



## 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 27 May 2020, and is hereby promulgated:

#### SPC 09/05/20      BUDGET 2020/21 TO 2022/23

**RESOLVED** that:

(1) the City's annual budget for the financial year 2020/21; and indicative allocations for the two projected outer years 2021/22 and 2022/23, and related policies as set out in the following schedules and annexures, be adopted.

- (k) Property (Tax) Rates as set out in Annexure 2;
- (l) City Improvement Districts (CIDs) - Additional Rates as set out in Annexure 3.

The English version was the adopted version

#### ANNEXURE 2

## PROPERTY RATES 2020/21

Property rates are 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 56 of 2003.

In terms of the amendments to the Property Rates Act, the City is required to:

- Institute new rating categories;
- Align its rebates, reductions and exemptions to the amended legislation;
- Implement the amendments of the MPRA and the new categories simultaneously with a new General Valuation which came into effect on 1 July 2019.

The City has created 11 new property categories. There are 21 property categories in total.

The City has discontinued the Place of Worship and PSI (phase out) categories. These will be dealt with in terms of S 17 of the MPRA (Impermissible rates).

Property rates are based on values indicated in the General Valuation Roll 2018 (GV) with the date of valuation being 2 July 2018. The Rate in the Rand for Property Rates for 2020/2021 financial year are:

RATING CATEGORY	20/21 RIR
Properties owned by an organisation – not for profit and used as accommodation for the vulnerable	0.001443
Agricultural Properties	0.001154
Properties owned by an organisation – not for profit and used exclusively for amateur sport	0.001443
Properties owned by an organisation – not for profit and used for animal shelters	0
Business and commercial properties	0.011540

Cemeteries and Crematoria	0
Properties owned by an organisation – not for profit and used as an early childhood development facility	0.001443
Industrial properties	0.011540
Properties owned by an organisation – not for profit and used as a local community museum	0
Mining properties	0.011540
Properties used for multiple purposes	(as per allocation)
Nature conservation land	0
Properties owned by an organisation – not for profit and used for an old age home	0.001443
Properties owned by an organ of state and used for public service purposes	0.011540
Properties owned by PBO and used for specified public benefit activities	0.001443
Public Service Infrastructure properties	0.001443
Residential properties	0.005770
Properties owned by a Social Housing Regulatory Authority accredited Social Housing Institution and used for social housing	0.001443
Vacant land	0.011540
Properties owned by war veterans' associations and used for the welfare of war veterans	0.001443
Properties owned by an organisation – not for profit and used for youth development	0.001443

The rates levied per individual property will be calculated based on the value of that property and multiplied by the rate-in-the-land set out in this document. Rebates are also taken into consideration.

The definitions of categories are reflected in the Rates Policy 2020/2021 attached as Annexure 5.

## RATES RATIOS

The residential category is used as the base rate. The rates ratio per rating category are:

RATING CATEGORY	RATIO TO RES (RES:RC)
Properties owned by an organisation – not for profit and used as accommodation for the vulnerable	1:0.25
Agricultural Properties	1:0.2
Properties owned by an organisation – not for profit and used exclusively for amateur sport	1:0.25
Properties owned by an organisation – not for profit and used for animal shelters	1:0
Business and commercial properties	1:2
Cemeteries and Crematoria	1:0
Properties owned by an organisation – not for profit and used as an early childhood development facility	1:0.25
Industrial properties	1:2
Properties owned by an organisation – not for profit and used as a local community museum	1:0
Mining properties	1:2
Properties used for multiple purposes	
Nature conservation land	1:0
Properties owned by an organisation – not for profit and used for an old age home	1:0.25
Properties owned by an organ of state and used for public service purposes	1:2
Properties owned by PBO and used for specified public benefit activities	1:0.25
Public Service Infrastructure properties	1:0.25

Residential properties	1:1
Properties owned by a Social Housing Regulatory Authority accredited Social Housing Institution and used for social housing	1:0.25
Vacant land	1:2
Properties owned by war veterans' associations and used for the welfare of war veterans	1:0.25
Properties owned by an organisation – not for profit and used for youth development	1:0.25

## EXEMPTIONS, REDUCTIONS AND REBATES

### Residential Properties

For all residential properties, the property value appearing on the Valuation Roll, the City will not levy a rate on R300 000 of the property value for rating purposes. The R300 000 comprises of the first R15 000 statutory impermissible rate and R285 000 reduction determined in the Rates Policy.

### Rebates in respect of a category of owners of property are as follows:

#### Indigent owners

In terms of sections 3(3)(f) and 15 of the MPRA all indigents, for rating purposes, will qualify in respect of their primary place of residence for the benefits as set out in this policy and Chapter 4 of the Credit Control and Debt Collection By-Law and Policy and may also qualify for the 100% rebate if the applicant is dependent on pension or a social grant for their livelihood on condition that all other criteria remain applicable. The cumulative rebates shall not exceed 100%.

#### Owners who are dependent on Pension or Social Grants for their livelihood

In order to qualify for a rebate, this category of owners must meet the following criteria:

- a) be a natural person;
- b) the property must satisfy the requirements of the definition of Residential Property;
- c) be the registered owner of the Residential Property; and
- d) on 1 July of the financial year:
  - i. occupy the property as his/her primary place of 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;
  - ii. With regards to pensioners, the applicant must be at least 60 years of age; or if the owner turns 60 during the year the rebate will be granted on a pro rata basis from the date on which the applicant turned 60;
  - iii. be in receipt of a gross monthly household income not exceeding R17 500 (seventeen thousand five hundred Rand) and proven by the submission of 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.

