

PROVINCE OF THE WESTERN CAPE

PROVINSIE WES-KAAP

IPHONDO LENTSHONA KOLONI

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**IZIQULATHO**

*(Copies are obtainable at Room M21, Provincial Legislature Building, 7 Wale Street, Cape Town 8001.)*

*(Afskrifte is verkrygbaar by Kamer M21, Provinsiale Wetgewer-gebou, Waalstraat 7, Kaapstad 8001.)*

*(Ushicilelo oLutsha lufumaneka kwigumbi M21, kwiSakhiwo seNdlu yoWiso Mthetho sePhondo, 7 Wale Street, eKapa 8001.)*

**Local Authority**

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## CITY OF CAPE TOWN

### NOTICE

In terms of section 14 (2), of the Local Government: Municipal Property Rates Act, 6 of 2004, the following special resolution, to levy rates in this Municipality, was adopted by Council, on 30 May 2017, and is hereby promulgated:

#### **SPC 07/05/17 BUDGET 2017/18 TO 2019/20**

**RESOLVED** that:

- (a) the City's annual budget for the financial year 2017/18; and indicative allocations for the two projected outer years 2018/19 and 2019/20 and related policies be approved and adopted, as set out in the following schedules and annexures:
  - (x) Property (Tax) Rates as set out in Annexure 2;
  - (xi) Special Rating Areas (SRA) Policy, SRA additional rates as set out in Annexure 3;

The English version was the adopted version

### **ANNEXURE 2**

#### **PROPERTY RATES 2017/18**

The property rates are to be levied in accordance with existing Council policies, the Local Government Municipal Property Rates Act 2004 (MPRA), the MPRA Amendment Act 2014 (MPRAA), the MPRA Regulations and the Local Government Municipal Finance Management Act 2003.

The Rates Policy was compiled taking into account feedback received from the Finance Portfolio Committee, Councillors, ratepayers and clients since the adoption of the 2016/17 Property Rates Policy in May 2016. In addition, it was informed by the Public Participation Process conducted during April 2017. The Total Municipal Account (TMA) was modelled to assess the impact of all the billed Council charges on households spread over fourteen valuation brackets to assess the affordability of the package of tariff increases.

Property rates are based on values indicated in the General Valuation Roll 2015 (GV) with the date of valuation being 1 August 2015. The Roll is being updated for properties affected by land subdivisions, alterations to buildings, demolitions and improvements through Supplemental Valuations.

Accordingly the rates levied per individual property will depend on that property's value compared with the valuation of all the rateable properties in the municipal area.

Rebates and concessions are granted to certain categories of property usage and/or property owner.

The definitions and listing of categories are reflected in the Rates Policy attached as Annexure 5.

## Residential Properties

For all residential properties, as defined per the Rates Policy, the rates payable will be rebated by the amount of rates payable on such properties of up to the first R200 000 of the individual property value.

The proposed cent-in-the-rand to be levied on all residential properties, as defined per the Rates Policy for 2017/18, is R0,006717. This is the base rate and all other rates levied will be shown as a ratio to the residential rate.

A new section has been inserted allowing a rebate for residential properties where the dwelling has been demolished to reconstruct a new residential property. (Paragraph 5.1.4)

In terms of Section 5.1.3 of the Rates Policy a R50 rebate per month be granted to the owners of residential property valued from R400 001 to R750 000, provided that the owner/s do not receive any other indigent relief.

## Industrial/Commercial Properties – Undeveloped Land

All properties (including all undeveloped properties) other than those defined as residential will be rated at the ratio of 1:2 to the rate levied on residential properties. The proposed cent-in-the-rand for all properties other than residential for 2017/18 is R0,013434.

## Agricultural Properties

Agricultural properties (including farms and small holdings) fall into three categories;

- (a) those used for residential purposes,
- (b) those used for *bona fide* farming purposes,
- (c) those used for other purposes such as industrial or commercial.

Properties in rural areas that are not used for bona fide farming, but are used as residential properties will be categorised as “residential” and qualify for the rebate of up to the first R200 000 of municipal value as per the General Valuation Roll and the residential cent-in-the-rand. The proposed cent-in-the-rand for agricultural properties or small holdings that qualify for residential status for 2017/18 is R0,006717.

Bona fide farming properties as defined per the Rates Policy qualify for the special agricultural rate for 2017/18 which is an 80% rebate on the rate levied on residential properties. This rebate exceeds the 75% rebate as per the MPRA Regulations. The proposed cent-in-the-rand levied on such qualifying properties for 2017/18 is R0,001343.

All other properties in rural areas not used for bona fide farming or residential purposes will be rated at the ratio of 1:2 to the residential rate and the proposed cent-in-the-rand for 2017/18 is R0,013434.

## Public Service Infrastructure

In terms of the MPRA Council may not levy rates on the first 30% of the market value of Public Service Infrastructure (PSI). The remainder of the market value is rated at the ratio of 1:0.25 of the residential rate (ignoring any rebates or reductions) and the proposed cent-in-the-rand for 2017/18 is R0,001679.

## Public Service Infrastructure (Phasing out transitional arrangement)

The MPRAA prescribes the phasing out of the rates liability of certain PSI properties over a period of five financial years. For the 2017/18 financial year the rates must not exceed 60% of the rates that would have been charged had the MPRAA not been implemented. The proposed cent-in-the-rand for the properties listed in Section 17(1)(aA) of the MPRAA for 2017/18 is R0,000672.

## Senior Citizens Rate Rebate

Registered owners of residential properties who are senior citizens qualify for special rebates according to gross monthly household income of the persons normally residing on that property. To qualify for the rebate a property owner must be a natural person and the property must satisfy the requirements of the definition of residential property, and must on 1 July of the financial year:

- occupy the property as his/her primary residence, provided that where the owner is unable to occupy the property due to no fault of his/her own, the spouse or partner or children (including minor children) may satisfy the occupancy requirement; and
- be at least 60 years of age; and
- be in receipt of a gross monthly household income as defined in paragraph 3 of the Rates Policy not exceeding R15 000 as proven by the submission of the applicant's most recent income tax return and the minimum of three months' bank statements from all financial institutions or, if the person does not have a bank account, such proof as the City may require to substantiate the person's level of gross monthly household income; and the applicant and/or spouse and/or life partner should not be the owner of more than one property nationally (with the exception of any unproductive vacant land) or internationally (subject to paragraph 5.8.11 of the Rates Policy).

A usufructuary or habitatio (right of habitation) or an executor or administrator of a deceased estate will be regarded as an owner. However the applicant must produce a letter or an affidavit from the Master of the Court or a suitably endorsed Title Deed or addendum to the Title Deed to substantiate the appointment.

The criteria of a natural person may be waived at the sole discretion of the CFO to allow for a property owned by a trust where at least one beneficiary meets all of the other requirements of paragraph 5.8 of the Rates Policy; provided that the gross monthly household income of the persons normally residing on that property be added to the gross monthly household income of all beneficiaries, which income may, collectively, not exceed R15 000.

The criteria of a natural person may be waived at the sole discretion of the CFO to allow for a property owned by a Close Corporation (CC) where the total number of members meets all of the other requirements of paragraph 5.8 of the Rates Policy; provided that the gross monthly household income of the persons normally residing on that property be added to the gross monthly household income of all members, which income may, collectively, not exceed R15 000.

The criteria of a natural person may be waived at the sole discretion of the CFO to allow for a property owned by multiple owners where at least one co-owner meets all of the other requirements of paragraph 5.8 of the Rates Policy; provided that the gross monthly household income of the persons normally residing on that property be added to the gross monthly household income of the co-owners of that property, which income may, collectively, not exceed R15 000.

The criteria of registered owner (per the Deeds Office) may be waived at the sole discretion of the CFO to allow the holder of a share or the holder of a life right and who occupies that property which that person has the right to occupy and such person is responsible for the payment of the rates in terms of their right to occupy, to allow that owner and occupant to apply for this rebate (subject to all the other applicable requirements of paragraph 5.8 of the Rates Policy).

Owners must apply for the rebate in the year when a new GV or SV, as the case may be, are implemented. Applications made when a new GV is implemented must be received by the City by 31 August of the financial year when the GV will be implemented to receive the rebate from 1 July of that year. Applications made when a SV is implemented, must be received by the City by the last day of the third month following the implementation date of the SV to receive the rebate from the implementation date of the SV, failing which no such rebate may be granted for those financial years.

Owners of properties where a change of gross household income qualifies the property for a rebate or for a different percentage rebate must apply for the rebate within three months of when the change occurred, failing which no such rebate may be granted for that financial year.

Approved rebate applications will remain valid until the next GV, SV or changes of gross household income affecting those properties are implemented. An owner is required to inform Council within 3 months should the gross monthly income change. Failure to notify of any change in the gross monthly income will result in the loss of the rebate.

Any owner who meets all the other criteria above may apply to receive the rebate from the date of receipt by the City of the application for the remainder of the validity of that GV, where after all the criteria set out above will apply to applications for rebates in subsequent financial years.

In exceptional circumstances the CFO may, in his/her sole discretion, approve the granting of this rebate even though the applicant and/or spouse and/or life partner owns additional properties for which a market-related rental is included in the gross monthly household income.

Where a senior citizen's gross monthly household income changes substantially as a result of the spouse/partner passing away the surviving spouse/partner may apply for the rebate to be adjusted from the date of death.

Where a couple qualifies for a rebate in terms of paragraph 5.8 of the Rates Policy and one passes away and the surviving spouse/partner does not qualify in terms of age, the rebate be retained for a period of 12 months from the date of death subject to meeting the other criteria of paragraph 5.8 of the said policy.

Where a ratepayer qualifies for a rebate in terms of paragraph 5.8 of the Rates Policy and passes away leaving only a child headed household where the child does not qualify in terms of age, the rebate be retained for a period of 12 months from the date of death subject to meeting the other criteria of paragraph 5.8.

The percentage rebate granted to different gross monthly household income levels will be determined according to the schedule below.

**The gross monthly household incomes and rebates for the 2017/2018 financial year are as follows:**

Gross Monthly Household Income		% Rebate	Gross Monthly Household Income		% Rebate
2016/17		2016/17	2017/18		2017/18
0	4000	100%	0	4000	100%
4001	6000	95%	4001	6000	95%
6001	7000	90%	6001	7000	90%
7001	8000	80%	7001	8000	80%
8001	9000	70%	8001	9000	70%
9001	10000	60%	9001	10000	60%
10001	11000	50%	10001	11000	50%
11001	12000	40%	11001	12000	40%
12001	13000	30%	12001	13000	30%
13001	14000	20%	13001	14000	20%
14001	15000	10%	14001	15000	10%

### Disabled Persons Rate Rebate

Registered owners of residential properties who are disabled persons qualify for special rebates according to gross monthly household income of the persons normally residing on that property. To qualify for the rebate a property owner must be a natural person and the property must satisfy the requirements of the definition of residential property, and must on 1 July of the financial year:

- occupy the property as his/her primary residence, provided that where the owner is unable to occupy the property due to no fault of his/her own, the spouse or partner or children (including minor children) may satisfy the occupancy requirement; and
- be in receipt of a disability pension; and
- be in receipt of a gross monthly household income as defined in paragraph 3 of the Rates Policy not exceeding R15 000 as proven by the submission of the applicant's most recent income tax return and the minimum of three months' bank statements from all financial institutions or, if the person does not have a bank account, such proof as the City may require to substantiate the person's level of gross monthly household income; and the applicant and/or spouse and/or life partner should not be the owner of more than one property nationally (with the exception of any unproductive vacant land) or internationally (subject to paragraph 5.9.11 of the Rates Policy).

A usufructuary or habitatio (right of habitation) or an executor or administrator of a deceased estate will be regarded as an owner. However the applicant must produce a letter or an affidavit from the Master of the Court or a suitably endorsed Title Deed or addendum to the Title Deed to substantiate the appointment.

The criteria of a natural person may be waived at the sole discretion of the CFO to allow for a property owned by a trust where at least one beneficiary meets all of the other requirements of paragraph 5.9 of the Rates Policy; provided that the gross monthly household income of the persons normally residing on that property be added to the gross monthly household income of all beneficiaries, which income may, collectively, not exceed R15 000.

The criteria of a natural person may be waived at the sole discretion of the CFO to allow for a property owned by a Close Corporation (CC) where the total number of members meets all of the other requirements of paragraph 5.9 of the Rates Policy; provided that the gross monthly household income of the persons normally residing on that property be added to the gross monthly household income of all members, which income may, collectively, not exceed R15 000.

The criteria of a natural person may be waived at the sole discretion of the CFO to allow for a property owned by multiple owners where at least one co-owner meets all of the other requirements of paragraph 5.9 of the Rates Policy; provided that the gross monthly household income of the persons normally residing on that property be added to the gross monthly household income of the co-owners of that property, which income may, collectively, not exceed R15 000.

The criteria of registered owner (per the Deeds Office) may be waived at the sole discretion of the CFO to allow the holder of a share or the holder of a life right and who occupies that property which that person has the right to occupy and such person is responsible for the payment of the rates in terms of their right to occupy, to allow that owner and occupant to apply for this rebate (subject to all the other applicable requirements of paragraph 5.9 of the Rates Policy).

Owners must apply for the rebate in the year when a new GV or SV, as the case may be, are implemented. Applications made when a new GV is implemented must be received by the City by 31 August of the financial year when the GV will be implemented. Applications made when a SV is implemented, must be received by the City by the last day of the third month following the implementation date of the SV, failing which no such rebate may be granted for those financial years.

Owners of properties where a change of gross household income qualifies the property for a rebate or for a different percentage rebate must apply for the rebate within three months of when the change occurred, failing which no such rebate may be granted for that financial year.

Approved rebate applications will remain valid until the next GV, SV or changes of gross household income affecting those properties are implemented. An owner is required to immediately inform Council should the gross monthly income change. Paragraph 7.2 of the Rates Policy will apply should an owner fail to do so.

Any owner who meets all the other criteria above may apply to receive the rebate from the date of receipt by the City of the application for the remainder of the validity of that GV, where after all the criteria set out above will apply to applications for rebates in subsequent financial years.

In exceptional circumstances the CFO may, in his/her sole discretion, approve the granting of this rebate even though the applicant and/or spouse and/or life partner owns additional properties for which a market-related rental is included in the gross monthly household income.

Where a disabled person's gross monthly household income changes substantially as a result of the spouse/partner passing away the surviving spouse/partner may apply for the rebate to be adjusted from the date of death.

Where a couple qualifies for a rebate in terms of paragraph 5.9 of the Rates Policy and one passes away and the surviving spouse/partner does not qualify in terms of disability, the rebate be retained for a period of 12 months from the date of death subject to meeting the other criteria of paragraph 5.9 of this policy.

Where a ratepayer qualifies for a rebate in terms of paragraph 5.9 of the Rates Policy and passes away leaving only a child headed household where the child does not qualify in terms of disability, the rebate be retained for a period of 12 months from the date of death subject to meeting the other criteria of paragraph 5.9.

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9001	10000	60%	9001	10000	60%
10001	11000	50%	10001	11000	50%
11001	12000	40%	11001	12000	40%
12001	13000	30%	12001	13000	30%
13001	14000	20%	13001	14000	20%
14001	15000	10%	14001	15000	10%

### Rebates for Certain Categories of Properties / Property Users

Special rebates will be considered for certain categories of property upon application before 31 August 2017.

The categories of properties qualifying for exemption and rebates are as per the Rates Policy.

### Amended Municipal Property Rates Regulations on the Rate Ratios between Residential and Non-Residential Properties.

Any property that meets the public benefit organisation criteria included in the regulation, yet does not qualify for the 100% rebate in terms of Council's Rates Policy, shall be rated at 25% of the residential rate and the proposed cent-in-the-rand for 2017/18 is R0.001679.

Two sections dealing with rebates in respect of Heritage properties have been redrafted to bring the policy in line with heritage legislation (Paragraphs 5.12.9 and 6.3)

Special exemptions for inactive cemeteries/ graveyards have been refined to deal with the situation where the owner cannot be traced.

### Budget Implications

The Budget for 2017/18 has been balanced using the estimated income from levying the rates in this report.

Provision has been made in the Budget for 2017/18 for the income foregone arising from the rebates and concessions in this report as detailed in the Rates Policy.

