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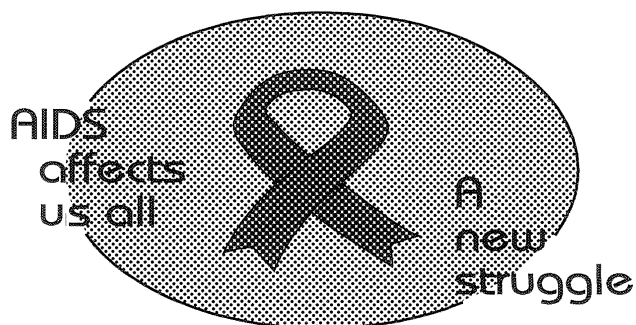
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## LOCAL AUTHORITY NOTICE

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### LOCAL AUTHORITY NOTICE 171

# MADIBENG LOCAL MUNICIPALITY



## PROPERTY RATES BY-LAW

<b>2013/14</b>
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APPROVED BY COUNCIL PER ITEM A.0371 OF 30 MAY 2013

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## THE MADIBENG LOCAL MUNICIPALITY RATES BY-LAWS

Date of commencement: 1 July 2013

### By-Law

To give effect to the implementation of the Madibeng Local Municipality's rates policy and to provide for matters incidental thereto.

### Preamble

WHEREAS section 6(1) of the Local Government: Municipal Property Rates Act, 2004(No.6 of 2004) as amended, requires a Municipality to adopt by-laws to give effect to the implementation of its rates policy,

ANDWHEREAS section 6(2) of the Local Government: Municipal Property Rates Act, 2004(No.6 of 2004) as amended, provides that By-Laws adopted in terms of section 6(1) may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

BE IT THEREFORE ENACTED by the council of the Madibeng Local Municipality, as follows:

### 1. LEGISLATIVE CONTEXT

- 1.1 This Rates By-Law is mandated by Section 3 of the Local Government: Municipal Property Rates Act, 2004 (No. 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 (No.108 of 1996), a municipality may impose rates on property.
- 1.3 In terms of the Local Government: Municipal Property Rates Act, 2004 (No. 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 By-law.
- 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 property.

- 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 By-Law.

## 2. DEFINITIONS

In this Rates By-Law, words derived from the words defined, have corresponding meanings unless, the context indicates otherwise:

**“Act”** means the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) [MPRA] and where reference is made to a particular “section” only (eg section 15(2) (a) to (f) in paragraph 11.7 on page 24, then it refers to a section of the MPRA, unless specific reference is made to a section of another Act, then such Act should be specifically mentioned.

**“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;

**“agricultural purpose”**, 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.

**“agricultural use”** means land used or a building designed or used for the purposes of arable land, grazing ground, pig farming, horticulture, poultry farming, dairy farming, breeding and keeping of livestock, bookkeeping, forestry, mushroom and vegetable farming, floriculture, orchards and any other activities normally regarded as incidental to farming activities or associated therewith, but does not include a nursery;

**“annually”** means once every financial year;

**“annexure”** means the documents containing, *inter alia*, stipulations, restrictions and special rights and conditions applicable to that property, as shown on the “A”-series of the Map and forming part of this scheme;

**“appeal board”** means a valuation appeal board established in terms of section 56;

**“assistant municipal valuer”** means a person designated as an assistant municipal valuer in terms of section 35(1) or (2);

**“bottle store”** means the use of land or a building designed or used for the purposes of retail trade in liquor as defined in the Liquor Act, 1989, (Act 27 of 1989) and in which case a liquor store license in terms of the provisions of the Liquor Act, 1989, (Act No. 27 of 1989) has been granted or is required;

**“building”** shall also include a structure of any nature or description whatsoever;

**“business”** means the use of land or a building designed or used for the purpose of retail trade or office practice.

**“category”** -

- (a) in relation to property, means a category of properties determined in terms of section 8; and
- (b) in relation to owners of properties, means a category of owners determined in terms of section 15(2);

**"commercial use"** means land used or a building designed or used for such purposes as distribution centres, wholesale trade, storage, computer centres, warehouses, cartage- and transport services and laboratories and may also include offices such as are usually ancillary to or reasonably necessary in connection with the main use.

**"data-collector"** means a person designated as a data-collector in terms of section 36;

**"date of promulgation"** means the date on which the Premier of the North-West Province, gave notice of the approval of the Draft Town-Planning Scheme of Madibeng, in the Provincial Gazette;

**"date of valuation"** means the date determined by a municipality in terms of section 31(1);

**"district management area"** means a part of a district municipality which in terms of section 6 of the Municipal Structures Act, has no local municipality and is governed by that municipality alone;

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

**"drive-in restaurant"** means land used or a building designed or used as a restaurant or cafe from which food and refreshments are served to patrons who mainly remain seated in motorcars;

**"dwelling-house office"** means the use of land or a building (normally the existing dwelling unit) partially or entirely for "office" or "office use": Provided that the development on the erf maintains a residential character (house and garden) and that it may also be used for residing purposes by a person/persons directly involved with the function of the dwelling-house office;

**"dwelling-house shop"** means the use of land or a building (normally the existing single dwelling-unit) for the selling of arts and crafts, art orientated or similar products, partially or entirely manufactured on the erf: Provided that the development on the erf maintains a residential character (house and garden) and that it may also be used for residing purposes by a person/persons directly involved with the function of the dwelling-house shop;

**"dwelling unit"** means a self-contained suite of rooms mutually connected and containing not more than one kitchen designed or used as a residence for a single family, but excludes any form of temporary structure: Provided that where reference is made to a single dwelling unit in the **Draft Town-Planning Scheme**, it shall mean an ordinary dwelling house.



**“effective date” -**

- (a) in relation to a valuation roll, means the date on which the valuation roll takes effect in terms of section 32(1); or
- (b) in relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect in terms of section 78(2)(b);

**“exclusion”**, in relation to a municipality’s rating power, means a restriction of that power as provided for in section 17;

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

**"erection of a building"** also includes the structural alteration of, or the making of any addition to a building;

**"escort agency"** means the use of land or a building for the conducting of a business by making available the services of an escort, either male or female, to somebody else;

**"existing building"** means a building erected in accordance with building plans approved by the local authority or a building considered by the local authority to be lawful and the building operations of which:-

- (a) were completed on or before the date of promulgation or
- (b) in the opinion of the local authority, were commenced within a reasonable time before date of promulgation, but were only completed thereafter, or
- (c) were completed in accordance with the conditions imposed by the local authority when granting its permission.

**"family"** means:

- (a) a single person who maintains an independent household, or
- (b) two or more persons who are related in one of the following ways and who maintain a joint household:
  - (i) by blood or marriage
  - (ii) by adoption
  - (iii) who is a dependant of a family head, the latter being a taxpayer as defined in the Income Tax Act, 1962 (Act 58 of 1962), as amended;

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

**"filling station"** means land used or a building designed or used for the purposes of filling, washing, polishing and lubrication of motor vehicles, including incidental and routine maintenance, but excluding a public garage, panel beating, spray painting and any major repairs;

**"hotel"** means a building licensed for the sale of liquor and used for the formal and regular provision of accommodation and meals, as well as coexistent services, facilities and activities.