**The gross monthly household income and rebate for the 2020/2021 financial year is as follows:**

<b>Gross Monthly Household Income</b>		<b>% Rebate</b>
R 0	R 4 500.00	100%
R 4 501.00	R 6 000.00	95%
R 6 001.00	R 7 500.00	90%
R 7 501.00	R 9 000.00	80%
R 9 001.00	R 10 500.00	70%
R 10 501.00	R 12 000.00	60%
R 12 001.00	R 13 500.00	50%
R 13 501.00	R 14 500.00	40%
R 14 501.00	R 15 500.00	30%
R 15 501.00	R 16 500.00	20%
R 16 501.00	R 17 500.00	10%

**Owners of property situated within an area affected by any other serious adverse social or economic conditions**

At the future discretion of the City, owners of properties may be granted a rebate as a result of the Covid-19 pandemic where serious adverse social and economic conditions prevail. The rebate will only be granted in terms of conditions to be determined by the Municipal Council. If the Municipal Council does determine the conditions for the rebate, the financial implications in respect of income foregone must be taken into account and reflected in an Adjustment Budget.

There are no further exemptions, reductions or rebates, other than those referred to in the Rates Policy 2020/2021.

**BUDGET IMPLICATIONS**

The Budget for 2020/2021 has been balanced using the estimated income from levying the rates in this report.

Provision has been made in the Budget for 2020/2021 for the income foregone arising from the reductions and rebates as detailed in the Rates Policy 2020/2021.

**ANNEXURE 3**

**CITY IMPROVEMENT DISTRICTS (CIDs)**

**ADDITIONAL RATES 2020/2021**

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 2020/21 for all existing 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 other 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 CID area is determined by Council. The additional rate 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.

All the CIDs approved their budgets unanimously at their Member's meetings. Twelve CIDs (Airport Industria, Cape Town Central, Claremont, Elsie's River, Fish Hoek, Groote Schuur, Maitland, Montague Gardens Marconi Beam, Parow Industria, Somerset West, Wynberg and Zeekoevlei Peninsula) have applied for a new 5-year term commencing on the 1<sup>st</sup> of July 2020. At their AGMs their members voted unanimously in favour of the continuation of the CIDs.

Four applications were received for the establishment of a CID in their area and are included in the table below subject to Council approving the applications (Boston, Lower Kenilworth, Scott Estate & Baviaanskloof and Welgemoed).

The additional rates for 2020/21, expressed as Rand-in-the-rand and based on the total property valuation per CID, are submitted for Council approval.

City Improvement District	2020/21 Budget R	2020/21 Residential Additional Rate R	2020/21 Non-Residential Additional Rate R
Airport Industria	5,047,201	N/A	0.001988
Athlone	1,053,182	N/A	0.002453
Beaconvale	3,715,670	N/A	0.002223
Blackheath	3,286,744	N/A	0.001288
Boston	3,725,000	0.001054	0.001673
Brackenfell	3,429,311	N/A	0.002200
Cape Town Central City	79,088,167	0.001189	0.001992
Claremont	10,670,188	0.000423	0.001492
Elsie's River	3,203,196	N/A	0.002983
Epping	11,479,753	N/A	0.001297
Fish Hoek	1,095,736	0.000564	0.001779
Glosderry	1,823,378	0.000423	0.002699 >50%=0.000449
Green Point	8,740,952	0.000347	0.002040
Groote Schuur	7,627,649	N/A	0.001468
Kalk Bay and St James	2,028,275	0.000424	0.001655
Little Mowbray / Rosebank	2,232,726	0.000541	0.001492
Llandudno	3,141,758	0.000557	0.000621
Lower Kenilworth	1,523,506	0.000776	0.001824
Maitland	3,551,340	N/A	0.001892
Mitchells Plain Town Centre	1,918,558	0.000397	0.002845
Montague Gardens-Marconi Beam	7,260,849	N/A	0.000762

Mount Rhodes	599,526	0.001239	0.001545
Muizenberg	2,420,000	0.000932	0.002446
Northpine	2,285,453	0.001124	0.001676
Oakwood / Hughenden / Meadows	860,756	0.001278	0.001549
Observatory	6,957,384	0.000865	0.002104
Oranjekloof	7,291,803	0.000359	0.001900
Overkloof	460,676	0.001426	0.001465
Paarden Eiland	5,071,816	N/A	0.001053
Parow Industria	5,331,774	N/A	0.001608
Penzance Estate	1,238,300	0.001475	0.002876
Salt River	4,095,635	N/A	0.001669
Scott Estate & Baviaanskloof	2,633,005	0.000940	0.001357
Sea Point	6,722,680	0.000611	0.001769
Somerset West	3,252,876	N/A	0.002879
Stikland Industrial	4,797,629	N/A	0.001764
Strand	1,371,724	N/A	0.002943
Triangle Industrial	2,519,432	N/A	0.002451
Tygervalley	4,022,719	N/A	0.001406
Voortrekker Road Corridor	21,752,151	N/A	0.002078
Vredeloof	3,485,261	0.001681	0.001936
Welgemoed	3,720,360	0.000661	0.001133
Woodstock	5,950,000	N/A	0.001259
Wynberg	5,914,021	0.001122	0.003032
Zeekoevlei Peninsula	601,384	0.001938	0.002358
Zwaanswyk	1,239,866	0.000758	0.000816

Note: Additional Rates are reflected exclusive of VAT. VAT inclusive rates can be found in the City's Tariffs, Fees and Charges book.

## BYLAE 2

**EIENDOMSBELASTING VIR 2020/21**

Eiendomsbelasting word ooreenkomstig Raadsbeleide, die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, 2004 (MPRA), die MPRA-regulasies en die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, Wet 56 van 2003, gehef.

Ingevolge die wysigings aan die Wet op Eiendomsbelasting moet die Stad:

- Nuwe belastingkategorieë instel;
- Sy kortings, verminderings en vrystellings met die gewysigde wetgewing in pas bring;
- Die wysigings aan die MPRA en die nuwe kategorieë op dieselfde tyd implementeer as 'n nuwe algemene waardasie wat op 1 Julie 2019 in werking getree het.

Die Stad het 11 nuwe eiendoms-kategorieë geskep. Daar is altesaam 21 eiendoms-kategorieë.

Die Stad het die kategorieë vir plek van aanbidding en PSI (uitfasering) beëindig. Dit sal ingevolge artikel 17 van die MPRA (ontoelaatbare belasting) hanteer word.

