



MOGALE CITY LOCAL MUNICIPALITY
**PROPERTY RATES
POLICY**

2024/2025

GT481

APPROVED

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SECTION A: INTRODUCTION, DEFINITIONS AND PRINCIPLES

1. INTRODUCTION

The municipality needs a reliable source of revenue to provide basic services and perform its functions. Property rates are the most important source of general revenue for the municipality. Revenue from property rates is used to fund services that benefit the community as a whole as opposed to individual households. These include installing and maintaining streets, roads, sidewalks, lighting and storm drainage facilities; building and operating clinics, parks, recreational facilities and cemeteries. Property rates revenue is also used to fund municipal administration such as computer equipment and stationery, and costs of governance, such as council and community meetings, which facilitate community participation on issues of Integrated Development Plans (IDPs) and municipal budgets.

Municipal property rates are set, collected, and used locally. Revenue from property rates is spent within a municipality, where the citizens and voters have a voice in decisions on how the revenue is spent as part of the Integrated Development Plans (IDPs) and budget processes, which a municipality invites communities to provide inputs on prior to Municipal Council adoption of the budget.

LEGISLATIVE CONTEXT

- 1.1 This policy is mandated by Section 3 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004), which specifically provides that a municipality must adopt a Rates Policy.
- 1.2 In terms of Section 229 of the Constitution of the Republic of South Africa, 1996 (No.108 of 1996), a municipality may impose rates on property.
- 1.3 In terms of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) a municipality in accordance with-
 - a. Section 2(1), may levy a rate on property in its area; and
 - b. Section 2(3), must exercise its power to levy a rate on property subject to-
 - i. Section 229 and any other applicable provisions of the Constitution;
 - ii. the provisions of the Property Rates Act and any regulations promulgated in terms thereof; and
 - iii. the rates policy.

- 1.4 In terms of Section 4 (1) (c) of the Local Government: Municipal Systems Act, 2000 (No. 32 of 2000), the municipality has the right to finance the affairs of the municipality by imposing, *inter alia*, rates on property.
- 1.5 In terms of Section 62(1) (f) (ii) of the Local Government: Municipal Finance Management Act, 2003 (No. 56 of 2003) the municipal manager must ensure that the municipality has and implements a rates policy.
- 1.6 This policy is subject to the stipulations of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended and any regulations promulgated in terms thereof from time to time.

2. DEFINITIONS

- 2.1 “**Act**” means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);
- 2.2 “**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;
- 2.3 “**Agricultural property**” property that is used primarily for agricultural purposes but, without derogating from section 9 of the MPRA 6 of 2004, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purpose of eco-tourism or for the trading in or hunting of game.
- 2.4 “**Agricultural purpose**” refers to a property that is predominantly and regularly used in the generation of a bona fide farmer’s main income from farming activities on an agricultural property.
- 2.5 “**Annually**” means once every financial year;
- 2.6 “**Bona fide farmer**” Is the registered owner of agricultural land which is predominantly used for agricultural purposes and who is also registered as such with the South African Revenue Services.
- 2.7 “**Business**” means the use of property for the activity of buying, selling or trading in commodities or services on a property and includes any office or other accommodation on the same property, the use of which is incidental to such activity, but does not include the business of agriculture, farming, or any other business consisting of the cultivation of soils, the gathering in of crops, the

rearing of livestock or the propagation and harvesting of fish or other aquatic organisms.

Where a property cannot be categorized in accordance with the list of categories, such property will be categorized as “Business and Commercial”.

2.8 “Category”

- a) in relation to property, means a category of properties determined in terms of Section 7 of this policy; and
- b) in relation to owners of properties, means a category of owners determined in terms of Section 8 of this policy.

2.9 “**Child-headed household**” means a household where the main caregiver of the said household is younger than 18 years of age. Child-headed household means a household headed by a child as defined in the section 28(3) of the Constitution.

2.10 “**Commercial**” means land used or a building designed or used for Commercial and Business purposes.

2.11 “**Covid 19**” A mild to severe respiratory illness that is caused by a coronavirus (severe acute respiratory syndrome coronavirus 2 of the genus Beta coronavirus), is transmitted chiefly by contact with infectious material (such as respiratory droplets) or with objects or surfaces contaminated by the causative virus, and is characterised especially by fever, cough, and shortness of breath and may progress to pneumonia and respiratory failure.

2.12 “**Demolition Certificate**” A certificate issued by Building Control when the buildings on the property are demolished. The category of properties where the buildings are demolished will be changed as per date of the demolition certificate, to vacant land.

2.13 “**Development Land**” Land proclaimed (Government Gazette) for development/subdivision into multiple units/properties. Applies where the property owner is creating 10 or more residential units/stands, or 5 or more Business / Industrial units/stands or proclaiming new townships. This only applies to the vacant land and does not include properties earmarked as development land where the buildings are completed and used for their purpose.

2.14 “**Definitions, words and expressions**” as used in the Act are applicable to this policy document wherever it is used;

2.15 “**Educational (Private School)**” means a school that is established, conducted, and primarily supported by nongovernmental agency or a group of private individuals and is under the financial and managerial control of a private body, accepting mostly fee-paying pupils.

