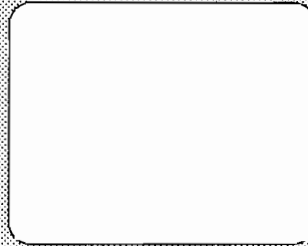


NORTHERN CAPE PROVINCE

PROFENSI YA KAPA-BOKONE

NOORD-KAAP PROVINSIE



IPHONDO LOMNTLA KOLONI

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GENERAL NOTICES ALGEMENE KENNISGEWINGS

NOTICE 86 OF 2009

KHAI – MA MUNICIPALITY

REMOVAL OF RESTRICTIONS ACT, 1967 (ACT 84 OF 1967)

NORTHERN CAPE PLANNING AND DEVELOPMENT ACT (ACT 7 OF 1998)

NATURE OF APPLICATION:

Removal of title conditions as enumerated in Title Deed T 515228/1998, to facilitate the subdivision of ervens 180 & 181, Pofadder.

Objections, if any against the application, must be lodged in writing to the Acting Municipal Manager before Monday 13 July 2009.

Mr P.J. Baker
Khai – MA Municipality
P.O. Box 108
POFADDER
8890

03 June 2009

ALGEMENE KENNISGEWING 87 VAN 2009**KAI !GARIB PLAASLIKE MUNISIPALITEIT****EIENDOMSBELASTINGVERORDENING**

Die Munisipale Bestuurder van Kai !Garib Plaaslike Munisipaliteit, publiseer hiermee in terme van Artikel 6 van die Plaaslike Regering:Wet op Munisipale Eiendomsbelasting, 2004 (Wet Nr 6 van 2004), die Eiendomsbelastingverordeninge vir Kai !Garib Plaaslike Munisipaliteit, soos vervolgens uiteengesit en goedgekeur deur die Raad.

Doel van die Verordening

Om die Raad te magtig om vaste eiendom in die munisipale gebied te waardeer en belasting daarop te hef op so wyse dat dit tot die effektiewe en ekonomiese dienslewering vir die hele gemeenskap sal bydra.

INHOUDSOPGAWE:

1. DEFINISIES
2. BEGINSELS
3. TOEPASSING VAN DIE VERORDENING
4. BEGINSELS VAN TOEPASSING OP DIE FINANSIERING VAN DIENSTE
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18. GEREELDE HERSIENSINGSPROSES
19. KORTTITEL
20. IMPLIMENTERING

1. Definisies

Vir die doel van hierdie verordeninge sal enige woord of uitdrukking soos gebruik in die Plaaslike Regering:Wet op Munisipale Eiendomsbelasting, 2004 (Wet Nr 6 van 2004), dieselfde betekenis inhou in die verordening behalwe as die inhoud anders aandui:-

1.1 "Wet" beteken die Plaaslike Regering: Wet op Munisipale Eiendomsbelasting, 2004 (Wet 6 van 2004) en sluit in enige regulasies wat kragtens artikel 83 van hierdie Wet uitgevaardig is;

1.2 "agent", met betrekking tot die eienaar van 'n eiendom, 'n persoon wat deur die eienaar van die eiendom aangestel is –

- (a) om huurgeld of ander betalings ten opsigte van die eiendom namens die eienaar te ontvang; of
- (b) om betalings ten opsigte van die eiendom namens die eienaar te doen;

1.3 "Definisies, woorde en uitdrukings" soos gebruik in die Wet is van toepassing op die beleidsdokument waar dit ook al gebruik word;

1.4 "eienaar" –

- (a) met betrekking tot 'n eiendom in paragraaf (a) van die omskrywing van "eiendom" bedoel, 'n persoon op wie se naam eienaarskap van die eiendom geregistreer is;
- (b) met betrekking tot 'n reg in paragraaf (b) van die omskrywing van "eiendom" bedoel, 'n persoon op wie se naam die reg geregistreer is;
- (c) met betrekking tot 'n grondbesitreg in paragraaf van die omskrywing van "eiendom" bedoel, 'n persoon op wie se naam die reg geregistreer is of aan wie dit ingevolge wetgewing verleen is; of

(d) met betrekking tot 'n openbarediensinfrastruktuur in paragraaf van die omskrywing van "eiendom" bedoel, die staatsorgaan wat daardie openbarediensinfrastruktuur besit of beheer soos in die omskrywing van "openbaar beheer" beoog,

Met dien verstande dat 'n persoon hier onder genoem, vir die toepassing van hierdie Wet in die volgende gevalle deur 'n munisipaliteit as die eienaar van 'n eiendom beskou kan word:

- (i) 'n Trustee, in die geval van 'n eiendom in 'n trust, staatstrustgrond uitgesluit;
- (ii) 'n eksekuteur of beredderaar, in die geval van 'n eiendom in 'n bestorwe boedel;
- (iii) 'n trustee of likwidateur, in die geval van 'n eiendom in 'n insolvente boedel of in likwidasie;
- (iv) 'n geregtelike bestuurder, in die geval van 'n eiendom in die boedel van 'n persoon onder geregtelike bestuur;
- (v) 'n kurator, in die geval van 'n eiendom in die boedel van 'n persoon onder kuratele;
- (vi) 'n persoon op wie se naam 'n vruggebruik of ander persoonlike serwituut geregistreer is, in die geval van 'n eiendom wat aan 'n vruggebruik of ander persoonlike serwituut onderhewig is;
- (vii) 'n huurder, in die geval van 'n eiendom wat op naam van 'n munisipaliteit geregistreer is en deur hom verhuur word; of
- (viii) 'n koper, in die geval van 'n eiendom wat deur 'n munisipaliteit verkoop is en waarvan besit aan die koper gegee is hangende registrasie van eienaarskap op naam van die koper;

1.5 "eiendom" –

- (a) onroerende eiendom geregistreer op naam van 'n persoon, insluitende, in die geval van 'n deeltelskema, 'n deeltiteleenheid wat op naam van 'n persoon geregistreer is;
- (b) 'n reg geregistreer teen onroerende eiendom op naam van 'n persoon, uitgesonderd 'n verband wat teen die eiendom geregistreer is;
- (c) 'n grondbesitreg geregistreer op naam van 'n persoon of verleen aan 'n persoon ingevolge wetgewing; of
- (d) openbarediensinfrastruktuur;

1.6 "grondbesitreg" 'n ou-orde-reg of 'n nuwe-orderereg soos omskryf in artikel 1 van die Communal Land Rights Act, 2004 (Act No. 11 of 2004);

1.7 "grondhervormingsbegunstigde", met betrekking tot 'n eiendom, 'n persoon wat –

- (a) die eiendom verkry het deur –
 - (i) die Wet op die Beskikbaarstelling van Grond en Bystand, 1993 (Wet No. 126 van 1993); of
 - (ii) die Wet op Herstel van Grondregte, 1994 (Wet No. 58 van 1994);
- (b) die eiendom hou onderhewig aan die Wet op Verenigings vir Gemeenskaplike Eiendom, 1996 (Wet No. 28 van 1996); of
- (c) die eiendom hou of verkry ingevolge die ander grondhervormingswetgewing wat ooreenkomstig artikel 25(6) en (7) van die Grondwet verorden is nadat hierdie Wet in werking getree het; "hierdie Wet" ook regulasies wat kragtens artikel 83 uitgevaardig is;

