing of finished or practically finished products from raw materials or fabricated parts. This includes grain silos, factories and any office or other accommodation on the same property, the use of which is incidental to the use of such a property.
- 1.16 **“Market Value”** in relation to a property, means the value of the property determined in accordance with section 46 of the Act
- 1.17 **“Multi-Purpose”** in relation to a property, means the use of a property for more than one purpose subject to Section 9.
- 1.18 **“Municipality”** means the Mangaung Metropolitan Municipality;
- 1.19 **“Municipal Properties”** refers to a property that is registered in the name of the municipality and property vested by usage in the name of the Municipality whether it is used by the Municipality itself or made available to other entities without cost of a rental agent.
- 1.20 **“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.

- 1.21 **“Office bearer”**, in relation to places of public worship, means the primary person who officiates at services at that place of worship;
- 1.22 **“Official residence”**, in relation to places of public worship, means:-
- (a) a portion of the property used for residential purposes; or
 - (b) one residential property, if the residential property is not located on the same property as the place of worship’
Registered in the name of a religious community or registered in the name of a trust established for the sole benefit of a religious community and used as a place of residence for an office bearer.
- 1.23 **“Owner”**-
- (a) In relation to a property referred to in paragraph (a) of the definition of “property”, means a person in whose name ownership of the property is registered;
 - (b) In relation to a right referred to in paragraph (b) of the definition of “property”, means a person in whose name the right is registered;
 - (c) In relation to buildings, other immovable structures and infrastructure referred to in Section 17 (1)(f), means the holder of the mining right or the mining permit.
 - (d) 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
 - (e) 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 in the Act of the term “publicly controlled”, provided that a person mentioned below may for the purpose 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 liquidation;
 - iv A judicial manager, in the case of a property in the estate of a person under judicial management;
 - 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;
 - viii A lessee, in the case of property to which a land tenure right applies and which is leased by the holder of such a right; or
 - ix 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.
- 1.24 **“Person”** includes an organ of state.
- 1.25 **“Place of Public Worship”**, means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium: Provided that the property is:-
- (a) registered in the name of a religious community;
 - (b) registered in the name of a trust established for the sole benefit of a religious community; or
 - (c) subject to land tenure right.
- 1.26 **“Private Open Space”** means land that is owned and used for practising of sport, play- or leisure facilities or used as a botanical garden, cemetery or nature area;
- 1.27 **“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 in terms of legislation; or
 - (d) Public Service Infrastructure;
- 1.28 **“Public benefit organisation property”** means property owned by public benefit organisations and used for any specific public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 4 (education and development) of part 1 of the Ninth Schedule of the Income Tax Act.
- 1.29 **“Public Service Infrastructure”** means publicly controlled infrastructure of the following kinds:
- (a) National, provincial or other public roads on which goods, services or labour move across a municipal boundary;
 - (b) Water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;
 - (c) Power stations, power substations or power lines forming part of an electricity scheme serving the public;
 - (d) Gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
 - (e) Railway lines forming part of a national railway system;
 - (f) Communication towers, masts, exchanges or lines forming part of a communications system serving the public;
 - (g) Runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as obstacle free zone surrounding these, which must be vacant for air navigation purposes,
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- (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, 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) a right registered against immovable property in connection with infrastructure mentioned in paragraphs (a) to (i).
- 1.30 “Public service purposes”**, in relation to the use of a property, means property owned and used by an organ of state as—
- (a) Hospitals or clinics;
 - (b) Schools, pre-schools, early childhood development centres or further education and training colleges;
 - (c) National and provincial libraries and archives;
 - (d) Police stations;
 - (e) Correctional facilities; or
 - (f) Courts of law,
- But excludes property contemplated in the definition of ‘public service infrastructure’;”
- 1.31 “Rate ratio”**, in relation to section 19 of the Act, means the relationship between the cent amount in the Rand applicable to residential properties and different categories of non-residential properties: Provided that the two relevant cent amounts in the Rand are inclusive of any relief measures that amount to rebates of a general application to all properties within a property category;
- 1.32 “Rebate”** in relation to a rate on property, means a discount granted in terms of section 15 of the Act on the amount of the rate payable on the property;
- 1.33 “Reduction”**, in relation to a rate payable on property, means the lowering in terms of section 15 of the Act of the amount for which the property was valued and the rating at that lower amount.
- 1.34 “Residential Property”** means a property with a building designed for, or containing provision for human habitation, together with such outbuildings are ordinarily used therewith:
- (a) Is used exclusively for residential purposes without derogating from section 9 of the Act;
 - (b) Is a unit registered in terms of the sectional Title Act and used exclusively for residential purposes without derogating from section 9 of the Act;
 - (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 exclusively for residential purposes
- And specifically exclude hostels, guest houses and vacant land irrespective of its zoning or intended use.
- 1.35 “Special Rating Area”** Council may by Council resolution determine an area within the municipality as a special rating area, and levy an additional rate on property in that area for the purpose of raising funds for improving or upgrading that area.
- 1.36 “State Owned Property”** refers to property used or owned by the State other than public service infrastructure including schools, universities, technicons, colleges, hospitals etc.
- 1.37 “Student Dwelling”** means a dwelling or part of a dwelling used for accommodation of a maximum of 10 students on a site with a maximum size of 1 100m², a maximum of 12 students on a site that varies between 1 101m² - 1 500m² and a maximum of 14 students on a site bigger than 1 500m², receiving instruction at a place of instruction or adult instruction, subject to the provisions of sub-sections 18.2 (read with Table iv), 18.6. A second dwelling can be permitted on the premises on condition that no restrictive conditions are registered in the relevant title deed that prohibits the development of a second dwelling on the site. In the case of two dwellings on one erf the maximum accommodation allowed will be for a total of 14 students (depending on the size of the erf). Cognition must be taken that no detached rooms will be permitted on the premises.
- 1.38 “Threshold”** means the amount, determined from time to time by the Council during its annual budget process referred to in section 12 of the Act, to be deducted from the market value of residential properties, resulting in rates to be determined on the balance of the market value of such properties only.
- 1.39 “Vacant Land”** means land on which no immovable improvements have been erected excluding farm properties not used for any purposes as contemplated in section 8(2)(e) of the MPRA.
- 1.40 “Zoning”** means the purpose for which land may lawfully be used or on which buildings may be erected or used, or both, as contained in any applicable Town Planning Scheme and “zoned” has corresponding meaning.