Eiendomsbelasting is gegrond op waardes wat in die algemene waardasielys 2018 (GV) gelys word met die waardasiedatum 2 Julie 2018. Die koers in die rand vir eiendomsbelasting vir die 2020/21-boekjaar is:

<b>EIENDOMSBELASTINGKATEGORIE</b>	<b>20/21 RIR</b>
Eiendomme in 'n organisasie se besit – sonder winsoogmerk en gebruik as huisvesting vir kwesbare persone	0,001443
Landbou-eiendomme	0,001154
Eiendomme in 'n organisasie se besit – sonder winsoogmerk en uitsluitlik gebruik vir amateursport	0,001443
Eiendomme in 'n organisasie se besit – sonder winsoogmerk en gebruik vir dierskuilings	0
Sake- en kommersiële eiendomme	0,011540
Begraafplase en krematoriums	0
Eiendomme in 'n organisasie se besit – sonder winsoogmerk en gebruik as 'n vroeëkindontwikkelingsfasiliteit	0,001443
Industriële eiendomme	0,011540
Eiendomme in 'n organisasie se besit – sonder winsoogmerk en gebruik as 'n museum vir die plaaslike gemeenskap	0
Mynboueiendomme	0,011540
Eiendomme wat vir veelvuldige doeleindes gebruik word	(soos per toewysing)
Natuurbewaringsgrond	0
Eiendomme in 'n organisasie se besit – sonder winsoogmerk en gebruik vir 'n tehuis vir bejaardes	0,001443
Eiendomme wat deur 'n staatsinstelling besit en vir openbare dienste gebruik word	0,011540
Eiendomme wat deur 'n openbarevoordeelorganisasie besit en vir spesifieke openbarevoordeelaktiwiteite gebruik word	0,001443
Openbare diensinfrastruktuur-eiendomme	0,001443
Residensiële eiendomme	0,005770
Eiendomme in besit van 'n reguleringsowerheid vir maatskaplike behuising of 'n geakkrediteerde instelling vir maatskaplike behuising, en wat vir maatskaplike behuising gebruik word	0,001443
Onbeboude grond	0,011540
Eiendomme in besit van verenigings vir oorlogsveterane, en wat vir die welsyn van oorlogsveterane gebruik word	0,001443
Eiendomme in 'n organisasie se besit – sonder winsoogmerk en gebruik vir jeugontwikkeling	0,001443



Die belasting wat per individuele eiendom gehef word, sal bereken word op grond van die waarde van die eiendom vermenigvuldig met die koers in die rand uiteengesit in hierdie dokument. Kortings word ook in aanmerking geneem.

Die definisies van kategorieë word weergegee in die beleid oor eiendombelasting vir 2020/21, aangeheg as bylae 5.

### EIENDOMSBELASTINGVERHOUDINGS

Die residensiële kategorie word as basiskoers gebruik. Die eiendomsbelastingverhoudings per eiendomsbelastingkategorie is:

EIENDOMSBELASTINGKATEGORIE	VERHOUDING TOT RES (RES:RC)
Eiendomme in 'n organisasie se besit – sonder winsoogmerk en gebruik as huisvesting vir kwesbare persone	1:0.25
Landbou-eiendomme	1:0.2
Eiendomme in 'n organisasie se besit – sonder winsoogmerk en uitsluitlik gebruik vir amateursport	1:0.25
Eiendomme in 'n organisasie se besit – sonder winsoogmerk en gebruik vir dierskuilings	1:0
Sake- en kommersiële eiendomme	1:2
Begraafplase en krematoriums	1:0
Eiendomme in 'n organisasie se besit – sonder winsoogmerk en gebruik as 'n vroeëkindontwikkelingsfasiliteit	1:0.25
Industriële eiendomme	1:2
Eiendomme in 'n organisasie se besit – sonder winsoogmerk en gebruik as 'n museum vir die plaaslike gemeenskap	1:0
Mynboueiendomme	1:2
Eiendomme wat vir veelvuldige doeleindes gebruik word	
Natuurbewaringsgrond	1:0
Eiendomme in 'n organisasie se besit – sonder winsoogmerk en gebruik vir 'n tehuis vir bejaardes	1:0.25
Eiendomme wat deur 'n staatsinstelling besit en vir openbare dienste gebruik word	1:2
Eiendomme wat deur 'n openbarevoordeelorganisasie besit en vir spesifieke openbarevoordeelaktiwiteite gebruik word	1:0.25
Openbarediensinfrastruktuur-eiendomme	1:0.25
Residensiële eiendomme	1:1
Eiendomme in besit van 'n reguleringsowerheid vir maatskaplike behuising of 'n geakkrediteerde instelling vir maatskaplike behuising, en wat vir maatskaplike behuising gebruik word	1:0.25
Onbeboude grond	1:2
Eiendomme in besit van verenigings vir oorlogsveterane, en wat vir die welsyn van oorlogsveterane gebruik word	1:0.25
Eiendomme in 'n organisasie se besit – sonder winsoogmerk en gebruik vir jeugontwikkeling	1:0.25

## VRYSTELLINGS, VERMINDERINGS EN KORTINGS

### Residensiële eiendomme

Wat alle residensiële eiendomme betref: Die Stad sal nie eiendomsbelasting hef op R300 000 van die eiendoms waarde wat op die waardasielys verskyn nie. Die R300 000 behels die eerste statutêre ontoelaatbare belasting van R15 000 en die vermindering van R285 000 wat in die beleid oor eiendomsbelasting vasgestel is.

### Kortings vir kategorieë van eienaars van eiendomme is soos volg:

#### Deernisgeval-eienaars

Ingevolge artikel 3(3)(f) en 15 van die MPRA sal alle deernisgevalle vir eiendomsbelastingdoeleindes ten opsigte van hul hoofwoonplek kwalifiseer vir die voordele soos uiteengesit in hierdie beleid en hoofstuk 4 van die beleid oor kredietbeheer en skuldinvordering, en kan ook kwalifiseer vir die 100%-korting as die aansoeker van 'n pensioen of maatskaplike toelae vir hul bestaan afhanklik is, mits alle ander kriteria ook van toepassing is. Die kumulatiewe kortings mag nie 100% oorskry nie.