1.8 "huishouding waar minderjariges aan die hoof staan" bedoel 'n huishouding waar die hoof van die huishouding jonger as 18 jaar is. Bedoel huishoudings waar minderjariges aan die hoof staan soos gedefinieer in artikel 28(3) van die konstitusie;

1.9 "jaarliks" een keer in elke finansiële jaar;

1.10 "kategorie" –

- (a) met betrekking tot eiendom, 'n kategorie eiendomme wat ingevolge artikel 8 bepaal is; en
- (b) met betrekking tot eenaars van eiendomme, 'n kategorie eenaars wat ingevolge artikel 15(2) bepaal is;

1.11 "landboudoel", met betrekking tot die gebruik van 'n eiendom, sluit ook die gebruik van 'n eiendom vir die doel van ekotoerisme of vir die handel in of jag van wild in;

1.12 "landelike gemeenskaplike nedersetting" beteken die residensiële komponent van landelike gemeenskaplike eiendom uitgesonderd identifiseerbare en belasbare entiteite en staatstrustgrond en grondhervormingsbegunstigdes soos gedefinieer in die wet;

1.13 "munisipaliteit" beteken die plaaslike munisipaliteit van Kai !Garib;

1.14 "nuut belasbare eiendom" 'n belasbare eiendom waarop eiendomsbelasting nie gehê is nie voor die einde van die finansiële jaar wat die datum waarop hierdie Wet in werking getree het, voorafgaan, uitgesonderd –

- (a) 'n eiendom wat verkeerdlik weggelaat is uit 'n waardasielys en om dié rede nie voor daardie datum belas is nie; en
- (b) 'n eiendom wat deur die Minister by kennisgewing in die Staatskoerant geïdentifiseer is waar die infasering van 'n belasting nie geregverdig is nie;

1.15 "openbarediensinfrastruktuur" openbaar beheerde infrastruktuur van die volgende tipes:

- (a) nasionale, provinsiale of ander openbare paaie waarop goedere, dienste of arbeid oor 'n munisipale grens beweeg;
- (b) water- of rioolpype, leidings of leipype, damme, watervoorsieningsreservoirs, waterbehandelingsaanlegte of waterpompe wat deel uitmaak van 'n water- of rioolskema wat die publiek bedien;
- (c) kragstasies, kragsubstasies of kraglyne wat deel uitmaak van 'n elektrisiteitskema wat die publiek bedien;
- (d) gas- of vloeibarebrandstofaanlegte of raffinaderye of pypeleidings vir gas of vloeibare brandstowwe, wat deel uitmaak van 'n skema vir die vervoer van sulke brandstowwe;
- (e) spoorlyne wat deel van 'n nasionale spoorlynstelsel uitmaak;
- (f) kommunikasietorings, -maste, -sentrales of -lyne wat deel uitmaak van 'n kommunikasiestelsel wat die publiek bedien;
- (g) aanloopbane of laaiblaaie by nasionale of provinsiale lughawens;
- (h) golfbrekers, seemure, kanale, komme, kaaimure, hawe hoofde, paaie, spoorlyne of infrastruktuur wat gebruik word vir die voorsiening van water, ligte, krag, riolering of soortgelyke dienste van hawens, of navigasiehulpmiddels bestaande uit vuurtorings, radionavigasiehulpmiddels, boeie, bakens of enige ander toestel of stelsel wat gebruik word om die veilige en doeltreffende navigasie van vaartuie te bevorder;
- (i) enige ander openbaar beheerde infrastruktuur wat voorgeskryf word; of
- (j) 'n reg geregistreer teen onroerende eiendom in verband met infrastruktuur in paragrafe (a) tot (i) bedoel;

1.16 "privaat dorpe deur die eienaar gediens" beteken enkel eiendomme in 'n area geleë wat nie gewoonlik deur die munisipaliteit gediens word nie, verdeel deur onderverdeling of dorpstigting in (tien of meer) vol titel erwe en/ of deeltitels en waar alle belasting verwante dienste insluitende die installering en onderhoud van strate, paaie, syaadjies, beligting, stormwater, parke en ontspanningsfasiliteite geïnstalleer is op volle koste van die ontwikkelaar en gelewer en onderhou word deur die inwoners van die landgoed;

1.17 "residensiële eiendom" beteken verbeterde eiendom wat:-

- (a) oorheersend (60% of meer) vir residensiële doeleindes gebruik word, insluitende enige aangrensende eiendom geregistreer in die naam van dieselfde eienaar en gebruik saam met die residensiële eiendom asof dit een eiendom is. Enige so groepering sal vir die doel van belasting kortings of waardasie verlaging as een residensiële eiendom geag word;
- (b) 'n eenheid is wat geregistreer is, in terme van die Deeltitel Wet en hoofsaaklik vir residensiële doeleindes, aangewend word;
- (c) besit word deur 'n aandeleblokmaatskappy en hoofsaaklik vir residensiële doeleindes gebruik word;
- (d) 'n wooneenheid is wat vir residensiële doeleindes gebruik word, op 'n eiendom wat aangewend word vir opvoedkundige doeleindes; of
- (e) Aftreeskemas en lewensreg skemas wat oorheersend (60% en meer) gebruik word vir residensiële doeleindes,

Eiendom wat vakant is, hostelle, woonstelle, ouetehuse en gastehuse ongeag die sonering of voorgenome gebruik daarvan, is spesifiek uitgesluit van hierdie eiendoms Kategorie;

1.18 "staatstrustgrond" grond wat die staat besit –

- (a) in trust vir persone wat die grond kommunaal bewoon ingevolge 'n tradisionele stelsel van grondbesit;
- (b) waarop grondbesitregte geregistreer of verleen is; of
- (c) wat bestem is vir beskikking ingevolge die Wet op Herstel van Grondregte, 1994 (Wet No. 22 van 1994).

1.19 Woorde in hierdie verordening wat in die manlike geslag is, sluit ook die vroulike geslag in, enkelvoud sluit ook die meervoud in en vice versa.

2. Beginsels van die Verordening

2.1 Belasting word in ooreenstemming met die Wet op Eiendomsbelasting, 2004 as 'n bedrag in die rand gebaseer op die markwaarde van alle belasbare eiendom wat opgeneem is in die munisipaliteit se waardasierol en aanvullende waardasierol.

2.2 Die munisipaliteit tref in ooreenstemming met die Wet onderskeid tussen die verskillende eiendoms kategorieë en kategorieë vir eienaars van eiendom, soos vervat in Artikels 5 en 6 van hierdie verordening.

2.3 Verligting van belasting word aan sekere eiendoms kategorieë en kategorieë vir eienaars van eiendom toegestaan.

2.4 Die munisipaliteit staan egter nie enige verligting ten opsigte van enige betalings van belasting aan enige kategorie van eiendom, of eienaars van eiendom op 'n individuele basis toe nie.

2.5 Geen infasering van belasting sal op die nuwe waardasierol toegepas word, behalwe soos voorgeskryf deur wetgewing.

2.6 Die eiendomsbelastingbeleid van die munisipaliteit word op die volgende beginsels gebaseer:

(a) Billikheid

Die munisipaliteit sal alle belastingbetalers met soortgelyke eiendomme dieselfde hanteer.

