



MUNICIPAL PROPERTY RATES BYLAW

Bylaw Number 8 of 2008

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- (c) who fails or refuses to give access to premises to the Municipal Manager or any officer when requested to give such access;
- (d) who obstructs or hinders the Municipal Manager or other duly authorised officer;
- (e) fails or refuses to give information to the Municipal Manager or such other officer which is lawfully required, or knowingly furnishes false or misleading information;
- (f) fails or refuses to comply with a notice in terms of these by-laws;

is guilty of an offence.

(2) It shall be a competent defence if a person referred to subsection (1)(b) proves that he did not know of, could not reasonably have foreseen and could not have prevented the commission of the offence contemplated in subsection (1).

Penalty

(34) Any person who contravenes or fails to comply with any provision of this by-law shall be guilty of an offence and liable upon conviction to;

(1) a fine not exceeding R2000 or imprisonment for a period not exceeding six months or to such imprisonment without the option of a fine or to both such fine and such imprisonment and,

(2) in the case of a continuing offence, to an additional fine or an additional period of imprisonment of 10 days or to such additional imprisonment without the option of a fine or to both such additional fine and imprisonment for each day on which such offence is continued; and

(3) a further amount equal to any costs and expenses found by the court to have been incurred by the municipality result of such contravention or failure.

Repeal of by-laws

(35) Any by-laws relating to the keeping of animals adopted by the municipality or any municipality now comprising an administrative unit of the municipality is repealed from the date of promulgation of these by-laws.

Date of commencement

(36) These by-laws will take effect on 1 December 2008.

Short title

(37) This By-law shall be called the Keeping of Animals, Poultry and Bees By-law 4 of 2008

BY-LAWS FOR THE SETSOTO LOCAL MUNICIPALITY

PROPERTY RATES BYLAW

The Municipality of Setsoto Local Municipality hereby publishes the Property Rates By-Laws set out in the Schedule hereto. These By-Laws have been adopted by the Municipal Council on 28 August 2007 and are promulgated by the municipality in terms of section 156(2) of the Constitution of the Republic of South Africa, 1996 and in accordance with section 13(a) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)

SCHEDULE

BY-LAWS RELATING TO THE POLICY ON THE LEVYING OF RATES ON RATEABLE PROPERTY

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Definitions

1. In these by-laws, unless the context otherwise indicates, an expression used has the corresponding meaning as the expression defined in the Act, and: -

"the Act" means the Local Government: Municipal Property Rates Act, 2005 (Act 6 of 2005)

Rates Policy

2. The municipality hereby, in terms of section 6 of the Local Government: Municipal Property Rates Act, 2005 (Act 6 of 2005), adopts these by-laws to give effect to the implementation of its property rates policy.

Adoption and Contents of Rates Policy

- 3.(1) The council adopted the policy on the levying of rates on rateable property in the municipality contained in Annexure "A" and "B" hereto, hereinafter referred to as the "rates policy".
- (2) The rates policy adopted in terms of subsection (1) takes effect on the effective date of the first valuation roll prepared by the municipality in terms of the Act.
- (3) The rates policy -
- (a) treats persons including legal persona liable for rates equitably;
- (b) determines the criteria to be applied by the municipality in cases where it-
- (i) levies different rates for different categories of properties;
- (ii) exempts a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate on their properties;
- (iii) grants to a specific category of owners of properties, or to the owners of a specific category of properties, a rebate on or a reduction in the rate payable in respect of their properties; or
- (iv) increases rates;
- (c) determines, or provides criteria for the determination of-
- (i) categories of properties for the purpose of levying different rates as contemplated in section (b) (i); and
- (ii) categories of owners of properties, or categories of properties, for the purpose of granting exemptions, rebates and reductions as contemplated in section (b) (ii) or (iii);
- (d) determines how the municipality's powers in terms of section 9 (1) of the Act must be exercised in relation to properties used for multiple purposes;
- (e) identifies and quantifies in terms of cost to the municipality and any benefit to the local community-
- (i) exemptions, rebates and reductions;
- (ii) exclusions referred to in section 17 (1) (a), (e), (g), (h) and (i); and
- (iii) rates on properties that must be phased in in terms of section 21;
- (f) takes into account the effect of rates on the poor and include appropriate measures to alleviate the rates burden on them;
- (g) takes into account the effect of rates on organisations conducting specified public benefit activities and registered in terms of the Income Tax Act for tax reductions because of those activities, in the case of property owned and used by such organisations for those activities;

