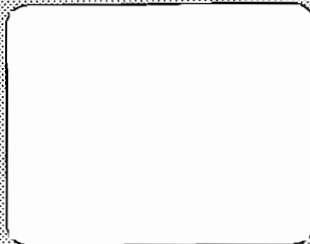


NORTHERN CAPE PROVINCE

PROFENSI YA KAPA-BOKONE

NOORD-KAAP PROVINSIE



IPHONDO LOMNTLA KOLONI

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GENERAL NOTICES

NOTICE 79 OF 2009

UBUNTU MUNICIPALITY

PUBLIC NOTICE CALLING FOR INSPECTION OF RATES BYLAW

Notice is hereby given in terms of the Local Government Municipal Property Rates Act, Act 6 of 2004 that the Council approved a Rates Bylaw. This Bylaw is open for public comments or objections at the Municipal Offices (Victoria West, Richmond & Loxton) from 05 June 2009 to 19 June 2009 during normal office hours (Monday to Friday, 07H30 to 16H15)

Any comments or objections must be sending in writing to the Municipal Office in Victoria West, for the attention of the Municipal Manager.

For more information contact Mr. Jacobs of this office at 053 6210 026 (ext. 202).

MF FILLIS
MUNICIPAL MANAGER
78 Church Street
Private Bag X329
Victoria West
7070

KENNISGEWING 79 VAN 2009

UBUNTU MUNISIPALITEIT

PUBLIEKE UITNODIGING VIR INSPEKSIE VAN EIENDOMSBELASTING BYWET

Hiermee word kennis gegee dat die Raad in terme van die Munisipale Eiendoms Wet, Wet 6 van 2004 'n Eiendomsbelasting Bywet goedgekeur het. Hierdie Bywet lê ter insae vir publieke besware of kommentaar by die Munisipale Kantore te Victoria-Wes, Richmond en Loxton vanaf 05 Junie 2009 tot 19 Junie 2009 gedurende normale kantoor ure. (Maandae-Vrydae vanaf 07H30 tot 16H15)

Besware of kommentaar teen die Bywet moet skriftelik by die Hoofkantoor te Victoria-Wes ingehandig word, vir die aandag van die Munisipale Bestuurder.

Vir meer inligting kontak Mnr. Hendri Jacobs van hierdie kantoor by 053 6210 026 (bylyn 202).

MF FILLIS
MUNISIPALE BESTUURDER
Kerkstraat 78
Privaatsak X329
Victoria-Wes
7070

**NOTICE 80 OF 2009
UMSOBOMVU MUNICIPALITY****PUBLIC NOTICE: ENACTMENT OF RATES BY-LAW**

Members of the public are herewith notified in terms of Chapter 4 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) that the municipality has in terms of Section 13 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) and Section 6 of the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) approved a Rates By-Law.

Members of the public are also herewith notified in terms of Section 13(b) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) that the Rates By-Law will take effect on 1 July 2009.

A.C. MPELA
MUNICIPAL MANAGER
Municipal Offices
21 A Church Street
Colesberg
9795

Notice No. 20/2009.
Date: 2 June 2009

**KENNISGEWING 80 VAN 2009
UMSOBOMVU MUNISIPALITEIT****KENNISGEWING: UITVAARDIGING VAN VERORDENING OP MUNISIPALE BELASTINGS**

Lede van die publiek word hiermee in terme van Hoofstuk 4 van die Plaaslike Regering: Munisipale Sisteeme Wet, 2000 (Wet 32 van 2000) in kennis gestel dat die munisipaliteit in terme van Artikel 13 van die Plaaslike Regering: Munisipale Sisteeme Wet, 2000 (Wet 32 van 2000) en Artikel 6 van die Plaaslike Regering: Wet op Munisipale Belasting, 2004 (Wet 6 van 2004) 'n Belasting Verordening goedgekeur het.

Lede van die publiek word hiermee in terme van Artikel 13(b) van die Plaaslike Regering: Munisipale Sisteeme Wet, 2000 (Wet 32 van 2000) kennis gestel dat die Verordening op Munisipale Belasting op 1 Julie 2009 in werking tree.

A.C. MPELA
MUNISIPAL BESTUURDER
Munisipale Kantore
Kerkstraat 21 A
Colesberg

Kennisgewing Nr. 20/2009.
Datum: 2 Junie 2009

9795

By-law No. 21, 2009

PROPERTY RATES BY-LAW, 2009

BY-LAW

To provide for the implementation of the Property Rates in the Umsobomvu Municipality, and for matters connected therewith.

BE IT ENACTED by the Umsobomvu Municipality, as follows:-

1. LEGISLATIVE CONTEXT.

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

2. DEFINITIONS.

“**Act**”, means the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004);

“**agent**”, in relation to the owner of a 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;

“agriculture purpose”, in relation to the use of a property, excludes the use of a property for the use of eco-tourism or for trading in or hunting of game;

“annually”, means once every financial year;

“appeal board”, means a valuation board established in terms of section 56 of the Act;

“category-

(a) in relation to property, means a category of properties determined in terms of section 8 of the Act;

(b) in relation to owners of properties, means a category of owners determined in terms of section 15(2) of the Act;

“category of properties”, means a category of properties determined according to the zoning, use of the property, permitted use of the property, or the geographical area in which the property is situated;

“Council” means the highest legislative body of Umsobomvu Municipality as referred to in section 157(1) of the Constitution and section 18(3) of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998);

“date of valuation”, for the purposes of a general valuation, means the date to be determined by the municipality, which date may not be more than 12 months before the start of the financial year in which the valuation roll is to be implemented;

“district municipality” means a municipality that has executive and legislative authority in an area that includes more than one municipality, and is described in section 155(1) of the Constitution as a category C municipality;

“economic service”, means services for which the tariffs are fixed to recover the full cost of the service, for example refuse and sewerage services;

“effective date”-

(a) in relation to a valuation roll, means the date on which the valuation takes effect, in terms of section 32(1) of the Act, or

(b) in relation to a supplementary roll, means the date on which a supplementary roll takes effect and in terms of section 78(b) of the Act;

“exemption”, in relation to the payment of a rate, means an exemption from the payment of rates, granted by a municipality in terms of section 15 of the Act;

“financial year”, means the period starting from 1 July in a year to 30 June the next year;

“land reform beneficiary” in relation to a property, means a person who-

- (a) acquired the property through-
 - (i) the Provision of Land and Assistance Act, 1993(Act 126 of 1993);
 - (ii) the Restitution of Land Rights Act, 1994(Act 22 of 1994);
- (b) holds the property subject to the Communal Property Associations Act, 1996(Act 28 of 1996); or
- (c) holds or acquires the property in terms of such other land tenure reform legislation as may be pursuant to section 25(6) and (7) of the Constitution be enacted after this Act has taken effect;

“land tenure right”, means an older right or a new order right as defined in section1of the Communal Land Rights Act, 2004;

“local community”, in relation to a municipality-

- (a) means that body of persons comprising-
 - (i) the residents of a municipality;
 - (ii) the ratepayers of the municipality;
 - (iii) any civic organizations and non-governmental, private sector or labour organizations or bodies which are involved in local affairs within the municipality; and
 - (iv) visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality;
- (b) includes more specifically, the poor and other disadvantaged sections of such bodies of persons;

“local municipality”, means a municipality that shares municipal executive and legislative authority in it's area with a district municipality within whose area it falls, and which is described in section 155(1) of the Constitution as a category B municipality;

“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;

“MEC” for local government, means a member of the Executive Council of a province who is responsible for local government in that province;

“multiple purposes”, in relation to a property, means the use of a property for more than one purpose;

“Municipal Manager”, means a person appointed in terms of section 82 of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998);

“municipality” means the Umsobomvu Municipality;

“Municipal Finance Management Act” means the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003);

“municipal valuer” or **“valuer of a municipality”**, means a person designated as a municipal valuer in terms of section 33(1) of the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004);

“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) a property which was incorrectly omitted from the valuation roll and for that reason was not rated before that date; and
- (b) a property identified by the Minister by notice in the Gazette where phasing-in of a rate is not justified;

“ occupier”, in relation to a property, means a person in actual occupation of a property, whether or not that person has the right to occupy the property;

“owner”-

- (a) in relation to a property, means a person in whose name ownership of the property is registered;
- (b) in relation to a right, means a person in whose name the right is registered;
- (c) in relation to a land tenure right, means a person in whose name the right is registered, or to whom it was granted in terms of legislation; or
- (d) in relation to public service infrastructure, means an organ of state which owns or controls that public service infrastructure as envisaged in the definition of “publicly controlled”; provided that a person mentioned below may for the use of this Act be regarded by a municipality as the owner of the 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 property in a deceased estate
 - (iii) a trustee or liquidator, in the case of 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 judicial management;

- (vi) a person in whose name a usufruct or 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 property that is registered in the name of a municipality and is leased by it; or
- (viii) a buyer, 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;

“permitted use”, in relation to a property, means the limited purposes for which the property may be used in terms of-

- (a) any restrictions imposed by-
 - (i) a condition of title;
 - (ii) a provision of a town planning or land use scheme; or
 - (iii) any legislation applicable to any specific property or properties; or
- (b) any alleviation of such restrictions;

“property”, means-

- (a) immoveable 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 immoveable 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 on terms of legislation ; or
- (d) public service infrastructure;

“property register”, means a register of properties referred to in section 23 of the Act;

“protected area”, refers to nature reserves, botanical gardens or national parks provided that the specific area/s is declared as a “Protected area” referred to in section 10 of the Protected Areas Act, 2003 (Act 57 of 2003);

“Protected Areas Act” means the National Environmental Management: Protected Areas Act, 2003 (Act 57 of 2003);

“publicly controlled”, means owned by or otherwise under the control of an organ of state including-

- (a) a public entity listed in the Public Finance Management Act, 1999 (Act 1 of 1999);
- (b) a municipality;
- (c) a municipal entity as defined in the Municipal Systems Act;

“public service infrastructure”, means publicly controlled infrastructure of the following kinds:

- (a) national, provincial or other public road on which goods, services or labour move across a municipal boundary;
- (b) water or sewer pipes, ducts or conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewerage 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 railway system;
- (f) communication towers masts, exchanges or lines forming part of a communication system serving the public;
- (g) runways or aprons at national or provincial airports;
- (h) breakwater, sea walls, channels, basin, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights power, sewage or similar service of ports, or navigational aids comprising light houses, radio navigational aids, buoys, or other device or system used to assist the safe and efficient navigation of vessels;
- (i) any other publicly controlled infrastructure as may be prescribed; or
- (j) rights of way easements or servitudes in connection with infrastructure mention in paragraphs (a) to (i);

“rate”, means a municipal rate on property envisaged in section 229(1)(a) of the Constitution;

“rateable property”, means property on which a municipality may levy a rate, excluding property fully excluded from levying of rates;

“rebate”, in relation to a rate payable on a property, means discount granted in terms of the rate payable on the property;

“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;

“residential property”, means a property included on a valuation roll in terms of section 48(2)(b) of the Act as a residential property;

“sectional titles unit”, means a unit defined in section 1 of the Sectional Titles Act, 1986 (Act 95 of 1986);

“specified public health benefit”, means an activity listed as welfare and humanitarian, health care and education and development in Part 1 of the Ninth Schedule of the Income Tax Act;

“state trust land”, means land owned by the state in trust for persons communally inhabiting the land in terms of a traditional system of land tenure, land owned by the state over which land tenure rights were granted or land owned by the state which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act 22 of 1994);

“ trading service”, means a service for which the tariffs are fixed to yield a trading profit, for example electricity and water services;

all other terms are used within the context of the definitions contained in the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004).

3. **BY-LAW PRINCIPLES.**

- 3.1 Rates are levied in accordance with the Act as an amount in the Rand based on the market value of all rateable property contained in the municipality's valuation roll and supplementary valuation roll.
- 3.2 As allowed for in the Act, the municipality has chosen to differentiate between various categories of property and categories of owners of property. Some categories of property and categories of owners are granted relief from rates. The municipality however does not grant relief in respect of payments for rates to any category of owners or properties, or to owners of properties on an individual basis, other than by way of an exemption, rebate or reduction provided for in this By-Law.
- 3.3 There would be no phasing in of rates based on the new valuation roll, except as prescribed by legislation.
- 3.4 The rates By-Law for the municipality is based on the following principles:
 - (a) Equity: The municipality will treat all ratepayers with similar properties the same.
 - (b) Affordability: The ability of a person to pay rates will be taken into account by the municipality. In dealing with the poor/indigent ratepayers the municipality will provide relief measures through exemptions, reductions or rebates.
 - (c) Sustainability: Rating of property will be implemented in a way that:
 - (i) it supports sustainable local government by providing stable and buoyant revenue source within the discretionary control of the municipality; and
 - (ii) supports local social economic development

(d) Cost efficiency.

- 3.5 Rates will be based on the value of all rateable property and the amount required by the municipality to balance the operating budget after taking into account profits generated on trading (water, electricity) and economic (refuse removal, sewerage removal) services and the amounts required to finance exemptions, rebates, reductions and phasing-in of rates as approved by the municipality from time to time.

4. SCOPE OF THE BY-LAW .

This By-Law guides the annual setting (or revision) of property rates. It does not make specific property rates proposals. Details pertaining to the applications of the various property rates are published in the Municipal Budget and the municipality's schedule of tariffs, which must be read in conjunction with this policy. This policy must also be read with the Tariff Policy of the municipality.

5. APPLICATION OF THE BY-LAW

In imposing the rate in the Rand for each annual operating budget component, the municipality shall grant exemptions, rebates and reductions to the categories of properties and categories of owners as allowed for in this policy document.

6. CLASSIFICATION OF SERVICES AND EXPENDITURE.

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

- (a) Trading services.
 - (i) Water
 - (ii) Electricity
- (b) Economic services.
 - (i) Refuse removal.
 - (ii) Sewerage disposal.
- (c) Community services.
 - (i) Air pollution
 - (ii) Fire fighting services
 - (iii) Local tourism
 - (iv) Municipal planning
 - (v) Municipal public works, only in respect of the needs of municipalities in the discharge of their responsibilities and to administer functions specially assigned to them under the Constitution or any other law.
 - (vi) Storm-water management system in built-up areas.
 - (vii) Trading regulations
 - (viii) Fixed billboards and the display of advertisements in public places
 - (ix) Cemeteries
 - (x) Control of public nuisances
 - (xi) Control of undertakings that sell liquor to the public

- (xii) Township development
- (xiii) Facilities for accommodation, care and burial of animals
- (xiv) Fencing and fences
- (xv) Licensing of dogs
- (xvi) Licensing and control of undertakings that sell food to the public
- (xvii) Local amenities
- (xviii) Local sport facilities
- (xix) Municipal parks and recreation
- (xx) Municipal roads
- (xxi) Noise pollution
- (xxii) Pounds
- (xxiii) Public places
- (xxiv) Street trading/street lighting
- (xxv) Traffic and parking
- (xxvi) Building control
- (xxvii) Licensing of motor vehicles and transport permits
- (xxviii) Nature reserves
- (xxix) Forestry
- (d) Subsidised services.
 - (i) Health and ambulance.
 - (ii) Libraries and museums.
 - (iii) Proclaimed roads.

6.2 Trading and economic services must be ring-fenced and financed from service charges while community and subsidised services will be financed from profits on trading and economic services, regulatory fees, rates and rates related income.

6.3 Expenditure will be classified in the following categories:

- (a) Salaries, wages and allowances
- (b) Bulk purchases
- (c) General expenditure
- (d) Repairs and maintenance
- (e) Capital charges (interest and redemption)/depreciation
- (f) Contribution to fixed assets
- (g) Contribution to funds
 - (i) bad debts.
 - (ii) working capital; and
 - (iii) statutory funds.
- (h) Contribution to reserves.
- (i) Gross expenditure.
- (j) Less charge-out.
- (k) Net expenditure.
- (l) Income.
- (m) Surplus/Deficit

6.4 Cost centers will be created to which the costs associated with providing

the service can be allocated-

- (a) by Department;
- (b) by Section/service; and
- (c) by Division/service.

- 6.5 The subjective classification of expenditure each with a unique vote will be applied to all cost centers.

7. CATEGORIES OF RATEABLE PROPERTIES.

- 7.1 Criteria for determining categories of properties for the purpose of levying different rates and for the purpose of granting exemptions will be according to the-
- (a) use of the property;
 - (b) permitted use of the property or
 - (c) geographical area in which the property is situated
- 7.2 In terms of section 3 (3) (c) of the Act, the municipality may levy different rates for the different categories of rateable properties as set out below. The categories include the following:-
- residential properties;
 - business and commercial properties;
 - industrial properties;
 - public service infrastructure;
 - farm properties used for-
agricultural purposes;
business and commercial purposes;
residential purposes;
industrial purposes;
 - small holdings used for-
agricultural purposes;
business and commercial purposes;
residential purposes;
industrial purposes;
 - municipal owned residential properties;
 - non – residential municipal properties;
 - multiple use properties;
 - properties acquired through provision of the Communal Land Rights Act, 1993 (Act 126 of 1993) or the restitution of land rights or which is subjected to the Communal Property Associations Act, 2006;
 - properties on which monuments are proclaimed;
 - properties owned by public benefit organisations and used for any specific public benefit activities;
 - protected areas;
 - private schools;
 - public schools;

- mining properties (excluding mineral rights);
- registered residential businesses;
- unregistered residential businesses;
- sports fields;
- vacant land.

8. CATEGORIES OF OWNERS.

Criteria for determining categories of owners of properties, for the purpose of granting exemptions, rebates and reductions will be according to the

- (a) indigent status of the owner of a property;
- (b) sources of income of the owner of a property;
- (c) owners of property situated within an area affected by
 - (i) a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or
 - (ii) any other serious adverse social or economic conditions;
- (d) owners of residential properties with a market value below a determined threshold; or
- (e) owners of agricultural properties who are *bona fide* farmers

9. PROPERTIES USED FOR MULTIPLE PURPOSES.

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

- (a) a purpose corresponding with the permitted use of the property, if the permitted use of the property is regulated;
- (b) a purpose corresponding with the dominant use of the property; or
- (c) by apportioning the market value of a property to the different purposes for which the property is used; and
- (d) applying the relevant cent amount in the Rand to the corresponding apportioned market value.

10. DIFFERENTIAL RATING.

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

- (a) The nature of the property including its sensitivity to rating e.g. agricultural properties used for agricultural purposes.
- (b) The promotion of social and economic development of the municipality.

10.2 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

10.3 by way of reductions and rebates.