2. BY LAW PRINCIPLES

- 2.1 Apart from meeting legislative requirements, this By-Law also emanates from the objectives determined in Council’s Anti-Corruption Policy.
- 2.2 The levying of a rate on a property is an exclusive right of the Municipality which will be exercised:-
 - (a) Optimally and comprehensively within the Municipality; and
 - (b) With consideration of the total revenue source of the Municipality.
- 2.3 The rating of properties will be done independently, justly, equitably and without prejudice and this principle will also be applied with the determination of criteria for exemptions, reductions and rebates as provided for in section 15 of the Act.
- 2.4 The levying of property rates must be implemented in such a way that:-
 - (a) It is aimed at development;
 - (b) It promotes sustainable local government by providing a stable and constant revenue source within the discretionary control of the Municipality; and
 - (c) It promotes economic, social and local development.

- 2.5 Property rates will be levied to:-
 (a) Correct the imbalances of the past; and
 (b) Minimise the effect of rates on the indigent
- 2.6 The market value of a property serves as basis for the calculation of property rates.
- 2.7 The tariff rate will be based on the value of all rateable properties and the amount the Municipality needs to fund community and subsidised services, after taking into account any possible surplus generated from trading and economic services and the amounts required to finance exemptions, rebates and reductions of rate, as approved by council from time to time.
- 2.8 Trade and economic services will be financially ring fenced and tariffs and service charges will as far as possible be calculated in such a way that the revenue generated covers the cost of the services or generate a surplus.
- 2.9 The provision for operating capital and bad debt must be related to community and subsidised services and must not include any provisions in respect of trade and economic services.
- 2.10 Property Rates will be used to finance community and subsidised services.
- 2.11 Surpluses from trade and economic services may be used to subsidise community and subsidised services.
- 2.12 The revenue basis of the Municipality will be optimally protected by limiting the exemptions, rebates and reductions.
- 2.13 The Chief Financial Officer must, subject to the guidelines provided by the National Treasury and Mayoral Committee of Council, make provision for the following categories of municipal services:-
 (a) Trade services;
 (b) Economic services;
 (c) Community Services funded from Property Tax.

