

PROVINCE OF THE WESTERN CAPE

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# Buitengewone Provinsiale Koerant

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*As 'n Nuusblad by die Poskantoor Geregistreer*

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**GEORGE MUNICIPALITY****NOTICE FIN 003/2016****MUNICIPAL TARIFFS FOR 2016/2017**

Notice is hereby given in terms of the Local Government: Municipal Systems Act, No.32 of 2000, the Municipal Finance Management Act, No.56 of 2003, the Local Government: Municipal Property Rates Act, Act no.6 of 2004 and the Property Rates Amendment Act, No. 29 of 2014, that the City's proposed amendments to the Integrated Development Plan document and Budget for 2016/2017 was approved during the Special Council Meeting held on 24 May 2016.

On 24 May 2016 the tariff increases were tabled and approved in Council in respect of property rates and services charges in order to fund the 2016/17 Budget.

**PROPERTY RATES IN TERMS OF THE LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT, ACT NO. 6 OF 2004, AND THE AMENDMENT ACT, ACT NO.29 OF 2014 WILL BE LEVIED AS FOLLOWS:****1. PROPERTY RATES****1.1 ALL RESIDENTIAL PROPERTIES, INCLUDING UNSERVICED RURAL PROPERTIES USED FOR RESIDENTIAL PURPOSES.**

All properties included as residential (a) in the valuation roll or which are unserviced rural residential properties (b) used for residential purposes as defined in the Municipality's Property Rates Policy: R0.006664 of the market value of the property less R15 000 of that value, **MINUS**

(a) residential rebate = 15%

(b) unserviced rural residential rebate = 40% (as per paragraph 3.3 below)

**1.2 ALL RESIDENTIAL AND RURAL VACANT PROPERTIES**

All properties included as residential and rural vacant in the valuation roll: R0.008413 of the market value of the property.

**1.3 PROPERTIES DESCRIBED IN SECTION 17(1)(h)(ii) OF ACT NO. 6 OF 2004 AND THE AMENDMENT ACT NO. 29 OF 2014**

All properties included in the valuation roll which are used for multiple purposes, one or more components of which are used for residential purposes as defined in the Municipality's Property Rates Policy: R0.006664. A rate determined in accordance of the Municipality's Property Rates Policy on the market value, less R15 000 of that value.

**1.4 BUSINESS, INDUSTRIAL, VACANT BUSINESS PROPERTIES, ACCOMMODATION ESTABLISHMENTS AND RURAL PROPERTIES USED FOR BUSINESS PURPOSES**

All properties included as business, industrial, vacant business properties, accommodation establishments or rural properties used for business purposes in the valuation roll: R0,008413 of the market value of the property.

**1.5 AGRICULTURAL PROPERTIES USED FOR AGRICULTURAL PURPOSES**

All properties included as agricultural in the valuation roll which are farm properties used for agricultural purposes as defined in the Municipality's Property Rates Policy: R0.001666 of the market value of the property.

**1.6 PUBLIC SERVICE INFRASTRUCTURE PROPERTIES**

All properties included in the valuation roll which are used for purposes of public service infrastructure as defined in Act No. 6 of 2004 and the Amendment Act No. 29 of 2014: R0,000999 of the market value of the property, less 30% (impermissible) of that value.

**1.7 STATE-OWNED PROPERTIES (PUBLIC SERVICE PURPOSE)**

All properties included in the valuation roll, other than properties referred to in any of 1.1 to 1.6 above (which are subject to the property rates specified in those paragraphs) which are owned by an organ of state in the national, provincial or local sphere of government, including any public entity listed in the Public Finance Management Act, 1999 (Act No. 1 of 1999): R0,005332 of the market value.

**1.8 PUBLIC BENEFIT ORGANISATION PROPERTIES**

All properties included in the valuation roll which are owned by public benefit organizations and used for any specified public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care) or item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962): 100% rebate on all properties as listed.

**1.9 OTHER PROPERTIES**

All other properties included in the valuation roll, save for properties referred to in 2 below: R0.006664 of the market value of the property.

## **2. PROPERTIES NOT LIABLE FOR PROPERTY RATES**

All properties included in the valuation roll which are described in section 17(1)(b), (c), (e), (f), (g) or (i) of Act No. 6 of 2004 and the Amendment Act No. 29 of 2014 are not liable for property rates.

## **3. EXEMPTIONS FROM OR REBATES ON PROPERTY RATES**

### **3.1 GEORGE MUNICIPALITY PROPERTIES**

All properties included in the valuation roll which are owned by the George Municipality are not liable for property rates.

### **3.2 LOW-VALUE PROPERTIES**

All residential properties excluding state-owned residential properties and properties listed under 1.2, 1.3 and 1.9 above included in the valuation roll with a market value less than R150 000, are exempt from property rates. All other properties with a market value below R20 000 are exempt from property rates. Sectional Title Properties (residential & business) are excluded from this category.