- 2.16 **“Grant-in-aid”** means an additional grant awarded to persons who are in receipt of an old age grant, disability grant or war veteran’s grant, and are unable to take care of themselves.
- 2.17 **“Improvement”** means any building or structure on or under a property excluding-
- (i) a structure constructed solely for the purpose of rendering the property suitable for the erection of any immovable structure thereon, and
 - (ii) buildings, structures and equipment or machinery referred to in Section 46 (3) of the Act;
- 2.18 **“Indigent”** means Indigent as defined in terms of the Indigent Management Policy of the Mogale City Municipality;
- 2.19 **“Industrial”** means the use of land or a building designed or used as a factory within the meaning of the factories, Machinery and Building Works Act, 1941 (Act 22 of 1941) and any amendments thereof and includes any office or other building on the same site, the use of which is usually incidental to, or reasonably necessary in connection with the use of such factory but shall not include noxious industrial uses and public garages.
- 2.20 **“Place of Public Worship”** means 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 who officiates at services at that place of worship.
- 2.21 **“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);
 - (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 (Act No.108 of 1996) be enacted after this Act has taken effect;
- 2.22 **“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 (Act No.11 of 2004);
- 2.23 **“Market Value”** in relation to a property, means the amount the property would have realized if sold on the date of valuation in the open market by a willing seller to a willing buyer.
- 2.24 **“Mining”**, means any operation or activity for the purpose of extracting any mineral on, in or under the earth, water or any mineral residue deposit,

whether by underground or open working or otherwise and includes any operation or activity incidental thereto and or property used for mining operations as defined in the Mineral and Petroleum Resource Development Act, 2, (Act No.28 of 2002).

- 2.25 **“Multiple use purpose”** in relation to a property, means the use of a property for more than one purpose.
- 2.26 **“Municipality”** means the Mogale City Local Municipality.
- 2.27 **“Municipal property”** means any rateable or non-rateable property owned by Mogale City.
- 2.28 **“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.
- 2.29 **“Non-Profit Organisation”** are tax-exempt or charitable, meaning they do not pay income tax on the money that they receive for their **organization**. They can operate in religious, scientific, research, or educational settings.
- 2.30 **“Non-permitted use”** means any use of property that is inconsistent with or in contravention with the permitted use of that property in which event and without condoning the non-permitted use thereof, the property shall be valued as if it were used for such non-permitted purposes. This will apply to properties where the current use is higher than the permitted use by zoning/consent.
- 2.31 **“Occupier”** means a person in actual occupation of a property, whether or not that person has the right to occupy the property.
- 2.32 **“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
- (iv) a judicial manager, in the case of a property in the estate of a person under
- (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;

2.33 **“Office bearer”** In relation to place of public worship, means the primary person who officiates at services at that place of worship.

2.34 **“Official residence in relation to a place of public worship”, means:-**

- a) A portion of the property used for residential purposes,
- b) One residential property, if the residential property is not located on the same property as the place of public worship, registered in the name of religious community/ in the name of trust established for the sole benefit of a religious community and used as place of residence for an office bearer.

2.35 **“Pensioner”** for purposes of this Rates Policy and eligibility for old age rebate, pensioner means any owner of a rateable property who has reached the age of 60 years or more during the Municipality’s financial year.

2.36 **“Private Open Space”** means an open space to which the general public has no right of access.

2.37 **“Privately owned towns serviced by the owner”** means single properties, situated in an area not ordinarily being serviced by the municipality, divided through sub-division or township establishment into (ten or more) full title stands and / or sectional units and where all services inclusive of water, electricity, sewerage and refuse removal and roads development are installed at the full cost of the developer and maintained and rendered by the residents of such estate.

2.38 **“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.

2.39 **“Public Benefit Organization (PBO)”** refers to property owned by public benefit organizations and used for any specified benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 4 (education and development) of the Ninth Schedule to the Income Tax Act.

2.40 **“Public Open Space”** means an open space to which the general public has access and includes, inter alia, a park, garden, play park, recreational park or square.

2.41 **“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;
- (c) power stations, power substations or power lines forming part of an electricity scheme serving the public;
- (d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
- (e) railway lines forming part of a national railway system;
- (f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;
- (g) runways or aprons at national or provincial airports;
- (h) 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 lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;

- (i) any other publicly controlled infrastructure as may be prescribed; or
- (j) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (i);
- 2.42 Public Service Infrastructure – Impermissible - refers to all properties exempted from rates in accordance with Section 17(1)(aA).
- 2.43 Public Service Infrastructure – Permissible – refers to all properties categorized as Public Service Infrastructure but are rateable in accordance with 17(1)(aA).
- 2.44 **“Properties owned by an organ of state and used for public service purpose”** in relation to the use of a property, means property owned and used by an organ of state such as:-
- Hospitals & Clinics
 - Schools & Pre-Schools
 - ECDC's
 - National & Provincial Libraries and Archives
 - Police Stations
 - Correctional Facilities and
 - Courts of law.
- 2.45 **“Rateable property”** means property on which the municipality may in terms of Section 2 of the Act levy a rate, excluding property fully excluded from levying of rates in terms of Section 17 of the Act.
- 2.46 **“Residential property”** means improved property that:-
- (a) is used predominantly for residential purposes including any adjoining property registered in the name of the same owner and used together with such residential property as if it were one property. Any such grouping shall be regarded as one residential property for rates rebate or valuation reduction purposes.
 - (b) is a unit registered in terms of the Sectional Title Act and used predominantly for residential purposes.
 - (c) Is owned by a share-block company and used solely for residential purposes.
 - (d) Is a residence used for residential purposes situated on property used for or related to educational purposes.
 - (e) For the purpose of this rates policy, excludes hostels, communes, boarding and lodging undertakings, places of instruction, hotels, guesthouses, and any vacant land irrespective of its zoning or intended use.
- 2.47 **“Special Use”** means land used or a building designed or used for any use other than one of the uses specifically defined and mentioned in the Krugersdorp Town Planning Scheme 1980. Split values and category will

apply according to the use of the property.

- 2.48 **“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).
- 2.49 **“Vacant land”** means any property irrespective of its zoning and/or current land use that does not have any immovable improvements on it. Properties will be classified as vacant until such time as an inspection can be conducted or a new occupation certificate is issued. This will include any undeveloped land, bulk land identified by the municipality and where there is an approved Surveyor General Plan, Township Layout or approved Surveyor General Diagram.
- 2.50 **Zoning:** Division of privately owned urban areas into different zones (such as residential, commercial and industrial) according to the specified land use. Each zone is regulated as to the density, location, size and type of buildings permitted.