11. EXEMPTIONS.

11.1 The following categories of property are exempted from rates:

- (a) Municipal properties (Municipal properties are exempted from paying rates as it will increase the rates burden or service charges to property owners or consumers.)
- (b) Residential properties with a market value of less than R 15 000 are exempted from paying rates. This is an important part of the Council's indigent policy and is aimed primarily at alleviating poverty.
- (c) Cemeteries and crematoriums
Registered in the names of private persons and operated not for gain.
- (d) Public Service Infrastructure
Is exempted from paying rates as they provide essential services to the community.
- (e) Public Benefit Organisations

The following Public Benefit Organisations may apply for the exemption of property rates subject to producing a 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):

- (i) Health care institutions
Rateable properties registered in the name of an institution or organization which has as its exclusive objective health care or counseling for terminally ill persons or persons with a severe physical or mental disability and persons affected by HIV/AIDS, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality.
- (ii) Welfare institutions
Properties used exclusively as an orphanage, non-profit retirement villages, old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality.
- (iii) Educational institutions
Property belonging to educational institutions declared or registered by law.
- (iv) Independent schools
Property used by registered independent schools for educational purposes only.
- (v) Charitable institutions
Property belonging to not-for-gain institutions or organisations that perform charitable work.
- (vi) Sporting bodies
Property used by an organisation whose sole purpose is to use the property for sporting purposes on a non-professional basis.
- (vii) Cultural institutions
Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989.
- (viii) Museums, libraries, art galleries and botanical gardens Registered in the name of private persons, open to the public and not operated for gain.
- (ix) Youth development organisations
Property owned and/or used by organisations for the provision of youth leadership or development programmes.
- (x) Animal welfare

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

- (f) Property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office bearer of that community who officiates at services at that place of worship.
- (g) any other property designated in terms of Section 17 of the Local Government: Property Rates Act, 2004 (Act 6 of 2004) as impermissible rates.

11.2 Exemptions will be subject to the following conditions:

- (a) all applications must be addressed in writing to the municipality;
- (b) a SARS tax exemption certificate must be attached to all applications;
- (c) the Municipal Manager or his/her nominee must approve all applications;
- (d) 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
- (e) the municipality retains the right to refuse exemptions if the details supplied in the application form were incomplete, incorrect or false.

12. REDUCTIONS.

12.1 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);
or
- (b) any other serious adverse social or economic conditions.

12.2 The reduction will be in relation to the certificate issued for this purpose by the Municipal Valuer.

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

13. REBATES.

13.1 Categories of property

- (a) Business, commercial and industrial properties
 - (i) The municipality may grant rebates to rateable enterprises that promote local, social and economic development in its area of jurisdiction, based on its Local, Social and Economic Development Policy. The following criteria will apply:
 - (a) job creation in the municipal area;
 - (b) social upliftment of the local community; and
 - (c) creation of infrastructure for the benefit of the community.
 - (ii) Rebates will be granted on application subject to:
 - (a) a business plan issued by the directors of the company indicating how the local, social and economic development objectives of the municipality are going to be met;
 - (b) a continuation plan issued by the directors and certified by auditors of the company stating that the objectives have been met in the first year after establishment and how the company plan to continue

- to meet the objectives;
 - (c) an assessment by the municipal manager or his/her nominee indicating that the company qualifies; and
 - (d) a municipal resolution.
- (b) State properties.
Receive a rebate provided for in the annual budget.
- (c) Residential properties.
The municipality grants a rebate provided for in the annual budget, which applies to improved residential property that is:
 - (i) used predominantly for residential purposes, with not more than two dwelling units per property,
 - (ii) registered in terms of the Sectional Title Act,
 - (iii) owned by a share-block company,
 - (iv) a rateable residence on property used for or related to educational purposes,
- (d) Agricultural property rebate.
 - (i) Agricultural properties will be granted a rebate subject to the owner providing the municipality with certain information in an affidavit by 30 June each year.
 - (ii) Qualifying requirements are that the owner should be Taxed by SARS as a farmer and that a certificate from SARS should be submitted that he/ she is in good standing with SARS regarding tax matters, or
 - (iii) where the owner is not taxed as farmer, proof is required that income from farming activities exceeds 40% of the household income.
 - (iv) The following rebates will apply:
 - (a) The extent of municipal services provided to agricultural properties
 - (i) 10% rebate, if there are no municipal roads next to the property.
 - (ii) 10% rebate, if there is no municipal sewerage to the property.
 - (iii) 10% rebate, if there is no municipal electricity to the property.
 - (iv) 20% rebate, if water is not supplied by the Municipality.
 - (v) 10% rebate, if there is no refuse removal that is provided by the municipality.
 - (b) The contribution of agriculture to the local economy.
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.
 - (c) The following rebates be granted to the extent to which agriculture assists in meeting service delivery and development obligations of the municipality and contribution to the social and economic welfare of farm workers:
 - (i) 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.

- (ii) 5% rebate, if such residential properties are provided with potable water.
- (iii) 5% rebate, if the farmer for the farm workers electrifies such residential properties.
- (iv) 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,
- (v) 5% rebate, if the farmer, subject to the farmer submitting a report to the municipality and upon approval of the Municipal Manager, makes a significant contribution to the social and economic welfare of farm workers and their families in terms of education, health and personal development.
- (e) Conservation Land
No rebates are granted to privately owned properties whether designated or used for conservation purposes.
- (f) Historical or heritage properties
No rebates are granted other than residential rebates if appropriate.

13.2 **Categories of owners**

- (a) Retired and Disabled Persons Rate Rebate
 - (i) Retired and Disabled Persons qualify for special rebates according to monthly household income. To qualify for the rebate a property owner must:
 - (a) occupy the property as his/her normal residence;
 - (b) be at least 60 years of age or in receipt of a disability pension from the Department of Welfare and Population Development;
 - (c) be in receipt of a total monthly income from all sources (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.
 - (ii) Property owners must apply on a prescribed application form for a rebate as determined by the municipality.
 - (iii) 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.
 - (iv) 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.
 - (v) The municipality retains the right to refuse rebates if the details supplied in the application form were incomplete, incorrect or false.

13.3 **Properties with a market value below a prescribed valuation level.**

These properties may instead of a rate determined on the market value, be a uniform fixed amount per property.

14. **COST TO THE MUNICIPALITY DUE TO EXEMPTION, REDUCTIONS, REBATES, EXCLUSIONS, PHASING IN AND THE BENEFIT THEREOF TO THE LOCAL COMMUNITY.**

14.1 During the budget process the accounting officer must inform the Council of all costs associated with suggested exemptions, rebates, reductions and phasing in of rates. The report of the accounting officer should display the costs in the following categories:

(i) Exemptions:

- Municipal properties .
- Residential properties.
- Cemeteries and crematoriums.
- Public service infrastructure .
- Public benefit organisations

(ii) Reductions:

- Properties affected by disaster.
- Properties affected by serious adverse.
- social or economic conditions.

(iii) Rebates:

- Enterprises that promote local, social and economic development .
- State properties .
- Residential properties .
- Retired and disabled persons .

(iv) Phasing in:

- Newly rateable property.
- Land reform beneficiaries .

(v) Exclusions:

- Public service infrastructure .
- Protected areas .
- Land reform beneficiary
- Residential property (mandated R 15 000 exemption)
- Public places of worship .

14.2 The benefit to the community of granting relief measures will be:

- (i) the promotion of local economic development including attracting business investment, for example small business establishment;
- (ii) creation of employment for municipal residents;
- (iii) promotion of service delivery, for example by farmers;
- (iv) poverty alleviation to the indigents;

- (v) social development and moral development, for example, by religious institutions, sports institutions, schools and other non governmental organisations which promote health and other benefit to the community; and
- (vi) Improved local economic growth.

15. RATES INCREASES.

- 15.1 The municipality will consider increasing rates annually during the budget process in terms of the guidelines issued by National Treasury from time to time.
- 15.2 Rate increases will be used to finance the increase in operating costs of community and subsidised services.
- 15.3 Relating to community and subsidised services the following annual adjustments will be made:
 - (i) All salary and wage increases as agreed at the South African Local Government Bargaining Council
 - (ii) An inflation adjustment for general expenditure, repairs and maintenance and contributions to statutory funds, and
 - (iii) Additional depreciation costs or interest and redemption on loans associated with the assets created during the previous financial year.
- 15.4 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.
- 15.5 Affordability of rates to ratepayers.
- 15.6 All increases in property rates will be communicated to the local community in terms of the municipality's policy on community participation.

16. NOTIFICATION OF RATES.

- 16.1 The municipality 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.
- 16.2 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 purpose.

17. PAYMENT OF RATES.

- 17.1 Ratepayers may choose between paying rates annually in one installment 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.
- 17.2 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.

- 17.3 Interest on arrears rates, whether payable on or before 30 September or in equal monthly instalments, shall be calculated in accordance with the provisions of the credit control, debt collection and indigent policy of the municipality.
- 17.4 Arrears rates shall be recovered from tenants, occupiers and agents of the owner, in terms of section 28 and 29 of the Act.
- 17.5 Where the rates levied on a particular property have been incorrectly determined, whether because of an error or omission on the part of the municipality or false information provided by the property owner concerned or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll.
- 17.6 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.

18. REGULAR REVIEW PROCESSES.

The Rates Policy will be reviewed on an annual basis to ensure that it complies with the Municipality's strategic objectives and with legislation.

19. PHASING IN OF RATES

- 19.1 The rate levied on new rateable property owned and used by organisations conducting specific public benefit activities and registered in terms of the Income Tax Act for those activities, shall be phased in over a period of four years.

The phasing-in discount on properties mentioned in 19.1 shall be as follows:

- First year: 100% of the rate for that year otherwise applicable to the property;
- Second year: 75% of the rate for that year otherwise applicable to the property;
- Third year: 50% of the rate for that year otherwise applicable to the property;
- Fourth year: 25% of the rate for that year otherwise applicable to the property;
- Fifth year: Full Charge

- 19.2 The rate levied on all other newly rateable property shall be as follows:

- First year: 75% of the rate for that year otherwise applicable to the property;
- Second year: 50% of the rate for that year otherwise applicable to the property;

- Third year: 25% of the rate for that year otherwise applicable to the property;
- Fourth year: Full charge.

19.3 The rates levied on newly rateable property belonging to a land reform beneficiary or his/her heirs, shall be phased in over a period of three financial years, which three financial years shall commence after the exclusion period of ten years following the date on which the title was registered in the name of the beneficiary or his/her heirs at the Registrar of Deeds, has lapsed.

- First year: 75% of the rate for that year otherwise applicable to the property;
- Second year: 50% of the rate for that year otherwise applicable to the property;
- Third year: 25% of the rate for that year otherwise applicable to the property;
- Fourth year: 100% of the rate for that year otherwise applicable to the property.

20. LIABILITY FOR AND RECOVERY OF RATES

20.1 The owner of a property shall be liable for the payment of the rates levied on the property.

20.2 Joint owners of a property shall be jointly and severally be liable for the payment of rates levied on the property.

20.3 In the case where an agriculture property is owned by more than one owner in undivided shares and these undivided shares were allocated before the commencement of the date of the Subdivision of Agriculture Land Act, 1970 (Act 70 of 1970), the municipality shall hold any joint owners liable for all rates levied in respect of the agriculture property concerned or hold any joint owners only liable for that portion of rates levied on the property that represents joint owner's undivided share in the property.

20.4 Rates levied on properties in sectional title schemes, shall be payable by the owner of each unit;

20.5 Rates levied on property in sectional title schemes, where the Body Corporate is the owner of a specific section title unit, shall be payable by the Body Corporate.

21. RECOVERY OF RATES IN ARREARS

21.1 Tenants and occupiers

21.1.1 If the owner of a property does not pay the full amount due for rates levied on a property by the due date shown on the account, the municipality shall recover the amount in full or partially, from the tenant or occupier of the property, after a written notice is served on the tenant or occupier.

21.1.2 The amount to be recovered in terms of paragraph 21.1.1 above is limited to the amount of the rent or other money due and payable, but not yet paid, by the tenant or occupier to the owner of the property.

21.1.3 Any amount recovered from the tenant or occupier of the property must be set off by the tenant or occupier against any money owned by the tenant or occupier to the owner.

- 21.1.4 The tenant or occupier of a property must, on request by the municipality, furnish the municipality with a written statement specifying all payments to be made by the tenant or occupier to the owner of the property for rent or other money payable on the property during a period determined by the municipality.

21.2 **Agents**

- 21.2.1 If the amount due for rates levied on a property is not paid by the owner by the due date shown on the account, the municipality shall recover the amount in full or partially, from the agent of the owner of the property, after a written notice is served on the agent.

- 21.2.2 The amount to be recovered in terms of paragraph 21.2.1 above is limited to the amount of the rent or other money due and payable, but not yet paid, by the agent on behalf of the owner of the property less any commission due to the agent.

- 21.2.3 The agent must, on request by the municipality, furnish the municipality with a written statement specifying all payments for recent on the property and any other money received by the agent on behalf of the owner during a period determined by the municipality.

21.3 **Credit Control and Collection**

- 21.3.1 Where applicable, credit control and debt collection will be applied, in accordance with the approved Customer Care, Credit Control and Revenue Management Policy of the Council, for any outstanding amounts.

21.4 **Interim Valuation Debits**

In the event that a property has been transferred to a new owner and an Interim Valuation took place, the immediate predecessor in title, as well as the new owner, will be jointly and severally be held responsible for settling the interim account.

21.5 **Ownership**

Properties, which vest in the municipality during developments, i.e. open spaces and roads should be transferred at the cost of the developer to the municipality. Until such time, rates levied will be for the account of the developer.

21.6 **Rates Clearance Certificates**

Rates Clearance Certificates will be valid until 30 June in each financial year.

21.7 **Rebate for Indigent debtors**

The rebate is as determined by the municipality's policy on indigent debtors as provided for in the Customer Care, Credit Control and Revenue Management policy..

21.8 **Liability of directors and members for assessment rates**

Where a company, closed corporation, trust or a body corporate in terms of the Sectional Titles Act, 1986 (Act 95 of 1986) as amended is responsible for the payment of any arrear amounts to the municipality, the liability for such entry shall be extended to the directors or members thereof jointly as the case may be.

22. **REGISTER OF PROPERTIES**

The accounting officer must ensure that a register of properties is drawn up and maintained as contemplated in section 23(3) of the Act.

23. **SHORT TITLE AND COMMENCEMENT**

This By-law may be cited as the Umsobomvu Municipality Property Rates By-law, 2009, and commences on 1 July 2009.

NOTICE 81 OF 2009
UMSOBOMVU MUNICIPALITY**PUBLIC NOTICE: FIXING OF A RATE ON PROPERTIES**

Members of the public are herewith notified in terms of Section 14(2) of the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) that the municipal Council has passed the following resolution on the levying of rates tariffs on property in the jurisdiction of Umsobomvu municipality.

"17/05/2009 Approval of the 2009/10 Budget

The Council Resolves

That the tariffs for water, electricity, sanitation, refuse removal, property tax and other municipal services are approved.

Rates

State owned sites: 0,014c per Rand on the value of all immovable properties.
Private owned sites: 0,01c per Rand on the value of all immovable properties.
Business sites: 0,011c per Rand on the value of all immovable properties."

Members of the public are also herewith notified in terms of Chapter 4 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) that the resolution of Council is available for public inspection at the head office, all satellite offices as well as at the municipal libraries.

A.C. MPELA
MUNICIPAL MANAGER
Municipal Offices
21 A Church Street
Colesberg
9795

Notice No. 24/2009.
Date: 2 June 2009

**KENNISGEWING 81 VAN 2009
UMSOBOMVU MUNISIPALITEIT**

KENNISGEWING: VASSTELLING VAN BELASTINGTARIEF OP EIENDOM

Lede van die publiek word hiermee in terme van terme van Artikel 14(2) van die Plaaslike Regering: Wet op Munisipale Belasting, 2004 (Wet 6 van 2004) in kennis gestel dat die Raad die volgende besluit geneem het ten opsigte van die hef van belastingstariewe in die munisipale regsbebid.

"17/05/2009 Goedkeuring van die 2009/10 Begroting

Die Raad Besluit

Dat die tariewe vir water, elektrisiteit, sanitasie vullisverwydering en eiendomsbelasting en ander munisipale diensteis goedgekeur.

Belasting

Staatspersele: 0,014c per Rand op die waarde van alle onroerende eiendom.

Privaatpersele: 0,01c per Rand op die waarde van alle onroerende eiendom.

Besigheidspersele: 0,011c per Rand op die waarde van alle onroerende eiendom."

Lede van die publiek word hiermee in terme van Hoofstuk 4 van die Plaaslike Regering: Munisipale Sisteem Wet, 2000 (Wet 32 van 2000) in kennis gestel dat die Raadsbesluit vir die hef van belasting ter insae lê by die munisipale hoofkantoor, alle satelietkantore en die munisipale biblioteke.

A.C. MPELA
MUNISIPAL BESTUURDER
Munisipale Kantore
Kerkstraat 21 A
Colesberg
9795

Kennisgewing Nr. 24/2009.
Datum: 2 Junie 2009

**NOTICE 82 OF 2009
UMSOBOMVU MUNICIPALITY****PUBLIC NOTICE: ENACTMENT OF CUSTOMER CARE, CREDIT CONTROL AND
REVENUE MANAGEMENT BY-LAW.**

Members of the public are herewith notified in terms of Chapter 4 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) that the municipality has in terms of Section 13 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) approved a Customer Care, Credit Control and Revenue Management By-Law.

Members of the public are also herewith notified in terms of Section 13(b) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) that the Customer Care, Credit Control and Revenue Management By-Law takes effect on the date of publication thereof in the Provincial Gazette.

A.C. MPELA

Notice No. 21/2009.

MUNICIPAL MANAGER

Date: 2 June 2009

Municipal Offices
21 A Church Street
Colesberg
9795

**KENNISGEWING 82 VAN 2009
UMSOBOMVU MUNISIPALITEIT****KENNISGEWING: UITVAARDIGING VAN VERORDENING OP KLIËNTESORG,
KREDIETBEHEER EN INKOMSTEBESTUUR**

Lede van die publiek word hiermee in terme van Hoofstuk 4 van die Plaaslike Regering: Munisipale Sisteem Wet, 2000 (Wet 32 van 2000) in kennis gestel dat die munisipaliteit in terme van Artikel 13 van die Plaaslike Regering: Munisipale Sisteem Wet, 2000 (Wet 32 van 2000) 'n Verordening met betrekking tot Kliëntesorg, Kredietbeheer en Inkomstebestuur goedgekeur het.