**"Income Tax Act"** means the Income Tax Act, 1962 (Act No. 58 of 1962);

**"industrial use"** means the use of land or a building designed or used as a factory within the meaning of the Factories, Machinery and Building Works Act, 1941 (Act 22 of 1941) and any amendments thereof and includes any office or other building on the same site, the use of which is incidental to, or reasonably necessary in connection with the use of such factory but shall not include noxious industrial uses, a single dwelling unit, dwelling units and public garages;

**"institution"** means use of land or a building designed or used as a public or charitable institution, hospital, nursing home, sanatorium, clinic and associated offices and consulting rooms, whether public or private, but does not include land or buildings designed or used exclusively or principally for any of the following purposes, namely :

- (a) A hospital, sanatorium or clinic for the treatment of infectious or contagious diseases.
- (b) An institution or home for mentally defectives.
- (c) A mental hospital.
- (d) Any building or premises associated with the boarding of animals.
- (e) Any institution consisting mainly of offices.

**"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); or

- (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 be enacted after this Act has taken effect -

**“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;

**“light industrial use”** means the use of land or a building designed or used as an industry in which the power machinery installed is driven by electricity, no single motor being rated at more than 3 kW with a total maximum of 24 kW for all motors: Provided that a total demand of 40 kVa on the site shall not be exceeded and the maximum number of persons actively engaged on the site being restricted to twenty: Any office or other activity, ancillary thereto, but excluding a "noxious industrial use" "single dwelling unit" "dwelling units" and "public garage", is included;

**“local community”**, in relation to a municipality – means that body of persons comprising –

- (i) the residents of the municipality;
- (ii) the ratepayers of the municipality;
- (iii) any civic organisations and non-governmental, private sector or labour organisations 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; and
- (v) includes, more specifically, the poor and other disadvantaged sections of such body of persons.

**“local municipality”** means a municipality that shares municipal executive and legislative authority in its 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 value of the property determined in accordance with section 46;

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

**“metropolitan municipality”** means a municipality that has exclusive executive and legislative authority in its area, and which is described in section 155 (1) of the Constitution as a category A municipality;

**“Minister”** means the Cabinet member responsible for local government;

**“motor grave yard”** means land used or a building designed or used for the purposes of dumping and abandoning disused motor vehicles, and parts thereof, other than for purposes of re-sale or further use’

**“motor sale mart”** means land used with or without ancillary buildings for the display and sale of roadworthy vehicles, but does not include any form of a workshop;

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

**“municipal council”** or **“council”** means a municipal council referred to in section 18 of the Municipal Structures Act;

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

**“municipality”**- means the Municipal Council for the Local Municipality of Madibeng, established by General Notice No. 317 of 2000, in the North-West Province, dated 29 September 2000, as amended, exercising its legislative and executive authority in terms of section 12 and 14 of the Local Government : Municipal Structures Act, 1998 (No. 117 of 1998), MSA, or its successors in title and includes a structure or person exercising a delegated power in terms of section 59 of the MSA, or carrying out an instruction in terms of this By-Law or legislation applicable to Local Government as a corporate entity, means a municipality described in section 2 of the Municipal Systems Act; and as a geographical area, means a municipal area demarcated in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998) -

**“municipal manager”** means a person appointed in terms of section 82 of the Municipal Structures Act;

**“municipal purposes”** means such purposes as the local authority may be authorised to carry out in terms of the Local Government Ordinance, 1939 (Ordinance No. 17 of 1939), as amended, or any other legislation;

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

**“Municipal Systems Act [MSA]”** means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);

**“municipal valuer”** or **“valuer of a municipality”** means a person designated as a municipal valuer in terms of section 33(1);

**“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 –

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

**“noxious industry”** ; means an activity where any one or more of the following activities are carried out : Blood boiling, tallow melting, fat melting or extracting; soap boiling, bone boiling, tripe boiling or cleaning, skin storing, bone storing, fell mongering, skin curing, blood drying, gut scraping, leather dressing, tanning, glue making, size making, charcoal burning, brick burning, lime burning, manure making, manure storing, parchment making, malt making, yeast making, cement works, coke ovens, salt glazing, sintering of sulphur-bearing materials, viscose works, smelting of ores and materials, calcining, puddling and rolling of iron and other metals, conversion of pig-iron into wrought iron, re-heating, annealing, hardening, forging, converting and carburizing iron and other metals, works for the production of or which employ carbon disulphide, cellulose lacquers, cyanogens or its compounds, hot pitch or bitumen, pulverized fuel, pyridine, liquid or gaseous sulphur dioxide, sulphur chlorides, works for the production of amyl acetate, aromatic esters, butyric acid, caramel enameled wire, glass, hexamine, iodoform, lampblack, B-naphthol, resin products, salicylic acid, sulphonated organic compounds, sulphur dyes, ultramarine, zinc chloride, zinc oxide and all refining and works dealing with the processing or refining of petrol or oil, or their products : Provided that where the Council adds to the list of noxious trades, such additions shall also be deemed to be included in the above definition and that all Health requirements are complied with,. Refer to the related Land Development Bulletin.

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

**“office”** means a building or part of a building used or designed to be used for administrative and/or clerical purposes;

**“office use”** means the use of land or a building designed or used as professional suites, offices or for similar business purposes but does not include a shop, service industry, a place of amusement, or any use mentioned, whether by way of inclusion or exclusion, in the definition of “institution”, “public garage”, “filling station”, “drive-in restaurant”, “industrial use”, “light industrial use”, “commercial use” or “noxious industrial use”;

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

**“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, also 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 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 curatorship;
  - (vi) 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;
  - (vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it; or
  - (viii) a buyer, in the case of a property that was sold by municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

**“parking garage”** means land used or a building designed or used exclusively for the parking of motor vehicles not being for trade or sale;

**“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
  - (iv) any alleviation of any such restrictions.

**“person”** includes an organ of state, juristic person, or body or entity;

**“place of amusement”** means land used or a building designed or used as a public hall, theatre, cinema, music hall, concert hall, billiard saloon, sports arena, skating rink, dance hall or the like with a view to financial gain;

**“place of instruction”** means land used or a building designed or used as a school, college, technical institute, academic lecture hall, or other centre of education or instruction and includes a monastery, convent, public library, art gallery, museum and gymnasium, but does not include a building designed for use wholly or principally as a reformatory or industrial school;

**“place of public worship”** means land used or a building designed or used as a church, chapel, oratory, meeting house, synagogue, mosque or other place of public devotion, and includes a building such as a Sunday school, rectory and an institute or social hall on the same site as, and associated with, any of the foregoing buildings but shall not include a funeral chapel;

**“prescribe”** means prescribe by regulation in terms of section 83;

**“private club”** means land used or a building designed or used as a private meeting place for an association of persons meeting with a common objective;

**“private developed residential townships”** means single residential properties, situated in an area not ordinarily being serviced by the municipality, divided through subdivision or township establishment into (five or more) full title stands and/ or sectional units and where all services inclusive of water, electricity, sewerage and refuse removal and roads development, are installed at the full cost of the developer and maintained and rendered by the residents of such estate.

**“private open space”** means an open space to which the general public has no right of access and which is used as a private sport and play ground or as an ornamental garden;

**“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 register”** means a register of properties referred to in section 23;

**“protected area”** means an area that is or has to be listed in the register referred to in section 10 of the Protected Areas Act;

**“Protected Areas Act”** means the National Environmental Management: Protected Areas Act, 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 No. 1 of 1999);
- (b) a municipality; or
- (c) a municipal entity as defined in the Municipal Systems Act;

**“public garage”** means land used or a building designed or used for the purposes of storage, repair, parking, fuelling and sale of motor vehicles and motor accessories and includes on the same site the conduct of a retail trade ordinarily incidental to or reasonably necessary in connection with a public garage but excluding the conducting of a business of panel beating spray painting and a parking garage;

**“public open space”** means an open space to which the general public has access and includes, *inter alia*, a park, garden, play park, sports ground, recreational park or square;

**“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).

**“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 in terms of section 2 levy a rate, excluding property fully excluded from the levying of rates in terms of section 17;

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

**“reduction”**, in relation to a rate payable on a property, means the lowering in terms of section 15 of the amount for which the property was valued and the rating of the property at that lower amount;

**“register”** –

- (a) means to record in a register in terms of –

- (i) the Deeds Registries Act, 1937 (Act No. 47 of 1937); or
  - (ii) the Mining Titles Registration Act, 1967 (Act No. 16 of 1967); and
- (b) includes any other formal act in terms of any other legislation to record
  - (i) a right to use land for or in connection with mining purposes; or
  - (ii) a land tenure right.