#### Eienaars wat van pensioen of maatskaplike toelaes vir hul bestaan afhanklik is

Om vir 'n korting te kwalifiseer, moet hierdie kategorie eienaars aan die volgende kriteria voldoen:

- a) 'n Natuurlike persoon wees;
- b) Die eiendom aan die vereistes van die omskrywing van residensiële eiendom voldoen;
- c) Die geregistreerde eienaar van die residensiële eiendom wees; en
- d) Op 1 Julie van die boekjaar:
  - i. Moet die aansoeker die eiendom as sy/haar hoofwoonplek bewoon, met dien verstande dat waar die eienaar nie die eiendom kan bewoon nie as gevolg van omstandighede wat hy/sy nie veroorsaak het nie, die gade of kinders (insluitende minderjarige kinders) aan die okkupasievereiste kan voldoen;
  - ii. Wat pensioenarisse betref, moet die aansoeker minstens 60 jaar oud wees of indien die eienaar gedurende die jaar 60 raak, sal die korting op 'n pro rata-grondslag toegeken word vanaf die datum waarop die aansoeker 60 raak;
  - iii. Moet die aansoeker 'n bruto maandelikse huishoudelike inkomste van nie meer nie as R17 500 (sewentien duisend vyf honderd rand) verdien, wat bewys moet word deur die indiening van minstens drie maande se bankstate van alle finansiële instellings of, indien die persoon nie 'n bankrekening het nie, sodanige bewyse as wat die Stad kan vereis om die persoon se vlak van bruto maandelikse huishoudelike inkomste te staaf.

### Die bruto maandelikse huishoudelike inkomste en korting vir die 2020/21-boekjaar is soos volg:

Bruto maandelikse huishoudelike inkomste		%-korting
R0	R4 500,00	100%
R4 501,00	R6 000,00	95%
R6 001,00	R7 500,00	90%
R7 501,00	R9 000,00	80%
R9 001,00	R10 500,00	70%
R10 501,00	R12 000,00	60%
R12 001,00	R13 500,00	50%
R13 501,00	R14 500,00	40%
R14 501,00	R15 500,00	30%
R15 501,00	R16 500,00	20%
R16 501,00	R17 500,00	10%

### **Eienaars van eiendom in 'n gebied wat deur enige ander ernstige, ongunstige maatskaplike of ekonomiese toestande geraak word**

Die Stad kan in die toekoms na sy goeddunke 'n korting aan eienaars van eiendom toestaan waar daar as gevolg van die Covid-19-pandemie ernstige, negatiewe maatskaplike en ekonomiese toestande heers. Die korting sal slegs toegestaan word volgens voorwaardes wat deur die munisipale raad bepaal sal word. As die munisipale raad die voorwaardes vir die korting toestaan, moet die finansiële implikasies van die verbeurde inkomste in ag geneem word en in 'n aansuiweringsbegroting weergegee word.

Daar is geen verdere vrystellings, verminderings of kortings buiten dié waarna in die beleid op eiendomsbelasting vir 2020/21 verwys word nie.

### **BEGROTINGSIMPLIKASIES**

Die begroting vir 2020/21 is gebalanseer volgens die geraamde inkomste uit die heffing van eiendomsbelasting in hierdie verslag.

Voorsiening is in die begroting vir 2020/21 gemaak vir die verbeurde inkomste as gevolg van die verminderings en kortings soos in die beleid op eiendomsbelasting vir 2020/21 uiteengesit.

### **BYLAE 3**

#### **STADSVARBETERINGSDISTRIKTE (SVD's)**

##### **BYKOMENDE HEFFINGS VIR 2020/21**

Elke SVD moet jaarliks ingevolge die Verordening op Spesiale-aanslaggebiede 'n begroting aan die Stad voorlê. Hierdie begroting moet volgens die SVD se goedgekeurde sakeplan wees en deur die maatskappylede tydens 'n algemene jaarvergadering of ledevergadering goedgekeur word. Die begrotings vir 2020/21 vir alle bestaande SVD's in die tabel hieronder is almal volgens hierdie vereiste goedgekeur voor dit aan die Stad voorgelê is vir insluiting by die Stad se begrotingsdokument. Die SVD's het 'n vyfjaarbegroting volgens hul goedgekeurde sakeplan en kan dus nie toekomstige ontwikkeling of skommeling in waardes weens suksesvolle appêlle voorsien nie. Gemeenskappe word vanuit die staanspoor ingelig oor die impak wat skommeling in waardes asook individuele bydraes op SVD-begrotings het. Verskillende scenario's ontwikkel gevolglik in latere jare waar die SVD-begroting oor 'n breër gemeenskap heen versprei kan word en die las op individue dus minder raak. So kan suksesvolle appêlle 'n groter as verwagte las op ander individue meebring weens 'n kleiner waardasiebasis wat met jaarlikse begrotingstygings gepaard gaan. Die impak op individue word omvattend gemodelleer om seker te maak dit oorskry nie die oorspronklik goedgekeurde impak volgens die vyfjaarbegroting nie en dat dit, indien wel meer as die groei in die begroting, binne die drumpel van bekostigbaarheid en volhoubaarheid bly.

Die Raad bepaal die bedrag van enige bykomende heffing wat in 'n SVD-gebied opgelê word. Die bykomende heffing is aan die Stad verskuldig en betaalbaar op dieselfde wyse as enige ander eiendomsbelasting wat die Raad hef. Twee verskillende kategorieë is geïdentifiseer met die oplegging van 'n bykomende heffing in 'n SVD: residensieel en nierresidensieel. Die beleid oor spesiale-aanslaggebiede, soos deur die Raad goedgekeur, stel dit verder duidelik dat enige nierresidensieël eiendom met 'n munisipale waardasie van 50% of meer van die totale munisipale waardasie van die SVD waarin dit geleë is, nie meer as 25% van die begroting sal befonds nie.

