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(Extraordinary)

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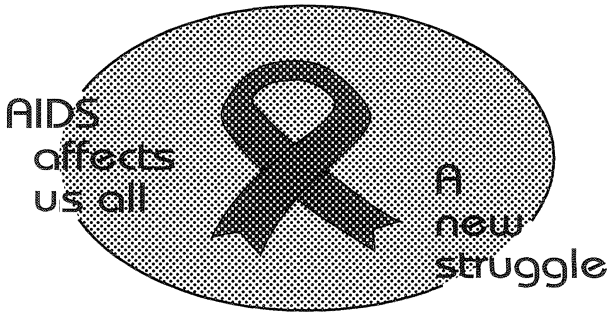

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LOCAL AUTHORITY NOTICE

No. 22

KOUKAMMA MUNICIPALITY RATES BY-LAW

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 rateable 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 categories of properties, and different categories of owners of properties liable for the payment of rates.

2. INTERPRETATION

2.1 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:-

2.1.1 "**Act**" means the Local Government: Municipal Property Rates Act, No 6 of 2004 as amended and includes any regulations, directives and notices proclaimed, made or issued by a competent authority in terms thereof;

2.1.2 "**Constitution**" means the Constitution of the Republic of South Africa;

2.1.3 "**Credit Control and Debt Collection Policy and By-Law**" means the Credit Control and Debt Collection Policy and By-Law of the Municipality as required by Sections 96(b), 97 and 98 of the Local Government: Municipal Systems Act, No. 32 of 2000;

2.1.4 "**Municipal Council**" or "**council**" means the Municipal Council of Koukamma Municipality;

2.1.5 "**Municipality**" means the Koukamma Municipality;

2.1.6 "**Rate**" or "**rates**" means a municipal rate on property as envisaged in section 229 of the Constitution;

2.1.7 "**Rates Policy**" means a Policy adopted by the Municipal Council in terms of this by-law.

2.2 Any other words or expressions contained in this by-law shall have their meanings as per the Municipal Property Rates Act, No. 6 of 2004, as amended, as well as those contained in the Municipality's Rates Policy.

3. RATING OF PROPERTY

3.1 Rates will be raised in proportion to the market value of the property.

3.2 In terms of Section 2(1) of the Property Rates Act, a local municipality may levy a rate on property in its area of jurisdiction in accordance with the provisions of the said Act.

3.3 In terms of Section 2(3) of the Property Rates Act, the power of a Municipality to levy rates on property is subject to:-

3.3.1 section 229 and other applicable provisions of the Constitution;

3.3.2 the provisions of the Property Rates Act;

3.3.3 the Municipality's rates policy; and

3.3.4 this by-law.

4. ADOPTION AND IMPLEMENTATION OF RATES POLICY

4.1 The Municipality shall adopt and implement a rates policy consistent with the Property Rates Act and this By-Law on the levying of rates on rateable property in the Municipality.

4.2 The Municipality shall not be entitled to levy rates other than in terms of a valid rates policy.

5. CONTENTS OF RATES POLICY

5.1 The Municipality's rates policy shall, *inter alia:*

5.1.1 apply to all rates levied by the council pursuant to the adoption of the annual budget of the Municipality; and

5.1.2 comply with the requirements for:-

(a) the adoption and contents of a rates policy specified in Section 3 of the Property Rates Act; and

(b) the process of community participation specified in Section 4 of the Property Rates Act; and

(c) the annual review of a rates policy specified in Section 5 of the Property Rates Act; and

5.1.3 specify any further principles, criteria and implementation measures consistent with the property rates for the levying of rates which the Municipality may wish to adopt; and

5.1.4 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 Policy and By-Law.

6. ENFORCEMENT OF RATES POLICY

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

7. OPERATIVE DATE

This By-Law shall take effect on the 01st of July 2013

KOUKAMMA MUNISIPALITEIT
VERORDENING OP BELASTING

1. INLEIDING

1.1 Artikel 229(1) van die Grondwet magtig 'n munisipaliteit om belasting op eiendom en bybetalings op tariewe vir dienste verskaf deur of namens die munisipaliteit, te hef.

1.2 Ingevolge Artikel 3 van die Wet op Eiendomsbelasting moet 'n munisipale raad 'n beleid in ooreenstemming met Artikel 3 van die Wet op Eiendomsbelasting oor die heffing van belasting of belasbare eiendom in the munisipaliteit aanvaar.

