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ADMINISTRATOR'S NOTICES

Administrator's Notice 22 12 January, 1977

PUBLICATION OF LOCAL AUTHORITIES RATING DRAFT ORDINANCE, 1977 AND DRAFT REGULATIONS MADE IN TERMS THEREOF.

The Local Authorities Rating Draft Ordinance, 1977 and Draft Regulations, made in terms thereof, in substitution for the Local Authorities Rating Ordinance, 1933 (Ordinance 20 of 1933), are published hereunder for general information and comments.

Comments on the Draft Ordinance and Draft Regulations should be addressed in writing to the Director of Local Government, Private Bag X437, Pretoria, and should reach his office not later than 28 February, 1977.

E. UYS,
Director of Local Government.

A DRAFT ORDINANCE

To provide for the levying of rates by local authorities and for matters incidental thereto.

Introduced by

BE IT ENACTED by the Provincial Council of Transvaal as follows:

DIVISION OF ORDINANCE.

PRELIMINARY.

Number of section.

1. Definitions.
2. Service of notices for the purposes of this Ordinance.
3. Application of Ordinance.

ADMINISTRATEURSKENNISGEWINGS

Administrateurskennisgiving 22 12 Januarie 1977

PUBLIKASIE VAN ONTWERPORDONNANSIE OP EIENDOMSBELASTING VAN PLAASLIKE BESTURE, 1977, EN ONTWERPREGULASIES DAAR-KRAGTENS UITGEVAARDIG.

Die Ontwerpordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977 en Ontwerpregulasies daar-kragtens uitgevaardig, ter vervanging van die Plaaslike-Bestuur-Belastingordonnansie 1933 (Ordonnansie 20 van 1933), word hieronder vir algemene inligting en kommentaar gepubliseer.

Kommentaar op die Ontwerpordonnansie en Ontwerpregulasies moet skriftelik aan die Direkteur van Plaaslike Bestuur, Privaatsak X437, Pretoria, gerig word en moet sy kantoor nie later nie as 28 Februarie 1977 bereik.

E. UYS,
Direkteur van Plaaslike Bestuur.

'N ONTWERPORDONNANSIE

Om vir die heffing van eiendomsbelasting deur plaaslike besture en vir aangeleenthede in verband daarmee voorseeing te maak.

Ingedien deur

DIE Provinciale Raad van Transvaal VERORDEN AS VOLG:

INDELING VAN ORDONNANSIE.

INLEIDEND.

Nommer van artikel.

1. Woordomskrywing.
2. Betekening van kennisgewings vir die toepassing van hierdie Ordonnansie.
3. Toepassing van Ordonnansie.

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PRELIMINARY.

Definitions.

1. In this Ordinance, unless the context otherwise indicates —

- (i) "Administrator" means the officer appointed in terms of the provisions of section 66 of the Republic of South Africa Constitution Act, 1961 (Act 32 of 1961), acting on the advice and with the consent of the Executive Committee of the Province; (ii)
- (ii) "amount due for rates" means the amount due for rates referred to in section 26; (v)
- (iii) "approved township" means an approved township as defined in section 1 of the Town-planning and Townships Ordinance, 1965 (Ordinance 25 of 1965); (xiv)
- (iv) "base mineral" has the meaning assigned thereto in the Mining Rights Act; (xxv)
- (v) "date of valuation" means the date of valuation referred to in section 6(2); (ix)
- (vi) "exempted property" means rateable property exempt from the payment of rates as contemplated in section 5; (xl)
- (vii) "financial year" means the period from 1 July in any year to 30 June in the next succeeding year; (xii)
- (viii) "fixed day" in relation to the payment of the amount due for rates, means the fixed day referred to in section 27; (xxxv)
- (ix) "freeholders' licence interest" means any right of an owner of land held under mining title or any right of an owner of open proclaimed land to receive any licence moneys or rents, as the case may be, in terms of the Mining Rights Act or section 3 of the Bewaarplaats Moneys Application Act, 1917 (Act 24 of 1917), read with section 171 of the Mining Rights Act; (xvii)
- (x) "general rate or rates" means the general rate or rates referred to in section 21; (iii)

44. Regulasies.
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 46. Wysiging van artikel 29 van Ordonnansie 20 van 1943.
 47. Wysiging van artikel 51 van Ordonnansie 25 van 1965.
 48. Herroeping van wette en voorbehoud.
 49. Kort titel en datum van inwerkingtreding.

INLEIDEND.

Woord-
omsky-
wing.

1. In hierdie Ordonnansie, tensy uit die samehang anders blyk, beteken —

- (i) "aanvullende waardering" 'n aanvullende waardering in artikel 34 genoem; (xxxviii)
- (ii) "Administrateur", die amptenaar ingevolge die bepalings van artikel 66 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet 32 van 1961), aangestel, handelende op advies en met die instemming van die Uitvoerende Komitee van die Provincie; (i)
- (iii) "algemene eiendomsbelasting of eiendomsbelastings", die algemene eiendomsbelasting of eiendomsbelastings in artikel 21 genoem; (x)
- (iv) "algemene waardering", 'n algemene waardering in artikel 6(1) genoem; (xi)
- (v) "bedrag verskuldig vir eiendomsbelasting", die bedrag vir eiendomsbelasting verskuldig in artikel 26 genoem; (ii)
- (vi) "belasbare eiendom" eiendom waarop 'n eiendomsbelasting of eiendomsbelastings ingevolge die bepalings van artikel 4 gehef kan word en, vir die toepassing van artikels 6(1), 8(2) en 10(1) omvat dit belasbare eiendom wat ingevolge die bepalings van artikel 5 van die betaling van eiendomsbelasting vrygestel is; (xxx)
- (vii) "beswaar", met betrekking tot 'n voorlopige waarderingslys, 'n beswaar soos in artikel 12(1)(a) beoog; (xxi)
- (viii) "beswaarmaker", met betrekking tot 'n voorlopige waarderingslys iemand of 'n plaaslike bestuur wat 'n beswaar ingevolge artikel 13(1) of (2) ingedien het en omvat iemand wat 'n antwoord soos in artikel 15(4) beoog, ingedien of aangebied het; (xxii)
- (ix) "datum van waardering" die datum van waardering in artikel 6(2) genoem; (v)
- (x) "eienaar", met betrekking tot belasbare eiendom —
 - (a) behoudens die bepalings van artikel 38(1) van die Wet op Deel-

- (xi) "general valuation" means a general valuation referred to in section 6(1);
(iv)
- (xii) "improvements", in relation to land or any right in land, means any building, whether movable or immovable, or any other immovable structure in, on or under such land or pertaining to such right excluding a structure constructed for the purpose of rendering the land concerned suitable for the erection of any immovable structure thereon; (xxxvi)
- (xiii) "land" means any land registered under separate title whether or not the dominium in such land is in full or diminished form and includes any improvements in, on or under such land; (xvi)
- (xiv) "local authority" means a city council, town council, village council, or health committee established in terms of the provisions of the Local Government Ordinance; (xxix)
- (xv) "Local Government Ordinance" means the Local Government Ordinance, 1939 (Ordinance 17 of 1939); (xxviii)
- (xvi) "market value", in relation to land or a right in land, means the market value referred to in section 9(1)(a); (xx)
- (xvii) "Mining Rights Act" means the Mining Rights Act, 1967 (Act 20 of 1967); (xlvi)
- (xviii) "mining title" has the meaning assigned thereto in the Mining Rights Act in so far as it relates to precious metals and includes —
(a) any right to prospect as contemplated in Chapter II of that Act for precious metals; and
(b) any right to prospect and mine for precious stones as contemplated in the Precious Stones Act, 1964 (Act 73 of 1964); (xxii)
- (xix) "municipality" means the area under the control and jurisdiction of a local authority; (xxi)
- (xx) "newspaper" means a newspaper as contemplated in section 110 of the Republic of South Africa Constitution Act, 1961; (xxiii)
- (xxi) "objection", in relation to a provisional valuation roll, means an objection as contemplated in section 12(1)(a); (vii)
- (xxii) "objector", in relation to a provisional valuation roll, means any person who or local authority which has lodged an objection in terms of section 13(1)
- titels, 1971 (Wet 66 van 1971), die persoon in wie se naam die belasbare eiendom geregistreer is; of
- (b) in die geval van 'n reg in grond waarop die bepalings van paraagraaf (a) nie van toepassing is nie, die huurder of die houer van die betrokke reg in grond, en omvat, waar die eienaar van belasbare eiendom insolvent, in likwidatie of oorlede is, die kurator, likwidateur, eksekuteur of administrateur, na gelang van die geval, in die boedel van sodanige eienaar; (xxv)
- (xi) "eiendomsbelasting of eiendomsbelastings" ook 'n algemene eiendomsbelasting, 'n addisionele eiendomsbelasting in artikel 23 genoem, 'n spesiale eiendomsbelasting in artikel 24 genoem en, uitgesonderd vir die toepassing van Hoofstuk VI, enige eiendomsbelasting in artikel 25 genoem; (xxxii)
- (xii) "finansiële jaar", die tydperk van 1 Julie in enige jaar tot 30 Junie in die daaropvolgende jaar; (vii)
- (xiii) "geproklameerde grond" dieselfde as die betekenis in die Wet op Mynregte daaraan geheg; (xxviii)
- (xiv) "goedgekeurde dorp" 'n goedgekeurde dorp soos in artikel 1 van die Ordonnansie op Dorpsbeplanning en Dorpe, 1965 (Ordonnansie 25 van 1965), omskryf; (iii)
- (xv) "geregistreer" geregistreer ingevolge die bepalings van die Registrasie van Aktes Wet, 1937 (Wet 47 van 1937) of die Wet op die Registrasie van Myntitels, 1967 (Wet 16 van 1967); (xxxiii)
- (xvi) "grond" enige grond kragtens afsonderlike titel geregistreer het sy die eiendomsreg in sodanige grond in volle of verminderde vorm is en omvat enige verbeterings in, op of onder sodanige grond; (xiii)
- (xvii) "grondeienaarslisensiebelang", enige reg van 'n eienaar van grond kragtens myntitel gehou of enige reg van 'n eienaar van oop geproklameerde grond om lisensiegelde of huur, na gelang van die geval, ingevolge die Wet op Mynregte of artikel 3 van die Bewaarplaatsgelden Aanwendings Wet, 1917 (Wet 24 van 1917) saamgelees met artikel 171 van die Wet op Mynregte, te ontvang; (ix)
- (xviii) "hierdie Ordonnansie" ook enige regulasie; (xl)
- (xix) "kragonderneming" iemand wie se besigheid die verkoop of verskaffing van elektrisiteit, het sy in die groot maat of andersins, omvat; (xxvi)

- or (2) and includes any person who has lodged or presented a reply as contemplated in section 15(4); (viii)
- (xxiii) "occupier" means any person in actual occupation of rateable property without regard to the title under which he occupies; (xxiv)
- (xxiv) "open proclaimed land" has the meaning assigned thereto in the Mining Rights Act; (xxv)
- (xxv) "owner", in relation to rateable property, means —
- (a) subject to the provisions of section 38(1) of the Sectional Titles Act, 1971 (Act 66 of 1971), the person in whose name the rateable property is registered; or
 - (b) in the case of any right in land to which the provisions of paragraph (a) do not apply, the lessee or the holder of the right in land concerned,
- and includes, where the owner of the rateable property concerned is insolvent, in liquidation or dead, the trustee, liquidator, executor or administrator, as the case may be, in the estate of such owner; (x)
- (xxvi) "power undertaking" means any person whose business includes the sale or supply of electricity whether in bulk or otherwise; (xi)
- (xxvii) "prescribed" means prescribed by regulation; (xxxvii)
- (xxviii) "proclaimed land" has the meaning assigned thereto in the Mining Rights Act; (xiii)
- (xxix) "provisional supplementary valuation roll" means a provisional supplementary valuation roll referred to in section 35; (xxxviii)
- (xxx) "provisional valuation roll" means a provisional valuation roll referred to in section 10; (xxxix)
- (xxxi) "rateable property" means property on which a rate or rates may be levied in terms of the provisions of section 4 and, for the purposes of sections 6(1), 8(2) and 10(1), includes rateable property exempt from the payment of rates in terms of the provisions of section 5; (vi)
- (xxxii) "rate or rates" includes a general rate or rates, an additional rate referred to in section 23, a special rate referred to in section 24 and, except for the purposes of Chapter VI, any rate referred to in section 25; (xi)
- (xx) "markwaarde", met betrekking tot grond of 'n reg in grond, die markwaarde in artikel 9(1)(a) genoem;
- (xvi)
- (xxi) "munisipaliteit" die gebied onder die beheer en jurisdiksie van 'n plaaslike bestuur; (xix)
- (xxii) "myntitel" dieselfde as die betekenis in die Wet op Mynregte daaraan geheg vir sover dit op edelmetale betrekking het en ook —
- (a) enige reg om, soos in Hoofstuk II van daardie wet beoog, vir edelmetale te prospekteer; en
 - (b) enige reg om vir edelgesteentes soos in die Wet op Edelgesteentes, 1964 (Wet 73 van 1964) omskryf, te prospekteer en te myn;
- (xviii)
- (xxiii) "nuusblad" 'n nuusblad beoog in artikel 110 van die Grondwet van die Republiek van Suid-Afrika, 1961;
- (xx)
- (xxiv) "okkupant" iemand in werklike okkupasie van belasbare eiendom ongeag die titel waarkragtens hy okkupeer; (xxiii)
- (xxv) "oneudele mineraal", dieselfde as die betekenis in die Wet op Mynregte daaraan geheg; (iv)
- "(xxvi) "oop geproklameerde grond" dieselfde as die betekenis in die Wet op Mynregte daaraan geheg; (xxiv)
- (xxvii) "oppervlakteregpermit" 'n oppervlakteregpermit ingevolge Hoofstuk X van die Wet op Mynregte of 'n ooreenstemmende bepaling van 'n vorige wet uitgereik; (xxxix)
- (xxviii) "Ordonnansie op Plaaslike Bestuur" die Ordonnansie op Plaaslike Bestuur, 1939 (Ordonnansie 17 van 1939); (xv)
- (xxix) "plaaslike bestuur" 'n stadsraad, dorpsraad of gesondheidskomitee ingevolge die bepaling van die Ordonnansie op Plaaslike Bestuur, ingestel; (xiv)
- (xxx) "reg in grond" —
- (a) enige geregistreerde huurkontrak van grond wat gesluit word vir 'n tydperk van minstens tien jaar of vir die natuurlike lewensduur van die huurder of 'n ander in die kontrak genoemde persoon of wat van tyd tot tyd na keuse van die huurder hernieubaar is vir 'n onbepaalde tydperk of vir tydperke wat tesame met die eerste tydperk van sodanige huur gesamentlik minstens tien jaar beloop, hetsy sodanige hernuwing afhanklik is van die periodieke toestemming of vergunning van,

- (xxxiii) "registered" means registered in terms of the Deeds Registries Act, 1937 (Act 47 of 1937) of the Mining Titles Registration Act, 1967 (Act 16 of 1967); (xv)
- (xxxiv) "regulation" means a regulation made in terms of this Ordinance; (xxxi)
- (xxxv) "right in land" means —
- (a) any registered lease of land which is entered into for a period of not less than ten years or for the natural life of the lessee or any other person mentioned in such lease or which is renewable from time to time at the will of the lessee, indefinitely or for periods which together with the first period of such lease amount in all to not less than ten years, whether or not such renewal is dependent on the periodical consent or permission of, or the periodical renewal of a licence by the State or any statutory licensing body;
 - (b) any lease of or right to use land not referred to in paragraph (a) for the purpose of any racing in connection with which betting is carried on by means of a totalizator or otherwise;
 - (c) any lease of land which is State-owned property as contemplated in section 1(1) of the State Property (Immunity from Rating) Act, 1931 (Act 32 of 1931);
 - (d) any registered personal servitude over land;
 - (e) any certificate for a trading stand contemplated in section 115 of the Mining Rights Act;
 - (f) any certificate of reservation or lease of a trading site reserved in terms of the provisions of Chapter XIV of the Mining Rights Act or any surface right permit issued in respect of a trading site reserved in terms of the corresponding provisions of a prior law;
 - (g) a registered surface right permit authorizing the use of land held under mining title or authorising the use of open proclaimed land, by any person, whether or not engaged in mining operations, for residential purposes or for purposes not incidental to mining operations,
- and includes improvements, if any, pertaining thereto but does not include any right conferred by mining title; (xxx)

- of die periodieke hernuwing van 'n lisensie deur die Staat of enige statutêre lisensiërende liggaam al dan nie;
- (b) enige huurkontrak van, of die reg om gebruik te maak van grond wat nie in paragraaf (a) genoem is nie vir die doel van wedrenne in verband waarmee weddenskappe deur middel van 'n totalisator of op 'n ander wyse gedoen word;
- (c) enige huurkontrak van grond wat Staats eiendom is, soos in artikel 1(1) van die Wet op Vrydom van Belasting van Staats eiendom, 1931 (Wet 32 van 1931), beoog;
- (d) enige geregistreerde persoonlike servituut oor grond;
- (e) enige sertifikaat vir 'n handelsstandplaas soos in artikel 115 van die Wet op Mynregte beoog;
- (f) enige sertifikaat van voorbehoud of huur van 'n handelsterrein ingevolge die bepalings van Hoofstuk XIV van die Wet op Mynregte voorbehou of enige oppervlakteregpermit uitgereik ten opsigte van 'n handelsterrein ingevolge ooreenstemmende bepalings van 'n vorige wet voorbhou;
- (g) 'n geregistreerde oppervlakteregpermit wat die gebruik magtig van grond kragtens myntitel gehou of die gebruik van oop gepronklameerde grond deur enigiemand, hetsy in mynbedrywighede betrokke, al dan nie, vir woondoeleindes of vir doeleeindes wat nie op mynbedrywighede betrekking het nie,
- en omvat verbeterings, as daar is, wat daarby behoort maar omvat nie enige reg deur myntitel verleen nie; (xxxv)
- (xxxi) "regulasie" 'n regulasie ingevolge hierdie Ordonnansie gemaak; (xxxiv)
- (xxxii) "sekretaris", met betrekking tot 'n waarderingsraad, die sekretaris in artikel 14(6) genoem en, met betrekking tot 'n waarderingsappèlraad, die sekretaris in artikel 18(6) genoem; (xxxvi)
- (xxxiii) "stadsklerk" of "stadstesourier" die selfde as die betekenis in artikel 2 van die Ordonnansie op Plaaslike Bestuur daaraan geheg; (xli)
- (xxxiv) "terreinwaarde", met betrekking tot grond of 'n reg in grond, die terreinwaarde soos in artikel 9(1)(b) beoog, of die terreinwaarde wat as sodanig ingevolge artikel 9(4) en (5) geag word; (xxxvii)
- (xxxv) "vasgestelde dag", met betrekking tot die betaling van die bedrag vir