3. PRINCIPLES

- 3.1 Rates are levied in accordance with the Act as an amount in the rand based on the market value of all rateable property contained in the municipality's valuation roll and supplementary valuation rolls.
- 3.2 As allowed for in the Act, the municipality has chosen to differentiate between various categories of property and categories of owners of property as contemplated in clause 7 and 9 of this policy. Some categories of property and categories of owners are granted relief from rates as contemplated in clause 11 to 12 of this policy. The municipality however does not grant relief in respect of payments for rates to any category of owners or properties, or to owners of properties on an individual basis.
- 3.3 There would be no phasing in of rates based on a new valuation roll, except as prescribed by legislation and in accordance with clause 15 of this policy.
- 3.4 The rates policy for the municipality is based on the following principles:
- (a) Equity
The municipality will treat all ratepayers with similar properties the same.
 - (b) Affordability

The ability of a person to pay rates will be taken into account by the municipality. In dealing with the poor/indigent ratepayers the municipality will provide relief measures through exemptions, reductions or rebates.

(c) Financial Sustainability

Rating of property will be implemented in a way that:

- i. it supports sustainable local government by providing a stable and buoyant revenue source within the discretionary control of the municipality; and
- ii. Supports local social economic development

(d) Cost efficiency

Rates will be based on the value of all rateable property and will be used to fund community and subsidised services after taking into account surpluses generated on trading (water, electricity) and economic (refuse removal, sewerage removal) services and the amounts required to finance exemptions, rebates, reductions and phasing-in of rates as approved by the municipality from time to time.

(e) Poverty Alleviation

Poverty alleviation refers to initiatives that the Municipality has, which are meant to improve the quality of life for those people currently living in poverty. The Municipality has an indigent program which is administered through the Indigent Management Policy and is aimed at providing financial relief on municipal service charges for those earning below a certain income.

4. SCOPE OF THE POLICY

- 4.1 This policy document guides the annual setting (or revision) of property rates. It does not make specific property rates proposals. Details pertaining to the applications of the various property rates are published annually in the Provincial Gazette and the municipality's schedule of tariffs, which must be read in conjunction with this policy.

5. APPLICATION OF THE POLICY

- 5.1 In imposing the rate in the rand for each annual operating budget component, the municipality shall grant exemptions, rebates and reductions to the categories of properties and categories of owners as allowed for in this policy document.

6. PRINCIPLES APPLICABLE TO FINANCING OF SERVICES

6.1 The municipal manager or his/her nominee must, subject to the guidelines provided by the National Treasury and Council of the municipality, make provision for the following classification of services.

(a) Trading services

i. Water

ii. Electricity

(b) Economic services

i. Refuse removal

ii. Sewerage disposal

(c) Community and subsidised services

These include all those services ordinarily being rendered by the municipality excluding those mentioned in 6.1(a) and (b).

6.2 Trading and economic services as referred to in clauses (a) and (b) must be ring fenced and financed from service charges whilst community and subsidised services referred to in clause (c) will be financed from surpluses on trading and economic services, regulatory fees, rates and rates related income.

SECTION B: CATEGORIES OF PROPERTY

7. CATEGORIES OF PROPERTIES

7.1 In determining the category of a property referred to in 7.7 the municipality shall take into consideration the following criteria or a combination thereof:-

- The current use of the property; and
- Permitted use of the property;

The Municipal Valuer of Mogale City will be responsible for the categorising of rateable properties and the maintenance thereof, and any change in the actual use of the property, may result in a change of category.

7.2 Properties shall ~~first of all~~ be categorised in accordance with their actual use.

7.3 Where a property cannot be categorized in accordance with the list of categories such property will be categorized as "Business and Commercial".

7.4 All relevant information, including circumstantial evidence, may be taken into consideration in an attempt to determine for what purpose the property is being used. A physical inspection may be done to acquire the necessary information.

7.5 The geographical area in which a property is situated may be used to assist

in the categorisation of a property when the provisions of 7.3. cannot be applied. However, the geographical area as a criterion should not be used in isolation.

7.6 Different rates may be levied in respect of the following categories of rateable properties and such rates will be determined on an annual basis during the compilation of the annual budget:-

7.6.1 Residential

7.6.2 Industrial

7.6.3 Business and Commercial

7.6.4 Agricultural

7.6.5 Mining

7.6.6 Public Service Infrastructure

7.6.7 **Public Service Purpose** (Properties owned by an organ of state and used for public service purpose);

7.6.8 Vacant properties (Res & Non-Res, excluding agricultural/farming land);

7.6.9 Multiple use

7.6.10 Public Benefit Organization;

7.6.11 Place of public worship;

7.6.12 Educational (Private Schools);

7.6.13 Municipal

7.7 Any agricultural property that is used for anything other than as an agricultural property as defined, such as for residential, industrial, business and commercial, or any other purpose, is not eligible to be rated at the 1: 0.25 ratio applicable for agricultural properties in the Regulations. The properties that are outside the meaning of agricultural property as defined should be rated based on actual use or permitted use.

7.8 Public Service Infrastructure will include properties where rating is impermissible as properties are exempted from rates in accordance with Section 17(1)(aA).

Public Service Infrastructure – Permissible – refers to all properties categorized as Public Service Infrastructure but are rateable in accordance with 17(1)(aA).

7.9 Property owned by the National and Gauteng Provincial Government is rateable and will be categorised according to the use of the property. If property owned by the National and Gauteng Provincial Government has a zoning which permits the provision of residential accommodation, the property will be classified as "residential" and the residential rate will be applicable upon

presentation of a Certificate of Occupancy. Only if the property owned by the National and Gauteng Provincial Government is used for the provision of community-type services, will it be categorised as Public Service Purpose – “Properties owned by an organ of state and used for public service purpose” in which case the rate for this category of property will be applicable.

- 7.10 Any property earmarked for development and complying with the definition of development land will be categorised in accordance to the above categories in terms of its current use. Development land can only be recognised as such if all the portions of such development is held/registered under one title deed number in the Deeds Office.
- 7.11 Rates on properties used for multiple purposes will be levied in accordance with the “different uses” by apportioning the market value of a category of property to the different purposes for which the property is used for, and categorising such apportioning relevant to the use of the specific portion.