3. SCOPE OF THE BY LAW

The By Law document guides the annual setting (or revision) of property rates tariffs. It does not necessarily make specific property rates tariff proposals. Details pertaining to the applications of the various property rates tariffs are annually published in the Provincial Gazette and the Municipality's budget documents, which must be read in conjunction with this By Law.

4. APPLICATION OF BY-LAW

- 4.1 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-Law to eliminate such conflicts.
- 4.2 If there is any conflict between this By-Law and the Property Rates Policy of the municipality, this By-Law will prevail.
- 4.3 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 provided for in the Property Rates Policy.

5. PRINCIPLES APPLICABLE TO FINANCING SERVICES

- 5.1 The Municipal Manager or his 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) Trade services
 - Water
 - Electricity
 (b) Economic services
 - Refuse Removal
 - Sewerage disposal
 (c) Community and subsidised Services
 These include all those services ordinarily being rendered by the Municipality excluding those mentioned in subsections 1 (a) and (b).
- 5.2 Trading economic services as referred to in subsections 1 (a) and (b) must be ring fenced and financed from service charges while community and subsidised services referred to in subsection 1 (c) will be financed from surpluses on trading and economic services, regulatory fees, rates and rates related income.

6. CATEGORIES OF PROPERTY

- 6.1 Subject to section 19, in terms of the criteria set out in the Property rates policy, levy different rates for different categories of rateable property, as determined in section 8 subsection (2) and (3) of the MPRA, the categories were determined according to the following criteria—
 6.1.1 Actual use of the property;
 6.1.2 Permitted use of the property; or
 6.1.3 a combination of 6.1.1 and 6.1.2.
- 6.2 The municipal Valuer of the Mangaung Metropolitan Municipality will be responsible for the categorising of the properties and the maintenance thereof, and any change in the actual use of the property, may result in the change of categories. Categories of all rateable and non-rateable purposes are determined as follows:
 6.2.1 Residential properties;
 6.2.2 Business and commercial properties;
 6.2.3 Industrial properties;

- 6.2.4 Agricultural properties;
 - 6.2.4.1 Agricultural farms agricultural
 - 6.2.4.2 Agricultural farms business
 - 6.2.4.3 Agricultural farms industrial
 - 6.2.4.4 Agricultural farms residential
- 6.2.5 Agricultural holdings
 - 6.2.5.1 Agricultural holdings agricultural
 - 6.2.5.2 Agricultural holdings business
 - 6.2.5.3 Agricultural holdings industrial
 - 6.2.5.4 Agricultural holdings residential
 - 6.2.5.5 Agricultural Holdings vacant
- 6.2.6 Sectional title properties
 - 6.2.6.1 Sectional title residential
 - 6.2.6.2 Sectional title business
 - 6.2.6.3 Sectional title industrial
 - 6.2.6.4 Sectional Title places of public worship
 - 6.2.6.5 Sectional Title public benefit
 - 6.2.6.6 Sectional Title vacant
- 6.2.7 Public service purposes (Properties owned by an organ of state and used for public service purposes);
- 6.2.8 Government properties (other than public services purposes and municipal properties)
- 6.2.9 Public service infrastructure;
- 6.2.10 Places of public worship;
- 6.2.11 Private open space;
- 6.2.12 Private road
- 6.2.13 Public road
- 6.2.14 Public benefit organisations (properties used for specified public benefit activities);
- 6.2.15 multiple purposes, subject to section 9;
 - 6.2.15.1 Multi-purpose agricultural farms residential
 - 6.2.15.2 Multi-purpose business
 - 6.2.15.3 Multi-purpose government
 - 6.2.15.4 Multi-purpose mining
 - 6.2.15.5 Multi-purpose municipal
 - 6.2.15.6 Multi-purpose residential
- 6.2.16 Municipal properties
- 6.2.17 Guest houses
- 6.2.18 Vacant land
 - 6.2.18.1 Vacant land residential
 - 6.2.18.2 Vacant land business
 - 6.2.18.3 Vacant land industrial