1.3 Ingevolge Artikel 6(1) van die Wet op Eiendomsbelasting moet 'n munisipaliteit verordeninge aanvaar om uitwerking te gee aan die inwerkingstelling van sy beleid oor belasting.

1.4 Ingevolge Artikel 6(2) van die Wet op Eiendomsbelasting mag verorderinge wat ingevolge Artikel 6(2) aanvaar is, tussen verskillende kategorieë eienaars van eiendomme wat aanspreeklik is vir die betaling van belasting, differensieer.

2. INTERPRETASIE

2.1 In hierdie Verordening geld die Engelse teks en in die geval van enige teenstrydigheid met die Afrikaanse of Xhosa tekste, en tensy die konteks anders aandui, beteken:-

2.1.1 **"Belasting"** of "**Belastings**", 'n munisipale belasting of eiendom soos beoog in die Artikel 229 van die Grondwet;

2.1.2 "**Belastingbeleid**", 'n belastingbeleid aangeneem deur die Munisipale Raad kragtens hierdie verordening;

2.1.3 "**Kredietkontrole-en Skuldinvorderingsbeleid en-verordening**", die Kredietkontrole-en Skuldinvorderingsbeleid en-verordening soos vereis deur Artikels 96(b), 97 en 98 van die Wet of Plaaslike Regering: Munisipale Stelsels, No. 32 van 2000;

2.1.4 "**Grondwet"**, die Grondwet van die Republiek van Suid Afrika;

2.1.5 "**Munisipale Raad**" of "**Raad**", die Munisipale Raad van Koukamma Munisipaliteit;

2.1.6 "**Munisipaliteit**", die Koukamma Munisipaliteit;

2.1.7 "**Wet**", die Wet of Plaaslike Regering: Munisipale Eiendomsbelasting, No. 6 van 2004 soos gewysig en sluit enige regulasies of bepalings en kennisgewings uitgevaarding, gemaak of uitgereik deur 'n bevoegte owerheid kragtens daarvan, in.

2.2 Enige ander woorde of uitdrukkings vervat in hierdie verordening sal hul betekenis he soos volgens die Wet op Munisipale Eiendomsbelasting, Nr 6 van 2004, soos gewysig, sowel as die vervat in die Munisipale Belasting Beleid.

3. BEPALING VAN BELASTING OP EIENDOM

3.1 Belasting sal gehef word eweredig aan die markwaarde van die eiendom.

3.2 Ingevolge Artikel 2(1) van die Wet op Eiendomsbelasting, mag 'n plaaslike munisipaliteit belasting op eiendom in sy jurisdiksiegebied hef ooreengkomstig die bepalings van die genoemde Wet.

3.3 Ingevolge Artikel 2(3) van die Wet op Eiendomsbelasting, is die mag van 'n munisipaliteit om belasting op eiendom te hef, onderworpe aan:-

3.3.1 Artikel 229 en ander toepaslike bepalings van die Grondwet;

3.3.2 die bepalings van die Wet op Eiendomsbelasting;

3.3.3 die Munisipaliteit se belastingbeleid; en

3.3.4 hierdie regulasie.

4. AANVAARDING EN INWERKINGSTELLING VAN DIE BELASTINGBELEID

4.1 Die Munisipaliteit sal 'n belastingbeleid in ooreenstemming met die Wet of Eiendomsbelasting en hierdie Verordening rakende die heffing van belasting of belasbare eiendom in die Munisipaliteit aanvaar en in werking stel.

4.2 Die Munisipaliteit is nie geregtig om belasting te hef behalwe ingevolge 'n geldige belastingbeleid nie.

5. INHOUD VAN DIE BELASTING BELEID

5.1 Die Munisipaliteit se belastingbeleid moet, onder meer:

5.1.1 van toepassing wees op alle belasting wat deur die Munisipale Raad gehef word nadat die Munisipaliteit se jaarlikse begroting aanvaar is; en

5.1.2 voldoen aan die vereistes vir:-

(a) die aanvaarding en inhoud van 'n belastingbeleid ingevolge Artikel 3 van die Wet of Eiendomsbelasting; en

(b) die proses van gemeenskapsdeelname ingevolge Artikel 4 van die Wet of Eiendomsbelasting; en

(c) die jaarlikse hersiening van 'n belastingbeleid ingevolge Artikel 5 van die Wet op Eiendomsbelasting.