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SECTION C: DIFFERENTIAL RATING

8. DIFFERENTIAL RATING

- 8.1 Criteria for differential rating on different categories of properties will be according to:-
- (a) The nature of the property including its sensitivity to rating e.g. agricultural properties used for agricultural purposes.
 - (b) The promotion of social and economic development of the municipality.
- 8.2 Differential rating among the various property categories will be done by way of setting a different cent amount in the rand for each property category; and

SECTION D: RELIEF MEASURES RELATED TO CATEGORIES OF PROPERTIES AND CATEGORIES OF OWNERS OF PROPERTIES

9. CATEGORIES OF OWNERS

9.1 For the purpose of granting exemptions, reductions and rebates in terms of clause 10, 11 and 12 respectively the following categories of owners of properties are determined:-

- (a) Indigent
100% rebate will be granted to those owners who qualify and who are registered as indigents in terms of the adopted indigent policy of the municipality;
- (b) Retired and the physically and mentally disabled
A pensioner who by definition is a person who will have reached the age of 60 or more during the Municipality's financial year for which the rebate will be applicable, or a person who is physically or mentally disabled and who can prove that he/she receives a social pension, or a person certified by the Health Practitioner as being physically or mentally disabled may, in terms of the Act receive a remission of 45% on the general property rates due for the financial year. The rebate is subtracted from the rates amount that remains payable after rebates are given per paragraph 12.1(a). The rebate is granted subject to the following conditions:
 - i) The joint household income of the applicant if any, may not exceed **R156 000 per annum** for a financial year, which amount may be reviewed during the Municipality's annual budget process;
 - ii) The rateable property in question must be owned by the pensioner (in a case of co-ownership all owners must be qualifying pensioners as defined) and may be occupied by only the applicant and his/her spouse, if any, and by dependants with no income, or by certain persons in specific circumstances at the discretion of the Manager Revenue Division. However, the rateable property excludes residential properties e.g. old age homes that are only occupied but not owned by the pensioners.
 - iii) **First time applicants:** An application using the prescribed pensioner's rebate application form can be lodged at any time after the owner reaches the age 60 years and must thereafter be applied for annually. Applicants who apply for the first time during the financial year will have the pensioner's rebate implemented as from the date that the application is approved until 30 June of that financial year.

- iv) **Renewal applicants:** A pensioner's rebate renewal application using the prescribed pensioner's rebate application form for each subsequent financial year must be received by no later than the 30th of June of the preceding financial year. The information furnished must be substantiated by an affidavit by the applicant. If approved, the pensioner's rebate will be implemented as from 1 July until 30 June of that financial year.
- v) Renewal applications received after 30 June (Late applications) may be considered and approved by the Municipal Manager but will be subject to a motivational letter submitted by the applicant explaining the cause of the late application.
- vi) **Pensioners older than 70 years:** A pensioner's rebate of 100% will be given to pensioners older than 70 years, provided that the property value is equal to or below R1 500 000 (one million five hundred thousand rand) and the pensioner complies with all the specified qualifying criteria outlined under clause 9.1(b).
- vii) First time applicants, renewal applications and applications for pensioners older than 70 years, must apply annually per subparagraphs (iii) and (iv) above on a form, which will be made available for this purpose by the Finance Department – Revenue Division.
- viii) Applications by postal mail must be sent to Finance Department – Revenue Division. The Municipality does not accept any responsibility/liability for postal items (including registered post) that do not reach us by 30 June. Applications can be submitted on email at pensionerrebates@mogalecity.gov.za or physically at the Municipal Revenue Offices, including cashier satellite offices.
- ix) The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally disabled person, proof of receipt of a social pension and/or, if no such pension is received, proof of certification by a Health Practitioner.
- x) The applicant's municipal account for the property to which the application relates must be paid in full, or if not, an arrangement to pay the debt must be in place.
- xi) The property must be categorised as residential;
- xii) If the applicant complies in all respects with these conditions, the amount remitted will be credited on the account and will be included in the monthly levy.
- xiii) This rebate is subject to the availability of funds in the applicable financial year.

The above category of properties will be treated in terms of clause 12 of this Policy;

(c) Disaster-hit property owners:

Owners of property situated within an area affected by-

- i. a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or
- ii. Serious adverse social or economic conditions.

The above category of customers will be treated in terms of clause 10 of this Policy;

(d) Residential property owners:

Owners of residential properties with a market value below the amount as determined annually by the municipality in its budget.

This category of customers will be treated in terms of clause 9.1 of this policy;

(e) Agricultural Property:

Owners of Agricultural properties as referred to in clause 12.1; and

(f) Child headed families:

Child headed families as defined in the Mogale City Local Municipality Indigent Management Policy.

(g) Owners of Development Land

Owners of development land in accordance with the definition of development land will receive a 50% rebate on the vacant category portion valuation of such development land. All owners of developments of which the definition of development land is maintained, will qualify for the rebate upon submission and approval of the application.

i) In relation to Development land - 50% rebate will apply on the properties which are developed creating between 10 to 19 Residential properties, and 5 to 9 Business/Industrial properties. This rebate will apply for a maximum period of 24 months, from the date of implementation or until such date that the owner does not qualify for the rebate (whichever comes first).

ii) In relation to Development land - 50% rebate will apply on the properties which are developed creating between 20 and more Residential properties, and 10 or more Business/Industrial properties. This rebate will apply for a maximum period of 36 months, from the date of implementation or until such date that the owner does not qualify for the rebate (whichever comes first).

- iii) A maximum time of 36 months will be allowed on the qualifying for these rebates.
- iv) An owner of such land must submit the relevant documentation annually for implementation of the rebate described above to the Valuation Division.

- (h) **Public Service Infrastructure** as per definition, relates to essential services and rates shall be permissible in accordance with Section 17(1)(aA) for paragraphs (c), (d), and (f) of the definition of public service infrastructure. The first 30% will not be rateable.