FINANCE – VALUATIONS – PROPERTY RATES						
	SERVICES RENDERED	UNIT	REMARKS	2016/17	VAT	2017/18
				R	Yes/No	R
1.	Property Rates are set in terms of Section 3 of Chapter 2 of the Municipal Property Rates Act, No 6 of 2004.				n	
1.1	Property Rates to be levied in accordance with the 2015 General Valuation Roll and the 2017/18 Draft Rates Policy.				n	
1.2	For all residential properties as described in the Rates Policy, the first R200 000 of property value will be rebated by an amount up to the rates payable on R200 000 value.				n	



1.3	A special rebate be granted to all property owners who qualify in terms of, and in accordance with, the Draft Rates Rebate Scheme for the Senior Citizens and Disabled Persons as reflected in the Rates Policy and adopted by the Council.				n	
1.4	Agricultural Properties that qualify for the special rebate.		Rebate on Residential Rate 80%		n	
1.5	Agricultural Properties and Small holdings in rural areas that qualify for the residential rebate.	Rand-in-the-Rand		0.006397	n	0.006717
1.6	Bona fide farming properties	Rand-in-the-Rand		0.001280	n	0.001343
1.7	Residential Properties	Rand-in-the-Rand		0.006397	n	0.006717
1.8	All other properties that do not qualify for rebates.	Rand-in-the-Rand		0.012795	n	0.013434
1.9	Public Service Infrastructure	Rand-in-the-Rand	Applicable on 70% of valuation	0.001599	n	0.001679
1.10	Public Service Infrastructure (Phasing out)	Rand-in-the-Rand		0.000959	n	0.000672
1.11	A special rebate be granted for certain categories of properties upon application each year before 31 August in terms of the Draft Rates Policy					
1.12	All properties that meet the Public Benefit Organisation criteria included in the MPRA Regulation which does not qualify in terms of 1.10 above.	Rand-in-the-Rand		0.001599	n	0.001679

**ANNEXURE 3****SPECIAL RATING AREAS (SRAs)  
ADDITIONAL RATES 2017/2018**

Each Special Rating Area (SRA) must submit a budget to the City annually in terms of the SRA By-Law. This budget must be in accordance with the approved business plan of the SRA and be approved by the company members at an Annual General Meeting or Special General Meeting. The budgets for 2017/18 for all SRAs included in the table below were all approved in terms of this requirement prior to submission to the City for inclusion in the City's budget document.

The amount of any additional rate levied in a special rating area is determined by Council. The additional rate is imposed by Council, is a debt owing to the City and is payable and collected in the same manner as other property rates imposed by Council. Two different categories of property are identified when imposing an additional rate in a special rating area: Residential and Non-residential. The SRA Policy further clarifies that any non-residential property with a municipal valuation of 50% or more of the total municipal valuation of the SRA it is located in will not fund more than 25% of the budget. In Glosderry City Improvement District one property funded more than 50% of the Glosderry CID budget while only receiving a fraction of the services. The introduction of this new subcategory for non-residential properties will alleviate this situation and reduce their contribution to less than 25% of the budget. All other non-residential property owners will receive an increase of 61.3% or R87.25 per million rand municipal valuation. At the Glosderry CID AGM property owners indicated that they are willing to pay more as long as the special rating area is not dissolved as that will result in the area returning to its former state of degeneration. During the City's Budget Public Participation period all property owners in Glosderry CID were informed of the proposed increase in the additional rate and also invited to attend a public meeting on 12 April 2017 where the proposal was discussed. The proposal was supported unanimously at the meeting.

The SRA By-law (Section 14(3)) permits Council to approve an amendment to a SRA budget on condition that this amendment does not materially affect the rights and interests of property owners in terms of the adopted business plan of the SRA concerned.

The Epping- and Muizenberg Improvement Districts show significant increases in their budgets due to proposed boundary extensions. The existing property owners will not subsidise the property owners in the extended areas as per the By-law requirement and will only face a 8% increase in Epping and 6.8% and 8.2% increase in Muizenberg for residential and non-residential property owners.

Three SRAs approached their members at their AGMs and requested above inflationary increases to improve the level of services delivery in their areas. Blackheath City Improvement District (27.7%), Observatory Improvement District (13.6%) and Oranjekloof City Improvement District (13.8%) requested increases were all approved unanimously by the members. In Blackheath CID the increase in the additional rate will be limited to 18% (average monthly increase of R16.67 per million rand municipal valuation), Observatory 8.9% for residential and 14% for non-residential (average of R4.83 and R19.00 per million rand municipal valuation) and Oranjekloof CID 8.1% for residential and 8.4% for non-residential (average of R3.00 and R14.58 per million rand municipal valuation).

Llandudno SRA has mobilised the community to support an increase in their budget from the proposed R566,090 as tabled at Council in March to R2,500,000 to deal with a significant increase in crime related incidents that are threatening the safety of residents. This proposal was supported overwhelmingly at a Llandudno SRA Non Profit Company members meeting which was held on the 6th of April 2017.

Four new special rating areas were approved by Council in April and are included in the table below (Beaconvale, Montague Gardens-Marconi Beam, Northpine and Penzance Estate).

The additional rates for 2017/18, expressed as Rand-in-the-rand and based on the total property valuation per SRA, are submitted for Council approval.

Special Rating Area	Approved Budget 2016/17 R	Additional Rate 2016/17 R	Proposed Budget 2017/18 R	Proposed Additional Rate 2017/18 R
<b>Airport Industria</b>	3,377,278	0.001946	3,714,491	0.002139
<b>Athlone</b>	733,715	0.001989	809,356	0.002146
<b>Beaconvale</b>	N/A	N/A	3,115,670	0.002420
<b>Blackheath</b>	1,943,939	0.001111	2,481,938	0.001311
<b>Brackenfell</b>	2,556,638	0.002541	2,773,044	0.002672
<b>Cape Town Central City</b>	52,977,266	0.001846	58,138,785	0.001990
<b>Claremont</b>				
-Residential	634,207	0.000418	699,373	0.000445
-Non-Residential	<u>7,068,751</u>	0.001361	<u>7,542,789</u>	0.001477
Total	7,702,958		8,242,162	
<b>Claremont Boulevard</b>				
-Non-Residential	3,232,912	0.000623	3,378,393	0.000662
<b>Elsies River</b>	2,239,272	0.002867	2,515,800	0.003198
<b>Epping</b>	7,884,478	0.001165	9,112,998	0.001258
<b>Fish Hoek</b>				
-Residential	183,893	0.000575	217,797	0.000606
-Non-Residential	<u>651,983</u>	0.001443	<u>676,734</u>	0.001551
Total	835,875		894,531	
<b>Glosderry</b>				
-Non-Residential	1,307,844	0.001707	1,144,211	0.002754
-Non-Residential > 50%	N/A	N/A	<u>264,178</u>	0.000550
Total			1,408,389	
<b>Green Point</b>				
-Residential	1,024,303	0.000442	1,119,383	0.000457
-Non-Residential	<u>4,611,041</u>	0.002159	<u>5,035,266</u>	0.002248
Total	5,635,344		6,154,649	
<b>Groote Schuur</b>	5,515,994	0.001739	5,902,114	0.001773
<b>Kalk Bay and St James</b>				
-Residential	1,147,897	0.000475	1,218,628	0.000494
-Non-Residential	<u>235,112</u>	0.001496	<u>269,943</u>	0.001576
Total	1,383,009		1,488,571	
<b>Little Mowbay / Rosebank</b>				
-Residential	1,258,249	0.000652	1,314,344	0.000670
-Non-Residential	<u>510,279</u>	0.001293	<u>560,296</u>	0.001342
Total	1,768,528		1,874,640	
<b>Llandudno</b>	433,587	0.000111	2,500,000	0.000612
<b>Maitland</b>	2,423,392	0.001965	2,676,853	0.002215
<b>Montague Gardens- Marconi Beam</b>	N/A	N/A	5,862,223	0.000717
<b>Muizenberg</b>				
-Residential	876,677	0.000847	1,064,232	0.000905
-Non-Residential	<u>785,611</u>	0.002435	<u>843,752</u>	0.002634
Total	1,662,288		1,907,984	

<b>Northpine</b>					
-Residential	N/A	N/A		1,524,843	0.001197
-Non-Residential	N/A	N/A	N/A	<u>289,218</u>	0.002081
Total				1,814,061	
<b>Observatory</b>					
-Residential	2,306,211	0.000908		2,637,520	0.000989
-Non-Residential	<u>2,425,042</u>	0.001633		<u>2,734,970</u>	0.001861
Total	4,731,253			5,372,490	
<b>Oranjekloof</b>					
-Residential	724,501	0.000442		794,659	0.000478
-Non-Residential	<u>4,054,753</u>	0.002087		<u>4,645,041</u>	0.002262
Total	4,779,254			5,439,700	
<b>Paarden Eiland</b>	3,779,193	0.001072		4,066,352	0.001097
<b>Parow Industria</b>	4,005,747	0.001665		4,292,474	0.001724
<b>Penzance Estate</b>					
-Residential	N/A	N/A		882,536	0.001674
-Non-Residential	N/A	N/A		<u>112,000</u>	0.003358
Total				994,536	
<b>Salt River</b>	3,039,781	0.002229		3,247,249	0.002406
<b>Sea Point</b>					
-Residential	1,607,120	0.000967		1,710,608	0.000989
-Non-Residential	<u>3,270,286</u>	0.002148		<u>3,541,568</u>	0.002251
Total	4,877,406			5,252,176	
<b>Somerset West</b>	2,434,614	0.002466		2,619,619	0.002697
<b>Stikland Industrial</b>	3,077,339	0.001881		3,264,977	0.001987
<b>Strand</b>	1,009,293	0.002334		1,101,378	0.002592
<b>Triangle Industrial</b>	2,009,285	0.002953		2,120,330	0.003100
<b>Tygervalley</b>	2,974,046	0.001709		3,256,774	0.001803
<b>Voortrekker Road Corridor</b>	15,408,476	0.002334		17,267,560	0.002559
<b>Vredeklouf</b>					
-Residential	2,825,932	0.001938		2,866,746	0.001958
-Non-Residential	<u>68,897</u>	0.002226		<u>85,036</u>	0.002267
Total	2,894,829			2,951,782	
<b>Woodstock</b>	4,772,059	0.001762		4,611,148	0.001694
<b>Wynberg</b>					
-Residential	630,560	0.000978		697,750	0.001026
-Non-Residential	<u>3,776,141</u>	0.003414		<u>4,036,168</u>	0.003437
Total	4,406,701			4,733,918	
<b>Zeekoevlei Peninsula</b>	445,980	0.001823		481,391	0.001940
<b>Zwaanswyk</b>	1,000,390	0.000972		1,080,619	0.000873
<b>Total</b>	<b>169,259,963</b>			<b>198,921,125</b>	

Note: Additional Rates are reflected exclusive of VAT. VAT inclusive rates can be found in Annexure 6 (Tariffs, Fees and Charges book) on pages 30.1 to 30.3.

FINANCE - BUDGETS - ADDITIONAL PROPERTY RATES (CIDs/SRAs)								
SERVICES RENDERED	UNIT	REMARKS	2016/17	2016/17	VAT	2017/18	2017/18	% Increase / decrease
			R	R	Yes /No	R	R	
			excl. VAT	incl. VAT		excl. VAT	incl. VAT	
The additional rates are expressed as a rand in the rand for all the SRAs as per the SRA By-Law and the MPRA Sect. 22								
Airport Industria	Rand-in-the-Rand		0.001946	0.002218	y	0.002139	0.002438	9.9%
Athlone	Rand-in-the-Rand		0.001989	0.002267	y	0.002146	0.002446	7.9%
Beaconvale	Rand-in-the-Rand		N/A	N/A	y	0.002420	0.002759	N/A
Blackheath	Rand-in-the-Rand		0.001111	0.001267	y	0.001311	0.001495	18.0%
Brackenfell	Rand-in-the-Rand		0.002541	0.002897	y	0.002672	0.003046	5.2%
Cape Town Central City	Rand-in-the-Rand		0.001846	0.002104	y	0.001990	0.002269	7.8%
Claremont - Non-Residential	Rand-in-the-Rand		0.001361	0.001552	y	0.001477	0.001684	8.5%
Claremont - Residential	Rand-in-the-Rand		0.000418	0.000477	y	0.000445	0.000507	6.5%
Claremont Boulevard	Rand-in-the-Rand		0.000623	0.000710	y	0.000662	0.000755	6.3%
Elsies River	Rand-in-the-Rand		0.002867	0.003268	y	0.003198	0.003646	11.5%
Epping	Rand-in-the-Rand		0.001165	0.001328	y	0.001258	0.001434	8.0%
Fish Hoek - Non-Residential	Rand-in-the-Rand		0.001443	0.001645	y	0.001551	0.001768	7.5%

Fish Hoek - Residential	Rand-in-the-Rand		0.000575	0.000656	y	0.000606	0.000691	5.4%
Glosderry - Non-Residential	Rand-in-the-Rand		0.001707	0.001946	y	0.002754	0.003140	61.3%
Glosderry - Non-Residential > 50%	Rand-in-the-Rand		N/A	N/A	y	0.000550	0.000627	N/A
Green Point - Non-Residential	Rand-in-the-Rand		0.002159	0.002461	y	0.002248	0.002563	4.1%
Green Point - Residential	Rand-in-the-Rand		0.000442	0.000504	y	0.000457	0.000521	3.4%
Groote Schuur	Rand-in-the-Rand		0.001739	0.001982	y	0.001773	0.002021	2.0%
Kalk Bay / St James - Non-Residential	Rand-in-the-Rand		0.001496	0.001705	y	0.001576	0.001797	5.3%
Kalk Bay / St James - Residential	Rand-in-the-Rand		0.000475	0.000542	y	0.000494	0.000563	4.0%
Little Mowbray / Rosebank - Non residential	Rand-in-the-Rand		0.001293	0.001474	y	0.001342	0.001530	3.8%
Little Mowbray / Rosebank - Residential	Rand-in-the-Rand		0.000652	0.000743	y	0.000670	0.000764	2.8%
Llandudno	Rand-in-the-Rand	Subject to Council approving the amendment to the Llandudno SRA Business Plan	0.000111	0.000127	y	0.000612	0.000698	451.4%
Llandudno	Rand-in-the-rand	The tariff above will be applicable from 1 July 2017 and replace the proposed 2017/18 rate submitted in March should Council approve the amendment to the Llandudno SRA Business Plan.	0.000111	0.000127	y	0.000139	0.000158	25.2%
Maitland	Rand-in-the-Rand		0.001965	0.002240	y	0.002215	0.002525	12.7%
Montague Gardens/ Marconi Beam	Rand-in-the-rand		N/A	N/A	y	0.000717	0.000817	N/A

Muizenberg - Non-Residential	Rand-in-the-Rand		0.002435	0.002776	y	0.002634	0.003003	8.2%
Muizenberg - Residential	Rand-in-the-Rand		0.000847	0.000966	y	0.000905	0.001032	6.8%
Northpine - Non-Residential	Rand-in-the-rand		N/A	N/A	y	0.002081	0.002372	N/A
Northpine - Residential	Rand-in-the-rand		N/A	N/A	y	0.001197	0.001365	N/A
Observatory - Non-Residential	Rand-in-the-Rand		0.001633	0.001862	y	0.001861	0.002122	14.0%
Observatory - Residential	Rand-in-the-Rand		0.000908	0.001035	y	0.000989	0.001127	8.9%
Oranjekloof - Non-Residential	Rand-in-the-Rand		0.002087	0.002379	y	0.002262	0.002579	8.4%
Oranjekloof - Residential	Rand-in-the-Rand		0.000442	0.000504	y	0.000478	0.000545	8.1%
Paarden Eiland	Rand-in-the-Rand		0.001072	0.001222	y	0.001097	0.001251	2.3%
Parow Industria	Rand-in-the-Rand		0.001665	0.001898	y	0.001724	0.001965	3.5%
Penzance - Non-Residential	Rand-in-the-rand		N/A	N/A	y	0.003358	0.003828	N/A
Penzance - Residential	Rand-in-the-rand		N/A	N/A	y	0.001674	0.001908	N/A
Salt River	Rand-in-the-Rand		0.002229	0.002541	y	0.002406	0.002743	7.9%
Sea Point - Non-Residential	Rand-in-the-Rand		0.002148	0.002449	y	0.002251	0.002566	4.8%
Sea Point - Residential	Rand-in-the-Rand		0.000967	0.001102	y	0.000989	0.001127	2.3%
Somerset West	Rand-in-the-Rand		0.002466	0.002811	y	0.002697	0.003075	9.4%
Stikland Industrial	Rand-in-the-Rand		0.001881	0.002144	y	0.001987	0.002265	5.6%
Strand	Rand-in-the-Rand		0.002334	0.002661	y	0.002592	0.002955	11.1%

Triangle Industrial	Rand-in-the-Rand		0.002953	0.003366	y	0.003100	0.003534	5.0%
Tygervalley	Rand-in-the-Rand		0.001709	0.001948	y	0.001803	0.002055	5.5%
Voortrekker Road Corridor	Rand-in-the-Rand		0.002334	0.002661	y	0.002559	0.002917	9.6%
Vredekloof - Non-Residential	Rand-in-the-Rand		0.002226	0.002538	y	0.002267	0.002584	1.8%
Vredekloof - Residential	Rand-in-the-Rand		0.001938	0.002209	y	0.001958	0.002232	1.0%
Woodstock	Rand-in-the-Rand		0.001762	0.002009	y	0.001694	0.001931	-3.9%
Wynberg - Non-Residential	Rand-in-the-Rand		0.003414	0.003892	y	0.003437	0.003918	0.7%
Wynberg - Residential	Rand-in-the-Rand		0.000978	0.001115	y	0.001026	0.001170	4.9%
Zeekoevlei Peninsula	Rand-in-the-Rand		0.001823	0.002078	y	0.001940	0.002212	6.4%
Zwaanswyk	Rand-in-the-Rand		0.000972	0.001108	y	0.000873	0.000995	-10.2%

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## STAD KAAPSTAD

### KENNISGEWING

Ingevolge artikel 14(2) van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, Wet 6 van 2004, is die onderstaande spesiale besluit om eiendomsbelasting in hierdie munisipaliteit te hef op 30 Mei 2017 deur die Raad aanvaar en word hiermee afgekondig:

#### SPC 07/05/17 BEGROTING 2017/2018 TOT 2019/2020

#### BESLUIT dat:

- (a) die Stad se jaarlikse begroting vir die boekjaar 2017/2018, die indikatiewe toewysings vir die twee geprojekteerde buitejare 2018/2019 en 2019/2020 sowel as verwante beleide, soos ter tafel gelê, goedgekeur en aangeneem word soos wat dit in die volgende skedules en bylaes uiteengesit word:
  - (x) eiendomsbelasting soos uiteengesit in bylae 2;
  - (xi) beleid oor spesiale-aanslaggebiede (SRA), bykomende tariewe vir spesiale-aanslaggebiede soos uiteengesit in bylae 3;

Die Engelse weergawe is die goedgekeurde weergawe.