- (xxxvi) "secretary", in relation to a valuation board, means the secretary referred to in section 14(6) and, in relation to a valuation appeal board, means the secretary referred to in section 18(6); (xxxvii)
- (xxxviii) "site value", in relation to land or a right in land, means the site value as contemplated in section 9(1)(b) or the site value deemed to be such in terms of section 9(4) and (5); (xxxix)
- (xxxix) "supplementary valuation" means a supplementary valuation referred to in section 34; (i)
- (xxxix) "surface right permit" means a surface right permit issued in terms of Chapter X of the Mining Rights Act or of a corresponding provision of a prior law; (xli)
- (xli) "this Ordinance" includes any regulation; (xlii)
- (xli) "town clerk" or "town treasurer" has the meaning assigned thereto in section 2 of the Local Government Ordinance; (xliii)
- (xlii) "valuation appeal board" means a valuation appeal board constituted in terms of section 18(1); (xliii)
- (xliii) "valuation board" means a valuation board constituted in terms of section 14(1); (xliv)
- (xliv) "valuation roll" means a valuation roll as certified and signed in terms of section 16(1) or (2); (xlv)
- (xlv) "value of improvements" means the value of improvements referred to in section 9(1)(c); (xlvi)
- (xlvi) "valuer" means a valuer appointed in terms of section 7(1). (xlii)

Service of notices for the purposes of this Ordinance. 2. Unless otherwise provided in this Ordinance, any notice or other document required to be given or served, shall be given or served by —

- (a) delivering it to or at the last known residential or business address of the person to whom it is addressed, or where addressed to the owner or to the occupier of land, by delivering it on such land to some person apparently not less than 16 years of age and apparently residing or employed there or, if no person who can be so served can be found on such land, by fixing it in a conspicuous position on the land concerned;
- (b) post by addressing a prepaid letter to any such address or post office box of the person concerned and such notice or document shall be deemed to have been served at the

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- eiendomsbelasting verskuldig, die vasgestelde dag in artikel 27 genoem; (viii)
- (xxxvi) "verbeterings", met betrekking tot grond of enige reg in grond, enige gebou, hetsy roerend of onroerend, of enige ander onroerende struktuur in, op of onder sodanige grond of behorende by sodanige reg uitgesonderd 'n struktuur opgerig vir die doel om die betrokke grond vir die oprigting daarop van enige onroerende struktuur gesik te maak; (xii)
- (xxxvii) "voorgeskryf", by regulasie voorgeskryf; (xxvii)
- (xxxviii) "voorlopige aanvullende waarderingslys" 'n voorlopige aanvullende waarderingslys in artikel 35 genoem; (xxix)
- (xxxix) "voorlopige waarderingslys" 'n voorlopige waarderingslys in artikel 10 genoem; (xxx)
- (xli) "vrygestelde eiendom", belasbare eiendom van die betaling van belasting vrygestel soos in artikel 5 beoog; (vi)
- (xli) "waarde van verbeterings" die waarde van verbeterings in artikel 9(1)(c) genoem; (xlv)
- (xlii) "waardeerdeerder" 'n waardeerdeerder ingevolge artikel 7(1) aangestel; (xlvi)
- (xliii) "waarderingsappèlraad" 'n waarderingsappèlraad ingevolge artikel 18(1) saamgestel; (xlii)
- (xliv) "waarderingslys" 'n waarderingslys gesertificeer en geteken ingevolge artikel 16(1) of (2); (xxliv)
- (xlv) "waarderingsraad" 'n waarderingsraad ingevolge die bepaling van artikel 14(1) saamgestel; (xliii)
- (xlvi) "Wet op Mynregte" die Wet op Mynregte, 1967 (Wet 20 van 1967); (xvii)
- 2. Tensy in hierdie Ordonnansie anders bepaal, word enige kennisgewing of ander dokument wat gegee of beteken moet word, gegee beteken deur —
 - (a) dit aan of by die laasbekende woon- of besigheidsadres van die persoon aan wie dit geaddresseer is te lewer, of waar dit aan die eienaar of okkupant van grond geaddresseer is, deur dit op sodanige grond aan iemand wat oënskynlik minstens 16 jaar oud is en oënskynlik daar woon of in diens is of, indien niemand op sodanige grond gevind kan word vir sodanige betekening nie, deur dit op 'n opvallende plek op die betrokke grond vas te heg;
 - (b) die pos, deur middel van 'n vooruitgefrankeerde brief geaddresseer aan enige sodanige adres of posbusnommer van die betrokke persoon en sodanige kennisgewing

time when the letter containing it would be delivered in the ordinary course of post, and in proving such service it shall be sufficient to prove that the notice or other document was properly addressed and put into the post; or

- (c) publishing it once in the *Provincial Gazette* and once a week for two consecutive weeks in a newspaper and addressing it to —
 - (i) the owner, where the property is unoccupied or where the owner of property cannot be traced; or
 - (ii) all interested persons, where the owner of property is deceased and an executor has not been appointed.

(3) Any notice required to be given or served in terms of subsection (2) on the owner or occupier of any property may be addressed to him by referring to him by name or as the owner or the occupier of the property concerned, as the case may be.

Application of Ordinance. 3. The provisions of this Ordinance shall apply to every local authority unless exempted by the Administrator from any or all of such provisions.

CHAPTER I.

RATEABLE PROPERTY.

Rateable property. 4. Subject to the provisions of section 5 and the provisions of any other law relating to the levying of a rate by a local authority on immovable property, a local authority may, in accordance with the provisions of this Ordinance, levy a rate or rates on the following property:

- (a) land;
- (b) any right in land;
- (c) any improvements in, on or under land or pertaining to any right in land.

Rateable property exempt from the payment of rates in certain circumstances. 5.(1) Subject to the provisions of subsection (2), rateable property shall be exempt from the payment of any rate where —

- (a) such property or any portion thereof is land held, occupied or used exclusively for the exercise of any right conferred by mining title or for any purpose incidental to such right, to the extent that such property or any portion thereof is so held, occupied or used: Provided that the exclusive use of such land or portion thereof shall be deemed not to be affected by the use thereof for any other purpose if the Administrator consents to such use;

of dokument word geag beteken te gewees het op die tydstip waarop die brief wat dit bevat in die gewone loop van die pos afgelewer sou word, en om sodanige betekening te bewys is dit voldoende om te bewys dat die kennisgewing of ander dokument behoorlik geaddresseer en gepos is; of

- (c) dit eenmaal in die *Provinsiale Koerant* en eenmaal per week vir twee opeenvolgende weke in 'n nuusblad te publiseer en dit te addresseeer aan —

(i) die eienaar, waar die eiendom ongeokkuper is of die eienaar van die eiendom nie opgespoor kan word nie; of

(ii) alle belanghebbende persone, waar die eienaar van die eiendom oorlede is en 'n eksekuteur nog nie aangestel is nie.

(3) Enige kennisgewing wat ingevolge subartikel (2) gegee of beteken moet word aan die eienaar of okkupant van enige eiendom kan aan hom geaddresseer word deur na hom op sy naam of as die eienaar of okkupant van die betrokke eiendom, na gelang van die gevval, te verwys.

Toepassing van Ordonnansie. 3. Die bepalings van hierdie Ordonnansie is op elke plaaslike bestuur van toepassing tensy deur die Administrateur van enige of al sodanige bepalings vrygestel.

HOOFSTUK I.

BELASBARE EIENDOM.

Belasbare eiendom. 4. Behoudens die bepalings van artikel 5 en die bepalings van enige ander wet betreffende die heffing deur 'n plaaslike bestuur van eiendomsbelasting op onroerende eiendom, kan 'n plaaslike bestuur, ooreenkomsdig die bepalings van hierdie Ordonnansie, 'n eiendomsbelasting of eiendomsbelastings op die volgende eiendom hef:

- (a) grond;
- (b) enige reg in grond;
- (c) enige verbeterings in, op of onder grond of behorende by enige reg in grond.

Belasbare eiendom in sekere omstandighede van die betaling van eiendomsbelasting vrygestel. 5.(1) Behoudens die bepalings van subartikel (2), is belasbare eiendom van die betaling van enige eiendomsbelasting vrygestel waar —

- (a) sodanige eiendom of enige gedeelte daarvan grond is wat uitsluitlik vir die uitoefening van enige reg deur myntitel verleen of vir enige doel wat tot sodanige reg behoort, gehou, ge-okkuper of gebruik word tot die mate wat sodanige eiendom of enige gedeelte daarvan aldus gehou, ge-okkuper of gebruik word: Met dien verstaande dat die uitsluitlike gebruik van sodanige grond of gedeelte daarvan geag word nie geraak te word nie deur die gebruik daarvan vir enige ander doel as die Administrateur tot sodanige gebruik toestem;

- (b) such property or portion thereof is let or used as contemplated in section 19 of the Financial Relations Act, 1976 (Act 65 of 1976), whether or not the lessee or user of such property sublets it or any portion thereof to, or permits the use thereof by any other person for any purpose whatsoever to the extent that such property is so let or used;
- (c) such property or portion thereof is owned by the Electricity Supply Commission constituted in terms of the provisions of section 2 of the Electricity Act, 1958 (Act 40 of 1958) and such property or portion thereof is used by the said Commission for the purpose of reticulating electricity to the inhabitants of a municipality to the extent that such property or portion thereof is so used;
- (d) such property or portion thereof is land used exclusively for the purpose of and to the extent that such property or portion thereof is so used for —
- (i) public worship or public worship and any social or religious activity of the church concerned or public worship and education;
 - (ii) a residence of a minister of religion in the full time service of a church where the land on which such residence is situated is registered in the name of such church;
 - (iii) a welfare organization registered in terms of the provisions of the National Welfare Act, 1965 (Act 79 of 1965);
 - (iv) a hospital in receipt of a subsidy or grant-in-aid from the Transvaal Provincial Administration;
 - (v) higher education as defined in section 14 of the Financial Relations Act, 1976, or in connection with the sporting or social activities of the institution providing such education;
 - (vi) a private school or private nursery school registered in terms of the provisions of the Education Ordinance, 1953 (Ordinance 29 of 1953);
 - (vii) any school or other institution which the Administrator may from time to time declare by notice in the *Provincial Gazette* to be so exempt;
 - (viii) a boarding house or hostel maintained exclusively in connection with any institution referred to in subparagraph (v), (vi) or (vii) situated on land registered in the name of such institution or any other boarding house or hostel maintained by a religious institution or welfare organization as defined in section 1 of the National Welfare Act, 1965, exclusively for providing board and lodging to *bona fide* full time students at any institution referred to
- (b) sodanige eiendom of gedeelte verhuur of gebruik word soos in artikel 19 van die Wet op Finansiële Verhoudings, 1976 (Wet 65 van 1976) bedoog, ongeag of die huurder of gebruiker van sodanige eiendom dit of enige gedeelte daarvan onderverhuur of die gebruik daarvan vir enige doel hoe-genaamd deur iemand anders toelaat, tot die mate dat sodanige eiendom aldus verhuur of gebruik word;
- (c) sodanige eiendom of gedeelte daarvan, waarvan die Elektrisiteitsvoorsieningskommissie saangestel ingevolge die bepalings van artikel 2 van die Elektrisiteitswet, 1958 (Wet 40 van 1958) die eienaar is en sodanige eiendom of gedeelte daarvan deur genoemde Kommissie gebruik word vir die doeleindes om elektrisiteit aan die inwoners van die munisipaliteit te voorsien tot die mate dat sodanige eiendom of gedeelte daarvan aldus gebruik word;
- (d) sodanige eiendom of gedeelte daarvan grond is uitsluitlik gebruik vir die doel van en tot die mate dat sodanige eiendom of gedeelte daarvan aldus gebruik word vir —
- (i) erediens of erediens en enige sosiale of godsdiestige bedrywigheid van die betrokke kerk of erediens en onderwys;
 - (ii) 'n woonhuis van 'n leraar in die heet-tydse diens van 'n kerk, waar die grond waarop sodanige woonhuis geleë is in die naam van sodanige kerk geregistreer is;
 - (iii) 'n welsynsorganisasie geregistreer ingevolge die bepalings van die Nasionale Welsynswet, 1965 (Wet 79 van 1965);
 - (iv) 'n hospitaal in ontvangs van 'n subsidie of hulptoelae van die Transvaalse Proviniale Administrasie;
 - (v) hoër onderwys soos in artikel 14 van die Wet op Finansiële Verhoudings, 1976, omskryf, of in verband met die sport- of sosiale bedrywighede van die inrigting wat sodanige onderwys verskaf;
 - (vi) 'n privaat skool of privaat kleuterskool ingevolge die bepalings van die Onderwysordinansie, 1953 (Ordonnansie 29 van 1953), geregistreer;
 - (vii) enige skool of ander inrigting wat die Administrateur van tyd tot tyd by kennisgewing in die *Provinciale Koerant* aldus vrygestel verklaar;
 - (viii) 'n losieshuis of koshuis uitsluitlik instandgehou in verband met die inrigtings in subparagraph (v), (vi) of (vii) genoem, wat geleë is op grond in die naam van sodanige inrigting geregistreer of enige ander losieshuis of koshuis instandgehou deur 'n godsdiestige inrigting of welsynsorganisasie soos in artikel 1 van die Nasionale Welsynswet, 1965 omskryf, uitsluitlik vir

- in any of the said subparagraphs and situated on land registered in the name of such religious institution or welfare organization; or
- (ix) sport or recreation on land laid out for that purpose and controlled in accordance with rules approved by the local authority: Provided that where the owner of such property is a person, association or company, other than the person, association or company which has the beneficial use thereof for the purposes aforesaid, the said property shall be so exempt if —
- (aa) the said property is used exclusively for the purpose aforesaid in accordance with such rules; and
 - (bb) no financial gain or profit whatsoever accrues to the said owner therefrom;
- (e) such property is registered in the name of any of the organizations known as the Boy Scouts, Girl Guides, Sea Scouts, Voortrekkers or any similar organization approved by the Administrator and used exclusively in connection with the aims of such organization notwithstanding that such property is let by any such organization if the rental derived from such letting accrues to any such organization only;
- (f) the owner of such property is a declared institution as defined in section 1 of the Cultural Institutions Act, 1969 (Act 29 of 1969).
- (g) in respect of any improvements on land of which a local authority is the owner and situated in the municipality of another local authority, the Administrator is of the opinion that such improvements are necessary for or used in connection with the provision of electricity, water, gas or sewerage services.
- (2) The provisions of subsection (1) exempting rateable property from the payment of rates shall not apply —
- (a) to land or any portion thereof contemplated in paragraph (a) thereof to the extent that such land —
 - (i) is used for residential purposes or for purposes not incidental to mining operations, whether or not by a person engaged in mining operations: Provided that in applying the provisions of this subparagraph —
 - (aa) such land shall be deemed to be used for such purposes as from the date of any application in

- die verskaffing van losies en huisvesting vir *bona fide* heetydse studente by enige inrigting in enige van die voornoemde subparagraphs genoem en wat geleë is op grond in die naam van sodanige godsdienstige inrigting of welfsorgansasie geregistreer; of
- (ix) sport of ontspanning op grond vir daardie doel aangelê en gekontroleer ooreenkomsdig reëls deur die plaaslike bestuur goedgekeur: Met dien verstande dat waar die eienaar van sodanige eiendom 'n persoon, vereniging of maatskappy is, behalwe 'n persoon vereniging of maatskappy wat die voordelelike gebruik daarvan het vir voormalde doeleindes, die bedoelde eiendom aldus vrygestel is indien —
- (aa) die bedoelde eiendom uitsluitlik vir die voormalde doeleindes ooreenkomsdig sodanige reëls gebruik word; en
 - (bb) geen geldelike voordeel of wins hoegenaamd daaruit aan die voormalde eienaar toeval nie;
- (e) sodanige eiendom in die naam van enige van die organisasies bekend as die Padvinders, Padvindsters, Seevinders, Voortrekkers of enige soortgelyke organisasie deur die Administrateur goedgekeur, geregistreer is en uitsluitlik in verband met die oogmerke van sodanige organisasie gebruik word nienteenaande dat sodanige eiendom deur sodanige organisasie verhuur word indien die huurgeld verkry van sodanige vethuring slegs aan sodanige organisasie toeval;
- (f) die eienaar van sodanige eiendom 'n verstaarde inrigting is soos in artikel 1 van die Wet op Kulturele Inrigtings, 1969 (Wet 29 van 1969) omskryf;
- (g) ten opsigte van enige verbeterings op grond waarvan 'n plaaslike bestuur die eienaar is en geleë in die munisipaliteit van 'n ander plaaslike bestuur, die Administrateur van mening is dat sodanige verbeterings in verband met die voorsiening van elektrisiteit, water, gas of sanitêre dienste nodig is of gebruik word.
- (2) Die bepalings van subartikel (1) wat belasbare eiendom van die betaling van eiendomsbelasting vrystel, is nie van toepassing nie —
- (a) op grond of enige gedeelte daarvan soos in paragraaf (a) daarvan beoog, tot die mate wat sodanige grond —
 - (i) vir woondoeleindes of vir doeleindes wat nie bykomstig tot mynbedrywigheude is nie, gebruik word, hetsy deur iemand by mynbedrywigheude betrokke al dan nie: Met dien verstande dat by die toepassing van die bepalings van hierdie subparagraaf —
 - (aa) sodanige grond geag word vir sodanige doeleindes gebruik te word vanaf die datum van 'n

- writing, by or with the written consent of the owner of the land and the holder of the mining title, to the Mining Commissioner concerned, for a surface right permit to use such land for such purposes until, if such application is refused or likewise withdrawn, the date of the refusal or withdrawal, in which event any amount which may have been paid in respect of any rate shall be refunded; and
- (bb) where such land is the subject matter of a surface right permit authorizing the use thereof for such purposes, such land shall be deemed not to be so used as from the date of an application in writing by the holder of such permit to the Mining Commissioner concerned to abandon such use, until, if such application is refused or likewise withdrawn, the date of refusal or withdrawal, in which event the amount which may be payable in respect of any rate shall be so payable as from such firstmentioned date;
- (ii) is reserved by the State President for the purpose of a township as contemplated in section 184 of the Mining Rights Act or any corresponding provision of a prior law, and for the purposes of this subparagraph any request or application in writing directed to the State President so to reserve such land, shall, from the date of such request or application, be deemed to be a reservation as contemplated in the said section 184 until such request or application is refused or is withdrawn by the person who made the request or application, in which event, any amount which may have been paid subsequent to such request or application in respect of any rate shall be refunded;
- (iii) is the subject matter of an application for the establishment of a township in terms of any law relating to such establishment from the date of such application until the date upon which such application is refused or is withdrawn by the applicant, in which event any amount which may have been paid in respect of any rate levied on such land, shall be refunded; or
- (iv) has been disposed of, whether or not under a registered subdivision, to a person not engaged in mining opera-
- skriftelike aansoek, deur of met die skriftelike toestemming van die eienaar van die grond en die houer van die myntitel, aan die betrokke Mynkommissaris, vir 'n oppervlakteregpermit om sodanige grond vir sodanige doeleindes te gebruik, totdat, indien sodanige aansoek geweier of insgelyks teruggetrek word, die datum van die weierung of intrekking, in watter geval enige bedrag wat ten opsigte van enige eiendomsbelasting betaal mag gewees het, terugbetaal word; en
- (bb) waar sodanige grond die onderwerp van 'n oppervlakteregpermit is wat die gebruik daarvan vir sodanige doeleindes magtig, sodanige grond geag word nie aldus gebruik te word nie vanaf die datum van 'n skriftelike aansoek deur die houer van sodanige permit aan die betrokke Mynkommissaris om van sodanige gebruik afstand te doen totdat, indien sodanige aansoek geweier of insgelyks teruggetrek word, die datum van weierung of intrekking in watter geval die bedrag wat ten opsigte van enige eiendomsbelasting betaalbaar mag wees aldus betaalbaar is vanaf sodanige eersgenoemde datum;
- (ii) deur die Staatspresident vir 'n dorp soos beoog in artikel 184 van die Wet op Mynregte of enige bepaling van 'n vorige wet gereserveer is, en by die toepassing van hierdie subparagraph word enige skriftelike versoek of aansoek aan die Staatspresident gerig om die grond aldus te reservere, vanaf die datum van sodanige versoek of aansoek, geag 'n reservering te wees soos in genoemde artikel 184 beoog totdat sodanige versoek of aansoek geweier word of deur die persoon wat die versoek of aansoek gedoen het, teruggetrek word in watter geval enige bedrag wat na sodanige versoek of aansoek ten opsigte van enige eiendomsbelasting betaal mag gewees het, terugbetaal word;
- (iii) die onderwerp van 'n aansoek om die stigting van 'n dorp is ingevolge enige wet betreffende sodanige stigting, vanaf die datum van sodanige aansoek tot die datum waarop sodanige aansoek geweier word of deur die applikant teruggetrek word, in watter geval enige bedrag wat betaal mag gewees het ten opsigte van eiendomsbelasting op sodanige grond gehef, terugbetaal word; of
- (iv) van die hand gesit is, hetsy kragtens 'n geregistreerde onderverdeling al dan nie, aan iemand wat nie by mynbedrywighede ingevolge myntitel gehou

- tions by virtue of mining title held in respect of the land disposed of;
- (b) to rateable property contemplated in —
- (i) paragraph (d)(i) to (viii) of that subsection where such property is let for any continuous period exceeding four days, either alone or together with any period of renewal; or
 - (ii) paragraph (d)(ix) of that subsection, where such property is used as a recreation ground conducted for profit or as a racecourse for any racing in connection with which betting is carried on by means of a totalizator or otherwise.

