



KWAZULU-NATAL PROVINCE  
KWAZULU-NATAL PROVINSIE  
ISIFUNDAZWE SA KWAZULU-NATALI

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**GAZETTE EXTRAORDINARY—BUITENGEWONE KOERANT—IGAZETHI EYISIPESHELI**

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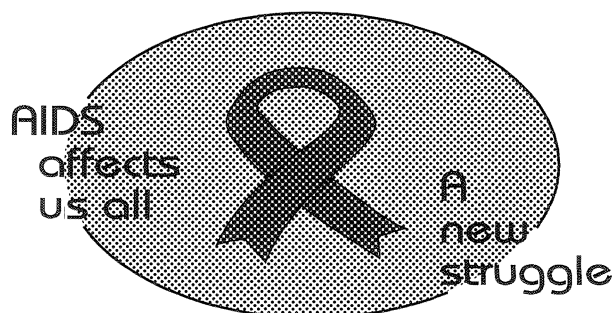
**Vol. 9**

**PIETERMARITZBURG,**

25 JUNE 2015  
25 JUNIE 2015  
25 kUNHLANGULANA 2015

**No. 1391**

**We all have the power to prevent AIDS**



**Prevention is the cure**

**AIDS  
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DEPARTMENT OF HEALTH

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# IMPORTANT *Information* from Government Printing Works

Dear Valued Customers,

Government Printing Works has implemented rules for completing and submitting the electronic Adobe Forms when you, the customer, submits your notice request.

Please take note of these guidelines when completing your form.



## **GPW Business Rules**

1. No hand written notices will be accepted for processing, this includes Adobe forms which have been completed by hand.
2. Notices can only be submitted in Adobe electronic form format to the email submission address [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za). This means that any notice submissions not on an Adobe electronic form that are submitted to this mailbox will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
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4. All customers who walk in to GPW that wish to submit a notice that is not on an electronic Adobe form will be routed to the Contact Centre where the customer will be taken through the completion of the form by a GPW representative. Where a customer walks into GPW with a stack of hard copy notices delivered by a messenger on behalf of a newspaper the messenger must be referred back to the sender as the submission does not adhere to the submission rules.
5. All notice submissions that do not comply with point 2 will be charged full price for the notice submission.
6. The current cut-off of all Gazette's remains unchanged for all channels. (Refer to the GPW website for submission deadlines – [www.gpwonline.co.za](http://www.gpwonline.co.za))
7. Incorrectly completed forms and notices submitted in the wrong format will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email [info.egazette@gpw.gov.za](mailto:info.egazette@gpw.gov.za))
8. All re-submissions by customers will be subject to the above cut-off times.
9. All submissions and re-submissions that miss the cut-off will be rejected to the customer to be submitted with a new publication date.
10. Information on forms will be taken as the primary source of the notice to be published. Any instructions that are on the email body or covering letter that contradicts the notice form content will be ignored.

You are therefore advised that effective from **Monday, 18 May 2015** should you not comply with our new rules of engagement, all notice requests will be rejected by our new system.

Furthermore, the fax number **012- 748 6030** will also be **discontinued** from this date and customers will only be able to submit notice requests through the email address [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za).



**DO** use the new Adobe Forms for your notice request.

These new forms can be found on our website:

[www.gpwonline.co.za](http://www.gpwonline.co.za) under the Gazette Services page.

**DO** attach documents separately in your email to GPW. (In other words, your email should have an Adobe Form plus proof of payment – 2 separate attachments – where notice content is applicable, it should also be a 3<sup>rd</sup> separate attachment)

**DO** specify your requested publication date.

**DO** send us the electronic Adobe form. (There is no need to print and scan it).

**DON'T** submit request as a single PDF containing all other documents, i.e. form, proof of payment & notice content, it will be **FAILED** by our new system.