**“residential property”** means a property included in a valuation roll in terms of section 48 (2) (b) as residential and means improved property that :

- (a) Is used predominantly (60% or more) for residential purposes;
  - does not have more than two units per property; and
  - includes 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.

**THIS DEFINITION SPECIFICALLY EXCLUDES VACANT LAND IRRESPECTIVE OF ITS ZONING OR INTENDED USE**

**“scheme”** means the Madibeng Town Planning Scheme, 2007

**“Sectional Titles Act”** means the Sectional Titles Act, 1986 (Act No. 95 of 1986);

**“sectional title scheme”** means a scheme defined in section 1 of the Sectional Titles Act;

**“sectional title unit”** means a unit defined in section 1 of the Sectional Titles Act;

**"shop"** including a café, means land used or a building designed or used for the purposes of carrying on retail trade and the necessary accompanying storage and packaging and also includes a use on the same site which is ordinarily incidental to the conduct of the retail business thereon: Provided that the floor space of such ancillary activities shall not exceed 10% of the gross floor space and provided further that such activities shall not give rise to any disturbance or nuisance. A noxious industrial use, drive-in restaurant, scrap yard, commercial use, filling station, parking garage, place of amusement or public garage, *inter alia*, shall not be considered ancillary activities to a **"shop" for the purposes of the Draft Town-Planning Scheme of Madibeng;**

**"special use"** means land used or a building designed or used for any use other than one of the uses specifically **defined in the Draft Town-planning Scheme for Madibeng and/or mentioned in the definitions;**

**"specified public benefit activity"** means an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act;

**"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);

**"this Act"** includes regulations made in terms of section 83 of the MPRA.

**"vacant land"** means land irrespective of its zoning or intended use, with no improvements

**"zone"** means a portion of the area of the **applicable Town Planning Scheme** shown on the map by distinctive notations or edging or in some other distinctive manner for the purposes of indicating the restrictions imposed on the erection and use of buildings or the use of land.

### 3. BY-LAW OBJECTIVES

- 3.1 In developing and adopting this Rates By-Law, Council has sought to give effect to the sentiments expressed in the preamble of the Local Government : Municipal Property Rates Act, 2004 (Act No. 6 of 2004) [MPRA] **[ENACTED ON 2 JULY 2005]** namely that :

- 3.1.1 The Constitution enjoins Local Government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;
  - 3.1.2 There is a need to provide Local Government with access to a sufficient and buoyant source of revenue necessary to fulfil its developmental responsibilities;
  - 3.1.3 Income derived from property rates is a critical source of revenue for municipalities to achieve their constitutional objectives, especially in areas that have been neglected in the past due to racially discriminatory laws; and
  - 3.1.4 It is essential that municipalities exercise their power to impose rates within a statutory framework that not only enhances certainty, uniformity and simplicity across the nation, but also takes into account historical imbalances and the rates burden on the poor."
- 3.2 In applying its Rates By-Law, the Council shall adhere to all the requirements of the MPRA, including any regulations promulgated in terms of section 83 of the MPRA.

#### **4 BY-LAW PRINCIPLES**

- 4.1 The Rates By-Law for the municipality is based on the following principles:
- 4.1.1 Equity - The municipality will treat all ratepayers with similar properties the same.
  - 4.1.2 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.
  - 4.1.3 Sustainability - Rating of property will be implemented in a way that:
    - (a) it supports sustainable local government by providing a stable and buoyant revenue source within the discretionary control of the municipality; and
    - (b) supports local social economic development
  - 4.1.4 Cost efficiency - 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.

4.1.5 In terms of section 229(2)(a) of the Constitution, a municipality may not exercise its power to levy rates on property in a way that would materially and unreasonably prejudice -

- (a) national economic policies;
- (b) economic activities across its boundaries; or
- (c) the national mobility of goods, services, capital or labour.

## 5 IMPOSITION OF RATES

- 5.1 Council shall as part of each annual operating budget impose 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. Rateable property shall include *any rights* registered against such property, with the exception of a mortgage bond.
- 5.2 Council shall endeavour as far as practicable, to limit each annual increase, to the increase in the consumer price index, over the period preceding the financial year to which the increase relates, except when a greater increase is recommended, the approval of National Treasury be obtained.
- 5.3 Council shall, in imposing the rate for each financial year, take proper cognisance of the aggregate burden of rates and service charges on representative property owners, in the various categories of property ownership, and of the extent to which this burden is or remains competitive with the comparable burden in other municipalities within the local economic region.
- 5.4 As allowed for in the Act, the municipality has chosen to differentiate between various categories of properties 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.
- 5.5 There would be no phasing in of rates based on the new valuation roll, except as prescribed by the MPRA and in particular, paragraph 14 of the Rates By-Law.

## 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 Executive Mayor or Committee of the municipality, make provision for the following classification of services:-
- 6.1.1 Trading services
  - 6.1.2 Economic services
  - 6.1.3 Community services
  - 6.1.4 Subsidized services
- 6.2 Trading and economic services must be ringfenced and financed from service charges while community and subsidized services will be financed from profits on trading and economic services, regulatory fees, rates and rates related income.
- 6.3 The municipal manager or his/her nominee must, subject to the guidelines provided by the National Treasury and Executive Mayor or Committee of the municipality classify **expenditure** and create **cost centres** to which the costs associated with providing the service can be allocated.
- 6.4 The subjective classification of expenditure each with a unique vote will be applied to all cost centres.

## 7 CATEGORIES OF PROPERTIES

- 7.1 According to Section 8(1) of the MPRA, a municipality may in terms of the criteria set out in its Rates By-Law, levy different rates for different categories of rateable property and these categories may be determined according to:
- 7.1.1 use of the property;
  - 7.1.2 permitted use of the property; or
  - 7.1.3 geographical area in which the property is situated.
- 7.2 Categories of rateable properties as determined by the municipality, are as follows :

Category	Permitted Zoning
<b>Category</b>  "Residential"	Res 1, 2, 3, 4, 5  [Sectional titles included]  In terms of section 10(1) of the MPRA, a rate on property which is subject to a sectional title scheme, must be levied on the individual sectional title units in the scheme and not on the property as whole.  Section (1) must be read subject to section 92 of the MPRA  Special for residential purposes.
"Commercial and Business"	1. Commercial 2. Business 1, 2, 3, 4, 5 3. Special 4. Parking Garage 5. Public Parking 6. Amusement 7. Cellular Masts 8. Private Hospitals and Clinics 9. Private Roads 10. Private Golf Course 11. Private Bed and Breakfast establishments and Guesthouses 12. Private Schools and Crèches 13. Telkom 14. Airports 15. Hartbeespoort Irrigation Board
"Industrial"	Industrial 1, 2 and 3
"Public Worship"	1. Places of Worship [Religious]
"Municipal Service Properties"	1. Municipal Service Properties 1.1 Municipal 1.2 General 1.3 Cemetery 1.4 Sewerage Farm 1.5 Aerodrome 1.6 Reservoir 1.7 Street 1.8 Proposed Street  2. Streets, Public 3. Public open space