### BYLAE 2

#### EIENDOMSBELASTING 2017/18

Eiendomsbelasting sal gehef word ingevolge bestaande Raadsbeleid, die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, Wet 6 van 2004, die Wysigingswet op Plaaslike Regering: Munisipale Eiendomsbelasting 2014, die regulasies van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, en die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003.

Die eiendomsbelastingbeleid is opgestel met inagneming van terugvoering wat sedert die goedkeuring van die 2016/17-eiendomsbelastingbeleid in Mei 2016 ontvang is van die portefeuljekomitee oor finansies, raadslede, belastingbetalers en kliënte. Daarbenewens is dit gerig deur die openbaredeelneproses wat gedurende April 2017 plaasgevind het. Die totale munisipale rekening (TMR) is gemodelleer om die impak van al die gefaktureerde raadsheffings op huishoudings, versprei oor veertien waardasiekategorieë, te evalueer om die bekostigbaarheid van die pakket van tariefverhogings te bepaal.

Eiendomsbelasting berus op waardes wat in die Algemene Waardasielys 2015 (GV) aangetoon word, met 1 Augustus 2015 as die datum van waardasie. Die lys word deur aanvullende waardasielyste bygewerk vir eiendomme wat deur grondonderverdelings, verbouings, slopings en verbeterings geraak word.

Die tariewe wat per individuele eiendom gehef word, sal gevolglik afhang van daardie eiendom se waarde vergeleke met die waardasie van al die belasbare eiendomme in die munisipale omgewing.

Kortings en toegewings word aan sekere kategorieë eiendomsgebruik en/of eiendomseienaars toegestaan.

Die kategorie-omsrywings en -lyste word in die eiendomsbelastingbeleid, hierby aangeheg as bylae 5, aangedui.

### **Residensiële eiendomme**

Vir alle residensiële eiendomme, soos in die eiendomsbelastingbeleid omskryf, sal daar 'n korting toegestaan word van 'n bedrag van die eiendomsbelasting betaalbaar op sodanige eiendomme tot en met die eerste R200 000 van die individuele eiendoms waarde. Die voorgestelde sent-in-die-rand wat op alle residensiële eiendomme gehef sal word, soos omskryf in die eiendomsbelastingbeleid vir 2017/18 is R0,006717. Dit is die basiese tarief, en alle ander tariewe wat gehef word, sal in verhouding tot die residensiële tarief getoon word.'n Nuwe artikel is ingevoeg wat korting aan residensiële eiendomme toelaat waar die woning gesloop is om 'n nuwe residensiële eiendom te bou. (paragraaf 5.1.4)

Ingevolge artikel 5.1.3 van die eiendomsbelastingbeleid, word 'n korting van R50 per maand verleen aan die eienaars van residensiële eiendom met 'n waarde van R400 001 tot R750 000, op voorwaarde dat die eenaar/s geen ander deernishulp ontvang nie.

### **Industriële/kommersiële eiendomme – onontwikkelde grond**

Alle eiendomme (met inbegrip van alle onontwikkelde eiendomme) buiten dié wat as residensieel omskryf is, word belas in 'n verhouding van 1:2 tot die tarief wat op residensiële eiendomme gehef word. Die voorgestelde sent-in-die-rand vir alle eiendomme buiten residensiële eiendomme vir 2017/18 is R0,013434.

### **Landbou-eiendomme**

Landbou-eiendomme (met inbegrip van plase en kleinhoewes) word in drie kategorieë ingedeel:

- (a) eiendomme wat vir residensiële doeleindes gebruik word,
- (b) eiendomme wat vir bona fide-boerderydoeleindes gebruik word,
- (c) eiendomme wat vir ander doeleindes, byvoorbeeld industrieel of kommersieel, gebruik word.

Eiendomme in landelike gebiede wat nie vir bona fide-boerdery nie maar as residensiële eiendomme gebruik word, sal as "residensieel" gekategoriseer word en in aanmerking kom vir die korting van tot en met die eerste R200 000 van die munisipale waarde ooreenkomstig die algemene waardasielys en die residensiële sent-in-die-rand. Die voorgestelde sent-in-die-rand vir landbou-eiendomme of kleinhoewes wat vir residensiële status kwalifiseer, is R0,006717 vir 2017/18.

Bona fide-boerderyeiendomme soos omskryf in die eiendomsbelastingbeleid, kom in aanmerking vir die spesiale landboutarief vir 2017/18, wat 'n korting van 80% is van die tarief wat op residensiële eiendomme gehef word. Hierdie korting oorskry die 75%-korting volgens die regulasies van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting. Die voorgestelde sent-in-die-rand wat op sodanige kwalifiserende eiendomme vir 2017/18 gehef word, is R0,0013434.

Alle ander eiendomme in landelike gebiede wat nie vir bona fide-boerdery- of residensiële doeleindes gebruik word nie, word belas in 'n verhouding van 1:2 tot die tarief wat op residensiële eiendomme gehef word, en die voorgestelde sent-in-die-rand vir 2017/18 is R0,013434.

### **Openbarediens-infrastruktuur**

Ingevolge die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting mag die Raad nie belasting hef op die eerste 30% van die markwaarde van openbarediens-infrastruktuur nie. Die oorblywende markwaarde word belas in 'n verhouding van 1:0,25 van die residensiële tarief (ongeg enige kortings of verminderings), en die voorgestelde sent-in-die-rand vir 2017/18 is R0,001679.

### **Openbarediens-infrastruktuur (uitfasering van tussentydse reëling)**

Die Wysigingswet op Plaaslike Regering: Munisipale Eiendomsbelasting skryf die uitfasering van die belastingaanspreeklikheid vir sekere openbarediens-infrastruktuur oor 'n tydperk van vyf boekjare voor. Vir die boekjaar 2017/18 moet die belasting nie 60% oorskry van die belasting wat gehef sou word indien die Wysigingswet op Plaaslike Regering: Munisipale Eiendomsbelasting nie in werking gestel is nie. Die voorgestelde sent-in-die-rand vir 2017/18 vir die eiendomme wat in artikel 17(1)(aA) van die Wysigingswet op Plaaslike Regering: Munisipale Eiendomsbelasting gelys word, is R0,000672.

### **Belastingkorting vir senior burgers**

Geregistreerde eienaars van residensiële eiendomme wat senior burgers is, kom vir spesiale kortings in aanmerking na gelang van die bruto maandelikse huishoudelike inkomste van die persone wat normaalweg op daardie eiendom woon. Ten einde vir die korting in aanmerking te kom, moet die eiendomseienaar 'n natuurlike persoon wees, die eiendom moet aan die vereistes van die omskrywing van 'n residensiële eiendom voldoen, en moet die eiendomseienaar op 1 Julie van die boekjaar:

- die eiendom as sy/haar hoofverblyfplek bewoon, met dien verstande dat waar die eienaar sonder sy/haar toedoen nie op die eiendom kan woon nie, die gade of lewensmaat of kinders (insluitend minderjarige kinders) aan die bewoningsvereistes voldoen; en
- minstens 60 jaar oud wees; en
- 'n bruto maandelikse huishoudelike inkomste ontvang, soos omskryf in paragraaf 3 van die eiendomsbelastingbeleid, van nie meer as R15 000 nie, soos bewys deur die voorlegging van die aansoeker se mees onlangse inkomstebelastingaanslag en ten minste drie maande se bankstate van alle finansiële instellings of, as die persoon nie 'n bankrekening het nie, sodanige bewys wat die Stad kan verlang om die persoon se vlak van bruto maandelikse huishoudelike inkomste te staaf; en die aansoeker en/of gade en/of lewensmaat moet nie die eienaar van meer as een eiendom nasionaal (met die uitsondering van enige onproduktiewe onbeboude grond) of internasionaal wees nie (onderworpe aan paragraaf 5.8.11 van die eiendomsbelastingbeleid).

'n Vruggebruiker of habitatio (reg van bewoning) of 'n eksekuteur of administrateur van 'n bestorwe boedel sal as 'n eienaar geag word. Die aansoeker moet egter 'n brief of beëdigde verklaring van die Meester van die Hof of toepaslik geëndosseerde titelakte of addendum tot die titelakte voorlê om die aanstelling te staaf.

Daar kan na goeëddunke van die hoof- finansiële beamppte van die kriteria vir 'n natuurlike persoon afgesien word ten einde voorsiening te maak vir 'n eiendom in besit van 'n trust waar ten minste een begunstigde aan al die ander vereistes van paragraaf 5.8 van die eiendomsbelastingbeleid voldoen, met dien verstande dat die bruto maandelikse huishoudelike inkomste van die persone wat normaalweg op die betrokke eiendom woon, by die bruto maandelikse huishoudelike inkomste van alle begunstigdes getel word, welke inkomste saam nie meer as R15 000 mag wees nie.

Daar kan na goeddunke van die hoof- finansiële beampte van die kriteria vir 'n natuurlike persoon afgesien word ten einde voorsiening te maak vir 'n eiendom in besit van 'n beslote korporasie (BK) waar al die lede aan al die ander vereistes van paragraaf 5.8 van die eiendomsbelastingbeleid voldoen, met dien verstande dat die bruto maandelikse huishoudelike inkomste van die persone wat normaalweg op die betrokke eiendom woon, by die bruto maandelikse huishoudelike inkomste van alle lede getel word, welke inkomste saam nie meer as R15 000 mag wees nie.

Daar kan na goeddunke van die hoof- finansiële beampte van die kriteria vir 'n natuurlike persoon afgesien word ten einde voorsiening te maak vir 'n eiendom in besit van vele eienaars waar ten minste een mede-eenaar aan al die ander vereistes van paragraaf 5.8 van die eiendomsbelastingbeleid voldoen, met dien verstande dat die bruto maandelikse huishoudelike inkomste van die persone wat normaalweg op die betrokke eiendom woon, by die bruto maandelikse huishoudelike inkomste van die mede-eienaars van die betrokke eiendom getel word, welke inkomste saam nie meer as R15 000 mag wees nie.

Daar kan na goeddunke van die hoof- finansiële beampte van die kriteria vir 'n geregistreerde eenaar (soos per die Akteskantoor) afgesien word ten einde voorsiening te maak vir die houer van 'n aandeel of die houer van 'n lewensreg wat daardie eiendom bewoon waarop daardie persoon 'n okkupasiereg het en wat verantwoordelik is vir die betaling van die eiendomsbelasting ingevolge sodanige okkupasiereg, sodat daardie eenaar en bewoner om hierdie korting kan aansoek doen (onderworpe aan al die ander toepaslike vereistes van paragraaf 5.8 van die eiendomsbelastingbeleid).

Eienaars moet om die korting aansoek doen in die jaar wanneer 'n nuwe algemene waardasie (GV) of aanvullende waardasie (SV) in werking gestel word. Aansoeke wat gedoen word wanneer 'n nuwe GV in werking gestel word, moet deur die Stad ontvang word teen 31 Augustus van die boekjaar wanneer die GV in werking gestel sal word ten einde die korting vanaf 1 Julie van daardie jaar te ontvang. Aansoeke wat gedoen word wanneer 'n SV in werking gestel word, moet deur die Stad ontvang word teen die laaste dag van die derde maand ná die inwerkingstellingsdatum van die SV ten einde die korting vanaf die inwerkingstellingsdatum van die SV te ontvang. Indien nie, sal geen korting vir daardie boekjare toegestaan word nie.

Eienaars van eiendomme waar die eiendom weens 'n verandering in bruto huishoudelike inkomste vir 'n korting of 'n ander kortingspersentasie kwalifiseer, moet aansoek doen om die korting binne drie maande nadat die verandering ingetree het. Indien nie, sal geen sodanige korting vir daardie boekjaar toegestaan word nie.

Goedgekeurde kortingsaansoeke sal geldig bly tot die volgende algemene waardasie (GV), spesiale waardasie (SV) of veranderinge in bruto huishoudelike inkomste wat daardie eiendomme raak, in werking gestel word. 'n Eenaar moet die Raad binne 3 maande in kennis stel as daar 'n verandering in die bruto maandelikse inkomste is. Versuim om 'n verandering in bruto maandelikse inkomste aan te meld, sal die herroeping van die korting tot gevolg hê.

Enige eenaar wat aan al die ander kriteria hierbo voldoen, kan aansoek doen om die korting te ontvang vanaf die datum wat die Stad die aansoek ontvang het, vir die res van die tyd wat daardie GV geldig is, waarna al die kriteria hierbo van toepassing sal wees op aansoeke om kortings in daaropvolgende boekjare.

In buitengewone omstandighede kan die hoof- finansiële beampte na sy/haar goeddunke die toestaan van dié korting goedkeur, selfs al besit die aansoeker en/of gade en/of lewensmaat bykomende eiendomme waarvoor 'n markverwante huurbedrag by die bruto maandelikse huishoudelike inkomste ingesluit is.

Waar 'n senior burger se bruto maandelikse huishoudelike inkomste aansienlik verander weens die afsterwe van 'n gade/lebensmaat, kan die oorlewende gade/lebensmaat aansoek doen om die aanpassing van die korting vanaf die datum van afsterwe.

Waar 'n paartjie ooreenkomstig paragraaf 5.8 van die eiendomsbelastingbeleid vir 'n korting kwalifiseer en een sou te sterwe kom en die oorlewende gade/lebensmaat kwalifiseer nie ten opsigte van ouderdom nie, sal die korting vir 'n tydperk van 12 maande vanaf die datum van afsterwe behou word, onderworpe daaraan dat daar aan die ander kriteria van paragraaf 5.8 van die gemelde beleid voldoen word.

Waar 'n belastingbetaler ingevolge paragraaf 5.8 van die eiendomsbelastingbeleid vir 'n korting in aanmerking kom en tot sterwe kom en 'n huishouding met 'n kind aan die hoof agterlaat en waar die kind nie op grond van ouderdom kwalifiseer nie, sal die korting vir 'n tydperk van 12 maande vanaf die datum van afsterwe behou word, onderworpe daaraan dat daar aan die ander kriteria van paragraaf 5.8 voldoen word.

Die persentasie korting wat aan verskillende vlakke bruto maandelikse huishoudelike inkomste toegestaan word, sal volgens die onderstaande skedule bepaal word.

**Die bruto maandelikse huishoudelike inkomste en kortings vir die boekjaar 2017/2018 is soos volg:**

Bruto maandelikse huishoudelike inkomste		% korting	Bruto maandelikse huishoudelike inkomste		% korting
2016/17		2016/17	2017/18		2017/18
0	4000	100%	0	4000	100%
4001	6000	95%	4001	6000	95%
6001	7000	90%	6001	7000	90%
7001	8000	80%	7001	8000	80%
8001	9000	70%	8001	9000	70%
9001	10000	60%	9001	10000	60%
10001	11000	50%	10001	11000	50%
11001	12000	40%	11001	12000	40%
12001	13000	30%	12001	13000	30%
13001	14000	20%	13001	14000	20%
14001	15000	10%	14001	15000	10%

#### **Belastingkorting vir persone met gestremdhede**

Geregistreerde eienaars van residensiële eiendomme wat persone met gestremdhede is, kom vir spesiale kortings in aanmerking na gelang van die bruto maandelikse huishoudelike inkomste van al die persone wat normaalweg op daardie eiendom woon. Ten einde vir die korting in aanmerking te kom, moet die eiendomseienaar 'n natuurlike persoon wees en die eiendom moet aan die vereistes van die omskrywing van 'n residensiële eiendom voldoen, en die eiendomseienaar moet op 1 Julie van die boekjaar:

- die eiendom as sy/haar hoofverblyfplek bewoon, met dien verstande dat waar die eienaar sonder sy/haar toedoen nie op die eiendom kan woon nie, die gade of lewensmaat of kinders (insluitend minderjarige kinders) aan die bewoningsvereistes kan voldoen; en
- 'n ongeskiktheidspensioen ontvang; en
- 'n bruto maandelikse huishoudelike inkomste, soos omskryf in paragraaf 3 van die eiendomsbelastingbeleid, van nie meer as R15 000 ontvang nie, soos bewys deur die voorlegging van die aansoeker se jongste inkomstebelastingaanslag en ten minste drie maande se bankstate van alle finansiële instellings of, as die persoon nie 'n bankrekening het nie, sodanige bewys wat die Stad kan verlang om die persoon se vlak van bruto maandelikse huishoudelike inkomste te staaf; en die aansoeker en/of gade en/of lewensmaat moet nie die eienaar van meer as een eiendom nasionaal (met die uitsondering van enige onproduktiewe onbeboude grond) of internasionaal wees nie (onderworpe aan paragraaf 5.9.11 van die eiendomsbelastingbeleid).