10. EXEMPTIONS AND IMPERMISSIBLE RATES

10.1 The following categories of property are exempted from rates:-

- (a) Municipal properties:

Municipal properties exclusively used and/or occupied by Mogale City Local Municipality are exempted from paying rates as it will increase the rates burden or service charges to property owners or consumers.

- (b) Residential properties

(Including residential properties in Privately Owned towns)

The first R50 000.00 is exempted on the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality for residential properties; or for properties used for multiple purposes, provided one or more components of the property are used for residential purposes. The impermissible rates on the R15 000 contemplated in terms of section 17(1) (h) of the Property Rates Act is included in the amount referred to above as annually determined by the municipality. This is an important part of the council's indigent policy and is aimed primarily at alleviating poverty.

- (c) **Public Service Infrastructure** as per definition, relates to essential services and rates shall be impermissible in accordance with Section 17(1)(aA) for paragraphs (a), (b), (e), (g) and (h) of the definition of public service infrastructure.

10.2 Exemptions in 10.1 (a) and (b) will automatically apply and no application is thus required. In the event of any change in use, ownership and/or status of any nature that may affect exclusion of rates hereof during a financial year, the beneficiary in receipt of such exclusion from rates must notify the municipality and immediately becomes liable for any rates payable on the property, effective from the date such change may have occurred.

10.3 The following categories of owners are exempted from rates:-

(a) Child headed families:

- i. Child headed families are exempted from paying rates, according to monthly household income. To qualify for exemption the head of the family must:-
- ii. Occupy the property as his/her normal residence;
- iii. Not be older than 18 years of age;
- iv. Still be a scholar or jobless; and
- v. Be in receipt of a total monthly household income from all sources not exceeding an amount equal to twice the amount of two state pensions;
- vi. The applications for exemption as a child headed family must be made in terms of adopted indigent policy of the municipality.

(b) Indigent consumers:

These are owners who qualify, and who are registered as indigents in terms of the adopted indigent policy of the municipality.

Applications for consideration as indigents must be accompanied by

- i a certified copy of the identity document or any other proof of the applicant's age which is acceptable to the municipality;
- ii. sufficient proof of total household income; which must not exceed an amount equal to twice the amount of two state pensions;
- iii. an affidavit from the applicant;
- v. a Letter of Authority issued by a Court of Law if not the registered owner of the property.

These applications must be made in terms of the in terms of the adopted indigent policy of the municipality and must be supported by any other documents and information specified in the approved Indigent Policy of the municipality.

The municipality retains the right to refuse the exemption if the details supplied in the application form were incomplete, incorrect or false.

10.4 Impermissible Rates:

In terms of section 17(1) of the Property Rates Act (as amended), the municipality may, inter alia, not levy a rate:-

- (a) On those parts of a special nature reserve, national park or nature reserve within the meaning of the National Environmental Management: Protected Areas Act, 2003 (Act No.57 of 2003) or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act, No.

10 of 2004, which are not developed or used for commercial, business, or residential agricultural purposes.

- (b) On mineral rights within the meaning of paragraph (b) of the definition of “property” in section 1 of the Act.
- (c) On a property belonging to a land reform beneficiary or his or her heirs, provided that this exclusion lapses ten years from the date on which such beneficiary’s title was registered in the office of the Registrar of Deeds.
- (d) On a property registered in the name of a religious community 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 who officiates at services at that place of worship.

APPROVED

11. REDUCTIONS

- 11.1 Reductions as contemplated in section 15 of the Act will be considered on an *ad-hoc* basis in the event of the following:-
- 11.1.1 Partial or total destruction of a property.
- 11.1.2 Disasters as defined in the Disaster Management Act, 2002 (Act 57 of 2002).
- 11.2 The following conditions shall be applicable in respect of 11.1:-
- 11.2.1 The owner referred to in 11.1.1 shall apply in writing for a reduction and the onus will rest on such applicant to prove to the satisfaction of the municipality that his property has been totally or partially destroyed. He/ she will also have to indicate to what extent the property can still be used and the impact on the value of the property.
- 11.2.2 Property owners will only qualify for a rebate if affected by a disaster as referred to in the Disaster Management Act, 2002 (Act No. 57 of 2002).
- 11.2.3 Upon verification by the Municipal Valuer, the destroyed property will be treated as a vacant stand.
- 11.2.4 If rates were paid in advance prior to granting of a reduction the municipality will give credit to such an owner as from the date of reduction until the date of lapse of the reduction or the end of the period for which payment was made whichever occurs first.

12. REBATES

12.1 Categories of properties

(a) Residential properties:

In addition to the impermissible rates of R15 000.00 as referred to in paragraph 10.1 (b) above, a further R35 000.00 exemption in the market value of a property will be granted totalling to an exemption of R50 000 per paragraph 10.1.(b). A further rebate of 45% on the tariff computed after deduction of the R50 000 exemption will be granted to all residential properties including properties owned by an organ of state and used as residential properties. Nevertheless, the R50 000 rebate on market value and the 45% rebate is not applicable to residential properties that are vacant.

(b) Agricultural properties:

The rate applicable to agricultural properties used solely for agricultural/farming purposes only will be calculated on a ratio of 1: 0.25 to residential properties, in line with Regulation Gazette No. 32061 of March

2009. The rate takes into account the socio - economic contributions that farmers make with respect to job creation, accommodation, provision of services etc.

The 45% rebate applicable to residential properties will also be applicable to farm properties used for residential purposes. No rebate will be applicable to farm properties used for business and commercial purposes.

- (c) **Public Service Infrastructure** as per definition, relates to essential services and shall therefore be **exempted from property rates (Section 93A of MPRA Amendments)**.
- (d) Rates for property used for **Mining purposes** shall be determined by means of a ratio 1:2,5 in relation to residential property.
- (e) Public Benefit Organisation Property (PBOs):

The rate applicable to public benefit organisation properties as 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, No. 58 of 1962 only will be calculated on a ratio of 1: 0.25 in relation to residential properties. The property must be owned by public benefit organisation and used for the following activities:-

- Item 1: Welfare and Humanitarian
- Item 2: Health Care and
- Item 4: Education and Development.