	4. Municipal Servitudes
Public Roads	Roads in general
Public Service Infrastructure	1. Transnet 2. Eskom 3. S A National Road Agency
Government Properties	All government owned properties
Agricultural	<b>Farm properties used for :</b>
	Agricultural purposes
	Business and commercial purposes
	Residential purposes
	Industrial purposes
	Multiple purposes
	<b>Farm properties not used for any purposes</b>
	<b>Smallholdings used for :</b>
	Agricultural purposes
	Business and commercial purposes
	Residential purposes
	Industrial purposes
	Multiple purposes
Public Benefit Organisations	1. Old Age Homes 2. Special Schools 3. Hospice
Privately Owned Residential Township Development serviced by the owner	Applicable to all residential properties where such maintenance of all services is performed by the owner/s of the land and where an additional rebate will be granted
Communal land	Communal land as defined in section 1 of the Communal Land Rights Act, 2004;
Properties used for multiple purposes	Properties used for multiple purposes as indicated in section 9 of the MPRA;
Mining properties	
Protected areas	As per Green belt area
Boat Houses [Club]	Business Tariff will apply
Boat Houses [Private]	Residential tariff
Private Open Space	Private Developed Township
Private Roads	Private Developed Township



- (iii) In determining whether a property forms part of a particular category of properties as indicated in paragraph 7.2 above, the municipality shall consider **the permitted use or zoning of the relevant property, as the basis for determining the category of the property. [The Council's LUMS refers]**

**7.4 Note that** in the case of vacant land not specially included in any of the **Categories** as indicated in paragraph 7.2 above **the permitted use of the property** concerned shall be the basis, in **order to determine in which category** such property falls.

**7.5** The zoning of a property to be used as classification of a category is due to the following motivation:

7.5.1 The zoning of properties is according to the legally accepted register i.e. Town Planning Scheme.

7.5.2 The zoning based categories are based on current applications and existing databases and therefore easier to manage.

7.5.3 The valuation process takes into account the permission – granted zoning [Section 46(2)] and states it in the valuation roll as well as the discrepancy if a property is used “above” the permitted use.

7.5.4 Multiple usages of properties identified on the zoning certificate can be easier and legally applied.

**7.6 Note:** Property includes Council owned property which is rateable in cases where such land/property **is leased out for more than a nominal rent** as determined by the Municipality from time to time and in cases of current unregistered properties which is disposed of in terms of the Council's alienation of land policy.

## **8 CATEGORIES OF OWNERS**

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

8.1.1 indigent status of the owner of a property

8.1.2 sources of income of the owner of a property

11. owners of property situated within an area affected

- (a) by 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;
- (iv) owners of residential properties with a market value below a determined threshold; or

8.1.5 owners of agricultural properties who are *bona fide* farmers

## 9 PROPERTIES USED FOR MULTIPLE PURPOSES

Rates on properties used for multiple purposes will be levied as follows:

- (a) In accordance with the “permitted use of the property”, if the permitted use of the property is regulated;
- (b) In accordance with the “dominant use of the property” if (a) cannot be applied; or
- (c) In accordance with the “different uses” by apportioning the market value of a property to the different purposes for which the property is used if both (a) and (b) above cannot be applied.

## 10. DIFFERENTIAL RATING

- (v) Criteria for differential rating on different categories of properties will be according to-

10.1.1 The nature of the property including its sensitivity to rating e.g. agricultural properties used for agricultural purposes.

10.1.2 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 by way of reductions and rebates.

10.3 The property rates as determined by Council of Local Municipality of Madibeng applicable to all rateable properties categorized in terms of this Rates By-Law are approved annually with the municipal budget. Details pertaining to the

applications of these various property rates which must be read in conjunction with this Rates By-Law are together with the municipality's schedule of tariffs published in terms of section 75(1)(a) of the MFMA, read with section 75A and B of the MSA.

## 11 EXEMPTIONS

**Exemptions listed in this section, means the maximum amount or percentage allowed in Schedule A of this By-Law.**

(vi) Cemeteries and crematoriums – Registered in the names of private persons and operated not for gain.

11.2 Municipal properties – Municipal properties are exempted from paying rates as it will increase the rates burden or service charges to property owners or consumers.

11.3 Residential properties – An amount as determined by the Council, as indicated in **SCHEDULE A** in respect of all properties use for residential purposes.

This amount shall not be less than the amount as determined by the Minister in terms of section 17(1)(h) of the MPRA.

11.4 Public Service Infrastructure [**PSI**] – Is exempted from paying rates as such infrastructure provides essential services to the community.

11.5 Public Benefit Organisations [**PBO**] – The following Public Benefit Organisations may apply for the exemption of property rates TO A MAXIMUM AS DESCRIBED IN SCHEDULE A, 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):

11.5.1 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.

11.5.2 Charitable institutions – Property belonging to not-for-gain institutions or organisations that perform charitable work

11.5.3 Cultural institutions – Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989.

- 11.5.4 Educational institutions – Private Property belonging to educational institutions other than government declared or registered by law

**THAT SINCE THE DEPARTMENT OF PUBLIC WORKS IS RESPONSIBLE FOR PAYMENT OF ASSESSMENT RATES FOR GOVERNMENT INSTITUTIONS, ALL EDUCATIONAL INSTITUTIONS BENEFITTING FROM GOVERNMENT SUBSIDIES BE EXCLUDED FROM THE ABOVE.**

- 11.5.5 Health care institutions – Properties used exclusively as a hospital, clinic and mental hospital, 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.

**THAT SINCE THE DEPARTMENT OF PUBLIC WORKS IS RESPONSIBLE FOR PAYMENT OF ASSESSMENT RATES FOR GOVERNMENT INSTITUTIONS, ALL HEALTH CARE INSTITUTIONS BENEFITTING FROM GOVERNMENT SUBSIDIES BE EXCLUDED FROM THE ABOVE.**

- 11.5.6 Independent schools – Property used by registered independent schools for educational purposes only.
- 11.5.7 Museums, libraries, art galleries and botanical gardens – Registered in the name of private persons, open to the public and not operated for gain.
- 11.5.8 Sporting bodies – Property used by an organisation whose sole purpose is to use the property for sporting purposes on a non-professional basis.
- 11.5.9 Youth development organizations – Property owned and/or used by organisations for the provision of youth leadership or development programmes.
- 11.5.10 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.

- 11.6 Public Roads – Property use for Public Roads.

- (vii) Communal Land – Definition for “Land Reform Beneficiary”, as well as the provisions of section 17(1)(g) of the Act, refers.

11.8 Exemptions will be subject to the following conditions:

- 11.8.1 all applications must be addressed in writing to the municipality;
- 11.8.2 a SARS tax exemption certificate must be attached to all applications;
- 11.8.3 the municipal manager or his/her nominee must approve all applications;
- 11.8.4 applications must reach the municipality before the end of October preceding the start of the new municipal financial year for which relief is sought; and
- 11.8.5 the municipality retains the right to refuse exemptions if the details supplied in the application form were incomplete, incorrect or false.

