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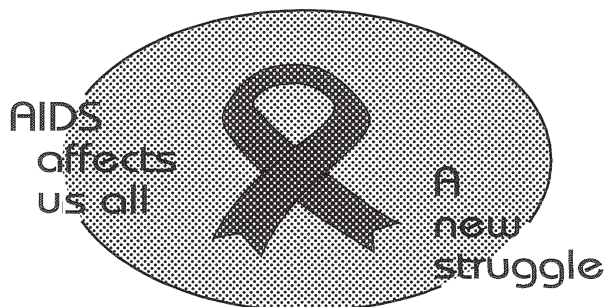
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THULAMELA MUNICIPALITY

**MUNICIPAL PROPERTY RATES
BY-LAW**

The Municipal Manager of Thulamela Local Municipality acting in terms 13(a) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) hereby publishes the Municipal Property Rates By-Law for the Municipality as approved by its Council as set out hereunder.

PREAMBLE

WHEREAS the constitution of Republic of South Africa, 1996, entitles municipalities to impose rates on property in their area;

AND WHEREAS the constitution enjoins local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;

AND WHEREAS there is a need to provide local government with access to sufficient and buoyant source of revenue necessary to fulfil its developmental responsibilities;

AND WHEREAS income derived from property rates is a critical source of revenue for municipalities to achieve their constitutional objectives;

AND WHEREAS section 6 of the Local Government: Municipal Property Rates 2004(Act No.6 of 2004) provides that municipality must adopt by-laws to give effect to implementation of the rates policy;

THEREFORE the council of Thulamela Local Municipality adopted the following Property Rates By-Law.

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1. Definitions

In these by-law, any word or expression to which a meaning has been assigned in the Local Government: Municipality Property Rates Act, 2004 (Act 6 of 2004), bears meaning and unless the context indicates otherwise:

“Credit Control and Debt Collection By-laws” means the Municipality's promulgated Credit Control and Debt Collection By-laws;

“Indigent” means any household that is legally resident in the country and reside in the Thulamela Local Municipality's jurisdictional area , who are to number of economic and social factors are unable to pay municipal basic services, and is registered by the Municipality as such;

“Municipal property” means that rateable or non-rateable properties owned by the municipality;

“Municipality” means the Thulamela Local Municipality established in terms of section of 12 of the Local Government: Municipal Structure Act, 1998 (Act No 117 of 1998);

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

“vacant land” in relation to property, means-

- (a) land on which no immovable improvements have been erected ;or
- (b) land ,where the value added by immovable improvements is less than 10% of the value of the land with no immovable on it ,applicable to urban and non-urban.
- (c)

2. Purpose of by-law

To give effect to the implementation of the municipal rates policy as outlined in section 6 of the Act.

3. Categories of properties

(1) Categories of rateable property for purposes of levying differential rates are in terms of section 8(2) of the Act and are determined as follows:

- (a) residential properties,
- (b) business and commercial properties,

- (c) industrial properties,
- (d) municipal properties(rateable),
- (e) state owned properties,
- (f) public service infrastructure,
- (g) agricultural,
- (h) agricultural vacant land,
- (i) non-permitted use,
- (j) multiple use properties,
- (k) vacant land,
- (l) state trust land, and
- (m) other properties applicable to the municipality.

4. Categories of owners

- (1) Owners of the properties as outlined in section 3 are liable for the payment of rates as provided for in section 6(2) (b) of the Act as determined by valuation and supplementary valuation roll of the municipality.

5. Exemptions, reductions and rebates

- (1) The following categories of owners are determined for the purposes of granting exemptions, reductions and rebates:
- (a) those owners who qualify and who are registered as indigents in terms of the adopted indigent policy of the municipality;
 - (b) those owners who do not qualify as indigents in terms of the adopted indigent policy of the municipality but whose total monthly income is less than the amount annually determined by the municipality in its budget;
 - (c) owners of property situated within an area affected by-
 - (i) a disaster within the meaning of the Disaster Management Act, 2002 (Act 57 of 2002); or
 - (ii) serious adverse social or economic conditions;
 - (d) owners of residential properties with a market value below the amount as determined annually by the municipality;
 - (e) owners temporarily without income;
 - (f) owners dependent on pensions or social grant for their livelihood; and
 - (g) any other owners as outlined in section 15 to 18 of the Act.

