

LIMPOPO PROVINCE  
LIMPOPO PROVINSIE  
XIFUNDZANKULU XA LIMPOPO  
PROFENSE YA LIMPOPO  
VUNDU LA LIMPOPO  
IPHROVINSI YELIMPOPO

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**No. 2036**

**Buitengewoon**

**Hu tshi katelwa na  
Gazethe dza Nyingo**

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**LOCAL AUTHORITY NOTICE**

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**LOCAL AUTHORITY NOTICE 11**

**THULAMELA LOCAL  
MUNICIPALITY**

**MUNICIPAL PROPERTY RATES BY  
LAW**

**PREAMBLE**

- a. **WHEREAS** Section 6 of the Local Government: Municipality Property Rates Act, 2004 (No. 6 of 2004) requires a municipality to adopt by-laws to give effect to the implementation of its rates policy.
- b. **NOW THEREFORE** the Municipal Council of Thulamela Local Municipality approves and adopts the following rates by-law.

**1 DEFINITIONS**

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

- |     |                             |  |
|-----|-----------------------------|--|
| 1.1 | <b>“Account”</b>            | means any account rendered for municipal rates and other services provided by the Municipal Council;             |
| 1.2 | <b>“Act”</b>                | means the Local Government: Municipal Property Rates Act, 2004 (Act NO.6 of 2004), as amended from time to time; |
| 1.3 | <b>“Applicable charges”</b> | means the rate, charge, tariff, flat rate or subsidy determined by the Municipal Council;                        |
| 1.4 | <b>“Base Interest Rate”</b> | means prime rate;  |

- 1.5            **“Category of properties”**        means a category of properties determined according to the use of the property, permitted use of the property, or the geographical area in which the property is situated;
- 1.6            **“Category of owners”**            means a category of owners that may include indigent owners, owners dependent on pensions or social grants for their livelihood, owners temporarily without income, owners of property situated in an area affected by disaster, owners with property where the market value is below a certain value determined by the municipal and owners of agricultural property who are *bona fide* farmers;
- 1.7            **“Commercial customer”**        means any customer other than household and indigent customers, including without limitation, business, government and institutional customers;
- 1.8            **“Customer”**                        means a person who owns property within the area of jurisdiction of the Municipal Council;
- 1.9            **“Defaulter”**                        means a customers who owes the Municipal Council in respect of rates and taxes for a period not exceeding 45 (forty five) days from the date of account;

- 1.10        **“Exemption”**                    in relation to the payment of rates, means an exemption from the payment of rates, granted by the Municipal Council;
- 1.11        **“Interest”**                        means a levy equal to service levies and is calculated at a rate determined by the Municipal Council on all service levies in arrears;
- 1.12        **“Household customer”**            means a customer that occupies a dwelling, structure or property primarily for residential purposes;
- 1.13        **“Household”**                        means a traditional family unit consisting of a maximum of 08 (eight) persons (being a combination of four persons over the age of eighteen and four persons eighteen years or younger);
- 1.14        **“Indigent Customer”**                means a household customer qualifying and registered with the Municipal Council as an indigent in accordance with the Indigent Policy of the Municipal Council and who has been exempted from paying rates;

- 1.15            **“Land reform beneficiary”**    in relation to a property, means a person who acquired the property through the Provision of Land and Assistance Act, 1993 (Act NO.126 of 1993); or the Restitution of Land Rights Act, 1994 Act No. 22 of 1994); and a person who holds the property subject to the Communal Property Associations Act, 1996 (Act No. 28 of 1996); or a person who holds or acquires property in terms of such other land tenure reform legislation as may, pursuant to section 25(6) and (7) of the Constitution, be enacted after the Act has taken effect;
- 1.16            **“Market value”**                            in relation to a property, means the amount a property would have realized if sold on the date of valuation in the open market by a willing seller to a willing buyer;
- 1.17            **“Municipality”**                            means the Thulamela Local Municipality or its successors-in-title;
- 1.18            **“Municipal Manager”**                    means the person appointed by the Municipal Council as the municipal manager of the municipality in terms of section 82 of the Local Government Municipal Structures Act, 1998 (Act No. 117 of 1998) and includes any person acting in such position; and to

- whom the municipal manager has delegated a power, function or duty in respect of such a delegated power, function or duty;
- 1.19            **“Multiple purposes”**            in relation to a property, means the use of a property for more than one purpose;
- 1.20            **“Occupier”**                            means any person in actual occupation of the land or premises without regard to the title under which he/she occupies, and, in the case of premises subdivided and let to lodgers or various tenants, shall include the person receiving the rent payable by lodgers or tenants whether for his own account or as an agent for any person entitled thereto or interested therein;
- 1.21            **“Owner”**                                means:
- 1.21.1                                    the person who from time to time is vested with the legal title to the premises;
- 1.21.2                                    in a case where the person in whom the legal title to premises is vested is insolvent or dead, or is under any form of legal disability whatsoever, the person in whom the administration and

