



KWAZULU-NATAL PROVINCE
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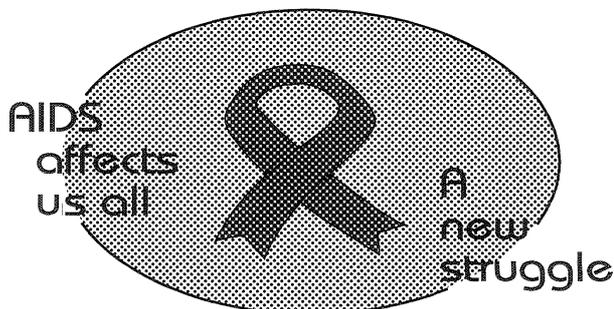
Vol. 8

PIETERMARITZBURG,

23 JUNE 2014
23 JUNIE 2014
23 kUNHLANGULANA 2014

No. 1161

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DEPARTMENT OF HEALTH

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MUNICIPAL NOTICES

No. 50

23 June 2014



RESOLUTION ON LEVYING PROPERTY RATES IN TERMS OF SECTION 14 OF THE LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT, 2004. (ACT NO. 6 of 2004).

MUNICIPAL NOTICE NO: 1 of 2014

UMZUMBE MUNICIPALITY

RESOLUTION LEVYING PROPERTY RATES FOR THE FINANCIAL YEAR

1 JULY 2014 TO 30 JUNE 2015

Notice is hereby given in terms of section 14(1) and (2) of the Local Government: Municipal Property Rates Act, 2004; that the Council resolved by way of council resolution number C/9.1/05/2014 to levy the rates on property reflected in the schedule below with effect from 1 July 2014.

	Category of property	Cent amount in the Rand rate determined for the relevant property category
3.1	Rural Residential	0.01
3.2	Place of worship	0.0025
3.3	Agricultural-small holding	0.0025
3.4	Agricultural	0.0025
3.5	Commercial	0.01
3.6	State owned	0.01
3.7	Communal land/Communal property association	0.0025
3.8	PSI	0.0025

Full details of the Council resolution and rebates, reductions and exclusions specific to each category of owners of properties or owners of a specific category of properties as determined through criteria in the municipality's rates policy are available for inspection at the municipality's offices and website (www.umzumbe.gov.za).

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MUNICIPAL MANAGER
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Mathulini MPCC, Sipofu Road, Turton

Tel: 039 972 0009
Fax: 039 9720099



Umzumbe

M U N I C I P A L I T Y

MUNICIPAL PROPERTY RATES BY-LAWS

Municipal notice no. 2 of 2014

Umzumbe municipality, hereby, in terms of section 6 of the Local Government: Municipal Property Rates Act, 2004, has by way of council resolution c/9.1/05/2014 adopted the Municipality's Property Rates By-law set out hereunder.

PREAMBLE

WHEREAS section 229(1) of the Constitution requires a municipality to impose rates on property and surcharges on fees for the services provided by or on behalf of the municipality.

AND WHEREAS section 13 of the Municipal Systems Act read with section 162 of the Constitution require a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant 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 and different categories of owners of properties liable for the payment of rates;

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

ARRANGEMENT OF SECTIONS

Section

1. Definitions
2. Rates policy
3. Rating of property
4. Principles
5. Categories of property
6. Categories of owners of property
7. Differential rating
8. Rates relief
9. Deferment of rates
10. Rates increases
11. Impermissible rates
12. Compulsory phasing-in of certain rates
13. Short title
14. Commencement

Definitions

1. In this by-law, unless the context indicates otherwise-

“Act” means Local Government: Municipal Property Rates Act (Act 6 of 2004);

“actual use” in relation to the categorisation of property refers to the actual use of the property as determined by the municipal valuer;

“annually” means once every financial year;

“category”-

- (a) In relation to property, means a category of properties determined in terms of section 8 of the Act; and
- (b) In relation to owners of properties means a category of owners determined in terms of section 15(2) of the Act;

“Constitution” means the Constitution of the Republic of South Africa Act, 1996 (Act 108 of 1996);

“dominant use” in relation to the categorisation of property refers to the dominant use of the property as determined by the municipal valuer;

“exemption” in relation to the payment of rate, means an exemption granted in terms of section 8 of this by-law;

“financial year” means the period starting from 1 July in a year to 30 June the next year;