CHAPTER II.

GENERAL VALUATION.

Local authority to cause general valuation of all rateable property to be made.

6.(1) A local authority shall, subject to the provisions of this Ordinance, from time to time, cause a general valuation to be made of all rateable property within the municipality and such general valuation shall be valid, in respect of one or more financial years as such local authority may from time to time determine, but not exceeding four financial years unless the Administrator, at the request of, and if satisfied with the reasons advanced by such local authority, extends such validity beyond four financial years but for not more than one financial year at a time.

(2) A local authority shall, for the purposes of a general valuation, fix a date, to be known as the date of valuation, which shall be not more than six months prior to that first day of July which is the date on which the validity of the general valuation as contemplated in subsection (1) shall commence and such valuation shall reflect the value of all rateable property as at the date of valuation.

(3) Where the Administrator has granted an extension as contemplated in subsection (1) which includes a financial year in respect of which a date of valuation has already been fixed in terms of subsection (2), such date of valuation and any general valuation in the course of being made to which such date of valuation relates, shall lapse from the date such extension was so granted.

Appoint-
ment of
valuer.

7.(1) Subject to the provisions of section 62 of the Local Government Ordinance and of subsection (2), a local authority shall, for the purposes of this Ordinance, appoint one or more persons as a valuer or valuers for the municipality on such conditions as it may determine: Provided that no person shall, without the consent of the Administrator, be appointed in a full-time capacity unless the local authority concerned has, at the date of commencement of this Ordinance, already appointed another person in such capacity.

(2) No person shall be appointed as a valuer —

ten opsigte van die grond wat van die hand gesit word, betrokke is nie:

- (b) op belasbare eiendom beoog in —
- (i) paragraaf (d)(i) tot (viii) van daardie subartikel waar sodanige eiendom vir enige aaneenlopende tydperk wat nie vier dae oorskry nie, verhuur word, hetsy alleen of tesame met enige tydperk van hernuwing; of
 - (ii) paragraaf (d)(ix) van daardie subartikel, waar sodanige eiendom as 'n ontspanningsterrein met die doel om wins te maak of as 'n renbaan vir enige wedrenne in verband waarmee weddenskappe deur middel van 'n totalisator of andersins aangegaan word, gebruik word.

HOOFSTUK II.

ALGEMENE WAARDERING.

Plaaslike bestuur moet algemene waardering van alle belasbare eiendom laat maak.

6.(1) Behoudens die bepalings van hierdie Ordonnansie laat 'n plaaslike bestuur van tyd tot tyd 'n algemene waardering maak van alle belasbare eiendom binne die munisipaliteit en sodanige algemene waardering is geldig ten opsigte van een of meer finansiële jare soos sodanige plaaslike bestuur van tyd tot tyd bepaal, maar hoogstens vier finansiële jare, tensy die Administrateur, op versoek van en indien hy oortuig is deur die redes deur sodanige plaaslike bestuur aangevoer, sodanige geldigheid vir langer as vier jaar, maar vir hoogstens een finansiële jaar op 'n keer, verleng.

(2) 'n Plaaslike bestuur stel vir die toepassing van 'n algemene waardering, 'n datum vas, bekend te staan as die datum van waardering, wat nie meer as ses maande voor daardie 1 Julie is nie wat die datum is waarop die geldigheid van die algemene waardering soos in subartikel (1) beoog, begin en sodanige waardering dui die waarde van alle belasbare eiendom op die datum van waardering aan.

(3) Waar die Administrateur 'n verlenging soos in subartikel (1) beoog, verleen het wat 'n finansiële jaar insluit ten opsigte waarvan 'n datum van waardering reeds ingevolge die bepalings van subartikel (2) vasgestel is, verval sodanige datum van waardering en enige algemene waardering wat gemaak word en waarop sodanige datum van waardering betrekking het, vanaf die datum waarop sodanige verlenging verleent is.

Aanstel-
ling van
waardeerdeerde.

7.(1) Behoudens die bepalings van artikel 62 van die Ordonnansie op Plaaslike Bestuur en van subartikel (2) stel 'n plaaslike bestuur by die toepassing van hierdie Ordonnansie een of meer persone as waardeerdeerde of waardeerdeerde vir die munisipaliteit aan op sodanige voorwaardes as wat hy bepaal: Met dien verstande dat niemand in 'n heeltydse hoedanigheid sonder die toestemming van die Administrateur aangestel word nie, tensy die betrokke plaaslike bestuur op die datum van inwerkingtreding van hierdie Ordonnansie reeds iemand anders in sodanige hoedanigheid aangestel het.

(2) Niemand word as waardeerdeerde aangestel nie —

- (a) unless he is —
- (i) a member of the South African Institute of Valuers or of any other association of valuers approved by the Administrator if appointed after the commencement of this Ordinance; or
 - (ii) any other person who, in the opinion of the Administrator, is a person competent to be appointed as a valuer;
- (b) if he is a town clerk, clerk of the council or town treasurer, including any member of the staff of such clerk of the council or town treasurer; or is a secretary, a councillor or member of the local authority concerned.
- (3) No person shall continue to be a valuer after his appointment in terms of subsection (1), if he ceases to be a member as contemplated in subsection (2)(a)(i) or becomes disqualified as contemplated in subsection (2)(b).
- (4) Any person appointed as a valuer in terms of section 6(d) of the Local Authorities Rating Ordinance, 1933, shall be deemed to have been so appointed in terms of subsection (1) but the provisions of subsection (3) in so far as such provisions refer to subsection (2)(a)(i) shall not apply to any such person.

Duties
and
powers
of
valuer.

8.(1) A valuer shall, before entering upon his duties, make before a commissioner of oaths and lodge with the local authority concerned a solemn declaration in regard to the performance of such duties as may be prescribed.

(2) The valuer shall value rateable property in the municipality and for this purpose every such valuer shall inspect or cause to be inspected all such property valued by him.

(3) A valuer may, for the purposes of this Ordinance —

- (a) when he has been furnished with written authority in the prescribed form on behalf of the local authority concerned —
 - (i) enter and inspect at all reasonable hours in the day time, any land within the municipality; and
 - (ii) make extracts from any register, record, book of account, deed, title or other document in the possession of the State or any person which such valuer believes, on reasonable grounds, to be necessary for the exercise of his powers or performance of his duties; and
- (b) require in writing any owner of land referred to in paragraph (a) or his agent or the occupier of any improvements thereon to furnish the valuer with such written particulars in regard to any matter which he, on reasonable grounds, believes necessary for the exercise of his powers or performance of his duties.

(4) A valuer shall not —

- (a) tensy hy —
- (i) indien na die inwerkingtreding van hierdie Ordonnansie aangestel, 'n lid is van die Suid-Afrikaanse Instituut van Waardeerdeurs of van enige ander vereniging van waardeerdeurs deur die Administrateur goedgekeur; of
 - (ii) iemand anders is wat, na die mening van die Administrateur iemand is wat bevoeg is om as waardeerdeur aangestel te word;
- (b) indien hy 'n stadsklerk, klerk van die raad, of stadstesourier, insluitende 'n lid van die personeel van sodanige klerk van die raad of stadstesourier, 'n sekretaris, 'n raadslid of lid van die betrokke plaaslike bestuur is.
- (3) Niemand bly as waardeerdeur na sy aanstelling ingevolge subartikel (1) aan nie indien hy ophou om 'n lid te wees soos in subartikel (2)(a)(i) beoog of onbevoeg raak soos in subartikel (2)(b) beoog.
- (4) Iemand as 'n waardeerdeur aangestel ingevolge artikel 6(d) van die Plaaslike-Belastingordonnansie 1933, word geag aldus aangestel te gewees het ingevolge subartikel (1) maar die bepalings van subartikel (3) is nie op so iemand van toepassing vir sover sodanige bepalings na subartikel (2)(a)(i) verwys nie.
- Pligte
en
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- 8.(1) Alvorens 'n waardeerdeur met sy pligte 'n aanvang neem, maak hy voor 'n kommissaris van ede en dien hy by die betrokke plaaslike bestuur in, 'n plegtige verklaring soos voorgeskryf betreffende die verrigting van sodanige pligte.
- (2) Die waardeerdeur waardeer belasbare eiendom in die munisipaliteit en vir hierdie doel inspekteer elke sodanige waardeerdeur alle sodanige eiendom deur hom gewaardeer of laat hy dit inspekteer.
- (3) 'n Waardeerdeur kan, by die toepassing van hierdie Ordonnansie —
- (a) wanneer hy in die voorgeskrewe vorm met skriftelike magtiging ten behoeve van die betrokke plaaslike bestuur voorsien is —
 - (i) te alle redelike ure gedurende die dag enige grond in die munisipaliteit be-tree en inspekteer; en
 - (ii) uittreksels maak van enige register, rekord, rekeningboek, akte, titel of ander dokument in besit van die Staat of enigiemand wat sodanige waardeerdeur op redelike gronde vermoed nodig is vir die uitoefening van sy bevoegdhede of die uitvoering van sy pligte; en
 - (b) van enige eienaar van grond in paragraaf (a) genoem of sy agent of die okkupant van enige verbeterings daarop skriftelik vereis om die waardeerdeur van sodanige skriftelike besonderhede ten aansien van enige aangeleentheid te voorsien as wat hy op redelike gronde vir die uitoefening van sy bevoegdhede en die uitvoering van sy pligte nodig ag.
- (4) 'n Waardeerdeur —

- (a) value any rateable property in terms of the provisions of this Ordinance, if he has any direct or indirect pecuniary interest in any such property unless he records such interest in the manner prescribed;
- (b) disclose any information obtained in the exercise of his powers or in the performance of his duties in terms of subsection (3)(a)(ii) or (3)(b) to any person except —
 - (i) to a member, if any, of the staff of such valuer; or
 - (ii) when required to do so before a competent court a valuation board or valuation appeal board or in terms of the provisions of this Ordinance or any other law.

(5) A valuer who contravenes or fails to comply with the provisions of subsection (4)(a) or (b) shall be guilty of an offence.

(6) Any person who —

- (a) wilfully obstructs any valuer in the exercise of his powers or the performance of his duties in terms of this section;
- (b) fails to supply any particulars contemplated in subsection (3)(b) within thirty days after having been required to do so; or
- (c) wilfully furnishes any particulars referred to in paragraph (b) which is incorrect or false in any material respect.

shall be guilty of an offence.

Duty of valuer to determine market value, site value and value of improvements. 9.(1) Subject to the provisions of section 38(1) of the Sectional Titles Act, 1971, the provisions of any other law and the succeeding provisions of this section, a valuer shall, for the purposes of this Ordinance determine —

- (a) the market value of land or a right in land which shall be the capital sum which such land or right in land might, in his judgment, be expected to realize if offered for voluntary sale on the date of valuation on such reasonable terms and conditions as a *bona fide* seller would sell and a *bona fide* purchaser would buy, due regard being had not only to such land or right in land but to any other land or right in land of a similar class, character, value, position and other comparative or relevant factors;
- (b) the site value of land or a right in land which shall be the capital sum arrived at in like manner to that referred to in paragraph (a) but on the assumption that the improvements, if any, other than a structure constructed for the purpose of rendering the land concerned suitable for the erection of any immovable structure thereon, had not been made; and
- (c) the value of improvements which shall be arrived at by subtracting the site value of

- (a) waardeer nie enige belasbare eiendom ingevolge die bepalings van hierdie Ordonansie nie as hy enige direkte of indirekte geldelike belang in sodanige eiendom het tensy hy sodanige belang op die wyse soos voorgeskryf, aanteken;
- (b) maak nie enige inligting in die uitoefening van sy bevoegdhede of die uitvoering van sy pligte verkry ingevolge subartikel (3)(a)(ii) of (3)(b) aan enigiemand openbaar nie behalwe —
 - (i) aan 'n lid, as daar is, van die personeel van sodanige waardeerder; of
 - (ii) wanneer voor 'n bevoegde hof, 'n waarderingsappèlraad of ingevolge die bepalings van hierdie Ordonansie of enige ander wet van hom aldus vereis word.

(5) 'n Waardeerde wat die bepalings van subartikel (4)(a) of (b) oortree of versuim om daaraan te voldoen, is aan 'n misdryf skuldig.

(6) Iemand wat —

- (a) opsetlik enige waardeerder in die uitoefening van sy bevoegdhede of die uitvoering van sy pligte ingevolge hierdie artikel hinder;
- (b) versuim om enige besonderhede in subartikel (3)(b) beoog binne dertig dae te verskaf nadat van hom vereis is om dit te doen; of
- (c) opsetlik enige besonderhede in paragraaf (b) genoem wat wesentlik foutief of vals is verstrek,

is aan 'n misdryf skuldig.

Plig van waardeerder om markwaarde, terreinwaarde en waarde van verbeterings te bepaal. 9.(1) Behoudens die bepalings van artikel 38(1) van die Wet op Deeltitels, 1971, die bepalings van enige ander wet en die ovolgende bepalings van hierdie artikel, bepaal 'n waardeerder, by die toepassing van hierdie Ordonansie —

- (a) die markwaarde van grond of 'n reg in grond wat die kapitale som is wat sodanige grond of reg in grond, na sy oordeel, verwag kan word om te behaal indien dit vrywillig te koop aangebied word op die datum van waardering op sodanige redelike bedinge en voorwaardes as wat 'n *bona fide* verkoper sou verkoop en 'n *bona fide* koper sou koop, met behoorlike imaginering van nie net sodanige grond of reg in grond nie maar ook enige ander grond of reg in grond van soortgelyke klas, hoedanigheid, waarde, ligging en ander vergelykbare en tersaaklike faktore;
- (b) die terreinwaarde van grond of 'n reg in grond wat die kapitale som is wat verkry word op dieselfde wyse as dié genoem in paragraaf (a) maar op die veronderstelling dat die verbeterings, as daar is, behalwe 'n struktuur opgerig vir die doel om die betrokke grond vir die oprigting daarop van 'n onroerende struktuur geskik te maak, nie tot stand gebring is nie; en
- (c) die waarde van verbeterings wat verkry word deur die terreinwaarde van grond

land or a right in land from the market value thereof.

(2) In determining the value referred to in subsection (1), a valuer shall —

- (a) include any value due to the existence of any licence or privilege relating to the land or right in land concerned;
- (b) where there exists on land any improvements, the use or erection of which is, at the date of valuation, prohibited by a condition of title or by any law or any provision of a town-planning scheme, include in the site value of land or right in land any value which would in either case accrue to the land concerned if such use or erection of such improvements were not prohibited;
- (c) not take into account any value accruing to the land or right in land by reason of the presence in either case in, on or under the land concerned of —
 - (i) precious stones, precious metals or base minerals; or
 - (ii) any machinery which is not a lift, escalator, air-conditioning plant or fire-extinguishing equipment or is not such other machinery as may be prescribed; and
- (d) not take into account any lease which is not a right in land as defined in section 1.

(3) When valuing a right in land which is a surface right permit, for the purpose of determining the market value or the site value thereof in terms of the provisions of subsection (1), the valuer shall regard the extent of land held under such surface right permit as freehold land in an approved township and as if the use thereof were by a condition of title limited to the purposes set out in the said permit and shall take into account the charge, if any, which is payable in terms of the Mining Rights Act, in respect thereof: Provided that where a surface right permit authorizes the use of any land for residential purposes and restricts residence on or occupation of such land to the holder of the said permit or to any employee of such holder, such restriction shall for purposes of such valuation be disregarded.

(4) Rateable property which is railway property as defined in section 1 of the Rating of Railway Property Act, 1959, (Act 25 of 1959) and which is let by the South African Railways and Harbours Administration as a trading or catering concession on any railway station or siding, or let by such Administration as a coal and timber site, forwarding site or advertisement hoarding site, shall not be valued in terms of the provisions of subsection (1) but shall be deemed to have a site value of sixty times the monthly rental paid to such Administration for such property for the month of January of the

of 'n reg in grond van die markwaarde daarvan af te trek.

(2) By bepaling van die waarde in subartikel (1) genoem, moet 'n waardeerder —

- (a) enige waarde wat te wyte is aan die bestaan van enige lisensie of voorreg met betrekking tot die betrokke grond of reg in grond insluit;
- (b) waar daar enige verbeterings op grond aanwesig is waarvan die gebruik of oprigting op die datum van waardering deur 'n titelvoorwaarde of enige wet of enige bepaling van 'n dorpsbeplanningskema verbied word, by die terreinwaarde van grond of 'n reg in grond enige waarde wat in beide gevalle aan die betrokke grond sou toeval, indien sodanige gebruik of oprigting van sodanige verbeterings nie verbied was nie, insluit;
- (c) enige waarde wat aan sodanige grond of reg in grond toeval vanweë die aanwesigheid, in beide gevalle, in, op of onder die betrokke grond van —
 - (i) edelgestentes, edelmetale of onedele minerale; of
 - (ii) enige masjinerie wat nie 'n hyser, roltrap, lugreëlingsinstallasie of brandblussingsapparaat of nie enige ander masjinerie soos voorgeskryf, is nie, nie in ag geneem nie; en
- (d) enige huurkontrak wat nie 'n reg in grond is nie soos in artikel 1 omskryf, nie in ag neem nie;

(3) Wanneer 'n waardeerder 'n reg in grond wat 'n oppervlakteregpermit is, waardeer met die oogmerk om die markwaarde of die terreinwaarde daarvan, ingevolge die bepaling van subartikel (1) te bepaal, beskou hy die gedeelte grond ingevolge sodanige oppervlakteregpermit gehou as vryeiendomsgrend in 'n goedgekeurde dorp en asof die gebruik daarvan by titelvoorwaarde beperk is tot die doelendes in bedoelde permit uiteengesit en neem hy die koste, as daar is, wat ingevolge die Wet op Mynregte ten opsigte daarvan betaalbaar is, in ag. Met dien verstande dat waar 'n oppervlakteregpermit die gebruik van enige grond vir woondoeleindes magtig en die bewoning of okkupasie van sodanige grond tot die houer van bedoelde permit of enige werknemer van sodanige houer beperk, sodanige beperking vir die toepassing van sodanige waardering verontsaam word.