Public Benefit Organisation (PBO) must annually furnish (before End June of each financial year) the municipality (Valuation Division) with their current PBO Tax exemption Certificate, failing which the category will revert back to the actual use/zoning of the property.

i. Welfare and Humanitarian organisations

Properties used exclusively for the care or counselling of, or the provision of education programmes relating to, abandoned, abused, neglected, orphaned or homeless children as well as the provision of disaster relief, poverty relief, rehabilitative care or counselling or education of prisoners, community development for poor and needy persons etc. as listed in item 1 of part 1 of the Income Tax Act, No. 58 of 1962.

ii. Health care organisations

Properties owned and used by organisation whose sole purpose is the provision of health care services to poor and needy persons, the care or counselling of terminally ill persons with a severe physical or mental disability,

and the counselling of their families in this regard, the prevention of HIV infection, the provision of preventative and education programmes relating to HIV/AIDS etc.as listed in item 2 of part 1 of the Income Tax Act, No. 58 of 1962. Private health care facilities will be categorised as Business and Commercial.

iii. Education and Development organisations

Properties owned and used by organisations that provide education, higher education, Adult Basic education and training, further education and training i.e. schools, higher education institutions, public or private colleges etc. as defined by the South African Schools Act, 1996, Act 84 of 1996; the Higher Education Act, 1997, (Act 101 of 1997); the Adult Basic Education and Training Act, 2000, Act 52 of 2000; the Further Education and Training Colleges Act, 2006, Act 16 Of 2006 as listed in item 4 of part 1 of the Income Tax Act, No. 58 of 1962. Private educational facilities will be categorised as Educational.

(a) Properties used for Public Service purposes

Public Service purpose properties include hospitals and clinics, schools, pre-schools, early childhood development centres and FETs; national and provincial libraries, police stations, prisons and courts of law. These properties are involved in rendering service directly to the public and should be considered for rebates in terms of section 15 (2a) (g) of MPRA amendment Act no 29 of 2014.

12.2 Retired and Disabled Persons Rate Rebate:

Retired and Disabled Persons qualify for special rebate of 45% according to monthly household income. A pensioner's rebate of 100% will be given to pensioners older than 70 years. The criteria for qualification will be as per clause 9 of this policy.

12.3 The extent of the rebate in terms of 12.1 shall annually be determined by the municipality and it shall be included in the annual budget.

12.4 No exemptions, reductions or rebates will be granted on the following categories of property: (including properties of similar categories situated in Privately Owned Towns):

- (a) Agricultural
- (b) Business and commercial properties
- (c) Industrial Property
- (d) Mining properties

SECTION E: LIABILITY FOR RATES

13. PAYMENT OF RATES

- 13.1 The rates levied on the properties shall be levied and payable on a monthly basis;
- 13.2 The municipality shall determine the due dates for payments and this date shall appear on the accounts forwarded to the owner/ tenant/ occupants/ agent;
- 13.3 Interest on arrears rates shall be calculated in accordance with the provisions of the Credit Control and Debt Collection policy of the municipality.
- 13.4 If a property owner who is responsible for the payment of property rates in terms of this policy, fails to pay such rates in the prescribed manner, it will be recovered from him/her in accordance with the provisions of the Credit Control and Debt Collection policy of the Municipality.
- 13.5 Where the rates levied on a particular property have been incorrectly determined, whether because of an error or omission on the part of the municipality or false information provided by the property owner concerned or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll.
- 13.6 In addition, where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied in terms of the municipality's Credit Control and Debt Collection Policy.
- 13.7 When levying rates, a municipality must levy the rate for a financial year, and this rate lapses at the end of the financial year for which it was levied:
- (a) The levying of rates must form part of a municipality's annual budget process, and at this time of its budget, review the amount in the Rand of its current rates in line with its annual budget for the next financial year.
 - (b) A rate levied for a financial year may be increased during a financial year only when required in terms of a financial recovery plan (Section 28(6) of the MFMA).
 - (c) A rate becomes payable as from the start of a financial year.
- 13.8 The municipality shall as part of each annual operating budget determine a rate in the rand for every category.

Rates are levied in accordance with the MPRA as an amount in the rand based on the market value of all rateable property as reflected in the valuation roll and any supplementary valuation roll.

14. ACCOUNTS TO BE FURNISHED

14.1 The municipality will furnish each person liable for the payment of rates with a written account, which will specify:-

- (i) the amount due for rates payable;
- (ii) the date on or before which the amount is payable;
- (i) how the amount was calculated;
- (ii) the market value of the property; and
- (iii) rebates, exemptions, reductions or phasing-in, if applicable.

14.2 A person liable for a rate must furnish the municipality with an address where correspondence can be directed to. (E.g. postal, email etc.)

14.3 A person liable for payment of 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, he/she must make the necessary enquiries with the municipality.

14.4 In the case of joint ownership the municipality shall consistently, in order to minimise costs and unnecessary administration, recover rates from one of the joint owners only provided that it takes place with the consent of the owners concerned.

15. PHASING IN OF RATES

15.1 The rates to be levied on newly rateable property shall be phased in as explicitly provided for in section 21 of the Act.

15.2 The phasing-in discount on the properties referred to in section 21 shall be as follows:-

First year	:	75% of the relevant rate;
Second year	:	50% of the relevant rate; and
Third year	:	25% of the relevant rate

16. SPECIAL RATING AREAS

16.1 The municipality will, whenever deemed necessary, by means of a formal Council resolution determine special rating areas in consultation with the relevant communities as provided for in section 22 of the Act.