“municipal council” or **“council”** means a municipal council referred to in section 18 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);

“municipality” means Umzumbe Municipality established in terms of section 155 (6) of the Constitution, 1996, and established by and under section 11 and 12 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998), read with sections 3,4 and 5 of the KwaZulu-Natal Determined of Types of Municipality Act, 2000 (Act No.7 of 2000);

“municipal valuer” means a person designated as a municipal valuer in terms of section 33(1) of the Act;

“owner”-

- (a) In relation to 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 by-law be regarded by the municipality as the owner of the property in the following cases:
 - (i) A trustee, in the case of property in a trust, excluding state trust land;
 - (ii) An executor or administrator, in the case of property in a deceased estate;
 - (iii) A trustee or liquidator, in the case of property in an insolvent estate or in liquidation;
 - (iv) A judicial manager, in the case of the property in the estate of a person under judicial management;
 - (v) A curator, in the case of property in the estate of a person under curatorship;
 - (vi) A usufructuary or other person in whose name a usufruct or other personal servitude is registered, in the case of 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 the 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 property, means the limited purposes for which the property may be used in terms of-

- (a) Any restriction imposed by-
 - (i) A condition of title;
 - (ii) A provision of a town planning or land use scheme; or
 - (iii) Any legislation applicable to any specific property or properties; or
- (b) Any alleviation of any such restrictions;

“public benefit organisation” means an organization conducting specified public benefit activities as defined in the Act, and registered in terms of the Income Tax Act, 1962 (Act No. 58 of 1962) for a tax reduction because of those activities;

“publicly controlled” means owned 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 Local Government; Municipal Systems Act, 2000 (Act No. 32 of 2000);

“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 the 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 navigation 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 in terms of section 83 of the Act; or
- (j) Rights of way, easements or servitudes in connection with infrastructure mention in paragraphs (a) to (i).

“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;

“rate” means a municipal rate on property envisaged in section 229 (1) (a) of the Constitution, 1996.

“rate policy” means the policy adopted by the municipal council in terms of the Act;

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

“rebate”, in relation to a rate payable on property, means a discount in the amount of the rate payable on the property, granted in terms of section 8 of this by-law;

“reduction”, in relation to a rate payable on property, means the lowering of the amount for which the property was valued and the rating of the property at that lower amount, granted in terms of section 8 of this by-law;

2. Rates policy

- (1) The municipal council must, by resolution, adopt a policy on the levying of rates on rateable property in the municipality.
- (2) The rates policy adopted by the municipal council in terms of subsection (1) must comply with the provisions of the Act.
- (3) The municipal council must annually review and, if necessary, amend its rates policy.

3. Rating of property

- (1) In terms of section 2 (3) of the Act the municipality must levy rates on all rateable property subject to:
 - (a) Section 229 of the Constitution;
 - (b) The provisions of the Act;
 - (c) The rates policy adopted by the Council;
 - (d) Any other applicable legislation.

4. Principles

- The rates policy adopted by the municipal council must comply with the following principles-
- (a) All ratepayers within a specific category, as determined but the municipal council from time-to-time, must be treated equitably
 - (b) A fair and transparent system of exemptions, rebates and reductions must be adopted and implemented by the municipality;
 - (c) Relief measures in respect of the payment of rates may not be granted on an individual basis, other than by way of exemption, rebate or reduction;
 - (d) Exemptions, rebates and reductions must be used to alleviate the rates burden on-
 - (i) The poor;
 - (ii) Public benefit organizations; and
 - (iii) Public service infrastructure; and
 - (e) Provision must be made for the promotion of local, social and economic development.

5. Categories of property

- (1) For the purpose of levying different rates on different categories of property, the municipal council may-
 - (a) Determine different categories of property; and
 - (b) Provide criteria for determining different categories of property.

- (2) The rates policy adopted by the municipal council in terms of section 2(1) must specify-
 - (a) Different categories of property determined by the municipal council in terms of subsection (1) (a); and
 - (b) The criteria for determining different categories of property provided by the municipal council in terms of subsection (1)(b).

- (3) The criteria for determining different categories of property provided by the municipal council in terms of subsection (1)(b) may include, but are not limited, to-
 - (a) The actual use of the property;
 - (b) The permitted use of the property;
 - (c) The dominant use of the property;
 - (d) The size of the property; or
 - (e) The geographical area in which the property is located.

