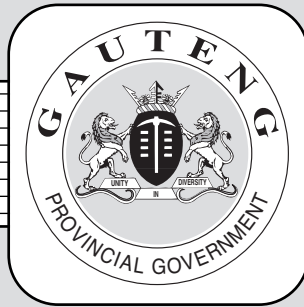


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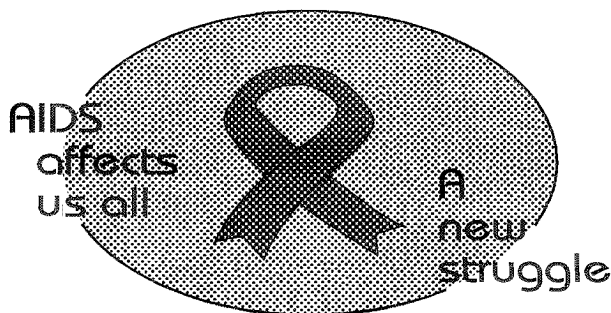
Provincial Gazette Extraordinary Buitengewone Provinsiale Koerant

Vol. 19

PRETORIA, 18 JUNE 2013
JUNIE

No. 163

We all have the power to prevent AIDS



Prevention is the cure

**AIDS
HELPLINE**

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DEPARTMENT OF HEALTH

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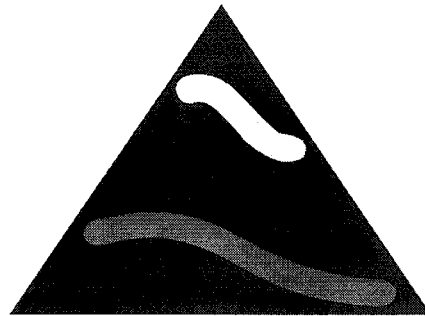
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LOCAL AUTHORITY NOTICE

LOCAL AUTHORITY NOTICE 814



EMFULENI
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

ASSESSMENT RATE LEVIES

2013 / 2014 FINANCIAL YEAR

SPECIAL COUNCIL MEETING, 30 MAY 2013, ITEM A 2662

DETERMINATION OF PROPERTY RATES LEVIES FOR THE 2013/2014 FINANCIAL YEAR

1. In terms of Sections 2, 7, 8 and 14 of the Local Government: Municipal Property Rates Act 6 of 2004 ("the Act"), read with Sections 4(1)(c)(ii) and 11(3)(i) and 75A of the Local Government: Municipal Systems Act 32 of 2000, the following rates in the Rand **BE LEVIED** for the financial year 1 July 2013 to 30 June 2014, on the market value of property or on the market value of a right in property within the area of jurisdiction of the Council as appearing in the valuation roll, in respect of the various categories of properties set out below:

Ref no	Category	Rate ratio [2013/2014]	Rate levy (c/R) [2013/2014]
1.	Residential properties.	1:1	R0.0092
2.	Residential properties not used for any purpose.	1:2	R0.0184
3.	Business and commercial properties.	1:2	R0.0184
4.	Business and commercial properties not used for any purposes.	1:2.5	R0.0230
5.	Industrial properties.	1:2.5	R0.0230
6.	Industrial properties not used for any purpose.	1:3	R0.0276
7.	Farm properties used for agricultural purposes.	1:0.25	R0.0023
8.	Farm properties not used for any purpose.	1:0.25	R0.0023
9.	Farm properties used for business and commercial purposes.	1:2	R0.0184
10.	Farm properties used for industrial purposes.	1:2.5	R0.0230
11.	Farm properties used for residential purposes.	1:1	R0.0092
12.	Small holdings used for agricultural purposes.	1:0.25	R0.0023
13.	Small holdings not used for any purpose.	1:2	R0.0184
14.	Small holdings used for business and commercial purposes.	1:2	R0.0184
15.	Small holdings used for industrial purposes.	1:2.5	R0.0230
16.	Small holdings used for residential purposes.	1:1	R0.0092