(b) Bekostigbaarheid

'n Persoon se vermoëns om belasting te betaal sal in aanmerking geneem word deur die munisipaliteit.

Wanneer daar met die hulpbehoewendes gedeel word, sal die munisipaliteit maatreëls vir verligting deur vrystellings, verlagings en kortings voorsien.

(c) Volhoubaarheid

Waardasie van 'n eiendom sal op so 'n wyse geïmplimenteer word dat:

i. dit 'n volhoubare plaaslike regering verseker deur 'n stabiele en toenemende inkomste bron te voorsien binne die diskresionêre beheer van die munisipaliteit; en

ii. dit plaaslike, sosio ekonomiese ontwikkeling ondersteun.

(d) Koste doeltreffendheid

Eiendomsbelasting sal op die waarde van alle belasbare eiendom gebaseer word en sal gebruik word om gemeenskaps- en gesubsidieerde dienste te befonds nadat surplusse op handelsdienste (water, elektrisiteit) en ekonomiese dienste (vullisverwydering, riool suiwing) in berekening gebring is asook die bedrae benodig om kwytskeldings, kortings en verlagings en die infasering van belasting te finansier, soos goedgekeur deur die munisipaliteit van tyd tot tyd.

3. Omvang van die Verordening

3.1 Waar hierdie verordening teenstrydig is met nasionale wetgewing, geniet nasionale wetgewing voorkeur bo hierdie verordening. Die Munisipale Bestuurder moet so teenstrydigheid onmiddelik onder die aandag van die munisipaliteit bring sodra hy bewus word daarvan en moet voorstelle om so teenstrydigheid reg te stel voorlê aan die munisipaliteit.

3.2 Indien daar enige konflik tussen hierdie verordening en die eiendomsbelastingbeleid van die munisipaliteit is, sal hierdie verordening voorrang geniet.

3.3 Na die heffing van die bedrag in die rand, vir elke komponent van die jaarlikse bedryfsbegroting, sal die munisipaliteit vrystellings, kortings of verlagings toestaan aan die eiendoms kategorieë en die eienaars kategorieë.

4. Beginsels van Toepassing op die Finansiering van Dienste

4.1 Onderhewig aan die riglyne voorsien deur Nasionale Tesourie en die Uitvoerende Komitee van die munisipaliteit, moet die Munisipale Bestuurder of sy/haar benoemde voorsiening maak, vir die klassifikasie van die volgende dienste:-

(a) Handelsdienste

i. Water

ii. Elektrisiteit

(b) Ekonomiese dienste

i. Vullisverwydering

ii. Riool suiwing

(c) Gemeenskaps- en gesubsidieerde dienste (sluit in al die basiese dienste deur die munisipaliteit wat in die gewone loop van sake verskaf word, uitsluitend die wat in Artikel 4.1 (a) en (b) genoem word.

4.2 Handels- en ekonomiese dienste soos verwys na in sub artikels (a) en (b) moet gesamentlik gefinansier word deur dienste heffings, terwyl gemeenskaps- en gesubsidieerde dienste soos verwys na in sub artikel (c) gefinansier word deur surplusse van handels- en ekonomiese dienste, regulerende gelde, belasting en belastingverwante inkomste.

5. Eiendoms kategorieë

5.1 Verskillende tariewe mag op verskillende kategorieë van belasbare eiendomme gehef word soos deur die munisipaliteit se eiendomsbelastingbeleid bepaal.

- 5.2 Sodanige belastings sal op 'n jaarlikse basis gedurende die opstel van die jaarlikse begroting bepaal word.
- 5.3 Wanneer 'n kategorie van 'n eiendom bepaal word, sal die Raad die oorheersende gebruik van die eiendom in ag neem ongeag die formele sonering van die eiendom.
- 5.4 Meerdoelige eiendom sal gekategoriseer en gehêf word ooreenkomstig artikel 9 van die Wet en soos meer volledig beskryf in artikel 7 van hierdie verordening.

6. Eienaarskategorieë

- 6.1 Vir doeleindes van die toekenning van vrystellings, kortings of verlagings in terme van artikels 9, 10 en 11 van hierdie verordening onderskeidelik, word die volgende eienaarskategorieë van eiendom bepaal:-
- (a) Die eienaars wat kwalifiseer en geregistreerde hulpbehoewendes is in terme van die munisipaliteit se beleid vir hulpbehoewendes;
- (b) Die eienaars wat nie kwalifiseer as hulpbehoewendes in terme van die munisipaliteit se beleid vir hulpbehoewendes, maar wie se totale maandelikse inkomste minder is as die bedrag wat in die jaarlikse begroting deur die munisipaliteit vasgestel is;
- (c) Eienaars van eiendom wat geleë is in gebiede wat geraak word deur:-
- i. 'n ramp ooreenkomstig die betekenis soos beskryf deur die Wet op Rampbestuur, 2002 (Wet no 57 van 2002); of
- ii. enige ander ernstige ongunstige sosio ekonomiese toestande.
- (d) Eienaars van residensiële eiendomme met 'n markwaarde minder as die bedrag wat jaarliks in die begroting van die munisipaliteit bepaal word;
- (e) Eienaars van eiendomme binne "privaat dorpe deur die eenaar gediens" bepaal ooreenkomstig die munisipale eiendomsbelastingbeleid;
- (f) Eienaars van landbou eiendomme bepaal ooreenkomstig die munisipale eiendomsbelastingbeleid; en
- (g) Huishoudings waar minderjariges wat die eenaar se kind of 'n kind is wat 'n familielid van die eenaar is en wat verantwoordelik is om na die ouers en kinders van die huishouding om te sien.

7. Meerdoelige Eiendom

- 7.1 Belasting op eiendom wat vir meer as een doel aangewend word, word gehêf in ooreenstemming met die "dominerende gebruik van die eiendom".

8. Differensiële Belasting

- 8.1 Kriteria vir differensiële belasting op verskillende kategorieë eiendom is in ooreenstemming met --
- 8.1.1 Die aard van die eiendom insluitende die sensitiwiteit daarvan tot waardasies, bv. landbou eiendomme wat vir landboudoeleindes gebruik word.
- 8.1.2 Die bevordering van sosio ekonomiese ontwikkeling binne die munisipaliteit.
- 8.2 Differensiële belasting tussen die verskillende kategorieë eiendom word gedoen deur 'n verskillende sent bedrag in die rand vir elke eiendoms-kategorie vas te stel; en
- 8.3 deur middel van verlagings en kortings soos in die munisipaliteit se eiendomsbelastingbeleid bepaal.

9. Vrystellings en ontoelaatbare belasting

- 9.1 Eiendoms-kategorieë en eienaarskategorieë soos deur die munisipaliteit se eiendomsbeleid tydens die jaarlikse begrotingsproses bepaal, is vrygestel van die betaling van eiendomsbelasting.
- 9.2 Die munisipaliteit mag nie belasting hef op eiendomme wat in terme van Artikel 17(1) van die Munisipale Wet op Eiendomsbelasting, 2004 aangedui word nie.
- 9.3 Voorwaardes soos deur die munisipaliteit se eiendomsbelastingbeleid bepaal vir aansoeke om vrystellings, sal ooreenkomstig toegepas word.
- 9.4 Aansoeke om vrystellings moet ooreenkomstig die voorwaardes gestel in die eiendomsbelastingbeleid gerig word, waar so vrystelling nie outomaties van toepassing is nie.
- 9.5 Die munisipaliteit behou die reg voor om aansoeke om vrystelling te weier indien die besonderhede wat op die aansoekvorm verskyn onvolledig, verkeerd of onwaar is.
- 9.6 Die omvang van die vrystellings toegeken sal jaarliks in die begroting ingesluit word.