11.9 In granting exemptions, reductions and rebates in respect of owners or categories of properties, a municipality may determine such categories in accordance with Section 8(2) of the MPRA, and when granting exemptions, reductions or rebates in respect of categories of owners of properties, such categories may include:

[Section 15(2)(a) to (f)]

11.9.1 Indigent owners

**THAT SINCE THIS MATTER IS DETERMINED BY THE MUNICIPALITY'S INDIGENT SUBSIDY SCHEME POLICY, THIS ITEM ALSO REFERS TO SUCH A POLICY.**

11.9.2 Owners dependent on pensions or social grants for their livelihood.

11.9.3 Owners temporarily without income

**THAT SINCE THIS MATTER FORMS PART OF THE INDIGENT POLICY OF THE MUNICIPALITY, THIS ITEM ALSO REFERS TO SUCH A POLICY.**

- 11.9.4 Owners of property situated within an area affected by a disaster or any other serious adverse social or economic conditions.
- 11.9.5 Owners of residential properties with a market value lower than an amount determined by the municipality.
- 11.9.6 Owners of low cost housing use for residential purposes only.
- 11.9.7 Owners of agricultural properties who are bona-fide farmers
- 11.9.8 The need to accommodate indigents and less affluent pensioners – refer to Council Indigent Policy.
- 11.9.9 The services provided to the community by registered public service organisations, in terms of applicable legislation.
- 11.9.10 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.
- 11.9.11 The need to preserve the cultural heritage of the local community.
- 11.9.12 The need to encourage the expansion of public service infrastructure.
- 11.9.13 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.
- 11.9.14 The requirements in terms of section 15 to 19 of the Act.

## 12. REDUCTIONS

- 12.1 Reductions as contemplated in section 15 of the MPRA will be considered on an *ad-hoc* basis in the event of the following:

- 12.1.1 Partial or total destruction of a property.
- 12.1.2 Disasters as defined in the Disaster Management Act, 2002 (Act 57 of 2002).

12.2 The following conditions shall be applicable in respect of 12.1:-

- 12.2.1 The owner referred to in 12.1 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.
- 12.2.2 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).
- 12.2.3 A maximum reduction of 50% will be allowed in respect of both 12.1.1 and 12.1.2.
- 12.2.4 An ad-hoc reduction will not be given for a period in excess of 6 months, unless the municipality gives further extension on application.

### 13. REBATES

#### 13.1 THE CATEGORIES OF PROPERTIES THAT MAY BE GRANTED REBATES, ARE AS FOLLOWS:

##### 13.1.1 RESIDENTIAL PROPERTIES

The municipality may grant a rebate as annually determined in **SCHEDULE A**, which applies to **improved residential property** that is:

- (a) used predominantly for residential purposes, with not more than two dwelling units per property,
- (b) registered in terms of the Sectional Title Act,
- (c) owned by a share-block company,

#### **NO REBATE WILL BE GRANTED ON VACANT RESIDENTIAL PROPERTY**

##### 13.1.2 PRIVATELY DEVELOPED RESIDENTIAL TOWNSHIPS

The municipality may grant an additional rebate as

reflected in Schedule A, which applies to privately developed residential townships qualifying as defined in paragraph 2 [Definition] of this By-Law provided that an application to that effect, is received not later than 30 September of each year preceding the financial year for which rebate is being applied for – Provided that the necessary proof of such private development, be submitted with application

#### **13.1.3 BUSINESS, COMMERCIAL AND INDUSTRIAL PROPERTIES**

- (a) 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:
  - (i) job creation in the municipal area;
  - (ii) social upliftment of the local community; and
  - (iii) creation of infrastructure for the benefit of the community.
- (b) Rebates will be granted on application subject to:
  - (i) 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;
  - (ii) 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 plans to continue to meet the objectives;
  - (iii) an assessment by the municipal manager or his/her nominee indicating that the company qualifies; and
  - (iv) a municipal resolution.



- (v) Council may grant a rebate in the case of Business or Commercial land as contemplated in the definitions and determined in Schedule A of this By-Law.

### **NO REBATE WILL BE GRANTED ON VACANT BUSINESS, COMMERCIAL AND INDUSTRIAL PROPERTIES**

#### **13.1.4 GOVERNMENT PROPERTIES**

No rebate is applicable

#### **13.1.5 AGRICULTURAL PROPERTY**

- (a) Agricultural Properties will be granted a rebate as determined in Schedule A of this By-Law
- (b) Agricultural properties may be granted an additional rebate if owner is a bona fide farmer subject to the owner providing the municipality with certain information in an affidavit once off before September of a particular year.
- (c) Agricultural properties may be granted an additional rebate for pensioners, who do not qualify as bona fide farmers.
- (d) Qualifying requirements are that the owner should be taxed by SARS as a farmer and the last tax assessment must be provided as proof, or
- (e) Where the owner is not taxed as farmer, proof is required that income from farming activities exceeds 40% of the household income.
- (f) The following rebates may be granted on the following basis as determined in **SCHEDULE A**
  - (i) The extent of municipal services provided to agricultural properties
    - if there is no municipal roads next to the property.

- if there is no municipal sewerage to the property.
- if there is no municipal electricity to the property.
- if water is not supplied by the municipality.
- if there is no refuse removal that is provided by the municipality.
- Green belt, Where the National Environmental Management Protected Areas Act is applicable.

(ii) Contribution of agriculture to the local economy

- A rebate may be granted to agricultural property as determined in **SCHEDULE A**, 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.

(iii) Rebates may also be granted as determined in **SCHEDULE A** 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:

- 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.
- if such residential properties are provided with potable water.
- if the farmer for the farm workers electrifies such residential properties.
- if the farmer is availing his land/buildings to be used for cemetery, education and recreational purposes of the farm workers' children and nearby community in general, etc.

## 13.2 OTHER POSSIBLE REBATES

### 13.2.1 Properties on which national monuments are situated and where no business or commercial activities are

conducted in respect of such monuments a maximum rebate as determined in Schedule A of this By-Law

- 13.2.2 Properties on which national monuments are situated, but where business or commercial activities are conducted in respect of such monuments a maximum rebate as determined in Schedule A of this By-Law
- 13.2.3 Properties owned by public benefit organisations and used to further promote the objectives of such organisations a maximum rebate as determined in Schedule A of this By-Law
- 13.2.4 Properties belonging to a land reform beneficiary or his or her heirs for the first 10 years after registration of the title deed in the office of the Registrar of Deeds a maximum rebate as determined in Schedule A of this By-Law
- 13.2.5 Property registered in the name of and used primarily as a place of worship by a religious community, including an official residence a maximum rebate as determined in Schedule A of this By-Law

### 13.3 REBATES ON PROPERTIES “ZONED” FOR MULTIPLE PURPOSES

Properties “zoned” for multiple purposes, other than those referred to under residential 1 properties above, shall be rated on the value assigned by apportionment of the value as indicated in the valuation roll to each component, and shall receive the rebate applicable to such component.

### 13.4 REBATES TO REGISTERED INDIGENTS, PROPERTY OWNERS OVER 60 YEARS AND DISABLED PERSONS

The following categories of owners of Residential, Residential 1 and residential 2 **restricted to 1 dwelling [PRIMARY DWELLING]**, which includes owners of separate sectional title units only, shall additionally, receive the following rebates on the rates due in respect of such properties after deducting the rebate applicable to residential properties : Provided that the amount as determined by the Council in terms of section 17(1)(h) of the Act as indicated in **SCHEDULE A**, is already included in the **rateable value**.

