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

**Provincial Gazette • Provinsiale Koerant • Gazete ya Xifundzankulu  
Kuranta ya Profense • Gazethe ya Vundu**

**Extraordinary • Buitengewoon • Ku katsa na Tigazete to • Hu tshi katelwa na  
Hlawuleka hinkwato • Gazethe dza Nyingo**

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(E ngwadisits'we bjalo ka Kuranta) • (Yo redzhistariwa sa Nyusiphepha)*

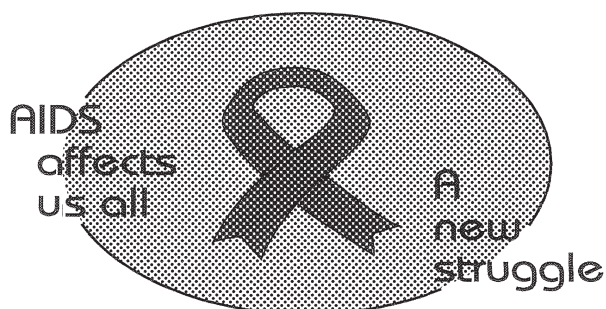
POLOKWANE,

**Vol. 22**

7 AUGUST 2015  
7 AUGUSTUS 2015  
7 MHAWURI 2015  
7 AGOSTOSE 2015  
7 THANGULE 2015

**No. 2578**

**We all have the power to prevent AIDS**



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DEPARTMENT OF HEALTH

**Prevention is the cure**

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# IMPORTANT

## *Information*

### from Government Printing Works

Dear Valued Customers,

Government Printing Works has implemented rules for completing and submitting the electronic Adobe Forms when you, the customer, submits your notice request.

Please take note of these guidelines when completing your form.



#### **GPW Business Rules**

1. No hand written notices will be accepted for processing, this includes Adobe forms which have been completed by hand.
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10. Information on forms will be taken as the primary source of the notice to be published. Any instructions that are on the email body or covering letter that contradicts the notice form content will be ignored.

You are therefore advised that effective from **Monday, 18 May 2015** should you not comply with our new rules of engagement, all notice requests will be rejected by our new system.

Furthermore, the fax number **012- 748 6030** will also be **discontinued** from this date and customers will only be able to submit notice requests through the email address [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za).

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For any information, please contact the eGazette Contact Centre on 012-748 6200 or email [info.egazette@gpw.gov.za](mailto:info.egazette@gpw.gov.za)

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**LOCAL AUTHORITY NOTICES • PLAASLIKE OWERHEIDS KENNISGEWINGS****LOCAL AUTHORITY NOTICE 140 OF 2015**

RESOLUTION ON LEVYING PROPERTY RATES IN TERMS OF SECTION 14 OF THE LOCAL  
GOVERNMENT: MUNICIPAL PROPERTY RATES ACT, 2004 (ACT NO.6 OF 2004)

MARULENG LOCAL MUNICIPALITY

RESOLUTION LEVYING PROPERTY RATES FOR THE FINANCIAL YEAR 1 JULY 2015 TO 30 JUNE  
2016

Notice is hereby given in terms of section 14(1) and (2) of the Local Government: Municipal Property Rates Act, 2004 that the Council resolved by way of council resolution number CORP 129/06/2015, to levy the rates on property reflected in the schedule below with effect from 1 July 2015.

<b>Category of Property</b>	<b>Cent amount in the Rand rate determined for the relevant property category</b>
Residential property	0.0107
Business and Commercial property	0.0126
Industrial property	0.0126
Agricultural property	0.0027
Mining property	0.0126
Multiple use property	0.0107
Developers stock	0.0042
Public service infrastructure property	0.0027
Public Benefit organisations	0.0027
Government	0.0126
Aero	0.0126

**REFILWE RAMOTHWALA**  
**MUNICIPAL MANAGER**

**65 SPRINGBOK STREET, HOEDSPRUIT**  
**015 793 2409**



# **MARULENG PROPERTY RATES BY-LAW**

**To provide for by-laws to give effect to the rates policy of the municipality in terms of section 6(1) of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004), and to provide for any matters incidental thereto.**

## **PREAMBLE**

**WHEREAS** the Constitution of the Republic of South Africa, 1996, entitles municipalities to impose rates on property in their areas, subject to regulation in terms of national legislation;