Lede van die publiek word hiermee in terme van Artikel 13(b) van die Plaaslike Regering: Munisipale Sisteem Wet, 2000 (Wet 32 van 2000) kennis gestel dat die Verordening op Kliëntesorg, Kredietbeheer en Inkomstebestuur in werking tree op die datum waaneer dit gepubliseer word in die Provinsiale Koerant..

A.C. MPELA

Kennisgewing Nr. 21/2009.

MUNISIPAL BESTUURDER

Datum: 2 Junie 2009

Munisipale Kantore
Kerkstraat 21 A
Colesberg
9795

By-law No. 5, 2009

CUSTOMER CARE, CREDIT CONTROL AND REVENUE
MANAGEMENT BY-LAW, 2009

BY-LAW

To provide for Customer Care, Credit Control and Revenue Management in the
Umsobomvu Municipality; and for matters connected therewith.

BE IT ENACTED by the Umsobomvu Municipality, as follows:

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1. Definitions

For the purposes of these by-laws, unless the context otherwise indicates –

“**account holder**” means any person who is due to receive a municipal account, which includes a user of pre-paid electricity or water;

“**annual budget**” means the budget approved by the municipal council for any particular financial year, and includes any adjustments to such budget;

“**applicant**” means a person who applies for the supply of municipal services;

“**billing**” means invoicing on a municipal account to an account holder of an amount or amounts payable for rates, metered services, other municipal charges, levies, fees, fines, taxes, or any other amount or amounts payable arising from any other liability or obligation;

“**consumer**” means the occupier of any premises to which the municipality has agreed to supply or is actually supplying municipal services, or if there is no occupier, then any person who has entered into a service agreement with the municipality for the supply of municipal services to such premises, or, if there be no such person, then the owner of the premises, and “**domestic consumer**” or “**domestic user**” of municipal services means the person or household to which municipal services are rendered in respect of residential property;

“**consumer price index**” means the consumer price index (CPIX) as determined and gazetted by the South Bureau of Statistics;

“**Council**” means the Council of the Umsobomvu Municipality (or any service provider to the municipality);

“**credit control**” means all the functions relating to the collection of revenue;

“**customer management**” means the focusing on the account holder's needs in a responsive and proactive way to encourage payment and thereby limiting the need for enforcement;

“customer service centre” means and serves as

- (a) an office where an applicant may apply for services and enter into a service agreement with the municipality;
- (b) an office where an account holder may settle an account or may make pre-payment for services;
- (c) a credit screening point where the credit assessment of an applicant can be processed; or
- (d) an office where an account holder may query or verify accounts and metered consumption, and may communicate grievances, inquiries, recommendations and other relevant issues to the municipality and from where the response from the municipality can be conveyed to the account holder;

“due date” means the date specified as such on a municipal account despatched from the offices of the responsible officer for any charges payable and which is the last day allowed for the payment of such charges;

“interest” means an amount calculated at a rate determined by the municipality on a municipal account in arrears;

“land reform beneficiary”, in relation to a property, means a person who –

- (a) acquired the property through the provision of the Land and Assistance Act, 1993 (Act 126 of 1993);
- (b) acquired the property through the provision of the Restitution of Land Rights Act, 1994 (Act 22 of 1994);
- (c) holds the property subject to the Communal Property Associations Act, 1996 (Act 29 of 1996); or
- (d) holds or acquires the property in terms of such other land tenure reform legislation as may be enacted;

“local community” or **“community”**, in relation to the municipality, means that body of persons comprising the residents of the municipality, the ratepayers of the municipality, any civic, non-governmental, private sector or labour organisations or bodies involved in local affairs within the municipality, and visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality;

“major services” means those services contemplated in section 18(5);

“market value” in relation to a property means the value of the property as determined in accordance with section 46 of the Property Rates Act, 2004 (Act 6 of 2004);

“minor tariffs” means all tariffs, charges, fees, rentals or fines levied or imposed by the municipality in respect of services, other than major services, supplied, and includes services incidental to the provision of the major services, but does not include tariffs for major services;

“month” means one of 12 months of a calendar year;

“municipal account” means an account rendered on which is billed an amount or amounts payable to the municipality for rates, metered services, other municipal charges, levies, fees, fines, interest, taxes or any other amount or amounts payable arising from any other liability or obligation;

“municipal entity” means –

- (a) a company, co-operative, trust, fund or any other corporate entity established in terms of any applicable national or provincial legislation, and which operates under the ownership or control of one or more municipalities; or
- (b) a service utility;

“municipality” means the Municipality of Umsobomvu, and includes any political structure, political office bearer, Councillor, duly authorised agent thereof or any employee thereof acting in connection with this by-law by virtue of a power vested in the

municipality and delegated or sub-delegated to such political structure, political office bearer, municipality or, agent or employee;

“municipal manager” means the person appointed in terms of section 82 of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998);

“municipal property” includes a property owned by a municipal entity;

“multiple purposes”, in relation to a property, means the use of a property for more than one purpose;

“municipal services” means those metered services and other municipal services for which payment is required by the municipality;

“municipal tariff” means a tariff for services which the municipality sets for the provision of a service to the local community, such as a tariff set for major services or a minor tariff, and includes a surcharge on such service;

“occupier” means any person who occupies any premises or part thereof without regard to the title under which the person occupies, and includes –

- (a) any person in actual occupation of those premises;
- (b) any person legally entitled to occupy those premises;
- (c) in the case of those premises being subdivided and let to lodgers or various tenants, the person receiving the rent payable by such lodgers or tenants whether on the person's own account or as agent for any person entitled thereto or interested therein;
- (d) any person having the charge or management of those premises, and includes the agent of any such person when the person is absent from the Republic of South Africa or his or her whereabouts are unknown; and
- (e) the owner of those premises;

“officer” means an employee of the municipality or any other person who is specifically authorised thereto by the municipality to perform any act, function or duty in terms of, or exercise any power under these by-laws;

“organ of state” means an organ of state as defined in section 239 of the Constitution;

“owner”, in relation to –

- (a) 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) a right referred to in paragraph (b) of the definition of “property”, means a person in whose name the right is registered;
- (c) 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; and
- (d) public service infrastructure referred to in paragraph (d) of the definition of “property”, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “publicly controlled”, however, the municipality may, for the purposes of the Property Rates Act, 2004 (Act 6 of 2004), regard as the owner of a property –
 - (i) in the case of a property in a trust, but excluding state trust land, a trustee;
 - (ii) in the case of a property in a deceased estate, an executor or administrator;
 - (iii) in the case of a property in an insolvent estate or in liquidation, a trustee or liquidator;
 - (iv) in the case of a property in the estate of a person under judicial management, a judicial manager;
 - (v) in the case of a property in the estate of a person under curatorship, a curator;
 - (vi) in the case of a property that is subject to a usufruct or other personal servitude, a person in whose name a usufruct or other personal servitude is registered;
 - (vii) in the case of a property that is registered in the name of the municipality and is leased by it, a lessee; and

(viii) in the case of a property sold by the municipality and of which possession was given to the buyer pending registration of ownership in the name of such buyer, a buyer;
“**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 the municipality’s town planning or land use scheme, or any legislation applicable to any specific property or properties, or any alleviation of any such restrictions;

“**person**” includes a legal person and an organ of state;

“**preferred customer**” means a person who may be granted special concessions by the municipality;

“**premises**” means any piece of land, the external surface boundaries of which are delineated on –

(a) a general plan or diagram registered in terms of Land Survey, Act of 1927 (Act 9 of 1927), or in terms of the Deeds Registry, Act of 1937 (Act 47 of 1937); or

(b) a sectional plan registered in terms of the Sectional Titles Act, 1986 (Act 93 of 1986), which is situated within the area of jurisdiction of the municipality;

(c) and includes any other land and any building or structure above or below the surface of any land;

“**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 the person, but excluding a mortgage bond registered against the property;

(c) a land tenure right registered in the name of a person or granted to a person in terms of legislation, such as a “land reform beneficiary”; and

(d) public service infrastructure;

“**publicly controlled**” means owned by or otherwise under the control of an organ of state, including a public entity listed in the Public Finance Management Act, 1999 (Act 1 of 1999), a municipality, or a municipal entity;

“**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 servicing the public;

(c) power stations, power sub-stations 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 fuel forming part of the scheme for transporting such fuels;

(e) railway lines forming part of a national railway system;

(f) communication towers, masts, exchanges and lines forming part of a communication system serving the public;

(g) runways or aprons at national or provincial airports;

(h) breakwaters, seawalls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;

(i) any other publicly controlled infrastructure as may be prescribed by law; and

(j) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (i);

“rate” means a municipal rate on property as envisaged in section 229(1)(a) of the Constitution;

“rateable property” means property on which the municipality may in terms of section 2 of the Property Rates Act, 2004, levy a rate, but excludes property fully excluded from the levying of rates in terms of section 17 of that Act, but includes any rights registered against such property, with the exception of a mortgage bond;

“ratepayer” means a person who is liable to the municipality for the payment of rates on property in the municipality, any other tax, duty or levy imposed by the municipality, or fees for services provided either by the municipality or in terms of a service delivery agreement, or a combination of the above;

“rebate”, in relation to a rate payable on a property, means a discount granted in terms of section 15 of the Property Rates Act, 2004 on the amount of the rate payable on the property;

“residential property” means a property included in the valuation roll as residential in terms of section 48(2)(b) of the Property Rates Act, 2004;

“revenue” means all monies due to the municipality and to which the municipality has the right to exact and to enforce payment of, irrespective of the reason for or the origin of its factuality;

“sectional title scheme” means a scheme as defined in section 1 of the Sectional Titles Act, 1986 (Act 95 of 1986);

“sectional title unit” means a unit as defined in section 1 of the Sectional Titles Act, 1986 (Act 95 of 1986);

“state trust land” means land owned by the state and held in trust for persons communally inhabiting the land in terms of a traditional system of land tenure, over which land tenure rights have been registered or granted, or which is earmarked for disposal in terms of the Restitution of Land Rights, 1994 (Act 22 of 1994);

“tampering” means any unauthorised interference with the municipality’s supply, seals and metering equipment and “tamper” has a corresponding meaning;

“target” means realistic targets which may be set by the municipality ; and

“tariffs for major services” means tariffs set for the supply and consumption or usage of major services;

“unreliable customer” includes an account holder, who according to his or her payment record fails to settle his or her municipal account by the due date or who is in arrears with payments due to council or who tampers or interferes with metering equipment, seals or the supply of municipal services.

CHAPTER 1 CUSTOMER CARE PRINCIPLES, OBJECTIVES AND IMPLEMENTATION, AND DIFFERENTIATION

2. Customer care principles, and objectives

- (1) The municipality aims –
 - (a) to move progressively towards the social and economic upliftment of the community in harmony with its natural environment;
 - (b) to provide basic services that are affordable to all its people, and specifically to the poor and disadvantaged, provided that, where applicable, service fees, rates, metered services, other municipal charges,

- levies, fees, fines, interest, taxes or any other amount or amounts payable, arising from any other liability or obligation, are paid for;
- (c) to engage the active participation of the community in the municipality's affairs, in particular in planning, service delivery and performance management;
- (d) to provide efficient, effective and transparent administration that conforms to constitutional principles;
- (e) to ensure that the municipality is financially and economically viable; and
- (f) to create a harmonious relationship between the municipality and the community through the acknowledgement of reciprocal rights and duties;

(2) The municipality by these By-laws, within the scope and spirit of the Constitution, the Local Government Municipal Systems Act, 2000 (Act 32 of 2000), and the Property Rates Act, 2004 (Act 6 of 2004), gives effect to the principles underlying and expressed in these Acts, and therefore designs, regulates on and implements –

- (a) a customer care and management system which has as purpose –
 - (i) to create a positive and reciprocal relationship between the municipality and an account holder;
 - (ii) to establish mechanisms for an account holder to give feedback to the municipality regarding the quality of the services and the performance of the municipality;
 - (iii) to ensure that reasonable steps are taken to inform an account holder of the costs involved in service provision, the reasons for payment of service fees, and the manner in which monies raised from the services provided, are utilised;
 - (iv) to ensure, where the consumption of services has to be measured, that reasonable steps are taken to measure the consumption by individual account holders of services through accurate and verifiable metering systems;
 - (v) to ensure that an account holder receives regular and accurate accounts that indicate the basis for calculating the amounts due;
 - (vi) to provide accessible mechanisms for an account holder to query or verify a municipal account and metered consumption and appeal procedures which allow the account holder to receive prompt redress for inaccurate accounts;
 - (vii) to provide accessible mechanisms for dealing with complaints from an account holder, together with prompt replies and corrective action by the municipality, and to provide mechanisms to monitor the response time and efficiency of the municipal's actions; and
 - (viii) to provide for accessible pay points and other mechanisms for settling an account or for making pre-payments for services;
- (b) credit control and debt collection mechanisms and procedures which aim to ensure, subject to the Act and other legislation, that all money that is due and payable, from whatever source or cause, to the municipality, is collected; and
- (c) structures for tariffs and rates.

3. Municipal Manager responsible officer

The Municipal Manager –

- (a) is responsible to the Council for the implementation and enforcement of the provisions of these By-laws;
- (b) must, for the purposes of paragraph (a) take the necessary steps to implement and enforce the provisions of these By-laws;
- (c) is accountable to the Council for the agreed performance targets as approved by the Council, and for these purposes must –
 - (i) report to the Council on matters relating to these By-laws, including but not limited to –
 - (aa) the effectiveness of administrative mechanisms, resources processes and procedures to collect money that is due and payable to the municipality;
 - (bb) billing information, including the number of account holders, accruals, cash-flow, and customer management;
 - (cc) the satisfaction levels of account holders regarding services rendered; and
 - (dd) the effectiveness of the municipality's indigence relief measures; and
 - (ii) at regular intervals meet with municipal officials with the aim of submitting a joint recommendation on the policy to the Council;
 - (iii) where necessary, propose steps to the Council with the aim of improving the efficiency of the credit control and debt collection mechanisms, processes and procedures;
 - (iv) where necessary, propose to the Council actions and adjustments to correct deviations;
 - (v) establish effective communication channels between the municipality and account holders with the aim of keeping account holders abreast of all decisions by the municipality that may affect them;
 - (vi) establish customer service centres which are located in such communities as determined by the municipality;
 - (vii) identify, appoint, and enter into agreements with suitable business concerns, institutions, organizations, establishments or para-statal institutions to serve as agencies for the purposes of these By-laws;
 - (viii) convey to account holders information relating to the costs involved in service provision, the reasons for payment of service fees, and the manner in which monies raised from the services are utilised, and may where necessary, employ the services of local media to convey such information;
 - (ix) expedite the processing of complaints or inquiries received from an account holder and must ensure that an account holder receives a response within a time determined by the municipality and must monitor the response time and efficiency in these instances;
 - (x) in line with the latest technological and electronic advances, endeavour to make 24-hour electronic inquiry and payment facilities available to account holders;
 - (xi) encourage and bear on account holders, where needed, to settle outstanding accounts within the ambit of these By-laws; and
 - (xii) with the consent of an account holder, enter into an agreement with the account holder's employer to deduct from the salary or wages of the account holder –

- (aa) any outstanding amounts as may be agreed; or
- (bb) such regular monthly amounts as may be agreed, and may provide special incentives for employers to enter into such agreements, and employees to consent to such agreements.

4. Differentiation between customers and exemption

(1) In accordance with the principles embodied in the Constitution and the provisions of sections 6 and 8 of the Property Rates Act, 2004, and sections 74(3) and 75 of the Local Government: Municipal Systems Act, 2000, the municipality differentiates between different categories of users and consumers in regard to the tariffs which it levies, categories of ratepayers, account holders, customers, debtors, taxes, services, service standards and other matters, however, such differentiation must at all times be reasonable, and must be fully disclosed in each annual budget.

(2) The municipality may, in writing, exempt an account holder, category of account holders, or other persons from complying with a provision of these By-laws, subject to any conditions it may impose, if the application or operation of that provision would be unreasonable, however the municipality or its authorised agent may not grant exemption from any section of these By-laws that may result in –

- (a) the wastage or excessive consumption of water or electricity;
 - (b) the evasion or avoidance of water or electricity restrictions;
 - (c) significant negative effects on public health, safety or the environment;
 - (d) the non-payment for services;
 - (e) the installation of pipes and fittings which are not acceptable in terms of the municipality's prescribed standard; or
 - (f) any Act, or any regulation made under it, not being complied with.
- (3) The municipality or its authorised agent may at any time after giving written notice of at least 30 days, withdraw any exemption given under subsection (2).

CHAPTER 2 SUPPLY OF MUNICIPAL SERVICES

Part 1

Application for supply and service agreements, credit screening, deposits, billing and payment, and termination of service agreements

5. Application for supply of municipal services and service agreements

- (1) Any application for any supply of services to any premises must be made at the municipal offices at least four working days prior to the service being required and must comply with the conditions determined by the Municipal Manager or his or her nominated officer .
- (2) After the commencement of these by-laws and subject to the provisions of section 41 only the owner of a property or his or her duly authorised agent on his or her behalf may apply for municipal services to be supplied to a property.
- (3) No services shall be supplied unless and until application has been made by the owner and a service agreement in the format prescribed by the municipality has been entered into and a deposit provided for in section 7 has been paid.
- (4) An application for a supply for a period of less than one year is regarded as an application for a temporary supply.

6. Credit screening

- (1) The municipality may require of an applicant to submit information and documentary proof so as to enable the municipality to bring its records up to date and to assess the creditworthiness of the applicant, and the municipality reserves the right to call for an affidavit.
- (2) For the purposes of determining the creditworthiness of an account holder the municipality may make use of the service of a credit bureau, or any other agency or means as the Municipal Manager or his or her nominated officer may determine.

