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LOCAL AUTHORITY NOTICE

LOCAL AUTHORITY NOTICE 639



**ASSESSMENT RATES LEVIES FOR THE
2011/2012 FINANCIAL YEAR APPROVED AT
A ORDINARY COUNCIL MEETING HELD ON
28 APRIL 2011 UNDER ITEM 2327**

ASSESSMENT RATES LEVIES FOR 2011/2012

1. The cent-in-the-rand to be levied on residential properties as defined in the Rates Policy for 2011/2012 and to take effect on 1 July 2011 is R0, 0077 (All other rates levied will be in relation to the rate ratios of the residential rate as highlighted in point 1.1).

1.1 Rate ratio between the residential and non-residential categories of properties to take effect 1 July 2011:

Reference no	Category	Rate ratio	Rate levy (Cent in the Rand)
1.	Residential properties.	1:1	R0.0077
2.	Residential properties not used for any purpose.	1:2	R0.0154
3.	Business and commercial properties.	1:2	R0.0154
4.	Business and commercial properties not used for any purpose.	1:3	R0.0231
5.	Industrial properties.	1:2.5	R0.0192
6.	Industrial properties not used for any purpose.	1:3.5	R0.0269
7.	Farm properties used for agricultural purpose.	1:0.25	R0.0019
8.	Farm properties not used for any purpose.	1:0.25	R0.0019
9.	Farm properties used for business and commercial purpose.	1:2	R0.0154
10.	Farm properties used for industrial purpose.	1:2.5	R0.0192
11.	Farm properties used for residential purpose.	1:1	R0.0077
12.	Small holdings used for agricultural purpose.	1:0.25	R0.0019
13.	Small holdings not used for any purpose.	1:3	R0.0231
14.	Small holdings used for business and commercial purpose.	1:2	R0.0154

Reference no	Category	Rate ratio	Rate levy (Cent in the Rand)
15.	Small holdings used for industrial purpose.	1:2.5	R0.0192
16.	Small holdings used for residential purpose.	1:1	R0.0077
17.	State-owned properties	1:2	R0.0154
18.	State-owned properties not used for any purpose.	1:3	R0.0231
19.	Protected areas.	1:0	R0.00
20.	Municipal properties.	1:2	R0.0154
21.	Public Service Infrastructure.	1:0.25	R0.0019
22.	Public benefit Properties.	1:0.25	R0.0019
23.	Servitudes.	1:0	R0.00
24.	National monuments.	1:0	R0.00
25.	Township title properties.	1:0	R0.00
26.	State trust land.	1:0.25	R0.0019
27.	Communal land.	1:0	R0.00
28.	Exclusive use area used for business purposes	1:2	R0.0154
29.	Exclusive use area used for residential purposes	1:1	R0.0077
30.	Multipurpose property.	Per category of use.	
31.	Place of worship and/or vicarage	1:0	R0.00

- 2 Rates to be levied shall become due and payable in twelve equal installments on fixed days for twelve consecutive months, being on or before the 7th day of every month, following the month in which it has been levied or the due date as per municipal statement, whichever is the earlier;
3. The following categories of property usage and/or property owners as defined in Section 10 of the Municipal Property Rates Policy qualify for exemptions, rebates and reductions:

3.1 Exemptions

The following categories of property are exempted from rates:-

- (a) The following types of property owned by or vested in the Council are exempt from rates:
- (i) Public service infrastructure owned by the Council or a service provider, including Public service infrastructure vested in the Council.
 - (ii) Refuse tip sites;
 - (iii) Municipal burial grounds and adjacent public open space within the burial ground precinct and municipal crematoria;
 - (iv) Property used for the provision of public parks and zoned as Public open space and includes undeveloped municipal property which is for the purposes of this Policy deemed to be public open space;
 - (v) Property used for cultural, sporting and Recreational facilities other than property subject to a registered lease
 - (vi) Municipal housing schemes

3.2 Reductions

(a) Properties used for residential purposes:

- (i) In addition to the impermissible rates as referred to in section 17(1)(h) of the Act a further R135 000 reduction on the market value of a property will be granted.

(b) All properties categorized residential properties not used for any purpose:

- (i) A reduction on the first R40 00 of the market value of a property will be granted.

3.3 Rebates

In terms of section 15 of the Local Government: Municipal Property Rates Act,

(a) All properties used for residential purposes:

The municipality grants an additional rebate, to be determined on an annual basis, to all residential properties. For the 2011/12 financial year the rebate is determined as 30%.