**NB! THE IMPERMISSIBLE RATE [SCHEDULE A REFERS] HAS BEEN INCREASED FROM R35 000 TO R40 000 IN ORDER TO ACCOMMODATE THIS PROVISION**

### **13.5 OWNERS OF COMMERCIAL AND INDUSTRIAL PROPERTIES**

<i>Owners of properties being developed for approved commercial or industrial usage</i>	<i>80% of the rates based on the rateable value until the development is completed, 60% of the rates based on the rateable value for the municipality's financial year or part thereof immediately following the completion of the development, and 40% of the rates based on the rateable value for each of the two ensuing years</i>
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## **14. SPECIAL RATING AREAS**

- 14.1 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 MPRA.
- 14.2 The following matters shall be attended to in consultation with the committee referred to in section 22(3)(d) of the MPRA whenever special rating is being considered:
  - 14.2.1 Proposed boundaries of the special rating area;
  - 14.2.2 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;
  - 14.2.3 Proposed improvements clearly indicating the estimated costs of each individual improvement;
  - 14.2.4 Proposed financing of the improvements or projects;
  - 14.2.5 Priority of projects if more than one;
  - 14.2.6 Social economic factors of the relevant community;
  - 14.2.7 Different categories of property;
  - 14.2.8 The amount of the proposed special rating;

14.2.9 Details regarding the implementation of the special rating;

14.2.10 The additional income that will be generated by means of this special rating.

14.3 A committee consisting of 6 members of the community of whom 3 shall be women, 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 take place under the guidance of the Municipal Manager. The committee will serve in an advisory capacity only and will have no decisive powers: Provided that the members of such committee, are bona fide rate payers.

[Par. 5 of Council resolution A.0945: Special CM : 24-6-09]

14.4 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.

14.5 In determining the special additional rates the municipality shall differentiate between different categories as referred to in paragraph 7.

14.6 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.

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

## **15. COST TO THE MUNICIPALITY DUE TO EXEMPTIONS, REDUCTIONS, REBATES, EXCLUSIONS, PHASING IN AND THE BENEFIT THEREOF TO THE LOCAL COMMUNITY**

15.1 The Municipal Manager shall ensure that the revenue foregone in respect of the foregoing rebates, exemptions, reductions and phasing-in are appropriately disclosed in each annual operating budget, annual financial statements and annual report and that such rebates, exemptions, reductions and phasing-in are clearly indicated on the rates account submitted to each property owner.

[Section 15(4)(a) and (b) and section 17(1)(a),(e),(g),(h) and (i) of the MPRA]

- 15.2 The costs associated with exemptions, reductions, rebates, exclusions and phasing in of rates as reflected in schedule B
- 15.3 The benefit to the community of granting relief measures may 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.

## **16. RATES INCREASES**

- 16.1 The municipality may consider increasing rates annually during the budget process in terms of the guidelines issued by National Treasury from time to time.
- 16.2 Rate increases will be used to finance the increase in operating cost of community and subsidised services.
- 16.3 The following annual adjustments relating to community and subsidised services will be made :
- i. All salary and wage increases as agreed to at the South African Local Government Bargaining Council as well as increases of Section 56 and 57 managers' salaries
  - 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.
- 16.4 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: Provided that the community concerned, was consulted beforehand and granted consent for such increase.

[Par. 6 of Council resolution A.0945: Special CM : 24-6-09]

16.5 Affordability of rates to ratepayers.

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

## **12. NOTIFICATION OF RATES**

17.1 The municipality will give notice of all rates approved at the annual budget meetings 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.

17.2 A notice stating the purpose 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 and on the website of the municipality

## **13. PAYMENT OF RATES**

18.1 If the owner of property that is subject to rates, notifies the municipal manager or his/her nominee not later than 30 April of the preceding 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 installments, such owner shall be entitled to pay all rates in the subsequent financial year and each subsequent financial year in twelve installments until such notice is withdrawn by him/her in a similar manner : Provided that should a rate payer request to settle his/her annual assessment rates in one installment, a discount will be applicable in terms of the Credit Control and Debt Collection Policy.

[Par. 8 of Council resolution A.0945: Special CM : 24-6-09]

18.2 Payments for rates shall be made monthly on or before the date specified in each monthly rate account, which date shall be the last day of the month concerned, or if the last day of the month is not a business day, the first business day of the following month.

18.3 Interest on arrears rates, if payable, on or before 30 September of the financial year concerned or in twelve [12] equal monthly installments, shall be calculated in accordance with the provisions of the credit control, debt collection and indigent policy of the municipality.

- 18.4 If a property owner, who is responsible for the payment of property rates in terms of this Rates By-Law, fails to pay such rates in the prescribed manner, it will be recovered from him/her in accordance with the provisions of the Credit Control, Debt Collection and indigent policy of the Municipality.
- 18.5 Arrears of rates shall be recovered from tenants, occupiers and agents of the owner, in terms of section 28 and 29 of the MPRA as follows:
- 18.5.1 If an amount, due for rates levied on a property, is not paid by the owner by the due date as shown on the account and no reaction is forthcoming from the owner after two written reminders have been issued, the municipality shall recover the amount in full or partially as follows:
- (a) From the agent who is lawfully responsible to collect commission or rental in respect of the property concerned;
  - (b) From a tenant or occupier of the property, only after an attempt was made to collect it from an agent referred to in 19.5.2 but such attempt was unsuccessful or no such agent exists or only a part of the outstanding amount could successfully be recovered.
- 18.5.2 The amount recoverable is limited to the amount as stipulated in the Act and it may only be recovered after written notice has been served on the party concerned (tenant, occupier or agent) of the rates due and payable, but not yet paid by owner of the property.
- 18.5.3 The notice referred to in 19.5.2 shall give the party concerned at least 14 calendar days to pay the outstanding rates.

## **19 PAYMENT OF RATES ON PROPERTY IN SECTIONAL TITLE SCHEME**

- 19.1 A rate on a property, which is subject to a sectional title scheme, will be levied on the individual sectional title units in the scheme and not on the property as a whole.
- 19.2 The rate levied on a sectional title unit will be payable by the owner of the unit. The municipality will not recover the rate on such sectional title unit, or any part of such rates, from the body corporate controlling the sectional title unit, except when the body corporate itself is the owner of any specific sectional title unit.



## **20 ACCOUNTS TO BE FURNISHED**

20.1 The municipality will furnish each person liable for the payment of rates with a written account, which will in terms of section 27 of the MPRA 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.

20.2 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.

20.3 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.

## **21 CORRECTION OF ERRORS AND OMISSIONS**

21.1 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 placed, the rates payable shall be appropriately 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.

21.2 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.

## **22. FREQUENCY OF VALUATIONS**

**The municipality shall prepare a new valuation roll every 4 [four] years, with the option to extend the validity of the valuation roll to**

**5 [five] years in terms of section 32(2) of the MPRA, with the approval of the MEC for Local Government and Housing in the province.**

Supplementary valuations will be done on a continuous basis, in order to ensure that the valuation roll is properly maintained.

[SECTION 32 AND 78 OF THE MPRA]

## **23. COMMUNITY PARTICIPATION**

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:

The Municipal Manager will:

- 23.1 Conspicuously display the 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)**
- 23.2 Advertise in the media a notice stating that the Rates By-Law has been prepared for submission to Council and that such Rates By-Law is available at municipal offices **and on the website** for public inspection. **(Property owners and interested persons may obtain a copy of the Rates By-Law free of charge from the municipal offices during office hours)**

[Par. 10 of Council resolution A.0945: Special CM : 24-6-09]

Property owners and interested persons are invited to submit written comments or representations to the municipality within the period specified in the notice.

- 23.3 Council will consider all comments and/or representations received when considering the finalisation of the Rates By-Law and make a decision thereon.

## **24. REGISTER OF PROPERTIES**

The municipality will compile and maintain a register in respect of all properties situated within the jurisdiction of the municipality in terms of section 23 of the MPRA. The register will consist of Part A and Part B.

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.

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,
- ii) Rebate or reduction in terms of section 15,
- iii) Phasing-in of rates in terms of section 21, and
- iv) Exclusions as referred to in section 17.

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.

The municipality will update Part A of the register every 6 months during the supplementary valuation process.

