# **UBUHLEBEZWE MUNICIPALITY**



# **RATES POLICY**

Adopted \_\_23\_\_\_\_/\_\_03\_/\_\_2023\_

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#### **DEFINITIONS**

Any words and phrases referred to in this policy shall have the same meaning and interpretation assigned in terms of the Municipal Property Rates Act 6 of 2004 ("the Act") and for this purpose lists hereunder the definitions used in the Act.

In this Act, unless the context indicates otherwise—

- "Agent", in relation to the owner of a property, means a person appointed by the owner of the property—
  - (a) to receive rental or other payments in respect of the property on behalf of the owner; or
  - (b) to make payments in respect of the property on behalf of the owner;
- "Agricultural purpose", in relation to the use of a property, excludes the use of a property for the purpose of eco-tourism or for the trading in or hunting of game;
- "Annually" means once every financial year;
- "Appeal board" means a valuation appeal board established in terms of section 56;
- "Assistant municipal valuer" means a person designated as an assistant municipal valuer in terms of section 35 (1) or (2);

# "Category"—

- (a) in relation to property, means a category of properties determined in terms of section 8; and
- (b) in relation to owners of properties, means a category of owners determined in terms of section 15 (2);
- "data-collector" means a person designated as a data-collector in terms of section 36;
- "Date of valuation" means the date determined by a municipality in terms of section 31 (1);
- "District management area" means a part of a district municipality which in terms of section 6 of the Municipal Structures Act has no local municipality and is governed by that municipality alone;
- "District municipality" means a municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155 (1) of the Constitution as a category C municipality;

#### "Effective date"-

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

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

**"Exclusion"**, in relation to a municipality's rating power, means a restriction of that power as provided for in section 17;

"Exemption", in relation to the payment of a rate, means an exemption granted by a municipality in terms of section 15;

"Financial year" means the period starting from 1 July in a year to 30 June the next year;

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

"Land reform beneficiary", in relation to a property, means a person who—

- (a) acquired the property through—
  - (I) the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993); or
  - (ii) The Restitution of Land Rights Act, 1994 (Act No. 22 of 1994);
- (b) holds the property subject to the Communal Property Associations Act, 1996 (Act No. 28 of 1996); or
- (c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25 (6) and (7) of the Constitution be enacted after this Act has taken effect; "Land tenure right" means an old order right or a new order right as defined in section 1 of the Communal Land Rights Act, 2004;

"Local community", in relation to a municipality-

- (a) means that body of persons comprising—
  - (I) the residents of the municipality;
  - (ii) The ratepayers of the municipality;
- (iii) Any civic organizations and non-governmental, private sector or labour organizations or bodies which are involved in local affairs within the municipality; and
- (iv) Visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality; and
- (b) includes, more specifically, the poor and other disadvantaged sections of such body of persons; "local municipality" means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in section 155 (1) of the Constitution as a category B municipality;
- "Market value", in relation to a property, means the value of the property determined in accordance with section 46:

- "MEC for local government" means the member of the Executive Council of a province who is responsible for local government in that province;
- "Metropolitan municipality" means a municipality that has exclusive executive and legislative authority in its area, and which is described in section 155 (1) of the Constitution as a category A municipality;
- "Minister" means the Cabinet member responsible for local government;
- "Multiple purposes", in relation to a property, means the use of a property for more than one purpose;
- "Municipal council" or "council" means a municipal council referred to in section 18 of the Municipal Structures Act;
- "Municipal Finance Management Act" means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

#### "Municipality"—

- (a) as a corporate entity, means a municipality described in section 2 of the Municipal Systems Act; and
- (b) as a geographical area, means a municipal area demarcated in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998);
- "Municipal manager" means a person appointed in terms of section 82 of the Municipal Structures Act;
- "Municipal Structures Act" means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);
- "Municipal Systems Act" means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);
- "Municipal valuer" or "valuer of a municipality" means a person designated as a municipal valuer in terms of section 33 (1);
- "Newly rateable property" means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding—
  - (a) a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and
  - (b) a property identified by the Minister by notice in the Gazette where the phasing-in of a rate is not justified;

"Occupier", in relation to a property, means a person in actual occupation of a property, whether or not that person has a right to occupy the property;

"Organ of state" means an organ of state as defined in section 239 of the Constitution;

#### "Owner"—

- (a) in relation to a property referred to in paragraph (a) of the definition of "property", means a person in whose name ownership of the property is registered;
- (b) in relation to a right referred to in paragraph (b) of the definition of "property", means a person in whose name the right is registered;
- (c) in relation to a land tenure right referred to in paragraph (c) of the definition of "property", means a person in whose name the right is registered or to whom it was granted in terms of legislation; or
- (d) in relation to public service infrastructure referred to in paragraph (d) of the definition of "property", means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of "publicly controlled", provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:
  - (I) A trustee, in the case of a property in a trust excluding state trust land;
  - (ii) An executor or administrator, in the case of a property in a deceased estate;
  - (iii) A trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;
- (iv) A judicial manager, in the case of a property in the estate of a person under judicial management;
  - (v) A curator, in the case of a property in the estate of a person under curatorship;
- (vi) A person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;
- (vii) A lessee, in the case of a property that is registered in the name of a municipality and is leased by it; or
- (viii) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;
- "Permitted use", in relation to a property, means the limited purposes for which the property may be used in terms of—
  - (a) any restrictions imposed by
    - (I) a condition of title;
    - (ii) A provision of a town planning or land use scheme; or

- (b) any legislation applicable to any specific property or properties; or
- (c) any alleviation of any such restrictions;

"Person" includes an organ of state;

"Prescribe" means prescribe by regulation in terms of section 83;

#### "Property" means-

- (a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;
- (b) A right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (c) A land tenure right registered in the name of a person or granted to a person in terms of legislation; or
  - (d) Public service infrastructure;

"Property register" means a register of properties referred to in section 23;

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

"Protected Areas Act" means the National Environmental Management: Protected Areas Act, 2003;

"Publicly controlled" means owned by or otherwise under the control of an organ of state, including—

- (a) a public entity listed in the Public Finance Management Act, 1999 (Act No. 1 of 1999);
- (b) a municipality; or
- (c) a municipal entity as defined in the Municipal Systems Act;

"Public service infrastructure" means publicly controlled infrastructure of the following kinds:

- (a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;
- (b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;
- (d) power stations, power substations or power lines forming part of an electricity scheme serving the public;
- (e) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
- (f) railway lines forming part of a national railway system;
- (g) communication towers, masts, exchanges or lines forming part of a communications system serving the public;
- (h) runways or aprons at national or provincial airports;

- (i) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising
- (j) lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;
- (k) any other publicly controlled infrastructure as may be prescribed; or
- (I) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (I);

"Rate" means a municipal rate on property envisaged in section 229 (1) (a) of the Constitution;

"rateable property" means property on which a municipality may in terms of section 2 levy a rate, excluding property fully excluded from the levying of rates in terms of section 17;

"Rebate", in relation to a rate payable on a property, means a discount granted in terms of section 15 on the amount of the rate payable on the property;

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

#### "Register"—

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

"Residential property" means a property included in a valuation roll in terms of section 48 (2) (b) as residential;

"Sectional Titles Act" means the Sectional Titles Act, 1986 (Act No. 95 of 1986);

"Sectional title scheme" means a scheme defined in section 1 of the Sectional Titles Act;

"Sectional title unit" means a unit defined in section 1 of the Sectional Titles Act;

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

"State trust land" means land owned by the state-

- (a) in trust for persons communally inhabiting the land in terms of a traditional system of land tenure:
- (b) over which land tenure rights were registered or granted; or
- (c) which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994);
- "This Act" includes regulations made in terms of section 83.
  - (a) In this Act, a word or expression derived from a word or expression defined in subsection (1) has a corresponding meaning unless the context indicates that another meaning is intended.

# **Other Definitions**

- "Child headed household" means any child who is or is a blood relative of the owner of the property and which child is responsible for the care of siblings or parents
- "Disabled" means a person who qualifies to receive relief in terms of the Social Services Act. 1992 (Act No. 59 of 1992) or has been certified as disabled by a medical practitioner;
- "Indigent owner" means an owner of property who is in permanent occupation of the property and qualifies for indigent relief in terms of the municipality's indigent policy.
- "The Municipality" means the UBUHLEBEZWE Municipality;
- "Owners of property in an area affected by a disaster" means owners of property situated within an area affected by:
  - (a) a disaster within the meaning of the Disaster Management Act 57 of 2002;
  - (b) any other serious adverse social or economic conditions;
- "Pensioner" means a person in receipt of a social pension; or
  - (a) a person over the age of 60 years; or

A person who has retired prematurely from employment due to medical reasons

"Retiree" means a person who has retired from employment in terms of that person's employment or who has reached the age of a pensioner;

# "Temporarily without income" means;

- (a) In the case of an employee
  - (i) the period for which the person is entitled to benefits in terms of the Unemployment Insurance Act; or
  - (ii) 60 days (suggested 90 days) whichever is the longer; or
- (b) In any other case, a period of **60 days** (suggested 90 days) determined from the date of application by that person for relief in terms of the Municipality's policy;

"Non-profit organizations" means any organization which is registered in terms of the Non- profit Organizations Act.

#### 2. OBJECTIVES

By developing and adopting this rates policy, the Council has sought to give effect to the sentiments expressed in preamble of the Municipality Rates Act, 2004. Namely that:

- The act allows Local government to develop in nature, in fulfilling its obligations of service delivery to its Community and promoting the Economy and Financial viability of our Municipality.
- The Local government must have sufficient access and strong source of Revenue that is necessary to fulfil its developmental responsibilities.
- Revenue derived from Property Rates will be used to fund services that benefit the
  community as a whole as opposed to individuals households, and these services include,
  but are not limited to, the maintenance of streets, roads, sidewalks, lighting, storm drainage
  facilities, takes account of historical imbalances and the burden of rates on the poor,
  recreation facilities, cemeteries as well as the municipal administration in general.