**DON'T** print and scan the electronic Adobe form.

**DON'T** send queries or RFQ's to the submit.egazette mailbox.

**DON'T** send bad quality documents to GPW. (Check that documents are clear and can be read)

#### Form Completion Rules



No.	Rule Description	Explanation/example
1.	All forms must be completed in the chosen language.	GPW does not take responsibility for translation of notice content.
2.	All forms must be completed in sentence case, i.e. No fields should be completed in all uppercase.	e.g. "The company is called XYZ Production Works"
3.	No single line text fields should end with any punctuation, unless the last word is an abbreviation.	e.g. "Pty Ltd.", e.g. Do not end an address field, company name, etc. with a period (.) comma (,) etc.
4.	Multi line fields should not have additional hard returns at the end of lines or the field itself.	This causes unwanted line breaks in the final output, e.g. <ul style="list-style-type: none"> <li><b>Do not</b> type as: 43 Bloubokrand Street Putsonderwater 1923</li> <li><b>Text should be entered</b> as: 43 Bloubokrand Street, Putsonderwater, 1923</li> </ul>
5.	Grid fields (Used for dates, ID Numbers, Telephone No., etc.)	<ul style="list-style-type: none"> <li>Date fields are verified against format CCYY-MM-DD</li> <li>Time fields are verified against format HH:MM</li> <li>Telephone/Fax Numbers are not verified and allow for any of the following formats limited to 13 characters: including brackets, hyphens, and spaces <ul style="list-style-type: none"> <li>0123679089</li> <li>(012) 3679089</li> <li>(012)367-9089</li> </ul> </li> </ul>
6.	Copy/Paste from other documents/text editors into the text blocks on forms.	<ul style="list-style-type: none"> <li>Avoid using this option as it carries the original formatting, i.e. font type, size, line spacing, etc.</li> <li>Do not include company letterheads, logos, headers, footers, etc. in text block fields.</li> </ul>



No.	Rule Description	Explanation/example
7.	Rich text fields (fields that allow for text formatting)	<ul style="list-style-type: none"> <li>• Font type should remain as Arial</li> <li>• Font size should remain unchanged at 9pt</li> <li>• Line spacing should remain at the default of 1.0</li> <li>• The following formatting is allowed:               <ul style="list-style-type: none"> <li>○ Bold</li> <li>○ Italic</li> <li>○ Underline</li> <li>○ Superscript</li> <li>○ Subscript</li> </ul> </li> <li>• Do not use tabs and bullets, or repeated spaces in lieu of tabs and indents</li> <li>• Text justification is allowed:               <ul style="list-style-type: none"> <li>○ Left</li> <li>○ Right</li> <li>○ Center</li> <li>○ Full</li> </ul> </li> <li>• Do not use additional hard or soft returns at the end of line/paragraphs. The paragraph breaks are automatically applied by the output software               <ul style="list-style-type: none"> <li>○ Allow the text to wrap automatically to the next line only use single hard return to indicate the next paragraph</li> <li>○ Numbered lists are allowed, but no special formatting is applied. It maintains the standard paragraph styling of the gazette, i.e. first line is indented.</li> </ul> </li> </ul>
	e.g. 1. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river. 2. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river.	



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For any **queries or quotations**, please contact the **eGazette Contact Centre** on 012-748 6200 or email [info.egazette@gpw.gov.za](mailto:info.egazette@gpw.gov.za)

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**MUNICIPAL NOTICE**

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**No. 97****25 June 2015**

# **KWADUKUZA** **MUNICIPALITY**

## **RATES BY-LAWS**

**KWADUKUZA**  
M U N I C I P A L I T Y

## **RATES BY-LAWS**

The KwaDukuza Municipality, acting under the authority of section 156 (2) of the Constitution of the Republic of South Africa Act 1996 (Act 108 of 1996) read with section 11 (3)(m) and section 12 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000), and Section 6 of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004), hereby publishes the Rates Bylaws which bylaws shall come into effect on the 1<sup>st</sup> July 2015.