7. Deposits

- (1) On approval of the application and before the service is made available, the municipality may require the applicant –
 - (a) to deposit for municipal services with the municipality a sum of money equal to the estimated tariff or charge for an average month's services as determined by the municipality, excluding the cost of a service rendered by means of a pre-payment device used by the municipality;
 - (b) to provide a bank guarantee as security for the sum of money calculated in terms of 7(1) ; or (a) above
 - (c) to agree to special conditions regarding payment of the municipal account, and monies so deposited with the municipality serve as security and working capital;
 - (d) if a guarantee provided per 7(1)(c) above is revoked or matures, the account holder shall supply the municipality with a cash deposit failing which the provision of services shall be terminated and or restricted.
- (2) The Municipal Manager or his or her nominated officer reserves the right to review the sum of money deposited or the amount for which additional security is required.
- (3) Subject to subsection (5), an amount deposited with the municipality in terms of subsections (1) and (2) shall not be regarded as being in payment or part payment of an account due for services rendered.
- (4) The Municipal Manager or his or her nominated officer may, in respect of preferred customers, consider relaxation of the conditions pertaining to deposits as set out in subsections (1) and (2).
- (5) On termination of the supply of services, the amount of such deposit, as determined by the municipality, less any payments due to the municipality, must be refunded to an account holder.
- (6) No interest shall be payable by the municipality on the amount of a deposit held by the municipality in terms of this section.
- (7) A deposit held by the municipality will be forfeited in the event an account holder does not claim the deposit within 12 months from date of termination of services.

8. Billing and payment

- (1) The account holder must pay all amounts due to the municipality as reflected in the municipal account, and the onus is on the account holder to verify the accuracy of such account.
- (2) An account holder must pay for metered services, and must pay the rates, other municipal charges, levies, fees, fines, interest, taxes or any other liability or obligation from the date of origin of such municipal charges until the written termination of the services.
- (3) An account holder –

- (a) has one account number and must be rendered one account, on which the due date for settlement of the total amount owing is reflected, subject to the provisions of subsection (14); and
 - (b) must be rendered an account monthly in cycles of approximately 30 days.
- (4) Payment must be received on or before the close of business on the due date.
- (5) Payment made via any of the service providers appointed by the municipality to receive payments on its behalf, should be made at least four working days before the due date to enable the payment to be processed, and interest accrues should the municipality receive payment after the due date.
- (6) Where the account holder effects payment of an account via a service provider four working days or more before the due date and such service provider fails to furnish the municipality with the relevant payment details, such service provider may be held liable for all charges incurred by the municipality to recover an arrear amount erroneously reflected on the account of the account holder, as well as for interest charges.
- (7) The municipality may estimate the quantity of metered services supplied in respect of a period or periods within the interval between actual successive readings of the meters, and may render an account to an account holder for the quantity of metered services so estimated.
- (8) If an account holder is dissatisfied with an account rendered for metered services supplied by the municipality, such account holder may, prior to the due date stipulated therein object to the account, setting out reasons for such dissatisfaction.
- (9) Should any dispute arise as to the amount owing by an account holder, and subject to the provisions of section 102 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), the account holder must notwithstanding such dispute proceed to make regular payments by the due date based on the calculation of the average municipal account for the preceding three months prior to the arising of the dispute and taking into account interest as well as the annual amendments of tariffs of the municipality.
- (10) An error or omission in any account or failure to render an account does not relieve the account holder of the obligation to pay by the due date.
- (11) If an account holder uses water or electricity for a category of use other than that for which it is supplied by the municipality and is in consequence not charged for water or electricity so used, or is charged for the water or electricity at a rate lower than that at which the account holder should be charged, the account holder is liable for the amount due to the municipality in accordance with the prescribed charges in respect of –
- (a) the quantity of water or electricity which the account holder has used and for which the account holder has not been charged; or
 - (b) the difference between the cost of the water or electricity used by the account holder at the rate at which the account holder has been charged and the cost of the water or electricity at the rate at which the account holder should have been charged.
- (12) An account holder is not entitled to a reduction of the amount payable for metered services which are lost due to a default in the meter, until such time as the provisions of section 14(8)(c) have been met.
- (13) The municipality may –
- (a) consolidate any separate accounts of an account holder liable for payment to the Municipality;
 - (b) credit any payment by an account holder against any debt of that account holder; and

- (c) implement any of the debt collection and credit control measures provided for in this By-Law in relation to any arrears on any account of such a person.
- (14) The owner of property may enter into an agreement with the municipality in terms of which payment for rates is made annually, in which case payment must be made on or before the date determined by the municipality.
- (15) Monthly accounts shall be rendered to consumers for the amount due and payable, at the address last recorded with the municipality.
- (16) Accounts shall –
 - (a) show –
 - (i) the consumption or estimated consumption or assumed consumption as determined for the measuring or consumption period;
 - (ii) the measuring or consumption period;
 - (iii) the applicable tariff;
 - (iv) the amount due in terms of the actual, estimated or assumed consumption;
 - (v) the amount due and payable for any other service rendered by the Municipality;
 - (vi) the amount in arrears, if any;
 - (vii) the interest payable on arrears, if any;
 - (viii) the final date for payment;
 - (ix) the methods, places or approved agents where payment may be made;
- (17) In the event an account holder relocates to another premise, the account holder must pay all outstanding service charges and rates and taxes, if rates and taxes are in arrears, before a service agreement is entered with the consumer at the other premises

9. Termination of service agreement

- (1) Termination of the service agreement must be in writing to the other party of the intention to do so.
- (2) Where a property is sold, an owner may terminate a service agreement by giving the municipality not less than four working days' notice in writing.
- (3) The municipality may, by notice in writing of not less than 14 working days, advise an account holder of the termination of the agreement for a supply of municipal services if –
 - (a) the account holder has not consumed any water or electricity during the preceding six months, or has vacated the property and has not made satisfactory arrangements for the continuation of the agreement;
 - (b) the account holder has committed a breach of these by-laws and has failed to rectify such breach; or
 - (c) the municipality cannot continue to supply the account holder with municipal services, as in terms of an arrangement with another authority supplying municipal services such authority must in future supply municipal services to the account holder.

Part 2

Non-payment of municipal accounts

10. Arrangements for payments

(1) Should an account holder, before any of the steps have been taken in terms of section 12, not be able to pay the municipal account in full, the account holder may approach the municipality with the aim of making short-term arrangements to settle the account.

(2) Should an account holder, after any of the steps have been taken in terms of section 12, experience difficulties in paying the municipal account, the account holder may approach the municipality with the aim of making arrangements to settle the account, and the account holder must enter into a written agreement with the municipality to repay to the municipality the outstanding and due amount under the conditions and on a basis determined, by the Municipal Manager, or his or her nominated officer.

(3) The written agreement has to be signed on behalf of the municipality by a duly authorised officer.

(4) Only a consumer with positive proof of identity or a person authorised, in writing, by that consumer, shall be allowed to enter into an agreement for the payment of arrears in instalments.

(5) The amount due and payable by a consumer constitutes a consolidated debt, and any payment made by a consumer of an amount less than the total amount due, shall be allocated in reduction of the consolidated debt –

- (a) towards payment of the current account;
- (b) towards payment of arrears;
- (c) towards payment of interest; and
- (d) towards costs incurred in taking relevant action to collect amounts due and payable.

(6) In the instance where arrangements for payment have been made the municipality may –

- (a) review the deposit;
- (b) require of an account holder to pay by means of a stop order or debit order;
- (c) require of an account holder to convert to a pre-paid metering system;
- (d) require any other form of security, including personal suretyship by the directors or members of a company, closed corporation, trust or body corporate, or;
- (e) waive the interest on the arrear amount.

(7) A consumer may be required to complete a debit order for the payment of arrears.

(8) No agreement for the payment of arrears shall be longer than 24 months, unless the circumstances referred to in subsection (9) prevail.

(9) The Municipality may, on an individual basis, allow a longer period than 24 months for the payment of arrears if special circumstances prevail, that in the opinion of the Municipality, warrants such an extension and which the consumer reasonably could not prevent or avoid, and documentary proof of such special circumstances must be furnished by the consumer on request by the Municipality.

(10) The Municipality may, in exercising its discretion under subsection (5), have regard to a consumer's –

- (b) credit record;

- (c) consumption;
- (d) level of service;
- (e) previous breaches of agreements for the payment of arrears in instalments (if any); and
- (f) any other relevant factors.

(11) A copy of the agreement shall, on request, be made available by the Municipality to the consumer.

(12) If a consumer fails to comply with an agreement for the payment of arrears in instalments, the total of all outstanding amounts, including the arrears, any interest thereon, administration fees, costs incurred in taking relevant action, and penalties, including payment of a higher deposit, will immediately be due and payable, without further notice or correspondence.

(13) If a consumer fails to comply with an agreement for the payment of arrears in instalments entered into after receipt of a discontinuation notice, access to services may be discontinued without further notice or correspondence in addition to any other actions taken against or that may be taken against such a consumer.

(14) No consumer shall be allowed to enter into an agreement for the payment of arrears in instalments where that consumer failed to honour a previous agreement for the payment of arrears in instalments, entered into after the receipt of a discontinuation notice.

(15) The accounting officer of the municipality may, in an effort to encourage payment of arrear accounts with a value in excess of an amount determined by its Council and which is older than 150 days, write off 50% of the arrear amount.

11. Interest on overdue municipal accounts

(1) The municipality may, by resolution of its determined number of members, charge or recover interest at a determined interest rate in respect of any arrear amounts due and payable to the municipality.

(2) Irrespective of the reason for non-payment, interest accrues if an account is unpaid.

(3) Interest is calculated monthly according to the interest rate approved by the municipality, and a portion of a month is regarded as a month.

(4) Interest is payable if payment is not received at an office of the municipality or to the credit of the bank account of the municipality at the close of business on the due date.

(5) When a consumer makes arrangements for payment of an arrear account, no interest will be payable on the arrear amount.

12. Debt collection mechanisms

(1) Where appropriate, the Municipality must at all times attempt to advise an account holder of an impending disconnection or restriction of a supply, and the following mechanisms may be applied should an account holder fail to settle a municipal account by the due date:

- (a) Delivering or mailing of a final demand and explaining to the account holder the status of the account and the consequences of not paying or concluding an arrangement;
- (b) informing the account holder verbally, in writing, telephonically, or by electronic means of the overdue amount and the impending disconnection or restriction of services;
- (c) disconnecting or restricting the supply of municipal services to the premises and the serving of a disconnection or restriction notice on the

- account holder; or
 - (d) debiting the municipal account of the account holder with all relevant fees or penalties approved by the municipality.
- (2) Where the metered supply had been disconnected or restricted, and should the account holder still fail to pay the account, the premises may be revisited at regular intervals to ensure that the metered supply remains disconnected or restricted, and if it is found that the supply which had been disconnected or restricted previously has been restored –
- (a) the municipality has the right to take whatever action is required in terms of section 31, and the account holder is responsible for the relevant fees or charges or damages caused;
 - (b) the municipality may refuse to supply services for a period determined by the municipality ; and
 - (c) in the instance of the use of a pre-paid meter, the municipality may cease further vending of pre-paid services.
- (3) Where a duly authorised officer of the municipality has visited the premises for the purpose of disconnecting or restricting the supply and was obstructed or prevented from effecting such disconnection or restriction, an amount equal to the prescribed fee for a reconnection becomes payable for each visit necessary for the purpose of such disconnection or restriction, subject to a maximum of two such visits during which disconnection or restriction could not be effected.
- (4) The municipality may use any one or more of the following mechanisms to secure full payment of any amounts owing to it:
- (a) Restricting or denying the sale of pre-paid services to an account holder, or disconnecting any pre-paid metering system of an account holder, who is in arrears with other services;
 - (b) requiring of the account holder to convert to another metering system;
 - (c) allocating a portion of any pre-paid payment to other debts;
 - (d) releasing debtor information to a credit bureau;
 - (e) publishing a list of account holders who remain in default;
 - (f) withholding payment of a grand-in-aid and subject to the provisions of section 33, excluding the account holder from the bid process;
 - (g) withholding payment on contracts for settlement of the municipal account;
 - (h) reviewing and altering the conditions of the service agreement;
 - (i) instituting legal proceedings for the recovery of the debt;
 - (j) classifying the account holder as an unreliable customer;
 - (k) using the services of external debt collection specialists or agencies;
 - (l) insisting on conversion to pre-paid metering at the cost of the account holder; or
 - (m) employing any other methods authorised by the municipality from time to time to recover arrear amounts.
- (5) The cost of collection, where applicable, is to the account holder's account.
- (6) Subject to the provisions of sections 28 and 29 of the Property Rates Act, 2004 (Act 6 of 2004), the right to deny, restrict, disconnect or terminate services due to the non-payment for any rates, metered services, other municipal charges, levies, fees, fines, interest, taxes or any other amount or amounts payable arising from any other liability or obligation prevails notwithstanding the fact that –
- (a) payment was intended for any specific service; or
 - (b) the person who entered into a service agreement for supply of services

with the municipality and the owner are different entities or persons, as the case may be.

Part 3

Metering equipment and metering of services

13. General provisions

- (1) The municipality may introduce various metering equipment and may encourage an account holder to convert to a system which is preferred by the municipality when there are benefits for the municipality.
- (2) After commencement of these by-laws, and where possible and applicable, pre-paid meters must preferably be installed for all new connections.

14. Metering equipment and measuring of consumption

- (1) The municipality must, at the consumer's cost in the form of a direct charge or prescribed fee, provide, install and maintain appropriately rated metering equipment at the point of metering for measuring metered services.
- (2) The municipality reserves the right to meter the supply to a block of shops, flats, tenement-houses and similar buildings for the building as a whole, or for an individual unit, or for a group of units.
- (3) Where any building referred to in subsection (2) is metered by the municipality as a whole -
 - (a) the owner may, at own cost, provide and install appropriate sub-metering equipment for each shop, flat and tenement; or
 - (b) the municipality may require the installation, at the account holder's expense, of a meter for each unit of any premises in separate occupation for the purpose of determining the quantity of metered services supplied to each such unit.
- (4) Where the water or electricity used by consumers is charged at different tariff rates, the consumption must be metered separately for each rate.
- (5) Where sub-metering equipment is installed, accommodation separate from the municipality's metering equipment must be provided where appropriate.
- (6) Except in the case of pre-payment meters, the quantity of metered services used by a consumer during any metering period is ascertained by reading the appropriate meter or meters supplied and installed by the municipality at the beginning and end of such metering period, except where the metering equipment is found to be defective.
- (7) For the purpose of calculating the amount due and payable for the quantity of metered services consumed, the same amount of metered services is deemed to be consumed during every period of 24 hours between readings.
- (8) The following apply to the accuracy of metering:
 - (a) A meter is conclusively presumed to be registering accurately if its error, when tested in the manner prescribed in subsection (13), is found to be within the limits of error as provided for in the applicable standard specifications;
 - (b) the municipality has the right to test its metering equipment, and if it is established by test or otherwise that such metering equipment is defective, the Municipality must -
 - (i) in case of a credit meter, adjust the account rendered; or
 - (ii) in the case of prepayment meters:
 - (aa) render an account where the meter has been under-registering; or

- (bb) issue a free token where the meter has been over-registering; and
 - (c) the consumer is entitled to have the metering equipment tested by the municipality on payment of the prescribed fee, and if the metering equipment is found not to comply with the system accuracy requirements as provided for in the applicable standard specifications, an adjustment in accordance with the provisions of paragraph (b) and subsection (7) must be made and the aforesaid fee must be refunded.
- (9) No alterations, repairs, additions or connections of any description may be made on the supply side of the point of metering unless specifically approved in writing by the Municipal Manager or a duly authorised officer of the municipality.
- (10) Prior to the municipality making any upward adjustment to an account in terms of subsection (8)(b), the municipality must –
 - (a) notify the consumer in writing of the monetary value of the adjustment to be made and the reasons therefor;
 - (b) in such notification provide sufficient particulars to enable the consumer to submit representations thereon; and
 - (c) call upon the consumer in such notice to present it with reasons in writing, if any, within 21 days or such longer period as the municipality may permit, why the account should not be adjusted as notified, and should the consumer fail to provide any representation during the period the municipality is entitled to adjust the account as notified in paragraph (a).
- (11) The Municipality must consider any representation provided by the consumer in terms of subsection (10) and must, if satisfied that a case has been made out therefor, adjust the account appropriately.
- (12) If the Municipal Manager or a duly authorised officer of the municipality decides, after having considered the representation made by the consumer, that such representation does not establish a case warranting an amendment to the monetary value established in terms of subsection (15), the municipality is entitled to adjust the account as notified in terms of subsection (10)(a), and the consumer has the right to appeal the decision of the official in terms of section 62 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000).
- (13) Meters are tested in the manner provided for in the applicable standard specifications.
- (14) When an adjustment is made to the consumption registered on a meter in terms of subsection (8)(b) or (8)(c), such adjustment is based either on the percentage error of the meter as determined by the test referred to in subsection (13), or upon a calculation by the Municipality from consumption data in its possession, and where applicable, due allowance must be made, where possible, for seasonal or other variations which may affect consumption.
- (15) When an adjustment is made as contemplated in subsection (14), the adjustment may not exceed a period of six months preceding the date on which the metering equipment was found to be inaccurate, however the application of this subsection does not bar a consumer from claiming back overpayment for any longer period where the consumer is able to prove the claim in the normal legal process.
- (16) The municipality may dispense with the use of a meter in case of –
 - (a) an automatic sprinkler fire installation; and
 - (b) special circumstances at the Engineer's discretion.
- (17) The municipality may by notice
 - (a) prohibit or restrict the consumption of metered services –

- (i) for specified or non-specified purposes;
- (ii) during specified hours of the day or on specified days or otherwise than during specified hours of the day or on specified days; and
- (iii) in a specified or non-specified manner; and
- (b) determine and impose –
 - (i) limits on the quantity of metered services which may be consumed over a specified period;
 - (ii) charges additional to those prescribed in respect of the supply of metered services in excess of a limit contemplated in subparagraph (i); and
 - (iii) a general surcharge on the prescribed charges in respect of the supply of metered services; and
- (c) impose restrictions or prohibitions on the use or manner of use or disposition of an appliance by means of which metered services is used or consumed, or on the connection of such appliance.

(18) The municipality may limit the application of the provisions of a notice contemplated by subsection (17) to specified areas and classes of account holders, premises and activities, and may provide for the Municipality to permit deviations and exemptions from, and the relaxation of any of the provisions on such grounds as he or she may deem fit.

(19) To ensure compliance with a notice published in terms of subsection (17), the municipality may take, or by written notice require an account holder at the account holder's expense to take, such measures, including the installation of measuring devices and devices for restricting the flow of metered services as may be necessary.

(20) In addition to the person by whose act or omission a contravention of or failure to comply with the terms of a notice published in terms of subsection (17) is actually committed, an account holder in respect of the premises to which metered services are supplied is presumed also to have committed the contravention or to have so failed to comply, unless evidence is adduced that the account holder had taken all reasonable steps to prevent such a contravention or failure to comply by any other person, however, the fact that the account holder issued instructions to the other person shall not of itself be accepted as sufficient proof that the account holder took all such reasonable steps.