16.2 The following matters shall be attended to in consultation with the committee referred to in clause 16.3 whenever a special rating is being considered:-

- 16.2.1 Proposed boundaries of the special rating area;
 - 16.2.2 Statistical data of the area concerned giving a comprehensive picture of the number of erven with its zoning, services being rendered and detail of services such as capacity, number of vacant erven and services that are not rendered;
 - 16.2.3 Proposed improvements clearly indicating the estimated costs of each individual improvement;
 - 16.2.4 Proposed financing of the improvements or projects;
 - 16.2.5 Priority of projects if more than one;
 - 16.2.6 Social economic factors of the relevant community;
 - 16.2.7 Different categories of property;
 - 16.2.8 The amount of the proposed special rating;
 - 16.2.9 Details regarding the implementation of the special rating;
 - 16.2.10 The additional income that will be generated by means of this special rating.
- 16.3 A committee consisting of at least 6 members of the community of which 3 shall be women will be established to advise and consult the municipality in regard to the proposed special rating referred to above. This committee will be elected by the inhabitants of the area concerned who are 18 years of age or older. No person under the age of 18 may be elected to serve on the committee. The election of the committee will happen under the guidance of the Municipal Manager. The committee will serve in an advisory capacity only and will have no decisive powers.
- 16.4 The required consent of the relevant community shall be obtained in writing or by means of a formal voting process under the chairmanship of the Municipal Manager. A majority shall be regarded as 50% plus one of the households affected. Each relevant household, i.e. every receiver of a monthly municipal account, will have 1 vote only.
- 16.5 In determining the special additional rates the municipality shall differentiate between different categories of property as referred to in clause 7.
- 16.6 The additional rates levied shall be utilised for the purpose of improving or upgrading of the specific area only and not for any other purposes whatsoever.
- 16.7 The municipality shall establish separate accounting and other record-keeping systems, compliant with GRAP, for the identified area and the households concerned shall be kept informed of progress with projects and financial implications on an annual basis.

17. FREQUENCY OF VALUATION

- 17.1 The municipality shall prepare a new valuation roll after every 5 (five) years, with an option to extend the validity of the valuation roll to 7 (seven) years with the approval of the MEC for Cooperative Governance and Traditional Affairs in the province.
- 17.2 In accordance with the Act, the municipality, under exceptional circumstances, may decide to extend the validity of the valuation roll to 7 (seven) years by applying for approval by the MEC for Cooperative Governance and Traditional Affairs in the province.
- 17.3 Supplementary valuations may be done on a continuous basis and the municipality must at least once a year compile and publish a supplementary Valuation Roll of all properties on which a supplementary valuation was done.

18. COMMUNITY PARTICIPATION

- 18.1 Before the municipality adopts the rates policy, the Municipal Manager will follow the process of community participation envisaged in chapter 4 of the Local Government: Municipal Systems Act (as amended) and comply with the following requirements:
- 18.1.1 Conspicuously display the draft rates policy for a period of at least 30 days at the municipality's head and satellite offices and libraries (and on the website).
- 18.1.2 Advertise in the media a notice stating that the draft rates policy has been prepared for submission to council and that such policy is available at the various municipal offices and on the website for public inspection (property owners and interest persons may obtain a copy of the draft policy from the municipal offices during office hours at a prescribed fee per copy). Property owners and interest persons are invited to submit written comments or representations to the municipality within the specified period in the notice.
- 18.1.3 Council will consider all comments and/or representations received when considering the finalisation of the rates policy.
- 18.1.4 Public participation will take on the form of community meetings and consultations with various stakeholders in the vernacular to ensure optimal participation.

19. REGISTER OF PROPERTIES

- 19.1 The municipality will compile and maintain a register in respect of all properties situated within the jurisdiction of the municipality. The register will be divided into Part A and Part B.
- 19.2 Part A of the register will consist of the current valuation roll of the municipality and will include all supplementary valuations done from time to time.
- 19.3 Part B of the register will specify which properties on the valuation roll or any

supplementary valuation roll are subject to the following sections in the Property Rates Act 6 of 2004 as amended:-

- i. Exemption from rates in terms of section 15,
 - ii. Rebate or reduction in terms of section 15,
 - iii. Phasing-in of rates in terms of section 21, and
 - iv. Exclusions as referred to in section 17.
- 19.4 The register will be open for inspection by the public at the municipal main offices during office hours or on the website of the municipality.
- 19.5 The municipality will update Part A of the register during the supplementary valuation process.
- 19.6 Part B of the register will be updated on an annual basis as part of the municipality's budget process and during the determination of the municipal tariffs.

20. BY-LAWS TO GIVE EFFECT TO THE RATES POLICY

The municipality will adopt By-laws to give effect to the implementation of the Rates Policy and such By-laws may differentiate between different categories of properties and different categories of owners of properties liable for the payment of rates.

21. ANNUAL REVIEW OF RATES POLICY

The rates policy must be reviewed on an annual basis to ensure that it complies with the Municipality's strategic objectives is contained in the Integrated Development Plan and with legislation.

22. ENFORCEMENT/IMPLEMENTATION

This policy will be implemented by Mogale City Local Municipality with effect from **1st July 2024**.

23. 2024 / 2025 TARIFF RATIOS

NO	CATEGORY	RATIO
1	Residential	1:1
2	Industrial	1:2
3	Business & Commercial	1:2
4	Agricultural	1:0.25
5	Mining	1:2.5
6	Vacant	1:4
7	Public Benefit Organisation	1:0.25
8	Public Service Purpose	1:2
9	Places of Public Worship	1:0
10	Public Service Infrastructure	1:0.25
11	Municipal	1:0

SECTION F: DISCLAIMER AND DELEGATION OF POWER

24. DISCLAIMER

A rate cannot be challenged on the basis of non-compliance with the rates policy and must be paid in accordance with the required payment provisions.

Where a ratepayer believes that the Council has failed to apply the provisions of the rates policy, he/she may raise the matter with the Municipal Manager of Mogale City.

25. DELEGATION OF POWER

Save as otherwise provided in this Property Rates Policy, the Chief Financial Officer of Mogale City shall be empowered to apply and administer all powers pursuant thereto.