In applying its rates policy, the Council shall adhere to all the requirements of the Municipality Property Rates Act 2004, including any regulations promulgated in terms of that Act.

#### 3. IMPOSITION OF RATES

The Council shall as part of each annual operating budget component impose a rate in the rand on the market value of all rate able property as recorded in the municipality's valuation roll and supplementary valuation roll. Rate able property shall include any rights registered against such property, with the exception of a mortgage bond.

The Council pledges itself to limit as far as possible each annual increase over the period proceeding the financial year to which the increase relates. The Council shall, in imposing the rate for each financial year, take proper cognizance of the aggregate burden of rates and service charges on representative property owners, in the various categories of property ownership.

#### 4. REBATES ON RATES

In imposing the rate in the rand for each annual operating budget component, the Council shall grant the following rebates to the categories of properties and categories of owners indicated below, but the Council reserves the right to amend these rebates if the circumstances of a particular annual budget so dictate.

Any exemptions, rebates or reductions granted and provided for in this rates policy, must comply and be implemented in accordance with a national framework that may be prescribed after consultation with organized local government.

No municipality may grant relief in respect of the payment of rates to:-

- a category of owners of properties, or to the owners of a category of properties, other than by way of an exemption, rebate or reduction as provided for in its rates policy and granted in terms of section 15 of the Municipal Property Rates Act, 2004; or
- The owners of properties on an individual basis.

In determining whether a property forms part of a particular category indicated below, the municipality shall have regard to the actual use to which the relevant property is put. In the case of vacant land not specifically included in any of the categories indicated below, the permitted use of the property shall determine into which category it falls.