'n Vruggebruiker of habitatio (reg van bewoning) of 'n eksekuteur of administrateur van 'n bestorwe boedel sal as 'n eienaar geag word. Die aansoeker moet egter 'n brief of beëdigde verklaring van die Meester van die Hof of 'n toepaslik geëndosseerde titelakte of addendum tot die titelakte voorlê om die aanstelling te staaf.

Daar kan na goeëddunke van die hoof- finansiële beampte van die kriteria vir 'n natuurlike persoon afgesien word ten einde voorsiening te maak vir 'n eiendom in besit van 'n trust waar ten minste een begunstigde aan al die ander vereistes van paragraaf 5.9 van die eiendomsbelastingbeleid voldoen, met dien verstande dat die bruto maandelikse huishoudelike inkomste van die persone wat normaalweg op die betrokke eiendom woon, by die bruto maandelikse huishoudelike inkomste van alle begunstigdes getel word, welke inkomste saam nie meer as R15 000 mag wees nie.

Daar kan na goeëddunke van die hoof- finansiële beampte van die kriteria vir 'n natuurlike persoon afgesien word ten einde voorsiening te maak vir 'n eiendom in besit van 'n beslote korporasie (BK) waar al die lede aan al die ander vereistes van paragraaf 5.9 van die eiendomsbelastingbeleid voldoen, met dien verstande dat die bruto maandelikse huishoudelike inkomste van die persone wat normaalweg op die betrokke eiendom woon, by die bruto maandelikse huishoudelike inkomste van alle lede getel word, welke inkomste saam nie meer as R15 000 mag wees nie.

Daar kan na goeëddunke van die hoof- finansiële beampte van die kriteria vir 'n natuurlike persoon afgesien word ten einde voorsiening te maak vir 'n eiendom in besit van vele eienaars waar ten minste een mede-eienaar aan al die ander vereistes van paragraaf 5.9 van die eiendomsbelastingbeleid voldoen, met dien verstande dat die bruto maandelikse huishoudelike inkomste van die persone wat normaalweg op die betrokke eiendom woon, by die bruto maandelikse huishoudelike inkomste van die mede-eienaar(s) van die betrokke eiendom getel word, welke inkomste saam nie meer as R15 000 mag wees nie.

Daar kan na goeëddunke van die hoof- finansiële beampte van die kriteria vir 'n geregistreerde eienaar (soos per die Akteskantoor) afgesien word ten einde voorsiening te maak vir die houer van 'n aandeel of die houer van 'n lewensreg wat daardie eiendom bewoon waarop daardie persoon 'n okkupasiereg het en wat verantwoordelik is vir die betaling van die eiendomsbelasting ingevolge sodanige okkupasiereg, sodat daardie eienaar en bewoner om hierdie korting kan aansoek doen (onderworpe aan al die ander toepaslike vereistes van paragraaf 5.9 van die eiendomsbelastingbeleid).

Eienaars moet om die korting aansoek doen in die jaar wanneer 'n nuwe algemene waardasie (GV) of aanvullende waardasie (SV) in werking gestel word. Aansoeke wat gedoen word wanneer 'n nuwe GV in werking gestel word, moet deur die Stad ontvang word teen 31 Augustus van die boekjaar

wanneer die GV in werking gestel word. Aansoeke wat gedoen word wanneer 'n SV in werking gestel word, moet deur die Stad ontvang word teen die laaste dag van die derde maand ná die inwerkingstellingsdatum van die SV. Indien nie, sal geen korting vir daardie boekjare toegestaan word nie.

Eienaars van eiendomme waar die eiendom weens 'n verandering in bruto huishoudelike inkomste vir 'n korting of 'n ander kortingspersentasie kwalifiseer, moet aansoek doen om die korting binne drie maande nadat die verandering ingetree het. Indien nie, sal geen sodanige korting vir daardie boekjaar toegestaan word nie.

Goedgekeurde kortingsaansoeke sal geldig bly tot die volgende GV, SV of veranderinge in bruto huishoudelike inkomste wat daardie eiendomme raak, in werking gestel word. 'n Eenaar moet die Raad onmiddellik in kennis stel as daar 'n verandering in die bruto maandelikse inkomste is. Indien 'n eenaar versuim om dit te doen, geld paragraaf 7.2 van die eiendomsbelastingbeleid.

Enige eenaar wat aan al die ander kriteria hierbo voldoen, kan aansoek doen om die korting te ontvang vanaf die datum wat die Stad die aansoek ontvang het, vir die res van die tyd wat daardie GV geldig is, waarna al die kriteria hierbo van toepassing sal wees op aansoeke om kortings in daaropvolgende boekjare.

In buitengewone omstandighede kan die hoof- finansiële beampte na sy/haar goeddunke die toestaan van dié korting goedkeur, selfs al besit die aansoeker en/of gade en/of lewensmaat bykomende eiendomme waarvoor 'n markverwante huurbedrag by die bruto maandelikse huishoudelike inkomste ingesluit is.

Waar 'n gestremde persoon se bruto maandelikse huishoudelike inkomste aansienlik verander weens die afsterwe van 'n gade/lebensmaat, kan die oorlewende gade/maat aansoek doen om die aanpassing van die korting vanaf die datum van afsterwe.

Waar 'n paartjie ooreenkomstig paragraaf 5.9 van die eiendomsbelastingbeleid vir 'n korting kwalifiseer en een sou te sterwe kom en die oorlewende gade/lebensmaat nie ten opsigte van gestremdheid kwalifiseer nie, sal die korting vir 'n tydperk van 12 maande vanaf die datum van afsterwe behou word, onderworpe daaraan dat daar aan die ander kriteria van paragraaf 5.9 van hierdie beleid voldoen word.

Waar 'n belastingbetaler ingevolge paragraaf 5.9 van die eiendomsbelastingbeleid vir 'n korting in aanmerking kom en tot sterwe kom en 'n huishouding waar 'n kind aan die hoof staan, agterlaat waar die kind nie op grond van gestremdheid kwalifiseer nie, sal die korting vir 'n tydperk van 12 maande vanaf die datum van afsterwe behou word, onderworpe daaraan dat daar aan die ander kriteria van paragraaf 5.9 voldoen word.

Die persentasie korting wat aan verskillende vlakke bruto maandelikse huishoudelike inkomste toegestaan word, sal volgens die onderstaande skedule bepaal word.

**Die bruto maandelikse huishoudelike inkomste en kortings vir die boekjaar 2017/2018 is soos volg:**

Bruto maandelikse huishoudelike inkomste		% korting	Bruto maandelikse huishoudelike inkomste		% korting
2016/17		2016/17	2017/18		2017/18
0	4000	100%	0	4000	100%
4001	6000	95%	4001	6000	95%
6001	7000	90%	6001	7000	90%
7001	8000	80%	7001	8000	80%
8001	9000	70%	8001	9000	70%
9001	10000	60%	9001	10000	60%
10001	11000	50%	10001	11000	50%
11001	12000	40%	11001	12000	40%
12001	13000	30%	12001	13000	30%
13001	14000	20%	13001	14000	20%
14001	15000	10%	14001	15000	10%

#### **Kortings vir bepaalde kategorieë eiendomme/eiendomsgebruikers**

Spesiale kortings sal by aansoek voor 31 Augustus 2017 vir bepaalde kategorieë eiendomme oorweeg word.

Die kategorieë eiendomme wat vir vrystelling en kortings in aanmerking kom, word in die eiendomsbelastingbeleid vervat.

#### **Gewysigde regulasies oor munisipale eiendomsbelasting oor die tariefverhoudings tussen residensiële en nie-residensiële eiendomme**

Enige eiendom wat voldoen aan die kriteria vir 'n openbarevoordeelorganisasie ingevolge die regulasie, maar wat nie in aanmerking kom vir die 100%-korting ingevolge die Raad se eiendomsbelastingbeleid nie, word belas teen 25% van die residensiële tarief, en die sent-in-die-rand vir 2017/18 is R0,001679.

Twee artikels oor kortings ten opsigte van erfeniseiendomme is heropgestel om die beleid met erfeniswetgewing in pas te bring (paragrafe 5.12.9 en 6.3)

Spesiale vrystellings vir onaktiewe begraafplase is verfyn om voorsiening te maak vir die situasie waar die eienaar nie opgespoor kan word nie.

#### **Begrotingsimplikasies**

Die begroting vir 2017/18 is gebalanseer op grond van die geraamde inkomste uit die eiendomsbelastingheffings soos in dié verslag uiteengesit.

Die begroting vir 2017/18 maak voorsiening vir die verlore inkomste wat spruit uit die kortings en toegewings in hierdie verslag, soos uiteengesit in die eiendomsbelastingbeleid.



FINANSIES - WAARDASIES - EIENDOMSBELASTING						
	DIENTE GELEWER	EENHEID	OPMERKINGS	2016/17	BTW	2017/18
				R	Ja/Nee	R
1.	Eiendomsbelasting word bepaal ingevolge artikel 3 van hoofstuk 2 van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, Wet 6 van 2004.				N	
1.1	Eiendomsbelasting sal ooreenkomstig die Algemene Waardasielys van 2015 en die konsepeiendomsbelastingbeleid van 2017/18 gehef word.				N	
1.2	Vir alle residensiële eiendomme soos omskryf in die eiendomsbelastingbeleid, word 'n korting toegestaan op die eerste R200 000 in eiendoms waarde, tot en met 'n bedrag gelykstaande aan die belasting wat op 'n waarde van R200 000 betaalbaar is.				N	
1.3	'n Spesiale korting sal toegestaan word aan alle eiendomseienaars wat ingevolge en ooreenkomstig die konsepbelastingkortingskema vir senior burgers en persone met gestremdhede kwalifiseer, soos wat dit in die eiendomsbelastingbeleid verskyn en deur die Raad aanvaar is.				N	
1.4	Landboueiendomme wat vir die spesiale korting kwalifiseer.		Korting op residensiële tarief 80%		N	
1.5	Landboueiendomme en kleinhoewes in landelike gebiede wat vir die residensiële korting kwalifiseer.	Rand-in-die-rand		0.006397	N	0.006717
1.6	Bona fide-boerderyeiendomme	Rand-in-die-rand		0.001280	N	0.001343
1.7	Residensiële eiendomme	Rand-in-die-rand		0.006397	N	0.006717
1.8	Alle ander eiendomme wat nie vir kortings in aanmerking kom nie	Rand-in-die-rand		0.012795	N	0.013434
1.9	Openbare diens-infrastruktuur	Rand-in-die-rand	Van toepassing op 70% van waardasie	0.001599	N	0.001679
1.10	Openbare diens-infrastruktuur (uitfasering)	Rand-in-die-rand		0.000959	N	0.000672
1.11	'n Spesiale korting sal aan sekere eiendoms-kategorieë toegestaan word op aansoek elke jaar voor 31 Augustus, ingevolge die konsepeiendomsbelastingbeleid.				N	
1.12	Alle eiendomme wat voldoen aan die kriteria van 'n openbare voordeelorganisasie wat by die regulasies van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting ingesluit is en wat nie ingevolge 1.10 hierbo kwalifiseer nie.	Rand-in-die-rand		0.001599	N	0.001679

### BYLAE 3

#### **SPEZIALE-AANSLAGGEBIEDE (SRA's) BYKOMENDE TARIWE 2017/18**

Elke spesiale-aanslaggebied (SRA) moet jaarliks 'n begroting ingevolge die Verordening op Spesiale-aanslaggebiede aan die Stad voorlê. Hierdie begroting moet met die goedgekeurde sakeplan van die SRA strook en moet goedgekeur word deur die maatskappylede by 'n algemene jaarvergadering of spesiale algemene vergadering. Die begrotings vir 2017/18 vir alle SRA's wat in die tabel hieronder verskyn, is almal ingevolge hierdie vereiste goedgekeur voordat dit aan die Stad voorgelê is vir insluiting by die Stad se begrotingsdokument.

Die bedrag van enige bykomende tariewe wat in 'n spesiale-aanslaggebied gehef word, word deur die Raad bepaal. Die bykomende tarief word deur die Raad opgelê, is aan die Stad verskuldig en betaalbaar en ingevorder op dieselfde wyse as ander eiendombelasting wat die Raad oplê. Twee verskillende kategorieë eiendom word geïdentifiseer wanneer 'n bykomende tarief in 'n spesiale-aanslaggebied opgelê word: residensieel en nierresidensieel. Die SRA-beleid bepaal verder dat enige nierresidensiele eiendom met 'n munisipale waardasie van 50% of meer van die totale munisipale waardasie van die SRA waarin dit geleë is, nie meer as 25% van die begroting mag befonds nie. In die Glosderry-stadsverbeteringsdistrik (CID) het een eiendom meer as 50% van die Glosderry-CID se begroting bygedra terwyl hulle net 'n fraksie van die dienste ontvang het. Die insluiting van hierdie nuwe subkategorie vir nierresidensiele eiendomme sal hierdie situasie verlig en hulle bydrae na minder as 25% van die begroting verminder. Alle ander nierresidensiele eiendomseienaars sal 'n verhoging van 61,3% of R87,25 per miljoen rand se munisipale waardasie ontvang. By die Glosderry-CID se algemene jaarvergadering het eiendomseienaars aangedui dat hulle bereid is om meer te betaal solank die spesiale-aanslaggebied nie ontbind word nie aangesien dit tot gevolg sal hê dat die gebied na sy vorige toestand van verval sal terugkeer. Gedurende die openbaredeelnametydperk van die Stad se begroting, is alle eiendomseienaars in die Glosderry-CID oor die voorgestelde verhoging in die bykomende tarief ingelig en ook na 'n openbare vergadering op 12 April 2017 genooi waar die voorstel bespreek is. Die voorstel is eenparig by die vergadering gesteun.

Die SRA-verordening (artikel 14(3)) laat die Raad toe om 'n wysiging aan die begroting goed te keur op voorwaarde dat daardie wysiging nie 'n wesenlike invloed op die regte en belange van eiendomseienaars ingevolge die aanvaarde sakeplan van die betrokke SRA sal hê nie.

Die Epping- en Muizenberg-stadsverbeteringsdistrikte toon aansienlike stygings in hul begrotings as gevolg van voorgestelde grensuitbreidings. Die bestaande eiendomseienaars gaan nie die eiendomseienaars in die uitgebreide gebiede subsidieer soos volgens die verordeningseise nie en gaan net 'n 8%-styging in Epping en 6,8%- en 8,2%-styging in Muizenberg vir residensiele en nierresidensiele eiendomseienaars ontvang.

Drie SRA's het hulle lede by hulle algemene jaarvergaderings genader en stygings bo inflasie versoek om die vlak van dienslewering in hulle gebiede te verbeter. Blackheath-stadsverbeteringsdistrik (27,7%), Observatory-verbeteringsdistrik (13,6%) en Oranjekloof-stadsverbeteringsdistrik (13,8%) se versoekte stygings is almal eenparig deur die lede goedgekeur. In Blackheath-CID word die styging in die bykomende tarief tot 18% beperk (gemiddelde maandelikse styging van R16,67 per miljoen rand van munisipale waardasie), Observatory 8,9% vir residensieel en 14% vir nierresidensieel (gemiddeld van R4,83 en R19,00 per miljoen rand se munisipale waardasie) en Oranjekloof-CID 8,1% vir residensieel en 8,4% vir nierresidensieel (gemiddeld van R3,00 en R14,58 per miljoen rand van munisipale waardasie).

Llandudno-SRA het die gemeenskap gemobiliseer om 'n styging in hulle begroting van die voorgestelde R566 090, soos in Maart aan die Raad voorgelê, na R2 500 000 te steun om 'n aansienlike toename in misdaadverwante insidente wat die veiligheid van inwoners bedreig, te hanteer. Hierdie voorstel is oorweldigend gesteun by 'n vergadering van Llandudno-SRA se nuwingsgerigte maatskappy wat op 6 April 2017 gehou is.

Die Raad het vier nuwe spesiale-aanslaggebiede in April goedgekeur en dit word in die onderstaande tabel ingesluit (Beaconvale, Montague Gardens-Marconi Beam, Northpine en Penzance Estate).

Die bykomende tariewe vir 2017/18, uitgedruk in rand-in-die-rand en gegrond op die totale eiendomswaardasie per SRA, word vir goedkeuring aan die Raad voorgelê.