7. CATEGORIES OF OWNERS

For the purpose of granting exemptions, reductions and rebates in terms of clause 11, 12 and 13 of the Act respectively the following categories of owners of properties are determined:-

- (a) Those owners who qualify and who are registered as indigent in terms of the adopted indigent policy of the municipality;
- (b) Those owners who do not qualify as indigent in terms of the adopted indigent policy of the municipality but whose monthly income is less than the amount annually determined by the municipality in its budget;
- (c) Owners dependent on pensions or social grants for their livelihood;
- (d) Owners of property situated in 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.
- (e) Owners of properties with a market value below the amount as determined annually by the municipality in its budget;
- (f) Owners of farm properties used for agricultural purposes; and
- (g) 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;
- (h) Owners of farm properties that are used for residential purposes;
- (i) Owners of smallholdings used for residential purposes, and
- (j) Owners of developed properties not yet sold and transferred.

8. PROPERTIES USED FOR MULTIPLE PURPOSES

The following criteria will apply to the rating of multiple use properties within the municipality:

- (a) Apportionment of the market value of a property to the different purposes for which the property is used: and
- (b) Application of the relevant rate to each of the components of the property, based on its value.

9. DIFFERENTIAL RATING

- 9.1 Criteria for differential rating on different properties will be according to:-
- (a) The nature of the property including its sensitivity to rating e.g. agricultural properties used for agricultural purpose;
 - (b) The promotion of local, social and economic development within the municipality;
- 9.2 Differential rating among the various property categories will be done by way of setting a different cent amount in the rand for each property category.
- 9.3 In terms of section 7(2)(a)(i) of the MPRA no rates will be levied on property owned and used by the municipality. However, where municipal properties are leased, the lessee will be responsible for the payment of determined rental.

10. EXEMPTIONS AND IMPERMISSIBLE RATES

- 10.1 Public Service Infrastructure Properties:
Public Service Infrastructure properties as defined under section 1 of the Municipal Property Rates Act 6 of 2004 read in conjunction with section 11(1)(b) and 17(1) be LEVIED at MARKET VALUE LESS 30%. The following Public Service Infrastructure properties are however excluded in terms of section 17 (1) (aA) and therefore is considered impermissible to levy rates:
- (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 plans or water pumps forming part of a water or sewer scheme serving the public;
 - (c) Railway lines forming part of a national railway system;
 - (d) Runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for air navigation purposes;
 - (e) A right registered against immovable property in connection with infrastructure mentioned in paragraphs a) to d) above.
- 10.2 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 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, agricultural or residential purposes.
 - (b) On mining rights or a mining permit within the meaning of the Mineral and Petroleum Resources Development Act, 2002 (Act 28 of 2002), excluding any building, other immovable structures and infrastructure above the surface of the mining property, required for the purposes of mining.
 - (c) On a property belonging to a land reform beneficiary or his or her heirs, dependants or spouse provided that this exclusion lapses
 - (i) ten years from the date on which such beneficiary's title was registered in the Office of the Registrar of Deeds or
 - (ii) upon alienation of the property by the land reform beneficiary or his or her heirs, dependants or spouse
 - (d) on the first R 15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality –
 - a. for residential purposes; or
 - b. for properties used for multiple purposes, provided one or more components of the property are used for residential purposes; or
 - c. On a property registered in the name of **and** used primarily as a place of worship by a religious community, including an official residence registered in the name of that community which is occupied by the office-bearer of that community, who officiates at services at that place of worship.
 - (e) The exclusion from rates of a property referred to in subsection 17 (1) (i) of the Act as amended, lapses if the property-
 - (i) is disposed of by the religious community owing it; or
 - (ii) is no longer used primarily as a place of public worship by a religious community or, in the case of an official residence contemplated in that subsection, is no longer used as such an official residence.
 - (g) If the exclusion from rates of a property used as such an official residence lapses, the religious community owing the property becomes liable to the municipality concerned for any rates that, had it not been for subsection 17 (1) (i), would have been payable on the property, notwithstanding section 78, during the period of one year preceding the date on which the exclusion lapsed.
 - (h) The amount for which the religious community becomes liable in terms of paragraph (g) must be regarded as rates in arrears, and the applicable interest on that amount is payable to the municipality.
- 10.5 Public Benefit Organisations (PBO's):
- 10.5.1 All possible benefitting organisations must apply annually for exemptions. All applications must be addressed in writing to the municipality by 31 March for the financial year prior of which the rate is levied. If the exemption applied for is granted the exemption will apply for the full financial year starting on 01 July each financial year.
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- 10.5.2 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.
- 10.5.3 The municipality retains the right to refuse the exemption if the details supplied in the application form were incomplete, incorrect or false.
- 10.6 The extent of the exemptions implemented in terms of 10.1 to 10.2 must annually be determined by the municipality and included in the annual budget.
- 10.7 The University of the Free State as well as the Central University of Technology will be levied on a business tariff.

