



KWAZULU-NATAL PROVINCE  
KWAZULU-NATAL PROVINSIE  
ISIFUNDAZWE SAKWAZULU-NATALI

**Provincial Gazette • Provinsiale Koerant • Igazethi Yesifundazwe**

**GAZETTE EXTRAORDINARY—BUITENGEWONE KOERANT—IGAZETHI EYISIPESHELI**

*(Registered at the post office as a newspaper) • (As 'n nuusblad by die poskantoor geregistreer)  
(Irejistiwee njengephephandaba eposihhovisi)*

**Vol. 8**

**PIETERMARITZBURG,**

30 JUNE 2014  
30 JUNIE 2014  
30 kUNHLANGULANA 2014

**No. 1176**

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



**AIDS  
HELPLINE**

**0800 012 322**

DEPARTMENT OF HEALTH

**Prevention is the cure**

*N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes*



01176

9771994455008

**IMPORTANT NOTICE**

The Government Printing Works will not be held responsible for faxed documents not received due to errors on the fax machine or faxes received which are unclear or incomplete. Please be advised that an "OK" slip, received from a fax machine, will not be accepted as proof that documents were received by the GPW for printing. If documents are faxed to the GPW it will be the sender's responsibility to phone and confirm that the documents were received in good order.

Furthermore the Government Printing Works will also not be held responsible for cancellations and amendments which have not been done on original documents received from clients.

---

**CONTENTS**

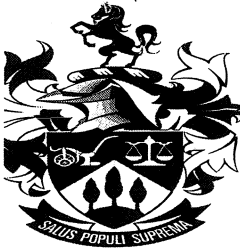
| <i>No.</i> |  | <i>Page</i> |
|------------|--|-------------|
|            | <b>MUNICIPAL NOTICES</b>   |             |
| 74         | Local Government: Municipal Property Rates Act (6/2004): Ubuhlebezwe Municipality: General Rates ..... | 3           |
| 75         | do.: do.: do.: Property Rates By-laws, 2014/2015 .....   | 6           |

---

## MUNICIPAL NOTICES

No. 74

30 June 2014



UBUHLEBEZWE MUNICIPALITY

GENERAL RATES

General Rates and  
Refuse Tariffs  
2014/2015

### Introduction

This notice serves the confirmation of General Rates Assessment for the Financial Year 2014/2015

The General Rates assessments are based on the Local Government: Municipal Property Rates Act, 2004 (MPRA) (Act No. 6 of 2004) taking into consideration the application of the Municipal Property Rates Regulations as amended.

Regulations categorize rates ratio based applications which are below listed:

| Category                         | Rates Ratio in Relation with Property |
|----------------------------------|---------------------------------------|
| Residential Property             | 1 : 1                                 |
| Agriculture Property             | 1 : 0.25                              |
| Public Serv. Infrastructure Prop | 1 : 0.25                              |
| Public Benefit Organization Prop | 1 : 0.25                              |

This rates ratio applied on all general rated property as per MPRA and MPRR determined by the Minister for Cooperative Governance and Traditional Affairs, in concurrency with the Minister of Finance.

In determination of the General Rates Tariffs applicable for the 2014/2015 financial year, the following factors have been accounted:

- Inflation Parameters,
- Expected shortfall on Operational Budget,
- Non Payments of said General Rates and
- Credit Control policy applicable on defaulters.

### Recommendations

The following table reflects the 2.0% increase in the General Rates assessments from 2013/2014 to 2014/2015 financial years respectively.