5.1.3 die spesifisering van enige verdure beginsels, maatstawe en maatreëls in ooreenstemming met die Wet of Eiendomsbelasting vir die heffing van belasting wat die Munisipaliteit mag wens om te aanvaar; en

5.1.4 die insluiting van sodanige verdure toepassingmeganismes, indien enige wat die Munisipaliteit mag wens om op te lê bykomend tot daardie in die Kredietkontrole –en Skuldinvorderingsbeleid en-Verordening vervat.

6. TOEPASSING VAN DIE BELASTINGBELEID

Die Munisipaliteit se belastingbeleid sal toegepas word deur middel van die Kredietkontrole- en Skuldinvorderingsbeleid en-Verordening en enige verdere toepassingsmeganismes ingevolge die Munisipaliteit se belastingbeleid.

7. INGEBRUIKNEMINGSDATUM

Hierdie Verordening tree op 01 Julie 2013 in werking.

UMASIPALA WASE KOUKAMMA
UMTHETHO KAMASIPALA OLAWULA IRHAFU

1. UMBULAMBETHE

1.1 ICandelo lama-229(1) loMgaqo-siseko liqunyazisa umasipala ukuba amisele irhafu yeepropati kunye neentlawulo ezongeziweyo kwimirhumo yeenkonzo ezinikezelwa ngumasipala okanye egameni likamasipala.

1.2 Ngokwemigaqo yecandelo 3 loMthetho olawula iiRhafu zeePropati, ibhunga likamasipala kuyimfuneko ukuba lamkele umgaqo-nkqubo ovumelana noMthetho olawula iiRhafu zeePropati ngokuhlawulisa irhafu kwiipropati ezimele ukurhafelwa kumasipala.

1.3 Ngokwemigaqo yecandelo 6(1) loMthetho olawula iiRhafu zeePropati, umasipala kuyimfuneko ukuba amkele imithetho kamasipala ukuze kuqaliswe ukumiselwa komgaqo-nkqubo wawo olawula irhafu.

1.4 Ngokwemigaqo yecandelo 6(2) loMthetho olawula iiRhafu zeePropati, imithetho kamasipala eyamkelwa ngokuthobela icandelo 6(2) ingohlula phakathi kweendidi ezohlukeneyo zeePropati, kunye neendidi ezohlukeneyo zabanini beepropati ezimele ukuhlawulelwa irhafu.

2. INTSINGISELO

2.1 Kulo Mthetho kaMasipala, isicatshulwa sesiNgesi siso esiza kulawula kwimeko yakho nakuphi na ukungaboni ngasonye kwisicatshulwa se-Afrikaans okanye kwesesiXhosa, yaye, ngaphandle kokuba umxholo ubonakalisa ngolunye uhlobo:-

2.1.1 **"Umasipala"**, 'ubhekisa kuMasipala wase Koukamma;

2.1.2 "**Umgaqo-nkqubo weSixeko olawula irhafu**", kubhekiselelwe kumgaqo-nkqubo werhafu owamkelwa nguMasipala ngokuthobela loMthetho;

2.1.3 "**Umgaqo-siseko**", kubhekiselelwe kumgaqo-siseko weRiphabliki yoMzantsi Afrika;

2.1.4 "**UMthetho kaMasipala noMgaqo-nkqubo ojongeni nokuLawulwa kokunikezelwa kwaMatyala nokuQokelelwa kwaMatyala"**, kubhekiselelwe kuMthetho kaMasipala noMgaqo-nkqubo weSixeko ojongene nokuLawulwa kokunikezelwa kwaMatyala nokuQokelelwa kwaMatyala njengoko kuyimfuneko ngokwamacandelo 96(b), 97 nelama-98 oMthetho olawula iinkqubo zikaMasipala;

2.1.5 "**UMthetho olawula IRhafu yeePropati**", kubhekiselelwe kuMthetho kamasipala olawula iRhafu yeePropati, 6 ka-2004: kuRhulumente wengingqi;

2.1.6 "**Irhafu**" okanye "**iirhafu**", kubhekiselelwe kuMthetho kaMasipala yepropati njengoko kuchaziwe kwicandelo lama-229 loMgaqo-siseko;

2.1.7 "**Ikhansile kaMasipala**" okanye "**iKhansile**" kuthetha Ikhansile kaMasipala wase-Koukamma.