10. Verlagings

10.1 Verlaging in die munisipale waardasie soos beoog in artikel 15 van die Wet word in die volgende gevalle toegestaan op 'n ad-hoc basis:-

10.1.1 Waar gedeeltelike of totale verwoesting van eiendom plaasgevind het.

10.1.2 In geval van rampe ooreenkomstig die betekenis soos in die Wet op Rampbestuur, 2002 (Wet no 57 van 2002).

10.2 Die volgende voorwaardes sal van toepassing wees met betrekking tot 10.1:-

10.2.1 Eienaars soos beskryf in 10.1.1 sal skriftelik om verlaging van die belasting betaalbaar aansoek doen en die onus rus op so aansoeker om tot die munisipaliteit se tevredenheid te bewys dat sy/haar eiendom totaal of gedeeltelik verwoes is.

10.2.2 Die eienaar sal ook moet aandui tot watter mate die eiendom steeds gebruik kan word en die impak daarvan op die waarde van die eiendom;

10.2.3 Eienaars sal alleenlik vir verlagings kwalifiseer in terme van 10.1.2 indien sy/hy deur 'n ramp soos vervat in die Wet op Rampbestuur, 2002 (Wet 57 van 2002) getref word;

10.2.4 In terme van 10.1.1 en 10.1.2 sal 'n maksimum verlaging soos deur die eiendomsbeleid bepaal, toegelaat word;

10.2.5 Die munisipaliteit sal krediet toestaan aan 'n eienaar wanneer belasting vooruit betaal is voordat die verlaging toegestaan is, soos bepaal vanaf die datum waarop die verlaging toegestaan is tot wanneer die verlaging wegval of die einde van die periode waarvoor die betaling gemaak is, watter een ookal eerste is;

10.2.6 'n Ad-hoc verlaging sal nie vir 'n periode langer as ses (6) maande toegelaat word nie, behalwe as die munisipaliteit 'n verdere aansoek om verlenging toestaan.

11. Kortings

11.1. Eiendoms Kategorieë

11.1.1 Die munisipaliteit mag kortings toestaan aan eiendoms Kategorieë soos jaarliks tydens die begrotingsproses bepaal in die eiendomsbelastingbeleid van die munisipaliteit.

11.2. Eienaars Kategorieë

11.2.1 Die munisipaliteit mag kortings toestaan aan eienaars Kategorieë soos jaarliks tydens die begrotingsproses bepaal in die eiendomsbelastingbeleid van die munisipaliteit.

11.3 Aansoekvorms om kortings moet die munisipaliteit bereik voor die datum soos vasgestel in die eiendomsbelastingbeleid van die munisipaliteit voor die begin van die finansiële jaar waarvoor daar om finansiële verligting aansoek gedoen word.

11.4 Voorwaardes soos deur die munisipaliteit se eiendomsbelastingbeleid bepaal vir aansoeke om kortings, sal ooreenkomstig toegepas word.

11.5 Die munisipaliteit behou die reg voor om aansoeke om kortings te weier indien die besonderhede wat op die aansoekvorm verskyn onvolledig, verkeerd of onwaar is.

11.6 Eiendomme met 'n markwaarde onder die voorgeskrewe waardasieviak van 'n waarde wat jaarliks deur die munisipaliteit bepaal word mag, in stede van 'n tarief vasgestel op die markwaarde, belas word teen 'n eenvormige vaste bedrag per eiendom.

11.7 Die omvang van die korting in terme van 11.1 en 11.2 sal jaarliks deur die munisipaliteit bepaal word en sal ingesluit word in die jaarlikse begroting.

12. Betaling van Belasting

12.1 Die Raad kan die betaling van belasting vorder:-

12.1.1 Op 'n maandelikse basis of minder gereeld soos voorgeskryf in die Munisipale Finansies Bestuurswet (Wet Nr.56 van 2003) of

12.1.2 Jaarliks, soos ooreengekom met die eienaar van die eiendom.

12.2 Indien belasting betaalbaar is:-

12.2.1 In 'n enkele bedrag jaarliks, moet dit betaal word voor of op 'n datum soos bepaal deur die munisipaliteit.

12.2.2 In paaiemente, moet dit betaal word voor of op 'n datum in elke periode soos bepaal deur die munisipaliteit.

12.3 Belasting betaalbaar op 'n jaarlikse basis sal onderhewig wees aan 'n 5% korting indien ten volle betaal voor of op 30 September van elke jaar.

12.4 Rente op agterstallige belasting, hetsy betaalbaar jaarliks of in gelyke maandelike paaielemente, word bereken ooreenkomstig die bepalings van die munisipaliteit se beleid op kredietbeheer en skuldinvordering.

12.5 Indien 'n eienaar van eiendom wat ingevolge hierdie verordening vir die betaling van eiendomsbelasting verantwoordelik is versuim om sodanige belasting op die voorgeskrewe wyse te betaal, word dit van hom/haar verhaal in ooreenstemming met die bepalings van die munisipaliteit se verordening op kredietbeheer en skuldinvordering.

12.6 Agterstallige belasting word ingevolge artikel 28 en 29 van die Wet en die munisipaliteit se beleid ten opsigte van kredietbeheer en skuldinvordering van huurders, okkupante en agente vir die eienaar verhaal.

12.7 Waar die belasting op 'n spesifieke eiendom verkeerd bepaal is, hetsy weens 'n fout of versuim aan die kant van die munisipaliteit of vals inligting voorsien deur die eienaar van die betrokke eiendom of 'n oortreding van die toegelate gebruik waarvoor die betrokke eiendom aangewend mag word, word die belasting betaalbaar toepaslik terugwerkend aangepas vir die tydperk van die datum waarop die fout of versuim bespeur word, tot die datum waarop die belasting aanvanklik gehef is ingevolge die huidige waardasierol.

12.8 Indien die fout ontstaan het as gevolg van vals inligting voorsien deur die eienaar van die eiendom of as gevolg van oortreding van die toegelate gebruik waarvoor die betrokke eiendom aangewend mag word, word rente op die onbetaalde gedeelte van die aangepaste belasting betaalbaar gehef teen die maksimum rente toegelaat, ingevolge heersende wetgewing.

13. Lewering van Rekeninge

13.1 Die munisipaliteit sal elke persoon verantwoordelik vir die betaling van belasting van 'n geskrewe rekening voorsien, wat die volgende sal spesifiseer:

- 13.1.1 die bedrag verskuldig vir belasting betaalbaar;
- 13.1.2 die datum voor of op wanneer die bedrag betaalbaar is;
- 13.1.3 hoe die bedrag vasgestel is;
- 13.1.4 die markwaarde van die eiendom; en
- 13.1.5 vrystellings, verlagings en kortings of die infassering van belasting, indien toepaslik.

13.2 'n Persoon verantwoordelik vir die betaling van belasting bly verantwoordelik vir die betaling, selfs al het so persoon nie 'n skriftelike rekening van die munisipaliteit ontvang nie. Navrae moet deur so persoon, wat nie 'n skriftelike rekening ontvang het nie, aan die munisipaliteit gerig word.