Ref no	Category	Rate ratio [2013/2014]	Rate levy (c/R) [2013/2014]
17.	State-owned properties	1:2	R0.0184
18.	State-owned properties not used for any purpose.	1:2.5	R0.0230
19.	Protected areas.	Exempt as per Act	
20.	Municipal properties.	Per category of use.	
21.	Public Service Infrastructure.	1:0.25	R0.0023
22.	Public benefit properties.	1:0.25	R0.0023
23.	Servitudes.	1:0	R0.00
24.	National monuments.	Excluded	R0.00
25.	Township title properties.	Applicable levy for determined use.	
26.	State trust land.	1:0.25	R0.0023
27.	Communal land.	Exempt as per Act.	
28.	Exclusive use area used for business purposes	1:2	R0.0184
29.	Exclusive use area used for residential purposes	1:1	R0.0092
30.	Multiple Purposes Property.	Per category of use.	
31.	Place of worship and/or vicarage	Exempt as per Act	

2. Rates to be levied shall become due and payable in twelve equal installments on fixed days for twelve consecutive months, being on or before the 7th day of every month, following the month in which it has been levied or the due date as per municipal statement, whichever is the earlier;

3. Exemptions, reductions and rebates are granted to certain categories of property usage and/or property owners as defined in the Property Rates Policy. The following categories of property usage and/or property owners as defined in Section 10 of the Municipal Property Rates Policy qualify for exemptions, rebates and reductions:

3.1 Exemptions

The following categories of property are exempted from rates:-

- (a) The following types of property owned by or vested in the Council are exempt from rates:
- (i) Public service infrastructure owned by the Council or a service provider, including Public service infrastructure vested in the Council.
 - (ii) Refuse tip sites;
 - (iii) Municipal burial grounds and adjacent public open space within the burial ground precinct and municipal crematoria;
 - (iv) Property used for the provision of public parks and zoned as Public open space and includes undeveloped municipal property which is for the purposes of this Policy deemed to be public open space;
 - (v) Property used for cultural, sporting and recreational facilities other than property subject to a registered lease and
 - (vi) Municipal housing schemes.
- (b) Properties used for residential purposes (Residential Properties):
- The first R15 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.

3.2 Reductions

- (a) Properties used for residential purposes (Residential Properties):
- (i) In addition to the impermissible rates as referred to in section 17(1)(h) of the Act a further R135 000 reduction on the market value of a property will be granted.
- (b) All properties categorized residential properties not used for any purpose:
- (i) A reduction on the first R40 000 of the market value of a property will be granted.

3.3 Rebates

In terms of section 15 of the Local Government: Municipal Property Rates Act:

- (a) All properties used for residential purposes (Residential Properties):
The municipality grants an additional rebate of 30% to all residential properties.
- (b) All state owned properties (excluding properties falling in the category for Public Benefit Organization properties) as defined in the Rates Policy. The municipality grants an additional rebate of 20% to all state owned properties.
- (c) Rebates to pensioners, disabled and/or medically unfit as well as owners of poor or needy households in respect of all properties used for residential purposes (Indigent households are addressed in Indigent Policy):-
- (i) A rebate based on the gross monthly income may be granted in addition to the rebates mentioned in (a) above to registered owners of residential properties who qualify according to the gross monthly household income of all persons normally residing on that property.
- (ii) To qualify for the rebate a property owner must:
- * Be a natural person;
 - * Be the registered owner of the property;
 - * Occupy the property as his her normal residence on a full time basis;
 - * Complete a prescribed application form obtainable from the Municipality.
 - * Obtain written confirmation from the municipality that such application was successful.

- (iii) The following shall also apply:-
- * If the residence is vacated or the applicant passes away or an applicant reaches the age of 60 during the year, the rebate shall be calculated pro rate as from such date;
 - * Submission of following the documentation as proof:
 - Copy of Identification document;
 - Pension card;
 - Bank statements for last three months or other official financial proof of income as may be requested and
 - Payslip for the last three months;
- (iv) Additional rebates are only applicable to applicants whose municipal accounts are paid in full;
- (v) Medical unfit persons who have not been declared unfit by a pension fund must submit the necessary proof that they have been declared unfit for daily work related activities together with supporting evidence from two registered medical physicians;
- (vi) Disabled persons who have not been declared disabled must submit the necessary proof that they have been declared unfit for daily work related activities together with supporting evidence from two registered medical physicians;
- (vii) Applications who meet all the criteria may receive the rebate from date of receipt of the application;
- (viii) The rebate will be valid until the end of the financial year, and applications must be submitted annually;
- (ix) If applicant owns other properties for which a market related rental or any other non market rental is obtained the rental will form part of the gross monthly household income;
- (x) If the permitted use of a property in this category changes during a financial year, any rebate is forfeited from the date of approval by the Council of such change;
- (xi) Pensioners must be 60 years and older;
- (xii) Additional rebates be suspended if the applicant does not comply with point (ii) to (xi) mentioned above and