- control of such premises is vested as curator, trustee, executor, administrator, judicial manager, liquidator or other legal representative;
- 1.21.3 in any case where the Municipal Council is unable to determine the identity of such person, a person who is entitled to the benefit of the use of such premises or a building or buildings thereon;
- 1.21.4 in the case of premises for which a lease agreement of 30 (thirty) years or longer has been entered into, the lessee thereof;
- 1.21.5 in relation to-
- 1.21.5.1 a piece of land delineated on a sectional plan registered in terms of the Sectional Titles Act, 1996 (Act No. 95 of 1996), the developer or the body corporate in respect of the common property, or
- 1.21.5.2 a section as defined in the Sectional Titles Act, 1986 (Act No. 95 of 1986), the person in whose name such section is registered under a sectional title deed and includes the lawfully appointed agent of such a person, or

- 1.21.5.3 a person occupying land under a register held by a tribal authority;
- 1.21.5.4 any legal person including but not limited to:-
- 1.21.5.5 a company registered in terms of the Companies Act, 1973 (Act No. 61 of 1973), Trust *inter vivos*, Trust *mortis causa*, a Close Corporation registered in terms of the Close Corporation Act, 1984 (Act No. 69 of 1984), or a Voluntary Association;
- 1.21.5.6 any Department of State;
- 1.21.5.7 any Councilor Board established in terms of any legislation applicable to the Republic of South Africa;
- 1.21.5.8 any Embassy or other foreign entity.
- 1.22 **“Newly rateable property”** means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which the Property Rates Act took effect, excluding:- a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date and a property

- identified by the Minister by notice in the *Gazette* where the phasing-in of a rate is not justified;
- 1.23            **"Permitted use"**            in relation to a property, means the limited purposes for which the property may be used in terms of any restrictions imposed by a condition of title, a provision of a town planning or land use scheme, any legislation applicable to any specific property or properties or any alleviation of any such restrictions;
- 1.24            **"Person"**                            means any natural person, local government body or like authority, a company or close corporation incorporated under any law, a body of persons whether incorporated or not, a statutory body, public utility body, voluntary associations or trust;
- 1.25            **"Rateable property"**            means property on which a Municipal Council may levy a rate, excluding property fully exempted from the levying of rates;
- 1.26            **"Rebate"**                            in relation to a rate payable on a property, means a discount granted on the amount of the rate payable on the property;

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

## 2            **Rating of property**

- 2.1            In terms of section 2(3) of the Act the power of the municipality to levy rates on property is subject to-

2.1.1            section 229 and other applicable provisions of the Constitution;

2.1.2            the provisions of the Act ;

2.1.3            the municipality's rates policy; and

2.1.4            this by-law.

## 3            **General principles**

3.1            Rates are levied as an amount in the rand based on the market value of all rateable property contained in the municipality's valuation roll.

3.2            Criteria are provided for the determination of categories of property and owners and for the purpose of levying different rates on categories of property and owners.

3.3            Different rates will be levied for different categories of rateable property.

3.4            Relief measures in respect of payment for rates will not be granted to any

category of property or owners on an individual basis, other than by way of an exemption, rebate or reduction.

- 3.5 All ratepayers with similar properties will be treated the same.
- 3.6 The ability of a person to pay rates will be taken into account.
- 3.7 Provision will be made for the promotion of local social development and sustainable local government.
- 3.8 Rates will be based on the value of all rateable property and the amount required by the municipality to balance the operating budget.

#### **4 Classification of services and expenditure**

- 4.1 The municipal manager or his/her nominee subject to the guidelines provided by the National Treasury and Executive Mayor or Committee and principles contained in the rates policy will classify services, categorise expenditure and create cost centres to prevent that property rates subsidise trading and economic services.
- 4.2 Trading and economic services will be ringfenced and financed from service charges while community and subsidised services will be financed from profits on trading and economic services, regulatory fees and rates and rates related income.

#### **5 Categories of properties and owners**

- 5.1 In terms of Section 3(3) of the Act the municipality must determine the criteria for the determination of categories of property and owners for granting exemptions, reductions and rebates and criteria if it levies different rates for different categories of property.

5.2 In terms of sections 8(1) and 15(1) read in conjunction with section 19 of the Act the municipality may exempt a category of owner of property from rates or grant a rebate or reduction in the rates.