(4) Belasbare eiendom wat spoorwegeeidom is soos omskryf in artikel 1 van die Wet op Belastings op Spoorwegeeidom, 1959, (Wet 25 van 1959) en wat deur die Administrasie van die Suid-Afrikaanse Spoorweë en Hawens as 'n handels- of verversingskonsessie op enige stasie of sylyn, of as 'n steenkool- en timmerhouterrein, bestelterrein, of advertensieskuttingsterrein, verhuur word, word nie ingevolge die bepaling van subartikel (1) gewaardeer nie maar word geag om 'n terreinwaarde te hê van sesig maal die maandelikse huur aan sodanige Administrasie ten opsigte van sodanige eiendom betaal vir die maand

year within which the valuation is made or, if such property was not so let during such month, for the first month prior to such valuation, during which it was so let.

(5) Rateable property which is —

- (a) any land or right in land held by a power undertaking under any title and traversed by power lines, cables, water and air pipe lines and railway sidings; or
- (b) a surface right permit held by a power undertaking for residential purposes or for any purpose other than a purpose contemplated in paragraph (a),

shall not be valued in terms of subsection (1) but shall be deemed to have a site value of R1 per square metre or such lesser value as the local authority may from time to time determine.

(6) The extent of the land contemplated in subsection (5) held by any power undertaking shall be determined as follows:

(a) in respect of any land or right in land held or used for any purpose referred to in subsection (5)(a) —

(i) the width of —

- (aa) overhead lattice power pole lines and double tubular pole lines shall be deemed to be 4 metres;
- (bb) single pole lines shall be deemed to be 2 metres;
- (cc) underground air lines and all cable lines in the same trench shall be deemed to be 1 metre;
- (dd) cables and air and water pipe lines in separate trenches shall be deemed to be 1 metre for each trench;
- (ee) railway sidings shall be deemed to be 4,5 metres; and

(ii) the length of lines, cables and sidings referred to in the said subsection shall be the actual length traversed thereby; and

(b) in respect of any land or right in land referred to in subsection (5)(b), the extent of land which is the subject of such surface right permit shall be the actual extent of such land.

Waarder moet voorlopige waarderingslys opstel.
10.(1) The valuer shall, subject to the provisions of subsection (2), prepare a roll, to be known as a provisional valuation roll, in which shall be recorded all rateable property valued by him in terms of section 9 and shall include in respect of each such property as at the date of valuation —

- (a) the registered or other description, as the case may be;
- (b) the market value;
- (c) the site value;
- (d) the value of improvements, if any; and
- (e) in the case of land or a right in land, —

Januarie van die jaar waarin die waardering gemaak word, of indien sodanige eiendom nie aldus gedurende sodanige maand verhuur is nie, vir die eerste maand wat dit aldus verhuur is voordat sodanige waardering plaasgevind het.

(5) Belasbare eiendom wat —

- (a) enige grond of 'n reg in grond is wat deur 'n kragonderneming ingevolge enige titel gehou word en deur kraglyne, kabels, water- en lugpypleidings en spoorwegslyne deukkruis is; of
- (b) 'n oppervlakteregpermit is wat deur 'n kragonderneming vir woondoeleindes of vir 'n ander doeleinde as 'n doeleinde in paragraaf (a) beoog, gehou word, word nie ingevolge subartikel (1) gewaardeer nie maar word geag om 'n terreinwaarde van R1 per vierkante meter of sodanige kleinere waarde as wat die plaaslike bestuur van tyd tot tyd mag bepaal, te hê.

(6) Die grootte van die grond in subartikel (5) beoog deur 'n kragonderneming gehou word as volg bepaal:

(a) ten opsigte van enige grond of 'n reg in grond gehou of gebruik vir enige doel in subartikel (5)(a) genoem —

(i) word die wydte van —

- (aa) bogrondse netwerkkabelpale en dubbelbuislynpale geag 4 meter;
- (bb) enkelbuislynpale geag 2 meter;
- (cc) ondergrondse lugleidings en alle kabellyne in dieselfde gewelf geag 1 meter;
- (dd) kabels en lug- en waterpypleidings in afsonderlike kabelgewelwe geag 1 meter vir elke kabelgewelf; en
- (ee) spoorwegslyne word geag 4,5 meter te wees; en

(ii) is die lengte van lyne, kabels en slyne in die gemelde subartikel genoem die werklike lengte daardeur deukkruis; en

(b) ten opsigte van enige grond of reg in grond in subartikel (5)(b) genoem, is die grootte van die grond wat die onderwerp van sodanige oppervlakteregpermit is die werklike grootte van sodanige grond.

10.(1) Behoudens die bepalings van subartikel (2) stel die waarderder 'n lys op, bekend te staan as 'n voorlopige waarderingslys, waarin alle belasbare eiendom deur hom ingevolge die bepalings van artikel 9 gewaardeer, opgeteken word en waarin ten opsigte van elke sodanige eiendom soos op die datum van waardering, ingesluit word —

- (a) die geregistreerde of ander beskrywing, na gelang van die geval;
- (b) die markwaarde;
- (c) die terreinwaarde;
- (d) die waarde van verbeterings, as daar is; en
- (e) in die geval van grond of 'n reg in grond —

- (i) the extent, in either case, of the land concerned;
- (ii) where a portion of land referred to in paragraph (a) or (d) of section 5(1) is not exempt from the payment of rates as contemplated in that paragraph, the market value, the site value and the value of improvements in respect of such portion and the extent of such land apportioned between that portion of the land not so exempt and the exempted portion of such land;
- (iii) where a portion of the land concerned referred to in subsection (1) of section 22 is subject to rating on a percentage of the *pro rata* site value of such land in terms of the provisions of that subsection, the extent of such portion and of the portion not subject to such rating and an apportionment of the site value between such portions; and
- (f) the name of the owner.

(2) The provisional valuation roll shall be prepared in the form prescribed and may require information to be furnished additional to that referred to in subsection (1).

Submission of provisional valuation roll to local authority.

11. The valuer shall after the preparation of the provisional valuation roll in terms of the provisions of section 10, forthwith submit such roll to the local authority concerned.

Notice calling for objections to provisional valuation roll.

12.(1) The town clerk of the local authority concerned shall, after the submission of the provisional valuation roll, as contemplated in section 11, ensure that such roll is open for inspection and shall within twenty-one days after such submission —

- (a) cause to be published in the *Provincial Gazette* and once a week for two consecutive weeks in a newspaper a notice in the form prescribed that the provisional valuation roll in respect of the general valuation concerned is open for inspection at the office of such local authority for a period, stated in such notice, not being less than thirty days from the date of publication of the notice in the *Provincial Gazette* and inviting any owner of rateable property or other person who so desires to lodge with the town clerk within such period any objection in the form prescribed in respect of any matter recorded in the provisional valuation roll as contemplated in section 10, including the question whether or not the property concerned or portion thereof is subject to the payment of rates or is exempt therefrom, or in respect of any omission of any matter from such roll; and
- (b) serve upon every owner of rateable property recorded in the provisional valuation roll, a notice in the form prescribed informing

- (i) die grootte, in beide gevalle, van die betrokke grond;
- (ii) waar 'n gedeelte van grond genoem in paragraaf (a) of (d) van artikel 5(1) nie van die betaling van eiendomsbelasting soos in daardie paragraaf beoog, vrygestel is nie, die markwaarde, die terreinwaarde en die waarde van verbeterings ten opsigte van sodanige gedeelte en die grootte van sodanige grond toegedeel tussen daardie gedeelte van die grond nie aldus vrygestel nie en die vrygestelde gedeelte van sodanige grond;
- (iii) waar 'n gedeelte van die betrokke grond in subartikel (1) van artikel 22 genoem aan eiendomsbelasting op 'n persentasie van die *pro rata* terreinwaarde van sodanige grond ingevolge die bepalings van daardie subartikel onderworpe is, die grootte van sodanige eiendomsbelasting onderworpe is nie en 'n toedeling van die terreinwaarde tussen sodanige gedeeltes; en

(f) die naam van die eienaar.

(2) Die voorlopige waarderingslys word in die vorm soos voorgeskryf voorberei en kan inligting bykomstig by die in subartikel (1) genoem, vereis.

Voorlegging van voorlopige waarderingslys aan plaaslike bestuur.

11. Na opstelling van die voorlopige waarderingslys ingevolge die bepalings van artikel 10 lê die waardeerder sodanige lys onverwyld aan die betrokke plaaslike bestuur voor.

Kennisgiving wat vir besware teen voorlopige waarderingslys vra.

12.(1) Na die voorlegging van die voorlopige waarderingslys soos in artikel 11 beoog, verset ker die stadsklerk van die betrokke plaaslike bestuur dat sodanige lys vir inspeksie oop is en binne een-en-twintig dae na sodanige voorlegging —

- (a) laat hy in die *Provinsiale Koerant* en eenmaal per week vir twee agtereenvolgende weke in 'n nuusblad 'n kennisgiving in die voorlopige waarderingslys ten opsigte van die betrokke algemene waardering vir inspeksie by die kantoor van sodanige plaaslike bestuur vir 'n tydperk, in sodanige kennisgiving genoem, nie minder nie as dertig dae vanaf die datum van publikasie in die *Provinsiale Koerant*, oop is en wat enige eienaar van belasbare eiendom of enigiemand anders wat daartoe begerig is, uitnooi om binne sodanige tydperk enige beswaar in die voorgeskrewe vorm by die Stadsklerk in te dien ten opsigte van enige aangeleenthed in die voorlopige waarderingslys opgeteken soos in artikel 10 beoog, insluitende die vraag of die betrokke eiendom of 'n gedeelte daarvan onderworpe is aan die betaling van eiendomsbelasting of daarvan vrygestel is, of ten opsigte van enige weglatting van enige aangeleenthed uit sodanige lys; en
- (b) beteken hy 'n kennisgiving in die voorgeskrewe vorm aan elke eienaar van belasbare eiendom in die voorlopige waarde-

him in respect of the property concerned, of the particulars referred to in section 10, whichever is applicable, and for this purpose, every such owner shall furnish the local authority with —

- (i) his residential or postal address; and
- (ii) a description of every such property in respect of which he wishes to receive such notice,

and in so doing such owner shall refer specifically to the provisions of this paragraph.

(2) In any proceedings in which the question is in issue whether or not any owner has complied with the provisions of subsection (1)(b), the onus of proving such compliance shall be upon the owner alleging such compliance.

Objections against provisional valuation roll.

13.(1) Any owner or other person referred to in section 12 may lodge an objection of the nature and in the manner contemplated therein and may, for the purpose of deciding whether to lodge any such objection, during the period which the provisional valuation roll shall lie for inspection, inspect such roll and make extracts therefrom during normal office hours.

(2) The local authority concerned may also lodge an objection as contemplated in section 12.

(3) Any person who wilfully furnishes information in an objection which is false in any material respect, shall be guilty of an offence.

CHAPTER III.

VALUATION BOARDS AND VALUATION ROLL.

Constitution of valuation board for local authority.

14.(1) The Administrator shall, on application by the local authority concerned, constitute, subject to the provisions of subsection (2), a valuation board for such local authority for the purpose of considering and deciding on any objection referred to in section 13 and shall appoint the members of such board.

(2) The valuation board shall consist of a chairman, who shall be an advocate, an attorney, a retired magistrate or any other person considered by the Administrator to be suitable for appointment as chairman, and not less than two nor more than four other members: Provided that a member or person in the service of the local authority concerned shall not be appointed to such board.

(3) The chairman and every other member of the valuation board shall hold office for a period not exceeding four years unless the Administrator decides otherwise: Provided that the Administrator may, at any time, terminate the services of any such member if he deems it expedient to do so.

(4) Subject to the provisions of subsection (2), a chairman or other member of a valuation board may be appointed as chairman or other member of any other valuation board.

ringslys opgeteken, wat hom ten opsigte van die betrokke eiendom op hoogte bring van die besonderhede in artikel 10 genoem, watter ook al van toepassing is, en vir hierdie doel voorsien elke sodanige eienaars na die plaaslike bestuur met —

- (i) sy woon- of posadres; en
- (ii) 'n beskrywing van elke sodanige eiendom ten opsigte waarvan hy sodanige kennisgewing verlang,

en wanneer hy aldus optree verwys sodanige eienaar uitdruklik na die bepalings van hierdie paragraaf.

(2) In enige verrigtinge waarin die vraag in geskil is of enige eienaar die bepalings van subartikel (1)(b) nagekom het al dan nie, is die bewysslas om sodanige nakoming te bewys op die eienaar wat sodanige nakoming beweer.

Beswaar teen voorlopige waarderingslys.

13.(1) Enige eienaar of iemand anders in artikel 12 genoem, kan 'n beswaar van die aard en op die wyse daarin beoog, indien, en hy kan gedurende die tydperk wat die voorlopige waarderingslys vir inspeksie oop is vir die doel om te besluit of enige beswaar ingedien moet word, sodanige lys gedurende normale kantoorure inspekteer en uittreksels daaruit maak.

(2) Die betrokke plaaslike bestuur kan ook 'n beswaar soos in artikel 12 beoog, indien.

(3) Enigiemand wat opsetlik inligting in 'n beswaar verskaf wat in 'n wesentlike opsig vals is, is aan 'n misdryf skuldig.

HOOFSTUK III.

WAARDERINGSRADE EN WAARDERINGSLYS.

Samestelling van waarderingsraad vir plaaslike bestuur.

14.(1) Die Administrateur stel, op aansoek van die betrokke plaaslike bestuur, behoudens die bepalings van subartikel (2), 'n waarderingsraad vir sodanige plaaslike bestuur saam om enige beswaar in artikel 13 genoem te oorweeg en te beslis en benoem die lede van sodanige raad.

(2) Die waarderingsraad bestaan uit 'n voorstitter, wat 'n advokaat, 'n prokureur, 'n agetreden landdros of enigiemand anders is wat die Administrateur vir aanstelling as voorstitter gekyk ag en minstens twee en hoogstens vier ander lede: Met dien verstande dat 'n lid of iemand in die diens van die betrokke plaaslike bestuur nie in sodanige raad aangestel kan word nie.

(3) Die Voorstitter en elke ander lid van die waarderingsraad beklee sy amp vir 'n tydperk van hoogstens vier jaar tensy die Administrateur anders beslis: Met dien verstande dat die Administrateur te eniger tyd die dienste van enige sodanige lid kan beëindig as hy dit dienstig ag.

(4) Behoudens die bepalings van subartikel (2) kan 'n voorstitter of ander lid van 'n waarderingsraad as voorstitter of ander lid van enige ander waarderingsraad aangestel word.

(5) The local authority concerned shall pay the chairman and other members of the valuation board such fees and allowances, as the Administrator may determine either generally or specifically and such local authority shall be responsible for providing the necessary office accommodation and other facilities, including staff for such board.

(6) A person in the service of the local authority concerned and designated by such local authority shall be the secretary of the valuation board.

(7) A quorum of a valuation board shall consist of the majority of the members, one of whom shall be the chairman and all decisions of a valuation board shall be supported by a majority of votes of the members present, and in the case of an equality of votes, the chairman shall, in addition to his deliberative vote, have a casting vote.

(8) A member of a valuation board shall not sit as a member of such board, while any objection by him or any other person in connection with the valuation of any property in which he, his wife, partner, relative within the first degree of consanguinity or affinity or company of which he is a director, employee or shareholder, has any direct or indirect pecuniary interest, is being considered by such valuation board.

(9) Any person who knowingly contravenes or fails to comply with the provisions of subsection (8), shall be guilty of an offence.

(10) Where the chairman or any other member of a valuation board is for any reason whatsoever unable to fulfil his duties, the Administrator shall, subject to the foregoing provisions, appoint a person in his stead for such period as the Administrator may deem expedient.

Powers and duties of valuation board and related matters. 15.(1) A valuation board may regulate its own procedure and may from time to time adjourn any sitting thereof to a day, time and place determined by it.

(2) A valuation board may, at any time, condone the non-compliance with any provision of this Ordinance, other than a provision relating to the time in which an objection shall be lodged if, in its opinion, such non-compliance is not likely to cause prejudice to any person, including the State or a local authority.

(3) The secretary of a valuation board shall —

(a) forthwith after expiry of the period for the lodging of any objection in respect of a provisional valuation and, if any such objection has been received as contemplated in section 13, submit such objection to the chairman of such board and, in consultation with such chairman, fix a date for the first sitting of such board and at the same time furnish a copy of such objection to the valuer; and

(b) At least fourteen days before the date of the first sitting of such board —

(5) Die betrokke plaaslike bestuur betaal aan die voorsitter en ander lede van die waarderingsraad sodanige geld en toelaes as wat die Administrateur, in die algemeen of in besonder, bepaal en sodanige plaaslike bestuur is verantwoordelik om die nodige kantoor- en ander geriewe, met inbegrip van personeel, te verskaf.

(6) Iemand in diens van die betrokke plaaslike bestuur en deur sodanige plaaslike bestuur aangewys is die sekretaris van die waarderingsraad.

(7) 'n Kworum van die waarderingsraad bestaan uit die meerderheid van die lede waarvan een die voorsitter is en alle besluite van 'n waarderingsraad word deur 'n meerderheid van die aanwesige lede gesteun, en in die geval van 'n staking van stemme het die voorstitter, benewens sy beraadslagende stem, 'n beslissende stem.

(8) 'n Lid van 'n waarderingsraad neem nie as 'n lid van sodanige raad sitting nie terwyl 'n beswaar deur hom of enigiemand in verband met die waardering van enige eiendom waarin hy, sy eggenote, vennoot, familie-betrekkingsbinne die eerste graad van bloed- of aanverwantskap of maatskappy waarvan hy 'n direkteur, werknomer of aandeelhouer is, enige direkte of indirekte geldelike belang het deur sodanige waarderingsraad oorweeg word.

(9) Enigiemand wat wetens die bepalings van subartikel (8), oortree of versuim om daarante voldoen, is aan 'n misdryf skuldig.

(10) Waar die voorsitter of enige ander lid van 'n waarderingsraad, om enige rede nie in staat is om sy pligte te vervul nie, stel die Administrateur, behoudens die voorafgaande bepalings, iemand in sy plek aan vir sodanige tydperk as wat die Administrateur dienstig ag.

Bevoegdheide en pligte van 'n waarderingsraad en verwante aangeleentheede. 15.(1) 'n Waarderingsraad kan sy eie procedure reël en kan van tyd tot tyd enige sitting daarvan na 'n dag, tyd en plek deur hom bepaal, verdaag.