6. Categories of owner

- (1) For the purpose of levying rates on different categories of property or for the purpose of granting exemptions, rebates or reductions, the municipal council may-
 - (a) Determine different categories of owners of property; and
 - (b) Provide criteria for determining different categories of property.

- (2) The rates policy adopted by the municipal council in terms of section 2(1) must specify-
 - (a) Different categories of owners of the property determined by the municipal council in terms of subsection (1)(a); and
 - (b) The criteria for determining different categories of owners of property provided by the municipal council in terms of subsection (1) (b).

- (3) The criteria for determining different categories of owners of property provided by the municipal council in terms of subsection (1)(b) may include, but are not limited, to-
 - (a) The age of the owner of the property;
 - (b) The income of the owner of the property;
 - (c) The source of income of the owner of the property;
 - (d) The occupation of the owner of the property;
 - (e) The market value of the property;
 - (f) The use of the property; and
 - (g) Disasters or any other serious adverse social or economic condition.

7. Differential rating

- (1) Subject to and in conformity with the Act, the municipality may levy different rates on different categories of rateable property.

- (2) If the municipal council chooses to levy different rates on different categories of property, it must exercise this power in accordance with the criteria the municipal council is required to determine in terms of section 3(3)(b)(i) of the Act.

- (3) The criteria determined by the municipal council in terms of section 3(3) (b) (i) of the Act must be specified in the rates policy adopted by the municipal council in terms of section 2(1).

- (4) If the municipal council chooses to levy different rates categories of property, it must determine the method in terms of which different rates will be levied against different categories of property.
- (5) The method determined by the municipality in terms of subsection (4) must be based on setting a different cent amount in the Rand for each category of property;
- (6) The method determined by the municipality in terms of subsection (5) must be specified in the rates policy adopted by the municipal council in terms of section 2(1).

8. Rates relief

- (1) Subject to and in conformity with the Act and the rates policy, municipality may grant an exemption, rebate or reduction to-
 - (a) The owners of any specific category of property; or
 - (b) Any specific category of owners of property;From the payment of rates.
- (2) Applications for exemptions, rebates and reductions must be made in accordance with the procedures determined by the municipality.
- (3) The procedures applied by the municipality in terms of subsection (1) must be specified in the rates policy adopted by the municipal council in terms of section 2(1).
- (4) The municipality retains the right to refuse an application for an exemption, rebate or reduction if the application is not in accordance with the criteria and procedures contained in the rates policy.
- (5) The municipality will not grant relief to the owners of property on an ad hoc or individuals basis.

9. Deferment of rates

The municipality may, on application, defer the payment of rates in terms of section 26(3) of the Act, the rates policy, credit control policy and by-laws.

10. Rates increases

- (1) Subject to and in conformity with the Act, the municipal council may increase the rates levied on rateable property in the municipality.
- (2) If the municipal council chooses to increase the rates it levies on properties in the municipality, it must exercise this power in accordance with the criteria the municipal council is required to determine in terms of section 3(3)(b)(iv) of the Act.

- (3) The criteria determined by the municipal council in terms of section 3(3) (b) (iv) of the Act must be specified in the rates policy adopted by the municipal council in terms of section 2(1).

11. Impermissible rates

The municipality may not levy rates on properties as prescribed in sections 16 and 17 of the Act.

12. Compulsory phasing-in of certain rates

A rate levied on a newly rateable property must be phased-in over a period as prescribed in section 21 of the Act.

13. Short title

This by-law is called the Umzumbe Municipality Property Rates By-Law, 2009/2010 financial period.

14. Commencement

This by-law comes into effect on 01 July 2014.

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- Publications Enquiries : 012 748 6052/6053/6058 GeneralEnquiries@gpw.gov.za
 - Maps : 012 748 6061/6065 BookShop@gpw.gov.za
 - Debtors : 012 748 6060/6056/6064 PublicationsDebtors@gpw.gov.za
 - Subscription : 012 748 6054/6055/6057 Subscriptions@gpw.gov.za
- SCM : 012 748 6380/6373/6218
- Debtors : 012 748 6236/6242
- Creditors : 012 748 6246/6274

Please consult our website at www.gpwonline.co.za for more contact details.

The numbers for our provincial offices in Polokwane, East London and Mmabatho will not change at this stage.