6. Differential rating

- (1) Criteria for differential rating on different categories of properties will be according to-
- (a) the nature of the property including its sensitivity to rating; and
 - (b) the promotion of social and economic development of the municipality.

- (2) Differential rating among the various property categories will be done by way of setting different cent amount in the rand for each property category; and by way of reductions and rebates as provided for in the municipality's rates policy.

7. Payment of rates

- (1) Council shall levy assessment rates: -
- (a) on a monthly basis or less regular as determined by the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003),
 - (b) by credit control and debt collection by-law and policy; or
 - (c) annually, as agreed with the owner of the property.
- (2) Assessment rates is payable:-
- (a) annually in a once off amount determined by the municipality; or
 - (b) in instalments payable on or before the 7th day of the month following on the month in which it becomes payable and in the case of rates based on a supplementary valuation from one of the dates as contemplated in section 78(4) of the Act.
- (3) Interest on arrears rates, shall be calculated in accordance with the provisions of the credit control and debt collection policy and its by-law and any applicable legislation.
- (4) If a property owner who is responsible for the payment of property rates in terms of the rates policy, fails to pay such rates in the prescribed manner, it will be recovered from the owner in accordance with the provisions of the credit control and debt collection policy and its by-law.
- (5) Arrear rates shall be recovered from tenants, occupiers and agents of the owner, in terms of section 28 and 29 of the Act as follows:
- (a) if an amount, due for rates levied on a property, is not paid by the owner by the due date as shown on the account and no reaction is forthcoming from the owner after two written reminders have been issued, the municipality shall recover the amount in full or partially as follows:
 - (i) from the agent who is lawfully responsible to collect commission or rental in respect of the property concerned;
 - (ii) from a tenant or occupier of the property, only after an attempt was made to collect it from an agent referred to in subparagraph (a).
- (6) The amount recoverable is limited to the amount as stipulated in the Act and it may only be recovered after written notice has been served on the party concerned.
- (7) The notice shall give the party concerned at least 14 calendar days to pay the outstanding rates.
- (8) Where the rates levied on a particular property have been incorrectly determined, whether because of an error or omission on the part of the municipality or false information provided by the property owner concerned or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll.

- (9) In addition, where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by Act.

8. Accounts to be furnished

- (1) The municipality shall furnish each person liable for the payment of rates with a written account, which will specify:
- (a) the amount due for rates payable,
 - (b) the date on or before which the amount is payable,
 - (c) how the amount was calculated,
 - (d) the market value of the property, and
 - (e) rebates, exemptions, reductions or phasing-in, if applicable.
- (2) A person liable for payment of rates remains liable for such payment, whether or not such person has received a written account from the municipality. If the person concerned has not received a written account, necessary enquiries must be made with the municipality.
- (3) In the case of joint ownership the municipality shall consistently, in order to minimise costs and unnecessary administration, recover rates from one of the joint owners only, provided that it takes place with the consent of the owners concerned.

9. Special rating areas

- (1) The municipality will, whenever deemed necessary, by means of a formal council resolution determine special rating areas in consultation with the relevant communities as provided for in section 22 of the Act.
- (2) The following matters shall be attended to in consultation with the committee whenever special rating is being considered:
- (a) proposed boundaries of the special rating area;
 - (b) statistical data of the area concerned giving a comprehensive picture of the number of erven with its zoning, services being rendered and detail of services such as capacity, number of vacant erven and services that are not rendered;
 - (c) proposed improvements clearly indicating the estimated costs of each individual improvement;
 - (d) proposed financing of the improvements or projects;
 - (e) priority of projects if more than one;
 - (f) social economic factors of the relevant community;
 - (g) different categories of property;
 - (h) the amount of the proposed special rating;
 - (i) details regarding the implementation of the special rating; and
 - (j) the additional income that will be generated by means of this special rating.
- (3) In determining the special additional rates the municipality shall differentiate between different categories.