Al die SVD's het hul begrotings eenparig by hul ledevergaderings goedgekeur. 12 SVD's (Lughawe Industria, Kaapstad-middestad, Claremont, Elsie'srivier, Vishoek, Grootte Schuur, Maitland, Montague Gardens-Marconi Beam, Parow Industria, Somerset-Wes, Wynberg en Zeekoevlei-skiereiland) het om 'n nuwe termyn van vyf jaar aansoek gedoen wat op 1 Julie 2020 sal begin. Die lede het by hul algemene jaarvergaderings eenparig ten gunste van die voortsetting van die SVD's gestem.

Vier aansoeke wat vir die stigting van 'n SVD in hul gebied ontvang is en in die tabel hieronder ingesluit is, is nog onderworpe aan die Raad se goedkeuring (Boston, Onder-Kenilworth, Scott Estate & Baviaanskloof en Welgemoed).

Die bykomende heffing vir 2020/21, uitgedruk as rand in die rand en gegrond op die totale eiendomswaardasie per SVD, word ter goedkeuring aan die Raad voorgelê.

<b>Stadsverbeteringsdistrik</b>	<b>Begroting vir 2020/21 R</b>	<b>Residensiële bykomende heffing vir 2020/21 R</b>	<b>Nieresidensiële bykomende heffing vir 2020/21 R</b>
Lughawe Industria	5,047,201	N.v.t.	0.001988
Athlone	1,053,182	N.v.t.	0.002453
Beaconvale	3,715,670	N.v.t.	0.002223
Blackheath	3,286,744	N.v.t.	0.001288
Boston	3,725,000	0.001054	0.001673
Brackenfell	3,429,311	N.v.t.	0.002200
Kaapstad-middestad	79,088,167	0.001189	0.001992
Claremont	10,670,188	0.000423	0.001492
Elsiesrivier	3,203,196	N.v.t.	0.002983
Epping	11,479,753	N.v.t.	0.001297
Vishoek	1,095,736	0.000564	0.001779
Glosderry	1,823,378	0.000423	0.002699 >50%=0.000449
Groenpunt	8,740,952	0.000347	0.002040
Groote Schuur	7,627,649	N.v.t.	0.001468
Kalkbaai en St James	2,028,275	0.000424	0.001655
Little Mowbray-Rosebank	2,232,726	0.000541	0.001492
Llandudno	3,141,758	0.000557	0.000621
Onder-Kenilworth	1,523,506	0.000776	0.001824
Maitland	3,551,340	N.v.t.	0.001892
Mitchells Plain-middedorp	1,918,558	0.000397	0.002845
Montague Gardens-Marconi Beam	7,260,849	N.v.t.	0.000762
Mount Rhodes	599,526	0.001239	0.001545
Muizenberg	2,420,000	0.000932	0.002446
Northpine	2,285,453	0.001124	0.001676
Oakwood-Hughenden-Meadows	860,756	0.001278	0.001549
Observatory	6,957,384	0.000865	0.002104
Oranjekloof	7,291,803	0.000359	0.001900
Overkloof	460,676	0.001426	0.001465
Paardeneiland	5,071,816	N.v.t.	0.001053
Parow Industria	5,331,774	N.v.t.	0.001608
Penzance Estate	1,238,300	0.001475	0.002876
Soutrivier	4,095,635	N.v.t.	0.001669
Scott Estate & Baviaanskloof	2,633,005	0.000940	0.001357
Seepunt	6,722,680	0.000611	0.001769

Somerset-Wes	3,252,876	N.v.t.	0.002879
Stikland Industria	4,797,629	N.v.t.	0.001764
Strand	1,371,724	N.v.t.	0.002943
Triangle Industria	2,519,432	N.v.t.	0.002451
Tygervallei	4,022,719	N.v.t.	0.001406
Voortrekkerwegkorridor	21,752,151	N.v.t.	0.002078
Vredeloof	3,485,261	0.001681	0.001936
Welgemoed	3,720,360	0.000661	0.001133
Woodstock	5,950,000	N.v.t.	0.001259
Wynberg	5,914,021	0.001122	0.003032
Zeekoevlei-skiereiland	601,384	0.001938	0.002358
Zwaanswyk	1,239,866	0.000758	0.000816

Let wel: Die bogenoemde bykomende heffings sluit BTW uit. Heffings met BTW ingesluit is beskikbaar in die Stad se boek vir tariewe, gelde en heffings.

**ISIHLOMELO 2****IIREYITHI ZEEPROPATI 2020/21**

IiReyithi zeePropati zihlawuliswa kulandelwa imigaqonkqubo yeBhunga, nangokomthetho iLocal Government Municipal Property Rates Act 2004 (MPRA), imigaqo yeMPRA, kunye nomthetho iLocal Government: Municipal Finance Management Act 56 of 2003.

Ngokwezilungiso kwiProperty Rates Act, iSixeko kufuneka:

- Sibeke izintlu ezintsha zeentlawulo zeereyithi;
- Silungelelanise izaphulelo neentlawulo ezicuthiweyo ukuze zihambelane nemithetho eyenziwe izilungiso;
- Simisele izilungiso zeMPRA nezintlu ezintsha ngaxeshanye notshintsho loQingqo-Maxabiso eePropati oluqale ukusebenza ukususela kowe-1 kweyeKhala 2019.

ISixeko senze izintlu ezintsha zeePropati ezili-11. Zizonke ziyi-21 izintlu zeePropati.

ISixeko siyisusile iNdawo yokuKhozela kunye nePSI (ziyakhutshwa) kwizintlu. Ezi zimbini ziza kufakwa phantsi kwe-S 17 yeMPRA (Izintlu emazingafakwa).