13.3 In die geval van gesamentlike eienaarskap sal die munisipaliteit, om kostes laag te hou en onnodige administrasie te voorkom, deurlopend die belasting verhaal van een van die gesamentlike eienaars, onderhewig daaraan dat dit met beide eienaars se toestemming geskied.

14. Spesiale Belasbare Gebiede

14.1 Die munisipaliteit sal, wanneer dit nodig geag word, in oorleg met die relevante gemeenskappe soos bepaal in artikel 22 van die Wet deur middel van 'n Raadsbesluit 'n spesiale belasbare gebied, vasstel.

14.2 Wanneer die vasstelling van 'n spesiale heffing oorweeg word sal die volgende aangeleenthede in oorlegpleging met die komitee, soos verwys na in artikel 14.3, oorweeg word:-

- 14.2.1 Voorgestelde grense van die spesiale belasbare gebied;
- 14.2.2 Statistieke van die betrokke gebied wat 'n volledige opsomming van die hoeveelhede erwe met die betrokke sonering en die dienste wat gelewer word en besonderhede soos die kapasiteit, hoeveelheid leë erwe en die dienste wat nie gelewer word nie;
- 14.2.3 Voorgestelde verbeterings wat duidelik die geraamde kostes van elke individuele verbetering aandui;
- 14.2.4 Voorgestelde finansiering van die verbetering of projekte;
- 14.2.5 Prioriteite van die projekte, indien meer as een;
- 14.2.6 Faktore wat die betrokke gemeenskap se sosio ekonomiese toestande raak;
- 14.2.7 Die verskillende eiendoms Kategorieë;
- 14.2.8 Die bedrag van die voorgestelde spesiale heffing;
- 14.2.9 Besonderhede met betrekking tot die implimentering van die spesiale heffing;
- 14.2.10 Addisionele inkomste wat deur die spesiale heffing gegenereer sal word.

14.3 Die munisipaliteit sal geadviseer word oor die voorgestelde heffing, soos verwys na hierbo, deur 'n komitee wat saamgestel word uit ses (6) lede. Die komitee sal deur die inwoners van die betrokke gebied wat agtien (18) jaar en ouer is, verkies word. Persone onder die ouderdom van agtien (18) mag nie verkies word om op die komitee te dien nie. Die verkiesing van so komitee sal onder leiding van die Munisipale Bestuurder geskied.

Die komitee sal oor geen besluitnemingsmagte beskik nie en sal alleenlik in adviserende hoedanigheid optree.

14.4 Die vereiste toestemming van die betrokke gemeenskap sal skriftelik verkry word of deur middel van 'n formele stem proses wat onder die voorsitterskap van die Munisipale Bestuurder sal geskied. 'n Meerderheidstem sal geag word 50% plus een van die huishoudings wat daardeur geraak word. Elke relevante huishouding, dit is elkeen wat 'n maandelikse rekening ontvang, sal oor een (1) stem alleenlik beskik.

14.5 Die munisipaliteit sal, wanneer die spesiale addisionele tariewe vasgestel word, onderskei tussen verskillende kategorieë soos verwys na in artikel 5 van hierdie verordening.

14.6 Die addisionele tariewe wat gehef word, sal aangewend word vir die verbetering of opgradering van die spesifieke gebied alleenlik en vir geen ander doel nie.

14.7 Die munisipaliteit sal 'n aparte rekening en rekordhouding sisteem daarstel vir die bepaalde gebied en die betrokke huishoudings sal op 'n jaarlikse basis op hoogte gehou word met die vordering van projekte en die finansiële implikasies.

15. Frekwensie van Waardasies

15.1 Die munisipaliteit sal elke vier (4) jaar 'n nuwe waardasierol opstel.

15.2 Die munisipaliteit kan die Lid van die Uitvoerende Raad vir Plaaslike Regering en Behuising, in uitsonderlike omstandighede, versoek om die geldigheid van die waardasierol te verleng tot vyf (5) jaar.

15.3 Aanvullende waardasies sal op 'n deurlopende basis gedoen word ten einde te verseker dat die waardasierol onderhou word.

16. Deelname deur die Gemeenskap

16.1 Voordat die munisipaliteit die eiendomsbelastingverordening aanvaar sal die Munisipale Bestuurder 'n proses van publieke deelname, soos voorgeskryf in hoofstuk 4 van die Munisipale Stelselwet, 2000, volg wat voldoen aan die volgende vereistes:

16.1.1 Die Raad moet toepaslike meganismes, prosesse en prosedures vestig ten einde die gemeenskap deelname te verseker en moet voorsiening maak vir raadplegende sessies met georganiseerde plaaslik erkende gemeenskapsorganisasies en waar toepaslik tradisionele owerhede.

16.1.2 Die konsep eiendomsbelastingverordening aaneenlopend vir 'n periode van dertig (30) dae by die munisipaliteit se hoofkantoor, satelliet kantore en biblioteke en op die webtuiste vertoon.

16.1.3 'n Kennisgewing in die media plaas waarin vermeld word dat die konsep eiendomsbelastingverordening opgestel is vir voorlegging aan die Raad en dat sodanige verordening beskikbaar is by die onderskeie munisipale kantore en op die webtuiste vir publieke inspeksie.

16.1.4 Eienaars van eiendomme en belangstellende persone kan 'n kopie van die konsep beleid van die munisipale kantoor gedurende kantoorure verkry, teen 'n voorgeskrewe fooi per kopie.

16.1.5 Eienaars van eiendomme en belangstellende persone word uitgenooi om geskrewe voorstelle of vertoë aan die munisipaliteit te rig binne die voorgeskrewe periode in die kennisgewing.

16.1.6 Die Raad sal alle voorstelle en/ of vertoë ontvang oorweeg tydens die finalisering van die eiendomsbelastingverordening.

16.1.7 Die Raad sal die uitkoms van die konsultasie proses kommunikeer ooreenkomstig Artikel 17 van die Munisipale Stelselwet.

17. Eiendomsregister

17.1 'n Eiendomsregister, verdeel in Gedeeltes A en B, ten opsigte van alle eiendomme in die munisipale regsgebied moet saamgestel en onderhou word deur die munisipaliteit.

17.2 Gedeelte A van die register sal bestaan uit die huidige waardasierol van die munisipaliteit en sal alle aanvullende waardasies, soos van tyd tot tyd gedoen, insluit.

17.3 Gedeelte B van die register sal spesifiseer watter eiendomme op die waardasierol of enige aanvullende waardasierol onderworpe is aan:-

17.3.1 Vrystelling van belasting in terme van artikel 15 van die Wet op Eiendomsbelasting, 2004;

- 17.3.2 Verlaging of korting in terme van artikel 15 van die Wet;
- 17.3.3 Infasering van tariewe in terme van artikel 21 van die Wet; en
- 17.3.4 Uitsluitings soos verwys na in artikel 17 van die Wet.

17.4 Die register sal oop wees vir inspeksie deur die publiek gedurende kantoorure by die hoofkantoor van die munisipaliteit of op die internet webtuiste van die munisipaliteit.

17.5 Gedeelte A van die register sal minstens jaarliks tydens die aanvullende waardasie proses deur die munisipaliteit opgedateer word.