- (4) The additional rates levied shall be utilized for the purpose of improving or upgrading of the specific area only and not for any other purposes whatsoever.

10. Payment of rates

- (1) The owner of the property is the person liable for the payment of the rates levy on the property, as determined in section 24 of the Act.
- (2) Joint owners of a property shall be jointly and severally liable for the payment of the rates levied on the property.
- (3) In the case where an agricultural property is owned by more than one owner in undivided shares and these undivided shares were allowed before the commencement date of the subdivision of Agricultural Land Act, 1970 (Act 70 of 1970), the municipal Council shall hold any joint owner liable for all the rates levied in respect of the Agricultural property concerned or hold any joint owner only liable for that portion of rates levied on the property that represents that joint owner's undivided share in property.
- (4) Rates levied on property in sectional title schemes, shall be payable by the owner of each unit, the municipal council may, depending on the circumstances, have an agreement with the body corporate to collect rates on its behalf as its agents.
- (5) Rates levied on property in sectional title schemes, where the body corporate is the owner of any specific sectional title unit, shall be payable by the Body Corporate.
- (6) If any amount due for rates is unpaid by the owner of the property, the municipality may recover the amount from the tenant or occupier of the property. The amount due for rates may also be recovered from the agent of the owner as set out in section 29 of the Act.
- (7) In the event of a company, closed corporation or body corporate in terms of the Sectional Title Act, 1986 (Act 95 of 1986) is the owner of the property, the payment of property rates is the joint responsibility of the directors and members of the legal person.
- (8) Ratepayers may choose between paying rates annually in one instalment on or before 30 September or in twelve equal instalment on or before the seventh day of the month following on the month in which it becomes payable.

- (9) If the owner of property that is subject to rates, notify the municipal manager or his or her nominee not later than 31 May in financial year, or such later date in such financial year as may be determined by the municipal manager or his or her nominee that he or she wishes to pay all rates in respect of such property in instalments, such owner shall be entitled to pay all rates in the subsequent financial year and each subsequent financial year in twelve instalments until such notice is withdrawn by him or her in a similar manner.
- (10) Interest on arrears rates, whether payable on or before 7th of each month or in equal monthly instalments, shall be calculated in accordance with the provision of the credit control, debt collection and indigent policy of the municipality
- (11) If a property owner, who is responsible for the payment of property rates fails to pay such rates in the prescribed manner, it will be recovered from him or her in accordance with the provision of the Credit Control and Debt Collection and indigent policy of the municipality.
- (12) Arrears rates shall be recovered from tenants, occupiers and agent of the owner, in terms of section 28 and 29 of the Act.
- (13) Where the rates on a particular property have been incorrectly determined, whether because of an error or omission on the part of the municipality or false information provided by the property owner concerned or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of current valuation.
- (14) In addition, where the error occurred because of the false information provided by the property owner or as a results of a contravention of the permitted use of the of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied a maximum rate permitted by prevailing legislation.

11. Repeal

Thulamela Local Municipality Property Rates By-laws published in Limpopo Provincial gazette number 2036 on the 07th day of February 2012 and gazette number 2517 published on the 08 June 2016 and Mutale Local Municipality Property

rates by-law published in the Limpopo Provincial gazette number 2181 published on the 27 March 2013 to an extent that it was applicable to wards which are now falling under Thulamela Local Municipality are hereby repealed.

12. Short title

This by-law is called Thulamela Local Municipality Property Rates By-Laws and shall be effective on the date of publication in the *provincial gazette*.