IiReyithi zeePropati zisekelezelwe kumaxabiso akuLuhlu loQingqo-Maxabiso lwango-2018 (GV) yaye umhla woqingqo-maxabiso yayingowesi-2 kweyeKhala (Julayi) 2018. Ireyithi kwiRandi yeeReyithi zeePropati zonyakamali ka-2020/2021 imi ngolu hlobo:

<b>ULUHLU NGOKWAMAZINGA</b>	<b>20/21 RIR</b>
lipropati zemibutho – engenzi nzuzo nezisetyenziselwa ukuhlalisa abantu ababuthathaka	0.001443
lipropati zoLimo	0.001154
lipropati zemibutho – engenzi nzuzo nezisetyenziselwa imidllalo yabasafufusayo	0.001443
lipropati zemibutho – engenzi nzuzo nezisetyenziselwa ukugcina izilwanyana	0
lipropati zoshishino norhwebo	0.011540
Amangcwaba neendawo zokutshisela izidumbu	0
lipropati zemibutho – engenzi nzuzo nezisetyenziselwa njengezibonelelo zabantwana abancinci	0.001443
lipropati zeMizi-Mveliso	0.011540
lipropati zemibutho – engenzi nzuzo nezisetyenziselwa imyuziyam yasekuhlaleni	0
lipropati zeMigodi	0.011540
lipropati ezisetyenziselwa izinto ezininzi ezahlukileyo	(as per allocation)
Umhlaba woLondolozo lweNdalo	0
lipropati zemibutho – engenzi nzuzo nezisetyenziselwa ikhaya labantu abadala	0.001443
lipropati zikaRhulumente ezisetyenziselwa ukunikeza iinkonzo zoluntu	0.011540
lipropati ezizezeMibutho yokuZuzisa uLuntu ezisetyenziselwa izinto ezizuzisa uluntu	0.001443
lipropati eziziZakhiwo zikaRhulumente	0.001443
lipropati ezizizindlu zokuhlala uluntu	0.005770
lipropati zoGunyaziwe oLawula iZindlu zoLuntu, oliZiko elaMkelwe ngokuseMthethweni leZindlu zoLuntu nezisetyenziselwa izindlu zoluntu	0.001443
Umhlaba ongenanto	0.011540
lipropati zemibutho yabo babesaya kuba ngamajoni ezisetyenziselwa ukuhoya abo babengamajoni	0.001443
lipropati zemibutho – engenzi nzuzo nezisetyenziselwa uphuhliso lolutsha	0.001443

Iireyithi ezihlawuliswa kwipropati nganye ziza kubalwa ngokwexabiso laloo propati ze ziphinda-phindwe ngezinga kwiRandi njengoko kwenziwe kolu xwebhu. Nezaphulelo zithathelwe ingqalelo.

Inkcazelo yezintu ifumaneka kuMgaqonkqubo weeReyithi ka-2020/2021 oqhotyoshelwe njengeSihlomelo 5.

### AMAZINGA EEREYITHI

Kusetyenziswe uluhlu lwezindlu zasemakhaya njengereyithi esisiseko. Ireyithi ngoluhlu ngalunye nazi:

ULUHLU NGOKWAMAZINGA	AMAZINGA NGOKWES-RES (RES:RC)
lipropati zemibutho – engenzi nzuzo nezisetyenziselwa ukuhlalisa abantu ababuthathaka	1:0.25
lipropati zoLimo	1:0.2
lipropati zemibutho – engenzi nzuzo nezisetyenziselwa imidllalo yabasafufusayo	1:0.25
lipropati zemibutho – engenzi nzuzo nezisetyenziselwa ukugcina izilwanyana	1:0
lipropati zoshishino norhwebo	1:2
Amangcwaba neendawo zokutshisela izidumbu	1:0
lipropati zemibutho – engenzi nzuzo nezisetyenziselwa ukuba zizibonelelo zabantwana abancinci	1:0.25
lipropati zeMizi-Mveliso	1:2
lipropati zemibutho – engenzi nzuzo nezisetyenziselwa imyuziyam yasekuhlaleni	1:0
lipropati zeMigodi	1:2
lipropati ezisetyenziselwa izinto ezininzi ezahlukeyo	
Umhlaba woLondolozo lweNdalo	1:0
lipropati zemibutho – engenzi nzuzo nezisetyenziselwa ikhaya labantu abadala	1:0.25
lipropati zikaRhulumente ezisetyenziselwa ukunikeza iinkonzo zoluntu	1:2
lipropati ezizezeMibutho yokuZuzisa uLuntu ezisetyenziselwa izinto ezizuzisa uluntu	1:0.25
lipropati eziziZakhiwo zikaRhulumente	1:0.25
lipropati ezizizindlu zokuhlala uluntu	1:1
lipropati zoGunyaziwe oLawula iZindlu zoLuntu, oliZiko eMkelwe ngokuseMthethweni leZindlu zoLuntu nezisetyenziselwa izindlu zoluntu	1:0.25
Umhlaba ongenanto	1:2
lipropati zemibutho yabo babesaya kuba ngamajoni ezisetyenziselwa ukuhoya abo babengamajoni	1:0.25
lipropati zemibutho – engenzi nzuzo nezisetyenziselwa uphuhliso lolutsha	1:0.25

### IZAPHULELO NEENTLAWULO EZICUTHIWEYO

#### lipropati ezizizindlu zokuhlala uluntu

Kwixabiso lepropati elivela kuLuhlu loQingqo-Maxabiso lazo zonke iipropati ezizizindlu zokuhlala uluntu, iSixeko asizi kuhlululisa ireyithi kwiR300 000 yexabiso lepropati ngokweenjongo zeereyithi. Le R300 000 ibandakanya ireyithi engavumelekanga ukuba itsalwe kwiR15 000 yokuqala kunye neR285 000 esisaphulelo exelwe kuMgaqonkqubo weeReyithi.

#### Izaphulelo zoluhlu lwabanini bepropati zimi ngolu hlobo:

##### Abanini abahluphekayo

Ngokwamacandelo 3(3)(f) no-15 eMPRA bonke abanini-zindlu abahluphekayo, ngokweenjongo zeereyithi, baya kufumana isaphulelo ngokwendawo abahlala kuyo, baya kuzuza ngohlobo ekuchazwe ngalo kulo mgaqonkqubo nakwiSahluko sesi-4 soMthetho kaMasipala kunye noMgaqonkqubo woLawulo lweeKhredithi noQokelelo lwaMatyala yaye basenokufumana isaphulelo se-100% ukuba ngaba umfaki-sicelo uxhomekeke kwipeyi karhulumente okanye kwindodla ukuze akwazi ukuphila kodwa oko kuya kuxhomekeka ekubeni ibe yonke imiqathango iyalandelwa. Izaphulelo xa zihlangene azisayi kuba ngaphezu kwe-100%.