Spesiale-aanslaggebied	Goedgekeurde begroting 2016/2017	Bykomende tarief 2016/2017	Voorgestelde begroting 2017/2018	Voorgestelde bykomende tarief 2017/2018
	R	R	R	R
<b>Lughawe-industria</b>	3,377,278	0.001946	3,714,491	0.002139
<b>Athlone</b>	733,715	0.001989	809,356	0.002146
<b>Beaconvale</b>	N.v.t.	N.v.t.	3,115,670	0.002420
<b>Blackheath</b>	1,943,939	0.001111	2,481,938	0.001311
<b>Brackenfell</b>	2,556,638	0.002541	2,773,044	0.002672
<b>Kaapstad-middestad</b>	52,977,266	0.001846	58,138,785	0.001990
<b>Claremont</b>				
-Residensieel	634,207	0.000418	699,373	0.000445
-Nieresidensieel	<u>7,068,751</u>	0.001361	<u>7,542,789</u>	0.001477
Totaal	7,702,958		8,242,162	
<b>Claremont- boulevard</b>				
-Nieresidensieel	3,232,912	0.000623	3,378,393	0.000662
<b>Elsiesrivier</b>	2,239,272	0.002867	2,515,800	0.003198
<b>Epping</b>	7,884,478	0.001165	9,112,998	0.001258
<b>Vishoek</b>				
-Residensieel	183,893	0.000575	217,797	0.000606
-Nieresidensieel	<u>651,983</u>	0.001443	<u>676,734</u>	0.001551
Totaal	835,875		894,531	
<b>Glosderry</b>				
-Nieresidensieel	1,307,844	0.001707	1,144,211	0.002754
-Nieresidensieel > 50%	N.v.t.	N.v.t.	<u>264,178</u>	0.000550
Totaal			1,408,389	
<b>Groenpunt</b>				
-Residensieel	1,024,303	0.000442	1,119,383	0.000457
-Nieresidensieel	<u>4,611,041</u>	0.002159	<u>5,035,266</u>	0.002248
Totaal	5,635,344		6,154,649	
<b>Groote Schuur</b>	5,515,994	0.001739	5,902,114	0.001773
<b>Kalkbaai en St. James</b>				
-Residensieel	1,147,897	0.000475	1,218,628	0.000494
-Nieresidensieel	<u>235,112</u>	0.001496	<u>269,943</u>	0.001576
Totaal	1,383,009		1,488,571	

<b>Little Mowbray / Rosebank</b>				
-Residensieel	1,258,249	0.000652	1,314,344	0.000670
-Nieresidensieel	<u>510,279</u>	0.001293	<u>560,296</u>	0.001342
Totaal	1,768,528		1,874,640	
<b>Llandudno</b>	433,587	0.000111	2,500,000	0.000612
<b>Maitland</b>	2,423,392	0.001965	2,676,853	0.002215
<b>Montague Gardens- Marconi Beam</b>	N.v.t.	N.v.t.	5,862,223	0.000717
<b>Muizenberg</b>				
-Residensieel	876,677	0.000847	1,064,232	0.000905
-Nieresidensieel	<u>785,611</u>	0.002435	<u>843,752</u>	0.002634
Totaal	1,662,288		1,907,984	
<b>Northpine</b>				
-Residensieel	N.v.t.	N.v.t.	1,524,843	0.001197
-Nieresidensieel	N.v.t.	N.v.t.	<u>289,218</u>	0.002081
Totaal			1,814,061	
<b>Observatory</b>				
-Residensieel	2,306,211	0.000908	2,637,520	0.000989
-Nieresidensieel	<u>2,425,042</u>	0.001633	<u>2,734,970</u>	0.001861
Totaal	4,731,253		5,372,490	
<b>Oranjekloof</b>				
-Residensieel	724,501	0.000442	794,659	0.000478
-Nieresidensieel	<u>4,054,753</u>	0.002087	<u>4,645,041</u>	0.002262
Totaal	4,779,254		5,439,700	
<b>Paardeneiland</b>	3,779,193	0.001072	4,066,352	0.001097
<b>Parow-industria</b>	4,005,747	0.001665	4,292,474	0.001724
<b>Penzance Estate</b>				
-Residensieel	N.v.t.	N.v.t.	882,536	0.001674
-Nieresidensieel	N.v.t.	N.v.t.	<u>112,000</u>	0.003358
Totaal			994,536	
<b>Soutrivier</b>	3,039,781	0.002229	3,247,249	0.002406
<b>Seepunt</b>				
-Residensieel	1,607,120	0.000967	1,710,608	0.000989
-Nieresidensieel	<u>3,270,286</u>	0.002148	<u>3,541,568</u>	0.002251
Totaal	4,877,406		5,252,176	
<b>Somerset-Wes</b>	2,434,614	0.002466	2,619,619	0.002697
<b>Stikland- Industriële gebied</b>	3,077,339	0.001881	3,264,977	0.001987
<b>Strand</b>	1,009,293	0.002334	1,101,378	0.002592
<b>Triangle- industria</b>	2,009,285	0.002953	2,120,330	0.003100
<b>Tygervallei</b>	2,974,046	0.001709	3,256,774	0.001803
<b>Voortrekkerwegkorridor</b>	15,408,476	0.002334	17,267,560	0.002559
<b>Vredeklouf</b>				
-Residensieel	2,825,932	0.001938	2,866,746	0.001958
-Nieresidensieel	<u>68,897</u>	0.002226	<u>85,036</u>	0.002267
Totaal	2,894,829		2,951,782	
<b>Woodstock</b>	4,772,059	0.001762	4,611,148	0.001694

<b>Wynberg</b>				
-Residensieel	630,560	0.000978	697,750	0.001026
-Nieresidensieel	<u>3,776,141</u>	0.003414	<u>4,036,168</u>	0.003437
Totaal	4,406,701		4,733,918	
<b>Zeekoevlei-skiereiland</b>	445,980	0.001823	481,391	0.001940
<b>Zwaanswyk</b>	1,000,390	0.000972	1,080,619	0.000873
<b>Totaal</b>	<b>169,259,963</b>		<b>198,921,125</b>	

Let wel: Bykomende tariewe in die tabel hierbo word sonder BTW aangetoon. Tariewe wat BTW insluit, verskyn in bylae 6 (boek van tariewe, fooie en heffings) op bladsy 30.1 tot 30.3.

FINANSIES – BEGROTINGS – BYKOMENDE EIENDOMSBELASTINGTARIEWE (CID's/SRA's)								
DIENSTE GELEWER	EENHEID	OPMERKINGS	2016/17	2016/17	BTW	2017/18	2017/18	%toename of afname
			R	R	Ja/ Nee	R	R	
			sonder BTW	met BTW		sonder BTW	met BTW	
Die bykomende tariewe word uitgedruk as rand-in-die-rand vir alle SRA's soos per die SRA-verordening en artikel 22 van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting.								
Lughawe-industria	Rand-in-die-rand		0.001946	0.002218	J	0.002139	0.002438	9.9%
Athlone	Rand-in-die-rand		0.001989	0.002267	J	0.002146	0.002446	7.9%
Beaconvale	Rand-in-die-rand		N.v.t.	N.v.t.	J	0.002420	0.002759	N/A
Blackheath	Rand-in-die-rand		0.001111	0.001267	J	0.001311	0.001495	18.0%
Brackenfell	Rand-in-die-rand		0.002541	0.002897	J	0.002672	0.003046	5.2%
Kaapstad-middestad	Rand-in-die-rand		0.001846	0.002104	J	0.001990	0.002269	7.8%
Claremont - nieresidensieel	Rand-in-die-rand		0.001361	0.001552	J	0.001477	0.001684	8.5%
Claremont - residensieel	Rand-in-die-rand		0.000418	0.000477	J	0.000445	0.000507	6.5%
Claremont-boulevard	Rand-in-die-rand		0.000623	0.000710	J	0.000662	0.000755	6.3%
Elsiesrivier	Rand-in-die-rand		0.002867	0.003268	J	0.003198	0.003646	11.5%
Epping	Rand-in-die-rand		0.001165	0.001328	J	0.001258	0.001434	8.0%
Vishoek - nieresidensieel	Rand-in-die-rand		0.001443	0.001645	J	0.001551	0.001768	7.5%
Vishoek - residensieel	Rand-in-die-rand		0.000575	0.000656	J	0.000606	0.000691	5.4%
Glosderry - nieresidensieel	Rand-in-die-rand		0.001707	0.001946	J	0.002754	0.003140	61.3%

Glosderry – nieresidensieel > 50%	Rand-in-die-rand		N.v.t.	N.v.t.	J	0.000550	0.000627	N/A
Groenpunt – nieresidensieel	Rand-in-die-rand		0.002159	0.002461	J	0.002248	0.002563	4.1%
Groenpunt – residensieel	Rand-in-die-rand		0.000442	0.000504	J	0.000457	0.000521	3.4%
Groote Schuur	Rand-in-die-rand		0.001739	0.001982	J	0.001773	0.002021	2.0%
Kalkbaai / St James – nieresidensieel	Rand-in-die-rand		0.001496	0.001705	J	0.001576	0.001797	5.3%
Kalkbaai / St James – residensieel	Rand-in-die-rand		0.000475	0.000542	J	0.000494	0.000563	4.0%
Little Mowbray / Rosebank – nieresidensieel	Rand-in-die-rand		0.001293	0.001474	J	0.001342	0.001530	3.8%
Little Mowbray / Rosebank – residensieel	Rand-in-die-rand		0.000652	0.000743	J	0.000670	0.000764	2.8%
Llandudno	Rand-in-die-rand	Onderworpe aan Raadsgoedkeuring van die wysiging van die Llandudno-SRA se sakeplan	0.000111	0.000127	J	0.000612	0.000698	451.4%
Llandudno	Rand-in-die-rand	Bogenoemde tarief geld vanaf 1 Julie 2017 and vervang die voorgestelde 2017/18 -tarief wat in Maart voorgelê is indien die Raad die wysiging van die Llandudno-SRA se sakeplan goedkeur	0.000111	0.000127	J	0.000139	0.000158	25.2%
Maitland	Rand-in-die-rand		0.001965	0.002240	J	0.002215	0.002525	12.7%
Montague Gardens/Marconi Beam	Rand-in-die-rand		N.v.t.	N.v.t.	J	0.000717	0.000817	N/A
Muizenberg – nieresidensieel	Rand-in-die-rand		0.002435	0.002776	J	0.002634	0.003003	8.2%
Muizenberg – residensieel	Rand-in-die-rand		0.000847	0.000966	J	0.000905	0.001032	6.8%
Northpine – nieresidensieel	Rand-in-die-rand		N.v.t.	N.v.t.	J	0.002081	0.002372	N/A
Northpine – residensieel	Rand-in-die-rand		N.v.t.	N.v.t.	J	0.001197	0.001365	N/A
Observatory – nieresidensieel	Rand-in-die-rand		0.001633	0.001862	J	0.001861	0.002122	14.0%
Observatory – residensieel	Rand-in-die-rand		0.000908	0.001035	J	0.000989	0.001127	8.9%
Oranjekloof – nieresidensieel	Rand-in-die-rand		0.002087	0.002379	J	0.002262	0.002579	8.4%
Oranjekloof – residensieel	Rand-in-die-rand		0.000442	0.000504	J	0.000478	0.000545	8.1%
Paardeneiland	Rand-in-die-rand		0.001072	0.001222	J	0.001097	0.001251	2.3%
Parow-industria	Rand-in-die-rand		0.001665	0.001898	J	0.001724	0.001965	3.5%
Penzance – nieresidensieel	Rand-in-die-rand		N.v.t.	N.v.t.	J	0.003358	0.003828	N/A
Penzance residensieel	Rand-in-die-rand		N.v.t.	N.v.t.	J	0.001674	0.001908	N/A

Soutrivier	Rand-in-die-rand		0.002229	0.002541	J	0.002406	0.002743	7.9%
Seepunt - nieresidensieel	Rand-in-die-rand		0.002148	0.002449	J	0.002251	0.002566	4.8%
Seepunt - nieresidensieel	Rand-in-die-rand		0.000967	0.001102	J	0.000989	0.001127	2.3%
Somerset-Wes	Rand-in-die-rand		0.002466	0.002811	J	0.002697	0.003075	9.4%
Stikland-industria	Rand-in-die-rand		0.001881	0.002144	J	0.001987	0.002265	5.6%
Strand	Rand-in-die-rand		0.002334	0.002661	J	0.002592	0.002955	11.1%
Triangle-industria	Rand-in-die-rand		0.002953	0.003366	J	0.003100	0.003534	5.0%
Tygervalley	Rand-in-die-rand		0.001709	0.001948	J	0.001803	0.002055	5.5%
Voortrekkerweg-korridor	Rand-in-die-rand		0.002334	0.002661	J	0.002559	0.002917	9.6%
Vredeloof - nieresidensieel	Rand-in-die-rand		0.002226	0.002538	J	0.002267	0.002584	1.8%
Vredeloof - residensieel	Rand-in-die-rand		0.001938	0.002209	J	0.001958	0.002232	1.0%
Woodstock	Rand-in-die-rand		0.001762	0.002009	J	0.001694	0.001931	-3.9%
Wynberg - nieresidensieel	Rand-in-die-rand		0.003414	0.003892	J	0.003437	0.003918	0.7%
Wynberg - residensieel	Rand-in-die-rand		0.000978	0.001115	J	0.001026	0.001170	4.9%
Zeekoevlei-skiereiland	Rand-in-die-rand		0.001823	0.002078	J	0.001940	0.002212	6.4%
Zwaanswyk	Rand-in-die-rand		0.000972	0.001108	J	0.000873	0.000995	-10.2%

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## ISIXEKO SASEKAPA

### ISAZISO

Ngokwemigaqo yeCandelo 14 (2) loMthetho kaRhulumente weNgingqi woLawulo lweeRhafu zePropati zikaMasipala, ongunomb.6 ka-2004, kwamkelwa esi sigqibo sisodwa silandelayo semirhumo yeerhafu kulo Masipala liBhunga ngomhla wama-30 kuCanzibe 2017 kwaye ngenxa yoko uyabhengezwa:

#### SPC 07/05/17: UHLAHLU-LWABIWO-MALI LONYAKA-MALI KA-2017/18 UKUYA KU-2019/2020

**KWAGQITYWA** ukuba:

- (a) makuphunyezwe kwaye makwamkelwe uhlahlo-lwabiwo-mali lonyaka lweSixeko lonyaka-mali ka-2017/18; kunye nesabelo esalathayo seminyaka-mali emibini ekujoliswe kuyo engaphandle ka-2018/19 noka-2019/20 kuquka nemigaqo-nkqubo enxulumene noku, nanjengoko kuqulunqiwe kwezi shedyuli nezihlomelo zilandelayo:
  - (x) Iirhafu zeMirhumo yeePropati eboniswe kwisiHlomelo 2;
  - (xi) UMGaqo-nkqubo ongeMimandla yeeRhafu ezizodwa (SRA), amaxabiso awongezelelweyo e-SRA njengoko kuqulunqwe kwisihlomelo-3;

Inguqulelo yesiNgesi yinguqulelo eyamkelweyo

### ISIHLOMELO 2

#### IIRHAFU ZEMIRHUMO YEEPROPATI KOWAMA-2017/18

Iirhafu zeePropati ziza kuhlawuliswa ngokungqinelana nemigaqo-nkqubo yeBhunga ekhoyo, uMthetho woMasipala woRhulumente weNgingqi olawula iirhafu zeePropati, uMthetho 6 ka-2004 (MPRA), uMthetho oLungisiweyo we-MPRA wango-2014 (MPRAA), iMigaqo ye-MPRA noMthetho woLawulo lweziMali zikaMasipala wango-2003.

UMGaqo-nkqubo olawula iirhafu, wathi waqulunqwa kuthathelwa ingqalelo uluvo oluphuma kwiKomiti yeMicimbi yezeMali, kooCeba, abarhafi, nabaxumi ukususela ekumiseleni koMGaqo-nkqubo ongeeRhafu zePropati ka-2016 /17 kuCanzibe 2016. Ukongeza, waye waziswa ngokweNkqubo yeNtatho-nxaxheba yoLuntu eyaqhutywa kwisithuba senyanga kaTshaziimpuzi 2017. Kwaye kwahlengahlengiswa i-Akhawunti kaMasipala iyonke (TMA) ngenjongo yokuhlola impembelelo yemirhumo yeBhunga emele ukuhlawulwa kwizindlu ezabelwe kwizintlu zoqingqo-maxabiso ezilishumi elinesine ngenjongo yokuhlola ukumelana kwesambuku sokonyuswa kwemirhumo.

Iirhafu zemirhumo yeePropati zisekelwe kumaxabiso aboniswe kuMqulu woQingqo-maxabiso Jikelele 2015 (GV) nomhla woqingqo-maxabiso ongowoku-1 kweyeThupha 2015. Lo Mqulu uhlaziyelwa iipropati ezichaphazelekayo kulwahlula-hlulo lwemihlaba, iinguqulelo kwizakhiwo, ezichithwayo nezakhiwo ezintsha (eziphuculweyo) kusetyenziswa iMiqulu yoQingqo-maxabiso eyoNgeziweyo.

Ngokufanelekileyo umyinge weerhafu kwipropati nganye uyakuxhomekeka kwixabiso lalo propati xa lithlelekiswa noqingqo-xabiso lwazo zonke iipropati ezirhafiswayo kummandla kamasipala.

Izaphulelo neemvume zinikezelwe kwizintlu ezithile zosetyenziso lwePropati kunye/okanye abanini-propati.

Iinkcazelo nokudweliswa kweendidi ziboniswe kuMGaqo-nkqubo weeRhafu oqhotyoshelwe njengesihlomelo 5.