### **3.3 ALL RESIDENTIAL PROPERTIES USED FOR RESIDENTIAL PURPOSES**

All residential properties excluding state-owned residential properties and properties listed under 1.2 and 1.3 above included as residential in the valuation roll as defined in the Municipality's Property Rates Policy are entitled to a rebate of 15% on the property rates.

#### **3.3.1 ALL UNSERVICED RURAL PROPERTIES USED FOR RESIDENTIAL PURPOSES**

All unserviced rural residential properties as defined in the Municipality's Property Rates Policy are entitled to a rebate of 40% on the property rates.

### **3.4 LOW-INCOME OWNERS/PENSIONERS REBATE**

All owners of properties referred to in 1.1 above who inhabit and control such properties and are financially responsible for the payment of property rates on such properties are entitled to:

- (a) a rebate of 20% on the property rates on such properties, if their total income as defined in the Municipality's Property Rates Policy is less than R36 000 per annum; or
- (b) a rebate of 10% on the property rates on such properties, if their total income as defined in the Municipality's Property Rates Policy is R36 000 or more per annum but less than R60 000 per

annum, provided that they apply in writing for such rebates on or before 15 July 2016.

#### **4. EFFECTIVE DATE AND LAPSING**

4.1 The above-mentioned property rates will become payable as from 1 July 2016.

4.2 The above-mentioned property rates are levied for the Municipality's financial year ending on 30 June 2017, whereupon they will lapse and be replaced by new property rates determined by the Municipality's Municipal Council for the Municipality's financial year starting on 1 July 2017 and ending on 30 June 2018.

#### **5. CONSUMER TARIFFS AND MUNICIPAL TAXES (OTHER THAN PROPERTY RATES)**

In terms of section 75A(1)(a) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) and Section 12 of the Municipal Fiscal Powers and Functions Act, 2007 (Act No 12 of 2007):

##### **5.1 ELECTRICITY AND WATER TARIFFS**

Increased electricity and water tariffs, as contained in the tariff list, will be effective from 1 July 2016.

##### **5.2 OTHER LEVIES, FEES, CHARGES AND TARIFFS**

Increased tariffs, as contained in the tariff list, in respect of sewerage, refuse removal and other services rendered, leased or supplied, will be effective from 1 July 2016.

#### **6. TARIFF LIST**

The complete tariff list and further relevant information are available for perusal at the office of the Director: Financial Services, First Floor, Civic Centre, George, Municipal Client Services Offices and libraries in Conville, Pacaltsdorp, Blanco, Thembalethu, Haarlem and Uniondale, Rosemoor and Touwsrante as well as the Post Office Hoekwil, at the Wilderness Tourism Buro and at the Police Station in Herold, during normal office hours. The documentation will be on the website, [www.george.gov.za](http://www.george.gov.za).

## **GEORGE MUNISIPALITEIT**

### **KENNISGEWING FIN 003/2016**

#### **MUNISIPALE TARIEWE VIR 2016/17**

Kennis geskied hiermee ingevolge die Wet op Plaaslike Regering: Munisipale Stelsels, Wet Nr. 32 van 2000, die Wet op Munisipale Finansiële Bestuur, Wet Nr.56 van 2003, en die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, Wet Nr.6 van 2004 asook die Wysigings Wet, Nr. 29 van 2014 dat die Stad se voorgestelde wysigings aan die Geïntegreerde Ontwikkelingsplan en die Begroting vir 2016/17 deur die Raad goedgekeur is op 'n Spesiale Raadsvergadering 24 Mei 2016.

Op 24 Mei 2016 was die tariefverhogings vir 2016/17 voorgelê en goedgekeur deur die Raad in terme van eiendomsbelasting-en dienstegelede ten einde die 2016/17 Begroting te befonds.

**EIENDOMSBELASTING INGEVOLGE DIE PLAASLIKE REGERING: WET OP MUNISIPALE EIENDOMSBELASTING, WET NR. 6 VAN 2004 EN DIE WYSIGINGS WET NR. 29 VAN 2014, WORD SOOS VOLG VOORGESTEL:**

#### **1. EIENDOMSBELASTING**

##### **1.1 ALLE RESIDENSIËLE EIENDOMME, INSLUITEND ONGEDIENSTE LANDELIKE EIENDOMME, WAT VIR RESIDENSIËLE DOELEINDES GEBRUIK WORD.**

Alle eiendomme wat as residensieel (a) in die waardasielys ingesluit is of ongedienste landelike eiendomme (b) wat vir residensieël doeleindes gebruik word soos omskryf in die Munisipaliteit se Eiendomsbelastingbeleid: R0.006664 van die markwaarde van die eiendom minus R15 000 van daardie waarde **MINUS**

(a) residensieël korting = 15%

(b) ongedienste landelike residensieël korting = 40% (verwys na paragraaf 3.3)

##### **1.2 ALLE RESIDENSIËLE EN LANDELIKE ONBEBOUDE EIENDOMME**

Alle eiendomme wat as residensieël onbeboud in die waardasielys ingesluit is: R0.008413 van die markwaarde van die eiendom.