## **ARRANGEMENT OF SECTIONS**

### *Section*

- 1. Definitions**
- 2. Rating of property**
- 3. Principles**
- 4. Categories of property**
- 5. Establishment of Base Property, Category for the purpose of differentiation**
- 6. Criteria for differential rating for different categories of Properties**
- 7. Criteria for rating multiple use property**
- 8. Weighting**
- 9. Criteria for exemption, rebates and reductions**
- 10. Granting of exemptions, rebates and reductions**
- 11. Identification and quantification of costs and benefits**
- 12. Council owned properties**
- 13. Payment of rates**
- 14. Short Title**
- 15. Commencement**
- 16. Repeal**

## Definitions

1. In these by-laws, unless the context indicates otherwise –

**“Agent”** In relation to the owner of a property, means a person appointed by the owner of the property.

- (a) to receive rental or other payments in respect of the property on behalf of the owner; or
- (b) to make payments in respect of the property on behalf of the owner;

**“Agricultural property”** means property that is used primarily for agricultural purposes but excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purpose of eco-tourism or for the trading in or hunting of game

**“Amendment Act”** means the Local Government: Municipal Property Rates Amendment Act No. 29 of 2014

**“Annually”** means once every financial year;

**“Appeal Board”** Means a valuation appeal board established in terms of Section 56 of the Act.

**“Assistant Municipal Valuer”**

A person designated as an assistant municipal valuer in terms of Section 35(1) or (2) of the Act.

**“Category”**

- (a) In relation to property, a category of properties determined in terms of Section B.
- (b) In relation to owners of properties, means a category of owners determined in terms of Section 15(2) of the Act

**“Data Collector”**

A person designated as a data- collector in terms of section 36 of the Act.

**“Date of valuation”**

The date determined by a municipality in terms of Section 31(1) of the Act



**“Effective Date”**

- a) In relation to a valuation roll, means the date on which the valuation roll takes effect in terms of Section 32(1) of the Act; or
- b) In relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect in terms of Section 78(2)(b) of the Act.

**“Exclusion”**

In relation to a municipality's rating power, means a restriction of that power as provided for in Section 17 of the Act

**“Exemption”**

In relation to the payment of a rate, means an exemption granted by a municipality in terms of Section 15 of the Act.

**“Financial year”** Means the period starting from 1 July in a year to 30 June the next year.

**“Income Tax Act”** means The Income Tax Act, 1962 (Act No. 58 of 1962)

**“Indigent”** a household with a calculated income as determined by Council from time to time.

**“Land reform beneficiary”**

In relation to a property, means a person who:-

- a) acquired the property through-
  - i) the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993); or
  - ii) the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994);
- b) holds the property subject to the Communal Property Associations Act, 1996 (Act No. 28 of 1996); or
- c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to Section 25(6) and (7) of the Constitution of the Republic 1996 (Act 108 of 1996) be enacted after this Act has taken effect.

**“Land tenure right”** means a land tenure right as defined in section 1 of Upgrading of Land Tenure Rights Act, 1991 (Act No. 112 of 1991)

**“Local community”**

In relation to a municipality-

- a) means that body of persons comprising-
  - i) the residents of the municipality;
  - ii) the ratepayers of the municipality;
  - iii) any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the municipality; and
  - iv) visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality; and
- b) includes, more specifically, the poor and other disadvantaged sections of such body of persons.

**“Market Value”**

In relation to a property, means the value of the property determined in accordance with Section 46.

**“MEC for local government”**

The member of the Executive Council of a province who is responsible for local government in that province

**“Minister”**

The cabinet member responsible for local government

**“Multiple purposes”**,

In relation to a property, means the use of a property for more than one purpose subject to Section 9 of the Act

**“Municipal council” or “council”**

means the council of the KwaDukuza Municipality as constituted to in section 18 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);

**“Municipality”- means the KwaDukuza Municipality-**

- (a) established in terms of section 155(6) of the Constitution, 1996, and established by and under section 11 and 12 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998), read with sections 3, 4 and 5 of the KwaZulu-Natal Determination of Types of Municipality Act, 2000 (Act No. 7 of 2000).

And

- b) as a geographical area, means a municipal area demarcated in terms of the Local Government: Municipal Demarcation Act, 1988 (Act No. 27 of 1988);

**“Municipal Manager”**

A person appointed in terms of Section 82 of the Municipal Structures Act;

**“Municipal Structures Act”**

The Local Government : Municipal Structures Act, 1988 (Act No. 117 of 1998).

**“Municipal Systems Act”**

The Local Government: Municipal Systems Act 2000 (Act No. 32 of 2000).

**“Municipal Valuer or Valuer of a Municipality”**

A person designated as a municipal valuer in terms of Section 33(1) of the Act;

**“Newly rateable property”**

Any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding

- a) a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and
- b) a property identified by the Minister by notice in the Gazette where the phasing-in of a rate is not justified.