### **IiPropati zokuHlala**

Kuzo zonke iipropati zokuhlala, ezichazwe ngokoMgaqo-nkqubo olawula iirhafu, iirhafu ezimele ukuhlawulwa ziya kuba nesaphulelo sexabiso lemihumo emele ukuhlawulwa kwezo propati ngexabiso lokuqala lama-R200 000 kwixabiso ngalinye leepropati.

Isiphakamiso sexabiso lesenti kwirandi iza kuhlawuliswa kuzo zonke iipropati zokuhlala, njengoko kuchaziwe kuMgaqo-nkqubo weRhafu kunyaka-mali ka-2017/18, lifikelela kwi- R0, 006717. Eli liqondo elisisiseko nazo zonke ezinye iirhafu ziya kubonakaliswa njengeqondo kwirhafu yokuhlala.

Kuthe kwafakelwa Icandelo elitsha elivumela isaphulelo kwipropati zokuhlala apho isakhiwo sithe sadilizwa kulungiselelwa ukuba kwakhiwe ngokutsha ipropati yokuhlala entsha. (umhlathi 5.1.4)

Ngokwecandelo 5.1.3 loMgaqo-nkqubo ongeeRhafu makunikezelwe isaphulelo samaxabiso esingama-R50 ngenyanga kubanini-propati zokuhlala ezixabisa ama-R400 001 ukuya kuma-R750 000, kuxhomekeke ekubeni umnini/abanini akafumani naluphi na ulwaphulelo lwabo bahlelelekileyo.

### **IiPropati zeMizi-mveliso zoRhwebo – uMhlaba onekaPhuhliswa**

Zonke iipropati (kuqukwa nazo zonke iipropati ezingekaphuhliswa) ngaphandle kwezo zichazwe njengokuba zezokuhlala ziya kuhlawuliswa irhafu ngokweqondo elingu-1:2 kwiqondo elihlawuliswa kwiiipropati zokuhlala. Isiphakamiso sesenti kwirandi kuzo zonke iipropati ezingezizo ezokuhlala ngaphandle kwezokuhlala kunyaka-mali ka-2017/18 yi-R0,0013434.

### **IiPropati zoLimo**

Iipropati zoLimo (kuqukwa iifama nemihlatyana emincinane yolimo) ziphantsi kweendidi ezintathu;

- (a) ezo zisetyenziselwa iinjongo zokuhlala,
- (b) ezo zisetyenziselwa iinjongo zolimo lokwenyani,
- (c) ezo zisetyenziselwa ezinye iinjongo ezifana nemizi-mveliso okanye zorhwebo.

IiPropati ezikwiindawo zamaphandle ezingasetyenziselwa iinjongo zolimo lwenyani, kodwa ezisetyenziswa njengeepropati zokuhlala ziya kudweliswa "njengeepropati zokuhlala" nezinlungelo lokufumana isaphulelo esifikelela kuma-R200 000 kwixabiso likamasipala ngokoMqulu woQingqo-maxabiso Jikelele kunye namaxabiso okuhlala esenti kwirandi. Isiphakamiso sesenti kwirandi kwiiipropati zolimo okanye kwimihlatyana emincinane enelungelo lokufumana ubume bendawo yokuhlala kunyaka-mali ka-2017/18 yi-R0, 006717.

Iipropati zeenjongo zolimo lokwenyani ezichazwe kuMgaqo-nkqubo weRhafu zinelungelo lexabiso elikhethekileyo lezolimo elichazwe kuMgaqo-nkqubo weMirhumo elinelungelo lesaphulelo esikhethekileyo sezolimo kunyaka-mali ka-2017/18 nesisaphulelo somyinge wama-80% kwiqondo elihlawuliswe kwiiipropati zokuhlala. Esi saphulelo singaphezu komyingwe wama-75% ngokungqinelana neMiqathango ye-MPRA. Isiphakamiso sesenti kwirandi ehlawuliswa kwezo propati zinelungelo kunyaka-mali ka-2017/18 yi- R0, 001343.

Zonke ezinye iipropati kwimimandla eliphandle ezingasetyenziselwa iinjongo zolimo olulolwenyani okanye indawo yokuhlala ziya kuhlawuliswa iqondo elikumyinge we-1:2 kwiqondo leendawo zokuhlala kunye nesiphakamiso sesenti kwirandi kunyaka-mali ka-2017/18 yi-R0, 013434.

### **Iziseko zoPhuhliso zikaRhulumente**

Ngokungqinelana ne-MPRA iBhunga alivumelekanga ukuhlawulisa iirhafu kumyinge wokuqala wama-30% kwixabiso lemarike leZiseko zoPhuhliso zikaRhulumente (PSI). Intsalela yexabiso lemarike ibekwa kwiqondo le-1 :0.25 kwiqondo lendawo yokuhlala (kungajongwa naziphi izaphulelo okanye izinciphiso) kunye nesiphakamiso sesenti kwirandi kunyaka-mali 2017/18 yi-R0,001679.

## **Iziseko zoPhuhliso zikaRhulumente (Ukumiselwa ngokwesigaba kwamalungiselelo otshintsho)**

I-MPRAA ibonelela ngokumiselwa ngokwesigaba uxhomekeko lweerhafu lweepropati ezithile ze-PSI kwisithuba seminyaka-mali emihlanu. Kumnyaka-mali 2017/18 iirhafu kufuneka zingadluleli kuma-60% eerhafu apho ekufaneleke ukuba zihlawulisiwe ukuba i-MPRAA ibingamiselwanga. Isiphakamiso sesenti kwirandi kwiipropati ezidweliswe kwiCandelo-17(1)(aA) le-MPRAA kowama-2017/18 yi-R0.000672.

## **ISaphulelo seeRhafu zaBantu abadala nabaKhubazekileyo**

Abanini propati zokuhlala ababhalisiweyo abangabantu abadala kunye banelungelo lokufumana isaphulelo esikhethekileyo ngokungqinelana nengeniso epheleleyo yenyanga yabantu abadla ngokuhlala kulo propati. Ukuze umnini-propati abe nelungelo lesaphulelo kufuneka abe ngumntu oqhelekileyo yaye ipropati mayithobele imimisele iimfuno zenkcazelo yepropati yendawo yokuhlala, yaye kufuneka kube ngomhla woku-1 kweyeKhala kunyaka-mali:

- bangene kwezi propati njengendawo yakhe yokuhlala yokuqala, ukuba apho umnini-propati ekhoyo akakwazi ukuhlala kule propati ngenxa yesiphako esingabagelwanga nguye, umlingane wakhe okanye abantwana bakhe (kuqukwa nabantwana abangekazimeli kuye) banelungelo lokwanelisa imfuneko yokuhlala; kwaye
- makabe neminyaka engama-60 ubudala; kwaye
- makabe ufumana ingeniso epheleleyo yenyanga njengoko kuchaziwe kumhlathi 3 woMgaqo-nkqubo weeRhafu engadlulanga kwi- R15 000 ngobungqina obungenisiweyo beengxelo zebhanki zeenyanga ezintathu ubuncinane ezifunyenwe kuwo onke amaziko email okanye, ukuba lo mntu akanayo i-akhawunti yebhanki, kufuneka ubungqina obunokwamkelwa siSixeko ukungqinisisa iqondo lomntu lowo lomvuzo opheleleyo wekhaya ngenyanga; akwakhona umfaki-sicelo okanye umlingane okanye iqabane lobomi kufuneka angabingumnini weepropati ezingaphezulu kwesinye kwisizwe siphela (ngaphandle kwawo nawuphina umhlaba ovulelekileyo ongenamveliso) okanye kwihlabathi liphela (ngokuxhomekeke kumhlathi we-5.8.11 walo Mgaqo-nkqubo weeRhafu).

Ilungelo kwipropati yomnye umntu okanye ukuhlala kwipropati yomnye umntu (ilungelo lokuhlala) okanye elomthetho okanye umlawuli welifa lomfi uya kuthatyathwa njengomnini. Nangona kunjalo umfaki-sicelo makavelise ileta okanye i-afidavithi evela kuMphathi weNkundla okanye iTayitile yobunini eqinisekiswa okanye isifakelelo kwiTayitile yobuninini engqinisisa ukuchongwa kwakho.

Inkqubo elandelwayo kumntu oqhelekileyo inokurhoxiswa ngokokuthanda kweGosa eliPhezulu lezeMali (CFO) ukulungiselela ipropati ephantsi kolawulo lwemanyano yabarhwebi apho lilonke inani labo baza kuxhamla bemalana nazo zonke iimfuno ezimiselwe kumhlathi 5.8 woMgaqo-nkqubo weeRhafu; ukuba umvuzo uwonke wekhaya ngenyanga yabantu abadla ngokuhlala kule propati mayidityaniswe kumvuzo opheleleyo wenyanga, xa idityanisiwe, ingadluli kwi- R15 000.

Inkqubo elandelwayo kumntu oqhelekileyo inokurhoxiswa ngokokuthanda kweGosa eliPhezulu lezeMali (CFO) ukulungiselela ipropati ephantsi kolawulo lwe-Close Corporation (CC) nalapho lilonke inani lamalungu limelana nazo zonke iimfuno ezikumhlathi 5.8 walo Mgaqo-nkqubo weeRhafu, ukuba ingeniso epheleleyo yekhaya ngenyanga yawo onke amalungu adla ngokuhlala kulo propati mayongezwe kwingeniso epheleleyo yekhaya ngenyanga, ingeniso enokuthi, xa idityanisiwe, ingodluli kwi- R15 000.

Inkqubo elandelwayo kumntu oqhelekileyo inokurhoxiswa ngokokuthanda kweGosa eliPhezulu lezeMali (CFO) ukulungiselela ipropati ephantsi kolawulo ngabanini abaninzi nalapho lilonke inani labo bangabanini ngokubambisana limelana nazo zonke ezinye iimfuno ezikumhlathi 5.8 woMgaqo-nkqubo weeRhafu; ukuba ingeniso epheleleyo yekhaya ngenyanga yabantu abadla ngokuhlala kulo

propati malongezwe kwingeniso epheleleyo yenyanga yabanini-propati, ingeniso enokuthi, xa idityanisiwe, mayingodluli kwi-R15 000.

Inkqubo yomnini obhalisiweyo (ngokomthetho we-Ofisi yeeNcwadi zeTayitile) inokurhoxiswa ngokokuthanda kweGosa eliPhezulu lezeMali ukulungiselela ukuba umnini wesabelo okanye umnini welungelo lobomi nalowo uhlala kuloo propati naloo mntu enelungelo yaye lo mntu unoxanduva lokuhlalwa iirhafu zobuhlali ngokungqinelana nelungelo lokuhlala, ukulungiselela ukuba umnini nabo bahlala kwipropati benze isicelo sesaphulelo (ngokuxhomekeke kuzo zonke ezinye iimfuno ezifanelekileyo kumhlathi 5.8 walo Mgaqo-nkqubo weeRhafu).

Abanini kufuneka benze isicelo sesaphulelo kumnyaka xa uqingqo-xabiso olutsha i-GV okanye i-SV, njengokuba kuyakuthi kubenjalo, luthelamiselwa. Izicelo ezenziwe xa kumiselwe i-GV entsha kufuneka zifunyanwe siSixeko ngowama-31 kweyeThupha womnyaka-mali opho kuthe kwamiselwa i-GV ukuba bafumane isaphulelo ukususela ngowo-1 kweyeKhala waloo nyaka. Izicelo xa kumiselwe i-SV kufuneka zifunyanwe siSixeko ngosuku lokugqibela lenyanga yesithathu elandela umhla wokumiselwa kwe-SV ukuba bafumane isaphulelo ukususela kumhla wokumiselwa kwe-SV, kungenjalo akukho saphulela esiyakuthi sinikezelwe kuloo minyaka-mali.

Abanini beepropati apho utshintsho kumvuzo wekhaya uthi ubangele ukuba babanelungelo lokuba ipropati yabo ibenesaphulelo okanye isaphulelo sepesent eyahlukeneyo, kufuneka benze isicelo kwiinyanga ezintathu kwenzeke utshintsho, kungenjalo akusayi kunikezelwa isaphulelo esilolo hlobo kuloo minyaka-mali.

Izicelo eziphunyeziweyo zesaphulelo ziyakuhlala zisemthethweni kude kube kumiselwa uqingqo-maxabiso i-GV, SV olulandelayo okanye utshintsho kumvuzo wekhaya othi uchaphazele ezo propati. Umnini kufuneka azise iBhunga kwisithuba seenyanga ezintathu(3) ukuba kuthe kwenzeka utshintsho kumvuzo wekhaya warhoqo ngenyanga. Ukusilela ukwazisa ngotshintsho oluthe lwenzeka kumvuzo wekhaya kungakhokelela ekuphulukaneni nesaphulelo.

Nawuphina umnini othi abanelungelo ngayo yonke imimiselo engentla apha, angenza isicelo sesaphulelo ukususela kumhla wokufumana kweSixeko kwesicelo sesikhumbuzo sogunyaziso lwe-GV, apho emva kokuba yonke imimiselo equlunqwe ngentla apha iyakuthi isetyenziswe kwizicelo zesaphulelo kwiminyaka-mali elandelayo.

Kwiimeko ezikhethekileyo iGosa eliyiNtloko kweZemali (CFO) linakho, ukuthi ngokubona kwakhe, likuphumeze ukunikezela esi saphulelo nokuba umfaki-sicelo unezinye iipropati ezongezweyo nalapho kubandakanywe irente enxulumene neyentengiso kwingeniso yekhaya epheleleyo ngenyanga.

Kwimeko apho ingeniso epheleleyo yekhaya ngenyanga yomntu omdala ithi itshintshe ngokumandla ngenxa yokubhubha komlingane, lo mlingane usaphilayo unakho ukwenza isicelo sokuba isaphulelo silungelelaniswe ukususela ngomhla wokufa komlingane lowo.

Kwimeko apho isibini eso sitshatileyo sinelungelo lokufumana isaphulelo ngokungqinelana nomhlathi 5.8 woMgaqo-nkqubo weeRhafu ze omnye wabo abhubhe aze lo mlingane usaphilayo angabi nalungelo kwisaphulelo ngokobudala, isaphulelo eso masigcinwe isithuba seenyanga ezili-12 ukususela ngomhla wokubhubha komlingane lowo ngokuxhomekeke ekumelaneni nenye inkqubo ekumhlathi 5.8 walo mgaqo-nkqubo ukhankanyiweyo.

Apho umhlawuli werhafu enelungelo lokufumana isaphulelo ngokomhlathi-5.8 woMgaqo-nkqubo weeRhafu kwaye apho athi asweleke, ashiye umzi olawulwa ngumntwana apho angenalungelo lesaphulelo ngokobudala, isaphulelo masigcinwe/sihlale sifumaneka kangangesithuba seenyanga

ezili-12 ukususela kumhla wokusweleka, ngokuxhomekeke ekuthotyelweni komnye ummiselo okumhlathi-5.8.

Ipesenti yesaphulelo esinikezelwe kumakhaya akumanqanaba awohlukeneyo anengeniso yekhaya epheleleyo ngenyanga uya kumiselwa ngokungqinelana neshedyuli engezantsi.

**Iingeniso ezipheleleyo zamakhaya ngenyanga kunye nezaphulelo zonyaka-mali ka-2017/2018 zingolu hlobo lulandelayo:**

INgeniso ePheleleyo yeKhaya ngeNyanga		% Isaphulelo	INgeniso ePheleleyo yeKhaya ngeNyanga		% Isaphulelo
2016/17		2016/17	2017/18		2017/18
0	4000	100%	0	4000	100%
4001	6000	95%	4001	6000	95%
6001	7000	90%	6001	7000	90%
7001	8000	80%	7001	8000	80%
8001	9000	70%	8001	9000	70%
9001	10000	60%	9001	10000	60%
10001	11000	50%	10001	11000	50%
11001	12000	40%	11001	12000	40%
12001	13000	30%	12001	13000	30%
13001	14000	20%	13001	14000	20%
14001	15000	10%	14001	15000	10%

**ISaphulelo seRhafu saBantu abakhubazekileyo**

Abanini ababhalisileyo beepropati zokuhlala abangabantu abakhubazekileyo bafanelekileyo ukufumana izaphulelo ezikhethekileyo ngokwengeniso enkulu yenyanga yasekhaya yabantu ngokuqhelekileyo abahlala kuloo propati. Ukuze afanelekele kwisaphulelo umnini wepropati umele abe ngumntu wokoqobo yaye ipropati imele yanelise iimfuneko zenkcazelo yepropati yokuhlala, yaye ssimele ukuba senziwe ngowo-1 Julayi wonyaka-mali:

- ahlale kwipropati njengendawo yakhe eyintloko, ngaphandle kwaxa umnini engakwazi ukuhlala kule propati ngenxa kanobangela ongelotyala lakhe, iqabane okanye abantwana (kuquka abantwana abancinci) banokuphumeza imbopheleleko yokuhlala apho; yaye
- afumane isibonelelo sokukhubazeka, aze

- abe ufumana ingeniso yenyanga yasekhaya njengoko ichazwe kumhlathi-3 soMgaqo-nkqubo weeRhafu engadluliyo kwi-R15 000 njengoko kungqinwa kukufakwa kwamaphepha erhafu akutshanje omfaki sicelo nezitetimenti zebhanki zeenyanga ezintathu ubuncinane ezivela kuwo onke amaziko emali okanye, ukuba umntu akanayo iakhawunti yebhanki, njengesiqinisekiso njengoko iSixeko sinokufuna ukuze siqinisekise ingeniso yekhaya iyonke, yaye umfaki-sicelo kunye/okanye iqabane kunye/okanye elobomi alifanele libe ngumnini wepropati engaphezu kwenye elizweni; (ngaphandle kwawo nawuphi na umhlaba ongenanto ongenamveliso) okanye ehlabathini (kuxhomekeka kumhlathi 5.9.11 loMgaqo-nkqubo weeRhafu).