(21) The provisions of this section also apply in respect of metered services supplied directly by the municipality to account holders outside its area of jurisdiction, notwithstanding anything to the contrary in the conditions governing such supply, unless otherwise specified in the notice published in terms of subsection (17).

(22) If such action is necessary as a matter of urgency to prevent waste of metered services, refuse or sewerage, damage to property, danger to life, or pollution of water, the municipality may –

- (a) without prior notice disconnect the supply of metered services to any premises; and
- (b) enter upon such premises and do such emergency work, at the account holder's expense, as he or she may deem necessary, and in addition by written notice require the account holder to do within a specified period such further work as the municipality may deem necessary.

(23) Before any metered or pre-paid metered supplies which have been disconnected or restricted for non-payment is restored, an account holder must pay all fees and charges as determined by the municipality.

(24) The municipality may, at the written request of an account holder and on the dates requested by the account holder –

- (a) disconnect the supply of metered services to the account holder's premises; and
 - (b) restore the supply, and the account holder must before the metered services is restored pay the prescribed charge for the disconnection and restoration of his or her supply of metered services.
- (25) After disconnection for non-payment of an account or a contravention of any provision of these by-laws, the prescribed fees must be paid before reconnection is made.
- (26) The following apply to the reading of credit meters:
- (a) Unless otherwise prescribed, credit meters are normally read at intervals of approximately one month and the fixed or minimum charges due in terms of the tariff are assessed accordingly and the municipality is not obliged to effect any adjustments to such charges;
 - (b) if for any reason the credit meter cannot be read, the municipality may render an estimated account, and estimated consumption must be adjusted in a subsequent account in accordance with the consumption actually consumed;
 - (c) when an account holder vacates a property and a final reading of the meter is not possible, an estimation of the consumption may be made and the final account rendered accordingly;
 - (d) if a special reading of the meter is desired by a consumer, this may be obtained upon payment of the prescribed fee; and
 - (e) if any calculating, reading or metering error is discovered in respect of any account rendered to a consumer –
 - (i) the error must be corrected in subsequent accounts;
 - (ii) any such correction applies only in respect of accounts for a period of six months preceding the date on which the error in the accounts was discovered,
 - (iii) the correction is based on the actual tariffs applicable during the period; and
 - (iv) the application of this section does not prevent a consumer from claiming back overpayment for any longer period where the consumer is able to prove the claim in the normal legal process.
- (27) The following apply to prepayment metering:
- (a) No refund of the amount tendered for the purchase of electricity or water credit is given at the point of sale after initiation of the process by which the prepayment meter token is produced;
 - (b) copies of previously issued tokens for the transfer of credit to the prepayment meter may be issued at the request of the consumer;
 - (c) when an account holder vacates any premises where a prepayment meter is installed, no refund for the credit remaining in the meter is made to the owner by the municipality;
 - (d) the municipality is not liable for the reinstatement of credit in a prepayment meter lost due to tampering with, or the incorrect use or the abuse of, prepayment meters or tokens;
 - (e) where an account holder is indebted to the municipality for any rates, metered services, other municipal charges, levies, fees, fines, interest, taxes or any other amount or amounts payable arising from any other liability or obligation, the municipality may deduct a percentage from the amount tendered to offset the amount owing to the municipality; and

- (f) the municipality may appoint vendors for the sale of credit for prepayment meters and does not guarantee the continued operation of any vendor.

15. Resale of water or electricity

- (1) No account holder who is supplied with metered services in terms of these by-laws may sell or supply water or electricity, supplied to the account holder's premises under an agreement with the municipality, to any other person or persons for such use upon any premises other than those in respect of which such agreement is made, or permit or suffer such resale or supply to be made, unless provision has been made therefore in a special agreement or unless prior permission from the municipality to do so has been obtained.
- (2) If the municipality grants the permission referred to in subsection (1), it may stipulate the maximum price at which the water or electricity may be sold and impose such other conditions as it may deem fit.
- (3) Permission referred to in subsection (1) may be withdrawn at any time.
- (4) Where water or electricity is resold for use on the same premises, such resale must be in accordance with the tariff and subject to such conditions as the municipality may decide.

Part 4
Indigence relief measures

16. Requirements for indigence relief

- (1) To qualify for indigence relief, the following requirements must be met:
 - (a) The applicant must be an account holder;
 - (b) the applicant must, before a date determined by the municipality, apply annually, or at such intervals as determined by the municipality, to be granted the status as a poor household, and for these purposes must -
 - (i) complete and sign the prescribed forms; and
 - (ii) provide any other documentation as may be required by the municipality ;
 - (c) the applicant may not be the owner of more than one residential property and he or she must occupy the property; and
 - (d) the collective household income may not exceed the amount determined by the municipality in terms of subsection (2).
- (2) For the purposes of determining the collective household income as contemplated in subsection (1)(d), the municipality may stipulate an amount, or may determine a maximum amount based on any one or more of the following:
 - (a) Consumption of water;
 - (b) consumption of electricity;
 - (c) refuse removal;
 - (d) sanitation; or
 - (e) the municipal valuation of the property, which valuation may not exceed the value determined by the municipality .
- (3) In the case of a tenant -
 - (a) the tenant must apply in person and may qualify for electricity, water, refuse and sewerage charges only, for which charges he or she must receive a municipal account; and
 - (b) the person receiving the rent payable by the tenant whether on the person's own account or as agent for any other person entitled thereto or interested therein, is responsible for rates charges.

- (4) In the instance where the account holder is deceased, the existing and future accounts of the household must be accepted under the indigence relief measures, on condition that only the surviving spouse or dependent children may apply or benefit. (5) For the purposes of subsection (1)(c) vacant land does not qualify as a property.
- (6) All account holders who are the recipients of social grants qualify for indigent assistance irrespective of the combined income so received.

17. Credit given

- (1) Households which qualify for indigence relief measures may receive a credit for some or all of the following:
- (a) A quantity of electricity, as determined by the municipality;
 - (b) a quantity of water, as determined by the municipality ;
 - (c) the refuse removal charges, as determined by the municipality ;
 - (d) the sewerage charges, as determined by the municipality ;
 - (e) rates, as determined by the municipality; or
 - (f) any other service fees, taxes or charges over and above the rendered services.
- (2) The municipality has the right to visit the property mentioned in section 16(1)(c) at any reasonable time for the purposes of auditing or application.
- (3) The normal rates, fees and charges and the requirement to pay an account will apply should a household account exceed the credit given.
- (4) Where it has been established that indigence relief has been granted on the basis of false or fraudulent information supplied, the municipality may withdraw such relief with immediate effect and may implement any other steps it may deems appropriate, but not limited to legal action..

**CHAPTER 3
TARIFFS**

Part 1

General principles, calculation of tariffs for major services

18. General principles

- (1) The municipality adopts, subject to subsection (14), sections 21(3)(d) and (e) and 22(5)(d), a two-part tariff structure consisting of a fixed availability charge coupled with a charge based on consumption.
- (2) In setting its annual tariffs the municipality must at all times take due cognisance of the --
- (a) tariffs applicable elsewhere in the economic region; and
 - (b) impact which its own tariffs may have on local economic development.
- (3) With the exception of the indigence relief measures approved by the municipality, service tariffs imposed by the municipality should be viewed as user charges and not as taxes, and the ability of the relevant consumer or user of the services to which such tariffs relate, to pay for such services, should not be considered as a relevant criterion.
- (4) The municipality must ensure that its tariffs are uniformly and fairly applied throughout the municipal area.
- (5) Tariffs for the following services rendered by the municipality, must as far as possible recover the expenses associated with the rendering of each service concerned, and, where feasible, generate a modest surplus as determined in each annual budget:
- (a) Supply of electricity;

- (b) supply of water;
 - (c) sanitation services, including sewerage and waste water disposal services;
 - (d) refuse (solids waste) removal services and;
 - (e) garden refuse services.
- (6) A surplus contemplated in subsection (5) must be applied in relief of property rates or for the future capital expansion of the service concerned, or both.
- (7) The tariff, which a particular consumer or user pays, must be directly related to the standard of service received and the quantity of the particular service used or consumed.
- (8) The municipality must annually review its indigence relief measures, as contemplated in sections 16 and 17, and must set out the –
- (a) municipality's cost recovery policy in respect of the tariffs which it levies on registered indigents; and
 - (b) the implications of such policy for the tariffs which it imposes on other users and consumers in the municipal region.
- (9)
- (a) The municipality's tariff policy must be transparent.
 - (b) The extent to which there is cross-subsidisation between categories of consumers or users must be evident to all consumers or users of the service in question.
- (10) The municipality undertakes to –
- (a) ensure that its tariffs are explained to and understood by all consumers and users affected by these By-laws;
 - (b) render its services cost effectively in order to ensure the best possible cost of service delivery.
- (11) In the case of the directly measurable services, namely electricity and water, the consumption of such services must be properly metered by the municipality, and meters must be read, wherever circumstances reasonably permit, on a monthly basis, and the charges levied on consumers must be proportionate to the quantity of the service which they consume.
- (12) The municipality has for each type of property listed in column 1 of Schedule 1 determined the availability charge set out against it in column 2 of Schedule 1, which charge is payable monthly, in respect of each service specified against it in column 3 of Schedule 1.
- (13) In considering the costing of its water, electricity and sewerage services, the municipality must take due cognisance of the high capital cost of establishing and expanding such services, and of the resultant high fixed costs, as opposed to variable costs of operating these services.
- (14)
- (a) The municipality's tariffs for electricity services are determined to ensure that those consumers who are mainly responsible for peak demand, and therefore for the incurring by the municipality of the associated demand charges from Eskom, have to bear the costs associated with these charges.
 - (b) For the purposes of paragraph (a), the municipality must install demand meters to measure the maximum demand of such consumers during certain periods.
 - (c) Such consumers must pay the relevant demand charge as well as a service charge directly related to their actual consumption of electricity during the relevant metering period.

19. Calculation of tariffs for major services

In order to calculate the tariffs which must be charged for the supply of the services contemplated in section 18(5), the municipality must identify all the costs of operation of the undertakings concerned, including specifically the following:

- (a) Cost of bulk purchases in the case of water and electricity;
- (b) distribution costs;
- (c) distribution losses in the case of electricity and water;
- (d) depreciation expenses;
- (e) maintenance of infrastructure and other fixed assets;
- (f) administration and service costs, including –
 - (i) service charges levied by other departments such as finance, human resources and legal services;
 - (ii) reasonable general overheads, such as the costs associated with the office of the municipal manager;
 - (iii) adequate contributions to the provisions for bad debts and obsolescence of stock; and
 - (iv) all other ordinary operating expenses associated with the service concerned including, in the case of the electricity service, the cost of providing street lighting in the municipal area;
- (g) the intended surplus to be generated for the financial year, such surplus to be applied –
 - (i) as an appropriation to capital reserves;
 - (ii) generally in relief of rates and general services; or
 - (iii) as an appropriation to capital reserves and generally in relief of rates and general services; and
- (h) the cost of indigence relief measures.

Part 2

Structure of tariffs for major services, minor tariffs

20. Structure of tariffs

- (1) The municipality must –
 - (a) provide an amount of electricity per month and an amount of water per month free of charge to a consumer who have registered as an indigent in terms of section 16(1)(b) to the extent that the council deems such relief affordable in terms of each annual budget which amount may not be less than the amount provided for in the policies of national and or provincial governments; and
 - (b) consider relief in respect of the tariffs for sewerage and refuse removal for such registered indigent to the extent that the council deems such relief affordable in terms of each annual budget, however, such relief may not be less than a discount of 50% on the monthly amount billed for the service concerned.
- (2) The tariff for a pre paid meter is the same as the ordinary consumption tariffs levied on the category of consumer concerned, and no availability charge is levied on a property where a pre-paid meter has been installed.

21. Electricity

- (1) The various categories of electricity consumers, as set out in subsection (3), are charged at the applicable tariffs, as approved by the municipality in each annual budget.

- (2) Tariff adjustments are effective from 1 July each year or as soon as possible thereafter.
- (3) Categories of consumers and charges are as follows:
 - (a) With the exception of a registered indigent, a consumer must be billed for all the electricity consumed at the tariff applicable to the category in which the particular consumer falls.
 - (b) The tariff for domestic consumption of electricity may not exceed 75% per kilowatt-hours of the tariff applicable to other consumers, and all other consumers, including businesses, industries and institutional consumers, must pay the same tariff per kilowatt-hour.
 - (c) A domestic electricity consumer of the municipality who is registered as an indigent with the municipality must receive free the first 50 kilowatt-hours of electricity consumed per month.
 - (d) A domestic electricity consumer other than a registered indigent and a consumer using a prepaid meter per month must additionally be billed a basic charge per meter installed.
 - (e) A commercial, industrial and other non-domestic property must additionally be billed a monthly basic charge per meter installed and, where applicable, a demand charge appropriate to its respective levels of consumption.

22. Water

- (1) The categories of water consumers as set out in subsection (5), are charged at the applicable tariffs, as approved by the municipality in each annual budget.
- (2) Tariff adjustments are effective from 1 July each year.
- (3) The tariff levied for domestic consumption of water escalates according to the volume of water consumed, and the tariff for domestic consumption is based on a stepped monthly consumption as provided for in the applicable policy.
- (4) The tariff for non-domestic water consumption is based on a single tariff per kilolitre consumed, irrespective of the volume of consumption concerned.
- (5) Categories of consumers and charges are as follows:
 - (a) A domestic water consumer registered as an indigent with the municipality must receive free the first six kilolitre of water consumed per month, thereafter a stepped tariff per kilolitre as determined by the municipality is applicable on metered water consumption.
 - (b) All other domestic consumers are charged for actual water consumption at a stepped tariff per kilolitre as determined by the municipality.
 - (c) The tariff applicable to domestic consumption of water may not exceed 75% per kilolitre of the tariff applicable to other consumers, and all other consumers, including businesses, industries and institutional consumers, must pay the tariff as contemplated in subsection (4).
 - (d) A basic charge per water meter, as determined by the municipality, is charged on a water consumer, except a registered indigent and a consumer using a prepaid meter.

23. Refuse removal

- (1) The categories of refuse removal users as set out in subsection (3) are charged at the applicable tariffs, as approved by the municipality in each annual budget.

- (2) Tariff adjustments are effective from 1 July each year.
- (3) A separate fixed monthly refuse removal charge applies to each of the following categories of users, based on the costs of the service concerned:
 - (i) Domestic and other users, where refuse is removed by the municipality once weekly; and
 - (ii) business and other users, where refuse is removed by the municipality twice weekly;
 - (iii) business and other bulk consumers for usage of the refuse tip site.
- (4) A registered indigent may receive such discount on this charge as the municipality deems affordable when approving each annual budget, which discount may not be less than 50% of the monthly amount billed as a refuse removal charge.

24. Sewerage

- (1) The categories of sewerage users as set out in subsection (3) are charged per month at the applicable tariff as approved by the municipality in each annual budget.
- (2) Tariff adjustments are effective from 1 July each year.
- (3) Categories of users and charges are:
 - (a) An availability charge is charged per month for an undeveloped erf, irrespective of its permitted or intended use.
 - (b) A fixed monthly charge based on the costs of the service, is charged for bucket removal for a domestic user, however, a registered indigent may receive such discount on this charge as the municipality deems affordable when approving each annual budget, which discount may not be less than 50% of the monthly amount billed for this service.
 - (c) A fixed monthly charge based on the costs of the service is charged for a domestic user, however, a registered indigent may receive such discount on this charge as the municipality deems affordable when approving each annual budget, which discount may not be less than 50% of the monthly amount billed for this service.
 - (d) A fixed monthly charge based on the costs of the service per sewer point or toilet is charged to all businesses, industries and institutional users.
 - (e) An effluent fee is payable by a factory and another industrial user where the wastewater emanating from such user requires special purification measures by the municipality, and the fee is based on the toxic content of the wastewater concerned and the costs of the purification.
 - (f) A fixed monthly charge based on the costs of the service per suction tank is charged to all domestic users, businesses, industries and institutional users

25. Minor tariffs

- (1) All minor tariffs are standardised within the municipal region.
- (2) All minor tariffs are approved by the municipality in each annual budget and are, when deemed appropriate by the municipality, subsidised by property rates and general revenues, particularly when the –
 - (a) tariffs prove uneconomical when charged to cover the cost of the service concerned;
 - (b) cost cannot accurately be determined; or
 - (c) tariff is designed purely to regulate rather than finance the use of the particular service or amenity.

- (3) Unless there are compelling reasons why such adjustment should not be effected, all minor tariffs over which the municipality has full control, and which are not directly related to the cost of a particular service, are adjusted annually at least in accordance with the prevailing consumer price index.
- (4) The following services are subsidised services, and the tariffs levied cover 50%, or as near as possible to 50%, of the annual operating expenses budgeted for the service concerned:
- (a) Burial services and the provision of cemeteries; and
 - (b) the provision of municipal sports facilities for use against a fee.
- (5) The following services are considered as being community services, and no tariffs are levied for their use:
- (a) a municipal museum and art gallery;
 - (b) the disposal of garden refuse and rubble at the municipal tip site;
 - (c) a municipal reference library;
 - (d) a municipal lending library, except for fines determined;
 - (e) a municipal botanical garden, other park or open space;
- (6) The following services are considered as being economic services, and the tariffs levied cover 100%, or as near as possible to 100%, of the budgeted annual operating expenses of the service concerned:
- (a) The maintenance of graves, gardens of remembrance and crematoria against payment of a fee;
 - (b) the availability of a house against payment of a housing rental;
 - (c) subject to subsection (9), the use of a municipal hall and other premises against payment of a fee;
 - (d) the supply of a building plan against payment of a fee;
 - (e) the selling of –
 - (i) plastic refuse bags;
 - (ii) the selling of refuse bins; or
 - (iii) livestock and plants;
 - (f) the cleaning of stands against payment of a fee;
 - (g) the connection of electricity, water and sewerage against payment of a connection fee;
 - (h) the photo-stating of copies against payment of a fee; and
 - (i) the issuing of a clearance certificate against payment of a fee;
 - (k) dumping of blood and pounce content against payment of a fee.
- (7) The following charges and tariffs are considered as regulatory or punitive, and are determined as appropriate in each annual budget:
- (a) Fines for lost, damaged or overdue library books;
 - (b) advertising sign fees;
 - (c) pound fees;
 - (d) disconnection and reconnection fees of electricity and water;
 - (e) penalty and other charges imposed in terms of Chapters 1 and 2; and
 - (f) penalty charges for the submission of dishonoured, stale, post-dated or otherwise unacceptable cheques.
- (8) A market-related rental is levied for the lease of a municipal property.
- (9) If the municipal manager is satisfied, in the case of a rental for the use of a municipal hall and premises, that the hall or premises is required for non-profit making purposes and for the provision of a service to the community, the municipal manager may waive 50% of the applicable rental.
- (10) The municipal manager must determine whether an indemnity or guarantee is to be lodged in each instance for the rental of a municipal hall, premises or sports field, and

in so determining must be guided by the likelihood of the municipality's sustaining damages as a result of the use of the facilities concerned.

