



Western Cape Government • Wes-Kaapse Regering • URhulumente weNtshona Koloni

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.)

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

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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 2018, and is hereby promulgated:

SPC 04/05/18 BUDGET 2018/19 TO 2019/20

RESOLVED that, based on the 2018/19 MTREF budget resolutions:

- (a) the City's annual budget for the financial year 2018/19; and indicative allocations for the two projected outer years 2019/20 and 2020/21 and related policies as set out in the following schedules and annexures, including the amendments as set out in the preamble above, be adopted:
 - (xi) Property (Tax) Rates as set out in Annexure 2;
 - (xii) City Improvement Districts (CIDs) - Additional Rates Special Rating Areas (SRA) Policy, SRA additional rates as set out in Annexure 3.

The English version was the adopted version and takes effect from 1 July 2018

ANNEXURE 2

PROPERTY RATES 2018/19

The property rates are to be levied in accordance with Council policies, the Local Government Municipal Property Rates Act 2004 (MPRA), 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 2017/18 Property Rates Policy in May 2017. In addition, it was informed by the Public Participation Process conducted during April 2018.

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.

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 cent-in-the-rand to be levied on all residential properties, as defined per the Rates Policy for 2018/19, is R 0.007154. This is the base rate and all other rates levied will be shown as a ratio to the residential rate.

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 cent-in-the-rand for all properties other than residential for 2018/19 is R0.014308.

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 cent-in-the-rand for agricultural properties or small holdings that qualify for residential status for 2018/19 is R 0.007154.

Bona fide farming properties as defined per the Rates Policy qualify for the special agricultural rate for 2018/19 which is an 80% rebate on the rate levied on residential properties. This rebate exceeds the 75% rebate as per the MPRA Regulations. The cent-in-the-rand levied on such qualifying properties for 2018/19 is R0.001431.

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 cent-in-the-rand for 2018/19 is R0.014308.

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 cent-in-the-rand for 2018/19 is R0.001789.

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 2018/19 financial year the rates must not exceed 20% of the rates that would have been charged had the MPRAA not been implemented. The cent-in-the-rand for the properties listed in Section 17(1)(aA) of the MPRAA for 2018/19 is R0.000358.

Rates: increase in the current cent-in-rand results in the following output:

| Type | 2017/2018 CIR | 2018/2019 CIR – 6.5% increase |
|-----------------|---------------|-------------------------------|
| Residential | R0.006717 | R0.007154 |
| Non Residential | R0.013434 | R0.014308 |
| Agricultural | R0.001343 | R0.001431 |
| PSI | R0.001679 | R0.001789 |
| PSI Phase Out | R0.000672 | R0.000358 |

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 2018/2019 financial year are as follows:

| Gross Monthly Household Income | | % Rebate |
|--------------------------------|----------|----------|
| 2018/19 | | 2018/19 |
| 0 | 4000,00 | 100% |
| 4001 | 6000,00 | 95% |
| 6001 | 7000,00 | 90% |
| 7001 | 8000,00 | 80% |
| 8001 | 9000,00 | 70% |
| 9001 | 10000,00 | 60% |
| 10001 | 11000,00 | 50% |
| 11001 | 12000,00 | 40% |
| 12001 | 13000,00 | 30% |
| 13001 | 14000,00 | 20% |
| 14001 | 15000,00 | 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.

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 2018/2019 financial year are as follows:

| Gross Monthly Household Income | | % Rebate |
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| 4001 | 6000,00 | 95% |
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| 7001 | 8000,00 | 80% |
| 8001 | 9000,00 | 70% |
| 9001 | 10000,00 | 60% |
| 10001 | 11000,00 | 50% |
| 11001 | 12000,00 | 40% |
| 12001 | 13000,00 | 30% |
| 13001 | 14000,00 | 20% |
| 14001 | 15000,00 | 10% |

Rebates for Certain Categories of Properties / Property Users

Special rebates will be considered for certain categories of property upon application before 31 August 2018.

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 cent-in-the-rand for 2018/19 is R0.001789.

Additional Amendments

A Paragraph dealing with Heritage Resources has been deleted (Paragraph 5.12.9 in the 2017/18 Rates Policy) as Heritage issues are covered in Paragraph 6.3 of the 2018/19 Rates Policy.

A paragraph dealing with Protected Areas has been included into the 2018/19 Rates Policy and the rebates have been amended accordingly.

Rebates for Social Housing Institutions have been amended to allow for some cross subsidisation.

Minor amendments have been included in the paragraph 18 relating to Hanging and Holding properties.

Budget Implications

The Budget for 2018/19 has been balanced using the estimated income from levying the rates in this report.

Provision has been made in the Budget for 2018/19 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 | 2017/18 | VAT | 2018/19 |
| | | | | 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 2018/19 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 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. | cent-in-the-Rand | | 0.006717 | N | 0.007154 |
| 1.6 | Bona fide farming properties | cent-in-the-Rand | | 0.001343 | N | 0.001431 |
| 1.7 | Residential Properties | cent-in-the-Rand | | 0.006717 | N | 0.007154 |
| 1.8 | All other properties that do not qualify for rebates. | cent-in-the-Rand | | 0.013434 | N | 0.014308 |
| 1.9 | Public Service Infrastructure | cent-in-the-Rand | Applicable on 70% of valuation | 0.001679 | N | 0.001789 |

| | | | | | | |
|------|--|------------------|--|----------|---|----------|
| 1.10 | Public Service Infrastructure (Phasing out) | cent-in-the-Rand | | 0.000672 | N | 0.000358 |
| 1.11 | A special rebate be granted for certain categories of properties upon application each year before 31 August in terms of the 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. | cent-in-the-Rand | | 0.001679 | N | 0.001789 |

ANNEXURE 3

CITY IMPROVEMENT DISTRICTS (CIDs) ADDITIONAL RATES 2018/2019

Each CID must submit a budget to the City annually in terms of the Special Rating Areas (SRA) By-Law. This budget must be in accordance with the approved business plan of the CID and be approved by the company members at an Annual General Meeting (AGM) or Members Meeting. The budgets for 2018/19 for all CIDs 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 CIDs have a 5-year budget as per their approved Business Plan and as such cannot anticipate future development or valuation fluctuations due to successful appeals etc. Communities are informed from the outset regarding the impact of valuation fluctuations on CID budgets and also individual contributions. Accordingly, various scenarios materialize in later years where the CID budget may be spread over a broader community thus reducing the burden on individuals. Similarly, successful appeals could result in a bigger than anticipated burden on individuals due to the valuation base reducing concomitant to annual budget increases. The impact on individuals is extensively modelled to ensure that it does not exceed the original approved impact as per the 5-year budget and if greater than the budget growth it remains within the threshold of affordability and sustainability.

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 any other property rates imposed by Council. Two different categories of property are identified when imposing an additional rate in a CID: Residential and Non-residential. The SRA Policy, as approved by Council, further clarifies that any non-residential property with a municipal valuation of 50% or more of the total municipal valuation of the CID it is located in will not fund more than 25% of the budget. In Glosderry City Improvement District one property fits this criteria hence the introduction in 2017/18 of a new subcategory for non-residential properties to alleviate this situation and reduce their contribution to less than 25% of the budget.

Due to the continued increase in the residential component of the Cape Town Central City Improvement District (CCID) differential rates are introduced for residential and non-residential which will give some relief to residential property owners who are currently charged at the commercial rate. The impact on non-residential property owners will be limited to 7.4% which is in line with the CCID budget increase which was approved by its members at its AGM.

Green Point City Improvement District (GPCID) approved an above inflationary budget increase of 18.9% to improve the level of service delivery in the area at its Annual General Meeting. This request was approved unanimously by the members. The resulting increase in the additional rate will be limited to 2.8% for residential and 4.2% for non-residential due to various new developments that have increased the total property valuation for the GPCID thereby spreading the impact of the budget increase across a broader base.

Three CIDs (Athlone, Glosderry and Stikland Industrial) have applied for a new 5-year term commencing on the 1st of July 2018. At their AGMs their members voted unanimously in favour for the continuation of the CIDs. These are included in the table below subject to Council approving a further term.

Two areas in Hout Bay submitted applications to the City for the establishment of CIDs and are included in the table below subject to Council approving the applications (Mount Rhodes and Overkloof).

The additional rates for 2018/19, expressed as a rate-in-the-rand and based on the total property valuation per CID, are submitted for Council approval.

| City Improvement District | Approved Budget 2017/18 R | Approved Additional Rate 2017/18 R | Approved Budget 2018/19 R | Approved Additional Rate 2018/19 R |
|-------------------------------|------------------------------|---------------------------------------|------------------------------|---------------------------------------|
| Airport Industria | 3,714,491 | 0.002139 | 4,101,031 | 0.002404 |
| Athlone # | 809,356 | 0.002146 | 880,000 | 0.002426 |
| Beaconvale | 3,115,670 | 0.002420 | 3,465,649 | 0.002751 |
| Blackheath | 2,481,938 | 0.001311 | 2,667,730 | 0.001412 |
| Brackenfell | 2,773,044 | 0.002672 | 2,963,871 | 0.002845 |
| Cape Town Central City | 58,138,785 | 0.001990 | | |
| -Residential | | | 7,450,000 | 0.001764 |
| -Non-Residential | | | 55,049,194 | 0.002138 |
| Total | | | 62,499,194 | |
| Claremont | | | | |
| -Residential | 699,373 | 0.000445 | 752,116 | 0.000477 |
| -Non-Residential | 7,542,789 | 0.001477 | 8,149,328 | 0.001586 |
| Total | 8,242,162 | | 8,901,444 | |
| Claremont Boulevard | | | | |
| -Non-Residential | 3,378,393 | 0.000662 | 3,530,421 | 0.000687 |
| Elsies River | 2,515,800 | 0.003198 | 2,801,895 | 0.003601 |
| Epping | 9,112,998 | 0.001258 | 9,842,038 | 0.001403 |
| Fish Hoek | | | | |
| -Residential | 217,797 | 0.000606 | 236,420 | 0.000648 |
| -Non-Residential | 676,734 | 0.001551 | 720,870 | 0.001667 |
| Total | 894,531 | | 957,290 | |

| | | | | |
|---|-----------|----------|-----------|----------|
| Glosderry # | | | | |
| -Non-Residential | 1,144,211 | 0.002754 | 1,236,037 | 0.002975 |
| -Non-Residential > 50% | 264,178 | 0.000550 | 285,200 | 0.000594 |
| Total | 1,408,389 | | 1,521,237 | |
| Green Point | | | | |
| -Residential | 1,059,383 | 0.000457 | 1,072,500 | 0.000470 |
| -Non-Residential | 5,095,266 | 0.002248 | 6,242,500 | 0.002342 |
| Total | 6,154,649 | | 7,315,000 | |
| Groote Schuur | 5,902,114 | 0.001773 | 6,600,000 | 0.001892 |
| Kalk Bay and St James | | | | |
| -Residential | 1,218,628 | 0.000494 | 1,313,864 | 0.000531 |
| -Non-Residential | 269,943 | 0.001576 | 288,409 | 0.001756 |
| Total | 1,488,571 | | 1,602,273 | |
| Little Mowbray / Rosebank | | | | |
| -Residential | 1,314,344 | 0.000670 | 1,415,987 | 0.000709 |
| -Non-Residential | 560,296 | 0.001342 | 571,138 | 0.001486 |
| Total | 1,874,640 | | 1,987,125 | |
| Llandudno | | | | |
| -Residential | 2,500,000 | 0.000612 | 2,681,361 | 0.000673 |
| -Non-Residential | N/A | N/A | 68,020 | 0.000673 |
| Total | 2,500,000 | | 2,749,381 | |
| Maitland | 2,676,853 | 0.002215 | 3,058,041 | 0.002326 |
| Montague Gardens- Marconi Beam | 5,862,223 | 0.000717 | 6,226,738 | 0.000776 |
| Mount Rhodes * | | | | |
| -Residential | N/A | N/A | 494,511 | 0.001636 |
| -Non-Residential | N/A | N/A | 34,067 | 0.001862 |
| Total | | | 528,578 | |
| Muizenberg | | | | |
| -Residential | 1,064,232 | 0.000905 | 1,305,210 | 0.001038 |
| -Non-Residential | 843,752 | 0.002634 | 765,881 | 0.002960 |
| Total | 1,907,984 | | 2,071,091 | |
| Northpine | | | | |
| -Residential | 1,524,843 | 0.001197 | 1,635,764 | 0.001295 |
| -Non-Residential | 289,218 | 0.002081 | 323,479 | 0.002341 |
| Total | 1,814,061 | | 1,959,243 | |
| Observatory | | | | |
| -Residential | 2,637,520 | 0.000989 | 2,926,709 | 0.001074 |
| -Non-Residential | 2,734,970 | 0.001861 | 2,902,443 | 0.002097 |
| Total | 5,372,490 | | 5,829,152 | |
| Oranjekloof | | | | |
| -Residential | 794,659 | 0.000478 | 1,072,146 | 0.000519 |
| -Non-Residential | 4,645,041 | 0.002262 | 4,834,854 | 0.002491 |
| Total | 5,439,700 | | 5,907,000 | |
| Overkloof * | | | | |
| -Residential | N/A | N/A | 446,600 | 0.001724 |
| -Non-Residential | N/A | N/A | 3,400 | 0.001724 |
| Total | N/A | N/A | 450,000 | |