11. REDUCTIONS

- 11.1 In addition to the impermissible rate on the first R15 000 of the market value of residential properties provided in section 17(1)(h) of the MPRA an additional reduction as per the tariff schedule will be applicable to all residential properties.
- 11.2 Reductions in 11.1 will automatically apply and no application is thus required. The municipality may however require applications to be made should such a requirement arise.
- 11.3 Reductions as contemplated in section 15 of the Act will be considered on an *ad-hoc* basis in the event of the following: -
- 11.3.1 Partial or total destruction of a property;
- 11.3.2 Disasters as defined in the Disaster Management Act, 2002 (Act 57 of 2002).
- 11.4 The following conditions shall be applicable in respect of 11.3: -
- 11.4.1 The owner referred to in 11.3.1 shall apply in writing for a deduction 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.
- 11.4.2 Property owners will only qualify for a rebate if affected by a disaster as referred to in the Disaster Management Act, 2002 (Act 57 of 2002).
- 11.4.3 A maximum reduction to be determined on an annual basis shall be allowed in respect of both 11.3.1 and 11.3.2. For the 2017/2018 financial year the maximum reduction is determined as 80%.
- 11.4.4 An ad-hoc reduction will not be given for a period in excess of 6 months, unless the municipality gives further extension on application.
- 11.4.5 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.

12. REBATES

12.1 Categories of owners

Indigent owners and child-headed families will receive a 100% rebate from rates:-

(a) Indigent Owners

Owners who qualify and who are registered as indigents in terms of the adopted indigent policy of the municipality. If qualifying in terms of the indigent policy this 100% rebate will automatically apply and no further application is thus required.

(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 welfare of farm workers 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 occurrence of 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 exceed the ratio to the rate on residential property. In the absence of any such promulgation the municipality will apply the standard ratio for agriculture properties as 1:0.25 (75% rebate on the tariff for residential properties).

iii 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 exemption as set out in clause 11.1(b) of the Property Rates Policy.

(c) Child-Headed Families

i Families headed by children will receive a 100% rebate for paying rates, 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 old 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 by the municipality. For the 2017/2018 financial year this amount is determined to be equal to three state pensions as promulgated by National Minister of Finance in his Budget for the 2017/2018 financial year;
- ii The family head must apply on a prescribed 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.

