

Kannaland, South Africa

## Property Rates

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## Property Rates

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# Kannaland South Africa

## Property Rates By-law, 2023

Published in Provincial Gazette 8756 on 12 May 2023

**Commenced on 12 May 2023**

*[This is the version of this document from 12 May 2023 and includes any amendments published up to 12 April 2024.]*

### 1. 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 Kannaland Municipality, as follows:

### 2. Definitions

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—

‘**Credit Control and Debt Collection Policy**’ means the Municipality’s Customer Care, Credit Control and Debt Collection Policy as stipulated by sections 96(b) and 97 of the Systems Act.

‘**Municipality**’ means Kannaland Municipality;

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

‘**Rates Policy**’ means the Kannaland Municipality’s property rates policy adopted by the Council in terms of section 3(1) of the Local Government: Municipal Property Rates Act, 2004.

### 3. Objective

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.

### 4. The Rates Policy

4.1 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.

4.2 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.

4.3 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.

4.4 The Rates Policy is available at:

- The municipality's head office
- The municipal website
- The municipal library

## **5. Categories of rateable properties**

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

## **6. Categories of properties and categories of owners of properties**

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.

## **7. Enforcement of the Rates Policy**

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

## **8. Repeal**

The provisions of any by-laws relating to Property Rates by the Municipality are hereby repealed insofar as they relate to matters provided for in this By-Law.

## **9. Short title and commencement**

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