**“Occupier”**

In relation to a property, means a person in actual occupation of a property, whether or not that person has a right to occupy the property;

**“Organ of State”**

An organ of state as defined in Section 239 of the Constitution.

**“owner” –**

- (a) in relation to property referred to in paragraph (a) of the definition of “property”, means a person in whose name ownership of the property is registered;
- (b) in relation to a right referred to in paragraph (b) of the definition of “property”, means a person in whose name the right is registered;
- (c) in relation to a land tenure right referred to in paragraph (c) of the definition of “property”, means a person in whose name the right is registered or to whom it was granted in terms of legislation,
- (d) in relation to public service infrastructure referred to in paragraph (d) of the definition of “property” means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “publicly controlled”  
provided that a person mentioned below may for the purposes of this Act be regarded by the municipality as the owner of the property in the following cases –
  - (i) a trustee, in the case of a property in a trust excluding state trust land;
  - (ii) an executor or administrator, in the case of property in a deceased estate;
  - (iii) a trustee or liquidator, in the case of property in an insolvent estate or in liquidation;
  - (iv) a judicial manager, in the case of property in the estate of a person under judicial management;
  - (v) a curator, in the case of property in the estate of a person under curatorship;

- (vi) a usufructuary or other person in whose name a usufruct or other personal servitude is registered, in the case of property that is subject to a usufruct or other personal servitude;
- (vii) a lessee, in the case of a property that is registered in the name of the municipality and is leased by it; or
- (viii) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

**“Parent property”** means a parent property is described as such in a service level agreement, and that has been approved by township development in terms of the Development Facilitation Act, 67 of 1995, the Natal Ordinance No. 27 of 1949, or the KwaZulu – Natal Planning and Development Act, 6 of 2008.

**“Permitted use”**,

In relation to property, means the limited purposes for which the property may be used in terms of –

- (a) any restrictions imposed by –
  - (i) a condition of title;
  - (ii) a provision of a town planning or land use scheme; or
  - (iii) any legislation applicable to any specific property or properties; or
- (b) any alleviation of any such restrictions;

**“ Pensioner”**

means a South African citizen who receives regular payment from the state or former employer after retirement, or the surviving spouse who receives a regular payment from the former employer of the late spouse, or a natural person, who is a South African citizen, over the age of 60 years who is not in employment.

**“Person”** - Includes an organ of state

**“Primary property”** means the property on which the owner resides.

**“Primary developer”** means a primary developer of a parent property is the legal entity, or successor in title in the event of a sale of a property's development rights, that entered into a service level agreement with the KwaDukuza Municipality. The description of the parent property must be stated in the service level agreement.

**“property”** means –

- (a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;
- (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or
- (d) a public service infrastructure;

**“Property development”** means a major development primarily for residential properties, but also including such other categories as may be authorised, arising from a DFA or land PTB approval or directly in terms of the Municipality’s Town Planning Scheme, and in which all the internal infrastructure and community facilities are provided by the Primary Developer.

**“property register”** means a register of properties referred to in section 23 of the Act;

**“protected area”** means an area that is or has to be listed in the register referred to in section 10 of the Protected Areas Act.

**“Protected Areas Act”** The National Environmental: Protected Areas Act, 2003 (Act No. 57 of 2003);

**“Public benefits organization”**

means an organization conducting specified public benefit activities as defined in the Act and registered in terms of the Income Tax Act, 1962 (Act No. 58 of 1962) for a tax reduction because of those activities;

**“Publicly controlled”**

means owned or otherwise under the control of an organ of state, including –

- (a) a public entity listed in the Public Finance Management Act, 1999 (Act No. 1 of 1999);
- (b) a municipality; or
- (c) a municipal entity as defined in the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);

**“Public service infrastructure”** means publicly controlled infrastructure of the following kinds:

- (a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;
- (b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer
- (c) power stations, power substations or power lines forming part of an electricity scheme serving the public;
- (d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
- (e) railway lines forming part of a national railway system;
- (f) communication towers, masts, exchanges or lines forming part of a communication system serving the public;
- (g) runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for air navigation purposes;
- (h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used assist the safe and efficient navigation of vessels; of 1999);
- (i) any other publicly controlled infrastructure as may be prescribed; or
- (j) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (i)

**“rate”** means a municipal rate on property envisaged in section 229(1)(a) of the Constitution, 1996;

**“Rateable property”** means property on which a municipality may in terms of Section 2 of the Act levy a rate, excluding property fully excluded from the levying of rates in terms of Section 17 of the Act.

