

Johannesburg, South Africa

Municipal Property Rates

Legislation as at 17 July 2019

FRBR URI: /akn/za-jhb/act/by-law/2019/municipal-property-rates/eng@2019-07-17

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PDF created on 19 April 2024 at 09:17.

Collection last checked for updates: 4 April 2024.

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Johannesburg South Africa

Municipal Property Rates By-law, 2019

Published in Gauteng Provincial Gazette 233 on 17 July 2019

Commenced on 1 July 2019

[This is the version of this document from 17 July 2019 and includes any amendments published up to 4 April 2024.]

City of Johannesburg Municipality, hereby, in terms of section 6 of the Local Government: Municipal Property Rates Act, 2004, has by way of resolution adopted the Municipality's Property Rates By-law set out hereunder.

WHEREAS section 2291 (1) of the [Constitution](#) requires a municipality to impose rates on property and surcharges on fees for the services provided by or behalf of the municipality.

AND WHEREAS section 13 of the Municipal System Act read with section 162 of the [Constitution](#) require a municipality to promulgate municipal by-laws by publishing them in the gazette of the Gauteng Province.

AND WHEREAS section 6 of the Local Government: Municipal Property Rates Act, 2004 requires a municipality to adopt by-laws to give effect to the implementation of its property rates policy: the by-laws may differentiate between the different categories of properties liable for the payment of rates:

NOW THEREFORE BE IT ENACTED by the Council of the City of Johannesburg Municipality, as follows:

1. Definitions

In this by-law, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act No 6. Of 2004, as amended, shall bear the same meaning unless the context indicates otherwise.

"**Municipality**" means the City of Johannesburg Municipality;

"**Property Rates Act**" means the Local Government: Municipal Property Rates Act, 2004 ([Act No 6 of 2004](#)) as amended;

"**Rates Policy**" means the policy on the levying of rates on rateable properties of the City of Johannesburg Municipality, contemplated in chapter 2 of the Municipal Property Rates Act.

2. Objects

The object of this by-law is to give effect to the implementation of the Rates as contemplated in section 6 of the Municipal Property Rates Act.

3. Adoptions and implementation of Rates Policy

3.1 The Municipality shall adopt and implement its Rates Policy consistent with the Municipal Property Rates Act on the levying of rates on rateable property within the jurisdiction of the municipality:
and

3.2 The Municipality shall not be entitled to levy rates other than in terms of its Rates Policy.

4. Contents of Rates Policy

The Rates Policy shall, *inter alia*:

4.1 Apply to all rates levied by the Municipality pursuant to the adoption of its Annual Budget;

- 4.2 Comply the requirements for:
 - 4.2.1 the adoption and contents of a rates policy specified in section 3 of the Act;
 - 4.2.2 the process of community participation specified in section 4 of the Act; and
 - 4.2.3 the annual review of a Rates Policy specified in section 5 of the Act.
- 4.3 Provide for principles, criteria and implementation measures that are consistent with the Municipal Property Rates Act for the levying of rates which the Council may adopt; and
- 4.4 Provide for enforcement mechanisms that are consistent with the Municipal Systems Act, 2000 ([Act No. 32 of 200](#)).
- 4.5 Property owners are requested by the Municipal Valuer to notify him or her of any document or information that may have a bearing on the value of the property.
- 4.6 Failure to provide the said information or documents may adversely affect the property owner.

5. Enforcement of the Rates Policy

The Municipality's Rates Policy shall be enforced through the credit Control and Debt Collection Policy and any further enforcement mechanisms stipulated in the Act and the Municipality's Rates Policy.

6. Short title and commencement

This By-Law is called the Municipal Property Rates By-Law, and takes effect on 1st July 2019.