5.3 The criteria for categories of property and owners and the different categories of property and owners are reflected in the municipality's rates policy and adjusted annually, if required, during the budget process.

## **6 Properties used for multiple purposes**

6.1 Rates on properties used for multiple purposes will be levied on properties used for-

6.1.1 a purpose corresponding with the permitted use of the property, if the permitted use of the property is regulated;

6.1.2 a purpose corresponding with the dominant use of the property; or

6.1.3 by apportioning the market value of a property to the different purposes for which the property is used; and

6.1.4 applying the relevant cent amount in the rand to the corresponding apportioned market value.

## **7 Differential rating**

7.1 Criteria for differential rating on different categories of properties in terms of section 8(1) of the Act will be according to-

- 7.1.1 the use of the property;
  - 7.1.2 permitted use of the property; or
  - 7.1.3 geographical area in which the property is situated.
- 7.2 Differential rating among the various property categories will be done by way of setting different cent amount in the rand for each property category and/or by way of reductions and rebates.

## 8 **Criteria for exemptions, reductions and rebates**

- 8.1 Criteria for determining categories of owners of property for the purpose of granting exemptions, rebates and reductions in terms of section 15(2) of the Act will be according to-
- 8.1.1 indigent status of the owner of a property;
  - 8.1.2 sources of income of the owner of a property;
  - 8.1.3 owners of property situated within an area affected by a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or any other serious adverse social or economic conditions;
  - 8.1.4 owners of residential properties with a market value below a determined threshold; or
  - 8.1.5 owners of agricultural properties who are *bona fide* farmers.

## 9 Exemptions

9.1 Over and above the exemptions provided for in sections 16 and 17 of the Act specific categories of property are exempted from the payment of rates within the meaning of section 15(1)(a) of the Act. The Municipality shall not levy rates on:

9.1.1 the first R15 000 of the market value of residential properties used for multiple purposes of which one or more components are used for residential purposes, where, in the case of residential properties, the properties referred to shall be vacant or improve properties and shall be zoned as residential and where, in the case of properties used for multiple purposes and of which one or more components are used for residential purposes, the first R15 000 shall be applicable to the property as a whole, provided that one or more components of the property are used for residential purposes. In addition, this section/ clause shall be applicable to all residential properties in villages and to other towns where no town planning scheme is in place.

9.1.2 The first 30% of the market value of public service infrastructure where such infrastructure refers to infrastructure such as public roads, railway lines, Telkom and similar communication networks, electricity networks and water infrastructures.

9.1.3 protected areas, where these areas refer to nature reserves, botanical gardens or national parks provided that the specific area/s is/are declared as a "Protected area" in the Register or Protected Area to be compiled and updated by the department of Environmental Affairs and Tourism.

9.1.4 mineral rights, where mineral rights refer to structures under the surfaces of the earth related to mineral extraction.

- 9.1.5 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.
- 9.1.6 properties registered in the name of and primarily used for religious purposes, including the official residence occupied by the officiating office bearer. The exemption from rates shall lapse if the property:
- (a) is disposed of by the religious community owning it;
  - (b) is no longer used primarily as a place of worship by a religious community;
- 9.2 Cemeteries and crematoriums registered in the names of private persons and operated not for gain as exempted from paying rates.
- 9.3 Public service infrastructure is exempted from paying rates as they provide essential services to the community.
- 9.4 Exemptions from paying rates will be subject to the following conditions:
- 9.4.1 all applications must be addressed in writing to the municipality;
  - 9.4.2 a SARS tax exemption certificate must be attached to all applications;
  - 9.4.3 the municipal manager or his/her nominee must approve all applications;
  - 9.4.4 applications must reach the municipality before the end of October preceding the start of the new municipal financial year for which relief is sought; and

9.4.5 the municipality retains the right to refuse exemptions if the details supplied in the application form were incomplete, incorrect or false.

9.5 Commercial properties will not qualify for exemptions.

## 10 REBATES

10.1 Categories of properties

10.1.1 The municipality may grant rebates within the meaning of section 15(1) (b) of the Act on the rates to the owners of the following categories of properties and subject to the criteria and conditions contained in 10.1.2 to 10.1.8 of this by-law:

<b>Description of category of property</b>	<b>Criteria</b>
(a) Residential	10.1.6
(b) Industrial	10.1.2
(c) Business/commercial	10.1.2
(d) Agricultural	10.1.7
(e) State-owned properties	10.1.5
(f) Property below a prescribed valuation level	10.1.8

10.1.2 The municipality may grant rebates to rateable enterprises that promote local, social and economic development in its area of jurisdiction, based on its Local, Social and Economic Development Policy.