**“Rates Policy”**- means that the municipal council shall by resolution, adopt a policy on the levying of rates on rateable property in the municipality which must comply with the Section 3 of the “Act.”

**“Rebate”** In relation to a rate payable on a property, means a discount granted in terms of Section 15 of the Act on the amount of the rate payable on the property.

**“Register”**

a) means to record in a register in terms of –

1. the Deeds Registries Act, 1937 (Act No. 47 of 1937); or
2. the Mining Titles Registration Act, 1967 (Act No. 16 of 1967); and
3. Includes any other formal act in terms of any other legislation to record-
4. a right to use land for or in connection with mining purposes; or
5. a land tenure right;

**“Reduction”**: In relation to a rate payable on property, means the lowering in terms of Section 15 of the amount for which the property was valued and the rating of the property at that lower amount,

**“Residential property”** means property included in a valuation roll in terms of section 48(2) of the Act as residential;

**“Section Titles Act”** means The Sectional Titles Act, 1986 (Act No. 95 of 1986)

**“Sectional Title Scheme”** means a scheme defined in Section 1 of the Sectional Titles Act;

**“Sectional Title Unit”** means a unit defined in Section 1 of the Sectional Titles Act

**“Specified public benefit activity”** means an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962);



**“SPLUMA”** means Spatial Planning and Land Use Management No. 16 of 2013.

**“State Trust Land”** means land owned by the state as follows:

- (a) in trust for persons communally inhabiting the land in terms of a traditional system of land tenure;
- (b) over which land tenure rights were registered or granted; or
- (c) which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994)

**“The Restitution of Land Rights Act”**

means the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994).

**“The Act”** means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) and the regulations as promulgated in terms of the said Act.

**“Vacant property”** means –

- a) property on which no immovable improvements have been erected or;
- b) in the case of property on which immovable improvements are being constructed, where such property cannot be permanently occupied

## 2. RATING OF PROPERTY

**2.1** In terms of Section (2)(3) of the Act, the power of the municipality to levy rates on property is subject to -

- (a) Section 229 and other applicable provisions of the constitution
- (b) The provisions of the Act
- (c) The municipality's rates policy: The municipal council must, by resolution, adopt a policy on the levying of rates on rateable property in the municipality which must comply with the Act.
- (d) These bylaws.

### 3. PRINCIPLES

The municipality shall utilise the following key principles in the formulation of the rates policy which shall be amended by Council from time to time:

- 3.1 To ensure that rates allocated to properties are basically fair.
- 3.2 To ensure that rates and tariffs levied are basically fair
- 3.3. To ensure that the very poor are assisted.
- 3.4. To encourage a better quality of life for residents.
- 3.5 To promote growth and investment in the municipality of KwaDukuza.
- 3.6. To ensure the long-term viability of KwaDukuza Municipality.
- 3.7. To develop a rating system that is cost efficient to administer.
- 3.8. To ensure that the Council will treat ratepayers with similar properties in the same manner.
- 3.9. To ensure that the rating system shall be based on the ability to pay principle.
- 3.1.0 To ensure that the ability of a person to pay rates will be taken into account by the Municipality.
- 3.10.1 To ensure that the Municipality in dealing with the poor/indigent ratepayers , provides effective relief measures.