# <u>CATEGORY</u> <u>DESCRIPTION</u>

03         AMUSEMENT/CINEMAS         0%           04         AGRICULTURE: USED FOR RESIDENTIAL         30%           05         BANKS         0%           05         BARRACKS/DORMITORIES         0%           06         BUILDING SOCIETIES         0%           07         CARETAKERS QUARTERS         0%           08         LIGHTHOUSE         0%           09         CEMETRIES/BURIAL GROUNDS         100%           10         PLACES OF WORSHIP         100%           11         COAL SITES         0%           12         COLLEGES/SCHOOLS/UNIVERSITIES         20%           13         COMPOUND         50%           14         OUTBUILDINGS         50%           15         DWELLING         30%           16         FARM         PROPERTIES:         USED         FOR           AGRICULTURAL PURPOSES         16         FLATS/DOUPLEX/CLUSTER         30%           17         GARAGES/SERVICE STATION         0%           18         GOVERNMENT (STATE OWNED)         20%           19         HALL         100%           20         HOMES         30%           21         HOSPITALS/CLINIC/SURGERIES         20%	REBATE	<u>/EXEMPT</u>		
04         AGRICULTURE: USED FOR RESIDENTIAL         30%           05         BANKS         0%           06         BUILDING SOCIETIES         0%           06         BUILDING SOCIETIES         0%           07         CARETAKERS QUARTERS         0%           08         LIGHTHOUSE         0%           09         CEMETRIES/BURIAL GROUNDS         100%           10         PLACES OF WORSHIP         100%           11         COAL SITES         0%           12         COLLEGES/SCHOOLS/UNIVERSITIES         20%           13         COMPOUND         50%           14         OUTBUILDINGS         50%           15         DWELLING         30%           16         FARM         PROPERTIES: USED FOR 50%           AGRICULTURAL PURPOSES         30%           16         FLATS/DOUPLEX/CLUSTER         30%           17         GARAGES/SERVICE STATION         0%           18         GOVERNMENT (STATE OWNED)         20%           19         HALL         100%           20         HOMES         30%           21         HOSPITALS/CLINIC/SURGERIES         20%           23         PRIVATE HOTELS/BOARDING				
05         BANKS         0%           05         BARRACKS/DORMITORIES         0%           06         BUILDING SOCIETIES         0%           07         CARETAKERS QUARTERS         0%           08         LIGHTHOUSE         0%           09         CEMETRIES/BURIAL GROUNDS         100%           10         PLACES OF WORSHIP         100%           11         COAL SITES         0%           12         COLLEGES/SCHOOLS/UNIVERSITIES         20%           13         COMPOUND         50%           14         OUTBUILDINGS         50%           15         DWELLING         30%           16         FARM PROPERTIES: USED FOR AGRICULTURAL PURPOSES         30%           16         FLATS/DOUPLEX/CLUSTER         30%           17         GARAGES/SERVICE STATION         0%           18         GOVERNMENT( STATE OWNED )         20%           19         HALL         100%           20         HOMES         30%           21         HOSPITALS/CLINIC/SURGERIES         20%           23         PRIVATE HOTELS/BOARDING         0%           24         IINSURANCE COMPANIES         0%           25         <		03	AMUSEMENT/CINEMAS	0%
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06         BUILDING SOCIETIES         0%           07         CARETAKERS QUARTERS         0%           08         LIGHTHOUSE         0%           09         CEMETRIES/BURIAL GROUNDS         100%           10         PLACES OF WORSHIP         100%           11         COAL SITES         0%           12         COLLEGES/SCHOOLS/UNIVERSITIES         20%           13         COMPOUND         50%           14         OUTBUILDINGS         50%           15         DWELLING         30%           16         FARM PROPERTIES: USED FOR AGRICULTURAL PURPOSES         50%           16         FLATS/DOUPLEX/CLUSTER         30%           17         GARAGES/SERVICE STATION         0%           18         GOVERNMENT (STATE OWNED)         20%           19         HALL         100%           20         HOMES         30%           21         HOSPITALS/CLINIC/SURGERIES         20%           23         PRIVATE HOTELS/BOARDING         0%           24         INSURANCE COMPANIES         0%           25         LAW/MAGISTRATES COURTS         20%           26         CONVENT/MISSION         100%           27 </td <td></td> <td>05</td> <td>BANKS</td> <td>0%</td>		05	BANKS	0%
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08         LIGHTHOUSE         0%           09         CEMETRIES/BURIAL GROUNDS         100%           10         PLACES OF WORSHIP         100%           11         COAL SITES         0%           12         COLLEGES/SCHOOLS/UNIVERSITIES         20%           13         COMPOUND         50%           14         OUTBUILDINGS         50%           15         DWELLING         30%           16         FARM PROPERTIES: USED FOR AGRICULTURAL PURPOSES         50%           16         FLATS/DOUPLEX/CLUSTER         30%           17         GARAGES/SERVICE STATION         0%           18         GOVERNMENT( STATE OWNED )         20%           19         HALL         100%           20         HOMES         30%           21         HOSPITALS/CLINIC/SURGERIES         20%           23         PRIVATE HOTELS/BOARDING         0%           24         INSURANCE COMPANIES         0%           25         LAW/MAGISTRATES COURTS         20%           26         CONVENT/MISSION         100%           27         MORTUARY         0%           28         MUNICIPAL         100%           29         M		06	BUILDING SOCIETIES	0%
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10         PLACES OF WORSHIP         100%           11         COAL SITES         0%           12         COLLEGES/SCHOOLS/UNIVERSITIES         20%           13         COMPOUND         50%           14         OUTBUILDINGS         50%           15         DWELLING         30%           16         FARM PROPERTIES: USED FOR AGRICULTURAL PURPOSES         50%           16         FLATS/DOUPLEX/CLUSTER         30%           17         GARAGES/SERVICE STATION         0%           18         GOVERNMENT (STATE OWNED)         20%           19         HALL         100%           20         HOMES         30%           21         HOSPITALS/CLINIC/SURGERIES         20%           23         PRIVATE HOTELS/BOARDING         0%           24         INSURANCE COMPANIES         0%           25         LAW/MAGISTRATES COURTS         20%           26         CONVENT/MISSION         100%           27         MORTUARY         0%           28         MUNICIPAL         100%           29         MONUMENT         0%           30         NURSES QUARTERS         20%           31         PARSONAGES <td></td> <td>08</td> <td>LIGHTHOUSE</td> <td>0%</td>		08	LIGHTHOUSE	0%
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12         COLLEGES/SCHOOLS/UNIVERSITIES         20%           13         COMPOUND         50%           14         OUTBUILDINGS         50%           15         DWELLING         30%           16         FARM PROPERTIES: USED FOR AGRICULTURAL PURPOSES         50%           16         FLATS/DOUPLEX/CLUSTER         30%           17         GARAGES/SERVICE STATION         0%           18         GOVERNMENT (STATE OWNED )         20%           19         HALL         100%           20         HOMES         30%           21         HOSPITALS/CLINIC/SURGERIES         20%           23         PRIVATE HOTELS/BOARDING         0%           24         INSURANCE COMPANIES         0%           25         LAW/MAGISTRATES COURTS         20%           26         CONVENT/MISSION         100%           27         MORTUARY         0%           28         MUNICIPAL         100%           29         MONUMENT         0%           30         NURSES QUARTERS         20%           31         PARSONAGES         100%           32         SOUTH AFRICAN POLICE         20%           33         POST OFFI		10	PLACES OF WORSHIP	100%
13         COMPOUND         50%           14         OUTBUILDINGS         50%           15         DWELLING         30%           16         FARM PROPERTIES: USED FOR AGRICULTURAL PURPOSES         50%           16         FLATS/DOUPLEX/CLUSTER         30%           17         GARAGES/SERVICE STATION         0%           18         GOVERNMENT (STATE OWNED)         20%           19         HALL         100%           20         HOMES         30%           21         HOSPITALS/CLINIC/SURGERIES         20%           23         PRIVATE HOTELS/BOARDING         0%           24         INSURANCE COMPANIES         0%           25         LAW/MAGISTRATES COURTS         20%           26         CONVENT/MISSION         100%           27         MORTUARY         0%           28         MUNICIPAL         100%           29         MONUMENT         0%           30         NURSES QUARTERS         20%           31         PARSONAGES         100%           32         SOUTH AFRICAN POLICE         20%           33         POST OFFICE/TELEPHONE         20%           34         BAKERY		11	COAL SITES	0%
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15         DWELLING         30%           16         FARM PROPERTIES: USED FOR AGRICULTURAL PURPOSES         50%           16         FLATS/DOUPLEX/CLUSTER         30%           17         GARAGES/SERVICE STATION         0%           18         GOVERNMENT(STATE OWNED)         20%           19         HALL         100%           20         HOMES         30%           21         HOSPITALS/CLINIC/SURGERIES         20%           23         PRIVATE HOTELS/BOARDING         0%           24         INSURANCE COMPANIES         0%           25         LAW/MAGISTRATES COURTS         20%           26         CONVENT/MISSION         100%           27         MORTUARY         0%           28         MUNICIPAL         100%           29         MONUMENT         0%           30         NURSES QUARTERS         20%           31         PARSONAGES         100%           32         SOUTH AFRICAN POLICE         20%           34         BAKERY         0%		13	COMPOUND	50%
16         FARM PROPERTIES: USED FOR AGRICULTURAL PURPOSES         50%           16         FLATS/DOUPLEX/CLUSTER         30%           17         GARAGES/SERVICE STATION         0%           18         GOVERNMENT( STATE OWNED )         20%           19         HALL         100%           20         HOMES         30%           21         HOSPITALS/CLINIC/SURGERIES         20%           23         PRIVATE HOTELS/BOARDING         0%           24         INSURANCE COMPANIES         0%           25         LAW/MAGISTRATES COURTS         20%           26         CONVENT/MISSION         100%           27         MORTUARY         0%           28         MUNICIPAL         100%           29         MONUMENT         0%           30         NURSES QUARTERS         20%           31         PARSONAGES         100%           32         SOUTH AFRICAN POLICE         20%           33         POST OFFICE/TELEPHONE         20%           34         BAKERY         0%		14	OUTBUILDINGS	50%
AGRICULTURAL PURPOSES           16         FLATS/DOUPLEX/CLUSTER         30%           17         GARAGES/SERVICE STATION         0%           18         GOVERNMENT( STATE OWNED )         20%           19         HALL         100%           20         HOMES         30%           21         HOSPITALS/CLINIC/SURGERIES         20%           23         PRIVATE HOTELS/BOARDING         0%           24         INSURANCE COMPANIES         0%           25         LAW/MAGISTRATES COURTS         20%           26         CONVENT/MISSION         100%           27         MORTUARY         0%           28         MUNICIPAL         100%           29         MONUMENT         0%           30         NURSES QUARTERS         20%           31         PARSONAGES         100%           32         SOUTH AFRICAN POLICE         20%           33         POST OFFICE/TELEPHONE         20%           34         BAKERY         0%		15	DWELLING	30%
16         FLATS/DOUPLEX/CLUSTER         30%           17         GARAGES/SERVICE STATION         0%           18         GOVERNMENT( STATE OWNED )         20%           19         HALL         100%           20         HOMES         30%           21         HOSPITALS/CLINIC/SURGERIES         20%           23         PRIVATE HOTELS/BOARDING         0%           24         INSURANCE COMPANIES         0%           25         LAW/MAGISTRATES COURTS         20%           26         CONVENT/MISSION         100%           27         MORTUARY         0%           28         MUNICIPAL         100%           29         MONUMENT         0%           30         NURSES QUARTERS         20%           31         PARSONAGES         100%           32         SOUTH AFRICAN POLICE         20%           33         POST OFFICE/TELEPHONE         20%           34         BAKERY         0%		16	FARM PROPERTIES: USED FOR	50%
17       GARAGES/SERVICE STATION       0%         18       GOVERNMENT( STATE OWNED )       20%         19       HALL       100%         20       HOMES       30%         21       HOSPITALS/CLINIC/SURGERIES       20%         23       PRIVATE HOTELS/BOARDING       0%         24       INSURANCE COMPANIES       0%         25       LAW/MAGISTRATES COURTS       20%         26       CONVENT/MISSION       100%         27       MORTUARY       0%         28       MUNICIPAL       100%         29       MONUMENT       0%         30       NURSES QUARTERS       20%         31       PARSONAGES       100%         32       SOUTH AFRICAN POLICE       20%         33       POST OFFICE/TELEPHONE       20%         34       BAKERY       0%			AGRICULTURAL PURPOSES	
18         GOVERNMENT( STATE OWNED )         20%           19         HALL         100%           20         HOMES         30%           21         HOSPITALS/CLINIC/SURGERIES         20%           23         PRIVATE HOTELS/BOARDING         0%           24         INSURANCE COMPANIES         0%           25         LAW/MAGISTRATES COURTS         20%           26         CONVENT/MISSION         100%           27         MORTUARY         0%           28         MUNICIPAL         100%           29         MONUMENT         0%           30         NURSES QUARTERS         20%           31         PARSONAGES         100%           32         SOUTH AFRICAN POLICE         20%           33         POST OFFICE/TELEPHONE         20%           34         BAKERY         0%		16	FLATS/DOUPLEX/CLUSTER	30%
19         HALL         100%           20         HOMES         30%           21         HOSPITALS/CLINIC/SURGERIES         20%           23         PRIVATE HOTELS/BOARDING         0%           24         INSURANCE COMPANIES         0%           25         LAW/MAGISTRATES COURTS         20%           26         CONVENT/MISSION         100%           27         MORTUARY         0%           28         MUNICIPAL         100%           29         MONUMENT         0%           30         NURSES QUARTERS         20%           31         PARSONAGES         100%           32         SOUTH AFRICAN POLICE         20%           33         POST OFFICE/TELEPHONE         20%           34         BAKERY         0%		17		0%
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21       HOSPITALS/CLINIC/SURGERIES       20%         23       PRIVATE HOTELS/BOARDING       0%         24       INSURANCE COMPANIES       0%         25       LAW/MAGISTRATES COURTS       20%         26       CONVENT/MISSION       100%         27       MORTUARY       0%         28       MUNICIPAL       100%         29       MONUMENT       0%         30       NURSES QUARTERS       20%         31       PARSONAGES       100%         32       SOUTH AFRICAN POLICE       20%         33       POST OFFICE/TELEPHONE       20%         34       BAKERY       0%		19	HALL	100%
23         PRIVATE HOTELS/BOARDING         0%           24         INSURANCE COMPANIES         0%           25         LAW/MAGISTRATES COURTS         20%           26         CONVENT/MISSION         100%           27         MORTUARY         0%           28         MUNICIPAL         100%           29         MONUMENT         0%           30         NURSES QUARTERS         20%           31         PARSONAGES         100%           32         SOUTH AFRICAN POLICE         20%           33         POST OFFICE/TELEPHONE         20%           34         BAKERY         0%		20	HOMES	30%
24       INSURANCE COMPANIES       0%         25       LAW/MAGISTRATES COURTS       20%         26       CONVENT/MISSION       100%         27       MORTUARY       0%         28       MUNICIPAL       100%         29       MONUMENT       0%         30       NURSES QUARTERS       20%         31       PARSONAGES       100%         32       SOUTH AFRICAN POLICE       20%         33       POST OFFICE/TELEPHONE       20%         34       BAKERY       0%		21	HOSPITALS/CLINIC/SURGERIES	20%
25       LAW/MAGISTRATES COURTS       20%         26       CONVENT/MISSION       100%         27       MORTUARY       0%         28       MUNICIPAL       100%         29       MONUMENT       0%         30       NURSES QUARTERS       20%         31       PARSONAGES       100%         32       SOUTH AFRICAN POLICE       20%         33       POST OFFICE/TELEPHONE       20%         34       BAKERY       0%		23	PRIVATE HOTELS/BOARDING	
26       CONVENT/MISSION       100%         27       MORTUARY       0%         28       MUNICIPAL       100%         29       MONUMENT       0%         30       NURSES QUARTERS       20%         31       PARSONAGES       100%         32       SOUTH AFRICAN POLICE       20%         33       POST OFFICE/TELEPHONE       20%         34       BAKERY       0%		24	INSURANCE COMPANIES	0%
27       MORTUARY       0%         28       MUNICIPAL       100%         29       MONUMENT       0%         30       NURSES QUARTERS       20%         31       PARSONAGES       100%         32       SOUTH AFRICAN POLICE       20%         33       POST OFFICE/TELEPHONE       20%         34       BAKERY       0%		25	LAW/MAGISTRATES COURTS	20%
28       MUNICIPAL       100%         29       MONUMENT       0%         30       NURSES QUARTERS       20%         31       PARSONAGES       100%         32       SOUTH AFRICAN POLICE       20%         33       POST OFFICE/TELEPHONE       20%         34       BAKERY       0%			CONVENT/MISSION	
29         MONUMENT         0%           30         NURSES QUARTERS         20%           31         PARSONAGES         100%           32         SOUTH AFRICAN POLICE         20%           33         POST OFFICE/TELEPHONE         20%           34         BAKERY         0%		27	MORTUARY	0%
30         NURSES QUARTERS         20%           31         PARSONAGES         100%           32         SOUTH AFRICAN POLICE         20%           33         POST OFFICE/TELEPHONE         20%           34         BAKERY         0%				
31         PARSONAGES         100%           32         SOUTH AFRICAN POLICE         20%           33         POST OFFICE/TELEPHONE         20%           34         BAKERY         0%		29	MONUMENT	
32         SOUTH AFRICAN POLICE         20%           33         POST OFFICE/TELEPHONE         20%           34         BAKERY         0%			NURSES QUARTERS	20%
33         POST OFFICE/TELEPHONE         20%           34         BAKERY         0%		31	PARSONAGES	100%
34 BAKERY 0%			SOUTH AFRICAN POLICE	20%
		33	POST OFFICE/TELEPHONE	
OF DUTOUEDY		34	BAKERY	0%
		35	BUTCHERY	0%
36 QUARRY 30%		36	QUARRY	30%
37 RECREATION 100%				100%
38 SAR&H 100%		38	SAR&H	100%
39 WATERWORKS 30%				
40 SHOPS 0%		40	SHOPS	0%

41	SHOPS AND OFFICES	0%
42	AERODROME / AIRPORT	0%
43	STATIONS	30%
44	SHOPS AND FLATS	0%
45	TRADES & INDUSTRIES	0%
46	PUBLIC DEFENCE DEPARTMENT	20%
47	VACANT LAND ( RESIDENT, BUSINESS, INDUSTRIES)	0%
48	OFFICE/BUSINESSPREMISES	0%
49	STABLES / KENNELS	0%
50	R0ADS ( Public Service infrastructure )	20%
50	PUBLIC SERVICE INFRASTRUCTURE (NON MUNICIPALITY)	20%
51	CANALS	0%
52	RIGHT OF WAY	100%
54	SUB STATION	30%
55	CONVENIENCES	0%
56	HOTELS	0%
59	SWIMMING POOLS	0%
69	DEPOTS	0%
71	CARAVAN PARK/CAMPING	30%
72	CRECHE / NURSERY	20%
73	MOBILE HOME	30%
74	SPORTING BODIES	0%
75	DWELLING / GRANNY FLAT	30%
77	RETIREMENT VILLAGE	30%
78	RIVER RESERVE	30%
79	HOLIDAY RESORT	30%

NOTE: Municipal properties shall include properties owned by municipal entities.