ADDENDUM

Outcomes of Objection and furnishing of reasons fee. **R350.00** per property.

ADDITIONS AND OR AMENDMENTS RECOMMENDED

1. Definitions 2.7 Add **Where a property cannot be categorized in accordance with the list of categories, such property will be categorized as “Business and Commercial”.**
2. Definitions 2.13 Amend **“Development Land”** Land **proclaimed (Government Gazette)** for development/subdivision into multiple units/properties. Applies where the property owner is creating 10 or more residential units/stands, or 5 or more Business / Industrial units/stands or proclaiming new townships.
3. Definitions 2.13 amend sentence: This **only applies to the vacant land and** does...
4. Categories of property
 - 4.1. Delete 7.2 ~~In order to create certainty and to ensure consistency the criteria mentioned above shall be applied in order of priority and no deviation is permissible:-~~
 - 4.2. Amend 7.3-Properties shall ~~first of all~~ be categorised in accordance with their actual use. ~~and then their formal zoning, the higher category will prevail. Town planning schemes, town establishment schemes and town planning regulations may be used to determine the formal zoning.~~
 - 4.3. Add 7.4 **Where a property cannot be categorized in accordance with the list of categories such property will be categorized as a “Business and Commercial”.**
 - 4.4. Delete the word **“properties”** in paragraph 7.6.1, 7.6.2, 7.6.3, 7.6.5, 7.6.10 and 7.6.15
 - 4.5. Amend 7.6.4 Agricultural ~~properties (including small holdings used for agricultural purposes);~~
5. **Categories of Owners**
 - 5.1. Replace 9.1(a) (i) ~~R150 000~~ **R156 000**
 - 5.2. Add 9.1(b) (v) **Renewal applications received after 30 June (Late applications) may be considered and approved by the Municipal Manager but will be subject to a motivational letter submitted by the applicant explaining the cause of the late application.**
 - 5.3. Replace 9.1 (b) (vi) ~~4 000 000~~ **R1 500 000 (one million five hundred thousand rand)**
Insert paragraphs **9.1 (g) Owners of Development Land**
Owners of development land in accordance with the definition of development land will receive a 50% rebate on the vacant category portion valuation of such development land. All owners of developments of which the definition of

development land is maintained, will qualify for the rebate upon submission and approval of the application.

- a. In relation to Development land - 50% rebate will apply on the properties which are developed creating between 10 to 19 Residential properties, and 5 to 9 Business/Industrial properties. This rebate will apply for a maximum period of 24 months, from the date of implementation or until such date that the owner does not qualify for the rebate (whichever comes first).
 - b. In relation to Development land - 50% rebate will apply on the properties which are developed creating between 20 and more Residential properties, and 10 or more Business/Industrial properties. This rebate will apply for a maximum period of 36 months, from the date of implementation or until such date that the owner does not qualify for the rebate (whichever comes first).
 - c. A maximum time of 36 months will be allowed on the qualifying for these rebates.
 - d. An owner of such land must submit the relevant documentation annually for implementation of the rebate described above to the Valuation Division.
- 5.4. Insert paragraph 9.1(h) **Public Service Infrastructure** as per definition, relates to essential services and rates shall be permissible in accordance with Section 17(1)(aA) for paragraphs (c), (d), and (f) of the definition of public service infrastructure. The first 30% will not be rateable.

6. EXEMPTIONS AND IMPERMISSIBLE RATES

- 6.1. Delete sentence in paragraph 10.1 (a) ~~However, the municipality are may levy rates and taxes on its own properties if the properties fall within the following categories:~~
- 6.2. Delete paragraphs 10.1 (a) (i) and 10.1 (a) (ii) (i)
~~10.1(a)(i) Municipal properties that are leased out, more so on long leases (registered against the Title Deed of the property), the lessee will be responsible for the payment of the determined property rates.~~
~~10.1 (a)(ii) Municipal properties that have been sold by the municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer.~~
- 6.3. Add paragraph 10.1 (c) Public Service Infrastructure as per definition, relates to essential services and rates shall be impermissible in accordance with Section 17(1)(aA) for paragraphs (a), (b), (e), (g) and (h) of the definition of public service infrastructure.
- 6.4. Delete paragraph ~~10.1. (d) Development/Improvement of Vacant Land~~

6.5. Delete paragraph ~~10.1.(d) (i) In relation to vacant land developed with a dwelling house to a residential property, the same rebates will apply as in 10.1 (b) above **backdated to date of transfer at the Deeds Office** provided that the owner submits proof of completing the residential property (Occupation Certificate) to the Valuation Division within a year from date purchase and transfer of the property.~~

6.6. Delete paragraph ~~10.1(d) (ii) In relation to vacant land sub-divided for the development of freehold ownership residential properties, each property will be rated at the imposed category after development, **backdated to date of transfer of the property at the Deeds Office**, provided that the property was developed within a 24-month period from date of approval of the township establishment. The onus remains with the owner of each freehold residential property, to submit proof (Occupation Certificate) to the Valuation Division that the property development complies with the 24-month time frame. The back dating of the supplementary valuation cannot precede the General Valuation Roll implementation date to which the supplementaries are effected.~~

6.7. Delete paragraph ~~10.3 Exemptions in 10.1 (c) will not automatically apply. The onus remains with the owner to submit proof that he/she has completed the residential building within the specified timeframes.~~

6.8. Delete paragraph ~~12.4 (e) Non-permitted use~~

7. Amend 23: 2024/2025 Tariff Ratios

NO	CATEGORY	RATIO
1	Residential Properties	1:1
2	Industrial Properties	1:2
3	Business & Commercial Properties	1:2
4	Agricultural Properties	1:0.25
5	Mining Properties	1:2.5
6	Vacant Properties	1:4
7	Public Benefit Organisation	1:0.25
8	Public Service Purpose	1:2
9	Places of Public Worship	1:0
10	Public Service Infrastructure	1:0.25
11	Municipal Property	1:0