

Cederberg, South Africa

Property Rates

Legislation as at 21 June 2024

FRBR URI: /akn/za-wc012/act/by-law/2024/property-rates/eng@2024-06-21

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PDF created on 28 June 2024 at 13:27.

Collection last checked for updates: 28 June 2024.

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Cederberg South Africa

Property Rates By-law, 2024

[Published in Western Cape Provincial Gazette 8943 on 21 June 2024](#)

Commenced on 21 June 2024

[This is the version of this document from 21 June 2024 and includes any amendments published up to 28 June 2024.]

Cederberg Municipality, hereby, in terms of Section 6 of the Local Government Municipal Property Rates Act, 2004, adopts the Municipality's Property Rates By-Law as set out hereunder.

1. Preamble

Whereas Section 229(1) of the Constitution of the Republic of South Africa, 1996, 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, Act 32 of 2000, 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 liable for the payment of rates;

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

2. Definitions

In this by-law, the English text prevails in the event of any conflict with any other text and any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, Act 6 of 2004, shall bear the same meaning unless the context indicates otherwise.

“**Constitution**” means the Constitution of the Republic of South Africa, 1996;

“**Municipality**” means the Cederberg Municipality established in terms of Section 12 of the Municipal Structures Act, Act 117 of 1998, and includes a political structure, political office bearer, councillor, duly authorised agent or employee acting in connection with this by-law by virtue of a power vested in the municipality and delegated or sub-delegated to such political structure, political office bearer; councillor, duly authorised agent or employee;

“**Municipality's rates policy**” means a rates policy adopted by the Cederberg Municipality in terms of this by-law;

“**Property Rates Act**” means the Local Government: Municipal Property Rates Act, Act 6 of 2004;

“**Rate**” or “**rates**” means a municipal rate on property as envisaged in Section 229 of the Constitution;

“**rates policy**” means the policy on the levying of rates on rateable properties of the Cederberg Municipality, contemplated in Chapter 2 of the Municipal Property Rates Act.

3. Principles and objectives

- 3.1. 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.

- 3.2. 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.
- 3.3. 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.
- 3.4. In terms of Section 6(2) of the Property Rates Act, by-laws adopted may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

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

4. Adoption and implementation of rates policy

- 4.1. The municipality shall adopt and implement a rates policy consistent with the Property Rates Act on the levying of rates on rateable property within the jurisdiction of the municipality; and
- 4.2. The municipality shall not be entitled to levy rates other than in terms of an approved rates policy.

5. Contents of rates policy

The municipality's rates policy shall, *inter alia*:

- 5.1. apply to all rates levied by the municipality pursuant to the adoption of the municipality's annual budget;
- 5.2. 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;
- 5.3. provide for principles, criteria and implementation measures that are consistent with the Municipal Property Rates Act for the levying of rates which the municipality may wish to adopt; and
- 5.4. provide for and include enforcement mechanisms that are consistent with the Municipal Property Rates Act and the Local Government: Municipal Systems Act, 200 (Act No. 32 of 2000).

6. Enforcement of 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.

7. Repeal of by-laws

The provisions of any by-laws previously promulgated by the municipality or by any of the disestablished municipality now incorporated in the municipality are hereby repealed as far as they relate to matters provided for in this by-law.

8. Short title and commencement

This by-law is called the Cederberg Municipality's Property Rates By-Law and comes into effect upon promulgation in the Western Cape *Government Gazette*.