

Buffalo City, South Africa

## Property Rates

Legislation as at 28 July 2014

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## Property Rates

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# Buffalo City South Africa

## Property Rates By-law, 2014

Published in Eastern Cape Provincial Gazette 3230 on 28 July 2014

**Commenced on 1 July 2014**

*[This is the version of this document from 28 July 2014 and includes any amendments published up to 15 March 2024.]*

### 1. Preamble

- 1.1 Section 229(1) of the [Constitution](#) authorizes a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the municipality.
- 1.2 In terms of section 3 of the Property Rates Act, a municipal council must adopt a policy consistent with the Property Rates Act on the levying of rates on rate-able property in the municipality.
- 1.3 In terms of section 6(1) of the Property Rates Act, a municipality must adopt by-laws to give effect to the implementation of its rates policy.
- 1.4 In terms of section 6(2) of the Property Rates Act, by-laws adopted in terms of section 6(2) may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

### 2. Interpretation

In this By-Law, the English text prevails in the event of any conflict with the Afrikaans or Xhosa texts, and, unless the context otherwise indicates-

"**Municipality**" means the Buffalo City Metropolitan Municipality's

"**Rates policy**" means a rates policy adopted by the Municipality in terms of this By-Law;

"**Constitution**" means the [Constitution of the Republic of South Africa](#);

"**Credit Control and Debt Collection By-Law and Policy**" means the Municipality's Credit Control and Debt Collection By-Law and Policy as required by sections 96(b), 97 and 98 of the Systems Act;

"**Property Rates Act**" means the Local Government: Municipal Property Rates [Act, 6 of 2004](#);

"**Rate**" or "rates" means a municipal rate on property as envisaged in section 229 of the [Constitution](#).

### 3. Adoption and implementation of rates policy

- 3.1 The Municipality shall adopt and implement a rates policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality.
- 3.2 The Municipality shall not be entitled to levy rates other than in terms of a valid rates policy.

### 4. Contents of rates policy

The Municipality's rates policy shall, inter alia:

- 4.1 Apply to all rates levied by the Municipality pursuant to the adoption of the Municipality's annual budget;
- 4.2 Comply with the requirements for:-
  - (a) the adoption and contents of a rates policy specified in section 3 of the Property Rates Act;

- (b) the process of community participation specified in section 4 of the Property Rates Act;
- (c) the annual review of a rates policy specified in section 5 of the Property Rates Act;
- 4.3 specify any further principles, criteria and implementation measures consistent with the Property Rates Act for the levying of rates which the Municipality may wish to adopt;
- 4.4 include such further enforcement mechanisms, if any, as the Municipality may wish to impose in addition to those contained in the Credit Control and Debt Collection By-Law and Policy.

#### **4. Enforcement of rates policy**

The Municipality's rates policy shall be enforced through the Credit Control and Debt Collection By-Law and Policy and any further enforcement mechanisms stipulated in the Municipality's rates policy.

#### **6. Operative date**

This By-Law shall take effect on 1 July 2014.