(xiii) The gross monthly household income levels and rebates are set out in the table hereunder:

Gross monthly household income	% Rate rebate
R0.00 to Indigent threshold	100%
Indigent threshold to R4 500.00	90%
R4 501.00 to R5 000.00	80%
R5 001.00 to R5 500.00	70%
R5 501.00 to R6 000.00	60%
R6 001.00 to R6 500.00	50%
R6 501.00 to R7 000.00	40%
R7 001.00 to R7 500.00	30%
R7 501.00 to R8 000.00	20%
R8 001.00 to R8 500.00	10%

(d) Development incentives of properties

The following will apply:-

50% rate rebate will be applicable if the following criteria are met:-

1. All applicants must complete a standard application form obtainable from the Municipality and must declare under oath that:

(i) Building plans have already been submitted to the Municipality for approval but not yet approved due to a delay on the side of the Municipality; or

(ii) Building plans have been approved by the Municipality and construction has already started; or

(iii) Building plans were submitted but development is not possible due to:

* Municipal services not available to commence with development (Water, electricity and sanitation, etc);

* The fact that the Municipality has not yet approved the applications for example re-zoning, township applications, etc.

2. Rebates will only be applicable:

(i) If the standard application is approved;

- (ii) For a 12 months period where after the applicant must re-apply;
 - 3. In the event that the property is sold prior to completion of development the new owner must inform the Municipality and re-apply accordingly;
 - 4. The Municipality reserves the right to refuse or reverse any rebate if the details submitted in the application are incomplete, incorrect, or false.
 - 5. Unregistered erven (Township title properties) shall not be rateable until first registration takes place or a certificate of registered title has been issued by the Registrar of Deeds.
- (e) All application for indigency will be dealt with in accordance to Council's approved indigent policy.
- (f) An owner of a property situated within an area affected by a disaster within the meaning of the Disaster Management Act 2002, (Act 57 of 2002), shall be entitled to an exemption, rebate and/or reduction in rates in respect of such affected property, as determined or recommended by National or Provincial Government and as adopted by the Council.
- (g) On application property owned by a public benefit organization and used for any specified 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 to the Income Tax Act will be granted an rebate on the general rate in line with the latest promulgated rate ratio's.

- (h) On application, owners of properties used for bona fide farming purposes will be granted a rebate on the general rate in line with the promulgated rate ratio on properties used for agricultural purposes, ratio 1:0,25.
 - (i) Application on properties owned and primarily used as premises by a sports club for a *bona fide* sporting activity or activities which entails an activity involving physical exertion and skill in which an individual or team competes against another or others and which sports club is registered / affiliated to the relevant sport association or federation, shall be granted a 50% rebate of the rate payable on the property, as determined by council during the annual budget.
 - (j) Applications on properties owned by juristic persons that fall under the ambit of the Housing Development Schemes for Retired Persons Act 65 of 1998 shall be granted a 50% rebate on the amount of the rate payable on the property, as determined by council during the annual budget. The juristic person must pass the rebate benefit to registered holders of a right of occupation, failing which the council may apply full rating with retrospective effect to the date on which council applied the rebate.
 - (k) Applications on Properties owned by an organization that fall under the ambit of the Non Profit Organization Act, 71 of 1997 shall be granted a 50% rebate expressed as a percentage on the amount of the rate payable on the property, as determined by Council during the annual budget preparations. Applicants must provide a tax clearance and through their financials show that the profits are used to the benefit of the Organization.
4. Interest will be charged per month or part thereof on all arrear assessment rates at the applicable interest rate as approved by Council from time to time.

5. Rates levies be published and communicated as set out in section 21 of the Local Government: Municipal Systems Act, Act No. 32 of 2000, as amended as well as in terms of budget process as set out in Chapter 4 of the Municipal Finance Management Act.

 6. Rates levies be promulgated and displayed in line with Section 14 of the Local Government: Municipal Property Rates Act, Act No. 6 of 2004.
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