Business, Commercial and Industrial Properties can also apply for special rebates in terms of Ubuhlebezwe Municipality's Incentive Scheme. Furthermore companies that comply with BBBEE Codes and can submit proof of employment equity can apply for a special rebate which will be considered on an individual basis. Companies who can submit evidence of job creation will also be considered for a special rebate on merit.

Properties in respect of land which is applied to the implementation of the land reform programme and landowners which can demonstrate their agricultural BEE or empowerment partnerships can apply for rebate from the payment of rates and Council will consider these applications on an individual basis.

The following categories of owners of residential properties shall additionally receive the following rebates on the rates due in respect of such properties after deducting the rebate applicable to residential properties:

Property owners who are both the Permanent occupants and the sole Owners of the property concerned And who are registered indigents in Terms of the municipality's indigent Policy.

100% of the rates based on the ratable value up to R30 000 and 75% of the rates based on the ratable value above

- Persons earning a total combined income of R4 000 or less to be 100% exempt from rates
- Pensioners who earning less than R3 600 to receive a rebate of 100% on rates
- Pensioners who earning more than R4 000 to R6 000 to receive a rebate of 20% on rates

Whose aggregate household income is proved to the satisfaction of the Municipal Manager and or Official In-charge.

❖ When a property is occupied by families led by children, proof thereof is available and that is certified by the Director: Community Services as such, it will be exempted from the payment of rates under sec 8 (2) q.

The Council grants the above rebates in recognition of the following factors:

- The inability of residential property owners to pass on the burden of rates, as opposed
  to the ability of the owners of business, commercial, industrial and certain other
  properties to recover such rates as part of the expenses associated with the goods or
  services which they produce.
- The need to accommodate indigents and less affluent pensioners.
- The services provided to the community by public service organizations.
- The contribution of agricultural activities to the local economy coupled with the limited municipal services extended to such activities, but also taking into account the municipal services provided to municipal residents who are employed in such activities.
- The need to preserve the cultural heritage of the local community.
- The need to encourage the expansion of public service infrastructure.

The Municipal Manager shall ensure that the revenues forgone in respect of the foregoing rebates are appropriately disclosed in each annual operating budget component and in the annual financial statements and annual report, and that such rebates are also clearly indicated on the rates accounts submitted to each property owner.

#### 5. <u>DEFERMENT OF RATES</u>

The following special circumstances qualify persons to apply for deferment of the payment of rates in terms of section 26(3) of the Municipal Property Rates Act:-

- property owners who are over sixty (60) years of age; or
- Property owners who are not over sixty (60) years of age, but have retired from employment by reason of illness or disability certified by a medical practitioner, and are in necessitous circumstances.

Such deferment may either be indefinitely, or for such period as the Municipality may decide.

Such deferment may be for the whole or any portion of such rates; provided that the total amount of all rates so deferred, together with accumulated interest thereon, shall not at any time exceed twenty percent (20%) of the value of the property concerned, as shown in the valuation roll.

#### **Interest**

The accumulated amount of the deferred rates shall bear interest compounded monthly at a rate determined from time to time and the Council may also approve the waiver of such interest.

#### Liability

Should the total amount of the rates deferred together with interest thereon exceed twenty percent (20%) of the value of the property as shown in the valuation roll, any such excess shall become due and payable and shall be deemed to be rates due.

#### **Termination**

Any deferment granted shall terminate:-

- upon the death of the registered owner; provided that the Council may continue such deferment, in any case where it is established that the property concerned has been inherited by the surviving spouse and that such spouse continues occupation of the property;
- upon expropriation, sale or other disposal of the property;
- upon the owner ceasing to reside permanently on the property;
- if the owner fails by the final date for the payment thereof, to pay rates or any part thereof owing in respect of the property, after allowing for the amount of the deferment;
- on expiry of the period of deferment

#### **Application for deferment**

Should an applicant wish to apply for a rebate/deferment of rates, he/she may apply before the end of July for consideration in any year.

# 6. FREQUENCY OF VALUATIONS

The municipality shall prepare a new valuation roll every 4 (four) years and supplementary valuation rolls every year.

#### 7. LEGAL REQUIREMENTS

This policy is subject to the requirements of the Municipal Property Rates Act, 2004 and the Municipal Systems Act, 2000.

# 8. **COMMUNITY PARTICIPATION**

Before a municipality adopts its rates policy, the municipality must follow the process of community participation envisaged in Chapter 4 of the Municipal Systems Act, 2000; and comply with the following requirements, as set out below.

The Municipal Manager of the municipality must:

- conspicuously display the draft rates policy for a period of at least 30 (thirty) days at the municipality's head and satellite offices and libraries, and, if the municipality has an official website or a website available to it, on that website as well; and
- advertise in the media a notice stating that a draft rates policy has been prepared for submission to the Council, and that such policy is available at the various municipal offices for public inspection, and (where applicable) is also available on the relevant website; and inviting the local community to submit comments and representations to the municipality within a period specified in the notice, but which period shall not be less than 30 (thirty) days.

The Council must take all comments and representations made to it into account when it considers the draft rates policy.

#### 9. ANNUAL REVIEW OF RATES POLICY

The Council must annually review, and if need - amend its rates policy. Any amendments to the rates policy must accompany the municipality's annual budget when it is tabled in the Council in terms of the Municipal Finance Management Act, 56 of 2003.

#### 10. AMOUNT DUE FOR RATES

A rate levied by a municipality on property must be stated as an amount in the rand:

- on the market value on the property;
- in the case of public service infrastructure, on the market value of the public service infrastructure less 30% of that value;
- in the case of property to which Section 17(1)(h) applies, i.e. A municipality may not levy a rate on the first R15000 of the market value of property assigned to a category determined for:
  - residential purposes; or
  - Properties used for multiple purposes, provided one or more components of the property are used for residential purposes.

# 11. PROMULGATION OF RESOLUTIONS LEVYING RATES

A rate is levied by a municipality by a resolution passed by the Council with a supporting vote of a majority of its members.

The resolution levying the rates must be promulgated by publishing the resolution in the *Provincial Gazette*.

Whenever a municipality passes a resolution to levy rates, the Municipal Manager must, without delay, conspicuously display the resolution for a period of at least 30 (thirty) days at the municipality's head and satellite offices and libraries, and if the municipality has an official website or a website is available to it, on that website as well; and advertise in the media a notice stating that the resolution levying the property rates has been passed by the Council, and that the resolution is available at the municipality's head and satellite offices.

#### 12. EXEMPTIONS, REDUCTIONS AND REBATES

The municipality may:-

- exempt a specific category of owners of properties, or the owners of a specific category of properties, from payment of the rate levied on their property; or
- Grant to a specific category of owners, or to the owners of a specific category of properties, a rebate on or a reduction in the rates payable in respect of their properties.

In terms of section 8 of the Municipal Property Rates Act, 2004, exemptions, reductions or rebates are determined per Council resolution in respect of owners of properties of the following categories:-

- indigent owners;
- owners dependent on pensions or social grants for their livelihood;
- owners of property situated within an area affected by a disaster or any other serious adverse social or economic conditions;
- owners of residential properties with a market value lower than an amount determined by the municipality; and

• Owners of agricultural properties who are bona fide farmers.

The Municipal Manager must annually table in the Council:

- a list of all exemptions, reductions and rebates granted by the municipality during the previous financial year; and
- A statement reflecting the income which the municipality has forgone during the previous financial year by way of such exemption, reductions and rebates, exclusions referred to in the Act and the phasing-in discount granted in terms of Section 21.

All exemptions, reductions and rebates projected for a financial year must be reflected in the municipality's annual budget for that year as income on the revenue side and expenditure on the expenditure side.

#### 13. CONSTITUTIONALLY IMPERMISSIBLE RATES

The municipality may not exercise its power to levy rates on property in a manner that materially and unreasonably prejudices national economic policies, economic activities across its boundaries, or the national mobility of goods, services, capital and labour.

#### 14. OTHER IMPERMISSIBLE RATES

A municipality may not levy a rate on:

- the first 30% of the market value of public service infrastructure;
- those parts of a special nature reserve, national park or nature reserve or national botanical garden which are not developed or used for commercial, business, agricultural or residential purposes:
- mineral rights;
- property belonging to a land reform beneficiary or his or her heirs, provided that this
  exclusion lapses 10 (ten) years from the date on which such beneficiary's title was
  registered in the office of the registrar of deeds;
- the first R15,000 of the market value of a property assigned in the valuation roll or supplementary valuation roll to a category determined by the municipality for residential purposes or for properties used for multiple purposes, provided one or more components of the property are used for residential purposes;
- A property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office bearer of that community and who officiates at services at that place of workshop.