10.1.3 The following criteria will apply:

10.1.3.1 job creation in the municipal area;

- 10.1.3.2 social upliftment of the local community; and
- 10.1.3.3 creation of infrastructure for the benefit of the community.
- 10.1.4 Rebates will be granted on application subject to:
- 10.1.4.1 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;
- 10.1.4.2 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;
- 10.1.4.3 an assessment by the municipal manager or his/her nominee indicating that the company qualifies; and
- 10.1.4.4 a municipal resolution.
- 10.1.5 State properties - Receive a rebate of 30%.
- 10.1.6 Residential properties -The municipality grants a 5% rebate, which applies to improved residential property that is:
- 10.1.6.1 used predominantly for residential purposes, with not more than two dwelling units per property,
- 10.1.6.2 registered in terms of the Sectional Title Act,
- 10.1.6.3 owned by a share-block company,

10.1.6.4 a rateable residence on property used for or related to educational purposes.

10.1.7 **Agricultural property rebate**

10.1.7.1 Agricultural properties will be granted a rebate on submission of certain information in an affidavit by 30 June of each year.

10.1.7.2 Qualifying requirements are that the owner should be taxed by SARS as a farmer and the last tax assessment must be provided as proof, or

10.1.7.3 Where the owner is not taxed as farmer, proof is required that income from farming activities exceeds 40% of the household income.

10.1.7.4 The following rebates will apply:

10.1.7.4.1 20% rebate, if water is not supplied by the municipality;

10.1.7.4.2 7.5% rebate, if there is no refuse removal that is provided by the municipality.

10.1.7.4.3 A rebate of 5% will be granted to agricultural property that contributes substantially to job creation, and the salaries/wages of farm workers are reasonable, e.g. if they meet minimum standards set by government or if they are in line with the sector's average.

- 10.1.7.4.4                      5% rebate, if the owner is providing permanent residential property to the farm workers and such property is registered in the name of these farm workers, proof must be provided.
  
- 10.1.7.4.5                      5% rebate, if such residential properties are provided with potable water.
  
- 10.1.7.4.6                      5% rebate, if the farmer for the farm workers electrifies such residential properties.
  
- 10.1.7.4.7                      5% rebate, if the farmer is availing his land/buildings to be used for cemetery, education and recreational purposes of the farm workers' children and nearby community in general, etc.
  
- 10.1.8                          Properties with a market value below a prescribed valuation level may instead of a rate determined on the market value may be a uniform fixed amount per property.

10.2                          **Categories of owners**

10.2.1                          The following categories of owners of rateable properties may be granted a rebate on rates within the municipality within the meaning of section 15(1) (b) of the Act and subject to the criteria and conditions contained in this by-law:

<b>Description of Category of Owners</b>	<b>Criteria</b>
Retired and disabled persons	10.2.2

10.2.2 **Criteria for granting rebates to category of owners**

10.2.2.1 To qualify for Retired and Disabled Persons Rate 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 (including income of spouses of owner) not exceeding R2 700;
- (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.

10.2.2.2 Property owners must apply on a prescribed application form for a rebate as determined by the municipality.

10.2.2.3 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.

10.2.2.4 . These applications must reach the municipality before the end of October preceding the start of the new municipal financial year for which relief is sought.

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

## 11 Reductions

### 11.1 Categories of property and owners

11.1.1 A reduction in the municipal valuation as contemplated in section 15(1)(b) of the Act will be granted where the value of a property is affected by-

- (a) a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002);
- (b) any other serious adverse social or economic conditions

11.1.2 The reduction will be in relation to the certificate issued for this purpose by the municipal valuer.

11.1.3 All categories of owners can apply for a reduction in the rates payable as described above.

11.1.4 Owners of the following categories of rateable property situated within the municipality may be granted a reduction within the meaning of section 15(1) (b) of the Act on the rates payable in respect of their properties and subject to the conditions contained in 11.1.5 of this bylaw:

<b>Description of category of property</b>	<b>Criteria</b>
(a) Residential	11.1.5
(b) Industrial	11.1.5
(c) Business	11.1.5
(d) Agricultural	11.1.5
(e) State-owned properties	11.1.5
(f) Municipal properties	11.1.5
(g) Public service infra-structure	11.1.5
(h) Informal settlement	11.1.5
(i) Properties-	11.1.5
(i) Acquired through the Provision of Land Assistance Act, 1993, or the Restitution of Land Rights Act, 1994, or	11.1.5
(ii) which is subject to the Communal Property Associations Act, 1996	11.1.5
(j) Protected areas	11.1.5
(k) National monuments	11.1.5

(l) Public benefit organizations (Part 1 of the Ninth Schedule to the Income Tax Act)	11.1.5
(m) Multiple purposes	11.1.5
(n) Private towns serviced by the developers	11.1.5
(o) Private towns serviced and maintained by the developers	11.1.5

#### 11.1.5 **Criteria for granting reductions**

- (a) a reduction in the municipal valuation as contemplated in section 15(1)(b) of the Act will be granted where the value of a property is affected by fire damage, demolition or floods.
- (b) the reduction will be in relation to the certificate issued for this purpose by the municipal valuer.