##### **1.3 EIENDOMME OMSKRYF IN ARTIKEL 17(1)(h)(ii) VAN WET NR. 6 VAN 2004 EN DIE WYSIGINGS WET NR 29 VAN 2014.**

Alle eiendomme wat in die waardasielys ingesluit is wat vir veelvuldige doeleindes gebruik word, waarvan een of meer komponente vir residensieël doeleindes gebruik word soos omskryf in die Munisipaliteit se Eiendomsbelastingbeleid: R0.006664 van die markwaarde van die eiendom, wat in die waardasierol bepaal word, minus R15 000 van daardie waarde.

#### **1.4 BESIGHEIDSEIENDOMME, INDUSTRIËLE-EIENDOMME, VAKANTE BESIGHEIDSEIENDOMME, VERBLYF- EN AKKOMMODASIE-EIENDOMME EN LANDELIKE EIENDOMME WAT VIR BESIGHEIDS DOELEINDES GEBRUIK WORD**

Alle eiendomme wat as besigheidseiendomme, industriële-eiendomme, vakante besigheidseiendomme, verblyf- en akkommodasie-eiendomme of landelike eiendomme in die waardasielys ingesluit is en vir besigheidsdoeleindes gebruik word: R0,008413 van die markwaarde van die eiendom.

#### **1.5 LANDELIKE EIENDOMME WAT VIR LANDBOUDOELEINDES GEBRUIK WORD**

Alle eiendomme wat as landboukundig in die waardasierol ingesluit is, wat gebruik word vir landboudoeleindes soos omskryf in die Munisipaliteit se Eiendomsbelastingbeleid: R0,001666 van die markwaarde van die eiendom.

#### **1.6 OPENBARE DIENSTE INFRASTRUKTUUR EIENDOMME**

Alle eiendomme wat in die waardasielys ingesluit is wat gebruik word as openbare dienste infrastruktuur vir doeleindes soos omskryf in Wet Nr. 6 van 2004 en die Wysigings Wet Nr. 29 van 2014: R0,000999 van die markwaarde van die eiendom, minus 30% (ontoelaatbaar) van die waardasie.

#### **1.7 EIENDOMME IN STAATSBESIT**

Alle eiendomme wat in die waardasielys ingesluit word, buiten eiendomme waarna in enige van 1.1 tot 1.6 hierbo verwys word (wat onderhewig is aan die eiendomsbelasting wat in daardie paragrawe gespesifiseer word) wat besit word deur 'n staatsorganisasie in die nasionale-, provinsiale- of plaaslike regeringsfeer, insluitend enige openbare entiteit wat in die Wet op Openbare Finansiële Bestuur, 1999, (Wet Nr. 1 van 1999) omskryf word: R0,005332 van die markwaarde van die eiendom.

#### **1.8 EIENDOMME VAN OPENBARE VOORDEEL-ORGANISASIES**

Alle eiendomme wat in die waardasielys ingesluit is wat deur openbare voordeel-organisasies besit word en gebruik word vir enige gespesifiseerde openbare voordeelaktiwiteite wat in item 1 (welsyn en humanitêr), item 2 (gesondheidsorg) of item 4 (opvoeding en ontwikkeling) van deel 1 van die Negende Bylaag tot die Inkomstebelastingwet, 1962 (Wet Nr. 58 van 1962) gelys word: 100% korting op alle eiendomme soos omskryf.

#### **1.9 ANDER EIENDOMME**

Alle ander eiendomme wat in die waardasielys ingesluit word, behalwe eiendomme waarna in 2. hieronder verwys word: R0,006664 van die markwaarde van die eiendom.

## **2. EIENDOMME WAT NIE VIR EIENDOMSBELASTING AANSPREEKLIK IS NIE**

Alle eiendomme wat in die waardasielys ingesluit word wat in artikel 17(1)(b), (c), (e), (f), (g) of (i) van Wet Nr. 6 van 2004 en die Wysigings Wet Nr. 29 van 2014 omskryf word, is nie vir eiendomsbelasting aanspreeklik nie.

## **3. VRYSTELLING VAN, OF KORTING OP, EIENDOMSBELASTING**

### **3.1 GEORGE MUNISIPALE EIENDOMME**

Alle eiendomme wat in die waardasielys ingesluit is wat deur George Munisipaliteit besit word, is vrygestel van eiendomsbelasting.