| | | | | |
|----------------------------------|--------------------|----------|--------------------|----------|
| Paarden Eiland | 4,066,352 | 0.001097 | 4,376,281 | 0.001164 |
| Parow Industria | 4,292,474 | 0.001724 | 4,609,886 | 0.001862 |
| Penzance Estate | | | | |
| -Residential | 882,536 | 0.001674 | 925,884 | 0.001771 |
| -Non-Residential | 112,000 | 0.003358 | 148,143 | 0.003376 |
| Total | 994,536 | | 1,074,027 | |
| Salt River | 3,247,249 | 0.002406 | 3,478,158 | 0.002473 |
| Sea Point | | | | |
| -Residential | 1,710,608 | 0.000989 | 1,873,137 | 0.001032 |
| -Non-Residential | 3,541,568 | 0.002251 | 3,770,598 | 0.002372 |
| Total | 5,252,176 | | 5,643,735 | |
| Somerset West | 2,619,619 | 0.002697 | 2,813,326 | 0.002949 |
| #Stikland Industrial | 3,264,977 | 0.001987 | 3,750,000 | 0.002236 |
| Strand | 1,101,378 | 0.002592 | 1,181,686 | 0.002945 |
| Triangle Industrial | 2,120,330 | 0.003100 | 2,240,231 | 0.003322 |
| Tygervalley | 3,256,774 | 0.001803 | 3,516,554 | 0.001943 |
| Voortrekker Road Corridor | 17,267,560 | 0.002559 | 18,648,965 | 0.002731 |
| Vredeklouf | | | | |
| -Residential | 2,866,746 | 0.001958 | 3,076,234 | 0.002071 |
| -Non-Residential | 85,036 | 0.002267 | 76,835 | 0.002402 |
| Total | 2,951,782 | | 3,153,069 | |
| Woodstock | 4,611,148 | 0.001694 | 4,978,471 | 0.001894 |
| Wynberg | | | | |
| -Residential | 697,750 | 0.001026 | 760,541 | 0.001107 |
| -Non-Residential | 4,036,168 | 0.003437 | 4,343,067 | 0.003634 |
| Total | 4,733,918 | | 5,103,608 | |
| Zeekoevlei Peninsula | | | | |
| -Residential | 481,391 | 0.001940 | 506,757 | 0.002101 |
| -Non-Residential | N/A | N/A | 11,925 | 0.002101 |
| Total | 481,391 | | 518,682 | |
| Zwaanswyk | | | | |
| -Residential | 1,080,619 | 0.000873 | 1,129,594 | 0.000945 |
| -Non-Residential | N/A | N/A | 37,519 | 0.000945 |
| Total | 1,080,619 | | 1,167,113 | |
| Total | 198,921,125 | | 216,669,214 | |

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

| AREA BASED SERVICE DELIVERY - CITY IMPROVEMENT DISTRICTS - ADDITIONAL PROPERTY RATES (CIDs/SRAs) | | | | | | | | | |
|--|---|------------------|---------|-----------|-----------|--------|-----------|-----------|-----------------------|
| CAT | SERVICES RENDERED | UNIT | REMARKS | 2017/18 | 2017/18 | VAT | 2018/19 | 2018/19 | % Increase / decrease |
| | | | | R | R | Yes/No | R | R | |
| | | | | excl. VAT | incl. VAT | | excl. VAT | incl. VAT | |
| | The additional rates are expressed as a rate in the rand for all the CIDs as per the SRA By-Law and the MPRA Sect. 22 | | | | | | | | |
| FCR | Airport Industria | rate-in-the-rand | | 0.002139 | 0.002460 | y | 0.002404 | 0.002765 | 12.4% |
| FCR | Athlone | rate-in-the-rand | | 0.002146 | 0.002468 | y | 0.002426 | 0.002790 | 13.0% |
| FCR | Beaconvale | rate-in-the-rand | | 0.002420 | 0.002783 | y | 0.002751 | 0.003164 | 13.7% |
| FCR | Blackheath | rate-in-the-rand | | 0.001311 | 0.001508 | y | 0.001412 | 0.001624 | 7.7% |
| FCR | Brackenfell | rate-in-the-rand | | 0.002672 | 0.003073 | y | 0.002845 | 0.003272 | 6.5% |
| FCR | Cape Town Central City | rate-in-the-rand | | 0.001990 | 0.002289 | y | N/A | N/A | N/A |
| FCR | Cape Town Central City - Non-Residential | rate-in-the-rand | | N/A | N/A | y | 0.002138 | 0.002459 | N/A |
| FCR | Cape Town Central City - Residential | rate-in-the-rand | | N/A | N/A | y | 0.001764 | 0.002029 | N/A |
| FCR | Claremont - Non-Residential | rate-in-the-rand | | 0.001477 | 0.001699 | y | 0.001586 | 0.001824 | 7.4% |
| FCR | Claremont - Residential | rate-in-the-rand | | 0.000445 | 0.000512 | y | 0.000477 | 0.000549 | 7.2% |

| | | | | | | | | | |
|-----|---|------------------|--|----------|----------|---|----------|----------|-------|
| FCR | Claremont Boulevard | rate-in-the-rand | | 0.000662 | 0.000761 | y | 0.000687 | 0.000790 | 3.8% |
| FCR | Elsies River | rate-in-the-rand | | 0.003198 | 0.003678 | y | 0.003601 | 0.004141 | 12.6% |
| FCR | Epping | rate-in-the-rand | | 0.001258 | 0.001447 | y | 0.001403 | 0.001613 | 11.5% |
| FCR | Fish Hoek - Non-Residential | rate-in-the-rand | | 0.001551 | 0.001784 | y | 0.001667 | 0.001917 | 7.5% |
| FCR | Fish Hoek - Residential | rate-in-the-rand | | 0.000606 | 0.000697 | y | 0.000648 | 0.000745 | 6.9% |
| FCR | Glosderry - Non-Residential | rate-in-the-rand | | 0.002754 | 0.003167 | y | 0.002975 | 0.003421 | 8.0% |
| FCR | Glosderry - Non-Residential > 50% | rate-in-the-rand | | 0.000550 | 0.000633 | y | 0.000594 | 0.000683 | 8.0% |
| FCR | Green Point - Non-Residential | rate-in-the-rand | | 0.002248 | 0.002585 | y | 0.002342 | 0.002693 | 4.2% |
| FCR | Green Point - Residential | rate-in-the-rand | | 0.000457 | 0.000526 | y | 0.000470 | 0.000541 | 2.8% |
| FCR | Groote Schuur | rate-in-the-rand | | 0.001773 | 0.002039 | y | 0.001892 | 0.002176 | 6.7% |
| FCR | Kalk Bay / St James - Non-Residential | rate-in-the-rand | | 0.001576 | 0.001812 | y | 0.001756 | 0.002019 | 11.4% |
| FCR | Kalk Bay / St James - Residential | rate-in-the-rand | | 0.000494 | 0.000568 | y | 0.000531 | 0.000611 | 7.5% |
| FCR | Little Mowbray / Rosebank - Non residential | rate-in-the-rand | | 0.001342 | 0.001543 | y | 0.001486 | 0.001709 | 10.7% |
| FCR | Little Mowbray / Rosebank - Residential | rate-in-the-rand | | 0.000670 | 0.000771 | y | 0.000709 | 0.000815 | 5.8% |
| FCR | Llandudno | rate-in-the-rand | | 0.000612 | 0.000704 | y | Delete | Delete | N/A |
| FCR | Llandudno - Non-Residential | rate-in-the-rand | | N/A | N/A | y | 0.000673 | 0.000774 | N/A |

| | | | | | | | | | |
|-----|---|------------------|--|----------|----------|---|----------|----------|-------|
| FCR | Claremont Boulevard | rate-in-the-rand | | 0.000662 | 0.000761 | y | 0.000687 | 0.000790 | 3.8% |
| FCR | Elsies River | rate-in-the-rand | | 0.003198 | 0.003678 | y | 0.003601 | 0.004141 | 12.6% |
| FCR | Epping | rate-in-the-rand | | 0.001258 | 0.001447 | y | 0.001403 | 0.001613 | 11.5% |
| FCR | Fish Hoek - Non-Residential | rate-in-the-rand | | 0.001551 | 0.001784 | y | 0.001667 | 0.001917 | 7.5% |
| FCR | Fish Hoek - Residential | rate-in-the-rand | | 0.000606 | 0.000697 | y | 0.000648 | 0.000745 | 6.9% |
| FCR | Glosderry - Non-Residential | rate-in-the-rand | | 0.002754 | 0.003167 | y | 0.002975 | 0.003421 | 8.0% |
| FCR | Glosderry - Non-Residential > 50% | rate-in-the-rand | | 0.000550 | 0.000633 | y | 0.000594 | 0.000683 | 8.0% |
| FCR | Green Point - Non-Residential | rate-in-the-rand | | 0.002248 | 0.002585 | y | 0.002342 | 0.002693 | 4.2% |
| FCR | Green Point - Residential | rate-in-the-rand | | 0.000457 | 0.000526 | y | 0.000470 | 0.000541 | 2.8% |
| FCR | Groote Schuur | rate-in-the-rand | | 0.001773 | 0.002039 | y | 0.001892 | 0.002176 | 6.7% |
| FCR | Kalk Bay / St James - Non-Residential | rate-in-the-rand | | 0.001576 | 0.001812 | y | 0.001756 | 0.002019 | 11.4% |
| FCR | Kalk Bay / St James - Residential | rate-in-the-rand | | 0.000494 | 0.000568 | y | 0.000531 | 0.000611 | 7.5% |
| FCR | Little Mowbray / Rosebank - Non residential | rate-in-the-rand | | 0.001342 | 0.001543 | y | 0.001486 | 0.001709 | 10.7% |
| FCR | Little Mowbray / Rosebank - Residential | rate-in-the-rand | | 0.000670 | 0.000771 | y | 0.000709 | 0.000815 | 5.8% |
| FCR | Llandudno | rate-in-the-rand | | 0.000612 | 0.000704 | y | Delete | Delete | N/A |
| FCR | Llandudno - Non-Residential | rate-in-the-rand | | N/A | N/A | y | 0.000673 | 0.000774 | N/A |