(d) Retired and Disabled Persons Rate Rebate

Retired and disabled persons who meet the following requirements may apply for a rebate:-

- i The property must be registered in the name of the applicant or the usufruct of the property must be established in the name of the applicant;
 - ii The owner must be sixty (60) years of age or in receipt of a disability pension from the Department of Welfare and Population Development;
 - iii The owner must occupy the relevant property. Where the owner is unable to occupy the property due to no fault of his own, the spouse or minor children may satisfy the occupancy requirement.
 - iv In the case of a semi-detached house, of which a section is rented out, only the rates paid for that section occupied by the owner is subject to rebates;
 - v If the owner is a disabled person who receives a disability grant from the government or a person who, due to medical reasons, had to take early retirement, the age requirement as in section 12.1(d)(ii) will not apply.
 - vi The municipality grants a rebate, to be determined on an annual basis, for retired and disabled persons that do not qualify in terms of Council's Indigent Policy;
 - vii Property owners must apply for a rebate on a prescribed form as stipulated by the municipality. If the rebate applied for is granted, the rebate will apply for the remainder of the financial year.
 - viii The municipality retains the right to refuse the granting of rebates if the details supplied in the application were incomplete, incorrect or false.
 - ix Applications as intended in paragraph vii must be accompanied by the following information:-
 - a. a certified copy of the identity document of the owner or any other proof of the owner's age which is acceptable to the Municipality;
 - b. an affidavit from the owner
 - c. If the owner is a disabled person, satisfactory proof submitted to the Municipality that the relevant person receives a disability pension payable by the state; and
 - x proof of early retirement if the owner has retired at an earlier stage due to medical reasons
 - xi The rebate of the rateable value for residential properties of qualifying senior citizens and disabled persons as per the tariff schedule will only be applicable on properties with a value that does not exceed R2 000 000 (Two million Rand only).
 - xii The municipality retains the right to refuse the rebate or exemption if the details supplied in the application form were incomplete, incorrect or false.
- (e) Bloemdundia
- i Council may grant a rebate to rateable properties situated in Bloemdundia;
 - ii In determining the annual rebate the municipality shall take into consideration all relevant and applicable circumstances

12.2 A rate levied by a municipality on residential properties with a market value below a prescribed valuation level may, instead of a rate determined in terms of section 10 (2) (d), be a uniform fixed amount per property.

12.3 The extent of rebates granted in terms of 12.1 and 12.2 must annually be determined by the municipality and included in the annual budget.

13. SPECIAL RATING AREAS

13.1 A municipality **may** by resolution of its council:

- (a) Determine an area within that municipality as a special rating area;
- (b) levy an additional rate on property in that area for the purpose of raising funds for improving or upgrading that area; and
- (c) Differentiate between categories of properties when levying an additional rate referred to in paragraph (b).

13.2 Before determining a special rating area, a municipality must-

- (a) Consult the local community, including on the following matters;
 - (i) The proposed boundaries of the area; and
 - (ii) The proposed improvement or upgrading of the area; and
- (b) Obtain the consent of the majority of the members of the local community in the proposed special rating area who will be liable for paying the additional rate.

13.3 When a municipality determines a special rating area, the municipality-

- (a) Must determine the boundaries of the area;
- (b) Must indicate how the area is to be improved or upgraded by funds derived from the additional rate;

- (c) Must establish separate accounting and other record-keeping systems regarding-
 - (i) The revenue generated by the additional rate; and
 - (ii) The improvement and upgrading of the area; and
- (d) May establish a committee composed of persons representing the community in the area to act as a consultative and advisory forum for the municipality on the improvement and upgrading of the area, provided representivity, including gender representivity, is taken into account when such a committee is established. Such a committee must be a subcommittee of the ward committee or committees in the area, if the municipality has a ward committee or committees in the area.

- 13.4 This section may not be used to reinforce existing inequities in the development of the municipality and any determination of a special rating area must be consistent with the objectives of the municipality's integrated development plan.
- 13.5 This section must be read with section 85 of the Municipal Systems Act if this section is applied to provide funding for an internal municipal service district established in terms of that section of the Municipal Systems Act.

14. PAYMENT OF RATES ON PROPERTY IN SECTIONAL TITLE SCHEMES

- 14.1 A rate levied by a municipality on a sectional title unit is payable by the owner of the unit or the holder of the right contemplated in section 25 and 27 of the Sectional Titles Act.
- 14.2 A municipality may not recover the rate on a sectional title unit, or any part of such rate, from the body corporate controlling a sectional title scheme, except when the body corporate is the owner of any specific sectional title unit.