(b) All state owned properties (excluding properties falling in the category for Public Benefit Organization properties) as defined in the Rates Policy.

The municipality grants an additional rebate, to be determined on an annual basis, to all state owned properties. For the 2011/12 financial year the rebate is determined as 20%.

- (c) Rebates to pensioners, disabled and/or medically unfit as well as poor households in respect of all properties used for residential purposes (Indigent households are addressed in Indigent Policy):-
- (i) A rebate based on the gross monthly income may be granted in addition to the rebates mentioned in (a) above to registered owners of residential properties who qualify according to the gross monthly household income of all persons normally residing on that property.
 - (ii) To qualify for the rebate a property owner must:
 - * Be a natural person;
 - * Be the registered owner of the property;
 - * Occupy the property as his her normal residence on a full time basis;
 - * Complete a prescribed application form obtainable from the Municipality.
 - (iii) The following shall also apply:-
 - * If the residence is vacated or the applicant passes away or an applicant reaches the age of 60 during the year, the rebate shall be calculated pro rate as from such date;
 - * Submission of following the documentation as proof:
 - Copy of Identification document;
 - Pension card;
 - Bank statements for last three months or other official financial proof of income as may be requested and
 - Payslip for the last three months;
 - (iv) Additional rebates are only applicable to applicants whose municipal accounts are paid in full;
 - (v) Medical unfit persons who have not been declared unfit by a pension fund must submit the necessary proof that they have been declared unfit for daily work related activities together with supporting evidence from two registered medical physicians;
 - (vi) Disabled persons who have not been declared disabled must submit the necessary proof that they have been declared unfit for daily work related activities together with supporting evidence from two registered medical physicians;
 - (vii) Applications who meet all the criteria may receive the rebate from date of receipt of the application;
 - (viii) The rebate will be valid until the end of the financial year, and applications must be submitted annually;
 - (ix) If applicant owns other properties for which a market related rental or any other non market rental is obtained the rental will form part of the gross monthly household income;
 - (x) If the permitted use of a property in this category changes during a financial year, any rebate is forfeited from the date of approval by the Council of such change;
 - (xi) Pensioners must be 60 years and older;

- (xii) Additional rebates be suspended if the applicant does not comply with point (ii) to (xi) mentioned above and
- (xiii) The gross monthly household income levels and rebates are set out in the table hereunder:

Gross monthly household income	% Rate rebate
R0.00 to Indigent threshold	100%
Indigent threshold to R3 800	80%
R3 801 to R4 500	70%
R4 501 to R5 000	60%
R5 001 to R5 500	50%
R5 501 to R6 000	40%
R6001 to R6 500	30%
R6 501 to R7 000	20%
R7 001 to R7 500	10%

(d) Development incentives of properties

The following will apply:-

50% rate rebate will be applicable if the following criteria are met:-

1. All applicants must complete a standard application form obtainable from the Municipality and must declare under oath that:
 - (i) Building plans have already been submitted to the Municipality for approval but not yet approved due to a delay on the side of the Municipality; or
 - (ii) Building plans have been approved by the Municipality and construction has already started; or
 - (iii) Building plans were submitted but development is not possible due to:
 - * Municipal services not available to commence with development (Water, electricity and sanitation, etc);
 - * The fact that the Municipality has not yet approved the applications for example re-zoning, township applications, etc.
2. Rebates will only be applicable:
 - (i) If the standard application is approved;
 - (ii) For a 12 months period where after the applicant must re-apply;
3. In the event that the property is sold prior to completion of development the new owner must inform the Municipality and re-apply accordingly;

4. The Municipality reserves the right to refuse or reverse any rebate if the details submitted in the application are incomplete, incorrect, or false.
 5. Unregistered erven (Township title properties) shall not be rateable until first registration takes place or a certificate of registered title has been issued by the Registrar of Deeds.
- (e) All application for indigency will be dealt with in accordance to Council's approved indigent policy.
4. rates levies be published and communicated as set out in section 75(A) (3) of the Local Government: Municipal Systems Act, Act No. 32 of 2000, as amended as well as in terms of section 14 (3) of the Local Government: Municipal Property Rates Act, Act No. 6 of 2004 and
 5. all Councillors informs the community within their respective Wards through the applicable administrative channels of what the implication of the rate ratios and rates levies with effect from 1 July 2011 will be.

Notice 66/2011