# 15. EXEMPTION OF MUNICIPALITIES FROM PROVISIONS OF SECTION 17

A municipality may apply in writing to the Minister for Provincial and Local Government to be exempted from applying the exemptions granted in respect of the first 30% of the market value of public infrastructure, the exemptions on nature reserves, national parks and national botanical gardens, the exemption on property belonging to land beneficiaries, and the exemption applying to the first R15,000 of the market value of residential and mixed use property, if the municipality can demonstrate that such exclusions are compromising or impeding its ability or right to exercise its powers or perform its functions within the meaning of the Constitution.

#### 16. IMPERMISSIBLE DIFFERENTIATION

A municipality may not levy:

- different rates on residential properties (except where transitional arrangements apply or where some of the properties are newly ratable);
- a rate on non-residential properties that exceeds a prescribed ratio to the rate on residential properties;
- rates which unreasonably discriminate between categories of non-residential properties; and
- Additional rates, except as provided for in Section 18.

### 17. LIMITS ON ANNUAL INCREASES OF RATES

On written application by the municipality, and on good cause shown, the municipality may apply for exemption from the upper limit set by the Minister of Provincial and Local Government, on the percentage by which rates on properties or a rate on a specific category of properties may be increased.

#### 18. COMPULSORY PHASING IN OF CERTAIN RATES

A rate levied on newly rate able property must be phased in over a period of three financial years. Similarly, a rate levied on property owned by a land reform beneficiary must, after the exclusion period has lapsed, be phased in over a period of three financial years.

A rate levied on a newly rate able property owned and used by organizations conducting specified public benefit activities must be phased in over a period of four financial years.

The phasing in discount on a property must:

- in the first year, be at least 75% of the rate for that year otherwise applicable to that property;
- in the second year, be at least 50% of the rate for that year otherwise applicable to that property, and;
- In the third year, is at least 25% of the rate for that year otherwise applicable to that property.

No rate may be levied during the first year on newly ratable property owned and used by organizations conducting specified public benefit activities. Thereafter the phasing in discount shall apply as for other newly ratable property except that the 75% discount shall apply to the second year, the 50% to the third year, and the 25% to the fourth year.

A rate levied on newly ratable property may not be higher than the rate levied on similar property or categories of property in the municipality.

# 19. SPECIAL RATING AREAS

A municipality may by a resolution of its Council determine an area within that municipality as a special rating area, levy an additional rate on property in that area for the purpose of raising funds for improving or upgrading that area, and differentiate between categories of properties when levying such additional rate.

The levying of an additional rate may not be used to reinforce existing inequities in the development of the municipality, and any determination of a special rating area must be consistent with the objectives of the municipality's IDP.

#### 20. PROPERTY RATES PAYABLE BY OWNERS

A rate levied by a municipality on property must be paid by the owner of the property. Joint owners of a property are jointly and severally liable for the amount due for rates on that property.

In the case of agricultural property owned by more than one owner in undivided shares, the municipality must consider whether in the particular circumstances it would be more appropriate for the municipality to hold any one of the joint owners liable for all rates levied in respect of the agricultural property, or to hold any joint owner only liable for that portion of the rates levied on the property that represent that joint owner's undivided share in the agricultural property.

#### 21. PAYMENT OF RATES ON PROPERTY IN SECTIONAL TITLE SCHEMES

The rate levied by a municipality on a sectional title unit is payable by the owner of the unit.

The municipality may not recover the rate on such sectional title unit, or any part of such rate, from the body corporate controlling the sectional title scheme, except when the body corporate itself is the owner of any specific sectional title unit.

#### 22. METHOD AND TIME OF PAYMENT

A municipality must recover a rate on a monthly basis, or annually, as determined by the municipality.

If the rate is payable in a single annual amount, it must be paid on or before a date determined by the municipality. If the rate is payable in installments, it must be paid on or before a date in each period determined by the municipality.

#### 23. ACCOUNTS TO BE FURNISHED

A municipality must furnish each person liable for the payment of a rate with a written account specifying:

- the amount due for rates payable;
- the date on or before which the amount is payable;
- how the amount was calculated:
- the market value of the property;
- if the property is subject to any compulsory phasing-in discount in terms of Section 17, the amount of the discount, and
- If the property is subject to any additional rate in terms of Section 18, the amount due for additional rates.

The person liable for payment of the rates remains liable for such payment whether or not such person has received a written account from the municipality. If the person concerned has not received a written account, that person must make the necessary enquiries from the municipality.

#### 24. RECOVERY OF RATES IN ARREARS FROM TENANTS AND OCCUPIERS

If an amount due for rates levied in respect of a property is unpaid by the owner of the property after the date determined for payment by the municipality, the municipality may recover the amount in whole or in part from a tenant or occupier of the property, despite any contractual obligation to the contrary on the tenant or occupier. The municipality may recover an amount only after it has served a written notice on such tenant or occupier.

The amount that the municipality may recover from the tenant or occupier is limited to the amount of the rent or other money due or payable, but not yet paid, by such tenant or occupier to the owner of the property.

# 25. RECOVERY OF RATES FROM AGENTS

A municipality may recover the amount due for rates on a property in whole or in part from the agent of the owner, if this is more convenient for the municipality, but only after the municipality has served a written notice on the agent in this regard.

The amount that the municipality may recover from the agent is limited to the amount of any rent or other money received by the agent on behalf of the owner, less any commission due to the agent.

#### 26. GENERAL VALUATION AND PREPARATION OF VALUATION ROLLS

A municipality intending to levy a rate on property must cause a general valuation to be made of all properties in the municipality, and must prepare a valuation roll of all properties in terms of such valuation.

All ratable properties in a municipal area must be valued during such general valuation, including all properties fully or partially excluded from rates in terms of Section 17 of the present Act. However, if the municipality does not intend to levy rates on its own property, on public service infrastructure owned by a municipal entity, on rights in properties, and on properties in respect of which it is impossible or unreasonably difficult to establish a market value because of legally insecure tenure resulting from past racial discrimination, the municipality is not obliged to value such properties as part of the valuation process.

A municipality may also apply to the Minister for exemption from the obligation to value properties excluded from rates in terms of Section 17 if the municipality can demonstrate that the valuation of such properties is too onerous for it, given its financial and administrative capacity.

Properties which have not been valued, because of any of the foregoing considerations, must nevertheless be included in the valuation roll.

# 27. GENERAL BASIS OF VALUATION

The market value of a property is the amount the property would have realized if sold on the date of valuations in the open market by a willing buyer.

In determining the market value of a property, the following must be considered for purposes of valuing the property:-

- the value of any license, permission or other privilege granted in terms of legislation in relation to the property:
- the value of any immovable improvement on the property that was erected or is being used for purpose which is inconsistent with or in contravention of the permitted use of the property, as if the improvement was erected or is being used for a lawful purpose; and
- The value of the property for a purpose which is inconsistent with or in contravention of the permitted use of the property, as if the property is being used for a lawful purpose.

In determining the market value of a property the following must be disregarded for the purposes of valuing the property:-

- the value of any building or other immovable structure under the surface of the property which is the subject matter of any mining authorization or mining rights defined in the Minerals Act, 1991;
- the value of any equipment or machinery which, in relation to the property concerned, is immovable property, excluding –

a lift
an escalator
an air conditioning plant
fire extinguishers
a water pump installation for a swimming pool or for irrigations on domestic purposes;
and
any other equipment or machinery that may be prescribed;

Any unregistered lease in respect of the property.

In determining the market value of a property used for agricultural purposes, the value of any annual of crops or growing timber on the property that have not yet been harvested as at the date of valuation must be disregarded for purposes of valuing the property.

Where the available market related data is insufficient to determine the market value of public service infrastructure, such public service infrastructure may be valued in accordance with any other method of valuation as may be prescribed.

#### 28. DATE OF VALUATION

For the purposes of a general valuation a municipality must determine a date that may be not more than twelve (12) months before the start of the financial year in which the valuation roll is to be first implemented. The date of valuation in respect of Ubuhlebezwe Municipality is 1 July 2012.

The general valuation must reflect the market values of properties in accordance with market conditions which apply as at the date of the valuation, and in accordance with any other applicable provisions of the present Act.

#### 29. VALUATION OF PROPERTY IN SECTIONAL TITLE SCHEMES

When valuing a property which is subject to a sectional title scheme, the valuer must determine the market value of each sectional title unit in the scheme.

# 30. RIGHT OF APPEAL

An appeal to an Appeal Board against a decision of the municipal value in terms of the Act may be lodged in the prescribed manner and upon payment of the approved fee with the municipal manager.

# 31. UPDATING OF VALUATION ROLLS

The municipality must regularly, but at least once a year, update its valuation roll by causing -

- a supplementary valuation roll to be prepared in terms of Section 78 of the Municipal Property Rates Act; or
- The valuation roll is to be amended in terms of Section 79 of the Municipal Property Rates Act.

#### 32. REGISTER OF PROPERTIES

The Municipality must draw up and maintain a register in respect of properties situated within that municipality, consisting of a Part A and a Part B.

**Part A** of the register consists of the current valuation roll of the Municipality, including any supplementary valuation rolls prepared in terms of section 78 of the Municipal Property Rates Act.

Part B of the register must specify which properties are subject to:-

- an exemption;
- a rebate on or reduction in the rate;
- a phasing-in of the rate;
- Exclusion referred to in section 17.

#### 33. RATES CLEARANCE CERTIFICATES

The following policy shall apply to the issue of a municipal clearance certificate for the purpose of effecting transfer of a property to a new owner:-

#### **Assessments**

Application shall be made in the prescribed format, providing the following information in respect of the property in question-

- present owner of the property
- property description
- o physical address
- o rates account numbers
- refuse account numbers

Preferably copies of all the accounts must accompany the application. If the relevant information is not provided, the application will be returned to the conveyance.