**Abanini abaxhomekeke kwiPeyi okanye kwiNdodla ukuze baphile**

Ukufumana isaphulelo, abanini abakolu luhlu kufuneka bahambelane nezi zinto zilandelayo:

- a) umntu ongeyonkampani;
- b) ipropati mayanelise zonke iimfuno zenkcazelo yePropati eliKhaya lokuHlala uLuntu;
- c) umntu makabe ngumnini wePropati eliKhaya lokuHlala uLuntu; yaye
- d) ngowe- 1 kweyeKhala kuloo nyakamali:
  - i. abe ebehlala kuloo propati njengendlu yakhe, ngaphandle kokuba umnini akakwazi kuhlala kuloo propati ngeemeko angenakuzinceda, okanye umlingane wakhe okanye abantwana (kubandakanywa nabo baseneminyaka ephantsi) babe behlala kuloo ndlu;
  - ii. kwabo bafumana ipeyi karhulumente okanye indodla, umfaki-sicelo kufuneka abe neminyaka eyi-60; okanye ukuba umnini uza kuba na-60 kulo nyaka wesaphulelo uya kufumana inxalenye yesaphulelo ukusukela kumhla umfaki-sicelo athe waneminyaka eyi-60;
  - iii. ube umvuzo wosapho wenyanga uwonke awukho ngaphezu kwe-R17 500 (amawaka aneshumi elinesixhenxe namakhulu amahlanu eeRandi) yaye oko kuboniswe ngokufakwa kobungqina bengxelo yebhanki yeenyanga ezintathu esuka kuyo nayiphi na ibhanki okanye ukuba umntu akanayo iakhawunti yebhanki, iSixeko singafuna ubungqina obubonisa umvuzo wosapho wenyanga uwonke.

**Umvuzo wosapho wenyanga uwonke nesaphulelo sonyakamali ka-2020/2021 simi kanje:**

Umvuzo wosapho wenyanga uwonke		i-% yeSaphulelo
R 0	R 4 500.00	100%
R 4 501.00	R 6 000.00	95%
R 6 001.00	R 7 500.00	90%
R 7 501.00	R 9 000.00	80%
R 9 001.00	R 10 500.00	70%
R 10 501.00	R 12 000.00	60%
R 12 001.00	R 13 500.00	50%
R 13 501.00	R 14 500.00	40%
R 14 501.00	R 15 500.00	30%
R 15 501.00	R 16 500.00	20%
R 16 501.00	R 17 500.00	10%

**Abanini bepropati ezime kummandla ochatshazelwe zizo naziphi ezinye iimeko ezinzima kakhulu zasekuhlaleni okanye ezoqoqosho**

Emva kwesigqibo seSixeko, abanini bepropati banganikwa isaphulelo ngenxa yobhubhane iCovid-19 apho kubonakala iimeko ezinzima kakhulu ngokwasekuhlaleni okanye kwezoqoqosho. Isaphulelo siyakuthi sinikezelwe kuphela ngokwemiqathango eyakumiselwa liBhunga likaMasipala. Ukuba iBhunga likaMasipala lithethe lamisela imiqathango yesaphulelo, ifuthe lezimali ngenxa yengeniso ekuphulukwene nayo kufuneka lithathelwe ingqalelo kwaye libonakale kwiBhajethi eLungelelanisiweyo.

Azikho ezinye izaphulelo nohliselo kwiintlawulo ngaphandle kwezo zixelwe kuMgaqonkqubo weeReyithi wango-2020/2021.

**IFUTHE KWIBHAJETHI**

Ibhajethi ka-2020/2021 ilungelelaniswe kusetyenziswa ingeniso eqikelelweyo yokuhlululisa iireyithi ngokwale ngxelo.

Kwenziwe amalungiselelo kwiBhajethi ka-2020/2021 yengeniso ekuza kuphulukwana nayo ngenxa yezaphulelo nokuhliswa kweentlawulo njengoko kuchaziwe ngokubanzi kuMgaqonkqubo weeReyithi wango-2020.



**ISIHLOMELO 3****IMIMANDLA ENEMIRHUMO EKHETHEKILEYO YOPHUCULO (iiCID)  
IIREYITHI EZONGEZELELWEYO 2020/2021**

I-CID nganye kufuneka ingenise ibhajethi kwiSixeko qho ngonyaka ngokoMthetho kaMasipala weMimandla eHlawula iiReyithi eziKhethekileyo (SRA). Le bhajethi kufuneka ihambelane nesicwangciso sokusebenza esamkelweyo seCID yaye sibe samkelwe ngamalungu enkampani kwiNtlanganiso yoNyaka yawo onke aMalungu (AGM) okanye kwiNtlanganiso yaMalungu. Iibhajethi zango-2020/21 zazo zonke iiCID ezikhoyo ezibandakanywe kule theyibhile ingezantsi zamkelwe zonke ngokwemiqathango phambi kokuba zingeniswe kwiSixeko ukuze zibandakanywe kuxwebhu lolwabiwomali lweSixeko. IiCID zinebhajethi yeminyaka emi-5 ngokweZicwangciso zoShishino zazo ezamkelweyo yaye ngenxa yoko azikwazi kucingela uphuhliso lwexesha elizayo okanye utshintsho kuqingqo-maxabiso ngenxa yezibheno eziphumeleleyo njalo njalo. Uluntu luye lwaziswe kwasekuqaleni ngefuthe lotshintsho loqingqo-maxabiso kwiibhajethi zeCID nakwimirhumo ekhutshwa ngabantu. Kananjalo, iimeko ziye zahluke kwiminyaka elandelayo apho ibhajethi yeCID isenokwabiwa ze ihlawulelwe luluntu lonke lwendawo endaweni yokuba ihlawulwe ngabantu abathile. Kananjalo, izibheno eziphumeleleyo zisekukhokelela kumthwalo ongaphezulu kwalowo ubulindelwe ngenxa yokuhla koqingqo-maxabiso ngokuhambelana nokunyuka kweebhajethi. Ifuthe kuluntu lilungiswe ngendlela yokuba liqinisekise ukuba alidluli kweleminyaka emihlanu elamkelweyo kwibhajethi yeminyaka emihlanu yaye ukuba lingaphezulu kwebhajethi ekhulayo ligcinwa lingaphantsi kwezinga lemali abantu abakwazi ukuyihlawula nengenalutshintsha-tshintsho.