(2) 'n Waarderingsraad kan te eniger tyd die nie-nakoming van enige bepaling van hierdie Ordonnansie, uitgesonderd 'n bepaling wat betrekking het op die tyd waarbinne 'n beswaar ingediend moet word, kondoneer indien, na sy mening, sodanige nie-nakoming waarskynlik nie enigiemand, insluitende die Staat of 'n plaaslike bestuur, sal benadeel nie.

(3) Die sekretaris van 'n waarderingsraad moet —

(a) onverwyld na die verstryking van die tydperk vir die indiening van enige beswaar ten opsigte van 'n voorlopige waardering en, indien enige beswaar soos in artikel 13 beoog ontvang is, sodanige beswaar aan die voorsitter van sodanige raad voorle en in oorleg met sodanige voorsitter 'n datum vir die eerste sitting van sodanige raad bepaal en terselfdertyd 'n afskrif van sodanige beswaar aan die waardeerde besorg; en

(b) moet minstens veertien dae voor die datum van die eerste sitting van sodanige raad —

- (a) fails to appear on the date and at the time and place specified in the summons or to remain in attendance until the conclusion of the proceedings of the valuation board concerned or until he is excused by the chairman of that board;
- (b) refuses to take an oath or to make an affirmation in terms of the provisions of subsection (7);
- (c) refuses or fails to produce any book or document referred to in the summons; or
- (d) after having been sworn or having made an affirmation, refuses or fails to answer fully any question lawfully put to him.

(12) A valuation board shall, subject to the provisions of subsection (2), not consider any objection unless it has been lodged or presented in accordance with the provisions of section 13(1) or (2) or subsection (4) and may reject a notice of objection if it is not properly completed in any material respect or if, in the opinion of such board, false information is furnished therein.

(13) Any entry recorded in a provisional valuation roll shall be deemed by the valuation board to be correct until the contrary is proved.

(14) The secretary of the valuation board shall keep or cause to be kept minutes of the proceedings of that board in respect of every matter, other than the private deliberations of such board, as well as a record of the evidence given before the board, and such minutes and record, together with any document which such board has considered, shall, when certified as such by the secretary of such board, constitute the record of proceedings of such valuation board and shall be open for inspection by any person at the office of such secretary during office hours.

(15) The valuer who has valued any property recorded in a provisional valuation roll shall attend every sitting of a valuation board and shall, after all evidence has been adduced by or on behalf of every owner or other person or local authority referred to in section 12(1) and (2) and after every witness referred to in subsection (7) has given evidence, answer all questions which may be put to him by or through the board in respect of any matter recorded in the provisional valuation roll as contemplated in section 10 including the question whether or not the property concerned or portion thereof is subject to the payment of rates or exempt therefrom or in respect of any omission of any matter from such roll, and such valuer may, through the board, put questions to any person appearing before such board, whether as a witness or an objector.

(16) A valuation board shall consider every objection and may make any alteration, amendment or addition to the provisional valuation

- (a) versuim om op die datum, op die tyd en plek in die dagvaarding gespesifiseer, te verskyn of om aanwesig te bly tot die afhandeling van die verrigtinge van die betrokke waarderingsraad of totdat hy deur die voorsitter van daardie raad verskoon is;
- (b) weier om 'n eed af te lê of 'n verklaring te maak ingevolge die bepalings van subartikel (7);
- (c) weier of versuim om enige boek of dokument in die dagvaarding genoem, oor te lê; of
- (d) nadat hy ingesweer is of 'n verklaring gemaak het, weier of versuim om enige vraag wat wettiglik aan hom gestel is, volledig te beantwoord.

(12) Behoudens die bepalings van subartikel (2) oorweeg 'n waarderingsraad nie enige beswaar nie tensy dit ooreenkomsdig die bepalings van artikel 13(1) of (2) of subartikel (4) ingedien of aangebied is en kan 'n kennisgiving van beswaar indien dit nie behoorlik in enige wesentlike opsig voltooi is nie of indien, na die mening van sodanige raad, valse inligting daar-in verskaf word, van die hand wys.

(13) Enige inskrywing in 'n voorlopige waarderingslys opgeteken, word deur die waarderingsraad as korrek geag totdat die teendeel bewys word.

(14) Die sekretaris van die waarderingsraad hou of laat oorkonde van die verrigtinge van daardie raad hou ten opsigte van elke aangeleenthed, behalwe die private beraadslagings van sodanige raad, benewens 'n rekord van die getuenis voor die raad afgelê, en sodanige oorkonde en rekord, tesame met enige dokument wat sodanige raad oorweeg het, is, wanneer dit as sodanig deur die sekretaris van sodanige raad gesertifiseer is, die rekord van die verrigtinge van sodanige waarderingsraad en is deur enigiemand gedurende kantoورure by die kantoor van sodanige sekretaris vir inspeksie oop.

(15) Die waardeerde wat enige eiendom in die voorlopige waarderingslys opgeteken, gewaardeer het, woon elke sitting van 'n waarderingsraad by en beantwoord hy, nadat alle getuenis deur of ten behoeve van elke eienaar of iemand anders of plaaslike bestuur in artikel 12(1) en (2) genoem, afgelê is en elke getuie in subartikel (7) genoem getuenis afgelê het, alle vrae wat deur of deur bemiddeling van die raad aan hom gestel word ten opsigte van enige aangeleenthed in die voorlopige waarderingslys soos in artikel 10 beoog, opgeteken met inbegrip van die vraag of die betrokke eiendom of gedeelte daarvan aan die betaling van belasting onderworpe is of daarvan vrygestel is of ten opsigte van die weglatting van enige aangeleenthed uit sodanige lys, en sodanige waardeerde kan, deur of deur bemiddeling van die raad, aan enigiemand wat voor sodanige raad verskyn, hetsy as 'n getuie of as 'n beswaarmaker, vrae stel.

(16) 'n Waarderingsraad oorweeg elke beswaar en kan enige verandering, wysiging of byvoeging in die voorlopige waarderingslys aan-

Effect of
certifica-
tion of
provisional
valuation
roll.

roll in respect of the rateable property to which such objection refers.

16.(1) When a valuation board has in terms of section 15(16) completed its consideration of the objections and has made in the provisional valuation roll such alterations, amendments or additions as therein contemplated, the chairman of such board shall certify and sign such provisional valuation roll in the manner prescribed.

(2) If no objection has been submitted for the consideration of the valuation board as contemplated in subsection (1), the secretary of the valuation board shall submit the provisional valuation roll to the chairman of such board who shall certify and sign such roll in the manner prescribed.

(3) Upon certification of such provisional valuation roll as contemplated in subsection (1) or (2) such roll shall, subject to the provisions of sections 17 and 43, be fixed and binding in respect of all persons concerned in and for the financial year or years in respect of which the valuation concerned is valid in terms of section 6, and shall be known as the valuation roll of the local authority concerned.

(4) The secretary of the valuation board shall forthwith after the certification of the provisional valuation roll as contemplated in subsections (1) and (2) —

- (a) cause a notice to that effect to be published in the form prescribed in the *Provincial Gazette* and once a week for two consecutive weeks in a newspaper; and
- (b) notify every objector in writing of the decision of the valuation board, in respect of any matter urged in his objection.

(5) If an objector applies in writing within fourteen days after the publication of the notice referred to in subsection (4)(a) therefor, the chairman of the valuation board shall, after receipt of such application and, except in the case of a local authority, against payment of such fee to and as may be determined by the local authority concerned, furnish forthwith in writing, the reasons for the decision of such board to the secretary thereof and a copy of such reasons shall thereupon be forwarded by such secretary to such objector.

CHAPTER IV.

VALUATION APPEAL BOARDS.

Right of
appeal
against
decision
of valua-
tion
board.

17.(1) Any objector who has appeared before a valuation board may appeal against the decision of such board in respect of which he is an objector within thirty days from the date of the publication in the *Provincial Gazette* of the notice referred to in section 16(4)(a) by lodging with the secretary of such board a notice of appeal, in the manner and in accordance with the procedure prescribed and such secretary

Uitwerking
van certifi-
cering
van voor-
lopige
waarde-
ringslys.

bring ten opsigte van die belasbare eiendom waarop die beswaar betrekking het.

16.(1) Wanneer 'n waarderingsraad ingevolge artikel 15(16) sy oorweging van die besware afgehandel het en in die voorlopige waarderingslys sodanige veranderings, wysigings of byvoegings soos daarin beoog, aangebring het, sertificeer en teken die voorsitter van sodanige raad sodanige voorlopige waarderingslys op die voorgeskrewe wyse.

(2) Indien geen beswaar vir die oorweging van die waarderingsraad soos in subartikel (1) beoog, ingedien is nie, lê die sekretaris van die waarderingsraad die voorlopige waarderingslys aan die voorsitter van sodanige raad voor wat sodanige lys op die voorgeskrewe wyse, sertificeer en teken.

(3) By sertifisering van sodanige voorlopige waarderingslys soos in subartikel (1) of (2) beoog, is sodanige lys, behoudens die bepalings van artikels 17 en 43, ten opsigte van alle betrokke persone finaal en bindend in en vir die finansiële jaar of jare ten opsigte waarvan die betrokke waardering ingevolge die bepalings van artikel 6 geldig is, en staan bekend as die waarderingslys van die betrokke plaaslike bestuur.

(4) Na die sertifisering van die voorlopige waarderingslys soos in subartikels (1) en (2) beoog, moet die sekretaris van die waarderingsraad onverwyd —

- (a) 'n kennisgiving te dien effekte in die voorgeskrewe vorm in die *Provinsiale Koerant* en eenmaal per week vir twee agtereenvolgende weke in 'n nuusblad laat publiseer; en
- (b) elke beswaarmaker skriftelik ten opsigte van enige aangeleentheid in sy beswaar geopper, in kennis stel.

(5) Indien 'n beswaarmaker skriftelik binne veertien dae na die publikasie van die kennisgiving in subartikel (4)(a) genoem, daarom aansoek doen, verskaf die voorsitter van die waarderingsraad na ontvangs van sodanige aansoek en, behalwe in die geval van 'n plaaslike bestuur, teen betaling van sodanige geld as wat deur die betrokke plaaslike bestuur bepaal word, onverwyd skriftelik die redes vir die besluit van sodanige raad aan die sekretaris daarvan en 'n afskrif van sodanige redes word daarna deur sodanige sekretaris aan sodanige beswaarmaker gestuur.

HOOFSTUK IV.

WAARDERINGSAPPÈLRADE.

Reg van
appèl teen
beslissing
van
waarde-
ringsraad.

17.(1) Enige beswaarmaker wat voor 'n waarderingsraad verskyn het, kan binne dertig dae vanaf die datum van publikasie in die *Provinsiale Koerant* van die kennisgiving in artikel 16(4)(a) genoem teen die beslissing van sodanige raad ten opsigte waarvan hy 'n beswaarmaker is, appelleer deur 'n kennisgiving van appèl op die wyse en ooreenkomsdig die procedure soos voorgeskryf by die sekretaris van so-

mobnys shall forward forthwith a copy of such notice
of appeal to the valuer of the property.

(2) a local authority which is not an object-matter for appeal against any decision of a valuation board in the manner contemplated in sub-¹ to section 18, in respect of any appeal by the Constituted by the Governor in Council.

(1) The Administrator shall, as hereinafter provided, from time to time, by notice in the Provincial Gazette, constitute as many valuation boards as he may deem necessary to hear appeals against any decision of a valuation board, and shall appoint the members of such boards.

(2) The area of jurisdiction of a valuation appeal board shall comprise one or more municipalities and such board shall sit at a place within the municipality from which an appeal by the Governor in Council.

(3) A valuation appeal board shall consist of a chairman who shall be a retired judge of the Supreme Court of the Republic or a person who has practised as an advocate in the Republic for a period of at least ten years or who is in possession of the legal qualifications and experience considered by the Administrator to be suitable for appointment as chairman and

two other members who, in the opinion of the
Administrator, have sufficient knowledge and
experience of the valuation of immoveable pro-
perty: Provided, that no member, or person in
the service of the local authority, concerned shall
be appointed to such board.

Provided that the Administrator may at any time terminate the services of any such member if he deems it expedient to do so.

(5) The local authority concerned shall pay the chairman and other members of the valuation appeal board such fees and allowances as the Administrator may determine either generally or specifically and shall be responsible for providing the necessary office accommodation and other facilities, including staff, for such board.

(6) The person designated as secretary of a local valuation board by a local authority in terms of section 14(6) shall also be the secretary of the valuation appeal board constituted to hear any appeal from that valuation board or, in the event of such person not being available, such other person in the service of the local authority concerned designated by it for the purpose.

(7) An ~~quorum~~ of the valuation appeal board shall consist of two members, one of whom shall be the chairman and all decisions of a valuation appeal board shall be supported by a majority of votes of the members present, and in case of an equality of votes, the chairman shall, in addition to his deliberative vote, have a casting vote.

(8) A member of a valuation appeal board shall not sit as a member of such board, while any objection by him or any other person in connection with the valuation of any property in which he, his wife, partner, relative within

Die oudanige tradisie in die dienst en sodaflike sekretaris
stuur onverwyd 'n afskrif van 'n oudanige kennis-
gewing van appèl aan die waardeerdeerder.
In soe gevallen moet die voorstaande gevraag word om
te noem (2) 'n Plaaslike bestuur? wat nie 'n beswaar-
taamkoper is nie; kan teen enigelike beslissiging van 'n
soe waarderingsraad op die wylse soos in die subartikel
vermeld is. Daarby behoort egter nie die gevraagde
waardeerdeerder nie.

Samestell
ing van 'nq 18(A) Djie Administrateur bestel soos hierna
waarde- bepaal, van tyd tot tyd by kennisgewing in die
waarde- tagesdagte 1970 vir instale Koerant soveel waarderingsappèlrade
Adolphe's saamvias wat hy nodig lig om enige appèl teen
sy te die beslissing van 'n waarderingsraad aan te
legende. Moorsteen hy stel die lede van sodanige raad aan.
bestel dus lo naamlike ols of hou nooitensky
(2) Die voorziening moet in die volgende gevall

-aam oor die reggebied, van 'n waarderingsappelraad bestaan uit een of meer munisipaliteite en sodanige raad neem sittig op 'n plek binne die leeuizivernsfeerlike kantoor die daar afkomstig

(1) Administratiewe en Finansiële Departemente vanwaar die appel aankomstig is.
(2) Administratiewe en Finansiële Departemente vanwaar die appel aankomstig is.
(3) In Waarderingsappelaad bestaan uit 'n voorsteler wat in afgetreden regter van die Hooggereghof van die Republiek is of iemand wat vir totaal minstens tien jaar as 'n advokaat in die Republiek geprakasieer het of wat oor die regskwadele en litiges en opdryfing geskik was deur die Administrateur as paslik vir aanstelling beskou word en twee ander lede wat na die mening

word en twee ander lede, wat, na die meer lig
lede bewahnde, Administrateur, voldoende kennis en
legioen erferyding van die waardering van onroe-
(1) zoorgende, cendom hest. Met dien verstande dat
geen lid of persoon in diens van die betrokke
plaaslike bestuur in sodanige Raad aangestel

berdeelding word nie volle mali en seision n gevraag (6)
Winnings (4) Die voorsteerder van die lande van die waarderingsappelraad beklee die amp vir sodanige tydperk as wat die Administrateur bepaal. Met dien verstande dat die Administrateur te eniger tyd die dienste van enige sodanige lid, indien hy dit dienstig acht kan beëindig.

(5) Die kantoorpleasjante besluit betaal sodanige geldte en toeslaes aan dié voorsitter en ander lede van die waardelingsappèlraad as wat die Administrateur in die algemeen of in die besonder bepaal, en is verantwoordelik om die nodige kantoor- en ander geriewe, niet inbegrip van personeel, vir sodanige raad te verskaf.

(6) Die persoon as sekretaris van 'n waarderingsraad deur 'n plaaslike bestuur ingevolge artikel 7d liketuin 14(6) aangelewys is ook die sekretaris van dié dienstes die tweede regeringsappèlraad (saantigstelehou enige daarvoor aangewys) daardie waarderingsraad aan te hoor of in geval sodanige persoon nie beskikbaar is nie, sodanige ander persoon in diens van die plaaslike bestuur deur hom vir die doel aangelewys.

(7) 'n Kworum van 'n waarderingsappèlraad bestaan uit twee lede, waarvan een die voorsitter is en alle beslissings van 'n waarderingsappèl raad. Die lede moet deur die hierdaagliële瓦爾斯
stemme van die teenwoordige lede gesteun, en in geval van
een stemming van stemmetjie het die voorsitter, benes-
sen die voorvoegsel, die beslissende stemminne beslissende
stem. So sou toe in hierdie voorbeeld 'n stem
in die huidige lid van die waarderingsappèlraad sit-
gedien in die as 'n lid van sodanige raad filie terwyl enige
grifbos beswaar deur hom of iemand anders in verband
in hierdie waardering van enige velenom waarin
sy egen geslote, vennootlike, familiebetrekking binne
diel eerste graad van bloed of aanverwantskap

degree of consanguinity or affinity or company of which he is a director, employee or shareholder, has any direct or indirect pecuniary interest, it is being considered by such valuation and appeal boards as a disqualification.

(9) Any person who knowingly contravenes or fails to comply with the provisions of subsection (8), shall be guilty of an offence.

(10) Where the chairman of any other member of a valuation appeal board is for any reason whatsoever unable to fulfil his duties, the Administrator shall, subject to the foregoing provisions, appoint a person in his stead, for such period as the Administrator may deem expedient.

HOOFSTUK 19

Powers and duties of valuation appeal board. (1) A valuation appeal board may regulate its own procedure and may from time to time adjourn any sitting thereof to a day, time and place determined by resolution.

(2) A valuation appeal board may, at any time, condone the non-compliance with any provision of this Ordinance other than a provision relating to the time in which an appeal shall be lodged if in its opinion such non-compliance is not likely to cause prejudice to any person, including the State or a local authority.

(3) The secretary of the valuation appeal board shall, immediately after expiry of the period for the lodgment of notice of appeal referred to in section 17 and, if any such notice has not been received, submit such notices together with the relevant record of the proceedings public notice referred to in section 15(4) and the reasons therefor for the decision of the valuation board to the chairman of the valuation appeal board.

(a) Within fifteen days of such notice having been received, the chairman, after consultation with such objector, shall fix a date for the first sitting of such board and at the same time furnish a copy of such notices to every objector who is directly affected by such appeal and to the valuer.

(b) At least fourteen days before the date of the first sitting of such board give notice of the date, time and place of such sitting in writing in the form prescribed to every objector who has lodged an appeal in terms of section 17 and to every other objector who is directly affected by such appeal and to the valuer.

(4) The provisions of sections 15(5), (6), (7), (8), (9), (10), (11), (13), (14), (15) and (16) shall apply mutatis mutandis in respect of a valuation appeal board. Provided that in section 15(13), (15) and (16) the words "provisional valuation roll" wherever they appear, shall be construed as a reference to a valuation roll.

(5) Re-hearing. (1) A valuation appeal board shall in accordance with the provisions of this Chapter hear, re-hear, the matter which is the subject of the appeal before it and shall give written reasons for its decision, which shall, subject to the provisions of section 43, be final and such reasons

shall be given to the party or parties before whom the valuation appeal board is sitting.