Every effort will be made to issue an assessment within five (5) days of receipt of application. Certain delays may be experienced in respect of –

- o new sub-divisions
- pending building plans
- special investigations

Conveyances will be notified of possible delays.

# The assessment shall include the following:-

## • Rates for the balance of the year (30 June) still outstanding

Where application is made after 31 March, the assessment shall include an estimate for the three months of the new financial year to 30 September.

#### Refuse account

Actual balance outstanding at date of application together with an estimate for three months following.

Other

Actual balance outstanding at date of application.

Assessment fee

Tariff fee of R250.00 (Including VAT).

# Period of validity

The assessment shall remain valid for a period of one (1) month. If payment has not been received within this period, a re-assessment may be required and payment of a further assessment fee will apply.

#### The onus rests with the seller to ensure:-

- that all buildings on the property are in accordance with the building plans approved by the Council;
- the premises in question are being utilized in accordance with its zoning;
- That all outstanding debts accruing to Council in respect of the property is fully paid.

Any discrepancies in respect of the above may result in delays in issuing of a clearance certificate, and in addition may result in levying of additional backdated rates and/or penalties.

#### **Clearance certificates**

- Every effort will be made to issue a municipal clearance certificate within five (5) days of receiving payment.
- Only in exceptional circumstances, which must be fully motivated, will an unconditional guarantee be accepted in lieu of a cash payment.
- The guarantee must be –
- issued by a recognized bank
- Unconditional
- For the full amount for the financial year requested and or
- For a specified period of time reasonable to Council.

An attorney trust cheque may also be accepted in lieu of cash payment.

\*\*\*\*\*\*\*\*\*\*There shall be no refunds on the cancellation of a sale. \*\*\*\*\*\*\*\*\*

# 1. ADVERTISING SIGNS (EXCLUDING VAT)

1.1 All signs in respect of which approval of the Council is required and those signs listed in schedule 1 clauses 6, 12, 13, 14, 15, & 16 - application fee per sign:-

<u>2022/2023</u> <u>2023/2024</u>

Area of sign		
Up to 2m	R 370.14	R388.65
Over 2m and up to 3m	R 391.18	R410.74
Over 3m and up to 4m	R 418.12	R439.03
Over 4m and up to 5m	R 420.30	R441.32
Over 5m and up to 10m	R 454.30	R477.02
Encroachment Signs - Fee per sign annum, shall be as sliding scale fee in	1.1 above	
1.2	2022/2023	2023/2024
Advertisement on a supporting framework provided by the Council - per		
820mm x 500mm or part thereof, per annuam	R 444.10	R466.31

1.3

#### Interchangeable poster type signs (Sgns Bylaws 1.16 and 1.19)

	2022/2023	2023/2024
i) On properties used solely for religious, registered chariable and non		
profit organisations	No charge	No charge
II) In all other cases - per sign (Non Illuminated9:-	R 261.19	R274.25
1.4 Entertainment Signs, including banners (Sign Bylaws 1.12.2)	R 509.50	R534.98
i) Duly registrered non profitable Organisations/ charities		
Refundable Deposits (forposters/ bills only)	R 783.80	R822.99
Display fee - poster/ bill	6.5% increased	6.5% increased
Display fee - banners	6.5% increased	6.5% increased
ii) in all other cases:-		
Rendable Deposits (for posters/ bills only)	R 783.80	R822.99
Fees for the display of every poster/ bill each	R 7.79	R8.18
Display of banner - per event, per banner		
Max 14 days display	R 156.81	R164.65

# 1.5 Temporary Signs (Signs Bylaws 1.28)

1.28.1 Election/ Referendum		
Per Party in respect of proportional respesentation Signs or	R 782.87	R822.01
Refundable deposit per 100 posters/ bill or portion thereof		
Display fees per poster/ bill each	R 7.79	R8.18
1.28.3 Builders/ Contractors/ Professional boards	R 782.87	R822.01
which are to be removed once building operations have ceased per sign.		
1.28.4 Sales of goods at reduced prices, only where such	R 156.81	R164.65

Signs or signs is / are not on the premises where the sale is to take place per sale (max 14 days)

1.28.5 Signs carried by a person - per sign, per person	R 156.81	R164.65

1.28.6 Nationally recognised community service organisations (e.g Blood Transfusion Transfusion Services) in the case of signs in the form of banners which are approved by council and display at Council approved location.

1.6 Sign not catered for but which are to be removed by agreement the Municipality Manager and the Application within 7 days of the event to		
which they relate - per sign	R640.09	R672.09
	T	Ī
1.7 Show signs (Estate Agents) (Bylaw 1.24) for the display of pointer boards on any public street/ place giving directions to building or property that is for sale and which is open for viewing by the public on a specific day or days for every period of two consecutive days relating to any one property, per Estate Agency. Provided that only 2 such periods per calendar month per Agency shall be permitted.	R640.09	R672.09
1.8 For Sale/ To Let/ or Sold Signs - Estate Agents	R2,534.58	R2,661.31

(Signs Bylaws, Schedule 1 clause 11)

By Estate Agencies, to display an unrestricted number of advertising boards thoughout the year provided that:-

In all cases where the Council is obliged to act in terms of Bylaws 10.4 The Council shall be entitled to rerain the deposit paid, where application, to cover the cost incurred in so doing,

where the deposit is insufficient to cover the costs incurred by the council in the performance of its obligations, the council shall not be prevented from taking legal completent, to recover any costs still due to it.

#### 2. BUILDING PLAN FEES:

	2022/2023 +VAT	2023/2024 VAT
2.1 Total floor area of building or buildings depicted on the plan of a new		
building is 20 square metres or less.	R 716.70	R752.54
2.2 Total floor are of building or building depicted on the plan of a		
building exceeding 20 square metres		
2.2.1 For the first 20 square metres or part thereof (under 20 Square		
metres full tariff applies)	R 716.17	R751.98
2.2.2 For every 10 square metres or part thereof in excess of 20 square		
metres (full tariff applies, tariff not apportioned)	R 214.69	R225.42
2.3 For strucural alterations to a building where the floor Area in not		
increased	R 716.70	R752.54

#### 2.3.1 Boundary / Retaining wall plan fee:

On application for the approal of a boundary wall

Contructed of brick, cement of precast cement fences

a) for the first 136 linear metres or part thereof	R716.70	R752.54
b) for the every linear metres or part thereof in excess of 136 linear		
metres	R50.38	R52.90

#### 2.3.2 Preliminary plan scrutinising fees:

In respect of every preliminary plan of any building intended to be erected, or any other form of construction which may be deposited for scrutiny, consideration and comment prior to the submission of the plans together with application form, the fee payable shall be:

2.3.2.1 Tennis Court / Swimming Pools	R426.20	R447.51
2.3.2.2 Monitor works in terms of the National Building	R843.05	R885.20
Regulations or other work not listed		
2.3.3 Temporary buildings	R464.13	R487.34

For each six monthly period or part thereof in respect of every temporary building or structure for the erection of which the concil's approval has been obtained for on site use during the consideration of a building or dwelling.

#### 2.3.4 Plan amendment fees

Basic	R533.67	R560.35
Plus charge per 2.2.1 & 2.2.2		
2.4 Re-inspection fees:	R464.13	R487.34

For re-inspection through work not bieng ready for inspection or through defects, per visit, payable in advance.

2.4.1 A refundable deposit of	R2,323.76	R2,439.95

For the erection of building structure / enclosure and / or the depositing of a public place / street

2.5 Building without prior approval of plans subject to surcharge
Ixopo Town and Surroundings
Townships and Fairview

2.6 Drainage Scrutiny fee	R1,054.00	R1,106.70
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#### 2.7 Application for relaxation of building lines (Front, Rear Side)

Middle / Higher cost houses	R2,054.00	R2,156.70
Lower cost houses	R527.28	R553.64

#### 3. TOWN PLANNING

3.1 REZONING / AMENDEMENT OF SCHEME		
	Including VAT	Including VAT
LESS THAN 5000m2	R2,779.08	R2,918.03
5000m2-5ha	R5,558.19	R5,836.10
5ha-10ha	R8,337.27	R8,754.13
10ha	R16,674.56	R17,508.29

#### NOTES:

Minor and Inconsequential application are included in the category 5000m2-5ha

#### **3.2 SUBDIVISIONS**

	Including VAT	Including VAT
BASIC FEE + PER NEW SUBDIVISION	R2,206.41	R2,316.73
Amendment of existing subdivision	R538.95	R565.90
Consolidation of land per application	R2,779.08	R2,918.03
Consideration for approval of subdivision of Government subsidized		
Township for low-income housing projects plus R17.00 per subdivision +		
remainder	R486.34	R510.66

# **3.3 SPECIAL CONSENT**

	Including VAT	Including VAT
ALL SITES LESS THAN 300m2 WITHIN COUNCILS JURISDICTION	R972.67	R1,021.30
ALL OTHER SPECIAL CONSENT LAND USED AS INDICATED IN ALL SCHEME /		
SITE DEVELOPMENT PLANS	R5,558.19	R5,836.09
Cancellation of consent	R5,558.19	R5,836.09
Municipal Land to other use		
Home business	R647.34	R679.71

#### NOTES:

In the event that ownership changes hands, a full special consent fee is payable

#### **3.4 RELAXATION**

#### NOTES:

Relaxation of all building lines, space around buildings, hieght (only where applicable in terms of the Scheme)

	Including VAT	Including VAT
ALL SITES LESS THAN 300m2 WITHIN COUNCILS JURISDICTION	R694.75	R729.49
Residential sites more than 300m2	R2,054.00	R2,156.70
Non Residential sites	R2,526.93	R2,653.28

#### NOTES:

In the event that objections are received, a full special conset application is required

#### 3.5 REMOVAL OF RESTRICTIVE CONDITIONS

	Including VAT	Including VAT
ALL SITES LESS THAN 300m2 WITHIN COUNCILS JURISDICTION	R 555.81	R583.60
ALL OTHER SPECIAL CONSET LAND USED AS INDICATED IN ALL SCHEMES.	R 833.73	R875.42