| | | | | | | | | | |
|-----|---------------------------------|------------------|--|----------|----------|---|----------|----------|-------|
| FCR | Llandudno - Residential | rate-in-the-rand | | N/A | N/A | y | 0.000673 | 0.000774 | N/A |
| FCR | Maitland | rate-in-the-rand | | 0.002215 | 0.002547 | y | 0.002326 | 0.002675 | 5.0% |
| FCR | Montague Gardens / Marconi Beam | rate-in-the-rand | | 0.000717 | 0.000825 | y | 0.000776 | 0.000892 | 8.2% |
| FCR | Mount Rhodes - Non-Residential | rate-in-the-rand | | N/A | N/A | y | 0.001862 | 0.002141 | N/A |
| FCR | Mount Rhodes - Residential | rate-in-the-rand | | N/A | N/A | y | 0.001636 | 0.001881 | N/A |
| FCR | Muizenberg - Non-Residential | rate-in-the-rand | | 0.002634 | 0.003029 | y | 0.002960 | 0.003404 | 12.4% |
| FCR | Muizenberg - Residential | rate-in-the-rand | | 0.000905 | 0.001041 | y | 0.001038 | 0.001194 | 14.7% |
| FCR | Northpine - Non-Residential | rate-in-the-rand | | 0.002081 | 0.002393 | y | 0.002341 | 0.002692 | 12.5% |
| FCR | Northpine - Residential | rate-in-the-rand | | 0.001197 | 0.001377 | y | 0.001295 | 0.001489 | 8.2% |
| FCR | Observatory - Non-Residential | rate-in-the-rand | | 0.001861 | 0.002140 | y | 0.002097 | 0.002412 | 12.7% |
| FCR | Observatory - Residential | rate-in-the-rand | | 0.000989 | 0.001137 | y | 0.001074 | 0.001235 | 8.6% |
| FCR | Oranjekloof - Non-Residential | rate-in-the-rand | | 0.002262 | 0.002601 | y | 0.002491 | 0.002865 | 10.1% |
| FCR | Oranjekloof - Residential | rate-in-the-rand | | 0.000478 | 0.000550 | y | 0.000519 | 0.000597 | 8.6% |
| FCR | Overkloof - Non-Residential | rate-in-the-rand | | N/A | N/A | y | 0.001724 | 0.001983 | N/A |
| FCR | Overkloof - Residential | rate-in-the-rand | | N/A | N/A | y | 0.001724 | 0.001983 | N/A |
| FCR | Paarden Eiland | rate-in-the-rand | | 0.001097 | 0.001262 | y | 0.001164 | 0.001339 | 6.1% |
| FCR | Parow Industria | rate-in-the-rand | | 0.001724 | 0.001983 | y | 0.001862 | 0.002141 | 8.0% |
| FCR | Penzance - Non-Residential | rate-in-the-rand | | 0.003358 | 0.003862 | y | 0.003376 | 0.003882 | 0.5% |

| | | | | | | | | | |
|-----|--|------------------|--|----------|----------|---|----------|----------|-------|
| FCR | Penzance - Residential | rate-in-the-rand | | 0.001674 | 0.001925 | y | 0.001771 | 0.002037 | 5.8% |
| FCR | Salt River | rate-in-the-rand | | 0.002406 | 0.002767 | y | 0.002473 | 0.002844 | 2.8% |
| FCR | Sea Point - Non-Residential | rate-in-the-rand | | 0.002251 | 0.002589 | y | 0.002372 | 0.002728 | 5.4% |
| FCR | Sea Point - Residential | rate-in-the-rand | | 0.000989 | 0.001137 | y | 0.001032 | 0.001187 | 4.3% |
| FCR | Somerset West | rate-in-the-rand | | 0.002697 | 0.003102 | y | 0.002949 | 0.003391 | 9.3% |
| FCR | Stikland Industrial | rate-in-the-rand | | 0.001987 | 0.002285 | y | 0.002236 | 0.002571 | 12.5% |
| FCR | Strand | rate-in-the-rand | | 0.002592 | 0.002981 | y | 0.002945 | 0.003387 | 13.6% |
| FCR | Triangle Industrial | rate-in-the-rand | | 0.003100 | 0.003565 | y | 0.003322 | 0.003820 | 7.2% |
| FCR | Tygervalley | rate-in-the-rand | | 0.001803 | 0.002073 | y | 0.001943 | 0.002234 | 7.8% |
| FCR | Voortrekker Road Corridor | rate-in-the-rand | | 0.002559 | 0.002943 | y | 0.002731 | 0.003141 | 6.7% |
| FCR | Vredeklouf - Non-Residential | rate-in-the-rand | | 0.002267 | 0.002607 | y | 0.002402 | 0.002762 | 6.0% |
| FCR | Vredeklouf - Residential | rate-in-the-rand | | 0.001958 | 0.002252 | y | 0.002071 | 0.002382 | 5.8% |
| FCR | Woodstock | rate-in-the-rand | | 0.001694 | 0.001948 | y | 0.001894 | 0.002178 | 11.8% |
| FCR | Wynberg - Non-Residential | rate-in-the-rand | | 0.003437 | 0.003953 | y | 0.003634 | 0.004179 | 5.7% |
| FCR | Wynberg - Residential | rate-in-the-rand | | 0.001026 | 0.001180 | y | 0.001107 | 0.001273 | 7.9% |
| FCR | Zeekoevlei Peninsula | rate-in-the-rand | | 0.001940 | 0.002231 | y | Delete | Delete | N/A |
| FCR | Zeekoevlei Peninsula - Non-Residential | rate-in-the-rand | | N/A | N/A | y | 0.002101 | 0.002416 | N/A |
| FCR | Zeekoevlei Peninsula - Residential | rate-in-the-rand | | N/A | N/A | y | 0.002101 | 0.002416 | N/A |

| | | | | | | | | | |
|-----|-----------|------------------------------|--|----------|----------|---|----------|----------|-----|
| FCR | Zwaanswyk | rate -in- the- rand | | 0.000873 | 0.001004 | y | Delete | Delete | N/A |
| FCR | Zwaanswyk | rate -in- the- rand | | 0.000873 | 0.001004 | y | Delete | Delete | N/A |
| FCR | Zwaanswyk | rate -in- the- rand | | N/A | N/A | y | 0.000945 | 0.001087 | N/A |
| FCR | Zwaanswyk | rate -in- the- rand | | N/A | N/A | y | 0.000945 | 0.001087 | N/A |

-oo0oo-

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 2018 deur die Raad aanvaar en word hiermee afgekondig:

SPC 04/05/18 BEGROTING 2018/2019 TOT 2019/2020

BESLUIT dat, op grond van die 2018/19-MTREF-begrotingsresolusies:

- (a) die Stad se jaarlikse begroting vir die boekjaar 2018/2019, die indikatiewe toewysings vir die twee geprojekteerde buitejare 2019/2020 en 2020/2021 sowel as verwante beleide, goedgekeur en aangeneem word soos wat dit in die volgende skedules en bylaes uiteengesit word, insluitende die wysigings soos in die voorwoord hierbo uiteengesit:
 - (xi) eiendomsbelasting soos uiteengesit in bylae 2;
 - (xii) bykomende tariewe vir stadverbeteringsdistrikte, beleid oor spesiale-aanslaggebiede (SRA), bykomende tariewe vir spesiale-aanslaggebiede soos uiteengesit in bylae 3;

Die Engelse weergawe is die goedgekeurde weergawe en tree in werking vanaf 1 Julie 2018.

BYLAE 2

EIENDOMSBELASTING 2018/19

Eiendomsbelasting sal gehef word ingevolge Raadsbeleid, die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, 2004, 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 2017/18-eiendomsbelastingbeleid in Mei 2017 ontvang is van die portefeuljekomitee oor finansies, raadslede, belastingbetalers en kliënte. Daarbenewens is dit gerig deur die openbaredeelnameproses wat gedurende April 2018 plaasgevind het.

Eiendomsbelasting berus op waardes wat in die Algemene Waardasielyst 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, slopinge 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-omskrywings en -lyste word in die eiendomsbelastingbeleid.

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 2018/19 is R0,007154. Dit is die basiese tarief, en alle ander tariewe wat gehef word, sal in verhouding tot die residensiële tarief getoon word.

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 2018/19 is R0,014308.

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 R0,007154 vir 2018/19.

Bona fide-boerderyeiendomme soos omskryf in die eiendomsbelastingbeleid, kom in aanmerking vir die spesiale landboutarief vir 2018/19, 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 2018/19 gehef word, is R0,001431.

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 2018/19 is R0,014308.

Openbare diens-infrastruktuur

Ingevolge die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting mag die Raad nie belasting hef op die eerste 30% van die markwaarde van openbare diens-infrastruktuur nie. Die oorblywende markwaarde word belas in 'n verhouding van 1:0,25 van die residensiële tarief (ongegag enige kortings of verminderings), en die voorgestelde sent-in-die-rand vir 2018/19 is R0,001789.

Openbare diens-infrastruktuur (uitfasering van tussentydse reëling)

Die Wysigingswet op Plaaslike Regering: Munisipale Eiendomsbelasting skryf die uitfasering van die belastingaanspreeklikheid vir sekere openbare diens-infrastruktuur oor 'n tydperk van vyf boekjare voor. Vir die boekjaar 2018/19 moet die belasting nie 20% 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 2018/19 vir die eiendomme wat in artikel 17(1)(aA) van die Wysigingswet op Plaaslike Regering: Munisipale Eiendomsbelasting gelys word, is R0,000358.

Eiendomsbelasting: styging in die huidige sent-in-die-rand het die volgende gevolg:

| Tipe | 2017/2018 sent-in-die-rand | 2018/2019 sent-in-die-rand – 6.5%-styging |
|---|----------------------------|---|
| Residensieel | 0.006717 | 0.007154 |
| Nieresidensieel | 0.013434 | R0.014308 |
| Landbou | 0.001343 | R0.001431 |
| Openbare diens-infrastruktuur | 0.001679 | R0.001789 |
| Uitfasering van openbare diens-infrastruktuur | 0.000672 | R0.000358 |

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 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 5.8 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 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 5.8 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 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 5.8 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 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 5.8 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 inwerkingsteldingsdatum van die SV ten einde die korting vanaf die inwerkingsteldingsdatum 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 Eienaar 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 eienaar 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/lewensmaat, kan die oorlewende gade/lewensmaat 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/lewensmaat 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 2018/2019 is soos volg:

| Bruto maandelikse huishoudelike inkomste | | % korting |
|--|----------|-----------|
| 2018/19 | | 2018/19 |
| 0 | 4000,00 | 100% |
| 4001 | 6000,00 | 95% |
| 6001 | 7000,00 | 90% |
| 7001 | 8000,00 | 80% |
| 8001 | 9000,00 | 70% |
| 9001 | 10000,00 | 60% |
| 10001 | 11000,00 | 50% |

| | | |
|-------|----------|-----|
| 11001 | 12000,00 | 40% |
| 12001 | 13000,00 | 30% |
| 13001 | 14000,00 | 20% |
| 14001 | 15000,00 | 10% |

Belastingkorting vir persone met gestremdhede

Geregistreeerde 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 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 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 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 5.9 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 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 5.9 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-eenaar(s) 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 houër van 'n aandeel of die houër 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 5.9 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 inwerkingsteldingsdatum 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/lewensmaat, 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/lewensmaat 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 2018/2019 is soos volg:

| Bruto maandelikse huishoudelike inkomste | | % korting |
|--|----------|-----------|
| 2018/19 | | 2018/19 |
| 0 | 4000,00 | 100% |
| 4001 | 6000,00 | 95% |
| 6001 | 7000,00 | 90% |
| 7001 | 8000,00 | 80% |
| 8001 | 9000,00 | 70% |
| 9001 | 10000,00 | 60% |
| 10001 | 11000,00 | 50% |
| 11001 | 12000,00 | 40% |
| 12001 | 13000,00 | 30% |
| 13001 | 14000,00 | 20% |
| 14001 | 15000,00 | 10% |

Kortings vir bepaalde kategorieë eiendomme/eiendomsgebruikers

Spesiale kortings sal by aansoek voor 31 Augustus 2018 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 2018/19 is R0,001789.

BYKOMENDE WYSIGINGS

'n Paragraaf oor erfenishulpbronne is geskrap (paragraaf 5.12.9 in die 2017/18-eiendomsbelastingbeleid) aangesien erfeniskwessies in paragraaf 6.3 van die 2018/19-eiendomsbelastingbeleid gedek word.

'n Paragraaf oor beskermde gebiede is in die 2018/19-eiendomsbelastingbeleid ingesluit en die kortings is dienooreenkomstig gewysig.

Kortings vir maatskaplikebehuisingsinstansies is gewysig om 'n mate van kruissubsidiëring toe te laat. Geringe wysigings is in paragraaf 18 ingesluit met betrekking tot hangende en beherende eiendomme.

Begrotingsimplikasies

Die begroting vir 2018/19 is gebalanseer op grond van die geraamde inkomste uit die eiendomsbelastingheffings soos in dié verslag uiteengesit.