### **3.2 LAE WAARDE EIENDOMME**

Alle residensiële eiendomme wat in die waardasielys ingesluit is met 'n markwaarde van R150 000 en minder, is vrygestel van eiendomsbelasting, uitsluitend staats residensiële eiendomme en eiendomme waarna verwys word in 1.2 en 1.3 hierbo. Alle ander eiendomme met markwaarde minder as R20 000 is vrygestel van eiendomsbelasting. Deeltitel eiendomme (residensieel en besigheid) is uitgesluit by die kategorie.

### **3.3 RESIDENSIËLE EIENDOMME WAT VIR RESIDENSIËLE DOEL-EINDES GEBRUIK WORD**

Alle eiendomme wat as residensieel in die waardasielys ingesluit is en wat as residensieel omskryf word in die Munisipaliteit se Eiendomsbelastingbeleid, is geregtig op 'n korting van 15% op die eiendomsbelasting, uitsluitend residensiële staatseiendomme en eiendomme waarna verwys word in 1.2 en 1.3 hierbo.

#### **3.3.1 ALLE ONGEDIENSTE LANDELIKE EIENDOMME WAT VIR RESIDENSIËLE DOELEINDES GEBRUIK WORD.**

Alle ongedienste landelike eiendomme soos omskryf in die Munisipaliteit se Eiendomsbelasting Beleid is geregtig op 'n korting van **40%** op die markwaarde van die eiendom.

### **3.4 LAE-INKOMSTE EIENAARS**

Alle eienaars van residensiële eiendomme waarna in 1.1 hierbo verwys word wat sodanige eiendomme bewoon en beheer en finansieel vir die betaling van eiendomsbelasting op sodanige eiendomme verantwoordelik is, is geregtig op:

- (a) 'n korting van 20% van die eiendomsbelasting op sodanige eiendomme, indien hul totale inkomste soos omskryf in die



Munisipaliteit se Eiendomsbelastingbeleid minder as R36 000 per jaar is; of

- (b) 'n korting van 10% op die eiendomsbelasting op sodanige eiendomme indien sodanige totale inkomste soos omskryf in die Munisipaliteit se Eiendomsbelastingbeleid, R36 000 of meer per jaar is, maar minder as R60 000 per jaar, op voorwaarde dat hulle voor op of 15 Julie 2016 skriftelik vir sodanige kortings aansoek doen.

#### **4. DATUM VAN INWERKINGTREDING EN VERSTRYKING**

- 4.1 Bogenoemde eiendomsbelasting is vanaf 1 Julie 2016 betaalbaar.
- 4.2 Bogenoemde eiendomsbelasting word gehef vir die Munisipaliteit se finansiële jaar wat op 30 Junie 2017 eindig, op welke datum dit verval en deur nuwe eiendomsbelasting vervang sal word deur die Munisipaliteit se Munisipale Raad bepaal sal word vir die Munisipaliteit se finansiële jaar wat op 1 Julie 2017 begin en op 30 Junie 2018 eindig.

#### **5. VERBRUIKERSTARIEWE EN MUNISIPALE BELASTING (UITGESLUIT EIENDOMSBELASTING)**

Ingevolge artikel 75A(1)(a) van die Plaaslike Regering: Wet op Munisipale Stelsels, 2000 (Wet 32 van 2000) en Artikel 12 van die Wet op Munisipale Fiskale Magte en Funksies, 2007 (Wet Nr 12 van 2007) die volgende:

##### **5.1 ELEKTRISITEIT- EN WATERTARIEWE**

Verhoogde elektrisiteitstariewe en watertariewe soos vervat in die tariewelys sal vanaf 1 Julie 2016 van toepassing wees.

##### **5.2 ANDER HEFFINGS, GELDE EN TARIEWE**

Verhoogde tariewe soos vervat in die tariewelys ten opsigte van riool, vullisverwydering en ander dienste gelewer of verskaf sal vanaf 1 Julie 2016 van toepassing wees.

#### **6. TARIEFLYS**

Die volledige tarieflys en verdere toepaslike besonderhede is beskikbaar by die volgende lokale ter insae: Kantoor van die Direkteur: Finansiële Dienste, Eerste vloer, Burgersentrum, George, Munisipale Kantore en Biblioteke in Conville, Pacaltsdorp, Blanco, Themba lethu, Haarlem en Uniondale, Munisipale Areakantore (Conville, Pacaltsdorp, Blanco, Themba lethu, Rosemoor en Touwsranten) asook die Hoekwil Poskantoor, die Wilderness Toerismeburo en die Polisiekantoor in Herold, gedurende normale kantoorure. Die dokumentasie is ook beskikbaar op ons webtuiste, [www.george.gov.za](http://www.george.gov.za).