Part B of the register will be updated on a continuous basis

## **25 POLICY TO GIVE EFFECT TO THE RATES BY-LAW**

The municipality will adopt a policy to give effect to the implementation of the Rates By-Law in terms of section 6 of the MPRA. Such By-law may differentiate between different categories of properties and different categories of owners of properties liable for the payment of rates.

## **26 REGULAR REVIEW PROCESSES**

The Rates By-Law must be reviewed on an annual basis to ensure that it complies with the Municipality's strategic objectives as contained in the IDP and with legislation.

## **27 SHORT TITLE**

This By-Law is called the Rates By-Law of the Local Municipality of Madibeng.

## **28 ENFORCEMENT/IMPLEMENTATION**

This Rates By-Law comes into effect from 1 July 2013.

## **29 LEGAL REQUIREMENTS**

A paraphrase and in some instances an abridgement of the key requirements of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) is attached to this Rates By-Law as **ANNEXURE**.

**SCHEDULE A****SCHEDULE OF REBATES AND EXEMPTIONS**

<b>CATEGORIES</b>	<b>CURRENT REBATE/ EXEMPTION 2011/2012</b>	<b>PROPOSED REBATE EXEMPTION 2012/2013</b>	<b>PROPOSED REBATE EXEMPTION 2013/14</b>
<b>1. RESIDENTIAL PROPERTY</b>			Remain unchanged
<b>1.1 RESIDENTIAL</b>	The first R17 000 of the market value of the property, is not rateable  A further 20% rebate after the R17 000 has been deducted	The first R20 000 of the market value of the property, is not rateable  A further 20% rebate after the R20 000 has been deducted	
<b>1.2 LOW COST HOUSING [ RDP ]</b>	The first R35 000 of the market value of the property, is not rateable  A further 20% rebate after the R 35 000 has been deducted	The first R40 000 of the market value of the property, is not rateable  A further 20% after the first R 40 000 has been deducted	
<b>1.3 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIP PROPERTIES</b>	The first R17 000 of the market value of the property, is not rateable	The first R20 000 of the market value of the property, is not rateable	

CATEGORIES	CURRENT REBATE/ EXEMPTION 2011/2012	PROPOSED REBATE EXEMPTION 2012/2013	PROPOSED REBATE EXEMPTION 2013/14
	A further 50% rebate after the R 17 000 has been deducted	A further 30% after the first R20 000 has been deducted	
1.4 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIPS – PROVISO : Such rebate is only applicable until date of transfer of the residential stands concerned in the name of the first buyer. Developers must apply for such a rebate before 30 September of each year. These properties will not receive the rebate as in 1.1. above.	50%	60%	
1.4 VACANT RESIDENTIAL PROPERTIES – PROVISO : Such land other than vacant Private Developed Residential Township Properties. These properties will not receive the rebate as in 1.1 above.	20%	20%	
1.5 INDIGENT		100%	

CATEGORIES	CURRENT REBATE/ EXEMPTION 2011/2012	PROPOSED REBATE EXEMPTION 2012/2013	PROPOSED REBATE EXEMPTION 2013/14
<b>RESIDENTIAL PROPERTIES -</b> <b>PROVISO : Provided that such owner is a registered Indigent as provided for in the Indigent Policy of the Municipality</b>			
<b>1.6 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES, THE FOLLOWING :</b>	The first R35 000 of the market value of the property, is not rateable  A further 20% rebate after the R 35 000 has been deducted	The first R40 000 of the market value of the property, is not rateable  A further 20% after the first R40 000 has been deducted	
<ul style="list-style-type: none"> <li>• <b>Owner with income less than R 2 500 per month</b></li> </ul>	A further 40% after the first 20% has been deducted	A further 80% after the first 20% has been deducted	
<ul style="list-style-type: none"> <li>• <b>Owner with income between R 2 501 and R3500 per month</b></li> </ul>	A further 20% after the first 20% has been deducted	A further 70% after the first 20% has been deducted	
<ul style="list-style-type: none"> <li>• <b>Owner with income between R 3 501 and R 5 000</b></li> </ul>	A further 10% after the first 20% has been deducted	A further 60% after the first 20% has been deducted	
<b>2. CEMETERIES AND CREMATORIUMS</b> <b>PROVISO : Registered in the names of private</b>		<b>100%</b>	

CATEGORIES	CURRENT REBATE/ EXEMPTION 2011/2012	PROPOSED REBATE EXEMPTION 2012/2013	PROPOSED REBATE EXEMPTION 2013/14
persons and operated not for gain.			
<b>3. MUNICIPAL</b>  <b>PROPERTI</b> <b>ES</b>  <b>PROVISO : Properties</b> <b>other than Residential</b> <b>properties and/or</b> <b>properties used for</b> <b>Municipal activities</b> <b>only and /or Vacant</b> <b>land</b>		100%	
<b>4. PUBLIC SERVICE</b> <b>INFRASTRUCTURE</b>		100%	
<b>5. PUBLIC BENEFIT</b>  <b>ORG</b> <b>ANI</b>  <b>SATI</b> <b>ONS</b>  <b>PROVISO : Public</b> <b>Benefit Organisations</b> <b>may apply for the</b> <b>exemption of property</b> <b>rates, subject to</b> <b>producing a tax</b> <b>exemption certificate</b> <b>issued by the South</b> <b>African Revenue</b> <b>Services (SARS) as</b> <b>contemplated in Part 1 of</b> <b>the Ninth Schedule of</b> <b>the Income Tax Act,</b> <b>1962 (No 58 of 1962):</b>			
<b>5.1 ANIMAL WELFARE</b>  <b>PROVISO : Property</b> <b>owned or used by</b> <b>institutions/organisatio</b>		100%	

CATEGORIES	CURRENT REBATE/ EXEMPTION 2011/2012	PROPOSED REBATE EXEMPTION 2012/2013	PROPOSED REBATE EXEMPTION 2013/14
ns whose exclusive aim is to protect birds, reptiles and animals on a not-for-gain basis.			
5.2 CHARITABLE INSTITUTIONS PROVISO : Property belonging to not-for-gain institutions or organisations that perform charitable work		100%	
5.3 CULTURAL INSTITUTIONS PROVISO : Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989.		100%	
5.4 EDUCATIONAL INSTITUTIONS PROVISO : Private Property belonging to educational institutions other than government declared, subsidised or registered by law, including Independent schools where such Property is used by registered independent schools for		50%	



CATEGORIES	CURRENT REBATE/ EXEMPTION 2011/2012	PROPOSED REBATE EXEMPTION 2012/2013	PROPOSED REBATE EXEMPTION 2013/14
educational purposes only.			
<p>5.5 HEALTH CARE INSTITUTIONS</p> <p>PROVISO : Properties used exclusively as a hospital, clinic and mental hospital, 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 other than government funded institutions.</p>		50%	
<p>5.6 MUSEUMS, LIBRARIES, ART GALERIES AND BOTANICAL GARDENS</p> <p>PROVISO : Registered in the name of private persons, open to the public and not operated for gain.</p>		100%	
<p>5.7 SPORTING BODIES</p> <p>PROVISO : Property used by an organisation whose sole purpose is to use the property for</p>		30%	

<b>CATEGORIES</b>	<b>CURRENT REBATE/ EXEMPTION 2011/2012</b>	<b>PROPOSED REBATE EXEMPTION 2012/2013</b>	<b>PROPOSED REBATE EXEMPTION 2013/14</b>
sporting purposes on a non-professional basis.			
<b>5.8 YOUTH DEVELOPMENT</b> <b>PROVISO :</b> Property owned and/or used by organisations for the provision of youth leadership or development programmes.		30%	
<b>5.9 WELFARE INSTITUTIONS</b> <b>PROVISO :</b> 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.		100%	
<b>6. PUBLIC ROADS</b>		100%	