(2) If any person who is a member of a valuation appeal board fails to fulfil his duties, the Administrator shall, subject to the foregoing provisions, appoint a person in his stead.

(3) Any person who knowingly contravenes or fails to comply with the provisions of subsection (8), shall be guilty of an offence.

(4) In the event of a valuation appeal board failing to fulfil its duties, the Administrator shall, subject to the foregoing provisions, appoint a person in his stead.

(5) In the event of a valuation appeal board failing to fulfil its duties, the Administrator shall, subject to the foregoing provisions, appoint a person in his stead.

(6) The secretary of the valuation appeal board shall, immediately after expiry of the period for the lodgment of notice of appeal referred to in section 17 and, if any such notice has not been received, submit such notices together with the relevant record of the proceedings public notice referred to in section 15(4) and the reasons therefor for the decision of the valuation board to the chairman of the valuation appeal board.

(7) Within fifteen days of such notice having been received, the chairman, after consultation with such objector, shall fix a date for the first sitting of such board and at the same time furnish a copy of such notices to every objector who is directly affected by such appeal and to the valuer.

(8) At least fourteen days before the date of the first sitting of such board give notice of the date, time and place of such sitting in writing in the form prescribed to every objector who has lodged an appeal in terms of section 17 and to every other objector who is directly affected by such appeal and to the valuer.

(9) The provisions of sections 15(5), (6), (7), (8), (9), (10), (11), (13), (14), (15) and (16) shall apply mutatis mutandis in respect of a valuation appeal board. Provided that in section 15(13), (15) and (16) the words "provisional valuation roll" wherever they appear, shall be construed as a reference to a valuation roll.

(10) Herverhoor. (1) A valuation appeal board shall, subject to the foregoing provisions, hear, re-hear, the matter which is the subject of the appeal before it and shall give written reasons for its decision, which shall, subject to the provisions of section 43, be final and such reasons

shall form portion of the record of the proceedings of such board.

(2) If any person applies in writing therefor, the secretary of the valuation appeal board concerned shall, after receipt of such application and, except in the case of the Administrator or a local authority, against payment of such fee to and as may be determined by the local authority concerned, furnish a copy of the reasons referred to in subsection (1).

(3) A valuation appeal board may, in making its decision, include such order as to costs as it may deem fit.

CHAPTER V.

INCIDENCE OF RATING.

General rate and rebate thereon.

21.(1) Subject to the succeeding provisions of this section, a local authority may levy a rate or rates (to be known as a general rate or rates) on rateable property recorded in the valuation roll in and for a financial year to which such roll is applicable.

(2) Notwithstanding the provisions of subsection (1), a local authority may levy a general rate or rates on reateable property recorded in the provisional valuation roll in and for a financial year for which it is being made after the notice referred to in section 12(1)(a) has been published for the first time in the *Provincial Gazette*, and any rate or rates so levied shall, when such provisional valuation roll becomes a valuation roll, be deemed to have been levied on the valuation roll as from the date such rate or rates were levied on the provisional valuation roll: Provided that, except with the approval of the Administrator, a rate shall not be so levied for more than one financial year.

(3) Any rate levied in terms of subsection (1) or (2) shall be an amount in the rand determined by the local authority —

- (a) on the site value of any land or right in land: Provided that no such rate shall, without the approval of the Administrator, exceed 2,5c in the rand; or
- (b) on the site value of any land or right in land as contemplated in paragraph (a) and, in addition, on the value of the improvements on such land or pertaining to such right in land: Provided that no rate shall be levied on the value of such improvements until a rate of not less than 2,5c in the rand has been levied on such site value and the levying of any such rate on the value of such improvements and the amount of such rate in the rand shall be subject to the approval of the Administrator.

vorm deel van die rekord van die verrigtinge van sodanige raad.

(2) Indien enigiemand skriftelik daarvoor aansoek doen, voorsien die sekretaris van die betrokke waarderingsappèlraad na ontvangs van sodanige aansoek en, behalwe in die geval van die Administrateur of 'n plaaslike bestuur, teen betaling van sodanige geld as wat deur die betrokke plaaslike bestuur bepaal word, 'n afskrif van die redes in subartikel (1) genoem.

(3) 'n Waarderingsappèlraad kan wanneer hy sy besluit neem, sodanige bevel vir koste as wat hy goed ag, daarby insluit.

HOOFSTUK V.

BELASTINGDRUK.

Algemene eiendomsbelasting en aflag daarop.

21.(1) Behoudens die opvolgende bepalings van hierdie artikel kan 'n plaaslike bestuur 'n eiendomsbelasting of eiendomsbelastings (bekend te staan as 'n algemene eiendomsbelasting of algemene eiendomsbelastings) op belasbare eiendom opgeteken in die waarderingslys hef in en vir 'n finansiële jaar waarop sodanige lys betrekking het.

(2) Ondanks die bepalings van subartikel (1), kan 'n plaaslike bestuur 'n algemene eiendomsbelasting of eiendomsbelastings op belasbare eiendom, opgeteken in die voorlopige waarderingslys in en vir 'n finansiële jaar waarvoor dit opgemaak word, hef nadat die kennisgewing in artikel 12(1)(a) genoem vir die eerste keer in die *Provinsiale Koerant* gepubliseer is, en enige eiendomsbelasting of eiendomsbelastings aldus gehef, word, wanneer sodanige voorlopige waarderingslys 'n waarderingslys word, geag gehef te gewees het op die waarderingslys vanaf die datum waarop sodanige eiendomsbelasting of eiendomsbelastings op die voorlopige waarderingslys gehef is: Met dien verstande dat, behalwe met die goedkeuring van die Administrateur, 'n eiendomsbelasting nie aldus gehef word vir meer as een finansiële jaar nie.

(3) Enige eiendomsbelasting gehef ingevolge subartikel (1) of (2) is 'n bedrag in die rand soos deur die plaaslike bestuur vasgestel —

- (a) op die terreinwaarde van enige grond of enige reg in grond: Met dien verstande dat geen sodanige eiendomsbelasting, behalwe met goedkeuring van die Administrateur, 2,5 sent in die rand oorskry nie;
- (b) op die terreinwaarde van enige grond of enige reg in grond soos in paragraaf (a) beoog en, daarbenewens, op die waarde van die verbeterings op sodanige grond of wat by sodanige reg in grond behoort: Met dien verstande dat geen eiendomsbelasting op die waarde van sodanige verbeterings gehef word nie totdat 'n eiendomsbelasting van minstens 2,5 sent in die rand op sodanige terreinwaarde gehef is en die heffing van enige sodanige eiendomsbelasting op die waarde van sodanige verbeterings en die bedrag van sodanige eiendomsbelasting in die rand, aan die goedkeuring van die Administrateur onderworpe is.

(4) Subject to the provisions of subsection (5), a local authority may, by resolution passed at any ordinary meeting and supported by a majority of the votes of the members of such local authority, grant a rebate on the general rate or rates levied in terms of subsection (3) on the site value of land or right in land which, in the opinion of the local authority concerned, belongs to a particular class, having regard either to the purpose for which the land concerned is zoned in terms of a town-planning scheme in operation or the use to which it is put or both.

(5) Except with the approval of the Administrator, the rebate contemplated in subsection (4), shall not exceed 40 per cent of the general rate or rates levied.

(6) Where any local authority is constituted for an area previously under the jurisdiction of the board as defined in section 2 of the Transvaal Board for the Development of Peri-Urban Areas Ordinance, 1943 (Ordinance 20 of 1943), and in respect of which area different rates are in operation in terms of section 29 of that Ordinance, such local authority shall have the power to continue to levy without variation, such rates until that power is withdrawn by the Administrator.

(7) For the purposes of subsection (4) "town-planning scheme in operation" has the meaning assigned thereto in section 1 of the Town-planning and Townships Ordinance, 1965.

Manner of applying general rate levied on site value of land or right in land where land concerned is of a particular class.

22.(1) Notwithstanding anything to the contrary contained in section 21, the general rate levied in terms of that section on the site value of land or on the site value of a right in land shall, where the land concerned in either case

- (a) an agricultural holding, as defined in section 7 of the Agricultural Holdings (Transvaal) Registration Act, 1919 (Act 22 of 1919), which is included in agricultural holdings for which a certificate referred to in section 1 of that Act has been issued;
- (b) land, other than that referred to in paragraph (a), which is not less than 1 hectare in extent including any land which is deemed to constitute a single piece of land in terms of subsection (3) and which is not situated in an approved township; or
- (c) not less than 1,5 hectare in extent including any land which is deemed to constitute a single piece of land in terms of subsection (3) and which is situated in an approved township established before 1 April, 1932,

be applied to —

- (i) 100 per cent of the pro rata site value of 0,1 hectare thereof: Provided that if such land is in terms of the provisions of an approved town-planning

(4) Behoudens die bepalings van subartikel (5), kan 'n plaaslike bestuur by besluit op 'n gewone vergadering geneem en gesteun deur die stemme van 'n meerderheid van die lede van sodanige plaaslike bestuur, 'n korting toestaan op die algemene eiendomsbelasting of eiendomsbelastings ingevolge die bepalings van subartikel (3) gehef op die terreinwaarde van grond of reg in grond wat, na die mening van die betrokke plaaslike bestuur by 'n besondere klas tuishoort, met inagneming van of die doel waarvoor die betrokke grond ingevolge 'n dorpsbeplanningskema in werking gesoneer is of die gebruik waarvoor dit aangewend word, of beide.

(5) Behalwe met goedkeuring van die Administrateur, oorskry die korting in subartikel (4) beoog nie 40% van die algemene eiendomsbelasting of eiendomsbelastings gehef nie.

(6) Waar enige plaaslike bestuur ingestel word vir 'n gebied voorheen onder die jurisdiksie van die raad soos omskryf in artikel 2 van die Ordonnansie op die Transvaalse Raad vir die Ontwikkeling van Buitestedelike Gebiede, 1943 (Ordonnansie 20 van 1943) en ten opsigte van watter gebied verskillende eiendomsbelastings ingevolge artikel 29 van daardie Ordonnansie in werking is, het sodanige plaaslike bestuur die bevoegdheid om voort te gaan om, sonder verandering, sodanige eiendomsbelasting te hef totdat daardie bevoegdheid deur die Administrateur teruggetrek word.

(7) By die toepassing van subartikel (4) het "dorpsbeplanningskema in werking" die betekenis daarvan geheg in artikel 1 van die Ordonnansie op Dorpsbeplanning en Dorpe, 1965.

Wyse van toepassing van algemene eiendomsbelasting gehef op terreinwaarde van grond of reg in grond waar betrokke grond van 'n besondere klas is.

22.(1) Ondanks andersluidende bepalings in artikel 21 vervat, word die algemene eiendomsbelasting gehef ingevolge daardie artikel op die terreinwaarde van grond of op die terreinwaarde van 'n reg in grond, waar die betrokke grond in enige van die gevalle —

- (a) 'n Landbouhoeve soos omskryf in artikel 7 van die Landbouhoeven (Transvaal) Registratie Wet, 1919 (Wet 22 van 1919) is wat ingesluit is in landbouhoeves waarvoor 'n sertifikaat genoem in artikel 1 van daardie Wet, uitgereik is;
- (b) grond, behalwe dié genoem in paragraaf (a) is wat minstens 1 hektaar groot is insluitende enige grond wat as 'n enkele stuk grond ingevolge subartikel (3) geag word en wat nie in 'n goedgekeurde dorp geleë is nie; of
- (c) minstens 1 hektaar groot is insluitende enige grond wat as 'n enkele stuk grond ingevolge subartikel (3) geag word en wat in 'n goedgekeurde dorp, gestig voor 1 April 1932, geleë is, toegepas op —

- (i) 100 persent van die pro rata-terreinwaarde van 0,1 hektaar daarvan: Met dien verstande dat indien sodanige grond ingevolge die bepalings van 'n goedgekeurde dorpsbeplanningskema

lexitriedus nu / scheme zoned for any purpose, other n' do nulles u than agricultural purposes, the local authority may, by resolution passed by a majority of votes of its members, resolve that the general rate on such land shall be levied on 100 per cent of the pro rata site value of 0,4 hectare thereof, qd terde (3) lexitriedus

(ii) 25 per cent of the pro rata site value not exceeding a further 3,9 hectares thereof, or in the circumstances referred to in the proviso to subparagraph (i), 3,6 hectares thereof;

(iii) 10 per cent of the pro rata site value not exceeding a further 16 hectares of the remainder; and (iv) 10 per cent of the pro rata site value of the remainder in excess of 20 hectares.

lexitriedus Provided that the provisions of this subsection with respect of the manner of applying any general rate shall not apply to land which is held for business purposes or of which the portion which is not held or used for business purposes is smaller than 1 hectare, or (bb) that portion of the land which is held or used for business purposes as shown in the valuation roll or provisional valuation roll, as the case may be;

(cc) land held under mining title, where such land is rateable in terms of the provisions of section 184 of this Ordinance, but shall not apply to such land to the extent that it is the subject of a surface right permit for agricultural purposes unless the land concerned has been reserved for township purposes in terms of the provisions of section 184 of the Mining Rights Act, 1967, and shall also apply to such land to the extent that such land is land referred to in paragraph (a); or

(dd) any surface right permit referred to in paragraph (g) of the definition "right in land" unless such permit is held for agricultural purposes only and the land concerned has not been reserved for township purposes in terms of the provisions of section 184 of the Mining Rights Act.

(2) For the purposes of this section, every agricultural holding which has been sold by the owner of the agricultural holdings concerned as contemplated in section 1 of the Agricultural Holdings (Transvaal) Registration Act, 1919; but the transfer of which has not been registered, shall be deemed to be a separate holding.

(3) Where two or more contiguous pieces of land, other than land referred to in subsection

nooitgedus 10 vir enige doel, ander dan landboudoel eindes, gesoek is, kan die plaaslike bestuur by 'n besluit deur die meerderheid van sy lede, besluit daaromdat die algemene eiendomsbelasting op sodanige grond op 100 persent van die pro rata terreinwaarde van 0,4 hektaar daarvan gehef word;

(ii) 25 persent van die pro rata terreinwaarde van hoogstens in verdere 3,9 hektaar daarvan of in die omstandighede genoem in die voorbehoudsbeginningswoorde paling tot subparagraaf (i), 3,6 hektaar daarvan;

(iii) 10 persent van die pro rata terreinwaarde van hoogstens in verdere 16 hektaar daarvan; en (iv) 10 persent van die pro rata terreinwaarde van die restant daarvan, bo 20 hektaar;

Met dien verstande dat die bepaling van hierdie subartikel ten opsigte van die wyse van toepassing van enige algemene eiendomsbelasting nie van toepassing is nie op subparagraaf (aa) grond waarvan meer as die halftel vir sakeleindes gehou of ingebruik word of heeltyds waardoorvan die gedeelte wat nie vir sakeleindes gehou of ingebruik word nie, maar is so klein as 1 hektaar groot is;

(bb) daardie gedeelte van die grond wat vir enoor (b) oosaksdeleindes gehou of gebuik word, enoor soos in die waarderingslys of voorlopige -trot vir waarderingslys, soos die gevallen mag wees, enoor aangeloof word, enoor soos aangevoer;

(cc) grond, kragtens myntel gehou, waarvan soort soos danig grond, ingevolge die bepaling van hierdie Ordonnansie belasbaar is, maar buel ni uitgeveld van toepassing is op sodanige grond tot die mate wat dit onderwerp is aan 'n oppervlakteregpermit vir landbouoeindes tensy die betrokke grond vir dorpsoeindes tensoek ni behoefde ingevolge die bepaling van artikel 184 van die Wet op Mynregte, 1967, uitgeveld van die grond tot die mate wat sodanige of betrokke grond is wat in paragraaf (a) gehou word, of

(dd) enige oppervlakteregpermit gehoëni in paragraaf (g) van die woordomskrywing en soos die reg in grond tensy sodanige permit ni buel te slegs vir landbouoeindes gehou word en diel van die betrokke grond nie vir dorps-

oeindes ingevolge die bepaling van artikel 184 van die Wet op Mynregte uitgeveld van die grond is nie.

(2) By die toepassing van hierdie artikel na word elke landbouhoeve wat deur die eienaar van die betrokke landbouhoeve soos beoog in artikel 1 van die Landbouwhoeven (Transvaal) Registratie Wet, 1919 verkoop is, maar waarvan die oordrag nog nie geregistreer is nie, soos geagter afsonderlike hoeve te wees.

(3) Waar twee of meer aangrensende stukke grond, behalwe grond genoem in subarti-

ni moek(1)(a), any of which is less than the area of 1,5 hectares in extent in the case of land referred to in subsection (1)(b); nor

ni meer as 1,5 hecatares in extent in the case of land referred to in subsection (1)(c), nor

ni soos afof held and occupied by one owner and together comprise all area the extent of which is less than the area referred to in subsection (1)(c), nor

ni such pieces of land shall, for the purposes of this section, be deemed to constitute a single piece of land and such land shall be rated in terms of the provisions of subsection (1).

(4) For the purposes of this section "business purposes" in relation to the use of land or a right in land, means the use of the land concerned for business or industrial purposes, excluding farming purposes and, without limiting the generality of the foregoing provisions, includes the use of the land concerned for the letting of any improvements thereon;

(b) as a recreation ground or racecourse as contemplated in section 5(2)(b)(ii);

(c) with the object of making a profit for the removal of soil, sand, gravel or stones, or for brickmaking; or

(d) for any other purpose which the Administrator by notice in the Provincial Gazette may determine.

Additional 23. A local authority may, in addition to the general rate on the site value of any land or right in land as contemplated in section 21(3) held under (a) levy a rate, equal to sixty per cent of such title by a person engaged in mining operations situated upon land held under mining title, in mining not being land in an approved township, where such land is used for residential purposes or for purposes not incidental to mining operations by a person engaged in mining operations whether such person is the holder of the mining title or not.

Special 24. Notwithstanding anything to the contrary particular in this Ordinance contained, where the local authority proposes to incur in respect of some particular area of taxable property any expenditure which is considered by the local authority to be abnormal or to be extraordinary over and above expenditure common to other areas of the municipality, it may by resolution passed by a majority of votes of the members of the local authority determine that such expenditure shall be met in whole or in part by a special rate levied upon the site value of land

enkel(1)(a) enige waarvan in grootte minder is as die nooiensveld soos in betrekking tot sommige soos in nooiensveldslektstaar, in die geval van grond, genoem inuoms soos in subartikel (1)(b); of in soos in leki belyoers 15 hektaar, ins dienstgeval van grond gebuue soos in subartikel (1)(c); of in soos in leki belyoers een gienaar gehou en geokkupeer word soos in subartikel (1)(d).

(i) 1 hektaar is, in die geval van grond in subartikel (1)(b), bedoel as volg: In die geval van grond in subartikel (1)(c) is, in die geval van grond in subartikel (1)(c) bedoel as volg:

In die geval van grond vir die toepassing daarvan hierdie artikel as 'n enkele stuk grond genoem word om sodanige grond belas word ingevolge die bepaling van subartikel (1) om te sien.