## 12 **Rates increases**

12.1 The municipality will consider increasing rates annually during the budget process in terms of the guidelines issued by National Treasury from time to time.

12.2 Rate increases will be used to finance the increase in operating costs of community and subsidized services.

12.3 Relating to community and subsidized services the following annual adjustments will be made:

- (a) all salary and wage increases as agreed at the South African Local Government Bargaining Council
- (b) an inflation adjustment for general expenditure, repairs and maintenance and contributions to statutory funds, and

- (c) additional depreciation costs or interest and redemption on loans associates with the assets created during the previous financial year.

12.4 Extraordinary expenditure related to community services not foreseen during the previous budget period and approved by the council during a budget review process will be financed by an increase in property rates.

12.5 Affordability of rates to ratepayers.

12.6 All increases in property rates will be communicated to the local community in terms of the municipality's policy on community participation.

### 13 **Notification of rates**

13.1 The municipal will give notice of all rates approved at the annual budget meeting at least 30 days prior to the date that the rates become effective. Accounts delivered after the 30 days notice will be based on the new rates.

13.2 A notice stating the purport of the municipality's resolution and the date on which the new rates become operational will be displayed by the municipality at places installed for that purposes.

### 14 **Payment of rates**

14.1 The owner of a property is the person liable for the payment of the rates levied on the property, as determined in section 24 of the Act.

- 14.2 Joint owners of a property shall be jointly and severally liable for the payment of the rates levied on the property.
- 14.3 In the case where an agricultural property is owned by more than one owner in undivided shares and these undivided shares were allowed before the commencement date of the Subdivision of Agricultural Land Act, 1970, Act No. 70 of 1970, the Municipal Council shall hold any joint owner liable for all the rates levied in respect of the agricultural property concerned or hold any joint owner only liable for that portion of rates levied on the property that represents that joint owner's undivided share in the property.
- 14.4 Rates levied on property in sectional title schemes, shall be payable by the owner of each unit. The Municipal Council may, depending on the circumstances, have an agreement with the Body Corporate to collect rates on its behalf as its agents.
- 14.5 Rates levied on property in sectional title schemes, where the Body Corporate is the owner of any specific sectional title unit, shall be payable by the Body Corporate.
- 14.6 If an amount due for rates is unpaid by the owner of the property, the Municipality may recover the amount from the tenant or occupier of the property. The amount due for rates may also be recovered from the agent of the owner as set out in section 29 of the Act.
- 14.7 In the event of a company, closed corporation or body corporate in terms of the Sectional Titles Act, 1986 (Act No. 95 of 1986) is the owner of the property, the payment of property rates is the joint responsibility of the directors and members of the legal person.

- 14.8 Ratepayers may choose between paying rates annually in one instalment on or before 30 September or in twelve equal instalments on or before the seventh day of the month following on the month in which it becomes payable.
- 14.9 If the owner of property that is subject to rates, notify the municipal manager or his/her nominee not later than 31 May in any financial year, or such later date in such financial year as may be determined by the municipal manager or his/her nominee that he/she wishes to pay all rates in respect of such property in instalments, such owner shall be entitled to pay all rates in the subsequent financial year and each subsequent financial year in twelve instalments until such notice is withdrawn by him/her in a similar manner.
- 14.10 Interest on arrears rates, whether payable on or before the 7<sup>th</sup> of each month or in equal monthly instalments, shall be calculated in accordance with the provisions of the credit control, debt collection and indigent policy of the municipality.
- 14.11 If a property owner, who is responsible for the payment of property rates in terms of this policy, 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, Debt Collection and indigent policy of the Municipality.
- 14.12 Arrears rates shall be recovered from tenants, occupiers and agents of the owner, in terms of section 28 and 29 of the Act.
- 14.13 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

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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.

- 14.14 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. **Short title**

- 15.1 This by-law is the rates by-law of the Thulamela Local Municipality.

16. **Commencement**

- 16.1 This by-law comes into force and effect on the 1<sup>st</sup> March 2012
-