15. PAYMENT OF RATES

- 15.1 Payments will be dealt with in accordance with the provisions of the Municipality's Credit Control, Debt Collection and Indigent Policies.
- 15.2 Interest shall be paid to Council on rates which have not been paid within 30 days from the date on which such rates become due at a rate of 1% higher than prime rate for the period during which such rates remain unpaid after the expiry of the said period of 30 days. Single-interest will be levied.
- 15.3 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.
- 15.4 A person liable for a rate must furnish the municipality with an address where correspondence can be directed to. A person is liable for the payment of a rate whether or not that person has received a written account. If a person has not received a written account, that person must make necessary enquiries from the municipality.
- 15.5 In the case of a 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. FREQUENCY OF VALUATION

- 16.1 The municipality shall prepare a new valuation roll every four (4) years;
- 16.2 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 five (5) years.
- 16.3 Supplementary valuations shall be done on a continual basis, but at least on an annual basis, in order to ensure that the valuation roll is maintained.

17. COMMUNITY PARTICIPATION

- 17.1 Before Council commands a new valuation roll in terms of the Act, a consultation process involving all interested groups will be undertaken during which the purpose and method of valuation will be explained.
- 17.2 Before the municipality accepts the rates policy, the Municipal Manager will follow a process of public participation, as prescribed in chapter 4 of the Municipal Systems Act, and comply with the following requirements:-
- i Display the draft property rates policy continuously for a period of thirty (30) days at the Municipality's Head Office, satellite offices and on the website;
 - ii Publish a notice in the media stating that the Draft Property Rates Policy was compiled for submission to Council and that such a policy is available at the different municipal offices and on the website for public inspection ;
 - iii Property Owners and interested persons may obtain a copy of the draft policy from the municipal office during office hours;
 - iv Property Owners and interested parties are invited to address written suggestions or representations to the municipality within the period prescribed in the notice;
 - v Council will consider all suggestions and/or representations received during the finalisation of the property rates policy.

18. REGISTER OF PROPERTIES

- 18.1 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;
- 18.2 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;
- 18.3 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 Rebates or reductions in terms of section 15;
 - iii An exclusion referred to in subsection 17(1)(a),(e),(g),(h),(and (i).
- 18.4 The register will be open for inspection by the public at the following pay points during office hours and on the website of the municipality:
- Bram Fischer Pay Point Civic Centre, De Villiers Street, Bloemfontein
 - New Taxi Rank Pay Point New Taxi Rank (Next to Pizza Parlour), Bfn
 - Heidedal Pay Point Da Vinci Crescent, Heidedal
 - Leslie Monnanyane Pay Point Regional Office, Rocklands, Mangaung
 - Reahola Pay Point Reahola Centre, Botshabelo
 - Civic Centre Pay Point, Thaba Nchu Civic Centre, Stasie Street, Thaba Nchu
 - Hostel no 1 Pay Point Dr Belcher Road, Heidedal, Bfn
 - Dewetsdorp pay point 20 Church Street, Dewetsdorp
 - Wepener Pay Point 20 De Beer Street, Wepener
 - Van Stadensrus Pay Point 372 Marthinus Street, Van Stadensrus
 - Soutpan Pay Point 275 Nthunya Street, Ikgomotseng, Soutpan
- 18.5 The municipality will update Part A of the register on a continuous basis by way of a supplementary valuation process.
- 18.6 The municipality will update Part A and Part B on an annual basis as part of the implementation of the Municipality's annual budget.

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

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

20. REGULAR REVIEW PROCESS

The Property Rates Policy must be reviewed on an annual basis to ensure that it complies with the strategic objectives of the municipality, as stipulated in the Integrated Development Plan and other applicable legislation.

21. SHORT TITLE

This By-Law is called the Property Rates By-Law of the Mangaung Metropolitan Municipality.