17.6 Gedeelte B van die register sal op 'n jaarlikse basis opgedateer word as deel van die implimentering van die munisipaliteit se jaarlikse begroting.

18 Gereelde Hersieningsproses

18.1 Die eiendomsbelasingbeleid van die munisipaliteit moet op 'n jaarlikse basis hersien word om te verseker dat dit voldoen aan die strategiese doelstellings van die munisipaliteit soos vervat in die Geïntegreerde Ontwikkelingsplan en ander wetgewing.

19. Korttitel

Hierdie verordening staan bekend as die Eiendomsbelastingverordening van die Kai !Garib Munisipaliteit.

20. Implimentering

Hierdie verordening tree in werking op 1 Julie 2009.

NOTICE 88 OF 2009

//KHARA HAIS MUNICIPALITY

Bylaw 1/2009

PROPERTY RATES BY-LAW

The Municipal Manager of //Khara Hais Municipality hereby, in terms of Section 6 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004), publishes the Property Rates By-law for the //Khara Hais Municipality, as approved by its Council as set out hereunder.

PURPOSE OF BY-LAW

To allow Council to exercise its power to value and impose rates on immovable properties located within its area of jurisdiction in such a manner that it will contribute to effective and economic service delivery to the entire community.

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1. Definitions

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

- 1.1 "Act" means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);
- 1.2 "Agent", in relation to the owner of a property, means a person appointed by the owner of the property-
 - (a) to receive rental or other payments in respect of the property on behalf of the owner; or
 - (b) to make payments in respect of the property on behalf of the owner;
- 1.3 "Agricultural purpose" in relation to the use of a property, includes the use of a property for the purpose of eco-tourism or for the trading in or hunting of game;
- 1.4 "Annually" means once every financial year;
- 1.5 "Category"
 - (a) in relation to property, means a category of properties determined in terms of Section 7 of this policy; and

- (b) in relation to owners of properties, means a category of owners determined in terms of Section 8 of this policy.
- 1.6 **“Child-headed household”** means a household where the main caregiver of the said household is younger than 18 years of age. Child-headed household means a household headed by a child as defined in terms of section 28(3) of the Constitution.
- 1.7 **“Definitions, words and expressions”** as used in the Act are applicable to this policy document where ever it is used;
- 1.8 **“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 No. 126 of 1993); or
 - (ii) the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994);
 - (b) holds the property subject to the Communal Property Associations Act, 1996 (Act No 28 of 1996);
 - (c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25(6) and (7) of the Constitution (Act No.108 of 1996) be enacted after this Act has taken effect;
- 1.9 **“Land tenure right”** means an old order right or a new order right as defined in section 1 of the Communal Land Rights Act, 2004 (Act No.11 of 2004);
- 1.10 **“Municipality”** means the Local Municipality of //Khara Heis;
- 1.11 **“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 this Act took effect, excluding –
- (a) a property which was incorrectly omitted from a 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 the phasing-in of a rate is not justified;
- 1.12 **“Owner”-**
- (a) in relation to a property referred to in paragraph (a) of the definition of “property”, means a person in whose name ownership of the property is registered;
 - (b) in relation to a right referred to in paragraph (b) of the definition of “property”, means a person in whose name the right is registered;
 - (c) in relation to a land tenure right referred to in paragraph (c) of the definition of “property”, means a person in whose name the right is registered or to whom it was granted in terms of legislation; or
 - (d) in relation to public service infrastructure referred to in paragraph (d) of the definition of “property”, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “publicly controlled”,
provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:-
 - (i) a trustee, in the case of a property in a trust excluding state trust land;
 - (ii) an executor or administrator, in the case of a property in a deceased estate;
 - (iii) a trustee or liquidator, in the case of a property in an insolvent estate;
 - (iv) a judicial manager, in the case of a property in the estate of a person under curatorship;
 - (v) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;
 - (vi) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it; or
 - (vii) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;
- 1.13 **“Privately owned towns serviced by the owner”** means single properties, situated in an area not ordinarily being serviced by the municipality, divided through sub division or township establishment into (ten or more) full title stands and/ or sectional units and where all rates related services inclusive of installation and maintenance of streets, roads, sidewalks, lighting, storm water drainage facilities,

parks and recreational facilities are installed at the full cost of the developer and maintained and rendered by the residents of such estate.

1.14 **“Property”** means -

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

1.15 **“Public service infrastructure”** means publicly controlled infrastructure of the following kinds:

- (a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;
- (b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;
- (c) power stations, power substations or power lines forming part of an electricity scheme serving the public;
- (d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
- (e) railway lines forming part of a national railway system;
- (f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;
- (g) runways or aprons at national or provincial airports;
- (h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids 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; or
- (j) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (i).

1.16 **“Residential property”** means improved property that:-

- (a) is used predominantly (60% or more) for residential purposes including any adjoining property registered in the name of the same owner and used together with such residential property as if it were one property. Any such grouping shall be regarded as one residential property for rate rebate or valuation reduction purposes.
- (b) is a unit registered in terms of the Sectional Title Act and used predominantly for residential purposes.
- (c) is owned by a share-block company and used solely for residential purposes.
- (d) is a residence used for residential purposes situated on property used for or related to educational purposes.
- (e) Retirement schemes and life right schemes used predominantly (60% or more) for residential purposes.

And specifically exclude hostels, flats, old age homes, guest houses and vacant land irrespective of its zoning or intended use.

1.17 **“Rural communal settlements”** means the residual portion of rural communal land excluding identifiable and rateable entities within the property and excluding State Trust Land and land reform beneficiaries as defined in the Act.

1.18 **“state trust land”** means land owned by the state-

- (a) in trust for persons communally inhabiting the land in terms of a traditional system of land tenure;
- (b) over which land tenure rights were registered or granted; or
- (c) which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994).

- 1.19 In this by-law, words used in the masculine gender include the feminine, the singular includes the plural and vice versa.

2. Principles

- 2.1 Rates will be 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.
- 2.2 The municipality will differentiate between various categories of property and categories of owners of property as contemplated in clause 5 and 6 of this by-law.
- 2.3 Some categories of property and categories of owners will be granted relief from rates.
- 2.4 The municipality will 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.
- 2.5 There will be no phasing in of rates based on the new valuation roll, except as prescribed by legislation and in accordance with clause 14 of this by-law.
- 2.6 The municipality's rates policy will be 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 and cross subsidy from the equitable share allocation.
 - (c) Sustainability
Rating of property will be implemented in a way that:
 - i. it supports sustainable local government by providing a stable and buoyant revenue source within the discretionary control of the municipality;
 - ii. Supports local, social and economic development; and
 - iii. Secures the economic sustainability of every category of ratepayer.
 - (d) Cost efficiency
Rates will be based on the value of all rateable property and will be used to fund community and subsidised services after taking into account surpluses generated on trading (water, electricity) and economic (refuse removal, sewerage disposal) services and the amounts required to finance exemptions, rebates, reductions and phasing-in of rates as approved by the municipality from time to time.