2.2 Nawaphina amanye amagama okanye okungokunye okuqulethwe kulo mthetho uyakuba neentsingiselo ngokubhalwe kuMthetho Olawula Iirhafuse-Propati, 6 ka-2004, njengoko ubhalwe ngokutsha, nakunye nalawo akumgaqo-nkqubo werhafu kaMasipala.

3. UKUMISELWA KWERHAFU KWEPROPATI

3.1 Irhafu iyakubekwa ngokwexabiso lentengo lepropati.

3.2 Ngokwecandelo 2(1) loMthetho Olawula Iirhafu, umasipala ugunyaziwise ukuba arhafise kweipropati ekwisithili sakhe njengoko kukhankanywe nguMthetho.

3.3 Ngokwecandelo 2(3) loMthetho Olawula Iirhafu sePropati, igunya likaMasipala lokurhafisa kwiPropati lixhomekeke:-

3.3.1 kwicandelo 229 nakunye amacandelo oMgaqo-Siseko;

3.3.2 kuMthetho Olawula Iirhafu zePropati;

3.3.3 kwiMgaqo-Nkqubo werhafu kaMasipala;

3.3.4 kulomthetho.

4. UKWAMKELWA NOKUMISELWA KOMGAWO-NKQUBO OLAWULA IRHAFU

4.1 UMasipala wase Koukamma uza kwamkela yaye umisele umgaqo-nkqubo olawula irhafu ongqinelana noMthetho olawula iiRhafu zeePropati ekuhlawulisweni kwerhafu kwiipropati ezimelwe ukuhlawulelwa irhafu kuMasipala.

4.2 UMasipala wase Koukamma akazuba nalungelo lokumisela iirhafu ngaphandle kokuthobela umgaqo-nkqubo osemthethweni olawula irhafu.

5. IZIQULATHO ZOMGAQO-NKQUBO OLAWULA IRHAFU

5.1 UMgaqo-nkqubo kaMasipala wase Koukamma olawula irhafu uza, phakathi kwezinye izinto:

5.1.1 Kusebenza juzo zonke iirhafu ezimiselwe iMasipala wase Koukamma ngokungqinelana nokwamkelwa kohlahlo-lwabiwo-mali lonyaka kaMasipala:-

5.1.2 Kuthobela iimfuno:-

(a) Zokwamkelwa neziqulatho zomgaqo-nkqubo olawula irhafu ezichazwe kwicandelo le-3 loMthetho olawula iiRhafu zeePropati;

(b) Ingqubo yothato-nxaxheba yoluntu echgazwe kwicandelo le-4 loMthetho olawula iiRhafu zeePropati;

(c) Uphononongo lonyaka lomgaqo nkqubo olawula irhafu oluchazwe kwicandelo le-5 loMgaqo-nkqubo olawula iiPropati.

5.1.3 kuchaza eminye imigaqo, inkqubo namayanthelo okumiselwa angqinelana noMthetho olawula iiRhafu zeePropati ngokuhlawuliswa kwerhafu uMasipala wase Koukamma anqwenela ukuyamkela;

5.1.4 kuquka ezinye iindlela zonyanzeliso-mthetho, ukuba zikho, uMasipala angwenelana ukuzimisela ngaphezu kwezo ziqulethwe kuMthetho kaMasipala noMgaqo-nkqubo ojongene nokuLawulwa kokunikezelwa kwaMatyala nokuQokelelwa kwaMatyala.

6. UKUNYANZELISWA KOMGAQO-NKQUBO OLAWULA IRHAFU

UMgaqo-nkqubo kaMasipala wase Koukamma olawula iRhafu uza kunyanzeliswa kesetyenziswa uMthetho kaMasipala noMgaqo-nkqubo ojongene nokulawulwa kokunikezelwa kwamatyala nokuqokelelwa kwaMatyala nezinye iindlela zonyanzeliso-mthetho ezichazwe kumgaqo-nkqubo kaMasipala olawula irhafu.

7. UMHLA WOKUSEBENZA

LoMthetho kamasipala uza kuqalisa ukusebenza ngomhla woku -1 Julayi 2013.

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