**AND WHEREAS** the Constitution enjoins local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;

**AND WHEREAS** there is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfill its developmental responsibilities;

**AND WHEREAS** income derived from property rates is a critical source of revenue for municipalities to achieve their constitutional objectives, especially in areas that have been neglected in the past due to racially discriminatory laws;

**AND WHEREAS** it is essential that municipalities exercise their power to impose rates within a statutory framework that not only enhances certainty, uniformity and simplicity across the nation, but also takes into account historical imbalances and the rates burden on the poor;

**AND WHEREAS** the Constitution and other legislation confers on the Municipality the power to regulate the exercise by municipalities of their fiscal powers; and

**AND WHEREAS** the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) came into effect on 2 July 2005.

**BE IT THEREFORE ENACTED** by Maruleng Local Municipality, as follows:

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## **CHAPTER 1**

### **1. DEFINITIONS**

In these by-laws, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004, bears that meaning, and unless the context indicates otherwise –

**“business”** in relation to property, means the use of property for the activity of buying, selling or trading in commodities or services on a property and includes any office or other accommodation on the same property, the use of which is incidental to such activity, but does not include the business of agriculture, farming, or any other business consisting of the cultivation of soils, the gathering in of crops, the rearing of livestock or the propagation and harvesting of fish or other aquatic organisms;

**“category”** means the category in relation to properties for the purpose of levying different rates, and category in relation to owners of properties for the purpose of granting exemptions, rebates and reductions;

**“Constitution”** means the Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996), as amended;

**“Credit Control and Debt Collection By-laws”** means the Municipality’s promulgated Credit Control and Debt Collection By-Laws, as amended from time to time;

**“government property”** means property owned and exclusively used by an organ of state, excluding farm properties used for residential or agricultural purposes or not in use;

**“non-permitted use”** in relation to property, means any use of a property that is inconsistent with or in contravention with the permitted use of that property in which event and without condoning the non-permitted use thereof, the property shall be valued as if it were used for such non-permitted purposes only;

**“improvement”** means any building or structure on or under a property, but excludes –

- a) a structure constructed solely for the purpose of rendering the property suitable for the erection of any immovable structure thereon; and
- b) any building, structure or equipment or machinery referred to in section 46(3) of the Local Government: Municipal Property Rates Act;

**“independent school”** means a private school registered or deemed to have been registered in terms of the South African Schools Act, No. 84 of 1996 and any applicable provincial law;

**“indigent”** means any household that is legally resident in the country and reside in Maruleng Municipality’s jurisdictional area, who due to a number of economic and social factors are unable to pay municipal basic services, and is registered by the Municipality as such;

**“industrial”** in relation to property, means the use of a property for a branch of trade or manufacturing, production, assembling or processing of finished or partially finished products from raw materials or fabricated parts on such a large scale that capital and labour are significantly involved, including any office or other accommodation on the property, the use of which is incidental to the use of the factory;

**“municipal property”** means any property rateable or non-rateable, owned by the Municipality;

**“Municipality”** means Maruleng Local Municipality as defined in Notice No. 38 of 2000 published in Provincial Gazette No. 484 of 28 February 2000.



**“Municipal Finance Management Act”** means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003), as amended;

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

**“Municipal Structures Act”** means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998), as amended;

**“municipal valuer”** means the person designated as municipal valuer by the Municipality in terms of section 33 of the Municipal Property Rates Act;

**“multiple purposes”** in relation to property, means property that cannot be assigned to a single category due to the multiple use of such property in which event the property will be valued based on the apportionment of uses in accordance with the applicable category of the property in terms of this policy;

**“owner”** in relation to property means the owner as defined in section 1 of the Municipal Property Rates Act;

**“pensioner”** for purposes of this rates policy and eligibility for old age rebate, pensioner means any owner of rateable property who has reached the age of 60 years or more during the municipal financial year;

**“permitted use”** means the limited purposes for which the property may be used in terms of -

- (i) a condition of title;
- (ii) a provision of the municipality applicable Maruleng Land Use Scheme 2008 as amended from time to time;
- (iii) any legislation applicable to any specific property or properties; or
- (iv) any alleviation of any such restriction;

**“property”** means –

- (i) immovable property registered in the name of a person, including, in the case of sectional title scheme, a sectional title unit registered in the name of a person;
- (ii) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (iii) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or
- (iv) public service infrastructure;



***“residential property”*** means a suite of rooms which form a living unit that is exclusively used for human habitation purposes only, or a multiple number of such units on a property, including old-age homes, retirement villages and life right schemes. But for purposes of this rates policy, this definition excludes hostels, communes, boarding and lodging undertakings, places of instruction, hotels, guesthouses, and any vacant land irrespective of its zoning or intended usage;