(11) The costs of the democratic process in the municipality such as, but not limited to, all expenses associated with the political structures of the municipality, form part of the expenses to be financed from property rates and general revenues, and are not included in the costing of the major services of the municipality.

CHAPTER 4 RATES

26. Imposition of rates

(1) The municipality must impose and imposes, as part of each annual operating budget component, a rate in the rand on the market value of all rateable property as recorded in the municipality's valuation roll and supplementary valuation roll.

(2) When imposing the rate for each financial year, the municipality must take proper cognisance of the –

- (a) aggregate burden of rates and service charges on property owners in the various categories of property ownership; and
- (b) extent to which this burden is or remains competitive with the comparable burden in other municipalities within the local economic region.

27. Rebates and exemptions on rates

(1) The municipality grants rebates and exemptions as provide for in it's Property Rates By-Law, Property Rates Policy and in recognition of the following factors:

- (a) The inability of residential property owners to pass on the burden of rates, as opposed to the ability of the owners of business, commercial, industrial and certain other properties to recover such rates as part of the expenses associated with the goods or services which they produce;
- (b) the need to accommodate indigents and less affluent pensioners;
- (c) the services provided to the community by public service organisations;
- (d) the value of agricultural activities to the local economy coupled with the limited municipal services extended to such activities, but also taking into account the municipal services provided to municipal residents who are employed in such activities;
- (e) the need to preserve the cultural heritage of the local community;
- (f) the need to encourage the expansion of public service infrastructure; and
- (g) the indispensable contribution which property developers, especially in regard to commercial and industrial property development, make towards local economic development, and the continuing need to encourage such development.

(2) The municipal manager must, subject to section 15(3) and 15(4) of the Property Rates Act, 2004 (Act 6 of 2004), ensure that rebates are indicated on the rates accounts submitted to each property.

28. Adjustment of rates

(1) Where the rates levied on a particular property have been incorrectly determined, whether because of –

- (a) an error or omission on the part of the municipality;
- (b) false information provided by the property owner concerned; or

- (c) a contravention of the permitted use to which the property concerned may be put,
the rates payable must 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.
- (2) Where the error occurred as contemplated in subsection (1)(b) or (c), interest on the unpaid portion of the adjusted rates payable must be levied at the maximum rate permitted by prevailing legislation.

29. Frequency of valuations

Subject to the provisions of sections 32 and 77 of the Property Rates Act, 2004 (Act 6 of 2004), the municipality must prepare a new valuation roll every four years and supplementary valuation rolls every twelve months.

CHAPTER 5 ENFORCEMENT

30. Municipality's powers to restrict or disconnect supply of services

The municipality may, over and above the provisions of any other provisions in these by-laws restrict or disconnect the supply of water and electricity, or discontinue any other service to any premises if -

- (a) an administration order is granted in terms of section 74 of the Magistrates Court Act, 1944 (Act 37 of 1944), in respect of an account holder;
- (b) an account holder of any service fails to comply with a condition of supply imposed by the municipality;
- (c) an account holder obstructs the efficient supply of electricity, water or any other municipal services to another account holder;
- (d) an account holder supplies such municipal services to any person who is not entitled thereto or permits such service to continue;
- (e) an account holder causes a situation which is dangerous or a contravention of relevant legislation; or
- (f) an account holder is placed under provisional registration, liquidation or judicial management, or commits an act of insolvency in terms of the Insolvency Act, 1936 (Act 24 of 1936).

31. Tampering, unauthorised connections and reconnections, and improper use

- (1) The municipality reserves the right to monitor the service network for signs of tampering or irregularities.
- (2) No person may in any manner or for any reason whatsoever tamper or interfere with any meter or metering equipment or service connection or service protective device or supply mains or any other equipment of the municipality.
- (3) Where prima facie evidence exists of an account holder or any person having contravened subsection (2), the municipality has the right to disconnect the supply immediately and without prior notice to the account holder, and the account holder is liable for all fees and charges levied by the Municipality for such disconnection plus penalty as provided for in the annual budget.
- (4) Where an account holder or any person has contravened subsection (2) and such contravention has resulted in the meter recording less than the true consumption, the municipality has the right to recover from the account holder the full cost of his or her

estimated consumption and the cost of repair or replacement of damaged metering devices.

32. Clearance certificate

To effect the transfer of any immovable property from one registered owner to another, the Registrar of Deeds requires a clearance certificate, which certificate is obtainable from the municipal manager or a duly authorised officer of the municipality, upon payment of the prescribed fee and subject to the conditions of section 118 of the Municipal Systems Act, 2000 (Act 32 of 2000) being met.

33. Bids and grants-in-aid

- (1) Each bid submitted to the municipality must be accompanied by a certificate from the municipality stating that the proposed supplier is not indebted to the municipality for any arrear amount reflected on the municipal account.
- (2) Should a proposed supplier be so indebted, the municipality may disallow the bid.
- (3) The municipality may only consider a bid once the proposed supplier has made satisfactory arrangements to pay the outstanding amount by means of instalments, or has settled all arrear amounts in full.
- (4) The municipal manager or a duly authorised officer of the municipality must in the condition of contract, provide for the deduction from moneys owed to the supplier in order to settle any outstanding amount.
- (5) Payment of any grants-in-aid approved by the municipality may be withheld pending payment of any outstanding municipal account, or pending an agreement between the municipality and the receiver of a grant-in-aid in which satisfactory arrangements have been made regarding the settlement of the outstanding municipal account.

34. Power of council to recover costs

- (1) Where a bank dishonours any payment made to the municipality, the municipality may levy and recover all related costs and any administration fees against an account of the defaulting account holder and may disconnect or restrict the supplies to the premises of such account holder.
- (2) All legal costs, including attorney-and-client costs incurred in the recovery of amounts in arrears and payable in terms of the Magistrates Court Act, 1944 (Act 32 of 1944), must be levied against the arrears account of the account holder.
- (3) For any action taken in demanding payment from an account holder or reminding an account holder by means of telephone, fax, electronic mail, letter or otherwise that payments are due, a fee will be levied against the municipal account of the account holder in terms of the municipality's tariff provisions.

35. Prima facie evidence

A certificate reflecting the amount due and payable to the municipality, signed by the municipal manager or a duly authorised officer of the municipality, is upon mere production thereof prima facie evidence of the indebtedness of the person mentioned in it.

36. Abandonment of bad debts, and full and final settlement of account

- (1) Before terminating the debt collection procedure in any individual instance, the municipal manager must –
- (a) ensure that all debt collection mechanisms as provided for in section 12 have been utilised where reasonable;
 - (b) maintain an audit trail; and
 - (c) document the reasons for terminating the debt collection procedure, including the cost of enforcement and necessary financial adjustments.
- (2) The municipal manager or a duly authorised officer of the municipality may consider an offer for full and final settlement, and must, if in the interests of the municipality, in writing consent to the acceptance of a lesser amount as full and final settlement of the amount due and payable.
- (3) Where the exact amount due and payable to the municipality has not been paid in full, any lesser amount tendered to and accepted by any the municipality employee, except the municipal manager or the municipal manager's delegate, shall not be deemed to be in full and final settlement of such an amount.

37. Power of entry and inspection

- (1) A duly authorised representative of the municipality may for any reason related to the implementation or enforcement of these by-laws at all reasonable times or in emergency at any time, enter premises, request information and carry out such inspection as deemed necessary, and may for purposes of installing or repairing any meter or service connection for reticulation disconnect, stop or restrict the provision of any service.
- (2) If the municipality considers it necessary for work to be performed to enable an officer to perform a function referred to in subsection (1) properly and effectively, it may –
- (a) by written notice require an account holder to do, at own expense, specified work within a specified period; or
 - (b) if the situation is a matter of urgency, without prior notice do such work or cause it to be done at the expense of the account holder.
- (3) If the work referred to in subsection (2) is carried out for the sole purpose of establishing whether a contravention of these by-laws has been committed and no such contravention has taken place, the municipality must bear the expense connected therewith together with that of restoring the premises to their former condition.

38. Authentication and service of orders, notices and other documents

- (1) An order, notice or other document requiring authentication by the municipality must be signed by the municipal manager or by a duly authorised officer of the municipality, such authority being conferred by resolution of the municipality or by a by-law or regulation, and when issued by the municipality in terms of these by-laws is deemed to be duly issued if it is signed by an officer authorised by the municipality.
- (2) Any notice or other document that is served on a person by a duly authorised officer of the municipality in terms of these by-laws, is regarded as having been served –
- (a) when it has been delivered to that person personally;
 - (b) when it has been left at that person's place of residence or business in the Republic with a person apparently over the age of 16 years;
 - (c) when it has been posted by registered or certified mail to that person's last known residential or business address in the Republic and an acknowledgement of the posting thereof from the postal service is obtained;

- (d) if that person's address in the Republic is unknown, when it has been served on that person's agent or representative in the Republic in the manner provided by paragraphs (a), (b) or (c);
 - (e) if that person's address and agent or representative in the Republic is unknown, when it has been placed in a conspicuous place on the property or premises, if any, to which it relates;
 - (f) in the event of a body corporate, when it has been delivered at the registered office of the business premises of such body corporate to a person apparently over the age of 16 years; or
 - (g) when it has been delivered, at the request of a person, to that person's electronic mail address.
- (3) When any notice or other document has to be served on the owner, an account holder or holder of any property or right in any property, it is sufficient if that person is described in the notice or other document as the owner, account holder or holder of the property or right in question, and it is not necessary to name that person.
- (4) Service of a copy is deemed to be service of the original.
- (5) Any legal process is effectively and sufficiently served on the municipality when it is delivered to the municipal manager or a person in attendance at the municipal manager's office.

CHAPTER 6 MISCELLANEOUS PROVISIONS

39. Right of appeal

- (1) A person whose rights are affected by a decision of a municipal officer may appeal against that decision by giving written notice of the appeal and reasons to the municipal manager within 21 days of the date of the notification of the decision.
- (2) The Municipal Manager must promptly submit the appeal to the appropriate appeal authority mentioned in subsection (4).
- (3) The appeal authority must consider the appeal and confirm, vary or revoke the decision, but no such variation or revocation of a decision may detract from any rights that may have accrued as a result of the decision.
- (4) When the appeal is against a decision taken by --
- (a) a staff member other than the municipal manager, the municipal manager is the appeal authority;
 - (b) the municipal manager, the Mayor is the appeal authority; or
 - (c) a political structure or political officer bearer or a the councillor, a committee of councillors who were not involved in the decision and appointed by the municipality for this purpose is the appeal authority.
- (5) An appeal authority must commence with an appeal within six weeks and decide the appeal within a reasonable time.

40. Offences and penalties

A person is guilty of an offence and liable upon conviction to a period not exceeding six months of community service or a fine or a combination of the aforementioned if he or she -

- (a) fails to give access required by an officer in terms of section 37;
- (b) obstructs or hinders an officer in the exercise of his or her powers or the performance of functions or duties under these By-laws;
- (c) uses or interferes with the municipality equipment for consumption of services

- supplied;
- (d) fails or refuses to give the municipality or an officer such information as the municipality or the officer may reasonably require for the purpose of exercising powers or functions under these By-laws, or gives the municipality or the officer false or misleading information knowing it to be false or misleading;
 - (e) fails to comply with the terms of a notice served upon him or her in terms of these By-laws; or
 - (f) tampers or breaks any seal on a meter or on any equipment belonging to the municipality, or for any reason determined by the municipal manager causes a meter not to register the services used properly, and the person shall furthermore be charged for usage of electricity or water, as the case may be.

41. Transitional provision

(1) A person who has been the owner of property within the Municipality before the commencement of these By-laws must within a period determined by the municipality, after the commencement of these By-laws, enter into a new service agreement with the municipality in terms of which such owner undertakes to be solely responsible for any municipal charges relating to each of such owner's properties failing which the supply of services to the property may be discontinued or restricted.

(2) A lessee of a premises who consumes services provided by the Municipality before the commencement of these By-laws must within a period determined by the municipality, after the commencement of these By-laws, enter into a new service agreement with the municipality in terms of which such lessee undertakes to be solely responsible for any municipal charges relating to each of such properties leased, failing which the supply of services to the property may be discontinued or restricted.

42. Saving provisions and repeal

(1) The provisions of the Credit Control and Indigent By-Law, Municipal Notice No.9, 2002 are hereby repealed insofar as they relate to matters provided for in these By-laws, including by-laws promulgated by Colesberg Transitional Local Council, Noupoot Transitional Local Council and Masizakhe Representative Council

43. Short title and commencement

These By-laws may be cited as the Umsobomvu Municipality Customer Care, Credit Control and Revenue Management By-laws, 2009, and commences on the date of publication thereof in the Provincial Gazette.

**NOTICE 83 OF 2009
MUNICIPALITY GA - SEGONYANA**

REMOVAL OF RESTRICTIONS ACT, 1976 (ACT 84/1976)

ERF 796 KURUMAN

Notice is given in terms of the provisions of section 4 of the Removal of Restrictions Act, 1967 (Act 84 of 1967), that the MEC for Housing and Local Government has, with effect from 8 April 2009, approved the removal of the restrictive Title conditions No. B 5 (a) to (c) of the Title Deed T1987/2004.

**KENNISGEWING 83 VAN 2009
MUNISIPALITEIT GA – SEGONYANA**

WET OP OPHEFFING VAN BEPERKINGS, 1976 (WET 84/1976)

ERF 796 KURUMAN

Hierby word ooreenkomstig die bepalings van artikel 4 van die Wet op Opheffing van Beperkings, 1967 (Wet 84 van 1967) bekend gemaak dat die LUR vir behuising en Plaaslike Regering met ingang van 8 April 2009, goedgekeur het dat die beperkende Titelvoorwaardes No. B 5 (a) tot (c) van Transportakte T1987/2004 verwyder word.

**NOTICE 84 OF 2009
MIER MUNICIPALITY****PUBLIC NOTICE: ENACTMENT OF RATES POLICY AND BY-LAW**

Members of the public are herewith notified in terms of Chapter 4 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) that the municipality has in terms of Section 13 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) and Section 6 of the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) approved a Rates By-Law and Policy.

Members of the public are also herewith notified in terms of Section 13(b) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) that the Rates By-Law and policy will take effect on 1 July 2009.

I.J van WYK
ACTING MUNICIPAL MANAGER
P.O BOX 178
Mier
Rietfontein
8811

Notice No. P2/2009.
Date: 8 June 2009

KENNISGEWING 84 VAN 2009**KENNISGEWING: UITVAARDIGING VAN VERORDENING OP MUNISIPALE
BELASTINGS EN EIENDOMSBELASTINGBELEID**

Lede van die publiek word hiermee in terme van Hoofstuk 4 van die Plaaslike Regering: Munisipale Sisteem Wet, 2000 (Wet 32 van 2000) in kennis gestel dat die munisipaliteit in terme van Artikel 13 van die Plaaslike Regering: Munisipale Sisteem Wet, 2000 (Wet 32 van 2000) en Artikel 6 van die Plaaslike Regering: Wet op Munisipale Belasting, 2004 (Wet 6 van 2004) 'n Belasting Verordening en Eiendomsbeleid goedgekeur het.

Lede van die publiek word hiermee in terme van Artikel 13(b) van die Plaaslike Regering: Munisipale Sisteem Wet, 2000 (Wet 32 van 2000) kennis gestel dat die Verordening op Munisipale Belasting en beleid op 1 Julie 2009 in werking tree.

I.J van WYK
WAARNEMENDEMUNISIPALE BESTUURDER
Posbus 178
Mier
Rietfontein
8811

Kennisgewing Nr. P2/2009.
Datum: 8 Junie 2009

MIER MUNISIPALITEIT
EIENDOMSBELASTINGBELEID

OPGESTEL DEUR DDP WAARDEERDERS (EDMS.) BPK.

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MIER MUNISIPALITEIT EIENDOMSBELASTINGBELEID

1. DEFINISIES

- 1.1 “**Definisies, woorde en uitdrukkings**” soos in die Wet gebruik is van toepassing op hierdie beleid waar dit ookal gebruik word;
- 1.2 “**Munisipaliteit**” beteken MIER munisipaliteit.
- 1.3 “**Wet**” beteken die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, 2004 (Wet no 6 van 2004);
- 1.4 “**Landbou**” beteken die praktyk om gewasse, plante, wingerd en bome vir boerderydoeleindes op 'n plaas aan te plant; en die aanhou, weiding en voer van lewende hawe om dit as lewende hawe of produkte van lewende hawe te koop aan te bied. Dit sluit spesifiek die eiendoms Kategorie van ekotoerisme uit
- 1.5 “**Residensiële**” beteken verbeterde eiendom wat:
 - 1.5.1 oorheersend vir residensiële doeleindes gebruik word
 - 1.5.2 'n eenheid is wat geregistreer is, in terme van die Deeltitel Wet en hoofsaaklik vir residensiële doeleindes, aangewend word
 - 1.5.3 besit word deur 'n aandeelblokkemaatskappy en hoofsaaklik vir residensiële doeleindes gebruik word
 - 1.5.4 'n wooneenheid is wat vir residensiële doeleindes gebruik word, op 'n eiendom wat aangewend word vir opvoedkundige doeleindes
 - 1.5.5 vakant of onbeboud, ongeag die sonering of voorgenome gebruik daarvan, is spesifiek uitgesluit van hierdie eiendoms Kategorie

2. AANNAME VAN EIENDOMSBELASTINGBELEID

- 2.1 Hierdie beleid is in opdrag van afdeling 3 van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, 2004 (no 6 van 2004), wat die daarstelling van 'n eiendomsbelastingbeleid bepaal.

- 2.2 Ingevolge afdeling 62(1)(f)(ii) van die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 (no 56 van 2003), moet die munisipale bestuurder verseker dat die munisipaliteit 'n eiendomsbelastingbeleid het en dat dit geïmplementeer word.