#### 3.6 DEVELOPMENT SITUATED OUTSIDE THE SCHEME AREA

	Including VAT	Including VAT
Adding a new area into a scheme	R 4,168.64	R4,377.07
Residential	R 2,779.08	R2,918.03
Commercial: less that 5000m2	R 8,337.27	R 8,754.13

Commercial: more than 5000m2	R 11,116.36	R11,672.18
Infrastructure	R 1,389.54	R1,459.02

#### 3.7 CANCELLATION AND OR PHASING OF APPROVED LAYOUT PLAN

	Including VAT	Including VAT
Phasing of approved layout	R 5,558.19	R5,836.10
Canellation of phasing of layout	R 4,168.64	R4,377.07

#### 3.8 CLOSURE OF ROADS / OPEN SPACE

	Including VAT	Including VAT
Closure of roads / open spaces	R 2,779.08	R2,918.03

#### 3.9 ZONING CERTIFICATES AND SERVICE LEVEL AGREEMENTS

	Including VAT	Including VAT
BASIC FEE	R 138.95	R145.90
SERVICE LEVEL AGREEMENTS	R 2,779.08	R2,918.03

#### 3.10 ENFORCEMENT

	Including VAT	Including VAT
Confirmation of Contravention	R 9,726.82	R10,213.16
Continued operation per day until tha matter is settled	R 804.46	R844.68
Minimum charge that can be imposed by a Municipal Court	R 55,581.88	R58,360.97

#### 3.11 GENERAL

	Including VAT	Including VAT
Serch fee	R 38.89	R40.83
Copies of Document per sheet A4	R 4.87	R5.11
A3	R 6.94	R7.29

#### NOTES:

Where a piece of land is transferred of Council, the fee per sub shall be waived

All advertisement costs where applicable, to be borne by the applicant.

Tariffd may be reced for applications from registered non-profit organisations and applications that demonstrate a significant public benefit, at the discretion of the haed of the department or the director.

#### DISCLAIMER: APPLICABLE TO ALL DEVELOPMENT, PLANNING AND MANAGEMENT

The development planning and management unit will not be hald responsible for any chages, omissions or inaccuracies contained herein which may result in unforeseen expense, injury or other misfortune.

The information is provided for information purposes only. Where discrepancies exist, the tariff fee as published in the relevant "Review of Tariff Charges" are considered correct and shall be used as the based in determining what monies are due to the Council.

No refunds will be MADE on applications submitted.

4. CEMETERY / BURIAL FEES:

2022/2023 2023/2024

**4.1 IXOPO CEMETARY** 

Recervation	of plats	(ner nlot)	for tombstones
Reservation	OI DIOIS	wer bion	TOL TOLLIUSTOLIES

Coffin	R 1,575.00	R1,653.75
Casket	R 2,100.00	R2,205.00

#### Cost of graves (per grave) on weekdays

Coffin	R 1,608.93	R1,689.38
Casket	R 3,211.71	R3,372.30
Child under 12 years and stillborn	R 748.07	R785.47

#### Cost of graves (per grave) on weekends & holidays

R 2,538.68	R2,665.61
R 5,052.14	R5,304.75
R 1,262.94	R1,326.09
R 2,115.68	R2,221.46
	R 5,052.14 R 1,262.94

Closing a grave (if requested)	R 2,644.64	R2,776.87
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#### **4.2 FAIRVIEW CEMETARY AND OTHER**

Reservation of plots (per plot) for tombstones

Coffin	R 1,262.94	R1,326.09
Casket	R 2,115.67	R2,221.45

#### Cost of graves (per grave) on weekdays

Coffin	R 830.33	R871.85
Casket	R 2,115.67	R2,221.45
Child under 12 years and stillborn	R 631.45	R663.02

#### Cost of graves (per grave) on weekends & holidays

Coffin	R 1,689.38	R1,773.85
Casket	R 3,372.30	R3,540.92
Child under 12 years and stillborn	R 1,054.58	R1,107.31
Opening a grave fro exhumation (per grave)	R 1,920.40	R2,016.42

	]	
Closing a grave (if requested)		
2nd internment in the same grave if sufficient ground		
Clearance Digging	R 1,562.94	R1,641.09

Closing (if requested)

# 4.3 Pauper burial (per council policy)

4.4 Ashes internment ( in town + Fairview)	R 427.19	R448.55

#### 4.5 Memorial Wall (in town + Fairview)

The Municipal Manager or the Chief Financial Officer

May at their discretion, authorize the donation of a grave

In circumstances they consider of a deserving nature or in the interest of the community.

4.5.1 Supply of marble or granite plate/plague for use in the memorial wall:

Marble each-measurement 305mmx210mmx15mm cost + 10% Granite each-measurement 305mmx210mmx15mm

4.6 Fixing of metal, glass or plastic vase,

Max 40mm x 100mm high to a niche-1 per niche

Application to erect memorial works,

Headstone or grave stones	R 110.10	R115.61

#### 5. HIRE OF HALLS -FAIRVIEW HALL

2022/2023

2023/2024

All tariffs will be charged per sessions (4 hours and 30 minites)

Session 1 Between 9h00 and 13h30 Session 2 Between 14h00 and 18h30 Session 3 Between 19h30 and 24h00

5.1 Library boardroom (charity/welfare)	R 1,050.00	R1,102.50
5.2 Promotion of cultures and education (book discussion, Art evaluation,		
film show and the like)	R 630.00	R661.50
5.3 Political meetings or similar nature	R 1,470.00	R1,543.50
5.4 Weddings and Parties	R 1,575.00	R1,653.75
5.5 Religious services, charitable institute or funerals	R 3,150.00	R3,307.50
5.6 Use of commercial undertaking	R 1,680.00	R1,764.00

5.7 The Municipality Manager or CFO may at their discretion authorize

the use of hall free of charge

for activities they consider of a deserving nature or in the interest of the community.

5.8 Deposit payable in advance and refundable provided the premises are

used and no damage R 0.00 R0.00

is caused on premises.

#### 5.9 Hire of Municipality Boardroom

Refundable deposit	R 1,042.56	R1,094.69
Commercial	R 1,951.33	R2,048.90
Government		
Charity/welfare	R 176.79	R185.63

# NB: HIRE OF MUNICIPALITY BOARDROOM 8H00-17H00 6. LIBRARIES

6.1 Membership fees

R 233.64 R245.32

6.1.1 Payable by borrowers who reside outside the area of Jurisdiction of the council, per adult annum.

Children 18 years and younger. No charge provided at least one parent is a member of the library.

Visitors shall pay the following per person each: Maximum of three items, per item (deposit)

Provided that all application for membership shall be subjected to:

Provision of residential address

Production of an official identity document

#### 6.2 Fine

The fine for each item retained beyond the specified time for each day or		
part thereof per item		
Books	1.88 p/d	1.97 p/d
Video / Audio / CD / DVD	5.88 p/d	6,17 p/d
6.3 Demaged and lost books		
6.4 Administration costs for the recovery of 6.2 & 6.3		
6.5 Photocopy of any documents, per folio	R 0.77	R0.81
6.6 Hire of Activity Rooms per session indicated in (5) above Depodits		
payable in advance and refundable provided the premises are used and		
no damage is caused to the premises or in respect of missing		
cutlery/crockery or furnishing (chairs) (old library)		
New Library- Deposit	R 1,271.48	R1,335.05
Hire Boardroom	R 1,042.46	R1,094.58

6.7 Onus on the member to prvide residential address and submit written notification of change of address6.8 Longer Term

#### 7. FIRE BRIGADE SERVICES (Excl. Vat)

2022/2023 2023/2024

# Surcharges

The following surcharges based on tariff charges shall be applicable:

Fire outside municipal area		
Fire involving inflammable substances to any large extent		
Fire where high tensions electrical current is concerned		
Fires occurring on business premises		
Government and provisional buildings Excluding ratable dwellings		
Government and provincial land excluding ratable land		
Registration of prmises for sale/ dealing in hazardous	R 477.45	R501.32

(LP Gas, Fuel, Diesel, Paraffin etc) per premises

8.Taxi/Bus ranks 2022/2023 2023/2024

(Mini Bus Taxi and Bylaws)

R 402.02 R422.12

By agreement with the taxi and Bus Associations and Informal Traders Associations, Committee in writing.

8.1 Informal traders rentals	R 402.02	R422.12
(Per trader council allocated zone)		
8.2 Ranking Fees	R 583.77	R612.96
8.3 Ranking Disc	R 169.79	R178.28
8.4 Replacement of lost Disc	R 169.79	R178.28
8.5 Appointment of a r Controller	R 670.23	R703.74

9. ENCROACHMENTS EXCLUDING SIGNS	2022/2023	2023/2024
9.1 Application fee	R 214.06	R224.76
9.2 Annual permit	R 852.36	R894.98
9.3 Charge per spuare metre or part thereof	R 45.35	R47.62

# 10.ANIMALS (NO VAT) Keeping of Dogs/Keeping of Animals +Birds Bylaws Curban Areas only)

License fees as prescribed in Natal Ordinance No 10 of 1942 (Control and Licensing of Dogs) as amemded from time to time

<u>,                                      </u>		
10.1 Male and Female	R 27.60	R28.98
10.2 Unpayed female	R 60.73	R63.77
10.3 Third dog or more (with permission of heatlh inspector)	R 89.93 per dog	R94.43
10.4 Issue of duplicate license	6.5 increased	6.5 increased
10.5 Disposal of carcasses	Cost + 10%	Cost + 10%
10.6 Recoverable fee from the owner for removal or Seizure of a dog in		
terms of Bylaw 5 for the cost of lodging, vets fees, feeding and traveling by		
Authorised officer.		
10.7 Application to keep more than two cats	R 58.25	R61.16

10.8 Permission to ster animals for ritual purposes on private property		
Application fee and inspection fees	R 410.64	R431.17
Deposit-Refundable in the event of the premises being Cleaned of all		
traces of the slaughter, and parts of		
The animals, to the satisfication of the Authorised officer.		
( Control and Licensing of Dogs) as amended from tme to time		

#### 11.JOBBING

Including

11.1 Cleaning of plots	Cost + 10.5%	Cost + 10.5%
11.2 Damage to Road, Paving, Kerbing, Guttering	Cost + 10.5%	Cost + 10.5%
11.3 Erection and installation of Aerial System	Cost + 10.5%	Cost + 10.5%
11.4 Public Health-Fumigation etc.	Cost + 10.5%	Cost + 10.5%
11.5 Other	Cost + 10.5%	Cost + 10.5%

# 12.HIRE OF MUNICIPAL GROUNDS (Joliviet, Jeffery Zungu, Morningside)

			Peak(school
Hire of grounds only per day or part therof		Off-peak	_holidays)
12.1 Schools, Community youth			
12.2 Sporting, cultural, charitable and religions organisations		R491.37	R520.85
12.3 Commercial undertaking/Political organisations	R 467.97	R491.37	R520.85

12.4 Deposit payable in advance and refundable provided the premises		
are used and no damage is caused to Council property.	R 1,476.99	R1,550.84
12.5 Services rendered (electricity, water, refuse, tarrifs etc)	Cost + 10.5%	Cost + 10.5%

R1,643.89

13 MISCELLANEOUS 2022/2023 2023/2024

The following fees shall be paid to the Chief Finance Officer in advance.