Die begroting vir 2018/19 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 | | | |
| | | | | 2017/18 | BTW | 2018/19 |
| | | | | 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 eiendomsbelastingbeleid van 2018/19 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 belastingkortingskema 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 kleinboewes in landelike gebiede wat vir die residensiële korting kwalifiseer. | Sent-in-die-rand | | 0.006717 | N | 0.007154 |
| 1.6 | Bona fide-boerderyeiendomme | Sent-in-die-rand | | 0.001343 | N | 0.001431 |
| 1.7 | Residensiële eiendomme | Sent-in-die-rand | | 0.006717 | N | 0.007154 |
| 1.8 | Alle ander eiendomme wat nie vir kortings in aanmerking kom nie | Sent-in-die-rand | | 0.013434 | N | 0.014308 |
| 1.9 | Openbare diens-infrastruktuur | Sent-in-die-rand | Van toepassing op 70% van waardasie | 0.001679 | N | 0.001789 |
| 1.10 | Openbare diens-infrastruktuur (uitfasering) | Sent-in-die-rand | | 0.000672 | N | 0.000358 |
| 1.11 | 'n Spesiale korting sal aan sekere eiendoms-kategorieë toegestaan word op aansoek elke jaar voor 31 Augustus, ingevolge die eiendomsbelastingbeleid. | | | | 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. | Sent-in-die-rand | | 0.001679 | N | 0.001789 |

BYLAE 3**STADSVERBETERINGSDISTRIKTE (CID's)****BYKOMENDE TARIWE 2018/19**

Elke stadsverbeteringsdistrik (CID) moet jaarliks 'n begroting ingevolge die Verordening op Spesiale-aanslaggebiede (SRA) aan die Stad voorlê. Hierdie begroting moet met die goedgekeurde sakeplan van die CID strook en moet goedgekeur word deur die maatskappylede by 'n algemene jaarvergadering of lede vergadering. Die begrotings vir 2018/19 vir alle CID'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 CID's het 'n 5-jaar-begroting volgens hulle goedgekeurde sakeplan – en kan as sulks nie toekomstige ontwikkeling of waardasieveranderinge as gevolg van suksesvolle appêlle voorsein nie. Gemeenskappe word uit die staanspoor ingelig oor die impak van waardasieveranderinge op CID-begrotings asook individuele bydraes. Gevolglik gebeur verskillende scenarios in die later jare wat kan veroorsaak dat die CID-begroting oor 'n breër gemeenskap versprei word, wat sodoende die las op individue verlig. Net so kan suksesvolle appêlle lei tot 'n groter as verwagte las op individue as gevolg van die vermindering in die waardasiebasis teenoor jaarlikse begrotingstygings. Die impak van individue word breedvoerig gemodelleer om seker te maak dat die nie die oorspronklike goedgekeurde impak soso volgens die 5-jaarbegroting oorskry nie en indien dit hoër as die begrotingsgroei is, bly dit binne die perk van bekostigbaarheid en volhoubaarheid.

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 enige ander eiendombelasting wat die Raad oplê. Twee verskillende kategorieë eiendom word geïdentifiseer wanneer 'n bykomende tarief in 'n stadsverbeteringsdistrik opgelê word: residensiële en nieresidensiële. Die SRA-beleid soos deur die Raad goedgekeur, bepaal verder dat enige nieresidensiële eiendom met 'n munisipale waardasie van 50% of meer van die totale munisipale waardasie van die stadsverbeteringsdistrik waarin dit geleë is, nie meer as 25% van die begroting mag befonds nie. In die Glosderry-stadsverbeteringsdistrik (CID) val een eiendom onder hierdie kriteria, dus is 'n nuwe subkategorie vir nieresidensiële eiendomme in 2017 ingesluit om hierdie situasie te verlig en die bydrae na minder as 25% van die begroting te verminder.

As gevolg van die voortgesette styging in die residensiële komponent van die Kaapstad-middestad-stadsverbeteringsdistrik (CCID), is differensiële eiendomsbelasting vir residensiële en nieresidensiële ingestel, wat verligting aan eienaars van residensiële eiendoms wat tans teen die kommersiële koers belas word, bring. Die impak op eienaars van nieresidensiële eiendom sal tot 7,4% beperk word, wat strook met die CCID-begrotingstyging wat deur sy lede by sy algemene jaarvergadering goedgekeur is.

Groenpunt-stadsverbeteringsdistrik (GPCID) het 'n begrotingstyging van 18,9% by sy algemene jaarvergadering goedgekeur, wat hoër as inflasie is, om die vlak van dienslewering in die gebied te verbeter. Hierdie versoek is eenparig deur die lede goedgekeur. Die gevolglike styging in die bykomende koers sal tot 2,8% vir residensiële en 4,2% vir nieresidensiële beperk word as gevolg van verskeie nuwe ontwekkings wat die totale eiendomswaardasie vir die GPCID verhoog het, en sodoende die impak van die begrotingstyging tot 'n breër basis versprei het.

Die CID's (Athlone, Glosderry en Stikland Industrieel) het om 'n nuwe 5-jaartermyn aansoek gedoen met ingang van 1 July 2018. By hulle algemene jaarvergaderings het hulle lede eenparig ten gunste van die voortsetting van die CID's gestem. Dit word in die onderstaande tabel ingesluit, onderworpe aan Raadsgoedkeuring vir 'n verdere termyn.

Twee gebiede in Houtbaai het aansoeke vir die stigting van CID's by die Stad ingedien en word in die onderstaande tabel ingesluit onderwope aan Raadsgoedkeuring van die aansoeke (Mount Rhodes en Overkloof).

Die bykomende tariewe vir 2018/19, uitgedruk in koers-in-die-rand en gegrond op die totale eiendomswaardasie per CID, word vir goedkeuring aan die Raad voorgelê.

| City Improvement District | Approved Budget 2017/18 R | Approved Additional Rate 2017/18 R | Approved Budget 2018/19 R | Approved Additional Rate 2018/19 R |
|-------------------------------|------------------------------|---------------------------------------|------------------------------|---------------------------------------|
| Airport Industria | 3,714,491 | 0.002139 | 4,101,031 | 0.002404 |
| Athlone # | 809,356 | 0.002146 | 880,000 | 0.002426 |
| Beaconvale | 3,115,670 | 0.002420 | 3,465,649 | 0.002751 |
| Blackheath | 2,481,938 | 0.001311 | 2,667,730 | 0.001412 |
| Brackenfell | 2,773,044 | 0.002672 | 2,963,871 | 0.002845 |
| Cape Town Central City | 58,138,785 | 0.001990 | 7,450,000 | 0.001764 |
| -Residensieel | | | 55,049,194 | 0.002138 |
| -Nieresidensieel | | | 62,499,194 | |
| Totaal | | | | |
| Claremont | | | | |
| -Residensieel | 699,373 | 0.000445 | 752,116 | 0.000477 |
| -Nieresidensieel | <u>7,542,789</u> | 0.001477 | 8,149,328 | 0.001586 |
| Totaal | 8,242,162 | | 8,901,444 | |
| Claremont Boulevard | | | | |
| -Nieresidensieel | 3,378,393 | 0.000662 | 3,530,421 | 0.000687 |
| Elsies River | 2,515,800 | 0.003198 | 2,801,895 | 0.003601 |
| Epping | 9,112,998 | 0.001258 | 9,842,038 | 0.001403 |
| Fish Hoek | | | | |
| -Residensieel | 217,797 | 0.000606 | 236,420 | 0.000648 |
| -Nieresidensieel | 676,734 | 0.001551 | 720,870 | 0.001667 |
| Totaal | 894,531 | | 957,290 | |

| | | | | |
|---|------------------|----------|------------------|----------|
| Glosderry # | | | | |
| -Nieresidensieel | 1,144,211 | 0.002754 | 1,236,037 | 0.002975 |
| -Nieresidensieel > 50% | 264,178 | 0.000550 | 285,200 | 0.000594 |
| Totaal | 1,408,389 | | 1,521,237 | |
| Green Point | | | | |
| -Residensieel | 1,059,383 | 0.000457 | 1,072,500 | 0.000470 |
| -Nieresidensieel | 5,095,266 | 0.002248 | 6,242,500 | 0.002342 |
| Totaal | 6,154,649 | | 7,315,000 | |
| Groote Schuur | 5,902,114 | 0.001773 | 6,600,000 | 0.001892 |
| Kalk Bay and St James | | | | |
| -Residensieel | 1,218,628 | 0.000494 | 1,313,864 | 0.000531 |
| -Nieresidensieel | 269,943 | 0.001576 | 288,409 | 0.001756 |
| Totaal | 1,488,571 | | 1,602,273 | |
| Little Mowbray / Rosebank | | | | |
| -Residensieel | 1,314,344 | 0.000670 | 1,415,987 | 0.000709 |
| -Nieresidensieel | 560,296 | 0.001342 | 571,138 | 0.001486 |
| Totaal | 1,874,640 | | 1,987,125 | |
| Llandudno | | | | |
| -Residensieel | 2,500,000 | 0.000612 | 2,681,361 | 0.000673 |
| -Nieresidensieel | N/A | N/A | 68,020 | 0.000673 |
| Totaal | 2,500,000 | | 2,749,381 | |
| Maitland | 2,676,853 | 0.002215 | 3,058,041 | 0.002326 |
| Montague Gardens- Marconi Beam | 5,862,223 | 0.000717 | 6,226,738 | 0.000776 |
| | | | | |
| Mount Rhodes * | | | | |
| -Residensieel | N.v.t | N.v.t | 494,511 | 0.001636 |
| -Nieresidensieel | N.v.t | N.v.t | 34,067 | 0.001862 |
| Totaal | | | 528,578 | |

| | | | | |
|------------------------|-----------|----------|-----------|----------|
| Muizenberg | | | | |
| -Residensieel | 1,064,232 | 0.000905 | 1,305,210 | 0.001038 |
| -Nieresidensieel | 843,752 | 0.002634 | 765,881 | 0.002960 |
| Totaal | 1,907,984 | | 2,071,091 | |
| Northpine | | | | |
| -Residensieel | 1,524,843 | 0.001197 | 1,635,764 | 0.001295 |
| -Nieresidensieel | 289,218 | 0.002081 | 323,479 | 0.002341 |
| Totaal | 1,814,061 | | 1,959,243 | |
| Observatory | | | | |
| -Residensieel | 2,637,520 | 0.000989 | 2,926,709 | 0.001074 |
| -Nieresidensieel | 2,734,970 | 0.001861 | 2,902,443 | 0.002097 |
| Totaal | 5,372,490 | | 5,829,152 | |
| Oranjekloof | | | | |
| -Residensieel | 794,659 | 0.000478 | 1,072,146 | 0.000519 |
| -Nieresidensieel | 4,645,041 | 0.002262 | 4,834,854 | 0.002491 |
| Totaal | 5,439,700 | | 5,907,000 | |
| Overkloof * | | | | |
| -Residensieel | N.v.t | N.v.t | 446,600 | 0.001724 |
| -Nieresidensieel | N.v.t | N.v.t | 3,400 | 0.001724 |
| Totaal | N.v.t | N.v.t | 450,000 | |
| Paardeneiland | 4,066,352 | 0.001097 | 4,376,281 | 0.001164 |
| Parow-industria | 4,292,474 | 0.001724 | 4,609,886 | 0.001862 |
| Penzance Estate | | | | |
| -Residensieel | 882,536 | 0.001674 | 925,884 | 0.001771 |
| -Nieresidensieel | 112,000 | 0.003358 | 148,143 | 0.003376 |
| Totaal | 994,536 | | 1,074,027 | |
| Soutrivier | 3,247,249 | 0.002406 | 3,478,158 | 0.002473 |
| Seepunt | | | | |
| -Residensieel | 1,710,608 | 0.000989 | 1,873,137 | 0.001032 |
| -Nieresidensieel | 3,541,568 | 0.002251 | 3,770,598 | 0.002372 |
| Totaal | 5,252,176 | | 5,643,735 | |

| | | | | |
|-------------------------------|--------------------|----------|--------------------|----------|
| Somerset-Wes | 2,619,619 | 0.002697 | 2,813,326 | 0.002949 |
| #Stikland-nywerheidsgebied | 3,264,977 | 0.001987 | 3,750,000 | 0.002236 |
| Strand | 1,101,378 | 0.002592 | 1,181,686 | 0.002945 |
| Triangle-nywerheidsgebied | 2,120,330 | 0.003100 | 2,240,231 | 0.003322 |
| Tygervallei | 3,256,774 | 0.001803 | 3,516,554 | 0.001943 |
| Voortrekkerweg-korridor | 17,267,560 | 0.002559 | 18,648,965 | 0.002731 |
| Vredeklouf | | | | |
| -Residensieel | 2,866,746 | 0.001958 | 3,076,234 | 0.002071 |
| -Nieresidensieel | 85,036 | 0.002267 | 76,835 | 0.002402 |
| Totaal | 2,951,782 | | 3,153,069 | |
| Woodstock | 4,611,148 | 0.001694 | 4,978,471 | 0.001894 |
| Wynberg | | | | |
| -Residensieel | 697,750 | 0.001026 | 760,541 | 0.001107 |
| -Nieresidensieel | 4,036,168 | 0.003437 | 4,343,067 | 0.003634 |
| Totaal | 4,733,918 | | 5,103,608 | |
| Zeekoevlei-skiereiland | | | | |
| -Residensieel | 481,391 | 0.001940 | 506,757 | 0.002101 |
| -Nieresidensieel | N.v.t | N.v.t | 11,925 | 0.002101 |
| Totaal | 481,391 | | 518,682 | |
| | | | | |
| Zwaanswyk | | | | |
| -Residensieel | 1,080,619 | 0.000873 | 1,129,594 | 0.000945 |
| -Nieresidensieel | N/A | N/A | 37,519 | 0.000945 |
| Totaal | 1,080,619 | | 1,167,113 | |
| Total | 198,921,125 | | 216,669,214 | |