### 4. DIFFERENT CATEGORIES OF PROPERTY

4.1. Section 8 of the Act provides for different categories of property that may be adopted by Municipalities for the purpose of levying different rates and/or exemptions and rebates. The categories of property are determined according to the actual use of the property and the property shall be rated on such actual use. A change in the use may result in a change in the category of the property. The different categories of properties determined by Council as specified in the Rates Policy includes but is not limited to those set out below:

- i) Residential properties.
- ii) Industrial,
- iii) Business and commercial properties
- iv) Agricultural properties:
- v) Properties owned by an organ of state and used for public service purposes

- vi) Public service infrastructure properties
- vii) Properties owned by public benefit organisations and used for specified public benefit activities
- viii) Vacant land.
- ix) Multiple use properties

## **5. ESTABLISHMENT OF BASE PROPERTY CATEGORY FOR THE PURPOSE OF DIFFERENTIATION**

- 5.1 The Council shall utilize the Residential Category as the base category against which the rate randage will be measured.

## **6. CRITERIA FOR DIFFERENTIAL RATING FOR DIFFERENT CATEGORIES OF PROPERTIES**

- 6.1. The Council shall utilize the following criteria for weighting the key principle in section 3 above for the purpose of determining the rate randages for each category.
- 6.1.1 The general economic and financial strength or weakness of owners of a category compared to other categories.
  - 6.1.2 The reliance on services supplied by the Municipality.
  - 6.1.3. The weighting adopted by other Municipalities of similar structure, size and value as the KwaDukuza Municipality
  - 6.1.4. The strategic importance of a category with reference to the aims and objectives of the Council and Government.
  - 6.1.5 The nature of the property including its sensitivity to rating for example agricultural properties used for agricultural purposes.
  - 6.1.6 Vacant land will be rated higher (in terms of a Cent in the Rand) as the Municipality is encouraging owners to develop it and also to discourage speculation by owners.
  - 6.1.7 Differential rating among the various property categories will be done by way of setting different Cent in the Rand for each property category rather than by way of reductions and rebates. This is much simpler for citizens to understand and thus promotes the principle of transparency.

## **7. CRITERIA FOR RATING MULTIPLE USE PROPERTY**

7.1. The Council shall use the following criteria for the rating of multiple use properties as set out below:

7.1.1. The Council shall apportion the market value of a property to the different purposes for which the property is used for.

7.1.2. The Council shall apply the relevant cent amount in the Rand to the corresponding apportioned market value.

7.1.3. The Council shall value property according to the dominant (main or primary) use if the market value of a property cannot be apportioned to its various uses.

## **8. WEIGHTING**

8.1. The Council shall determine the difference in rate randage between the various categories of properties on an annual basis.

## **9. CRITERIA FOR EXEMPTION, REBATES AND REDUCTIONS**

9.1. The Council shall utilise the following criteria for the purpose of rates exemption, rebates and reductions as set out below:

9.1.1 The indigent status of the owner of a property.

9.1.2 The Council shall determine whether the person/s are poor and/or unemployed and the sources of income of the owner of a property will be taken into account.

9.1.3. The pensioner's and applicant's ability to pay.

9.1.4. The social or economic conditions of the area where the owners of property is located for example an area declared by the National or Provincial Government to be a disaster area within the meaning of Disaster Management Act, 2002 to the extent that the significantly negatively affected.

9.1.5 The market value of residential property below a determined threshold.

9.1.6 Incentives to promote development.

## **10. GRANTING OF EXEMPTIONS, REBATES AND REDUCTIONS**

10.1 The council shall utilise the following process as set out in the rates policy below and as indicated in the rates policy for the granting of exemptions, rebates and reductions which shall be amended by council from time to time:

10.1.1 An application by affected persons shall be accompanied by the relevant documents( SARS status, pension or social grant proofs) including affidavit has been lodged with the Council .

### **10.1 Properties qualifying for Exemption**

#### **10.1.1 Protected areas and environmentally sensitive areas**

##### **10.1.2**

10.1.1.1 The Municipality shall comply with sections 17(1) (e) and Sections 17(2)(a) of the Act and as defined in the rates policy of Council.

10.1.1.2 The Council shall further exempt from rates any environmentally sensitive area that is recognised as such by the Council.

10.1.1.3 The Council shall when an area as indicated in 10.1.1.2 above is located on part of a property that has other land use types, apportion the rates to the other land use types if applicable.

10.1.1.4 The Council shall consider applications in this regard for recognition and approval of the environmentally sensitive areas as determined in the rates policy.

#### **10.1.2 Land reform beneficiaries**

10.1.2.1 The Council shall comply with Section 17(1)(g) and section and Section 21(1)(b) and section 21(5) of the Act in respect of land belonging to land reform beneficiaries.