| DESCRIPTION                      | TARIFF 2013/2014 | PROPOSED TARIFF 2014/2015 | GENERAL REBATE  | PHASING-IN REBATE |
|----------------------------------|------------------|---------------------------|-----------------|-------------------|
| Residential                      | 0.0141           | 0.0144                    | Nil             | Nil               |
| State owned                      | 0.0145           | 0.0148                    | 20%             | Nil               |
| Vacan Land                       | 0.0145           | 0.0148                    | Nil             | Nil               |
| Agricultural                     | 0.0035           | 0.0036                    | 50%             | Nil               |
| Public Service Infrastructure    | 0.0035           | 0.0036                    | 20%             | Nil               |
| Communal Land                    | 0.0035           | 0.0036                    | 50%             | Nil               |
| Commercial                       | 0.0145           | 0.0148                    | Nil             | Nil               |
| Industrial                       | 0.0152           | 0.0155                    | Nil             | Nil               |
| Special purpose/Place of Worship | Exempt on Rates  | Exempt on Rates           | Exempt on Rates | Exempt on Rates   |



## UBUHLEBEZWE MUNICIPALITY

### GENERAL RATES

### General Rates and Refuse Tariffs 2014/2015

#### THE IMPERMISSIBLE RATES

1. Municipality does not levy rates on the first **R55, 000** of the market value of property assigned to the categories below:
  - Residential Properties only.
2. The Municipality does not levy rates on the first **R 15 000** of the market value of property assigned to:
  - Commercial, Vacant land, Agricultural, Communal Land, and Industrial properties. **NB: The impermissible rate of R 55 000 does not apply to these categories.**
3. Public Services infrastructure and State Owned property, the first 30% of the market value.

#### SECONDARY REBATE

Pensioners who wish to be granted with pensioners' rebate must make an application in a prescribed form, which is available at the front office by the cashier. This applications must be returned on the last day of April each year.

Secondary Rebates apply as follows:

|                         |               |             |
|-------------------------|---------------|-------------|
| Pensioners whose income | R0 - R 2500   | Rebate 100% |
|                         | R2500 – R3500 | Rebate 30%  |
|                         | R3501 – R4500 | Rebate 20%  |

Farmers Rebate : All farmers who are contributing to the farm workers will receive an additional rebate of up to 20% depending on the Council approval. The following must provided to the farm community as the basic need in order for the farmer to be assessed and qualify:

- Electricity, Water, Firewood, House, Schools and Sports facilities.

#### GENERAL

1. Rates will be payable in ten (10) monthly equal instalments with the first instalment being due at the end of August and the last instalment payable by end of May.
2. Ratepayers who want to pay annually, must apply in writing to the CFO and the notice must be receive on or before May 31, 2014. For annual rates final payment will be end of February each year.
3. Unpaid monthly rates by last working day of each month will yeild penalty of 1.5% per month or part thereof during which such default continues.
4. Annual rates outstanding at end of February will be penalised at 1.5% on outstanding total.
5. All rates that remaining unpaid by end of June each year will be charged a collection charge of 10% on overdue amount.



## UBUHLEBEZWE MUNICIPALITY

### GENERAL RATES

### General Rates and Refuse Tariffs 2014/2015

6. Legal actions for all account holder with overdue account that are three (3) months and older will be taken and even be blacklisted until the account is settled.

#### Indigent Support Grant

Any person who is **18 years of age and older** may apply for indigent support grant, who currently owes monies to the municipality, is the full time occupant or owner of the registered property in the municipality valuation roll and has a **Gross Income of R2,500.**

Child headed households may also apply for indigent support grant. See the Indigent Policy for further enquiries.

#### Refuse Tarriffs

| Category         | Year<br>2013-2014 | Year<br>2014-2015 |
|------------------|-------------------|-------------------|
| Households       | R 104.61          | R 109.84          |
| Business - Large | R 2 098.00        | R2 202.90         |
| Business - Small | R 719.00          | R 755.96          |

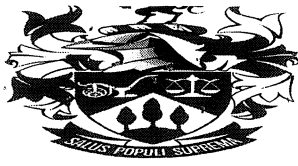
**All other tariffs will be increased by 5%.**

Further contact the Finance Department Accounts Section. Kindly note note that copies of these documents are available for viewing during office hours at tshe reception uBuhlebezwe Municipal offices, Municipal Library and Municipal Website.