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).

| GEBIEDSGEBASEERDE DIENSLEWERING - STADVERBETERINGSDISTRIKTE - BYKOMENDE EIENDOMSBELASTING (CID's/SRA's) | | | | | | | | | |
|---|---|-------------------|------------|------------|----------|--------|------------|----------|-------------------|
| KAT . | DIENSTE GELEWER | EEN-HEID | OPMERKINGS | 2017/18 | 2017/18 | BTW | 2018/19 | 2018/19 | % Toename /afname |
| | | | | R | R | Ja/Nee | R | R | |
| | | | | Sonder BTW | Met BTW | | Sonder BTW | Met BTW | |
| | Die bykomende belasting word uitgedruk as koers in die rand vir al die CID's ooreenkomstig die Verordening op Spesiale-aanslaggebiede en die Wet op Munisipale Eiendomsbelasting, art. 22 | | | | | | | | |
| FCR | Lughawe-industria | koers-in-die-rand | | 0.002139 | 0.002460 | ja | 0.002404 | 0.002765 | 12.4% |
| FCR | Athlone | koers-in-die-rand | | 0.002146 | 0.002468 | ja | 0.002426 | 0.002790 | 13.0% |
| FCR | Beaconvale | koers-in-die-rand | | 0.002420 | 0.002783 | ja | 0.002751 | 0.003164 | 13.7% |
| FCR | Blackheath | koers-in-die-rand | | 0.001311 | 0.001508 | ja | 0.001412 | 0.001624 | 7.7% |
| FCR | Brackenfell | koers-in-die-rand | | 0.002672 | 0.003073 | ja | 0.002845 | 0.003272 | 6.5% |

| | | | | | | | | | |
|-----|------------------------------------|-------------------|--|----------|----------|----|----------|----------|--------|
| FCR | Kaapstad-middestad | koers-in-die-rand | | 0.001990 | 0.002289 | ja | N.v.t. | N.v.t. | N.v.t. |
| FCR | Kaapstad - Nierresidensieel | koers-in-die-rand | | N.v.t. | N.v.t. | ja | 0.002138 | 0.002459 | N.v.t. |
| FCR | Kaapstad-middestad - Residensieel | koers-in-die-rand | | N.v.t. | N.v.t. | ja | 0.001764 | 0.002029 | N.v.t. |
| FCR | Claremont - Nierresidensieel | koers-in-die-rand | | 0.001477 | 0.001699 | ja | 0.001586 | 0.001824 | 7.4% |
| FCR | Claremont - Residensieel | koers-in-die-rand | | 0.000445 | 0.000512 | ja | 0.000477 | 0.000549 | 7.2% |
| FCR | Claremont-boulevard | koers-in-die-rand | | 0.000662 | 0.000761 | ja | 0.000687 | 0.000790 | 3.8% |
| FCR | Elsiesrivier | koers-in-die-rand | | 0.003198 | 0.003678 | ja | 0.003601 | 0.004141 | 12.6% |
| FCR | Epping | koers-in-die-rand | | 0.001258 | 0.001447 | ja | 0.001403 | 0.001613 | 11.5% |
| FCR | Vishoek - Nierresidensieel | koers-in-die-rand | | 0.001551 | 0.001784 | ja | 0.001667 | 0.001917 | 7.5% |
| FCR | Vishoek - Residensieel | koers-in-die-rand | | 0.000606 | 0.000697 | ja | 0.000648 | 0.000745 | 6.9% |
| FCR | Glosderry - Nierresidensieel | koers-in-die-rand | | 0.002754 | 0.003167 | ja | 0.002975 | 0.003421 | 8.0% |
| FCR | Glosderry - Nierresidensieel > 50% | koers-in-die-rand | | 0.000550 | 0.000633 | ja | 0.000594 | 0.000683 | 8.0% |

| | | | | | | | | | |
|-----|---|--------------------|--|----------|----------|----|----------|----------|--------|
| FCR | Groenpunt - Nieresidensieel | koers -in-die-rand | | 0.002248 | 0.002585 | ja | 0.002342 | 0.002693 | 4.2% |
| FCR | Groenpunt - Residensieel | koers -in-die-rand | | 0.000457 | 0.000526 | ja | 0.000470 | 0.000541 | 2.8% |
| FCR | Groote Schuur | koers -in-die-rand | | 0.001773 | 0.002039 | ja | 0.001892 | 0.002176 | 6.7% |
| FCR | Kalkbaai / St James - Nieresidensieel | koers -in-die-rand | | 0.001576 | 0.001812 | ja | 0.001756 | 0.002019 | 11.4% |
| FCR | Kalkbaai / St James - Residensieel | koers -in-die-rand | | 0.000494 | 0.000568 | ja | 0.000531 | 0.000611 | 7.5% |
| FCR | Little Mowbray / Rosebank - Nieresidensieel | koers -in-die-rand | | 0.001342 | 0.001543 | ja | 0.001486 | 0.001709 | 10.7% |
| FCR | Little Mowbray / Rosebank - Residensieel | koers -in-die-rand | | 0.000670 | 0.000771 | ja | 0.000709 | 0.000815 | 5.8% |
| FCR | Llandudno | koers -in-die-rand | | 0.000612 | 0.000704 | ja | Skrap | Skrap | N.v.t. |
| FCR | Llandudno - Nieresidensieel | koers -in-die-rand | | N.v.t. | N.v.t. | ja | 0.000673 | 0.000774 | N.v.t. |
| FCR | Llandudno - Residensieel | koers -in-die-rand | | N.v.t. | N.v.t. | ja | 0.000673 | 0.000774 | N.v.t. |
| FCR | Maitland | koers -in-die-rand | | 0.002215 | 0.002547 | ja | 0.002326 | 0.002675 | 5.0% |
| FCR | Montague Gardens / Marconi Beam | koers -in-die-rand | | 0.000717 | 0.000825 | ja | 0.000776 | 0.000892 | 8.2% |

| | | | | | | | | | |
|-----|--------------------------------|--------------------|--|----------|----------|----|----------|----------|--------|
| FCR | Mount Rhodes - Nieresidensieel | koers -in-die-rand | | N/A | N/A | ja | 0.001862 | 0.002141 | N.v.t. |
| FCR | Mount Rhodes - Residensieel | koers -in-die-rand | | N/A | N/A | ja | 0.001636 | 0.001881 | N/A |
| FCR | Muizenberg - Nieresidensieel | koers -in-die-rand | | 0.002634 | 0.003029 | ja | 0.002960 | 0.003404 | 12.4% |
| FCR | Muizenberg - Residensieel | koers -in-die-rand | | 0.000905 | 0.001041 | ja | 0.001038 | 0.001194 | 14.7% |
| FCR | Northpine - Nieresidensieel | koers -in-die-rand | | 0.002081 | 0.002393 | ja | 0.002341 | 0.002692 | 12.5% |
| FCR | Northpine - Residensieel | koers -in-die-rand | | 0.001197 | 0.001377 | ja | 0.001295 | 0.001489 | 8.2% |
| FCR | Observatory - Nieresidensieel | koers -in-die-rand | | 0.001861 | 0.002140 | ja | 0.002097 | 0.002412 | 12.7% |
| FCR | Observatory - Residensieel | koers -in-die-rand | | 0.000989 | 0.001137 | ja | 0.001074 | 0.001235 | 8.6% |
| FCR | Oranjekloof - Nieresidensieel | koers -in-die-rand | | 0.002262 | 0.002601 | ja | 0.002491 | 0.002865 | 10.1% |
| FCR | Oranjekloof - Residensieel | koers -in-die-rand | | 0.000478 | 0.000550 | ja | 0.000519 | 0.000597 | 8.6% |
| FCR | Overkloof - Nieresidensieel | koers -in-die-rand | | N.v.t. | N.v.t. | ja | 0.001724 | 0.001983 | N/A |
| FCR | Overkloof - Residensieel | koers -in-die-rand | | N.v.t. | N.v.t. | ja | 0.001724 | 0.001983 | N/A |
| FCR | Paardeneiland | koers -in-die-rand | | 0.001097 | 0.001262 | ja | 0.001164 | 0.001339 | 6.1% |

| | | | | | | | | | |
|-----|------------------------------------|-------------------------------|--|----------|----------|----|----------|----------|-------|
| FCR | Parow - nywerheids- gebied | koers -in- die- rand | | 0.001724 | 0.001983 | ja | 0.001862 | 0.002141 | 8.0% |
| FCR | Penzance - Nieresidensie el | koers -in- die- rand | | 0.003358 | 0.003862 | ja | 0.003376 | 0.003882 | 0.5% |
| FCR | Penzance - Residensieel | koers -in- die- rand | | 0.001674 | 0.001925 | ja | 0.001771 | 0.002037 | 5.8% |
| FCR | Soutrivier | koers -in- die- rand | | 0.002406 | 0.002767 | ja | 0.002473 | 0.002844 | 2.8% |
| FCR | Seepunt - Nieresidensie el | koers -in- die- rand | | 0.002251 | 0.002589 | ja | 0.002372 | 0.002728 | 5.4% |
| FCR | Seepunt - Residensieel | koers -in- die- rand | | 0.000989 | 0.001137 | ja | 0.001032 | 0.001187 | 4.3% |
| FCR | Somerset-Wes | koers -in- die- rand | | 0.002697 | 0.003102 | ja | 0.002949 | 0.003391 | 9.3% |
| FCR | Stikland- nywerheids- gebied | koers -in- die- rand | | 0.001987 | 0.002285 | ja | 0.002236 | 0.002571 | 12.5% |
| FCR | Strand | koers -in- die- rand | | 0.002592 | 0.002981 | ja | 0.002945 | 0.003387 | 13.6% |
| FCR | Triangle- nywerheids- gebied | koers -in- die- rand | | 0.003100 | 0.003565 | ja | 0.003322 | 0.003820 | 7.2% |
| FCR | Tygervallei | koers -in- die- rand | | 0.001803 | 0.002073 | ja | 0.001943 | 0.002234 | 7.8% |
| FCR | Voortrekkerwe g-korridor | koers -in- die- rand | | 0.002559 | 0.002943 | ja | 0.002731 | 0.003141 | 6.7% |
| FCR | Vredeloof - Nieresidensie el | koers -in- die- rand | | 0.002267 | 0.002607 | ja | 0.002402 | 0.002762 | 6.0% |

| | | | | | | | | | |
|-----|---|-------------------------------|--|----------|----------|----|----------|----------|--------|
| FCR | Vredeklouf – Residensieel | koers -in- die- rand | | 0.001958 | 0.002252 | ja | 0.002071 | 0.002382 | 5.8% |
| FCR | Woodstock | koers -in- die- rand | | 0.001694 | 0.001948 | ja | 0.001894 | 0.002178 | 11.8% |
| FCR | Wynberg – Nieresidensieel | koers -in- die- rand | | 0.003437 | 0.003953 | ja | 0.003634 | 0.004179 | 5.7% |
| FCR | Wynberg – Residensieel | koers -in- die- rand | | 0.001026 | 0.001180 | ja | 0.001107 | 0.001273 | 7.9% |
| FCR | Zeekoevlei- skiereiland | koers -in- die- rand | | 0.001940 | 0.002231 | ja | Skrapp | Skrapp | N.v.t. |
| FCR | Zeekoevlei- skiereiland – Nieresidensieel | koers -in- die- rand | | N.v.t. | N.v.t. | ja | 0.002101 | 0.002416 | N.v.t. |
| FCR | Zeekoevlei- skiereiland – Residensieel | koers -in- die- rand | | N.v.t. | N.v.t. | ja | 0.002101 | 0.002416 | N.v.t. |
| FCR | Zwaanswyk | koers -in- die- rand | | 0.000873 | 0.001004 | ja | Skrapp | Skrapp | N.v.t. |
| FCR | Zwaanswyk | koers -in- die- rand | | 0.000873 | 0.001004 | ja | Skrapp | Skrapp | N.v.t. |
| FCR | Zwaanswyk | koers -in- die- rand | | N.v.t. | N.v.t. | ja | 0.000945 | 0.001087 | N.v.t. |
| FCR | Zwaanswyk | koers -in- die- rand | | N.v.t. | N.v.t. | ja | 0.000945 | 0.001087 | N.v.t. |

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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 2018 kwaye ngenxa yoko uyabhengezwa:

SPC 04/05/18: UHLAHLLO-LWABIWO-MALI LONYAKA-MALI KA-2018/19 UKUYA KU-2019/2020

KWAGQITYWA ukuba ngokubhekisele kwzisombululo zohlahlo-lwabiwo-mali lowama-2018/19 olunge-MTREF:

(a) ma kwamkelwe uhlahlo-lwabiwo-mali lonyaka lweSixeko lonyaka-mali ka-2018/19; kunye nesabelo esalathayo seminyaka-mali emibini ekujoliswe kuyo engaphandle ka-2019/20 noka-2020/21 kuquka nemigaqo-nkqubo enxulumene noku, nanjengoko kuqulunqiwe kwezi shedyuli nezihlomelo zilandelayo, kuquka izilungiso njengoko ziqukunqwe kwintshayelelo engentla apha:

- (xi) lirhafu zeMirhumo yeePropati eboniswe kwisiHlomelo 2;
- (xii) lirhafu ezongezelelweyo zoPhuculo lweZithili zeSixeko (CIDs) - UMgaqo-nkqubo ongeMimandla yeeRhafu ezizodwa (SRA), njengoko kuqulunqwe kwisihlomelo-3.