#### **10.1.2 Properties used for residential purposes**

10.1.3.1. The Council shall comply with Section 17(1)(h) of the Act in respect of residential properties or properties used for multiple purposes provided one or more components of the property are used for residential purposes.

10.1.3.2 The implementation by council is as determined in the rates policy of Council which may be amended by council from time to time.

#### 10.1.4 Places of Worship

- 10.1.4.1 The Council shall comply with Section 17(1)(i) of the Act in respect of a property registered in the name of and used primarily as, or zoned as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship .

### 10.2 **Properties qualifying for rebates**

The following properties will qualify for rebates as indicated:

#### 10.2.1 Newly rateable properties.

- 10.2.1.1 Any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding
- (a) property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and
  - (b) a property identified by the Minister by notice in the Gazette where the phasing-in of a rate is not justified.

- 10.2.1.2 The Council shall phase in over a period of 3 years the rating of all newly incorporated properties according to the following percentages:

- 75% discount for the first year
- 50% discount for the second year
- 25% discount for the third year

#### 10.2.2 Public Service Infrastructure

- 10.2.2.1 The Council may grant a rebate to public service infrastructure as determined in the rates policy of council which may be amended from time to time.
- 10.2.2.2 This exemption applies to properties and services infrastructure.

10.2.3. Properties owned by an organ of state and used for public service purposes

10.2.3.1 The following public service properties will be entitled to a separate rate tariff determined by Council from time to time:

- i) Hospitals and clinics
- ii) Schools, pre-schools, early childhood development centres or further education and training colleges
- iii) National and provincial libraries and archives  
Police stations.
- iv) Correctional facilities
- v) Courts of law

10.2.3.2. This clause excludes property contemplated in the definition of "public service infrastructure.

10.2.3.3 The Council may amend clause 10.2.3.1 above in the Rates Policy of Council on review of the rates policy from time to time.

10.2.4 Agricultural properties

10.2.4.1. The Council shall comply with Section 3(4) of the Act in respect of properties used for agricultural purposes.

10.2.4.2. A rebate shall be determined by Council, which may be amended from time to time.

10.2.5 Residential properties that are part of a township

That rates on a property will become payable from the date on which the subdivision or consolidation of the property was registered in the Deeds Office.

That a parent property may be rated from the date its first subdivision is registered in the Deeds Office if the parent property is not already registered in the Deeds Office.

10.2.6 Residential properties that are part of a gated community

10.2.6.1 The Council shall grant a rebate to gated communities where property owners are all members of an association and that association is, by agreement of its members and the Council, responsible for the maintenance and replacement of all or part its services to the community.

10.2.6.2 The Council shall determine the rebate according to the percentage of services provided by the Council in accordance with the standards and costs of services supplied by council in the particular financial year.

10.2.6.3 The Council shall determine the rebate in terms of Councils rates policy which shall be amended from time to time.

10.2.7 Commercial and Industrial Properties

10.2.7.1 The criteria and rebate for commercial and industrial properties will be determined by Councils rates policy as amended from time to time.

10.2.8 Developers Incentives (Residential)

10.2.8.1 The criteria and rebate for developers incentives for residential properties will be determined by Councils rates policy as amended from time to time.

**10.3 OWNERS QUALIFYING FOR EXEMPTIONS**

10.3.1 Indigent Persons

10.3.1.1 The Council shall exempt any indigent person who owns residential improved property below a valuation determined by council.

10.3.1.2 The criteria to determine indigent households and other criteria is determined in Councils indigent policy which policy be amended by Council from time to time.



### 10.3.2 Public Benefit Organisations

10.3.2.1. The Council shall grant a rebate to any organisation that is registered as a Public Benefit Organisation, in terms of the Income Tax Act on condition that the property is used for an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act.

10.3.2.2. The criteria and rebate will be determined by Councils Rates policy as amended from time to time.

## 10.4 OWNERS QUALIFYING FOR REBATES

### 10.4.1 Recipients of pensions and disability grants, medically boarded persons and child-headed households

10.4.1.1. The Council shall apply the criteria and rebates for recipients of pensions and disability grants, medically boarded persons and child-headed households as set out in Council's rates policy which criteria and rebates may be amended from time to time.

