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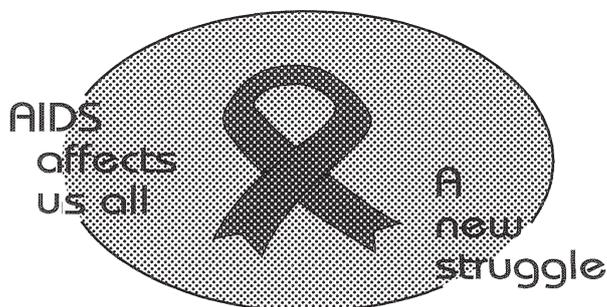
**PROVINCIAL GAZETTE  
PROVINSIALE KOERANT**

**Vol: 265**

**MAHIKENG**  
28 June 2022  
28 Junie 2022

**No: 8373**

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DEPARTMENT OF HEALTH

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ISSN 1682-4539



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**Contents**

<i>No.</i>		<i>Gazette No.</i>	<i>Page No.</i>
	<b>PROCLAMATIONS • PROKLAMASIES</b>		
45	Local Government: Municipal Property Rates Act (6/2004): Revised Specimen Resolution on levying Property Rates (issued on 16 February 2021) .....	8373	3

**PROCLAMATIONS • PROKLAMASIES**  
**PROCLAMATION NOTICE 45 OF 2022**



## TSWAING LOCAL MUNICIPALITY

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**LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT NO.6 OF 2004 REVISED  
 SPECIMEN RESOLUTION ON LEVYING PROPERTY RATES (ISSUED ON 16  
 FEBRUARY 2021)**

**Notice No. 008/05/2022**

**Date: 31 May 2022**

**MUNICIPAL NOTICE NO: 008/05 of 2022  
 TSWAING LOCAL MUNICIPALITY**

**RESOLUTION LEVYING PROPERTY RATES FOR THE FINANCIAL YEAR 1  
 JULY 2022 TO 30 JUNE 2023**

Notice is hereby given in terms of section 14(1) and (2) of the Local Government: Municipal Property Rates Act, 2004; that at its meeting of **31/May/2022**, the Council resolved by way of council resolution number **008/05/2022**, to levy the rates on property reflected in the schedule below with effect from **1 July 2022**.

**PROPERTY TAX**

<b>ASSESSMENT RATES</b>	<b>Approved 2022/23</b>
Description	<b>Property Rate</b>
Residential Property	<b>0,00748</b>
Business and Commercial Property	<b>0.00946</b>
Industrial Property	<b>0,00946</b>
Agricultural Property	<b>0,00188</b>
Property owned by organ of state and used for public service purposes	<b>0,02672</b>
Public Service Infrastructure Property	<b>0,00748</b>

Exemption Residential properties (MPRA Sect 17(1) (h))	<b>R 60 000</b>
Process of transfer	<b>0,00748</b>
Non-rateable properties	<b>0,00748</b>
Rebate – Pensioners	<b>As per Property Rates Policy</b>

### EXEMPTIONS, REDUCTIONS AND REBATES

**Residential Properties:** For all residential properties, the municipality will not levy a rate on the first R60 000 of the property's market value. The R60 000 is inclusive of the R15 000 statutory impermissible rate as per section 17(1)(h) of the Municipal Property Rates Act.

**Rebates in respect of a category of owners of property are as follows:**

- indigent owners;
- Owners dependent on pensions or social grants for their livelihood including owners of properties within the income group of pensions or social grants
- owners temporarily without income;
- owners of property situated within an area affected by a disaster or any other serious adverse social or economic conditions;
- owners of residential properties with a market value lower than an amount determined by the municipality; and
- owners of agricultural properties who are bona fide farmers.

Full details of the Council resolution and rebates, reductions and exemptions 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 on the municipality's offices, website ([www.tswaing.gov.za](http://www.tswaing.gov.za)) and public libraries within the municipality's jurisdiction.

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### LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT NO.6 OF 2004 REVISED SPECIMEN MUNICIPAL PROPERTY RATES BY-LAW (ISSUED ON 16 FEBRUARY 2021)

Notice No. 008/05/2022

Date 31 May 2022

Tswaing Local Municipality, hereby, in terms of section 6 of the Local Government: Municipal Property Rates Act, 2004, has by way of resolution no. 008/05/2022 adopted the Municipality's Property Rates By-law set out hereunder.

#### TSWAING LOCAL MUNICIPALITY

#### MUNICIPAL PROPERTY RATES BY-LAW

#### 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 requires 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 IT IS ENACTED by the Council of Tswaing Local Municipality, as follows:

## DEFINITIONS

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

**‘Municipality’** means Tswaing Local Municipality;

**‘Municipal Property Rates Act’** means the Local Government: Municipal Property Rates Act, 2004 (Act No 6 of 2004);

**‘Rates Policy’** means Tswaing Local Municipality’s property rates policy adopted by the Council by Resolution No. 008/05/2022 in terms of section 3(1) of the Local Government: Municipal Property Rates Act, 2004.

## OBJECTS

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The object of this By-law is to give effect to the implementation of the municipality’s Rates Policy as contemplated in section 6 of the Municipal Property Rates Act.

## THE RATES POLICY

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The municipality prepared and adopted a Rates Policy as contemplated in terms of the provisions of section 3(1) of the Municipal Property Rates Act.

The Rates Policy outlines the municipality’s rating practices; therefore, it is not necessary for this By-law to restate and repeat same.

The Rates Policy is hereby incorporated by reference in this By-law. All amendments to the Rates Policy as the Council may approve from time to time, shall be deemed to be likewise incorporated.

The Municipality does not levy rates other than in terms of its Rates Policy and the annually promulgated resolution levying rates which reflects the cent amount in the Rand rate for each category of rateable property.

The Rates Policy is available at the municipality’s head office, satellite offices and libraries and electronically at [www.tswaing.gov.za](http://www.tswaing.gov.za)

## CATEGORIES OF RATEABLE PROPERTIES

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The Rates Policy provides for categories of rateable properties determined in terms of section 8 of the Act.

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## CATEGORIES OF PROPERTIES AND CATEGORIES OF OWNERS OF PROPERTIES

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The Rates Policy provides for categories of properties and categories of owners of properties for the purposes of granting relief measures (exemptions, reductions and rebates) in terms of section 15 of the Act.

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## ENFORCEMENT OF THE RATES POLICY

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The Municipality's Rates Policy is enforced through the municipality's Credit Control and Debt Collection Policy and any further enforcement mechanisms stipulated in the Act and the Municipality's Rates Policy.

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## SHORT TITLE AND COMMENCEMENT

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This By-law is called Tswaing Local Municipal Property Rates By-law, and takes effect on the date on which it is published in the *Provincial Gazette*.

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001.  
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