13.1 Search fees,per plan,document or file produced for		
Inspectiob, excluding inspection of council's minutes 35.31	R 63.82	R67.01
13.2 Certified copy of extract from minutes and/or		
13.3 Purchase of Valuation Roll, per copy	Cost + 10.5%	Cost + 10.5%
13.4 Purchase of Valuation of Valuation Roll per ward	Cost + 10.5%	Cost + 10.5%
13.5 Extract of bylaws of part thereof	R 31.55	R33.13
13.6 Any other certificate in terms of Section 265(5) of Ordinance 25 of		
1974	R 31.55	R33.13
The maximum amount of the prescribed in the said section 265(5),as		
amended from time time		
13.7 Rates Clearance Certificate	R 214.69	R225.42
13.8 For supply of any document or copy of any document	R 18.92	R19.87

Supplied with permission and the discretion of the Municipal Manager or Chief Finance Officer Per page or part thereof:

13.9 For supply of any document or copy of any document	
Stores or services nto ordinary provided at the cost of the Council the	
cjarge shall be	
13.10 Plan of the Municipal entities	
13.11 For the right to appeal the valuation in terms of section 160(3) of	
ordinance no 25 of 1974	

Property Rates Act provided that this fees shall be refundable to any who prosecutes his appael to its conclusion or arrives at a Compromise with the Valuator up to the maximum of the fees prescribed in Section 160(3) of LA Ordinary 25 of 1974

13.12 Fees payable in respect of dishonoured cheques or other negotiable documents returned by the bank

13.13 Any charge under this tariff which remains unpaid after the final date payment as

determined by the Council shall be liable to penalty interst as determinde by the council per

annum for each month or part thereof during which the charge remains unpaid: provided that, where prior arrangement have been made for the payment of such charge by monthly instalments, and the instalment due for any month remains unpaid after the last working day of the month, the penalty interest shall be calculated on the amount of such instalment then unpaid.

13.14 Penalty interest	1.64%	1.72%
13.15 Hire of Payloader / Tractor or Truck(dry rate)+ 10% (P/H)	R 1,198.85	R1,258.79
Minimum Charges	R 1,998.71	R2,098.65
Wet rate + 10% (P/H)	R 1,301.87	R1,366.96
13.16 Hire of Roding Rods (per rod per day)	R 25.88	R27.17
Deposit Payable	R 291.87	R306.46
13.17 Drainge layout/ connection	R 2,007.73	R2,108.12
13.18 Hire of small plant or equipment (per day)	R 710.41	R745.93
13.19 Hire of medium plant or equipment (per day)	R 1,247.06	R1,309.41
13.20 Hire of Labour (P/H)	R 107.33	R112.70
Management fee- middle (P/H)	R 291.87	R306.46
Mangement fee- top 9P/H)	R 2,007.73	R2,108.12
13.21 Hire of Public Address Sound System	R 2,978.97	R3,127.92

#### 14 REFUSE REMOVAL 2022/2023 2023/2024

14.1 Households Small Business Big Business R 159.19 R167.15 R 1,095.62 R1,150.40 R 3,192.70 R3,352.34

Per skip R 143,33 collection Rental R 3,418,95 per month

Someone to count shop eXopo and write down each shop's details

In complexes we charge a flat rate for collection; landlord paye monthly skip rental

Fine for illegal dumping

CFO write 'identificatio' / authorisation for counting temps to start on Thursday 15 March.

Start from Quick Fit to Trade City

14.2 Residential
14.3 Welfare
14.4 Fairview and other low cost housing projects
14.5 Garden Refuse Removal per load Using municipal staff & van, truck
14.6 Builder's Waste
14.7 Purchase of Refuse Bins, each
14.8 Refuse Containers (supply once off, per container)
Removal per month
14.9 Supply of refuse bin liners (plastic bags), each
14.10 for the processing of any application received for the disposal of
domestics refuse in those

cases where disposal is undertaken by the owner into bylaws 2(2) solid

R167.15
R33.90
R33.90
R255.05
R2,573.28
Cost + 10.5%
Per Agreement
Per Agreement
No Charge

R 715.53 Waste Bylaws R751.31 14.11 Recovery of enforcement costs in terms of bylaw 22(4) Solid Waste **Bylaws** Actual cost Actual cost Per Assessment 14.12 Refuse Deposit Per Assessment 15. GENERAL & NUISANCES (general nuisances bylaws) 2022/2023 2023/2024 15.1 Disposal of googs or things found in a street or public place payable by the proven owner thereof for the cost of removal and storage thereof by the council's Authorized official as provided for the in bylaws 2.3.2 (2) 15.2 Obstructions caused by plants payable by a person who fails to comply with a notice served on him in terms of bylaw 2.3.3 (2) in case where any works are undertaken by the council as a consequence of such failure. cost + 10.5% cost + 10.5% 15.3 Control of mosquitoes, files, rats and vectors-for any remedial work or action undertaken by the counci; or by a duly appointed contractor in terms of bylaws 5.3.7 (3) in cases where the offender, owner or occupier has failed to take such step as directed by the Environmental Health cost + 10.5% cost + 10.5% Officer in a notice served on the owner or occupier for the removal of conditions favorable to the prevalence or multiplication of mosquitoes, files, rats or vectors or the hardboring thereof 15.4 Site development and other earthworks for application submitted for the approval of council in terms of bylaws 3.2.2 (7) in respect of these works where such work does not form part of any building works approved in terms of the National Building Regulations (ie plan fees) per application. R 670.25 R703.76 15.5 Gathering, meetings and Processions Application fee-bylaws 2.5.1(1) and Deposit of guarantee to cover damage of property of the council pf private owner and the cost of removal of litter caused by or deposit during the event; bylaws 2.5.1(5)(a) at the discretion of the Municipality Manager depending on the nature and magnitude of the event-subject to a maximum R 232,699.23 R244,334.19 of: Proof of a valid and current Public Policy in favor of the council to cover all claims for damage of the council and owner of property within the areas of the proposed gathering or procession and the cost of litter caused by or deposited during the event bylaws 2.5.1 (5)(b) a minimum value of R 155,132.82 R162,889.46

16. ROAD TRAFFIC (road traffic bylaws-parking in unathorized area

16.1 Supply of a windscreen sticker bade with serial number and name of		
person P.A	R 70.94	R74.49
16.2 Issue of a duplicate sticker badge EACH	R 70.94	R74.49
16.3 Registration of a motor Vehicle Attendant per attendant P.A	R 418.91	R439.86

# 17 CHILDCARE (fireworks bylaws)

17.1 Annual registration of a facility per facility	R 356.79	R374.63
18 FIREWORKS (fireworks bylaws)		
18.1 issue of a permit to a dealer in fireworks-per premises	R 884.11	R928.32
18.2 Application fee for a public display of fireworks-per display	R 882.84	R926.98

# 19 CAMPING/ CARAVAN FEE

# (Recreation Facilities bylaws)

19.1 Application payable with every application to camp anywhere in the	municipality, ex	cept in a
tent camp, caravan park, or picnic palce for a period not exceeding 21 day	s ( Recreation F	acilities
Bylaws 3.1)	R 710.40	R745.92
19.2 Application fee to be lodge with any application for the		
establishment of any tent camp,		
caravan park or picnic place in terms of bylaws 4.1	R 3,548.12	R3,725.53
19.3 For the issue of a license for tent camp, caravan park or picnic place		
in terms of bylaws 10.1	R 356.81	R374.65

Hard copy Details (if applicable)			2022/2023 2023/2	024
Paper size	Paper Type	cost Quantity Total cost		
A1	Paper-full colour map	R132.00	R 160.44 R168.46	5
A2	Paper-full colour map	R94.50	R 114.85 R120.59	9
A3	Paper-full colour map	R74.50	R 90.54 R95.07	
A4	Paper-full colour map	R42.00	R 51.02 R53.57	
A0	Plain Paper-line Map	R73.50	R 89.33 R93.80	
A1	Plain Paper-line Map	R63.00	R 76.58 R80.41	
A2	Plain Paper-line Map	R52.50	R 63.81 R67.00	
A3	Plain Paper-line Map	R31.50	R 38.27 R40.18	
A4	Plain Paper-line Map	R15.75	R 19.13 R20.09	
Dhotocom	charge		·	_
Photocopy	cnarge	D2 40	D 2 54	
A3		R2.10	R 2.54 R2.67	
A4		R1.05	R 1.27 R1.33	
Digital med	lia			
CD		R5.25	R 6.37 R6.69	

#### **Grand Total**

Special requirements

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