***“supplementary valuation roll”*** means a valuation roll referred to in section 78 of the Municipal Property Rates Act;

***“vacant land”*** in relation to property, means –

- (a) land on which no immovable improvements have been erected; or

***“valuation roll”*** means the valuation roll as referred to in section 30 of the Municipal Property Rates Act.

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## **CHAPTER 2**

### **2. CATEGORIES**

#### ***(1) Contents of Rates Policy***

The municipality must in terms of section 3(3) of the Act, determine or provide criteria for the determination of categories of properties for the purpose of categories of owners of properties, or categories of properties, for the purpose of granting exemptions, rebates and reductions.

Categories of rateable property may be determined according to the actual use of the property, and if the property is not in use, the permitted use or zoning of the property, or the geographical area in which the property is situated.

A municipal council must annually review, and if necessary, amend its rates policy, and any amendments to a rates policy must accompany the municipality's annual budget when it is tabled in the council in terms of section 16(2) of the Municipal Finance Management Act.

#### ***(2) Categories of properties***

Categories of rateable property for purposes of granting exemptions, rebates and reduction, have been in term of Maruleng Land Use Management Scheme 2008 determined as follows:

- (a) Residential properties
- (b) Business and Commercial properties
- (c) Industrial properties
- (d) Mining
- (e) Municipal property (not rateable)
- (f) State-owned properties
- (g) Public Service Infrastructure
- (h) Agricultural

- (i) Land Reform Properties
- (j) Institute
- (k) Multiple use properties
- (l) Aerodrome
- (m) State Trust land & Communal Land
- (n) Rail Transnet
- (o) Private Open Space
- (p) Protected Areas

***(3) Exemption of owners of properties***

A municipality may in terms of the criteria as set out in its rates policy-(refer to pg 6 of Rates Policy)

- a) exempt a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate levied on their property; or
- b) grant to a specific category of owners of properties, or the owners of a specific category of properties, a rebate on or a reduction in the rates payable in respect of their properties.

***(4) Categories of owners of properties***

Maruleng Municipality has determined in its rates policy, the following categories of owners of property :( refer to pg 10 of Rates Policy)

- a) Indigents;
- b) Pensioners, physically and mentally disabled;
- c) Owners temporarily without income;
- d) Owners of residential properties;
- e) Land Reform beneficiaries;
- f) Sporting Bodies;
- g) Public Benefit Organisations.

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## **CHAPTER 3**

### **3. LIABILITY FOR RATES**

1. The levying of rates on property will be effected in terms of the Municipality's Rates Policy as amended from time to time.
2. The Municipality will, as part of each annual operating budget process, determine a rate in the rand to be levied on the market value of the property in every category of properties.
3. Rates will be recovered monthly.
4. If an amount due for rates on a property is unpaid by the owner of the property, the municipality may recover the amount from the tenant, occupier of the property or, the agent of the owner.
5. Where the rates levied on a property are based on a supplementary valuation made in terms of section 78(1) of the Municipal Property Rates Act, 2004 such

rate will be payable from the date contemplated in section 78(4) of the Municipal Property Rates Act, 2004.

6. Recovery of rates due will be in accordance with the Municipality's Credit Control and Debt Collection policy read together with the Credit Control and Debt Collection by-laws.

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## **CHAPTER 4**

### **4. GENERAL VALUATION**

1. The municipality will undertake a general valuation of all rateable properties in its area of jurisdiction.
2. The municipality will undertake supplementary valuations on an ongoing basis and prepare a supplementary valuation roll twice during each financial year, in terms of section 78 of Municipal Property Rates Act (Act 6 of 2004)
3. The municipality will in accordance with section 79 of the Municipal Property Rates Act, make amendments regularly to the particulars on the valuation roll, only the electronic copy of the valuation roll is updated to incorporate such amendments, except those changes to the roll in circumstances where section 78 applies, which may only be effected through a supplementary valuation in accordance with the section.

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## **CHAPTER 5**

### **5. NAME AND COMMENCEMENT DATE**

1. This By-Law will be known as **Maruleng Municipality: Property Rates By-Law.**
2. This Property Rates By-Law will come into effect on **1 July 2015.**

**APPROVED BY:**

**REFILWE RAMOTHWALA**  
**MUNICIPAL MANAGER**

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