### 10.4.2 Hospitality Accommodation

10.4.2.1 That Bed and Breakfast establishments and guesthouses shall receive a rebate or concessionary rate tariff as determined by Council from time to time subject to the qualifying criteria being met as set out in the rates policy of Council.

## 10.5 SPECIAL RATING AREAS

10.5.1 The municipality may by resolution of Council determine an area within the municipality as a special rating area and all parties must comply with the processes as set out in the Section 22 of the Act, as well as the policy governing special rating areas.

**11. IDENTIFICATION AND QUANTIFICATION OF COSTS AND BENEFITS**

11.1 The Council shall comply with Section 3(3)(e) of the Act in identifying and quantifying in terms of cost to the municipality and any benefit to the local community as set out below-

11.1.1. exemption, rebates and reductions

11.1.2. Exclusions referred to in sections, 17(1) (a) (e) (g) (h) (i) of the Act

11.1.3 Rates on properties that must be phased in terms of Section 21 of the Act.

11.2 The Council shall determine the criteria as stated above by resolution of the said council during the budgetary process.

**12. COUNCIL OWNED PROPERTIES**

12.1. The Council shall value all Council owned properties.

12.2. The Council shall subject all lessees and purchasers to pay rates in terms of their respective agreements of lease or sale based on the zoning and usage of the property.

**13. PAYMENT OF RATES**

13.1. The payment and recovery of rates shall be governed by the Municipality's Credit Control and Debt Collection Policy and Bylaw.

**14. SHORT TITLE**

The by-laws shall be called the Rates Bylaws of the KwaDukuza Municipality.

**15. COMMENCEMENT**

The Rates Bylaws of Kwa Dukuza Municipality shall come into force and effect on 1st July 2015.

**16. REPEAL**

All Municipal Bylaws, and amendments thereto, relating to Rates, the Bylaws relating to Rates dated 28 June 2012 as promulgated and the Amendments to the Bylaws Relating to Rates dated 4 July 2013 as promulgated are hereby repealed.



# IMPORTANT Information from Government Printing Works

Dear Valued Customers,

Government Printing Works has implemented rules for completing and submitting the electronic Adobe Forms when you, the customer, submits your notice request.

Please take note of these guidelines when completing your form.

## **GPW Business Rules**

1. No hand written notices will be accepted for processing, this includes Adobe forms which have been completed by hand.
2. Notices can only be submitted in Adobe electronic form format to the email submission address [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za). This means that any notice submissions not on an Adobe electronic form that are submitted to this mailbox will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
3. Notices brought into GPW by "walk-in" customers on electronic media can only be submitted in Adobe electronic form format. This means that any notice submissions not on an Adobe electronic form that are submitted by the customer on electronic media will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
4. All customers who walk in to GPW that wish to submit a notice that is not on an electronic Adobe form will be routed to the Contact Centre where the customer will be taken through the completion of the form by a GPW representative. Where a customer walks into GPW with a stack of hard copy notices delivered by a messenger on behalf of a newspaper the messenger must be referred back to the sender as the submission does not adhere to the submission rules.
5. All notice submissions that do not comply with point 2 will be charged full price for the notice submission.
6. The current cut-off of all Gazette's remains unchanged for all channels. (Refer to the GPW website for submission deadlines – [www.gpwnonline.co.za](http://www.gpwnonline.co.za))
7. Incorrectly completed forms and notices submitted in the wrong format will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email [info.egazette@gpw.gov.za](mailto:info.egazette@gpw.gov.za))
8. All re-submissions by customers will be subject to the above cut-off times.
9. All submissions and re-submissions that miss the cut-off will be rejected to the customer to be submitted with a new publication date.
10. Information on forms will be taken as the primary source of the notice to be published. Any instructions that are on the email body or covering letter that contradicts the notice form content will be ignored.

You are therefore advised that effective from **Monday, 18 May 2015** should you not comply with our new rules of engagement, all notice requests will be rejected by our new system.

Furthermore, the fax number **012- 748 6030** will also be **discontinued** from this date and customers will only be able to submit notice requests through the email address [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za).



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