Isigqibo ngayo nayiphi na imali ehlawulayo engaphezu kwaleyo ibekwe kummandla weCID senziwa liBhunga. Ireyithi eyongezelelekileyo lityala elityalwa siSixeko yaye lihlawulwa ngendlela efanayo nezinye iireyithi zepropati ezibekwe liBhunga. Kuchongwa izintlu ezimbini ezohlukileyo zepropati xa kugqitywa ngereyithi eyongezelelekileyo kwiCID: eyeZindlu neyeZinye iZinto eziRhunyelwayo. Umgaqonkqubo weSRA, owamkelwe liBhunga, uqhubeka ucacise ukuba nayiphi na ipropati engeyondlu yakuhlala enoqingqo-maxabiso lukamasipala oluyi-50% nangaphezulu loqingqo-maxabiso lulonke lwaloo masipala ekuwo loo CID ayisayi kuhlawula ngaphezu kwe25% yebhajethi.

Zonke iiCID zizamkele iibhajethi zazo kungekho mpikiswano kwiintlanganiso zazo zaMalungu. IiCID ezilishumi elinambini (Airport Industria, Cape Town Central, Claremont, Elsies River, Fish Hoek, Groote Schuur, Maitland, Montague Gardens Marconi Beam, Parow Industria, Somerset West, Wynberg neZeekoevlei Peninsula) zifake isicelo seminye iminyaka emi-5 ebalwe ngokutsha eqala ngowe-1 kweyeKhala (Julayi) 2020. KwiiAGM zazo, amalungu avote ngemvumelwano exhasa ukuba kuqhutyekwe neeCID.

Kufunyenwe izicelo ezine zokumiselwa kweCID kweminye imimandla yaye ezo ndawo zifakwe kule theyibhile ingezantsi kodwa izicelo ezo kusafuneka zamkelwe liBhunga (Boston, Lower Kenilworth, Scott Estate & Baviaanskloof neWelgemoed).

Kungeniswa iireyithi ezongeziweyo zika-2020/21, eziboniswe zibalwe ngokweRanti-kwiranti nezisekelwe kuqingqo-maxabiso lweepropati zonke ngokweCID, ukuze zifumane imvume yeBhunga.

<b>Umandla woPhuculo</b>	<b>Ibhajethi ka-2020/21 R</b>	<b>2020/21 Ireyithi eyoNgeziweyo yeZindlu R</b>	<b>2020/21 Ireyithi eyoNgeziweyo yeZinye iZinto R</b>
Airport Industria	5,047,201	N/A	0.001988
Athlone	1,053,182	N/A	0.002453
Beaconvale	3,715,670	N/A	0.002223
Blackheath	3,286,744	N/A	0.001288
Boston	3,725,000	0.001054	0.001673
Brackenfell	3,429,311	N/A	0.002200
Cape Town Central City	79,088,167	0.001189	0.001992

Claremont	10,670,188	0.000423	0.001492
Elsies River	3,203,196	N/A	0.002983
Epping	11,479,753	N/A	0.001297
Fish Hoek	1,095,736	0.000564	0.001779
Glosderry	1,823,378	0.000423	0.002699 >50%=0.000449
Green Point	8,740,952	0.000347	0.002040
Groote Schuur	7,627,649	N/A	0.001468
Kalk Bay and St James	2,028,275	0.000424	0.001655
Little Mowbray / Rosebank	2,232,726	0.000541	0.001492
Llandudno	3,141,758	0.000557	0.000621
Lower Kenilworth	1,523,506	0.000776	0.001824
Maitland	3,551,340	N/A	0.001892
Mitchells Plain Town Centre	1,918,558	0.000397	0.002845
Montague Gardens-Marconi Beam	7,260,849	N/A	0.000762
Mount Rhodes	599,526	0.001239	0.001545
Muizenberg	2,420,000	0.000932	0.002446
Northpine	2,285,453	0.001124	0.001676
Oakwood / Hughenden / Meadows	860,756	0.001278	0.001549
Observatory	6,957,384	0.000865	0.002104
Oranjekloof	7,291,803	0.000359	0.001900
Overkloof	460,676	0.001426	0.001465
Paarden Eiland	5,071,816	N/A	0.001053
Parow Industria	5,331,774	N/A	0.001608
Penzance Estate	1,238,300	0.001475	0.002876
Salt River	4,095,635	N/A	0.001669
Scott Estate & Baviaanskloof	2,633,005	0.000940	0.001357
Sea Point	6,722,680	0.000611	0.001769
Somerset West	3,252,876	N/A	0.002879
Stikland Industrial	4,797,629	N/A	0.001764
Strand	1,371,724	N/A	0.002943
Triangle Industrial	2,519,432	N/A	0.002451
Tygervalley	4,022,719	N/A	0.001406
Voortrekker Road Corridor	21,752,151	N/A	0.002078
Vredeklouf	3,485,261	0.001681	0.001936
Welgemoed	3,720,360	0.000661	0.001133
Woodstock	5,950,000	N/A	0.001259
Wynberg	5,914,021	0.001122	0.003032
Zeekoevlei Peninsula	601,384	0.001938	0.002358
Zwaanswyk	1,239,866	0.000758	0.000816

Qaphela: Iireyithi ezoNgeziweyo ezibonisiweyo azibandakanyi VAT. Iireyithi ezineVAT zifumaneka kwincwadi yeSixeko yeMirhumo neeNtlawulo.