3. Application of By-law

- 3.1 Where this by-law contradicts national legislation, such legislation has preference over this by-law. The Municipal Manager shall bring such conflicts immediately to the attention of the municipality once he becomes aware of such conflicts and will propose changes to the municipality's by-laws to eliminate such conflicts.
- 3.2 If there is any conflict between this by-law and the Property Rates policy of the municipality, this by-law will prevail.
- 3.3 In imposing the rate in the rand for each annual operating budget component, the municipality shall grant exemptions, rebates and reductions to the categories of properties and categories of owners.

4. Principles applicable to financing services

- 4.1 The municipal manager or his/her nominee must, subject to the guidelines provided by the National Treasury and Executive Committee of the municipality, make provision for the following classification of services:-
- (a) Trading services
 - i. Water
 - ii. Electricity
 - (b) Economic services
 - i. Refuse removal
 - ii. Sewerage disposal

(c) Community and subsidised services

These include all those services ordinarily being rendered by the municipality that benefit the community as a whole, excluding those mentioned in 4.1 (a) and (b).

4.2 Trading and economic services as referred to in clauses (a) and (b) must be ring fenced and financed from service charges while community and subsidised services referred to in clause (c) will be financed from surpluses on trading and economic services, regulatory fees, rates and rates related income.

5. Categories of property

5.1 Different rates may be levied in respect of the categories of rateable properties as determined by the municipality's rates policy.

5.2 Such rates will be determined on an annual basis during the compilation of the municipality's budget.

5.3 In determining the category of a property referred to in 5.1 the municipality shall take into consideration the dominant use of the property regardless the formal zoning of the property.

5.4 Properties used for multiple purposes shall be categorised and rated as provided for in section 9 of the Act and as more fully described in clause 7 of this by-law.

6. Categories of owners

6.1 For the purpose of granting exemptions, reductions and rebates in terms of clause 9, 10 and 11 respectively the following categories of owners of properties are determined:

- (a) Those owners who qualify and who are registered as indigents in terms of the adopted indigent policy of the municipality;
- (b) Pensioners who do not qualify as indigents in terms of the adopted indigent policy of the municipality but whose total monthly income is less than the amount annually determined by the municipality in its budget;
- (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. serious adverse social or economic conditions.
- (d) Owners of residential properties with a market value below the amount as determined annually by the municipality in its budget;
- (e) Owners of properties situated in "privately owned towns" as determined by the municipality's rates policy;
- (f) Owners of agricultural properties as determined by the municipality's rates policy; and
- (g) Child headed families where any child of the owner or child who is a blood relative of the owner of the property, is responsible for the care of siblings or parents of the household.

7. Properties used for multiple purposes

7.1 Rates on properties used for multiple purposes will be levied by the "dominant use of the property".

8. Differential rating

8.1 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.

8.2 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

8.3 by way of reductions and rebates as provided for in the municipality's rates policy document.

9. Exemptions and Impermissible Rates

9.1 Categories of property and categories of owners as determined by the municipality's rates policy on an annual basis will be exempted from paying rates.

9.2 Conditions determined by the rates policy will be applied accordingly.

- 9.3 Exemptions will automatically apply where no applications are required.
- 9.4 Rates may not be levied by the municipality on properties prescribed in Section 17(1) of the Municipal Property Rates Act, 2004.
- 9.5 Public Benefit Organisations performing a specific public benefit activity and registered in terms of the Income Tax Act, 1962 (No 58 of 1962) for tax reduction because of those activities, may apply for exemption of property rates, on conditions as determined by the municipality's rates policy.
- 9.6 The municipality retains the right to refuse the exemption if the details supplied in the application form were incomplete, incorrect or false.
- 9.7 The extent of the exemptions implemented will annually be determined by the municipality and it must be included in the annual budget.

10. Reductions

- 10.1 Reductions as contemplated in section 15 of the Act will be considered on an *ad-hoc* basis in the event of the following:
- 10.1.1 Partial or total destruction of a property.
- 10.1.2 Disasters as defined in the Disaster Management Act, 2002 (Act 57 of 2002).
- 10.2 The following conditions shall be applicable in respect of 10.1:-
- 10.2.1 The owner referred to in 10.1.1 shall apply in writing for a reduction and the onus will rest on such applicant to prove to the satisfaction of the municipality that his property has been totally or partially destroyed. He/she will also have to indicate to what extent the property can still be used and the impact on the value of the property.
- 10.2.2 Property owners will only qualify for a rebate if affected by a disaster as referred to in the Disaster Management Act, 2002 (Act No. 57 of 2002).
- 10.2.3 A maximum reduction determined annually by the municipality will be allowed in respect of both 10.1.1 and 10.1.2.
- 10.2.4 An *ad-hoc* reduction will not be given for a period in excess of 6 months, unless the municipality gives further extension on application.
- 10.2.5 If rates were paid in advance prior to granting of a reduction the municipality will give credit to such an owner as from the date of reduction until the date of lapse of the reduction or the end of the period for which payment was made whichever occurs first.

11. Rebates

- 11.1. Categories of property
- 11.1.1 The municipality may grant rebates to categories of property as determined in the municipality's rates policy.
- 11.2. Categories of owners
- 11.2.1 The municipality may grant rebates to categories of owners as determined annually in the municipality's rates policy.
- 11.3 Conditions determined by the rates policy will be applied accordingly.
- 11.4 Applications for rebates must reach the municipality before the date determined by the property policy, preceding the start of the new municipal financial year for which relief is sought.
- 11.5 The municipality retains the right to refuse rebates if the details supplied in the application form were incomplete, incorrect or false.
- 11.6 Properties with a market value below a prescribed valuation level of an amount determined annually by the Municipality may, instead of a rate being determined on the market value, be rated a uniform fixed amount per property.
- 11.7 The extent of the rebate in terms of 11.1, 11.2 and 11.6 will annually be determined by the municipality and it must be included in the annual budget.

12. Payment of rates

- 12.1 Council may levy assessment rates: -
- (a) On a monthly basis or less regular as determined by the Municipal Finance Management Act,(No.56 of 2003) or
 - (b) Annually, as agreed with the owner of the property.
- 12.2 The municipality shall determine the due dates for payments in monthly instalments and the single annual payment and this date shall appear on the accounts forwarded to the owner/ tenant/ occupants/ agent.
- 12.3 Rates payable on an annual basis will be subject to a discount of 5% if paid in full on or before 15 August of each year. The owner shall apply for such discount.
- 12.4 Interest on arrears rates, whether payable on or before 31 October or in equal monthly instalments, shall be calculated in accordance with the provisions of the Credit Control and Debt Collection Policy of the Municipality.
- 12.5 If a property owner, who is responsible for the payment of property rates in terms of the rates policy, fails to pay such rates in the prescribed manner, it will be recovered from him/her in accordance with the provisions of the Credit Control and Debt Collection By-law of the Municipality.
- 12.6 Arrears rates shall be recovered from tenants, occupiers and agents of the owner, in terms of section 28 and 29 of the Act and the Municipality's credit control en debt collection by-law.
- 12.7 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.
- 12.8 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.

13. Accounts to be furnished

- 13.1 The municipality will furnish each person liable for the payment of rates with a written account, which will specify:
- (i) the amount due for rates payable,
 - (ii) the date on or before which the amount is payable,
 - (iii) how the amount was calculated,
 - (iv) the market value of the property, and
 - (v) rebates, exemptions, reductions or phasing-in, if applicable.
- 13.2 A person liable for payment of rates remains liable for such payment, whether or not such person has received a written account from the municipality. If the person concerned has not received a written account, he/she must make the necessary enquiries with the municipality.
- 13.3 In the case of joint ownership the municipality shall consistently, in order to minimise costs and unnecessary administration, recover rates from one of the joint owners only provided that it takes place with the consent of the owners concerned.