3. OMVANG VAN DIE BELEID

- 3.1 Hierdie beleidsdokument is die gids tot die jaarlikse vasstelling (of hersiening) van eiendomsbelasting, dit maak nie bepaalde voorstelle vir eiendomsbelasting nie.
- 3.2 Besonderhede ingevolge die toepassing van die onderskeie eiendomsbelasting sal in die Provinsiale Staatskoerant en in die munisipaliteit se tariefskedule gepubliseer word, wat saam met hierdie beleid gelees moet word.
- 3.3 Die tariefskedule sal aan organiseerde landbou beskikbaar gestel word by wyse van 'n komitee bestaande uit verteenwoordigers van landbou unies in die streek. Die tariefskedule sal ook op die munisipaliteit se webtuiste geplaas word

4. AANNAME VAN MUNISIPALE REGULASIES

- 4.1 Ingevolge afdeling 6(1) van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, 2004 (Wet no 6 van 2004) moet 'n munisipaliteit munisipale regulasies aanneem ten einde die implementering van die eiendomsbelastingbeleid te kan toepas.

5. REG OM EIENDOMSBELASTING TE HEF

- 5.1 Ingevolge afdeling 229 van die Grondwet van die Republiek van Suid-Afrika, 1996 (no 108 van 1996), word 'n munisipaliteit toegelaat om belasting op eiendom te hef.
- 5.2 Ingevolge die Wet mag 'n munisipaliteit ooreenkomstig -
- 5.2.1 Afdeling 2(1), belasting hef op eiendom in sy gebied; en
 - 5.2.2 Afdeling 2(3), sy mag gebruik om belasting op eiendom te hef, onderhewig aan -
 - a) Afdeling 229 en enige ander toepaslike bepalings van die Grondwet;
 - b) Die bepalings van die Wet en enige regulasies uitgevaardig ingevolge die Wet; en
 - c) Die eiendomsbelastingbeleid.

6. BELEIDSBEGINSELS

- 6.1 Die eiendomsbelastingbeleid van MIER munisipaliteit is op die volgende beginsels gebaseer:
- 6.1.1 Billikheid: Die munisipaliteit sal alle belastingbetalers met soortgelyke eiendom dieselfde behandel.

- 6.1.2 Bekostigbaarheid: Die vermoë van 'n persoon om belasting te betaal sal deur die munisipaliteit in ag geneem word. Die munisipaliteit sal hulpmaatreëls in die vorm van ontheffings, afslag en verlagings aan arm/hulpbehoewende belastingbetalers toestaan.
- 6.1.3 Volhoubaarheid: Belasting op eiendom sal sodanig gehef word dat:
- a) Dit volhoubare plaaslike regering sal ondersteun deur 'n stabiele en florerende bron van inkomste binne die diskresionêre beheer van die munisipaliteit daar te stel; en
 - b) Dit plaaslike sosiaal-ekonomiese ontwikkeling sal steun.
- 6.1.4 Koste-effektiwiteit: Belasting sal op die markwaarde van alle belasbare eiendom, soos in die Wet bepaal, gebaseer word.
- 6.2 Die eiendomsbelastingbeleid sal vervolgens die kriteria wat deur die munisipaliteit toegepas moet word ten opsigte van die volgende, vasstel:
- 6.2.1 Die ontheffing van eiendomsbelasting aan 'n bepaalde eienaarskategorie van eiendom, of die eenaars van 'n bepaalde eiendomskategorie.
- 6.2.2 Vergunning aan 'n bepaalde eienaarskategorie, of aan die eenaars van 'n bepaalde eiendomskategorie, afslag op of vermindering in die belasting betaalbaar ten opsigte van hul eiendom;
- 6.2.3 Verhoogde eiendomsbelasting;
- 6.2.4 Bepaal hoe die munisipaliteit se mag in terme van afdeling 9(i) van die Wet uitgeoefen moet word met betrekking tot eiendom vir meerdoelige gebruik;
- 6.2.5 Identifisering van eiendom wat moet ingefaseer word;
- 6.2.6 Neem die effek van eiendomsbelasting op die armes in ag en sluit geskikte maatreëls in om die belastinglas op hulle te verlig;
- 6.2.7 Neem die effek van eiendomsbelasting op organisasies wat bepaalde openbare bystandsaktiwiteite bedryf in ag en, as gevolg van daardie aktiwiteite, in terme van die Wet op Inkomstebelasting geregistreer is vir belastingverligting, in die geval waar die eiendom deur die organisasie besit en gebruik word;
- 6.2.8 Neem die effek van eiendomsbelasting op publieke diens infrastrukture in ag.

7. IMPLEMENTERINGSDATUM

Hierdie beleid tree op **1 Julie 2009** in werking.

8. JAARLIKSE OORSIG VAN EIENDOMSBELASTINGBELEID

Die munisipaliteit sal jaarliks die eiendomsbelastingbeleid hersien en, indien nodig, dit wysig. Die wysigings tot die eiendomsbelastingbeleid sal saam met die munisipaliteit se jaarlikse begroting voor die Raad ter tafel gelê word. Gemeenskapsdeelneme in die wysigings tot die eiendomsbelastingbeleid sal deur die

munisipaliteit se jaarlikse begrotingsproses ten uitvoer in terme van die Munisipale Stelselswet (Wet 32/2000) gebring word op die volgend wyse;

- 8.1 Advertensie in die plaaslike nuusblaaie
- 8.2 Plasing van die beleid op die MIER munisipaliteit se webtuiste
- 8.3 Plasing van die beleid by satelietkantore en plaaslike munisipale kantore
- 8.4 Gesprekvoering met 'n komitee bestaande uit verteenwoordigers van die verteenwoordigende landbou unies in die munisipale gebied

9. AANSPREEKLIKHEID VIR EIENDOMSBELASTING

- 9.1 Aangesien eiendomsbelasting 'n vorm van belasting is, is daar geen *quid pro quo* tussen die eiendomsbelastingbetaler en die voordeel wat van die Raad ontvang word nie.
- 9.2 Eiendomsbelastingbetalers mag verkies om eiendomsbelasting jaarliks op of voor **30 September** in 'n enkelbedrag te betaal, of in twaalf paaielemente op of voor die sewende dag van die maand wat volg op die maand waarin dit betaal moet wees. Indien eiendomsbelasting betaler hy/sy rekening eenmalig ten volle vereffen word 'n verdere korting van 5% aan hom of haar toegestaan.
- 9.3 Indien die eienaar van die eiendom wat aan eiendomsbelasting onderhewig is die munisipale bestuurder, of sy/haar genomineerde, skriftelik nie later as **31 Mei** van enige finansiële jaar, of enige later datum in die finansiële jaar soos deur die munisipale bestuurder of sy/haar genomineerde vasgestel, in kennis stel dat hy/sy al die eiendomsbelasting verskuldig in maandelikse paaielemente wil afbetaal, mag so 'n eienaar alle eiendomsbelasting in die daaropvolgende finansiële jaar en die daaropvolgende jare in twaalf paaielemente afbetaal, totdat sodanige kennisgewing op dieselfde wyse deur hom/haar herroep word.
- 9.4 Eiendomsbelasting moet ten volle betaal word, en rente sal op agterstallige eiendomsbelasting gehef word.
- 9.5 'n Eiendomsbelastingbetaler bly aanspreeklik vir die betaling van die eiendomsbelasting, ongeag of 'n rekening ontvang is of nie. Indien hy/sy nie 'n rekening ontvang het nie, rus die onus op hom of haar om die verskuldigde bedrag vas te stel en die bedrag aan die Raad te betaal.
- 9.6 Indien 'n belastingbetaler van 'n eiendom wil ontslae raak, is hy of sy aan die bepalings van afdeling 118 van die Wet op Plaaslike Regering: Munisipale Stelsels onderhewig, wat 'n vooruitbetaalde bedrag vereis om, *inter alia*, die eiendomsbelasting betaalbaar te dek tot tyd en wyl 'n belastingklaringsertifikaat uitgereik is. Sodanige bedrag word bereken om 'n voorlooptyd van ten minste **90 dae** te dek.
- 9.7 In 'n geval waar die eiendomsbelasting op 'n bepaalde eiendom foutiewelik bereken is, hetsy as gevolg van 'n fout of versuim van die munisipaliteit, vals inligting deur die eienaar verskaf, of 'n oortreding van die toegelate gebruik van die betrokke eiendom, sal die belasting betaalbaar aangepas word vir die tydperk vanaf die datum waarop die fout of versuim opgespoor is, terugwerkend tot op die datum waarop eiendomsbelasting die eerste keer volgens die huidige waardasierol gehef is.
- 9.8 Daarbenewens, in 'n geval waar die fout ingesluit het as gevolg van vals inligting wat deur die eienaar verskaf is, of as gevolg van 'n oortreding van die toegelate

gebruik van die betrokke eiendom, sal rente op die onbetaalde gedeelte van die gewysigde belasting betaalbaar teen die maksimum rente soos deur huidige wetgewing toegelaat, gehef word.

10. AANSPREEKLIKHEID VIR EIENDOMSBELASTING OP LANDBOU-EIENDOM WAT, VOOR DIE AANVANG VAN DIE ONDERVERDELING VAN LANDBOUGROND, 1970, DEUR MEER AS EEN EIENAAR IN ONVERDEELDE GEDEELTES BESIT IS

Die munisipaliteit sal:

- 10.1 In die geval van mede-eienaarskap van eiendom, al die eienaars gesamentlik en afsonderlik verantwoordelik hou vir die betaling van eiendomsbelasting en enige rente wat daarop gehef word.

11. REKENINGE WAT GELEWER MOET WORD

Die munisipaliteit sal elke eiendomsbelastingpligtige van 'n skriftelike rekening voorsien waarop die volgende aangedui word:

- 11.1 Die bedrag verskuldig vir eiendomsbelasting.
- 11.2 Die datum voor of waarop die bedrag betaalbaar is.
- 11.3 Hoe die bedrag bereken is.
- 11.4 Markwaarde van die eiendom ingevolge die algemene waardasierol.
- 11.5 Indien die eiendom onderhewig is aan enige verpligte infaseringsafslag ingevolge afdeling 21 van die Wet, hierdie afslagbedrag, en
- 11.6 Indien die eiendom onderhewig is aan enige bykomende belasting ingevolge afdeling 22 van die Wet, die bedrag verskuldig vir bykomende belasting.
- 11.7 Die verskaffing van rekeninge vir eiendomsbelasting ingevolge hierdie afdeling is onderhewig aan afdeling 102 van die Wet op Plaaslike Regering: Munisipale Stelsels.

Munisipale stelsels – Wet 32/2000 – 102 (1) & (2)

- 11.7.1 enige afsonderlike rekeninge van persone wat vir betalings aan die munisipaliteit aanspreeklik is, konsolideer;
- 11.7.2 'n betaling deur so 'n persoon krediteer teen enige rekening van daardie persoon; en
- 11.7.3 enige van die skuldinvorderings- en kredietbeheermaatreëls implementeer waarvoor in hierdie Hoofstuk voorsiening gemaak word met betrekking tot enige agterstallige bedrae op enige van die rekeninge van so 'n persoon.
- 11.7.4 Subartikel (1) is nie van toepassing waar daar 'n dispuut is tussen die munisipaliteit en 'n persoon bedoel in daardie subartikel rakende 'n bepaalde bedrag wat deur die munisipaliteit van daardie persoon geëis word nie.

12. BEDRAG VERSKULDIG VIR EIENDOMSBELASTING

MIER munisipaliteit sal, volgens resoluë, as deel van elke jaarlikse operasionele begrotingsproses, 'n koers (sent in die Rand) vasstel, gebaseer op die eiendoms waarde soos vervat in die waardasierol van MIER munisipaliteit.

13. WAARDASIEKRITERIA

Eiendom sal in ooreenstemming met algemeen-erkende waardasiepraktyke, metodes en standaarde soos deur die Wet bepaal, waardeur word.

MIER munisipaliteit het *DDP Waardeerders (Edms.) Bpk.* gekontrakteer om 'n algemene waardasierol en interim waardasies vir die duur van die kontrak (2009-2013) saam te stel.

14. EIENDOMSKATEGORIEË VIR DIE HEFFING VAN ONDERSKEIE EIENDOMSBELASTING

Die munisipaliteit mag, ingevolge die terme soos in hierdie eiendomsbelastingbeleid uiteengesit, verskillende belasting hef vir die verskillende kategorieë van belasbare eiendom. Die eiendoms kategorieë word volgens die gebruik van die eiendom, of toegelate gebruik van die eiendom, en die geografiese gebied waarin die eiendom geleë is, vasgestel.

MIER munisipaliteit stel die volgende eiendoms kategorieë voor:

- 14.1 Residensiële eiendom
- 14.2 Industriële eiendom
- 14.3 Besigheidseiendom
- 14.4 Munisipale eiendom
- 14.5 Staatseiendom
- 14.6 Landboueiendom
- 14.7 Staatsdiensinfrastrukture
- 14.8 Meerdoelige gebruik eiendom
- 14.9 Landbouhoewes
- 14.10 Onbeboude grond
- 14.11 Myneiendom
- 14.12 Eiendom in besit van openbare bystandsorganisasies
- 14.13 Informele nedersettings
- 14.14 Staats-trustgrond

- 14.15 Gemeenskaplike grond, soos beskryf in afdeling 1 van die Wet op Gemeenskaplike Grondregte, 2004
- 14.16 Bewaringsgebiede
- 14.17 Eiendom waarop nasionale monumente geproklameer is
- 14.18 Plekke van openbare aanbidding
- 14.19 Ekotorisme

Hierdie kategorieë is onderhewig aan bevestiging nadat die waardasierol voltooi is

15. KRITERIA VIR AANSLAG VAN MEERDOELIGE EIENDOMSGEBRUIK

MIER munisipaliteit sal aansoeke in hierdie verband op 'n *ad hoc*-basis oorweeg, ingevolge afdeling 9 van die Wet.

16. DIFFERENSIËLE AANSLAG

MIER munisipaliteit stel voor dat 'n gedifferensieëde belasting op die volgende kategorie eiendomme, onderhewig aan kwytskeldings, toelaes, afslag en/of kortings, soos meer volledig in hierdie beleid beskryf

Basis Tarief (alle eiendomme uitsluitend landbou, publieke infrastruktuur en besigheidseiendomme : Verhouding tot basis tarief 1:1

Landbou eiendomme ; Verhouding tot basis tarief 1:0.20

Publieke infrastruktuur : Verhouding tot basis tarief 1:0.25

Besigheids eiendomme : Verhouding tot basis tarief 1:1.5

17. STEUNMAATREËLS MET BETREKKING TOT EIENDOMSKATEGORIEË EN KATEGORIEË VIR EIENDOMSEIENAARS

'n Munisipaliteit mag, volgens kriteria soos in hierdie dokument uiteengesit:

- 17.1 'n Bepaalde kategorie eiendomseienaars, of die eienaars van 'n bepaalde kategorie eiendom, kwytskeld van die betaling van eiendomsbelasting gehef op hul eiendom; of
- 17.2 'n Vergunning aan 'n bepaalde kategorie eiendomseienaars, of aan die eienaars van 'n bepaalde kategorie eiendom, vir 'n korting op of verlaging van die eiendomsbelasting betaalbaar met betrekking tot hul onderskeie eiendom.

18. ONTHEFFINGS

Die volgende eiendoms Kategorieë word van eiendomsbelasting onthef:

- 18.1 Staatsdiensinfrastruktuur;
- 18.2 Eiendom wat vir die voorsiening van openbare parke gebruik word, en wat as openbare oop ruimtes afgebaken is en onontwikkelde munisipale eiendom insluit wat vir die doel van hierdie beleid as oop ruimte gereken word.

- 18.3 Munisipale eiendom - Behalwe eiendom verhuur aan derde partye ingevolge 'n huurkontrak geregistreer ingevolge die Wet op Formaliteite met betrekking tot Huurkontrakte van Grond, 1969 (No18 van 1969)

19. VERPLIGTE ONTHEFFINGS

Ingevolge afdeling 17(1) van die Wet mag die Raad nie eiendomsbelasting op die volgende hef nie:

- 19.1 Op die eerste 30% van die markwaarde van staatsdiensinfrastruktuur ;
- 19.2 Op die gedeeltes van 'n spesiale natuurreservaat, nasionale park of natuurreservaat soos beskryf in die Wet op Beskermde Gebiede, of van 'n nasionale botaniese tuin soos beskryf in die Wet op Nasionale Omgewingsbestuur: Biodiversiteit, 2004, wat nie ontwikkel is, of vir 'n kommersiële-, sake-, landbou- of residensiële doel gebruik word nie.;
- 19.3 Mineraalregte soos beskryf in paragraaf (b) van die definisie van "eiendom" in afdeling 1 van die Wet;
- 19.4 Eiendom wat aan 'n grondhervormingsbegunstigde of aan sy/haar erfgename behoort, op voorwaarde dat die ontheffing tien jaar nadat sodanige begunstigde se eiendomsreg by die Aktekantoor geregistreer is, verval;
- 19.5 Die eerste R15,000.00 van die markwaarde van 'n residensiële eiendom ingevolge afdeling 17(1)(h) van die Wet;
- 19.6 Eiendom wat in die naam van 'n godsdienstige gemeenskap geregistreer is, en hoofsaaklik as 'n plek van openbare aanbidding gebruik word, insluitend 'n amptelike woning wat in die naam van daardie gemeenskap geregistreer is, en wat deur 'n amptenaar van die godsdienstige gemeenskap bewoon word wat dienste by die plek van aanbidding lei.

Die bostaande vrystellings is onderhewig aan item 2 van die Wet.