**All queries regarding the budget and IDP must be directed to CFO: UP Mahlasela and IDP Manager : NF Ndlovu, at (039) 834 7700.**

No. 75

30 June 2014

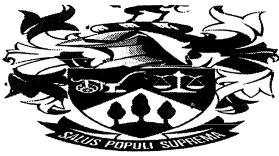


UBUHLEBEZWE MUNICIPALITY  
PROPERTY RATES BY-LAWS

2014/2015

| CONTENTS | PAGE NO. |
|----------|----------|
|----------|----------|





## UBUHLEBEZWE MUNICIPALITY

### PROPERTY RATES BY-LAWS

2014/2015

|   |   |
|---|---|
| Preamble                                    | 2 |
| Definitions                                 | 3 |
| Objects                                     | 6 |
| Adoption and implementation of Rates Policy | 6 |
| Contents of Rates Policy                    | 6 |
| Enforcement of Rates Policy                 | 8 |
| General Valuation                           | 8 |
| Name and Commencement date                  | 8 |

**Ubuhebezwe Municipality, hereby, in terms of section 6 of the Local Government: Municipal Property Rates Act, 2004, has by a way of a resolution adopted the Municipality's Property Rates By-law set out hereunder.**

#### PREAMBLE

WHEREAS section 229(1) of the constitution requires a municipality to impose on property rates and surcharge on fees for the services provided by or on behalf of the municipality;

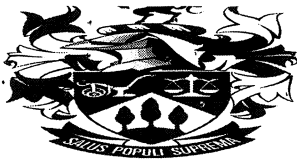
AND WHEREAS section 13 of the Municipal Systems Act read with section 162 of the Constitution require a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province;

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

AND WHEREAS section 6 of the Local Government: Municipal Property Rates Act, 2004 requires a municipality to adopt by-laws to give effect to implementation of its property Rates policy; the by-laws may differentiate between different categories of properties and different categories of owners of properties liable for the payment of rates;

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

NOW TRHEREFORE BE IT ENACTED by the Council of Ubuhebezwe Local Municipality, as follows:



## UBUHLEBEZWE MUNICIPALITY

### PROPERTY RATES BY-LAWS

2014/2015

#### 1. DEFINITIONS

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

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

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

“**municipality**” means Ubuhlebezwe municipality

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

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

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

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

“**non-permitted use**” in relation to property, means any use of a property that is inconsistent with or in contravention with the permitted use of that property in which event and without condoning the no-permitted use of thereof, the property shall be valued as if it were used for such non-permitted purposes only;

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

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

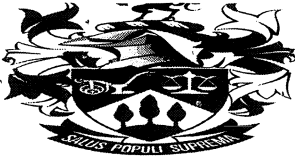
“**Indigent**” means any household that is legally a resident in the country and reside in Ubuhlebezwe jurisdiction area, who due to a number of economic and social factors are unable to pay municipal basic services, and is registered by the municipality as such;

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

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

“**Municipality**” means Ubuhlebezwe municipality established by in terms of section 2 of the Municipal Systems Act;





## UBUHLEBEZWE MUNICIPALITY

### PROPERTY RATES BY-LAWS

2014/2015

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

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

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

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

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

**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
- (b) any legislation applicable to any specific property or properties; or
- (c) any alleviation of any such restrictions;

**“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;

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

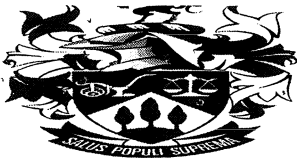
**“Rates Policy”** means the policy on levying rates on rateable properties of Ubuhlebezwe Municipality, contemplated in chapter 2 of the Municipal Property Rates Act.