Inguqulelo yesiNgesi yinguqulelo eyamkelweyo kwaye iqalisa ukusebenza ngomhla woku-1 Julayi 2018

ISIHLOMELO 2

IIRHAFU ZEMIRHUMO YEEPROPATI KOWAMA-2018/19

Iirhafu zeePropati ziza kuhlawuliswa ngokungqinelana nemigaqo-nkqubo yeBhunga, uMthetho woMasipala woRhulumente weNgingqi olawula iirhafu zeePropati, uMthetho 6 ka-2004 (MPRA), 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 ekumiselweni koMgaqo-nkqubo ongeeRhafu zePropati ka-2017/18 kuCanzibe 2017. Ukongeza, waye waziswa ngokweNkqubo yeNtatho-nxaxheba yoLuntu eyaqhutywa kwisithuba senyanga kaTshaziimpuzi 2018.

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 lithelekiswa 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.

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 kwizinga iza kuhlawuliswa kuzo zonke iipropati zokuhlala, njengoko kuchaziwe kuMgaqo-nkqubo weeRhafu kunyaka-mali ka-2018/19, lifikelela kwi- R0.007154. Eli liqondo elisisiseko nazo zonke ezinye iirhafu ziya kubonakaliswa njengeqondo kwirhafu yokuhlala.

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 ongekaPhuhliswa

Zonke iipropati (kuqukwa nazo zonke iipropati ezingekaphuhliswa) ngaphandle kwezo zichazwe njengokuba zezokuhlala ziya kuhlawuliswa irhafu ngokweqondo elingu-1:2 kwiqondo elihlawuliswa kwiipropati zokuhlala. Isiphakamiso sesenti kwizinga kuzo zonke iipropati ezingezizo ezokuhlala ngaphandle kwezokuhlala kunyaka-mali ka-2018/19 yi-R0.014308.

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" nezinelungelo lokufumana isaphulelo esifikelela kuma-R200 000 kwixabiso likamasipala ngokoMqulu woQingqo-maxabiso Jikelele kunye namaxabiso okuhlala esenti kwizinga . Isiphakamiso sesenti kwizinga kwiipropati zolimo okanye kwimihlatyana emincinane enelungelo lokufumana ubume bendawo yokuhlala kunyaka-mali ka-2018/19 yi-R0.007154.

Iipropati zeenjongo zolimo lokwenyani ezichazwe kuMgaqo-nkqubo weeRhafu zinelungelo lexabiso elikhethekileyo lezolimo elichazwe kuMgaqo-nkqubo weMirhumo elinelungelo lesaphulelo esikhethekileyo sezolimo kunyaka-mali ka-2017/18 nesisaphulelo somyinge wama-80% kwiqondo elihlawuliswe kwiipropati zokuhlala. Esi saphulelo singaphezu komying e wama-75% ngokungqinelana neMiqathango ye-MPRA. Isiphakamiso sesenti kwizinga ehlawuliswa kwezo propati zinelungelo kunyaka-mali ka-2018/19 yi- R0.001431.

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 kwizinga kunyaka-mali ka-2018/19 yi-R0.014308.

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 kwizinga kunyaka-mali 2018/19 yi-R0.001789.

Iziseko zoPhuhliso zikaRhulumente (Ukumiselwa ngokwesigaba kwamalungiselelo otshintsho)

I-MPRAA ibonelela ngokumiselwa ngokwesigaba uxhomekeko lweerhafu lweepropati ezithile ze-PSI kwisithuba seminyaka-mali emihlanu. Kumnyaka-mali 2018/19 iirhafu kufuneka zingadluleli kuma-20% eerhafu apho ekufaneleke ukuba zihlawulisiwe ukuba i-MPRAA ibingamiselwanga. Isiphakamiso sesenti kwizinga kwiipropati ezidweliswe kwiCandelo-17(1)(aA) le-MPRAA kowama-2018/19 yi-R0.000358.

Iirhafu unyuso lwakalokunje ngokwesent erandini lubengumphumela woku kulandelayo:

| Uhlobo | i- CIR kowama-2017/2018 | Unyuso lwe-CIR – nge-6.5% kowama-2018/2019 |
|------------------------|-------------------------|--|
| Ezokuhlala | R0.006717 | R0.007154 |
| Ezingezizo ezokuhlalal | R0.013434 | R0.014308 |
| Ezolimo | R0.001343 | R0.001431 |
| I-PSI | R0.001679 | R0.001789 |
| I-PSI esusiweyo | R0.000672 | R0.000358 |

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 ukungqinisa 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 umhlba 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 engqinisa 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 ezimisela 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-2018/2019 zingolu hlobo lulandelayo:

| IIngeniso ePheleleyo yeKhaya ngeNyanga | | % Isaphulelo |
|---|----------|---------------------|
| 2018/19 | | 2018/19 |
| 0 | 4000,00 | 100% |
| 4001 | 6000,00 | 95% |
| 6001 | 7000,00 | 90% |
| 7001 | 8000,00 | 80% |
| 8001 | 9000,00 | 70% |
| 9001 | 10000,00 | 60% |
| 10001 | 11000,00 | 50% |
| 11001 | 12000,00 | 40% |
| 12001 | 13000,00 | 30% |
| 13001 | 14000,00 | 20% |
| 14001 | 15000,00 | 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 abaninziapho 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 kwingeniso 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 kwintsalela 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-2018/2019 ilolu hlobo:

| Ingeniso yeNyanga yeKhaya | | % Isaphulelo |
|---------------------------|----------|--------------|
| 2018/19 | | 2018/19 |
| 0 | 4000,00 | 100% |
| 4001 | 6000,00 | 95% |
| 6001 | 7000,00 | 90% |
| 7001 | 8000,00 | 80% |
| 8001 | 9000,00 | 70% |
| 9001 | 10000,00 | 60% |
| 10001 | 11000,00 | 50% |
| 11001 | 12000,00 | 40% |
| 12001 | 13000,00 | 30% |
| 13001 | 14000,00 | 20% |
| 14001 | 15000,00 | 10% |

Izaphulelo zezinye iiNdidi zeePropati / zaBasebenzisi beePropati

Kuya kuqwalaselwa izaphulelo ezikhethekileyo ezikwiindidi ezithile zeePropati xa kwenziwe izicelo zazo phambi komhla wama-31 kweyeThupha 2018.

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 kwizinga kunyaka-mali ka-2018/19 yi-R0.001789.

Izilungiso Ezongeziweyo

Umhlathi ojongene nezeMithombo yokuliLifa uye wacinya (uMhlathi5.12.9 kuMgaqo-nkqubo ongeeRhafu wama-2017/18) njengoko imibandela engokuLilifa lemveli kujongenwe nawo kuMhlathi6.3 woMgaqo-nkqubo ongeeRhafu wama-2018/19.

Umhlathi ojongene neMimandla eKhuselweyo uye waqukwa kuMgaqo-nkqubo ongeeRhafu ongowama-2018/19 nezaphulelo ziye zalungiswa ngokufanelekileyo.

Izaphulelo ezijoliswe kumaZiko angezeZindlu zeNtlalo ziye zalungiswa ukuze kuvumele isixa soncedo olukhawulelanayo lukarhulumente.

Izilungiso ezingephi ziye zaqukwa kumhlathi-18 omalunga neepropati eziJingayo nezokuGcina.

IiMpembelelo zoHlahlo-lwabiwo-mali

UHlahlo-lwabiwo-mali lonyaka-mali ka-2018/19 lulungelelaniswe kusetyenziswa ingeniso ethekelelwayo efunyenwe kwiirhafu ezihlawuliswayo ezichazwe kule ngxelo.

Kwenziwe amalungiselelo kuHlahlo-lwabiwo-mali lonyaka-mali ka-2018/19 lwengeniso eyenziweyo kakade olubangelwa zizaphulelo neemvume ezikule ngxelo njengoko kuchaziwe kuMgaqo-nkqubo weeRhafu.

| EZEMALI - UQINGQO-MAXABISO-IIRHAFU ZEPROPATI | | | | | | |
|--|---|----------|--------|---------|---------------|---------|
| | INKONZO ENIKEZELWEYO | IYUNITHI | IZIMVO | 2017/18 | IRHAFU-NTENGO | 2018/19 |
| | | | | 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 ongeeRhafu wango-2018/19. | | | | 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 le[propati elingama-R200 000. | | | | n | |
| 1.3 | Makunikezelwe isaphulelo esisodwa kuzo zonke iipropati zabanini abanelungelo ngokomthetho nangokweNkqubo 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. | Isenti erandini | | 0.006717 | n | 0.007154 |

| | | | | | | |
|------|---|------------------|------------------------------------|----------|---|----------|
| 1.6 | Ipropati zamafama oqobo | Iseinti erandini | | 0.001343 | n | 0.001431 |
| 1.7 | Ipropati zokuhlala | Iseinti erandini | | 0.006717 | n | 0.007154 |
| 1.8 | Zonke iipropati ngaphandle kweepropati ezingenalungelo lesaphulelo. | Iseinti erandini | | 0.013434 | n | 0.014308 |
| 1.9 | Iziseko zophuhliso zikarhulumente | Iseinti erandini | Ijoliswe kuma-70% oqingqo-maxabiso | 0.001679 | n | 0.001789 |
| 1.10 | Iziseko zophuhliso zikarhulumente (Ukumiselwa ngokwsigaba) | Iseinti erandini | | 0.000672 | n | 0.000358 |
| 1.11 | Maskunikezelwe isaphulelo esisodwa kwiipropati ezikumanqanaba athile emva kokuba kwenziwe isicelo kumnaka ngamnye ngaphambi kowama-31 Agasti ngokoMgaqo-nkqubo ongeerhafu | | | | | |
| 1.12 | Zonke iipropati ezithi zithobelele ummiselo ongoMbuthe woXhamlo loLuntu ngokummiselo oqukwe kuMgaqo we-MPRA apho zithi zingabinalungelo ngokomhlathi-1.10 ongentla apha. | Iseinti erandini | | 0.001679 | n | 0.001789 |