Ilungelo kwipropati yomnye umntu okanye ukuhlala kwipropati yomnye umntu (ilungelo lokuhlala) okanye elomthetho okanye umlawuli welifa lomfi uya kuthatyathwa njengomnini. Nangona kunjalo, umfaki-sicelo umele aveze ileta okanye iafidavithi evela kuMphathi weNkundla okanye iTayitile yobunini eqinisekiswa okanye isihlomelo kwiTayitile yobunini ukuqinisekisa ukuchongwa.

Ummiselo ongomntu wokwenene inokurhoxiswa ngokokubona kwe-CFO iyodwa ukuvumela ipropati yetrasti apho ubuncinane omnye onelungelo efikelela zonke iimfuneko zomhlathi 5.9 zoMgaqo-nkqubo weeRhafu, ngaphandle kokuba ingeniso yenyanga yekhaya yabantu ngokuqhelekileyo abahlala kuloo propati idityaniswa nengeniso yenyanga yekhaya yabo bonke abantu abanelungelo, ngeniso leyo emele xa idibene, ingedluli kwi-R15 000.

Ummiselo ongomntu wokwenene inokurhoxiswa ngokokubona kwe-CFO iyodwa ukuvumela ipropati yequmrhu i-Close Corporation (CC) apho inani elipheleleyo lamalungu lifikelela zonke iimfuneko zomhlathi 5.9 zoMgaqo-nkqubo weeRhafu, ngaphandle kokuba ingeniso yenyanga yekhaya yabantu ngokuqhelekileyo abahlala kuloo propati idityaniswa nengeniso yenyanga yekhaya yabo bonke abantu abanelungelo, ngeniso leyo emele xa idibene, ingedluli kwi-R15 000.

Ummiselo ongomntu wokwenene inokurhoxiswa ngokokubona kwe-CFO iyodwa ukuvumela ipropati enabanini abanziapho ubyeClose Corporation (CC) apho ubuncinane omnye wabanini efikelela zonke iimfuneko zomhlathi 5.9 zoMgaqo-nkqubo weeRhafu, ngaphandle kokuba ingeniso yenyanga yekhaya yabantu ngokuqhelekileyo abahlala kuloo propati idityaniswa nengeniso yenyanga yekhaya yabo bonke abanini baloo propati, ngeniso leyo emele xa idibene, ingedluli kwi-R15 000.

Ummiselo ongomnini ogunyaziweyo (ngokweOfisi yeTayitile) inokurhoxiswa ngokokubona kwe-CFO iyodwa ukuvumela umnini wesabelo okanye umnini welungelo lobomi ohlala kuloo propati nekuthi loo mntu abe nelungelo lokuhlala kuyo yaye loo mntu ujongene nokuhlawula iirhafu ngokuvumelana nelungelo lobunini, ukuvumela umnini nomhlali ukuba bafake isicelo sesi saphulelo (kuxhomekeka kuzo zonke ezinye iimfuneko ezisebenzayo zomhlathi 5.9 zoMgaqo-nkqubo weeRhafu).

Abanini bafanele bafake isicelo sesaphulelo kunyaka waxa iGV okanye iSV entsha, ngokwemeko, isebenza. Izicelo ezenziwe xa kusebenza iGV entsha zimele zifunyanwe siSixeko nge-31 Agasti kunyaka-mali xa iGV iya kusebenza. Izicelo ezenziwe xa kusebenza iSV entsha zimele zifunyanwe siSixeko ngomhla wokugqibela wenyanga yesithathu emva komhla wokusebenza kweSV, ukuba oko akwenzeki eso saphulelo sisenokungafumaneki kuloo minyaka-mali.

Abanini beepropati apho utshintsho lwengeniso yekhaya yenza ipropati ifaneleke ukuba ifumane isaphulelo sepesenteji eyahlukileyo bamele bafake izicelo kwisithuba seenyanga ezintathu zokubakho kotshintsho, ukuba oko akwenzeki asinakunikezelwa eso saphulelo kuloo nyaka-mali.

Izicelo zesaphulelo ezigunyaziweyo ziya kuhlala zisebenza de iGV, iSV elandelayo okanye utshintsho kwengeniso yekhaya ichaphazela ezo propati isebenza. Umnini kulindeleke ukuba akhawuleze axelele iBhunga ukuba ingeniso yasekhaya iyatshintsha. Umhlathi-7.2 loMgaqo-nkqubo weeRhafu uya kusebenza ukuba umnini uyasilela ukwenza oko.

Nawuphi na umnini ofikelela zonke ezinye iimfuneko ezingasentla unokufaka isicelo sembuyekezo ukususela kumhla wokufunyanwa kwaso siSixeko kwintsaleta yokub semthethweni kwaloo GV, apho imfaneleko echazwe ngasentla iya kusebenza kwizicelo zembuyekezo koonyakamali abalandelayo.

Kwiimeko ezikhethekileyo, iCFO inokuthi ngelungelo layo igunyazise ukukhutshwa kwale mbuyekezo kwanokuba umfaki sicelo kunye/okanye iqabane kunye/okanye iqabane lobomi linenye ipropati eyongezelekileyi ekuthi irente enxulumene nemarkete ibe iqukiwe kuyo.

Apho ingeniso yomntu omdala yenyanga yekhaya itshintsha ngokubonakalayo ngenxa yokusweleka kweqabane iqabane elisaseleyo linokufaka isicelo sembuyekezo itshintshwe ukususela kumhla wokusweleka.

Apho isibini esingabalingane sinelungelo lesaphulelo ngokuvumelana negatya 5.9 loMgaqo-nkqubo weeRhafu yaye omnye kuso asweleke yaye iqabane elisaseleyo alifaneleki ngenxa yokukhubazeka, imbuyekezo iya kugcinwa kangangethuba leenyanga ezili-12 ukususela kumhla wokufa kuxhomekeka ekuthotyelweni kwenye yeemfuno zomhlathi-5.9 walo mgaqo-nkqubo.

Apho umhlawuli weerhafu efanelekela imbuyekezo ngokuvumelana negatya 5.9 yoMgaqonkqubo weeRhafu aze asweleke eshiya kuphela intsapho ekhokelwa ngumntwana apho umntwana engafaneleki ngenxa yokukhubazeka, iisaphulelo siyakugcinwa kangangesithuba seenyanga ezili-12 ukususela kumhla wokusweleka kuxhomekeka ekuthotyelweni kwezinye iimfuno zomhlathi-5.9.

Ipesenteji yezaphulelo enikezelwe kwimilinganiselo yemivuzo eyahlukeneyo yabanikazi makhaya abohlukeneyo iyakuthi igqitywe/ibonakaliswe kwishedyuli engezantsi apha.

**Iyonke ingeniso yenyanga yentsapho nesaphulelo kunyaka-mali ka-2017/2018 ilolu hlobo:**

Ingeniso yeNyanga yeKhaya		% Isaphulelo	Ingeniso yeNyanga yeKhaya		% Isaphulelo
2016/17		2016/17	2017/18		2017/18
0	4000	100%	0	4000	100%
4001	6000	95%	4001	6000	95%
6001	7000	90%	6001	7000	90%
7001	8000	80%	7001	8000	80%
8001	9000	70%	8001	9000	70%
9001	10000	60%	9001	10000	60%
10001	11000	50%	10001	11000	50%
11001	12000	40%	11001	12000	40%
12001	13000	30%	12001	13000	30%
13001	14000	20%	13001	14000	20%
14001	15000	10%	14001	15000	10%

**Izaphulelo zezinye iiNdidi zeePropati / zaBasebenzisi beePropati**

Kuya kuqwalaselwa izaphulelo ezikhethekileyo ezikwiindidi ezithile zeepropati xa kwenziwe izicelo zazo phambi komhla wama-31 kweyeThupha 2017.

Iindidi zeepropati ezinelungelo lokukhululelwa ukuhlawula iirhafu nezaphulelo ngokungqinelana noMgaqo-nkqubo weeRhafu.

**IMiqathango eLungisiweyo yeeRhafu zeePropati zikaMasipala kumaQondo eerhafu aphakathi kweePropati zokuHlala nezo zingezizo zokuHlala.**

Nayiphi ipropati ehlangabezana nenkqubo exhasa umbutho ozuzisa uluntu ebandakanywa kwimiqathango, kodwa engenalungelo lesaphulelo esikumyinge we-100% ngokungqinelana noMgaqo-nkqubo weeRhafu weBhunga, ziya kuhlawuliswa iqondo elikumyinge wama-25% leqondo lendawo yokuhlala kunye nesiphakamiso sesenti kwirandi kunyaka-mali ka-2017/18 yi-R0.001679.

Amacandelo amabini aphantselane nezaphulelo ngokujoliswe kwiipropati zokuLilifa leMveli ziphinde zayilwa ngokutsha ngenjongo zokulungelelanisa umgaqo-nkqubo noMthetho wokuLilifa lweMveli (imihlathi 5.12.9 no-6.3)

Kumiselwe izaphulelo ezikhethekileyo kwindawo zamangcwaba/iyadi zamangcwaba ezingasebenziyo ukuze iqwalaselwe imeko yazo ukuba umnini akafumaneki.

**IiMpembelelo zoHlahlo-lwabiwo-mali**

UHlahlo-lwabiwo-mali lonyaka-mali ka-2017/18 lulungelelaniswe kusetyenziswa ingeniso ethekelelwayo efunyenwe kwiirhafu ezihlawuliswayo ezichazwe kule ngxelo.

Kwenziwe amalungiselelo kuHlahlo-lwabiwo-mali lonyaka-mali ka-2017/18 lwengeniso eyenziweyo kakade olubangelwa zizaphulelo neemvume ezikule ngxelo njengoko kuchaziwe kuMgaqo-nkqubo weeRhafu.

EZEMALI – UQINGQO-MAXABISO-IIRHAFU ZEPROPATI						
	INKONZO ENIKEZELWEYO	IYUNITHI	IZIMVO			
				2016/17	IRHAFU-NTENGO	2017/18
				R	Ewe/Hayi	R
1.	Amxabiso ePropati aqulunqwe ngokwecandelo-3 leSahluko-2 soMthetho kaMasipala ongamaXabiso ePropati ongunomb.6 wango-2004.				n	
1.1	Imirhumo yepropati kufuneka ihlawulwe ngokoLuhlu loqingqo-maxabiso ngokuphangaleleyo lango-2015 nangokoMgaqo-nkqubo oluYilo ongeerhafu wango-2017/18.				n	
1.2	Kuzo zonke iipropati zokuhlala njengoko kumiselwe kuMgaqo-nkqubo ongeerhafu, ixabiso lokuqala lama-R200 000 lexabiso lepropati liyakuthi libenesaphulelo sesixa-mali esifikelele kwiintlawulo zobuhlali ezihlawulwa kwixabiso lepropati elingama-R200 000.				n	
1.3	Makunikezelwe isaphulelo esisodwa kuzo zonke iipropati zabanini abanelungelo ngokomthetho nangokweNkqubo eluYilo engeSaphulelo seeRhafu esijoliswe kwiiNkonde nabo bakhubazekileyo njengoko kubonakaliswe kuMgaqo-nkqubo ongeerhafu kwaye omiselwe liBhunga.				n	
1.4	Iipropati ezingezolimo ezinelungelo lesaphulelo esisodwa.		Isaphulelo sokuhlala 80%		n	



1.5	Iipropati zolimo neMihlatyana ekwimimandla eliphandle enelungelo lesaphulelo sokuhlala.	IRandi erandini		0.006397	n	0.006717
1.6	Ipropati zamafama oqobo	IRandi erandini		0.001280	n	0.001343
1.7	Iipropati zokuhlala	IRandi erandini		0.006397	n	0.006717
1.8	Zonke iipropati ngaphandle kweepropati ezingenalungelo lesaphulelo.	IRandi erandini		0.012795	n	0.013434
1.9	Iziseko zophuhliso zikarhulumente	IRandi erandini	Ijoliswe kuma-70% oqingqo-maxabiso	0.001599	n	0.001679
1.10	Iziseko zophuhliso zikarhulumente (Ukumiselwa ngokwsigaba)	IRandi erandini		0.000959	n	0.000672
1.11	Maskunikezelwe isaphulelo esisodwa kwiipropati ezikumanqanaba athile emva kokuba kwenziwe isicelo kumnaka ngamnye ngaphambi kowama-31 Agasti ngokoMgaqo-nkqubo oluYilo ongeRhafu					
1.12	Zonke iipropati ezithi zithobelele ummiselo ongoMbutho woXhamlo loLuntu ngokommiselo oqukwe kuMgaqo we-MPRA apho zithi zingabinalungelo ngokomhlathi-1.10 ongentla apha.	IRandi erandini		0.001599	n	0.001679

### ISIHLOMELO 3

## IINDAWO EZIHLAWULELWA IIRHAFU EZIKHETHEKILEYO (SRAs) IIRHAFU EZONGEZIWEYO 2017/2018

IIndawo eHlawulelwa iRhafu eKhethekileyo (SRA) nganye mayingenise kwiSixeko uhlahlo-lwabiwo-mali rhoqo ngenyanga ngokwemigaqo yoMthetho kaMasipala olawula iIndawo eziHlawulelwa iRhafu eziKhethekileyo. Olu hlahlo-lwabiwo-mali malwenziwe ngokungqinelana nesicwangciso somsebenzi se-SRA nganye kwakhona luphunyezwe ngamalungu enkampani kwiNtlanganiso yawo yoNyaka okanye kwiNtlanganiso yawo yoNyaka eyodwa. Isiphakamiso soHlahlo-lwabiwo-zimali zowama-2017/18 kuquka itafile engezantsi apha, zonke ziye zaphunyezwa ngokwalo mmiselo phambi kokuba zithi zangeniswa kwiSixeko ukuze ziqukwe kuxwebhu olungohlahlo-lwabiwo-mali leSixeko.

Isixa-mali sentlawulo eyongezelelweyo kwiindawo ezihlawulelwa irhafu simiselwa iBhunga. Intlawulo enyanzeliswa iBhunga, lityala kwiSixeko kwaye ihlawulwa ize iqokelelwe ngendlela efanayo njengezinye iintlawulo zepropati ezinyanzeliswa siSixeko. Kukhankanywe iindidi ezimbini zeepropati xa kunyanzeliswa intlawulo eyongezelelweyo kwiindawo ezihlawulelwa irhafu ezikhethekileyo: Ezokuhlala nezingezizo ezokuhlala. Umgaqo-nkqubo weSRA ucacisa nangakumbi ukuba nayiphi na ipropati engeyiyo eyokuhlala enoqingqo-maxabiso oluyi-50% nangaphezulu kuqingqo-maxabiso olupheleleyo lukamasipala lweSRA olwabelwe yona ayisayi kufumana ngaphezulu kwe-25% kuhlalo-lwabiwo-mali. KwiSithili soPhuculo lweSixeko saseGloderry ipropati enye inikwe ngaphezulu kwe-50% kuhlalo-lwabiwo-mali lwase-Glossderry CID ngelixa ifumana isixa esithilie seenkonzo. Oku kwaziswa kolu didi lutsha lweepropati ezingezizo ezokuhlala kuzakunciphisa le meko kwaye lwehlise negalelo lazo libe ngaphantsi kwe-25% yohlahlo-lwabiwo-mali. Bonke abanye abanini beepropati ezingezizo ezokuhlala bazakonyuselwa nge-61.3% okanye R87.25 ngesigidi ngasinye kuqingqo-maxabiso lukamasipala. Kwi-AGM yeGlossderry CID abanini beepropati bathe bachaza ukuba bakulungele ukhulawula nangaphezulu ukuba indawo ehlawulelwa irhafu ezikhethekileyo ayipheliswa njengoko oko kungabangela ukuba ummandla lo ubuyele kwimeko yawo yangaphambili yokudilika. Ngethuba leNtatho-nxaxheba yoLuntu kuHlahlo-lwabiwo-mali lweSixeko bonke abanini beepropati eGlossderry CID bathi baziswa malunga nesiphakamiso sokonyuswa kwixabiso elongezelelweyo baze bamenywa ukuba bazimase intlanganiso yoluntu ngomhla we-12 kuTshaziimpuzi apho kwathi kwaxoxwa ngesi siphakamiso. Isiphakamiso sathi saxhaswa ngokumandla kule ntlanganiso.

UMthetho kaMasipala onge-SRA (iCandelo-14(3)) livumela iBhunga ukuba liphumeze isilungiso kuhlalo-lwabiwo-mali lwe-SRA phantsi komqathango wokuba ulungiso olu lungayikuchaphazela ngokungqalileyo amalungelo nokusemdleni kwabanini beepropati ngokwesicwangciso somsebenzi esiphunyeziweyo se-SRA echaphazelekayo.