14. Phasing in of rates

- 14.1 The rates to be levied on newly rateable property shall be phased in as explicitly provided for in section 21 of the Act.
- 14.2 The phasing-in discount on the properties referred to in section 21 shall be as follows:
- First year : 75% of the relevant rate;

- Second year : 50% of the relevant rate; and
- Third year : 25% of the relevant rate.

14.3 No rates shall be levied on newly rateable properties that are owned and used by organisations conducting activities that are beneficial to the public and that are registered in terms of the Income Tax Act for those activities, during the first year. The phasing-in discount on these properties shall be as indicated below:-

- First year : 100% of the relevant rate;
- Second year : 75% of the relevant rate;
- Third year : 50% of the relevant rate; and
- Fourth year : 25% of the relevant rate.

15. Special rating areas

15.1 The municipality will, whenever deemed necessary, by means of a formal Council resolution determine special rating areas in consultation with the relevant communities as provided for in section 22 of the Act.

15.2 The following matters shall be attended to in consultation with the committee referred to in clause 15.3 whenever special rating is being considered:

- 15.2.1 Proposed boundaries of the special rating area;
- 15.2.2 Statistical data of the area concerned giving a comprehensive picture of the number of erven with its zoning, services being rendered and detail of services such as capacity, number of vacant erven and services that are not rendered;
- 15.2.3 Proposed improvements clearly indicating the estimated costs of each individual improvement;
- 15.2.4 Proposed financing of the improvements or projects;
- 15.2.5 Priority of projects if more than one;
- 15.2.6 Social economic factors of the relevant community;
- 15.2.7 Different categories of property;
- 15.2.8 The amount of the proposed special rating;
- 15.2.9 Details regarding the implementation of the special rating;
- 15.2.10 The additional income that will be generated by means of this special rating.

15.3 A committee consisting of 6 members of the community residing within the area affected will be established to advise and consult the municipality in regard to the proposed special rating referred to above. This committee will be elected by the inhabitants of the area concerned who are 18 years of age or older. No person under the age of 18 may be elected to serve on the committee. The election of the committee will happen under the guidance of the Municipal Manager. The committee will serve in an advisory capacity only and will have no decisive powers.

15.4 The required consent of the relevant community shall be obtained in writing or by means of a formal voting process under the chairmanship of the Municipal Manager. A majority shall be regarded as 50% plus one of the households affected. Each relevant household, i.e. every receiver of a monthly municipal account, will have 1 vote only.

15.5 In determining the special additional rates the municipality shall differentiate between different categories as referred to in clause 5.

15.6 The additional rates levied shall be utilised for the purpose of improving or upgrading of the specific area only and not for any other purposes whatsoever.

15.7 The municipality shall establish separate accounting and other record-keeping systems, for the identified area and the households concerned shall be kept informed of progress with projects and financial implications on an annual basis.

16. Frequency of valuation

16.1 The municipality shall prepare a new valuation roll every 4 (four) years.

16.2 The municipality, under exceptional circumstances, may request the MEC for Local Government and Housing in the province to extend the validity of the valuation roll to 5 (five) years.

16.3 Supplementary valuations will be done at least on an annual basis to ensure that the valuation roll is properly maintained.

17. Community participation

- 17.1 Before the municipality adopts the rates by-law, the municipal manager will follow the process of community participation envisaged in chapter 4 of the Municipal Systems Act and comply with the following requirements:
- 17.1.1 Council must establish appropriate mechanisms, processes and procedures to enable the local community to participate and will provide for consultative sessions with locally recognised community organisations and where appropriate traditional authorities.
 - 17.1.2 Conspicuously display the draft rates by-law for a period of at least 30 days (municipality to include period decided on) at the municipality's head and satellite offices and libraries (and on the website).
 - 17.1.3 Advertise in the media a notice stating that the draft rates by-law has been prepared for submission to council and that such by-law is available at the various municipal offices and on the website for public inspection.
 - 17.1.4 Property owners and interest persons may obtain a copy of the draft policy from the municipal offices during office hours at a fee as determined by Council as part of its annual tariffs.
 - 17.1.5 Property owners and interest persons are invited to submit written comments or representations to the municipality within the specified period in the notice.
 - 17.1.6 The municipality will consider all comments and/or representations received when considering the finalisation of the rates policy and by-law.
 - 17.1.7 The municipality will communicate the outcomes of the consultation process in accordance with section 17 of the Municipal Systems Act 32 of 2000.

18 Register of properties

- 18.1 The municipality will compile and maintain a register in respect of all properties situated within the jurisdiction of the municipality. The register will be divided into Part A and Part B.
- 18.2 Part A of the register will consist of the current valuation roll of the municipality and will include all supplementary valuations done from time to time.
- 18.3 Part B of the register will specify which properties on the valuation roll or any supplementary valuation roll are subject to:
- i. Exemption from rates in terms of section 15 of the Property Rates Act, 2004,
 - ii. Rebate or reduction in terms of section 15 of the Act ,
 - iii. Phasing-in of rates in terms of section 21 of the Act, and
 - iv. Exclusions as referred to in section 17 of the Act.
- 18.4 The register will be open for inspection by the public at the municipal main offices during office hours or on the website of the municipality.
- 18.5 The municipality will update Part A of the register during the supplementary valuation process.
- 18.6 Part B of the register will be updated on an annual basis as part of the implementation of the municipality's annual budget.

19 Regular review processes

- 19.1 The municipality's rates policy must be reviewed on an annual basis to ensure that it complies with the Municipality's strategic objectives as contained in the Integrated Development Plan and with relevant legislation.

20. Short title

This by-law is the Rates by-law of the //Khara Hais Municipality.

21. Commencement

This by-law comes into force and effect on 1 July 2009.

**MUNICIPAL NOTICE
MUNISIPALE KENNISGEWING**

MUNICIPAL NOTICE 16

SOL PLAATJE MUNICIPALITY

CLOSURE OF PUBLIC PLACE ERVEN 4458 AND 4459, KIMBERLEY

Notice is hereby given in terms of Section 137 (1) of the Municipal Ordinance, 1974 (Ordinance 20 of 1974), that the Sol Plaatje Municipality has permanently closed public place erven 4458 and 4459, Kimberley.

15/1/1
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T F MASHILO
MUNICIPAL MANAGER
Civic Offices
KIMBERLEY

22 June 2009

MUNISIPALE KENNISGEWING 16
SOL PLAATJE MUNISIPALITEIT

SLUITING VAN PUBLIEKE OOPRUIMTE ERWE 4458 EN 4459, KIMBERLEY

Kennis geskied hiermee ingevolge artikel 137(1) van die Munisipale Ordonnansie, 1974 (Ordonnansie 20 van 1974) dat die Sol Plaatje Munisipaliteit publieke oopruimte erwe 4458 en 4459, Kimberley permanent gesluit het.

15/1/1
S/362/70/2 (p) 223

T F MASHILO
MUNISIPALE BESTUURDER
Stadskantore
KIMBERLEY

22 Junie 2009