ISIHLOMELO 3

IZITHILI ZOPHUCULO LWESIXEKO (CIDs) AMAXABISO AWONGEZIWEYO KOWAMA-2018/19

I-CID nganye nganye mayingenise kwiSixeko uhlahlo-lwabiwo-mali rhoqo ngenyanga ngokOMthetho kaMasipala olawula iiNdawo eziHlawulelwa iirhafu eziKhethekileyo. Olu hlahlo-lwabiwo-mali malwenziwe ngokungqinelana nesicwangciso somsebenzi se-CID nganye kwakhona luphunyezwe ngamalungu enkampani kwiNtlanganiso yawo yoNyaka (AGM) okanye kwiNtlanganiso yamaLungu. Isiphakamiso soHlahlo-lwabiwo-zimali zowama-2018/19 kuquka itafile engezantsi apha, zonke ziye zaphunyezwa ngokwalo mmiselo phambi kokuba zithi zangeniswa kwiSixeko ukuze ziqukwe kuxwebhu olungohlahlo-lwabiwo-mali leSixeko. Ii-CIDs zinohlahlo-lwabiwo-mali lweminyaka emi-5 ngokwasicwangciso sabo sokusebenza esiphunyezweyo kwaye oko akunakulindela uphuhliso lwexesha elizayo okanye ukutshintsha-tshintsha kwezoqingqo-maxabiso ngenxa yezibheni ezithe zaphumelela – umzekelo uLuntu luye lwaziswe kwasekuqaleni ngokumalunga nempembelelo

engoyokutshintsha-tshintsha kwintlahlo-lwabi-zimali ze-CID kunye namagalelo omntu ngamnye. Iimeko ezahlukeneyo zithi zivele kwiminyaka esele igqithile apho ulwabiwo-mali lwe-CID lunganabela kuluntu ngokubanzi oko kuthi kucuthe uxanduva kubantu ngabanye. Kwelinye icala ngokufanayo, izibheni ezi-phumeleleyo zingangumphumela omkhulu odlulileyo woxanduva ebelulindelekuileyo kubantu ngabanye ngenxa yemo yokucutheka koqingqo-maxabiso ngokujoliswe kukunyuka kohlahlo-lwabiwo-mali lonyaka. Impembelelo kuabntu ngabanye ilungelelaniswe ngakumbi ukuze kuqinisekise ukuba ayidluli kwimpembelelo yokuqala ephunyeziweyo ngohlahlo-lwabiwo-mali lweminyaka emi-5 kwaye ukuba ingaphezulu kohlumo lohlahlo-lwabiwo-mali, ihlala ikumlinganiselo wokufikeleleka nokuliqilima.

Isixa-mali sentlawulo eyongezelelweyo kwiindawo ezihlawulelwa irhafu simiselwa liBhunga. Intlawulo enyanzeliswa liBhunga, lityala kwiSixeko kwaye ihlawulwa ize iqokelelewe ngendlela efanayo njengezinye iintlawulo zepropati ezinyanzeliswa siSixeko. Kukhankanywe iindidi ezimbini zepropati xa kunyanzeliswa intlawulo eyongezelelweyo kwi-CID: Ezokuhlala nezingezizo ezokuhlala. Umgano-nkqubo weSRA njengoko uphunyezwe liBhunga, ucacisa nangakumbi ukuba nayiphi na ipropati engeyiyo eyokuhlala enoqingqo-maxabiso oluyi-50% nangaphezulu kuqingqo-maxabiso olupheleleyo lukamasipala lwe-CID olwabelwe yona ayisayi kufumana ngaphezulu kwe-25% kuhlahlo-lwabiwo-mali. KwiSithili soPhuculo lweSixeko saseGloderry ipropati enye ithi ilungele lo mmiselo kuloko kuthi kudalwe kowama-2017/18 inanabana elitsha leepropati ezingezozokuhlala ukucutha le meko nokucutha igalelo labo ukuba libengeneno kwama-25% lolwabiwo-mali.

Ngenxa yokuqhubeka kokunyuka kwecandelo lokuhlala leSithili soPhuculo leSixeko soMbindi weKapa (CCID) kuthi kudalwe irhafu ezahlukeneyo kwiipropati zokuhlala nezingezizo ezokuhlala apho luyakuthi lunikezele/ lubenokukhululela kubanini beepropati zokuhlala ekungokunje abahluliswa ngokwexabiso lwezorhwebo. Impembelelo kubanini beepropati ezingezizo ezokuhlala iyakuba kumlinganiselo we-7.4% apho ingqinelana nokunyuka kowalbiwo-mali lwe-CCID apho yathi yaphunyezwa ngamalungu ayo kwintlanganiso yayo yonyaka (AGM).

UPhuculo lweSithili seSixeko sase-Green Point (GPCID) siye saphumeza ukonyuka kolwabiwo-mali ngokunyuka kwezinto nge-18.9% ukuze kuphuculwe inqanaba lokunikezela ngenkonza kummandla kwintlanganiso yalo yonyaka. Esi sicelo saye saphunyezwa ngamxhelo-mnye ngamalungu. Ulonyuko ngenxa yoko kwixabiso elongeziweyo luyakuba si-2.8% kwezokuhlala nange-4.2% xa kujoliswe kwezingezozokuhlala ngenxa yezophuhliso olutsha olwahlukeneyo apho luye lwanuyasa uqingqo-maxabiso lweepropati lilonke ngokujoliswe kwi-GPCID apho lugqithisa impembelelo yokunyuka kolwabiwo-mali ngokuthe gabalala.

Ii-CID ezintathu (Athlone, Glosderry ne-Stikland Industrial) zenze isicelo sexesha elitsha lokuqhuba iminyaka emi-5 ukususela ngowo-1 kweyeKhala 2018. Kwiintlanganiso zabo zonyaka (AGMs) amalungu abo aye avota ngamxhelo-mnye, bevumelana nokuqhubeka kwee-CIDs. Ezi ke ziqukiwe kwitafle engezantsi apha ngokuxhomekeke ekubeni iBhunga liphumeze ixesha elithe xhaxhe lokuqhubeka.

Imimandla emibini yase-Hout Bay ingenise izixcwelo ezibini kwiSixeko ngenjongo yokumisela ii-CIDs kwaye ziqukiwe kwitafle engezantsi apha, ngokuxhomekeke kwiBhunga ekuphumezeni izicelo (i-Mount Rhodes ne-Overkloof).

Iirhafu ezongeziweyo zonyaka-mali ka-2018/19 eboniswa umlinganiselo kwirandi nezisekelwe kuqingqo-maxabiso lulonke lweepropati nge-CID nganye, mazingeniswe kwiBhunga ukuze ziphunyezwe.

| Isithili lweSixeko | soPhuculo | UHlahlo- lwabiwo-mali oluPhunyeziwe- yo 2017/18 R | Iqondo elongeziwe- yo 2017/18 R | UHlahlo-lwabiwo- mali oluPhakanyisiwe-yo 2018/19 R | Iqondo eliPhakanyisi- weyo eloNgeziwe- yo 2018/19 R |
|--------------------------------|-----------|---|--|--|---|
| Airport Industria | | 3,714,491 | 0.002139 | 4,101,031 | 0.002404 |
| Athlone # | | 809,356 | 0.002146 | 880,000 | 0.002426 |
| Beaconvale | | 3,115,670 | 0.002420 | 3,465,649 | 0.002751 |
| Blackheath | | 2,481,938 | 0.001311 | 2,667,730 | 0.001412 |
| Brackenfell | | 2,773,044 | 0.002672 | 2,963,871 | 0.002845 |
| Cape Town Central City | | 58,138,785 | 0.001990 | | |
| -Ezokuhlala | | | | 7,450,000 | 0.001764 |
| -Ezingezozakuhlala | | | | 55,049,194 | 0.002138 |
| Zizonke | | | | 62,499,194 | |
| Claremont Iindawo zokuhlala | | | | | |
| -IiNdawo ezingezozakuhlala | | 699,373 | 0.000445 | 752,116 | 0.000477 |
| -IiNdawo zoRhwebo | | <u>7,542,789</u> | 0.001477 | 8,149,328 | 0.001586 |
| ZiZonke | | 8,242,162 | | 8,901,444 | |
| Claremont Boulevard | | | | | |
| -IiNdawo ezingezozakuhlala | | 3,378,393 | 0.000662 | 3,530,421 | 0.000687 |
| Elsies River | | 2,515,800 | 0.003198 | 2,801,895 | 0.003601 |
| Epping | | 9,112,998 | 0.001258 | 9,842,038 | 0.001403 |
| Fish Hoek | | | | | |
| -IiNdawo ezizezokuhlala | | 217,797 | 0.000606 | 236,420 | 0.000648 |
| -IiNdawo ezingezozakuhlala | | 676,734 | 0.001551 | 720,870 | 0.001667 |
| ZiZonke | | 894,531 | | 957,290 | |
| Glosderry # | | | | | |
| -Ezingezozakuhlala | | 1,144,211 | 0.002754 | 1,236,037 | 0.002975 |
| -Ezingezozakuhlala > 50% | | 264,178 | 0.000550 | 285,200 | 0.000594 |
| Zizonke | | 1,408,389 | | 1,521,237 | |
| Green Point | | | | | |
| -IiNdawo ezingezokuhlala | | 1,059,383 | 0.000457 | 1,072,500 | 0.000470 |
| -IiNdawo ezingezozakuhlala | | 5,095,266 | 0.002248 | 6,242,500 | 0.002342 |
| Zizonke | | 6,154,649 | | 7,315,000 | |
| Groote Schuur | | 5,902,114 | 0.001773 | 6,600,000 | 0.001892 |
| Kalk Bay and St James | | | | | |
| -IiNdawo ezingezokuhlala | | 1,218,628 | 0.000494 | 1,313,864 | 0.000531 |
| -IiNdawo ezingezozakuhlala | | 269,943 | 0.001576 | 288,409 | 0.001756 |
| Zizonke | | 1,488,571 | | 1,602,273 | |

| | | | | |
|--|-----------|----------|-----------|----------|
| Little Mowbray / Rosebank | | | | |
| -IiNdawo ezingezokuhlala | 1,314,344 | 0.000670 | 1,415,987 | 0.000709 |
| -IiNdawo ezingezozakuhlala | 560,296 | 0.001342 | 571,138 | 0.001486 |
| Zizonke | 1,874,640 | | 1,987,125 | |
| Llandudno | | | | |
| -Iindawo ezizezokuhlala | 2,500,000 | 0.000612 | 2,681,361 | 0.000673 |
| -Iindawo ezingezozakuhlala | N/A | N/A | 68,020 | 0.000673 |
| Zizonke | 2,500,000 | | 2,749,381 | |
| Maitland | 2,676,853 | 0.002215 | 3,058,041 | 0.002326 |
| Montague Gardens - Marconi Beam | 5,862,223 | 0.000717 | 6,226,738 | 0.000776 |

| | | | | |
|-----------------------------|-----------|----------|-----------|----------|
| Mount Rhodes * | | | | |
| -Ezizezokuhlala | N/A | N/A | 494,511 | 0.001636 |
| -Ezingezozakuhlala | N/A | N/A | 34,067 | 0.001862 |
| Zizonke | | | 528,578 | |
| Muizenberg | | | | |
| -IiNdawo zokuhlala | 1,064,232 | 0.000905 | 1,305,210 | 0.001038 |
| -IiNdawo ezingezozakuhlala | 843,752 | 0.002634 | 765,881 | 0.002960 |
| Zizonke | 1,907,984 | | 2,071,091 | |
| Northpine | | | | |
| -IiNdawo ezingezokuhlala | 1,524,843 | 0.001197 | 1,635,764 | 0.001295 |
| -IiNdawo ezingezozakuhlala | 289,218 | 0.002081 | 323,479 | 0.002341 |
| Zizonke | 1,814,061 | | 1,959,243 | |
| Observatory | | | | |
| -IiNdawo ezingezokuhlala | 2,637,520 | 0.000989 | 2,926,709 | 0.001074 |
| -IiNdawo ezingezozakuhlala | 2,734,970 | 0.001861 | 2,902,443 | 0.002097 |
| Zizonke | 5,372,490 | | 5,829,152 | |
| Oranjekloof | | | | |
| -IiNdawo ezingezokuhlala | 794,659 | 0.000478 | 1,072,146 | 0.000519 |
| -IiNdawo ezinezozakuhlala | 4,645,041 | 0.002262 | 4,834,854 | 0.002491 |
| Zizonke | 5,439,700 | | 5,907,000 | |
| Overkloof * | | | | |
| -Ezizezokuhlala | N/A | N/A | 446,600 | 0.001724 |
| -Ezingezozakuhlala | N/A | N/A | 3,400 | 0.001724 |
| Zizonke | N/A | N/A | 450,000 | |
| Paarden Eiland | 4,066,352 | 0.001097 | 4,376,281 | 0.001164 |
| Parow Industria | 4,292,474 | 0.001724 | 4,609,886 | 0.001862 |
| Penzance Estate | | | | |
| -IiNdawo ezingezokuhlala | 882,536 | 0.001674 | 925,884 | 0.001771 |
| -IiNdawo ezingezozakuhlala | 112,000 | 0.003358 | 148,143 | 0.003376 |
| Zizonke | 994,536 | | 1,074,027 | |
| Salt River | 3,247,249 | 0.002406 | 3,478,158 | 0.002473 |
| Sea Point | | | | |
| -IiNdawo ezingezokuhlala | 1,710,608 | 0.000989 | 1,873,137 | 0.001032 |
| -IiNdawo ezingezozakuhlala | 3,541,568 | 0.002251 | 3,770,598 | 0.002372 |
| Zizonke | 5,252,176 | | 5,643,735 | |
| Somerset West | 2,619,619 | 0.002697 | 2,813,326 | 0.002949 |
| #Stikland Industrial | 3,264,977 | 0.001987 | 3,750,000 | 0.002236 |
| Strand | 1,101,378 | 0.002592 | 1,181,686 | 0.002945 |