Izithili zophuculo zase-Epping naseMuizenberg zibonakalise ukonyuka okumandla kuhlalo-lwabiwo-mali lwazo ngenxa ngenxa yesiphakamiso sokwandiswa kwemida. Abanini beepropati abakhoyo abasayi kubabonelela abanini beepropati kwimimandla eyandisiweyo ngokweemfuno zoMthetho kaMasipala kwaye luzakonyuka nge-8% e-Epping kunye ne-6.8% ne-8.2% eMuizenberg kubanini beepropati zokuhlala nezingezizo ezokuhlala.

IiSRA ezintathu zithethe namalungu azo kwii-AGM zazo zacela ukonyusa amaxabiso ukulungiselela ukuphucula umngangatho wokunikezelwa kweenkonzo kwimimandla yabo. Izicelo zokonyuswa kwamaxabiso kwiSithili soPhuculo lweSixeko saseBlackheath (27.7%), iSithili soPhuculo sase-Observatory (13.6%) kunye neSithili soPhuculo seSixeko sase-Oranjekloof (13.8%) zathi zaphunyezwa zonke ngaphandle kwamathandabuzo ngamalungu. EBlackheath CID ukonyuswa kwamaxabiso ongezwelelweyo kuzakuhlala ku-18% (ulonyuso ngenyanga oluyi-R16.67 ngesigidi ngasinye serandi kuqingqo-maxabiso lukamasipala, e-Observatory ku-8.9% kwipropati zokuhlala ne-14% kwipropati ezingezizo ezokuhlala (yi-R4.83 ne-R19.00 ngesigidi ngasinye serandi kuqingqo-maxabiso lukamasipala) ukuze e-Oranjekloof CID ku-8.1% kwipropati zokuhlala ne-8.4 kwipropati ezingezizo ezokuhlala (yi-R3.00 ne-R14.58 ngesigidi ngasinye serandi kuqingqo-maxabisi lukamasipala).

Illandudno SRA ihlanganise uluntu ukuba luxhase ulonyuso kuhlalalo-lwabiwo-mali ukusuka kuma-R566,090 njengoko kuphakanyisiwe liBhunga kweyoKwindla ukuya kuma-R2,500,000 ukuze ikwazi ukujongana nezelelo ezonyukileyo eziphathelene nolwaphulo-mthetho olubeka ukhuseleko lwabantu emngciphekweni. Esi siphakamiso sathi saxhaswa kakhulu kwintlanganiso yamalungu enkampani engenzi ngeniso eyaziwa ngokuba yiLlandudno SRA Non Profit Company eyayichotshelwe ngowe-6 kuTshaziimpuzi 2017.

Imimandla emine ehlawulelwa iirhafu ezikhethekileyo zathi zaphunyezwa liBhunga kwinyanga kaTshaziimpuzi kwaye zibandakanyiwe kwitheyibhile engezantsi (Beaconvale, Montague Gardens-Marconi Beam, Northpine nePenzance Estate)

Iirhafu ezongeziweyo zonyaka-mali ka-2017/18 eboniswa njengeRandi kwirandi nezisekelwe kuqingqo-maxabiso lulonke lweepropati nge-SRA nganye, mazingeniswe kwiBhunga ukuze ziphunyezwe.

INdawo eHlawuliswa iRhafu eKhethekileyo	UHlahlo-lwabiwo-mali oluPhunyeziweyo 2016/17	Iqondo elongeziweyo 2016/17	UHlahlo-lwabiwo-mali oluPhakanyisiweyo 2017/18	Iqondo eliPhakanyisiweyo eloNgeziweyo 2017/18
	R	R	R	R
<b>Airport Industria</b>	3,377,278	0.001946	3,714,491	0.002139
<b>Athlone</b>	733,715	0.001989	809,356	0.002146
<b>Beaconvale</b>	N/A	N/A	3,115,670	0.002420
<b>Blackheath</b>	1,943,939	0.001111	2,481,938	0.001311
<b>Brackenfell</b>	2,556,638	0.002541	2,773,044	0.002672
<b>Cape Town Central City</b>	52,977,266	0.001846	58,138,785	0.001990
<b>Claremont</b>				
-liNdawo ezingezozakuhlala	634,207	0.000418	699,373	0.000445
-liNdawo zoRhwebo	<u>7,068,751</u>	0.001361	<u>7,542,789</u>	0.001477
ZiZonke	7,702,958		8,242,162	
<b>Claremont Boulevard</b>				
-liNdawo ezingezozakuhlala	3,232,912	0.000623	3,378,393	0.000662
<b>Elsies River</b>	2,239,272	0.002867	2,515,800	0.003198
<b>Epping</b>	7,884,478	0.001165	9,112,998	0.001258
<b>Fish Hoek</b>				
-liNdawo zokuHlala	183,893	0.000575	217,797	0.000606
-liNdawo ezingezozakuhlala	<u>651,983</u>	0.001443	<u>676,734</u>	0.001551
ZiZonke	835,875		894,531	
<b>Glosderry</b>				
-Indawo ezingezozakuhlala	1,307,844	0.001707	1,144,211	0.002754
-Indawo ezingezozakuhlala	N/A	N/A	<u>264,178</u>	0.000550
50% ZiZonke			1,408,389	

<b>Green Point</b>				
-liNdawo zokuHlala	1,024,303	0.000442	1,119,383	0.000457
-liNdawo ezingezozakuhlala	<u>4,611,041</u>	0.002159	<u>5,035,266</u>	0.002248
ZiZonke	5,635,344		6,154,649	
<b>Groote Schuur</b>	5,515,994	0.001739	5,902,114	0.001773
<b>Kalk Bay and St James</b>				
- lindawo zokuHlala	1,147,897	0.000475	1,218,628	0.000494
- liNdawo ezingezozakuhlala	<u>235,112</u>	0.001496	<u>269,943</u>	0.001576
ZiZonke	1,383,009		1,488,571	
<b>Little Mowbay / Rosebank</b>				
-lindawo zokuhlala - Ezingezozakuhlala	1,258,249	0.000652	1,314,344	0.000670
ZiZonke	<u>510,279</u>	0.001293	<u>560,296</u>	0.001342
	1,768,528		1,874,640	
<b>Llandudno</b>	433,587	0.000111	2,500,000	0.000612
<b>Maitland</b>	2,423,392	0.001965	2,676,853	0.002215
<b>Montague Gardens-Marconi Beam</b>	N/A	N/A	5,862,223	0.000717
<b>Muizenberg</b>				
-liNdawo zokuHlala	876,677	0.000847	1,064,232	0.000905
-liNdawo ezingezozakuhlala	<u>785,611</u>	0.002435	<u>843,752</u>	0.002634
	1,662,288		1,907,984	
<b>Northpine</b>				
- lindawo zokuhlala - Ezingezozakuhlala	N/A	N/A	1,524,843	0.001197
ZiZonke	N/A	N/A	<u>289,218</u>	0.002081
			1,814,061	
<b>Observatory</b>				
-liNdawo zokuHlala	2,306,211	0.000908	2,637,520	0.000989
-liNdawo ezingezozakuhlala	<u>2,425,042</u>	0.001633	<u>2,734,970</u>	0.001861
ZiZonke	4,731,253		5,372,490	
<b>Oranjekloof</b>				
-liNdawo zokuHlala	724,501	0.000442	794,659	0.000478
-liNdawo ezingezozakuhlala	<u>4,054,753</u>	0.002087	<u>4,645,041</u>	0.002262
ZiZonke	4,779,254		5,439,700	

<b>Paarden Eiland</b>	3,779,193	0.001072	4,066,352	0.001097
<b>Parow Industria</b>	4,005,747	0.001665	4,292,474	0.001724
<b>Penzance Estate</b> - lindawo zokuhlala - Ezingezozakuhlala ZiZonke	N/A N/A	N/A N/A	882,536 <u>112,000</u> 994,536	0.001674 0.003358
<b>Salt River</b>	3,039,781	0.002229	3,247,249	0.002406
<b>Sea Point</b> -liNdawo zokuHlala -liNdawo ezingezozakuhlala ZiZonke	1,607,120 <u>3,270,286</u> 4,877,406	0.000967 0.002148	1,710,608 <u>3,541,568</u> 5,252,176	0.000989 0.002251
<b>Somerset West</b>	2,434,614	0.002466	2,619,619	0.002697
<b>Stikland Industrial</b>	3,077,339	0.001881	3,264,977	0.001987
<b>Strand</b>	1,009,293	0.002334	1,101,378	0.002592
<b>Triangle Industrial</b>	2,009,285	0.002953	2,120,330	0.003100
<b>Tygervalley</b>	2,974,046	0.001709	3,256,774	0.001803
<b>Voortrekker Road Corridor</b>	15,408,476	0.002334	17,267,560	0.002559
<b>Vredeklouf</b> -liNdawo zokuHlala -liNdawo ezingezozakuhlala ZiZonke	2,825,932 <u>68,897</u> 2,894,829	0.001938 0.002226	2,866,746 <u>85,036</u> 2,951,782	0.001958 0.002267
<b>Woodstock</b>	4,772,059	0.001762	4,611,148	0.001694
<b>Wynberg</b> -liNdawo zokuHlala -liNdawo ezingezozakuhlala ZiZonke	630,560 <u>3,776,141</u> 4,406,701	0.000978 0.003414	697,750 <u>4,036,168</u> 4,733,918	0.001026 0.003437
<b>*Zeekoevlei Peninsula</b>	445,980	0.001823	481,391	0.001940
<b>Zwaanswyk</b>	1,000,390	0.000972	1,080,619	0.000873
<b>Zizonke</b>	<b>169,259,963</b>		<b>198,921,125</b>	

Qaphela: IiRhafu ezongeziwewo ziboniswe ngaphandle kwe-VAT. Iirhafu eziquka i-VAT zifumaneka kwisihlomelo-6 (Incwadi yeeRhafu, iMirhumo neeNtlawulo) kumaphepha 30.1 ukuya ku-30.3.

EZEMALI - UHLAHO-LWABIWO-MALI -IIRHAFU EZONGEZIWEYO ZEPROPATI (CID'S/SRA'S)								
IINKONZO EZINIKEZELWEYO	UYUNITHI	IZIMVO						
			2016/17	2016/17	IRhafu-ntengo	2017/18	2017/18	% ukonyuka/ukwehla
			R	R	Ewe/Hayi	R	R	
			Ngaphandle kweRhafu-ntengo	Kuquka neRhafu-ntengo		Ngaphandle kweRhafu-ntengo	Kuquka neRhafu-ntengo	
Iirhafu ezongeziweyo zichazwe ngokwerandi erandini kuzo zonke ii-SRAs ngokoMthetho kaMasipala we-SRA nangokwecandelo-22 le-MPRA								
Airport Industria	IRandi erandini		0.001946	0.002218	y	0.002139	0.002438	9.9%
Athlone	IRandi erandini		0.001989	0.002267	y	0.002146	0.002446	7.9%
Beaconvale	IRandi erandini		N/A	N/A	y	0.002420	0.002759	N/A
Blackheath	IRandi erandini		0.001111	0.001267	y	0.001311	0.001495	18.0%
Brackenfell	IRandi erandini		0.002541	0.002897	y	0.002672	0.003046	5.2%
Cape Town Central City	IRandi erandini		0.001846	0.002104	y	0.001990	0.002269	7.8%
Claremont - Non-Residential	IRandi erandini		0.001361	0.001552	y	0.001477	0.001684	8.5%
Claremont - Residential	IRandi erandini		0.000418	0.000477	y	0.000445	0.000507	6.5%
Claremont Boulevard	IRandi erandini		0.000623	0.000710	y	0.000662	0.000755	6.3%
Elsies River	IRandi erandini		0.002867	0.003268	y	0.003198	0.003646	11.5%

Epping	IRandi erandini		0.001165	0.001328	y	0.001258	0.001434	8.0%
Fish Hoek - ezingezakuh la	IRandi erandini		0.001443	0.001645	y	0.001551	0.001768	7.5%
Fish Hoek - indawo zokuhlala	IRandi erandini		0.000575	0.000656	y	0.000606	0.000691	5.4%
Glosderry ezingezakuh lala	IRandi erandini		0.001707	0.001946	y	0.002754	0.003140	61.3%
Glosderry Indawo zokuhlala > 50%			N/A	N/A	y	0.000550	0.000627	N/A
Green Point - ezingezakuh la	IRandi erandini		0.002159	0.002461	y	0.002248	0.002563	4.1%
Green Point - indawo zokuhlala	IRandi erandini		0.000442	0.000504	y	0.000457	0.000521	3.4%
Groote Schuur	IRandi erandini		0.001739	0.001982	y	0.001773	0.002021	2.0%
Kalk Bay / St James - Non- Residential	IRandi erandini		0.001496	0.001705	y	0.001576	0.001797	5.3%
Kalk Bay / St James - Residential	IRandi erandini		0.000475	0.000542	y	0.000494	0.000563	4.0%
Little Mowbray / Rosebank - Non residential	IRandi erandini		0.001293	0.001474	y	0.001342	0.001530	3.8%
Little Mowbray / Rosebank - Residential	IRandi erandini		0.000652	0.000743	y	0.000670	0.000764	2.8%
Llandudno	IRandi erandini	Kuxhomekeke ekubeni iBhunga liphumeze isilungiso kwiSicwangcis o sokuSebenza seLlandudno SRA	0.000111	0.000127	y	0.000612	0.000698	451.4%
Llandudno	IRandi erandini	Ixabiso elialapha ngentla lizakusebenza ukususela ngowo-1 kweyeKhala 2017 kwaye lizangena endaweni yexabiso eliphakanyisi weyo lowama- 2017/18 elangeniswa	0.000111	0.000127	y	0.000139	0.000158	25.2%

		kweyoKwi andla ukubaiBhunga lingaphumeza isilungiso kwiSicwangcis o sokuSebenza seLandudno SRA.						
Maitland	IRandi erandini		0.001965	0.002240	y	0.002215	0.002525	12.7%
Montague Gardens / Marconi Beam	IRandi erandini		N/A	N/A	y	0.000717	0.000817	N/A
Muizenberg - ezingezozakuh lala	IRandi erandini		0.002435	0.002776	y	0.002634	0.003003	8.2%
Muizenberg - Indawo zokuhlala	IRandi erandini		0.000847	0.000966	y	0.000905	0.001032	6.8%
Northpine - ezingezozakuh lala	Rand-in- the-rand		N/A	N/A	y	0.002081	0.002372	N/A
Northpine - Indawo zokuhlala	Rand-in- the-rand		N/A	N/A	y	0.001197	0.001365	N/A
Observatory - ezingezozakuh lala	IRandi erandini		0.001633	0.001862	y	0.001861	0.002122	14.0%
Observatory - Indawo zokuhlala	IRandi erandini		0.000908	0.001035	y	0.000989	0.001127	8.9%
Oranjekloof - ezingezozakuh lala	IRandi erandini		0.002087	0.002379	y	0.002262	0.002579	8.4%
Oranjekloof - Indawo zokuhlala	IRandi erandini		0.000442	0.000504	y	0.000478	0.000545	8.1%
Paarden Eiland	IRandi erandini		0.001072	0.001222	y	0.001097	0.001251	2.3%
Parow Industria	IRandi erandini		0.001665	0.001898	y	0.001724	0.001965	3.5%
Penzance - ezingezozakuh lala	IRandi erandini		N/A	N/A	y	0.003358	0.003828	N/A
Penzance - Indawo zokuhlala	IRandi erandini		N/A	N/A	y	0.001674	0.001908	N/A
Salt River	IRandi erandini		0.002229	0.002541	y	0.002406	0.002743	7.9%
Sea Point - Non- Residential	IRandi erandini		0.002148	0.002449	y	0.002251	0.002566	4.8%



Sea Point - Residential	IRandi erandini		0.000967	0.001102	y	0.000989	0.001127	2.3%
Somerset West	IRandi erandini		0.002466	0.002811	y	0.002697	0.003075	9.4%
Stikland Industrial	IRandi erandini		0.001881	0.002144	y	0.001987	0.002265	5.6%
Strand	IRandi erandini		0.002334	0.002661	y	0.002592	0.002955	11.1%
Triangle Industrial	IRandi erandini		0.002953	0.003366	y	0.003100	0.003534	5.0%
Tygervalley	IRandi erandini		0.001709	0.001948	y	0.001803	0.002055	5.5%
Voortrekker Road Corridor	IRandi erandini		0.002334	0.002661	y	0.002559	0.002917	9.6%
Vredekloof - Non-Residential	IRandi erandini		0.002226	0.002538	y	0.002267	0.002584	1.8%
Vredekloof - Residential	IRandi erandini		0.001938	0.002209	y	0.001958	0.002232	1.0%
Woodstock	IRandi erandini		0.001762	0.002009	y	0.001694	0.001931	-3.9%
Wynberg - Non-Residential	IRandi erandini		0.003414	0.003892	y	0.003437	0.003918	0.7%
Wynberg - Residential	IRandi erandini		0.000978	0.001115	y	0.001026	0.001170	4.9%
Zeekoevlei Peninsula	IRandi erandini		0.001823	0.002078	y	0.001940	0.002212	6.4%
Zwaanswyk	IRandi erandini		0.000972	0.001108	y	0.000873	0.000995	-10.2%

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