- (h) takes into account the effect of rates on public service infrastructure;
 - (i) allows the municipality to promote local, social and economic development; and
 - (j) identifies all rateable properties in the municipality that are not rated in terms of section 7 (2) (a) of the Act.
- (4) When considering the criteria to be applied in respect of any exemptions, rebates and reductions on properties used for agricultural purposes, the municipality shall take into account-
- (a) the extent of services provided by the municipality in respect of such properties;
 - (b) the contribution of agriculture to the local economy;
 - (c) the extent to which agriculture assists in meeting the service delivery and development obligations of the municipality; and
 - (d) the contribution of agriculture to the social and economic welfare of farm workers.
- (5) Any exemptions, rebates or reductions referred to in subsection (3) and provided for in the rates policy adopted by the municipality shall comply and be implemented in accordance with a national framework.
- (6) The municipality shall not grant relief in respect of the payment of a rate-
- (a) to a category of owners of properties, or to the owners of a category of properties, other than by way of an exemption, a rebate or a reduction provided for in its rates policy and granted in terms of section 15 of the Act; or
 - (b) to the owners of properties on an individual basis.

Different categories of Properties

4.(1) Subject to section 19 of the Act, the municipality in terms of the criteria set out in the rates policy may levy different rates for different categories of rateable property, which includes categories determined according to the-

- (a) use of the property;
- (b) permitted use of the property; or
- (c) geographical area in which the property is situated.

(2) The categories of rateable property determined in terms of subsection (1) include the following:

- (a) Residential properties;
- (b) industrial properties;
- (c) business and commercial properties;
- (d) farm properties used for-
 - (i) agricultural purposes;
 - (ii) other business and commercial purposes;
 - (iii) residential purposes; or
 - (iv) purposes other than those specified in subsections (d)(i) to (iii);
- (e) farm properties not used for any purpose;
- (f) smallholdings used for-
 - (i) agricultural purposes;
 - (ii) residential purposes;
 - (iii) industrial purposes;
 - (iv) business and commercial purposes; or
 - (v) purposes other than those specified in subsections (f)(i) to (iv);

- (g) state-owned properties;
- (h) municipal properties;
- (i) public service infrastructure;
- (j) privately owned towns serviced by the owner;
- (k) formal and informal settlements;
- (l) communal land as defined in section 1 of the Communal Land Rights Act, 2004;
- (m) state trust land;
- (n) properties-
 - (i) acquired through the Provision of Land and Assistance Act, 1993 (Act 126 of 1993), or the Restitution of Land Rights Act, 1994 (Act 22 of 1994); or
 - (ii) which is subject to the Communal Property Associations Act, 1996 (Act 28 of 1996);
- (o) protected areas;
- (p) properties on which national monuments are proclaimed;
- (q) properties owned by public benefit organisations and used for any specific public benefit activities listed in Part 1 of the Ninth Schedule to the Income Tax Act; or
- (r) properties used for multiple purposes, subject to section 9 of the Act.

Different Categories of Owners of Properties Liable for the Payment of Rates.

- 5.(1) Subject to Chapter 9 of the Municipal Systems Act, the owner of the property shall pay the rate levied by the municipality on the property.
- (2)(a) Joint owners of a property are, subject to section (b), jointly and severally liable for the amount due for rates on that property.
- (b) The municipality shall, in respect of agricultural property that is owned by more than one owner in undivided shares where the holding of such undivided shares was allowed before the commencement of the Subdivision of Agricultural Land Act, 1970 (Act 70 of 1970), consider whether in the particular circumstances it would be more appropriate for the municipality to-
- (i) hold any one of the joint owners in terms of section (a) liable for all rates levied in respect of the agricultural property concerned; or
 - (ii) hold any joint owner only liable for that portion of the rates levied on the property that represents that joint owner's undivided share in the agricultural property.
- (3) A rate levied by the municipality on a sectional title unit is payable by the owner of the unit.
- (4) The municipality shall not recover the rate on a sectional title unit, or any part of such rate, from the body corporate controlling a sectional title scheme, except when the body corporate is the owner of any specific sectional title unit.
- (5) A body corporate controlling a sectional title scheme may not apportion and collect rates from the owners of the sectional title units in the scheme.
- (6) This section must be read subject to section 92 of the Act.

Repeal of by-laws

6. Any by-laws relating to Property Rates and Taxes adopted by the Municipality or any municipality now comprising an administrative unit of the Municipality is repealed from the date of promulgation of these by-laws.

Date of Commencement

7. These by-laws will take effect on 1 July 2009.

Short title

8. This By-law shall be called the Municipal Property Rates Bylaw, 8 of 2008.