**“Residential property”** means a property included in a valuation roll in terms of section 48 (2)(b) as residential;

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

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

- (a) land on which no immovable improvements have been erected; or
- (b) land, where the value added by immovable improvements is less than 10% of the value of the land with no immovable improvement on it applicable to urban and non-urban land;



## UBUHLEBEZWE MUNICIPALITY

### PROPERTY RATES BY-LAWS

2014/2015

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

#### 2. OBJECTS

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

#### 3. ADOPTION AND IMPLEMENTATION OF RATES POLICY

3.1. Ubuhebezwe Municipality shall adopt and implement the Rates Policy consistent with its Municipal Property Rates Act on the levying of rates on rateable property within its jurisdiction; and

3.2. Ubuhebezwe Municipality shall not be entitled to levy rates other than in terms of the Rates Policy.

#### 4. CONTENTS OF RATES POLICY

The Rates Policy shall, *inter alia*:

4.1. Apply to all rates levied by the municipality pursuant to the adoption of the Annual Budget;

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

4.2.2. The municipality must consult the community in terms section 4 of the Act.

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

4.4. The municipality will enforce mechanisms that are consistent with the Municipal Property Rates Act and the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000).

4.5. Categories of rateable property for the purposes of levying differential rates are in terms of section 8(2) of the Municipal Property Rates Act, determined as follows:

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



## UBUHLEBEZWE MUNICIPALITY

### PROPERTY RATES BY-LAWS

2014/2015

- (j) Non-permitted use
- (k) Vacant land
- (l) State Trust land

#### **5. ENFORCEMENT OF THE RATES POLICY**

- 5.1 The levying of rates on property will be effected in terms of the Municipality's Rates Policy from time to time.
- 5.2 The Municipality will, as part of each annual operating budget process, determine a rate in the rand to be levied on the market value of the property in every category of properties.
- 5.3 A municipality may in terms of the criteria set out in its rate policy exempt a specific category of owners properties, or the owners of a specific category of properties, from payment of a rate levied on their property or grant a specific category of owners of properties, a rebate on or a reduction in the rates payable in respect of their properties.
- 5.4 Rates will be recovered monthly and annually.
- 5.5 Recovery of rates due will be in accordance with the municipality's Credit Control Policy.

#### **6. GENERAL VALUATION**

- 6.1 The municipality will undertake a general valuation of all rateable properties in its area of jurisdiction.
- 6.2 The municipality will undertake supplementary valuations on an ongoing basis and prepare a supplementary valuation roll once during each financial year.
- 6.3 The municipality will in accordance with section 79 of the Municipal Property Rates Act, make amendments regularly to the particulars on the valuation roll.

#### **7. NAME AND COMMENCEMENT DATE**

- 7.1 These by-laws will be known as Ubhlebezwe: Property Rates By-laws
- 7.2 These by-laws will come into effect on **1 July 2014**









**NOTICE – CHANGE OF TELEPHONE NUMBERS: GOVERNMENT PRINTING WORKS**

As the mandated government security printer, providing world class security products and services, Government Printing Works has adopted some of the highly innovative technologies to best serve its customers and stakeholders. In line with this task, Government Printing Works has implemented a new telephony system to ensure most effective communication and accessibility. As a result of this development, our telephone numbers will change with effect from 3 February 2014, starting with the Pretoria offices.

The new numbers are as follows:

- Switchboard : 012 748 6001/6002
- Advertising : 012 748 6205/6206/6207/6208/6209/6210/6211/6212
- Publications Enquiries : 012 748 6052/6053/6058 [GeneralEnquiries@gpw.gov.za](mailto:GeneralEnquiries@gpw.gov.za)
  - Maps : 012 748 6061/6065 [BookShop@gpw.gov.za](mailto:BookShop@gpw.gov.za)
  - Debtors : 012 748 6060/6056/6064 [PublicationsDebtors@gpw.gov.za](mailto:PublicationsDebtors@gpw.gov.za)
  - Subscription : 012 748 6054/6055/6057 [Subscriptions@gpw.gov.za](mailto:Subscriptions@gpw.gov.za)
- SCM : 012 748 6380/6373/6218
- Debtors : 012 748 6236/6242
- Creditors : 012 748 6246/6274

Please consult our website at [www.gpwonline.co.za](http://www.gpwonline.co.za) for more contact details.

The numbers for our provincial offices in Polokwane, East London and Mmabatho will not change at this stage.