(4) Vir die toepassing van hierdie artikel beken "sakdoeleindes" met betrekking tot die gebruik van grond of 'n reg in grond die gebruik van die betrokke grond vir sake of nywerheidsdoeleindes, uitgesonderd vir boerderydoeleindes, en, sonder om die algemeenheid

(1) nooiens die voorafgaande bepaling te beperk, ook die gebruik van die betrokke grond,

to vub (a) vir die verhuring van enige verbeterings soos ni toedaaop, to vub (b) vir die verhuring van enige afontspanningsstreflei of renbaan in arveldsoort soos in subartikel 5(2)(b)(ii) bedoel so;

(c) met die oog op wins, vir die verwydering van grond, sand, gruis of klip vir steenmakery; of

to vub (c) vir enige ander doel wat die Administrateur by kennisgewing in die Provinciale Koerant bepaal.

Addisional 23. 'n Plaaslike bestuur kan benewens die algemene eiendomsbelasting op die terreinwaarde belasting op enige grond of reg in grond soos in artikel 21(3)(a) bedoel, v'n eiendomsbelasting hef, sohou l gelykstaande aan sesig persent van sodanige onderlyndelof algemene eiendomsbelasting op die waarde van deur, doceage verbeterings geleë op grond, kragtens betrokke myntitel gehou, uitgesonderd grond in 'n goedbedrywig gekeurde dorpsgebied, waag sodanige grond vir hede. Woondoeleindes of vir doeleindes wat nie op myntitel gehou betrekking het nie deur iemand wat betrokke is in myntitel gehou, uitgesonderd grond in 'n goedbedrywig gekeurde dorpsgebied, waag sodanige grond vir hede.

Spesial 24. Ondanks vanderstuidende bepaling in beplasing in hierdie Ordonnansie vertrek kan die plaaslike vir besondere bestuur, waar hy voornemens is om uitgawe gebied ten oosigte van die een of ander bepaalde gebied van belasbare eiendom aan te gaan wat

soal. Hierdie mening van die plaaslike bestuur, abkoel in normaal of buitengewoon is bo en behalwe die volgeworde uitgawe van ander gebiede van die munisipaliteit, by 'n besluit deur 'n meerderheid van stemme van die lede van die plaaslike bestuur aangeneem, bepaal dat sodanige uitgawe in sy geheel of gedeeltelik bestry word deur 'n spesiale eiendomsbelasting gehef op die terreinwaarde van grond of reg in grond, waar in elke

or right in land where in either case the land concerned as recorded in the valuation roll is within such particular area to the exclusion of the rest of the municipality and fix the amount of such special rate thereon: Provided that such resolution shall not become of force and effect unless and until the approval of the Administrator for the proposal as set out in the aforesaid resolution has been obtained.

Rating of free-holders licence interest.

25.(1) Notwithstanding anything to the contrary in this Ordinance contained, the person entitled to the proceeds of any freeholders licence interest shall pay as rates to the local authority concerned a sum equal to twenty per cent or, such lesser percentage as such local authority may determine, of the gross amount of moneys or rents received by the Department of Mines in terms of the provisions of the Mining Rights Act, on behalf of such person in respect of such interest as shown by the records of such Department, which records shall, for the purposes of this Ordinance, be accepted as conclusive proof of such amount.

(2) The sum referred to in subsection (1) shall be paid to the local authority concerned, half yearly in arrear, upon the first day of March and the first day of September in each year for the preceding six months ending on the last day of December and June respectively.

CHAPTER VI.

PAYMENT, RECOVERY AND REMISSION OF RATES.

Owner of rateable property liable for amount due for rates.

26.(1) Subject to the provisions of this Chapter, the Rating of Railway Property Act, 1959, and any other law, the person who is the owner of rateable property on 1 July of the financial year to which any general rate levied by a local authority applies, shall be liable for the amount resulting from the levying of such rate in respect of such property (to be known as the amount due for rates).

(2) The provisions of subsection (1) shall apply *mutatis mutandis* to a special rate referred to in section 24: Provided that in so applying such provisions, there shall be substituted for the expression "1 July of", the expression "a date determined by the local authority in respect of".

Notice of fixed day for payment of amount due for rates.

27.(1) The amount due for rates shall be payable on a day to be fixed by such local authority (to be known as the fixed day), of which day and rate such local authority shall give at least thirty days notice —

(a) by the publication in the *Provincial Gazette* and in a newspaper of a notice as prescribed;

Heffing van belasting op grond-eienaars-lisensiebelang.

geval die betrokke grond soos opgeteken in die waarderingslys binne sodanige bepaalde gebied is met uitsondering van die originele gedeelte van die munisipaliteit, en die bedrag van sodanige spesiale eiendomsbelasting vasstel: Met dien verstande dat sodanige besluit nie van krag word nie tensy en totdat die goedkeuring van die Administrateur vir die voorstel soos in voornoemde besluit uiteengesit, verkry is.

25.(1) Ondanks andersluidende bepalinge in hierdie Ordonnansie vervat, moet die persoon geregtig op die opbrengs van enige grondeienaars-lisensiebelang, in plaas van eiendomsbelasting aan die betrokke plaaslike bestuur 'n bedrag gelykstaande aan twintig persent betaal of sodanige mindere persentasie as wat sodanige plaaslike bestuur mag besluit van die bruto bedrag van geldie of huurgeld wat die Departement van Mynwese ingevolge die bepalinge van die Wet op Mynregte ontvang, ten behoeve van sodanige persoon ten opsigte van sodanige belang soos voorkom in die rekords van sodanige Departement, welke rekords, vir die doeleindes van hierdie Ordonnansie, as afdoenende bewys van sodanige bedrag aangeneem word.

(2) Die bedrag genoem in subartikel (1) moet halfjaarlik agteruit op die eerste dag van Maart en die eerste dag van September van elke jaar vir die voorafgaande ses maande eindigende onderskeidelik op die laaste dag van Desember en Junie aan die betrokke plaaslike bestuur betaal word.

HOOFSTUK VI.

BETALING, INVORDERING EN KWYTSKELDING VAN EIENDOMSBELASTING.

Eienaar van belasbare eiendom aanspreeklik vir die bedrag verskuldig vir eiendomsbelasting.

26.(1) Behoudens die bepalinge van hierdie Hoofstuk, die Wet op Belastings op Spoorweg-eiendom, 1959, en enige ander wet, is die persoon wat die eienaar van belasbare eiendom is op 1 Julie van die finansiële jaar waarop enige algemene eiendomsbelasting, gehef deur 'n plaaslike bestuur van toepassing is, aanspreeklik vir die bedrag wat voortspruit uit die heffing van sodanige eiendomsbelasting ten opsigte van sodanige eiendom (bekend te staan as die bedrag verskuldig vir eiendomsbelastings).

(2) Die bepalinge van subartikel (1) is *mutatis mutandis* van toepassing op 'n spesiale eiendomsbelasting in artikel 24 genoem: Met dien verstande dat by die toepassing van sodanige bepalinge, die uitdrukking "1 Julie van" deur die uitdrukking "n datum deur die plaaslike bestuur vasgestel ten opsigte van" vervang word.

Kennisgewing van vasgestelde dag vir betaling van bedrag verskuldig vir eiendomsbelasting.

27.(1) Die bedrag verskuldig vir eiendomsbelasting is betaalbaar op 'n dag deur die plaaslike bestuur vasgestel (bekend te staan as die vasgestelde dag) van welke dag en eiendomsbelasting die betrokke plaaslike bestuur ten minste dertig dae kennis moet gee —

(a) deur die publikasie in die *Provinsiale Koerant* en in 'n nuusblad van 'n kennisgewing soos voorgeskryf;

- (b) by displaying on the notice board of the local authority concerned a notice as prescribed; and
- (c) by means of a notice, which for the purposes of this paragraph, includes an account or monthly statement served upon the owner of the rateable property concerned and such notice shall, in addition, state the amount due for rates.

(2) Where an owner intends to transfer any rateable property the fixed day referred to in subsection (1) shall, for the purposes of such transfer be deemed to be the date on which such transfer is registered, and the other provisions of that subsection shall not apply: Provided that the fact that an owner has not received a notice in terms of subsection (1)(c) shall not invalidate the day so fixed or the liability of the owner to pay such amount.

Payment of amount due for rates.

28.(1) Subject to the provisions of section 27, every owner liable for the payment of the amount due for rates shall, subject to the provisions of subsection (2), pay such amount at the office of the local authority concerned on or before the fixed day.

(2) A local authority may allow payment of any amount due for rates by instalments, either in equal or varying amounts, and subject to such conditions as it may determine.

(3) A local authority may charge and collect interest at a rate per annum as may be prescribed on any amount due for rates which has not been paid on the fixed day: Provided that where such amount is paid in instalments as contemplated in subsection (2), such interest shall only be charged on any instalment which is in arrear after the fixed day.

(4) In respect of any amount due for rates a fraction of a cent of such amount shall be increased to a whole cent.

(5) The minimum amount due for rates shall be R3.

Payment of amount due for rates pending objection or appeal.

29.(1) No person liable for an amount due for rates shall be entitled to defer payment thereof beyond the fixed day by reason of the fact that an objection has been lodged against a provisional valuation roll as contemplated in section 13 or an appeal as contemplated in section 17 is pending in respect of any objection so lodged.

(2) Where in consequence of any decision by a valuation board on any objection or by a valuation appeal board in respect of an appeal contemplated in subsection (1), any owner becomes liable to pay an amount less than or more than the amount which, but for such decision, would have been the amount due for rates, any difference between the amount so

- (b) deur die vertoning op die kennisgewingbord van die betrokke plaaslike bestuur van 'n kennisgewing soos voorgeskryf; en
- (c) deur middel van 'n kennisgewing, wat by die toepassing van hierdie paragraaf 'n rekening of maandstaat insluit, beteken aan die eienaar van die betrokke belasbare eiendom en sodanige kennisgewing moet daarbenewens die bedrag verskuldig vir eiendomsbelasting aandui.

(2) Waar 'n eienaar van voorneme is om enige belasbare eiendom oor te dra, word die vasgestelde dag in subartikel (1) genoem, vir doeleindes van sodanige oordrag geag die datum waarop sodanige oordrag geregistreer word, te wees en die ander bepalings van daardie subartikel is nie van toepassing nie: Met dien verstande dat die feit dat 'n eienaar nie 'n kennisgewing ingevolge subartikel (1)(c) ontvang het nie, nie die dag aldus vasgestel of die aanspreeklikheid van die eienaar om sodanige bedrag te betaal, ongeldig maak nie.

Betaling van die bedrag verskuldig vir eiendomsbelasting.

28.(1) Behoudens die bepalings van artikel 27, betaal elke eienaar wat vir die betaling van die bedrag verskuldig vir eiendomsbelasting aanspreeklik is, behoudens die bepalings van subartikel (2), sodanige bedrag by die kantoor van die betrokke plaaslike bestuur op of voor die vasgestelde dag.

(2) 'n Plaaslike bestuur kan toestemming verleen vir betaling van enige bedrag verskuldig vir eiendomsbelasting deur paaiemende het-sy in gelyke of wisselende bedrae en onderworppe aan sodanige voorwaardes as wat hy vaststel.

(3) 'n Plaaslike bestuur kan rente bereken en invorder, hoogstens teen 'n tarief per jaar as wat voorgeskryf word, op enige bedrag verskuldig vir eiendomsbelasting wat op die vasgestelde dag nie betaal is nie: Met dien verstande dat waar sodanige bedrag in paaiemende betaal word soos in subartikel (2) beoog, sodanige rente alleen bereken word op enige paaiement wat agterstallig is na die vasgestelde dag.

(4) Ten opsigte van enige bedrag verskuldig vir eiendomsbelasting word 'n breuk van 'n sent van sodanige bedrag verhoog tot 'n volle sent.

(5) Die minimum bedrag verskuldig vir eiendomsbelasting is R3.

Betaling van bedrag verskuldig vir eiendomsbelasting in afwagting van beswaar of appèl.

29.(1) Niemand wat aanspreeklik is vir 'n bedrag verskuldig vir eiendomsbelasting is geregtig om betaling daarvan uit te stel tot na die vasgestelde datum weens die feit dat 'n beswaar teen 'n voorlopige waarderingslys, soos in artikel 13 beoog, geopper is nie of 'n appèl, soos in artikel 17 beoog hangende is ten opsigte van enige beswaar aldus geopper.

(2) Waar as gevolg van enige beslissing deur 'n waarderingsraad oor enige beswaar of deur 'n waarderingsappèlraad ten opsigte van 'n appèl in subartikel (1) beoog, enige eienaar aanspreeklik word om 'n bedrag minder of meer as die bedrag wat, as dit nie vir sodanige beslissing was nie, die bedrag verskuldig vir eiendomsbelasting sou gewees het, enige verskil

-and payable as a result of such decision and the amount due for rates which has already been paid shall be refunded or collected by the local authority concerned; as the case may be and where such refund or collection is the result of a decision by a valuation appeal board together with interest at a rate per annum as may be prescribed upon the amount so refunded or collected from the date of payment of the amount due for rates (to the date of such collection) or refund after the fixed day. Provided that where an appeal as aforesaid has been lodged in respect of a decision of a valuation board such refund or collection, as the case may be, shall be deferred pending the decision on appeal in respect of such objection.

(3)(1) Subject to the provisions of section 30(1), the amount due for rates shall be a debt due to the local authority concerned and such authority may, in addition to any powers

provided by law, recover such amount after the fixed day by action in any court of competent jurisdiction. Subject to the provisions of section 3(2) of the Rating of Railway Property Act, 1959,

when any amount due for rates remains unpaid for a period of three months after the fixed day, the local authority may, at any time within twelve months after the fixed day, demand the payment of such amount or any part thereof from any tenant or occupier of the rateable property concerned to the extent of any rent due and payable by the tenant at the date of demand, and on non-payment thereof may after one month of the date of such demand recover such amount from such tenant or occupier in the same manner as if such were the owner:

Provided that every such tenant or occupier shall be entitled to deduct from any rent or other debt payable by him to such owner or his successors in title so much as was so paid by or recovered from him in terms of the provisions of this subsection and the production of the receipt for such amount so paid by or recovered from such tenant or occupier shall be a good and sufficient discharge to the extent of such amount so paid or recovered, as payment of the rent or other debt:

(3)(a) Where any owner of rateable property is absent from the Province, if the agent or person receiving the receipt of the rateable property concerned shall, on written notice by the local authority concerned of the amount due for rates and the fixed day in respect of such pro-

cess to between the bedrag aldus verskuldig en betaalbaar as gevolg van sodanige besluit en die bedrag verskuldig vir eiendomsbelastings wat alreeds betaal is deur die betrokke plaaslike bestuur terugbetaal of ingevorder moet word, na gelang van die geval en waar sodanige terugbetaaling of invordering die gevolg is van 'n beslissing deur 'n waarderingsappelaad tesame met tentel hoogstens eenen tarief per jaar nooit as wat voor geskryf word op die bedrag aldus terugbetaal of ingevorder vanaf die datum van betaling van die bedrag verskuldig vir eiendomsbelasting tot die datum van sodanige invordering of terugbetaaling na die vasgestelde dag. Met dien verstande dat waar 'n appèl soos vermeld, aangeteken is ten opsigte van 'n beslissing van 'n waarderingsraad, sodanige terugbetaaling of invordering, na gelang van die gevallen uitgestel word hangende die uitslag van die appèl ten opsigte van sodanige besluit.

(3)(1) Noorse dus loemel ni section 30(1) invordering van 30(1). Die bedrag verskuldig vir eiendomsbelasting is 'n skuld aan die betrokke plaaslike bestuur en sodanige plaaslike bestuur kan, benewens enige bevoegdheid wat hy ingevolge houloek die bepaling van artikel 33 van die Registrasiewet van 1937 of subartikels (2) en (3) om die verskuldig bedrag na die vasgestelde dag, in enigdagvatar en dit invorder deur in aksele enige en hom bevoegde hof, is so ook om so ook om

(2) Behoudens die bepaling van artikel 3(1) lo inhou van die Wet op Belastings op Spoorwegeienhede dom 1959 wanneer enige bedrag verskuldig vir eiendomsbelasting onbetaal bly vir 'n tydperk van drie maande na die vasgestelde dag kan die plaaslike bestuur te eniger tyd binne twaalf maande na die vasgestelde dag bétaling van sodanige bedrag of enige gedeelte daarvan van hom enige huurder of okkupant van die betrokke belasbare eiendommeis tot die mate wat enige enig huurverskuldig en betaalbaar is deur die huurder in die op datum van die eis en kan hy wanbetaanling daarvan na een maand van die datum van sodanige eis so danige bedrag van sodanige huurder of okkupant invorder op dieselfde wyse asof hy die eienaar was. Met dien verstande dat enige sodanige huurder of okkupant die reg het om van enige huur of ander skuld wat deur hom aan sodanige eienaar of sy opvolger in eiendomsreg verskuldig is af te trek as wat aldus deur hom betaal van hom ingevorder is ingevolge die bepaling van hierdie sub subartikel en die oorlegging van die kwantiteit eiendomsbelasting onbetaal bly vir 'n tydperk, so lo vir sodanige bedrag aldus betaal deur of ingevorder van sodanige huurder of okkupant in hom moet as 'n goede en voldoende vereffening tot oor die minste van sodanige bedrag aldus betaal of ingevorder, beskou word as befaal vir die huur of ander skuld.

(8)(a) Waar enige eienaar van belasbare eiendom afwesig is uit die Provincie, is die agent leghou of persoon wat die huurgeld van die betrokke belasbare eiendom ontyng, op skriftelike kentoornisgewing van die betrokke plaaslike bestuur van die bedrag verskuldig vir eiendomsbelasting en die vasgestelde dag ten opsigte van sodanige eiendom verantwoordelik vir die betaal-

party be liable for the payment of such amount. Provided that such liability for the said amount shall not exceed the amount of rent received by such person from time to time during the financial year concerned, less a deduction of commission at a rate prescribed.

(c) Any agent or person referred to in paragraph (a) shall on notice in writing by the town clerk of the local authority concerned furnish to such town clerk a statement of the information contemplated in that paragraph.

(c) Any person who fails to comply with the provisions of paragraph (b) or fails to furnish the information referred to in paragraph (a) shall be guilty of an offence and shall be liable to pay the amount due for rates in respect of the financial year in which the date falls on which he may take possession of such property in terms of the agreement giving rise to the disposition in question (hereinafter called "the stipulated date"), if so much portion of such amount as is apportioned by the proportion which the unexpired portion of such year as from the stipulated date bears to the whole year or, if such person takes possession of such property on or after the stipulated date and thereafter the local authority becomes possessed thereof in the same financial year and prior to registration of such transfer of such property, he shall only be liable for such portion of such amount as is represented by the proportion which the period between the stipulated date and the date of such repossession bears to the whole year; or

(b) if any property belonging to a local authority is disposed of to any person, who takes possession thereof on or after the stipulated date, and such property is repossessed, thereafter by the local authority in any financial year after the financial year in which the stipulated date falls, but prior to registration of transfer of such property, such person shall be liable to pay the amount aforesaid in respect of such portion of such amount as is represented by the proportion which the period between the date of commencement of such financial year and the date of such repossession bears to the whole of such year.

vermoeling van sodanige bedrag! Met dien verstande dat sodanige aanspreeklikheid vir vermeide bebaarde bedrag nie die bedrag van enige huur ontvang deur gemelde persoon van tyd tot tyd gedurende die betrokke finansiële jaar te bowegaan nie, maar 'n afname van kommissie teen 'n tafief voorgeskryfde deur die

(b) Enige agent of persoon genoem in paraagraaf (a) moet op skriflike kennisgewing daarvan deur die stadskleerk van die betrokke plaaslike deur ydbesurel aan sodanige stadskleerk 'n staat van die huur in daardie paraagraaf beoog voorle.