| | | | | | | | | | |
|-----|---|-------------------------|--|----------|----------|---|----------|----------|-------|
| FCR | Airport Industria | umlingan iselo kwirandi | | 0.002139 | 0.002460 | y | 0.002404 | 0.002765 | 12.4% |
| FCR | Athlone | umlingan iselo kwirandi | | 0.002146 | 0.002468 | y | 0.002426 | 0.002790 | 13.0% |
| FCR | Beaconvale | umlingan iselo kwirandi | | 0.002420 | 0.002783 | y | 0.002751 | 0.003164 | 13.7% |
| FCR | Blackheath | umlingan iselo kwirandi | | 0.001311 | 0.001508 | y | 0.001412 | 0.001624 | 7.7% |
| FCR | Brackenfell | umlingan iselo kwirandi | | 0.002672 | 0.003073 | y | 0.002845 | 0.003272 | 6.5% |
| FCR | Cape Town Central City | umlingan iselo kwirandi | | 0.001990 | 0.002289 | y | N/A | N/A | N/A |
| FCR | Cape Town Central City - ezingezozaku hlala | izinga erandini | | N/A | N/A | y | 0.002138 | 0.002459 | N/A |
| FCR | Cape Town Central City - Ezingezokuhlala | umlingan iselo kwirandi | | N/A | N/A | y | 0.001764 | 0.002029 | N/A |
| FCR | Claremont - Ezingezozaku hlala | umlingan iselo kwirandi | | 0.001477 | 0.001699 | y | 0.001586 | 0.001824 | 7.4% |
| FCR | Claremont - Ezingezokuhlala | umlingan iselo kwirandi | | 0.000445 | 0.000512 | y | 0.000477 | 0.000549 | 7.2% |
| FCR | Claremont Boulevard | umlingan iselo kwirandi | | 0.000662 | 0.000761 | y | 0.000687 | 0.000790 | 3.8% |
| FCR | Elsies River | umlingan iselo kwirandi | | 0.003198 | 0.003678 | y | 0.003601 | 0.004141 | 12.6% |
| FCR | Epping | umlingan iselo kwirandi | | 0.001258 | 0.001447 | y | 0.001403 | 0.001613 | 11.5% |
| FCR | Fish Hoek - Ezingezozaku hlala | umlingan iselo kwirandi | | 0.001551 | 0.001784 | y | 0.001667 | 0.001917 | 7.5% |
| FCR | Fish Hoek - Ezingezokuhlala | umlingan iselo kwirandi | | 0.000606 | 0.000697 | y | 0.000648 | 0.000745 | 6.9% |

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|-----|--|-------------------------|--|----------|----------|---|----------|----------|-------|
| FCR | Glosderry - Ezingezozaku hlala | umlingan iselo kwirandi | | 0.002754 | 0.003167 | y | 0.002975 | 0.003421 | 8.0% |
| FCR | Glosderry - Non-Residential > 50% | umlingan iselo kwirandi | | 0.000550 | 0.000633 | y | 0.000594 | 0.000683 | 8.0% |
| FCR | Green Point - Ezingezozaku hlala | umlingan iselo kwirandi | | 0.002248 | 0.002585 | y | 0.002342 | 0.002693 | 4.2% |
| FCR | Green Point - Ezingokuhlala | umlingan iselo kwirandi | | 0.000457 | 0.000526 | y | 0.000470 | 0.000541 | 2.8% |
| FCR | Groote Schuur | umlingan iselo kwirandi | | 0.001773 | 0.002039 | y | 0.001892 | 0.002176 | 6.7% |
| FCR | Kalk Bay / St James - Ezingezozaku hlala | umlingan iselo kwirandi | | 0.001576 | 0.001812 | y | 0.001756 | 0.002019 | 11.4% |
| FCR | Kalk Bay / St James - Ezingezokuhlala | umlingan iselo kwirandi | | 0.000494 | 0.000568 | y | 0.000531 | 0.000611 | 7.5% |
| FCR | Little Mowbray / Rosebank - Ezingezozaku hlala | umlingan iselo kwirandi | | 0.001342 | 0.001543 | y | 0.001486 | 0.001709 | 10.7% |
| FCR | Little Mowbray / Rosebank - Ezingezokuhlala | umlingan iselo kwirandi | | 0.000670 | 0.000771 | y | 0.000709 | 0.000815 | 5.8% |
| FCR | Llandudno | umlingan iselo kwirandi | | 0.000612 | 0.000704 | y | Cima | Cima | N/A |
| FCR | Llandudno - Ezingezozaku hlala | umlingan iselo kwirandi | | N/A | N/A | y | 0.000673 | 0.000774 | N/A |
| FCR | Llandudno - Ezizezokuhlala | umlingan iselo kwirandi | | N/A | N/A | y | 0.000673 | 0.000774 | N/A |
| FCR | Maitland | umlingan iselo kwirandi | | 0.002215 | 0.002547 | y | 0.002326 | 0.002675 | 5.0% |

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|-----|-----------------------------------|-------------------------|--|----------|----------|---|----------|----------|-------|
| FCR | Montague Gardens / Marconi Beam | umlingan iselo kwirandi | | 0.000717 | 0.000825 | y | 0.000776 | 0.000892 | 8.2% |
| FCR | Mount Rhodes - Ezingezozaku hlala | umlingan iselo kwirandi | | N/A | N/A | y | 0.001862 | 0.002141 | N/A |
| FCR | Mount Rhodes - Ezingezokuhlala | umlingan iselo kwirandi | | N/A | N/A | y | 0.001636 | 0.001881 | N/A |
| FCR | Muizenberg - Ezingezozaku hlala | umlingan iselo kwirandi | | 0.002634 | 0.003029 | y | 0.002960 | 0.003404 | 12.4% |
| FCR | Muizenberg - Ezingezokuhlala | umlingan iselo kwirandi | | 0.000905 | 0.001041 | y | 0.001038 | 0.001194 | 14.7% |
| FCR | Northpine - Ezingezozaku hlala | umlingan iselo kwirandi | | 0.002081 | 0.002393 | y | 0.002341 | 0.002692 | 12.5% |
| FCR | Northpine - Ezingezokuhlala | umlingan iselo kwirandi | | 0.001197 | 0.001377 | y | 0.001295 | 0.001489 | 8.2% |
| FCR | Observatory - Ezingezozaku hlala | umlingan iselo kwirandi | | 0.001861 | 0.002140 | y | 0.002097 | 0.002412 | 12.7% |
| FCR | Observatory - Ezingezokuhlala | umlingan iselo kwirandi | | 0.000989 | 0.001137 | y | 0.001074 | 0.001235 | 8.6% |
| FCR | Oranjekloof - Ezingezozaku hlala | umlingan iselo kwirandi | | 0.002262 | 0.002601 | y | 0.002491 | 0.002865 | 10.1% |
| FCR | Oranjekloof - Ezingezokuhlala | umlingan iselo kwirandi | | 0.000478 | 0.000550 | y | 0.000519 | 0.000597 | 8.6% |
| FCR | Overkloof - Ezingezozaku hlala | umlingan iselo kwirandi | | N/A | N/A | y | 0.001724 | 0.001983 | N/A |
| FCR | Overkloof - Ezingezokuhlala | umlingan iselo kwirandi | | N/A | N/A | y | 0.001724 | 0.001983 | N/A |
| FCR | Paarden Eiland | umlingan iselo kwirandi | | 0.001097 | 0.001262 | y | 0.001164 | 0.001339 | 6.1% |
| FCR | Parow Industria | umlingan iselo kwirandi | | 0.001724 | 0.001983 | y | 0.001862 | 0.002141 | 8.0% |

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|-----|---------------------------------|-------------------------|--|----------|----------|---|----------|----------|-------|
| FCR | Penzance - Ezingezozaku hlala | umlingan iselo kwirandi | | 0.003358 | 0.003862 | y | 0.003376 | 0.003882 | 0.5% |
| FCR | Penzance - Ezingezokuhlala | umlingan iselo kwirandi | | 0.001674 | 0.001925 | y | 0.001771 | 0.002037 | 5.8% |
| FCR | Salt River | umlingan iselo kwirandi | | 0.002406 | 0.002767 | y | 0.002473 | 0.002844 | 2.8% |
| FCR | Sea Point - Ezingezozaku hlala | umlingan iselo kwirandi | | 0.002251 | 0.002589 | y | 0.002372 | 0.002728 | 5.4% |
| FCR | Sea Point - Ezingezokuhlala | umlingan iselo kwirandi | | 0.000989 | 0.001137 | y | 0.001032 | 0.001187 | 4.3% |
| FCR | Somerset West | umlingan iselo kwirandi | | 0.002697 | 0.003102 | y | 0.002949 | 0.003391 | 9.3% |
| FCR | Stikland Industrial | umlingan iselo kwirandi | | 0.001987 | 0.002285 | y | 0.002236 | 0.002571 | 12.5% |
| FCR | Strand | umlingan iselo kwirandi | | 0.002592 | 0.002981 | y | 0.002945 | 0.003387 | 13.6% |
| FCR | Triangle Industrial | umlingan iselo kwirandi | | 0.003100 | 0.003565 | y | 0.003322 | 0.003820 | 7.2% |
| FCR | Tygervalley | umlingan iselo kwirandi | | 0.001803 | 0.002073 | y | 0.001943 | 0.002234 | 7.8% |
| FCR | Voortrekker Road Corridor | umlingan iselo kwirandi | | 0.002559 | 0.002943 | y | 0.002731 | 0.003141 | 6.7% |
| FCR | Vredeklouf - Ezingezozaku hlala | umlingan iselo kwirandi | | 0.002267 | 0.002607 | y | 0.002402 | 0.002762 | 6.0% |
| FCR | Vredeklouf - Ezinezokuhlala | umlingan iselo kwirandi | | 0.001958 | 0.002252 | y | 0.002071 | 0.002382 | 5.8% |
| FCR | Woodstock | umlingan iselo kwirandi | | 0.001694 | 0.001948 | y | 0.001894 | 0.002178 | 11.8% |
| FCR | Wynberg - Ezingezozaku hlala | umlingan iselo kwirandi | | 0.003437 | 0.003953 | y | 0.003634 | 0.004179 | 5.7% |
| FCR | Wynberg - Ezingezokuhlala | umlingan iselo kwirandi | | 0.001026 | 0.001180 | y | 0.001107 | 0.001273 | 7.9% |
| FCR | Zeekoevlei Peninsula | umlingan iselo kwirandi | | 0.001940 | 0.002231 | y | Cima | Cima | N/A |

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|-----|--|-------------------------|--|----------|----------|---|----------|----------|-----|
| FCR | Zeekoevlei Peninsula - Ezingezozakuhlala | umlingan iselo kwirandi | | N/A | N/A | y | 0.002101 | 0.002416 | N/A |
| FCR | Zeekoevlei Peninsula - Ezingezokuhlala | umlingan iselo kwirandi | | N/A | N/A | y | 0.002101 | 0.002416 | N/A |
| FCR | Zwaanswyk | umlingan iselo kwirandi | | 0.000873 | 0.001004 | y | Cima | Cima | N/A |
| FCR | Zwaanswyk | umlingan iselo kwirandi | | 0.000873 | 0.001004 | y | Cima | Cima | N/A |
| FCR | Zwaanswyk | umlingan iselo kwirandi | | N/A | N/A | y | 0.000945 | 0.001087 | N/A |
| FCR | Zwaanswyk | umlingan iselo kwirandi | | N/A | N/A | y | 0.000945 | 0.001087 | N/A |

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