20. KORTINGS

Eiendoms Kategorieë;

- 20.1 Residensiële eiendom: Die munisipaliteit mag addisionele afslag toestaan (ten opsigte van item 19.5 van hierdie beleid) soos jaarliks vasgestel, en van toepassing is op verbeterde residensiële eiendom wat:
- 20.2.1 Hoofsaaklik vir residensiële doeleindes gebruik word;
- 20.2.2 Geregistreer is ingevolge die Wet op Deeltitels;
- 20.2.3 Deur 'n aandeelblokmaatskappy besit word;
- 20.3 Begraafplase en krematoriums: As privaateiendom geregistreer en wat sonder winsbejag bedryf word.
- 20.4 Staatseiendom: Soos jaarliks deur die munisipaliteit vasgestel.
- 20.5 Openbare bystandsorganisasies: Die volgende openbare bystandsorganisasies mag aansoek doen vir die afslag op of verlaging in eiendomsbelasting, onderhewig aan

die voorlegging van 'n belastingvrywaringssertifikaat, uitgereik deur die Suid-Afrikaanse Inkomstediens (SAID), soos weergegee in Deel 1 van die negende skedule van die Inkomstebelastingwet, 1962 (No 58 van 1962);

- 20.5.1 Gesondheidsorgorganisasies: Eiendom wat uitsluitlik as 'n hospitaal, kliniek en psigiatrisie inrigting gebruik word, insluitend werksinkels wassery of kafeteriageriewe wat deur die inwoners gebruik word, op voorwaarde dat alle wins van die gebruik van die eiendom in sy geheel tot voordeel van die instansie en/of welsynorganisasies binne die grense van die munisipaliteit aagewend sal word.
- 20.5.2 Welsynorganisasies: Eiendom wat uitsluitlik as weeshuise, aftree-oorde sonder winsbejag, ouetehuse of liefdadigheids-/barmhartigheidsorganisasies, insluitend werksinkels, wassery of kafeteriageriewe wat deur die inwoners gebruik word, op voorwaarde dat alle wins van die gebruik van die eiendom in sy geheel tot voordeel van die instansie en/of welsynorganisasies binne die grense van die munisipaliteit aagewend sal word.
- 20.5.3 Opvoedkundige inrigtings: Eiendom wat aan wetlik-verklaarde of geregistreerde opvoedkundige inrigtings behoort.
- 20.5.4 Onafhanklike skole: Eiendom gebruik deur geregistreerde onafhanklike skole vir die uitsluitlike doel van opleiding.
- 20.5.5 Barmhartigheidsorganisasies: Eiendom vir gebruik deur welsynorganisasies sonder winsbejag.
- 20.5.6 Sportliggame: Eiendom in gebruik deur 'n organisasie met die uitsluitlike doel om die eiendom vir nie-professionele sportaktiwiteite te gebruik.
- 20.5.7 Kultuurorganisasies: Eiendom verklaar ingevolge die Wet op Kulturele Inrigtings, Wet 29 van 1969, of die Wet op Kulturele Inrigtings, Wet 66 van 1989.
- 20.5.8 Museums, biblioteke, kunsgalerye en botaniese tuine: In privaatbesit, oop vir die publiek en sonder winsbejag bedryf.
- 20.5.9 Jeugontwikkelingsorganisasies: Eiendom in besit van en/of in gebruik deur organisasies vir die voorsiening van jeugleierskaps- of ontwikkelingsprogramme.
- 20.5.10 Dierewelsyn: Eiendom in besit van of gebruik deur organisasies met die uitsluitlike doel om voëls, reptiele en diere vir nie-winsbejag te beskerm.
- 20.5.11 Erfenisgebiede: Verklaar as sodanig ingevolge afdeling 27 van die Wet op Nasionale Erfenishulpbronne, 1999 (Wet no 25 van 1999).
- 20.6 Om vir die afslag te kwalifiseer moet eienaars van eiendom waarna in items 20.3 en 20.5 verwys word:
- 20.6.1 Nie later as **1 Maart 2009** nie, en daarna voor die geldigheidstydperk van die finansiële jaar, skriftelik by die munisipaliteit aansoek doen.
- 20.6.2 Aansoeke moet vergesel wees van:
- a. SAID belastingvrystellingsertifikaat;

- b. 'n Beëdigde verklaring;
- c. Enige ander dokumente wat die munisipaliteit nodig mag vind om aan te vra ten einde seker te wees van die geldigheid van die aansoek; en
- d. Die munisipaliteit behou hom die reg voor om kwytskeldings te weier indien die besonderhede soos in die aansoek vervat onvolledig, inkorrekt of vals is.

21. EIENDOMSBELASTING VIR BELASTINGVERLIGTING AAN ARMES EIENAARSKATEGORIEË

Die volgende eienaarskategorieë is vasgestel vir die doel van belastingverligting aan armes:

- 21.1 Natuurlike persone wat residensiële eiendom besit en bewoon, 'n beperkte inkomste het en nie pensioenarisse is nie, maar wat kan bewys dat sy/haar jaarlikse inkomste laer is as die bedrag wat van tyd tot tyd deur die munisipaliteit vasgestel word.

Om vir die afslag te kwalifiseer moet 'n eienaar:

- 21.1.1 Self die eiendom bewoon;
- 21.1.2 'n Totale maandelikse inkomste uit alle bronne (insluitende inkomste van eggenoot/-note van eienaar) hê wat nie meer is as 'n bedrag wat van tyd tot tyd deur die munisipaliteit vasgestel word nie;
- 21.1.3 Op voorwaarde dat, as die eienaar as gevolg van onvoorsiene omstandighede nie self die eiendom kan bewoon nie, die eggenoot/-note of minderjarige kinders wel die okkupasievereiste mag nakom; en
- 21.1.4 'n Beëdigde verklaring van die eienaar.

- 21.2 Natuurlike persone wat residensiële eiendom besit en bewoon en afhanklik is van 'n staatstoelaag ingevolge die Wet op Maatskaplike Bystand, 1992 (Wet no. 59 van 1992) as hul enigste bron van inkomste.

Om vir die afslag te kwalifiseer moet 'n eienaar:

- 21.2.1 Self die eiendom bewoon;
- 21.2.2 Die maksimuminkomste van die huishouding mag nie meer as tweekeer die waarde van die toelaag oorskry nie;
- 21.2.3 'n Beëdigde verklaring van die eienaar.

- 21.3 Afgetrede en gestremde persone kwalifiseer vir spesiale afslag volgens hul maandelikse huishoudelike inkomste.

Om vir die afslag te kwalifiseer moet 'n eienaar

- 21.3.1 Self die eiendom bewoon

- 21.3.2 Ten minste 60 jaar oud wees, of 'n ongeskiktheidspensioen van die Departement van Welsyn en Bevolkingsontwikkeling ontvang;
- 21.3.3 'n Totale maandelikse inkomste uit alle bronne (insluitend inkomste van eggenoot/-note van eienaar) hê wat nie meer is as 'n bedrag wat van tyd tot tyd deur die munisipaliteit vasgestel word nie.
- 21.4 Kinders as hoofde van gesinne. Gesinne waarvan kinders aan die hoof staan kwalifiseer vir spesiale afslag na gelang van hul maandelikse inkomste.
- Om vir die afslag te kwalifiseer moet die hoof van die gesin:
- 21.4.1 Self die eiendom bewoon;
- 21.4.2 Nie ouer as 18 jaar oud wees nie;
- 21.4.3 Nog op skool wees, of werkloos; en
- 21.4.4 'n Totale maandelikse inkomste uit alle bronne (insluitend inkomste van eggenoot/-note van eienaar) hê wat nie meer is as 'n bedrag wat van tyd tot tyd deur die munisipaliteit vasgestel word nie.
- 21.5 Om vir die afslag te kwalifiseer moet die eienaar / hoof van die huishouding (met betrekking tot item 21.4):
- 21.5.1 Nie later as 1 Maart nie, en daarna voor die geldigheidstydperk van die finansiële jaar, skriftelik by die munisipaliteit aansoek doen.
- 21.5.2 Aansoeke moet vergesel wees van:
- a) 'n Bewys van die totale maandelikse inkomste uit alle bronne (insluitend inkomste van eggenoot/-note van eienaar), wat nie meer is as 'n bedrag wat van tyd tot tyd deur die munisipaliteit vasgestel word nie.;
 - b) 'n Gesertifiseerde kopie van identiteitsdokument;
 - c) 'n Beëdigde verklaring; en
 - d) Enige ander dokumente wat die munisipaliteit nodig mag vind om aan te vra ten einde seker te wees van die geldigheid van die aansoek.

22. INFASERING VAN BELASTING

- 22.1 Die belasting wat op nuut-belasbare eiendom gehef word sal ingefaseer word soos uitdruklik in afdeling 21 van die Wet gestel.
- 22.2 Die infaseringsafslag op die eiendom waarna verwys word in afdeling 21 sal die volgende wees:
- | | | |
|--------|-------------|------------------------------------------|
| 22.2.1 | Eerste jaar | : 75% van die belasting van daardie jaar |
| 22.2.2 | Tweede jaar | : 50% van die belasting van daardie jaar |
| 22.2.3 | Derde jaar | : 25% van die belasting van daardie jaar |

23. LANDBOU-EIENDOM

- 23.1 Landbou-eiendom kwalifiseer vir onvermelde spesiale persentasie afslag op die belasting soos jaarliks deur die munisipaliteit vasgestel (Verwys na item 12 van hierdie beleid). Eiendomsbelasting sal oor 'n tydperk van drie jaar ingefaseer word, soos voorgeskryf in die Wet, op die volgende basis:

23.1.1 2009/10 Finansiële jaar : 75% korting van die belasting van daardie jaar

23.1.2 2010/11 Finansiële jaar : 50% korting van die belasting van daardie jaar

23.1.3 2011/12 Finansiële jaar : 25% korting van die belasting van daardie jaar

24. VERLAGINGS

- 24.1 Verlagings soos beraam in afdeling 15 van die Wet sal in geval van die volgende op 'n *ad hoc*-basis oorweeg word:

24.1.1 Totale vernietiging van eiendom;

24.1.2 Rampe soos in die Wet op Rampbestuur, 2002 (Wet 57 van 2002) gedefinieer is.

- 24.2 Die volgende toestande is van toepassing met betrekking tot 24.1:

24.2.1 Die eienaar waarna in 24.1.1 verwys word sal skriftelik aansoek doen vir 'n verlaging en die onus sal op sodanige applikant rus om tot die munisipaliteit se bevrediging te bewys dat sy eiendom totaal vernietig is. Hy/sy sal ook moet aandui tot watter mate die eiendom nog gebruik kan word, en die impak op die waarde van die eiendom.

24.2.2 Eiendomseienaars sal slegs vir afslag kwalifiseer as hulle deur 'n ramp getref word soos waarna verwys in die Wet op Rampbestuur, 2002 (Wet no 57 van 2002).

24.2.3 'n Maksimum verlaging van 100 % sal toegelaat word ten opsigte van beide 24.1.1 en 24.1.2.

24.2.4 'n *Ad hoc*-verlaging sal vir 'n tydperk soos aanbeveel deur die departement van landbou van krag bly

24.2.5 Indien die belasting reeds betaal was voordat 'n verlaging toegestaan is, sal die munisipaliteit sodanige eienaar krediteer vanaf die datum van verlaging tot die datum wanneer die verlaging verval, of die end van die tydperk waarvoor betaling gedoen is, watter een ookal eerste is.

25. SPESIALE BELASTINGGEBIEDE

Die munisipaliteit mag, deur 'n resoluëie van die Raad, 'n gebied binne die munisipaliteit as 'n spesiale belastingarea oormerk en 'n addisionele eiendomsbelasting op eiendom in daardie gebied hef, met die doel om fondse te verkry om die gebied te verbeter of op te gradeer. Die Raad sal tussen eiendoms Kategorieë onderskei wanneer 'n addisionele belasting gehef word.

Voordat 'n spesiale belastinggebied vasgestel word, sal die Raad:

25.1.1 Die plaaslike gemeenskap raadpleeg, met insluiting van die volgende aangeleenthede:

- a) Die voorgestelde grense van die gebied;
- b) Die voorgestelde verbetering of opgradering van die gebied;
- c) Die toestemming van die meerderheid van die lede van die gemeenskap woonagtig in die voorgestelde belastinggebied wat vir die addisionele belasting verantwoordelik sal wees, verkry.

26. BEPERKINGS OP JAARLIKSE BELASTINGVERHOGINGS

Die munisipaliteit sal voldoen aan die kennisgewing uitgevaardig deur die Minister van Provinsiale en Plaaslike Bestuur, in samewerking met die Minister van Finansies, aangaande die vasgestelde hoogste perk op die persentasie waarmee eiendomsbelasting of die belasting op 'n bepaalde eiendom verhoog mag word ingevolge afdeling 20 van die Wet.

27. GEMEENSKAPSDEELNAME

27.1 Voordat die munisipaliteit die eiendomsbelastingbeleid aanvaar sal die munisipale bestuurder die proses van gemeenskapsdeelname volg, soos aangedui in hoofstuk 4 van die Wet op Plaaslike Regering: Munisipale Stelsels, en aan die volgende vereistes voldoen:

27.1.1 Die konsep-belastingbeleid vir ten minste 30 dae (munisipaliteit moet die tydperk waarop besluit is insluit) opsigtelik beskikbaar maak by die munisipaliteit se hoofkantoor, satelietkantore en biblioteke (en op die webwerf).

27.1.2 Adverteer 'n kennisgewing in die media waarin verklaar word dat die konsep-belastingbeleid voorberei is vir voorlegging aan die Raad en dat sodanige beleid by die onderskeie munisipale kantore en op die webwerf beskikbaar is vir openbare insae. Eiendomseienaars en belangstellendes word genooi om, binne die vasgestelde tydperk soos in die kennisgewing aangedui, skriftelike kommentaar of versoë aan die munisipaliteit te rig.

27.1.3 Die Raad sal alle kommentaar en/of versoë wat ontvang is oorweeg wanneer hulle die eiendomsbelastingbeleid finaliseer.

27.1.4 Die beleidstuk sal gratis beskikbaar gestel word aan die bestuur van die verteenwoordigende landbou unies in die MIER munisipaliteit Streek.

28. WAARDASIE ROL

Die getekende waardasierolle sal soos volg gratis geplaas en versprei word:

28.1 satelietkantore

28.2 munisipale kantore in die streek

28.3 voorsien aan die Bestuur van die verteenwoordigende Landbou-Unies in die Munisipale Gebied

- 28.4 MIER munisipaliteit se Webtuiste geplaas word
- 28.5 Kompakte lasarskyf beskikbaar wees aan Landbou Unie-Bestuur
- 28.6 die waardasierol sal aan individue beskikbaar gestel word teen 'n tarief soos deur die Raad jaarliks vasgestel.

29. REGISTER VAN EIENDOM

- 29.1 Die munisipaliteit sal 'n register saamstel en onderhou met betrekking tot alle eiendom binne die jurisdiksie van die munisipaliteit. Die register sal in Afdelings A en B verdeel word.
- 29.2 Afdeling A van die register sal die huidige waardasierol van die munisipaliteit bevat, asook alle aanvullende waardasies wat van tyd tot tyd gedoen word.
- 29.3 Afdeling B van die register sal aandui watter eiendom op die waardasierol of enige aanvullende waardasierol is onderhewig aan:
 - 29.3.1 Ontheffing van eiendomsbelasting ingevolge afdeling 15 van die Wet op Eiendomsbelasting;
 - 29.3.2 Afslag of verlaging ingevolge afdeling 15;
 - 29.3.3 Infasering van eiendomsbelasting ingevolge afdeling 21; en
 - 29.3.3 Ontheffings soos na verwys in afdeling 17.
- 29.4 Die register sal gedurende kantoorure vir die publiek ter insae lê by die munisipale hoofkantoor, of op die munisipaliteit se webwerf.
- 29.5 Die munisipaliteit sal gedurende die aanvullende waardasieproses elke 6 maande afdeling A van die register opdateer.
- 29.6 Afdeling B van die register sal deurlopend opdateer word.

30. TOEPASSING

- 30.1 Hierdie beleid is deur die Munisipaliteit goedgekeur ingevolge resolusie 8.1.2 van raadsvergadering gedateer 28 Mei 2009 en tree op **1 Julie 2009** in werking.

Verordening No. 1

VERORDENING OP TARIEWE, KREDIETBEHEER EN SKULDINVORDERING,
2009

VERORDENING

Om voorsiening te maak vir die implementering en uitvoering van sy beleide rakende tariewe, kredietbeheer en skuldinvordering deur die Mier munisipaliteit; en vir aangeleenthede wat daarmee in verband staan.

DAAR WORD BEPAAL deur die Mier munisipaliteit, soos volg:-

Woordomskrywing

1. In hierdie Verordening, tensy uit die samehang anders blyk, beteken –
“die Wet” die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 (Wet No. 32 van 2000); en
“Munisipaliteit” die Mier munisipaliteit.

Implementering en uitvoering van beleide

2. (1) Behoudens artikel 3 en enige nasionale of provinsiale wetgewing wat plaaslike owerheidsfinansies reël, gee die Munisipaliteit gevolg aan –
 - (a) sy tariefbeleid;
 - (b) sy eiendomsbelasting beleid
 - (c) sy kredietbeheer- en skuldinvorderingsbeleid,opgestel en aangeneem in ooreenstemming met, onderskeidelik, artikels 74 en 97 van die Wet, deur die beleide te implementeer en uit te voer.
- (2) Iemand wat aanspraak maak op 'n korting of toegewing ooreenkomstig 'n beleid in subartikel (1) genoem, verskaf die inligting vereis en voldoen aan die verpligtinge deur sodanige beleid opgelê.

Publikasie van beleide

3. 'n Beleid in artikel 2 genoem en enige wysiging daarop word in die *Provinsiale Koerant* gepubliseer.

Kort titel

4. Hierdie Verordening heet die Verordening op Tariewe, Kredietbeheer en Skuldinvordering, 2009.

MUNISIPALE KENNISGEWING 15
Kareeberg Munisipaliteit

25/2009 BELASTING 2009/2010

Kennis geskied hiermee, ingevolge Artikel 24(2)(c)(i) van die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003, saamgelees met Artikel 14 van die Eiendomsbelasting Wet no. 6, 2004 dat:

1. Die Raad die volgende belasting tariewe vir die tydperk 1 Julie 2009 tot 30 Junie 2010 vasgestel het:

Kategorie	Verhouding	Tarief
Residensieel	1 : 1.00	0.0160 S/R
Staat	1 : 2.00	0.0320 S/R min 20%
Landbou - staat	1 : 0.25	0.0040 S/R min 75%, 20%, 35%
Landbou	1 : 0.25	0.0040 S/R min 75%, 35%
Meentgrond	1 : 0.55	0.0088 S/R
Kerke	1 : 1.00	0.0160 S/R min 100%
Infrastruktuur	1 : 0.25	0.0040 S/R min 100%
Weldaadorganisasies	1 : 1.00	0.0160 S/R min 100%

2. Bogenoemde belasting is verskuldig en betaalbaar op die eerste dag van Julie 2009 en rente soos bepaal kragtens Artikel 24(2)(c)(ii) van die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 sal gevorder en verhaal word op belasting wat onbetaal is na die onderskeie vervaldatums soos bepaal in die verordening.

MUNISIPALE BESTUURDER

Posbus 10
Carnarvon
8925

Tel. 053-3823012

12 Junie 2009

L5.3.1.2
L5.1.1-2009/2010

Kennisgewingbord
Noordwester, 12 Junie 2009
Provinsiale Koerant
Webtuiste