CATEGORIES	CURRENT REBATE/ EXEMPTION 2011/2012	PROPOSED REBATE EXEMPTION 2012/2013	PROPOSED REBATE EXEMPTION 2013/14
7. COMMUNAL LAND PROVISO : Definition for "Land Reform Beneficiary", as well as the provisions of section 17(1)(g) of the Act, refers.		100%	
8. INDUSTRIAL PROPERTIES	0%	0%	
9. BUSINESS AND COMMERCIAL	0%	5%	
10. MINING	0%	0%	
11. PLACES OF PUBLIC WORSHIP	100%	100%	
12. PRIVATE ROADS		100%	
13. PRIVATE OPEN SPACES		0%	
14. REBATES ON AGRICULTURAL LAND - PROVISO : Rebate only applicable on agricultural value	80%	60%	
14.1 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF PORTIONS OF AGRICULTURAL LAND, UNLESS SUCH AGRICULTURAL LAND QUALIFIES FOR			

<b>CATEGORIES</b>	<b>CURRENT REBATE/ EXEMPTION 2011/2012</b>	<b>PROPOSED REBATE EXEMPTION 2012/2013</b>	<b>PROPOSED REBATE EXEMPTION 2013/14</b>
<b>REBATES UNDER THE ADDITIONAL REBATE FOR AGRICULTURAL LAND, THE FOLLOWING :</b>			
• <b>Owner with income less than R 2 500 per month</b>		A further 80% after the first 60% has been deducted	
• <b>Owner with income between R 2 501 and R3500 per month</b>		A further 70% after the first 60% has been deducted	
• <b>Owner with income between R 3 501 and R 5 000</b>		A further 60% after the first 60% has been deducted	
<b>14.2 ADDITIONAL REBATES ON AGRICULTURAL LAND PROVISO : Owners of land must be bona fide Farmers as per section 15 (2) (f) of the MPRA. Owners of land must apply once subject to revision if there are changes. Rebate only applicable on agricultural value.</b>	<b>Maximum of 80%</b>	<b>Maximum of 80%, excluding Registered Green belt area which will be fully exempted</b>	
• <b>No municipal roads next to property</b>	<b>10%</b>	<b>20%</b>	
• <b>No municipal</b>	<b>10%</b>	<b>0%</b>	

<b>CATEGORIES</b>	<b>CURRENT REBATE/ EXEMPTION 2011/2012</b>	<b>PROPOSED REBATE EXEMPTION 2012/2013</b>	<b>PROPOSED REBATE EXEMPTION 2013/14</b>
sewerage to the property			
• No municipal electricity to the property	10%	0%	
• No water supply to the property by the municipality	15%	0%	
• No refuse removal provided by the municipality	10%	0%	
• Registered Green belt area	0%	Percentage of the farm portion affected by such a restriction	
• Contribution to job creation Proviso - If two or more persons are employed full time. Unless the applicant can provide proof of payment of monthly wages and registration with the UIF [Copy of pay roll and registration UIF] no rebate will be granted and	5%	20%	
• Providing fire fighting services		5%	

<b>CATEGORIES</b>	<b>CURRENT REBATE/ EXEMPTION 2011/2012</b>	<b>PROPOSED REBATE EXEMPTION 2012/2013</b>	<b>PROPOSED REBATE EXEMPTION 2013/14</b>
<b>14.3 CONTRIBUTION TO SOCIAL AND ECONOMIC WELFARE OF FARM WORKERS:</b>			
• Permanent residential property provided to the farm workers	5%	15%	
• Residential property provide with potable water	5%	10%	
• Residential property provide with electricity	5%	5%	
• Availing land/buildings for education and recreational purposes to farm workers		5%	
• Producing Export Products. Contributing to National Economy		10%	
• Farm Portions situated within a radius of 5km from illegal squatter camps, which location, has a detrimental effect on the market value of		5%	

CATEGORIES	CURRENT REBATE/ EXEMPTION 2011/2012	PROPOSED REBATE EXEMPTION 2012/2013	PROPOSED REBATE EXEMPTION 2013/14
the adjacent property.			
<p>15. PHASING IN OF RATES SHOCKS [A FURTHER REBATE] FOR AGRICULTURAL [FARM PORTIONS ALREADY RATEABLE], RESIDENTIAL, BUSINESS, COMMERCIAL, INDUSTRIAL AND MINING PROPERTIES, BOAT HOUSES [CLUB AND PRIVATE], PRIVATE SCHOOLS AND CRECHES.</p> <p>NB! AFTER THE 2011/2012 FINANCIAL YEAR, NO FURTHER REBATE FOR RATES SHOCKS, WILL BE APPLICABLE UNTIL THE NEW VALUATION ROLL IS IMPLEMENTED</p>	25%	0%	

FORMAL APPLICATIONS ON THE PRESCRIBED FORM IN RESPECT OF THE FOLLOWING CATEGORIES, MUST BE SUBMITTED BEFORE THE COMMENCEMENT OF THE NEW FINANCIAL YEAR ;

**1. PRIVATE DEVELOPED RESIDENTIAL TOWNSHIPS**

In terms of paragraph 13.1.2 of the Rates By-Law the necessary proof of such private development, must be submitted with the application.

**2. PHASING IN OF RATES SHOCKS FOR AGRICULTURAL [FARM PORTIONS ALREADY RATEABLE], RESIDENTIAL, BUSINESS, COMMERCIAL, INDUSTRIAL AND MINING PROPERTIES, BOAT HOUSES [CLUB AND PRIVATE], PRIVATE SCHOOLS AND CRECHES.**

**3. REBATES ON AGRICULTURAL LAND**

**4. CONTRIBUTION TO SOCIAL AND ECONOMIC WELFARE OF FARM WORKERS**

**5. RETIRED AND DISABLED PERSONS ON RESIDENTIAL PROPERTY ONLY**

ALL APPLICATIONS RECEIVED, WILL BE CONSIDERED ON MERITS AND THE OUTCOME THEREOF, WILL BE CONFIRMED WITHIN 30 DAYS AFTER RECEIPT.

**NOTE ! THE ABOVE-MENTIONED REBATES ARE NOT AUTOMATIC.**

**RATE PAYERS NEED TO APPLY**

**NOTE:** Instead of amending the whole Rates By-law every year, the municipality need only to amend this schedule after negotiations with the community and role players have been finalised and then adopted by Council during the approval of the annual budget of the municipality

**THE COSTS ASSOCIATED WITH EXEMPTIONS, REDUCTIONS, REBATES, EXCLUSIONS AND PHASING IN OF RATES**

i.	Exemptions	R	c
	Municipal properties	.....	
	Residential properties	.....	
	Cemeteries and crematoriums	.....	
	Public service infrastructure	.....	



	Public benefit organisations	.....
ii.	<b>Reductions</b>	
	Properties affected by disaster	.....
	Properties affected by serious adverse social or economic conditions	.....
iii.	<b>Rebates</b>	
	Enterprises that promote local, social and economic development	.....
	State properties	.....
	Residential properties	.....
	Retired and disabled persons	.....
iv.	<b>Phasing in</b>	
	Newly rateable property	.....
	Land reform beneficiaries	.....
v.	<b>Exclusions</b>	
	Public service infrastructure	.....
	Protected areas	.....
	Land reform beneficiary	.....
	Residential property (mandated R 15 000 exemption)	.....
	Public places of worship	.....
	<b>Total Cost</b>	





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