(c) Iemand wat volgens (a) of (b) in sodanige staat enige inligting versprei het moet strek wat onjuis of vals is in enige toestand waar bewenslike opsig.

is aan 'n misdryf skuldig.

(d) Versini om aan die bepalings van paragraaf (b) te voldoen; of

(e) indien nooitvolgtemant volgens (a) of (b) in sodanige staat enige inligting versprei het moet strek wat onjuis of vals is in enige toestand waar bewenslike opsig.

(a) indien enige eiendom wat aan 'n plaaslike bestuur behoort aan enigemand van die behoor en volgens hand gesit word, is hy aanspreeklik om die bedrag verskuldig vir eiendomsbelasting te betaal ten opsigte van die finansiële jaar waarin die datum val waarop hy, ingevolge die bepalings van die kontrak wat omtrent oorendeling gegee het tot die betrokke eiendom is besit van hierdie gestipuleerde datum genoem); vir sodanige gedeelte van

sodanige bedrag as wat verteenwoordig word deur die verhouding waarin die onverstreke gedeelte van sodanige jaar, met die totale van die gestipuleerde datum, tot die volle jaar staan of, indien so iemand besit van sodanige eiendom op of na die gestipuleerde datum neem, en sodanige eiendom in dieselfde finansiële jaar word deur die plaaslike bestuur in besit geneem word voor registrasie van oordrag van sodanige eiendom, slegs aanspreeklik blykende van sodanige gelieele van sodanige bedrag nooitvolgtemant wat verteenwoordig word deur die totale die verhouding waarin die tydperk tussen die gestipuleerde datum en die datum van sodanige inbesitneming tot die volle jaar staan of toets die bevoegdes uitdruk.

(b) indien enige eiendom wat aan 'n plaaslike bestuur behoort aan enigemand van die hand gesit word wat op of ná die gestipuleerde datum daarvan besit neem en sodanige eiendom daarna weer deur die plaaslike bestuur in enige finansiële jaar na die finansiële jaar waarin die gestipuleerde datum val, maar voor registrasie van oordrag van sodanige eiendom, in besit geneem word, is sodanige persoon aanspreeklik om die bedrag voorneem te betaal ten opsigte van sodanige deel van sodanige bedrag wat verteenwoordig word deur die verhouding waarin die tydperk tussen die begin van sodanige jaar tot die gestipuleerde datum van sodanige inbesitneming is en tot die geslagte van sodanige jaar staan.

(2) Notwithstanding anything to the contrary contained in subsection (1), whenever any property belonging to a local authority is disposed of as contemplated in that subsection and the Administrator thereafter refuses to give his consent to such disposition in terms of section 79(18) of the Local Government Ordinance, any amount paid in respect of rates levied on such property shall, on the application of the person concerned, be refunded by such local authority.

Evidence in regard to the recovery of any amount due for rates.

32. In any proceedings for the recovery of any amount due for rates as well as in all other proceedings in terms of the provisions of this Ordinance, the provisional valuation roll, valuation roll and records of the local authority and any matter recorded therein and extracts therefrom or a certified copy thereof signed by the town clerk or town treasurer, and also any copy of any newspaper containing any notice necessary to be proved shall, upon production thereof, be *prima facie* evidence of the levying of such rate and of the contents thereof without producing any evidence that any notice required by or other requirements of this Ordinance have been complied with: Provided that it shall be competent for any party to any such proceedings to prove the contrary.

Remission of amount due for rates.

33. Notwithstanding any provision to the contrary in this Ordinance contained, a local authority may remit the whole or portion of an amount due for rates —

- (a) where such local authority is of the opinion that as a result of —
 - (i) the alteration of the boundary of its municipality; or
 - (ii) the valuation of all rateable property within its municipality,
 exceptional circumstances in any particular area exist in regard to the incidence of rating affecting such rateable property and the Administrator has, upon application by such local authority made in terms of a resolution supported by the votes of the majority of the members of such local authority, approved thereof on such conditions as he may deem expedient; or
- (b) in any other circumstances approved by the Administrator on such conditions as he may deem expedient.

CHAPTER VII.

SUPPLEMENTARY VALUATION.

Circumstances in which supplementary valuation to be made.

34.(1) Notwithstanding anything to the contrary contained in this Ordinance, a local authority shall, after certification of a provisional valuation roll as contemplated in section 16(3), for the purpose of supplementing the valuation roll, cause a valuation, hereinafter referred to as a

(2) Ondanks enige andersluidende bepaling in subartikel (1) vervat, wanneer enige eiendom wat aan 'n plaaslike bestuur behoort soos in daardie subartikel beoog van die hand gesit word en die Administrateur daarna weier om sy toestemming vir sodanige van-die-handsitting ingevolge die bepaling van artikel 79(18) van die Ordonnansie op Plaaslike Bestuur, te gee, word enige bedrag betaal ten opsigte van eiendomsbelasting op sodanige eiendom gehef, op aansoek van die betrokke persoon deur sodanige plaaslike bestuur terugbetaal.

Getuienis met betrekking tot die invordering van enige bedrag verskuldig vir eiendomsbelasting.

32. In enige verrigtinge vir die invordering van enige bedrag verskuldig vir eiendomsbelasting sowel as in enige ander verrigtinge ingevolge die bepaling van hierdie Ordonnansie, is die voorlopige waarderingslys, die waarderingslys en rekords van die plaaslike bestuur en enige aangeleentheid daarin opgeteken en uittreksels daaruit of 'n gewaarmerkte afskrif daarvan deur die stadsklerk of stadstesourier onderteken asook enige afskrif van 'n nuusblad wat enige kennisgewing bevat wat bewys moet word, by oorlegging daarvan *prima facie*-getuienis van die heffing van sodanige eiendomsbelasting en van die inhoud daarvan sonder die lewering van enige getuienis dat enige kennisgewing vereis deur of ander vereistes van hierdie Ordonnansie nagekom is: Met dien verstande dat dit enige party by sodanige verrigtinge vry staan om die teendeel te bewys.

Kwytskelding van bedrag hierdie Ordonnansie vervat, kan 'n plaaslike verskuldig vir eiendomsbelasting.

33. Ondanks andersluidende bepaling in hierdie Ordonnansie vervat, kan 'n plaaslike bestuur die geheel of gedeelte van 'n bedrag verskuldig vir eiendomsbelastings kwytskeld —

- (a) waar sodanige plaaslike bestuur van mening is dat as gevolg van —
 - (i) die verandering van die grens van sy munisipaliteit; of
 - (ii) die waardering van al die belasbare eiendom binne sy munisipaliteit,
 buitengewone omstandighede in enige besondere gebied aanwesig is met betrekking tot die belastingdruk rakende sodanige belasbare eiendom en die Administrateur, op versoek van sodanige plaaslike bestuur ingevolge 'n besluit geneem en deur die meerderheid van stemme van die lede van sodanige plaaslike bestuur gesteun, dit op sodanige voorwaardes as wat hy dienstig ag, goedgekeur het; of
- (b) in enige ander omstandighede deur die Administrateur op sodanige voorwaardes as wat hy dienstig ag, goedgekeur.

HOOFSTUK VIII.

AANVULLENDE WAARDERING.

Omstandighede waarin aanvullende waardering gemaak word.

34.(1) Ondanks enige andersluidende bepaling in hierdie Ordonnansie vervat, laat 'n lopige waarderingslys soos in artikel 15(3) beoog, vir doeleindes om die waardering in artikel 15(3) beoog, vir doeleindes om die waarderingslys aan te vul, 'n waardering, hierna

- supplementary valuation, to be made by a valuer of rateable property —
- which has been omitted from such roll;
 - which has been included in the municipality of such local authority after the date of valuation applicable to such roll;
 - which has become into existence as a result of the subdivision or consolidation of land after such date of valuation;
 - the market value or the site value of which has materially increased or decreased because of any cause particular to such property including alterations, additions or demolitions, after such date of valuation;
 - where an appointment as contemplated in section 10(1)(e) is required to be made after such date of valuation;
 - which became rateable property after such date of valuation or which after such date became exempt from the payment of rates as contemplated in section 5;
 - the value of which has, by reason of a clerical error been incorrectly recorded in any such roll or which, by reason of an error as to —
 - the extent of the land concerned;
 - the nature of the right in land or any other right relating to such land,
- has been valued incorrectly; or
- which is railway property referred to in section 9(4) if by reason of a change in rental, the deemed site value in relation to land is no longer correctly reflected in such provisional valuation roll in respect of the financial year concerned.

(2) The supplementary valuation shall, except in the circumstances referred to in paragraph (h), be made as at the date of valuation applicable to the valuation roll referred to in subsection (1).

Valuer
to
prepare
a provi-
sional
supple-
mentary
valuation
roll.

35. The valuer shall prepare a roll, to be known as a provisional supplementary valuation roll of all rateable property valued by him in terms of section 34 during a financial year and for this purpose the provisions of sections 9 and 10 shall apply *mutatis mutandis*.

Submis-
sion of
provisional
supple-
mentary
valuation
roll to
local
authority.

36. The valuer shall, after the preparation of a provisional supplementary valuation roll in terms of the provisions of section 35, submit such roll to the local authority concerned forthwith after the conclusion of the financial year in which every valuation was made, irrespective of the financial year to which any such valuation is applicable.

- 'n aanvullende waardering genoem, deur 'n waardeerder maak, van belasbare eiendom —
- wat uit sodanige lys weggelaat is;
 - wat in die munisipaliteit van sodanige plaaslike bestuur na die datum van waardering wat op sodanige lys van toepassing is, ingesluit is;
 - wat as gevolg van 'n onderverdeling of konsolidasie van grond na sodanige datum van waardering tot stand gekom het;
 - waarvan die markwaarde of die terreinwaarde na sodanige datum van waardering wesentlik vermeerder of verminder het as gevolg van enige oorsaak wat aan sodanige eiendom besonders is, insluitende veranderings, byvoegings of slopings;
 - waarvan die toedeling soos in artikel 10(1)(e) beoog na sodanige datum van waardering gemaak moet word;
 - wat na sodanige datum van waardering belasbare eiendom geword het of wat na sodanige datum van die betaling van eindomsbelasting soos in artikel 5 beoog, vrygestel is;
 - waarvan die waarde, vanweë 'n klerikale fout foutiewelik in enige sodanige lys opgeteken is of wat vanweë 'n fout betrekende —
 - die grootte van die betrokke grond;
 - die aard van die reg in grond of enige ander reg in sodanige grond, verkeerd gewaardeer is; of
 - wat spoorwegeeiendom in artikel 9(4) genoem is indien vanweë 'n verandering van huurgeld, die geagde terreinwaarde met betrekking tot die grond nie meer korrek in sodanige voorlopige waarderingslys ten opsigte van die betrokke finansiële jaar weergegee word nie.

(2) Die aanvullende waarderingslys word, behalwe in die omstandighede in paragraaf (h) genoem, soos op die datum van waardering wat op die waarderingslys in subartikel (1) genoem, toepaslik is, gemaak.

Waardeer-
der moet
'n voor-
lopige
aanvul-
lende
waarde-
ringslys
voorberei-

35. Die waardeerder berei 'n waarderingslys voor, bekend te staan as 'n voorlopige aanvullende waarderingslys, van alle belasbare eiendom deur hom ingevolge die bepalings van artikel 34 gedurende 'n finansiële jaar gewaardeer en vir hierdie doel is die bepalings van artikels 9 en 10 *mutatis mutandis* van toepassing.

Voorleg-
ging van
voorlopige
aanvul-
lende
waarde-
ringslys
aan
plaaslike
bestuur.

36. Na voorbereiding van die voorlopige aanvullende waarderingslys ingevolge die bepalings van artikel 35 lê die waardeerder sodanige lys onverwyld na afloop van die finansiële jaar waarin elke waardering gemaak is, ongeag die finansiële jaar waarop enige sodanige waardering betrekking het, aan die betrokke plaaslike bestuur voor.

Notice No. 37. The provisions of sections 12 and 13 calling for object shall apply mutatis mutandis in respect of a provisional provisional supplementary valuation roll. supply.

38. The provisions of Chapter III shall apply mutatis mutandis in respect of all provisional supplementary valuation roll; Provided that sub-section (3) of section 16 shall be construed as follows:

(3) Upon certification of such provisional supplementary valuation roll as contemplated in subsections (1) and (2) such roll shall, subject to the provisions of sections 17 and 43, be fixed and binding upon all persons concerned for the applicable financial year or years for which it has been prepared and shall be known as a supplementary valuation roll of the local authority concerned for the financial year during

(in which the valuations have been made) :-

39. The provisions of Chapter IV shall apply board and *mutatis mutandis*, in respect of a right of appeal from a decision of a valuation board in respect of any matter arising out of a supplementary valuation roll. Provided that the reference in the provision to section 19(4) to a valuation roll shall be construed as a reference to a "supplementary valuation roll".

In respect of rating of Chapter V, shall, notwithstanding anything to the contrary in this Ordinance contained, apply to rateable property recorded in a supplementary valuation roll or, provisional supplementary valuation roll for the applicable financial year and those provisions shall in all other respects apply mutatis mutandis.

Payment, recovery and revision of rates in respect of supplementary miltia as contemplated in section 40.

(2) The amount due for rates in respect of
rateable property recorded in a supplementary
valuation roll or a provisional supplementary
valuation roll shall be payable in the case of
rateable property referred to in—

(a) section 34(1)(a) or (g), as if such omission or omission or error had not been made; or
(b) section 34(1)(b), (c), (d), (e) or (f) with the effect from the date the event therein referred to occurred; or in the case of section 34(1)(h), as contemplated in the

Rating of Railway Property Act, 1959.

CHAPTER VIII.

No valuation recorded in any valuation roll or supplementary valuation roll and no rate valuation, levied thereon and no such roll shall be invalid.

Kernsige-
wing wat
beware
teen die
voorlopige
aanvullen
de waarde-
ringlys.
beware
beware
Die bepalinge van artikels 12 en 13 is
mutatis mutandis ten opsigte van 'n voorlopige
aanvullende waarderingslys van toepassing.

38. Die bepalings van Hoofstuk III is *mutatis mutandis*, ten opsigte van 'n voorlopige aanvulende waarderingslys van toepassing. Met dien verstaande dat Subartikel (3) van artikel 16 uitgele word asof dit as volg gelukkig het:

Hierin lo §(3). By die sertifisering van sodanige voor-
oorbereid lopige aanvullende waarderingslys soos in sub-
-artikels (1) en (2) bedoel is sodanige lys, be-
-houdeens die bedelings van artikels 17 en 43,
-moontlike finaal en blywend op alle beetrokke persone vir
-die toepaslike finansiële jaar of jare waarvoor
-dit opgestel is en staan bekend as 'n aanvul-
-lende waarderingslys van die beetrokke plaas-
-bare enige besigheid vir die finansiële jaar waarin die
-waarderings gemaak is.

Waarde 1911-39; Die bepalings van Hoofstuk IV is mutatis
apparaat mutandis van toepassing ten opsigte van 'n reg-
ch "aan-
vullende" van appel teen 'n beslissing van 'n waarderings-
waarderings-
ringsslys. Raad ten opsigte van die gevolglike aanleentheid wat
uit 'n "aanvullende waarderingslys" voortspruit;
Met dien verstande dat die verwysing in die
voorbekhoude bepaling by artikel 19(4) na 'n
ni "aanvullende waarderingslys" as 'n verwysing na 'n "aan-
vullende waarderingslys" uitgele word.

40. Enige ciendomsbelasting ingevolge die bepalings van Hoofstuk V gehef is, ondanks andersluidende bepalings in hierdie Ordonnansie waarderingslys of voorlopige aanvullende waarderingslys vir die toepaslike finansiële jaar van toepassing, maar die bepaling is, in alle ander opsigte mutatis mutandis van toepassing.

(1) Behoudens die bepaling van subartikel 2(1) is die bepaling van Hoofstuk VI met betrekking tot die betaling, invordering en kwyt-stand van eindomstbelasting uit *utatis mutans* dijs wapo toepassing op enige eindomstbelasting wat soos in artikel 40 beoog word.

(2) Die bedrag verskuldig vir eiendomsbelasting ten opsigte van belasbare eiendom in 'n aanvullende waardeklifgelys of "Voorlopige aanneemswaardeklifgelys" opgeteken, is betaalbaar in dien gevval van belasbare eiendom geboom in.

(a) artikel 34(1)(a) of (g), asof sodanige wegged of llen latigengelqout niev begaanli is nie; nooitdus vryligemslagu leenopvoing s as neven in mid (b) artikel 34(1)(b), (c), (d), (e) of (f) met inbus toe lingsgelyvanaf die datum waarop die gebeurbus e souksem daarin geneem of plaasgevind het; of

(c) artikel 194(1)(h), soos vryg die Wet op Belasting van Spoerwegeiendom, 1959, beoog.

roll or
rates not
to be set
aside
where
provisions
of Ordin-
ance not
observed.
dated by reason of a failure to observe any pro-
vision of this Ordinance if no prejudice has re-
sulted therefrom.

**Decision
on
question
of law
by court
of com-
petent
juris-
diction.**

43. Nothing in this Ordinance contained shall be construed as derogating from the right of any person to obtain a decision on any question of law arising out of the application or purported application of the provisions of this Ordinance from any court of competent jurisdiction.

Regulations. 44.(1) The Administrator may make regulations in regard to any matter which may be prescribed and generally in regard to any other matter which he considers to be necessary or expedient in order to achieve the objects of this Ordinance:

(2) Any regulation made in terms of subsection (1) may provide for penalties for any contravention thereof but no penalty shall exceed the penalty referred to in section 45.

General penalty. 45. Any person who contravenes or fails to comply with any provision of this Ordinance shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred rand or to imprisonment for a period not exceeding one year, or to both such fine and such imprisonment.

**Amend-
ment of
section
29 of
Ordinance
20 of
1943, as
46.(1) The following section is hereby sub-
stituted for section 29 of the Transvaal Board
for the Development of Peri-Urban Areas Or-
dinance (Ordinance 20 of 1943):**

29.(1) Subject to the provisions of subsections (2), (3), (4), (5), (6), (7), (8) and (9), the provisions of the Local Authorities Rating Ordinance, 1977, shall apply *mutatis mutandis* to the Board and for that purpose the words 'local authority' and 'town clerk' in the said Ordinance shall be construed as meaning 'board' and 'secretary' respectively and for the period of six months referred to in section 6(2) of the said Ordinance there shall be substituted a period of nine months.

(2) The Administrator may from time to time by notice in the *Provincial Gazette* declare that, for a period of not less than one financial year, the provisions of the Local Authorities Rating Ordinance, 1977, shall not apply in such portion of the area under the jurisdiction of the board as the Administrator may by like notice specify and that for the period and in the portion aforesaid, shall be levied and collected in respect of every erf or other division of land shown on a general plan as defined in

dersingslys sodanige lys is ongeldig nie vanweë 'n versuim
of een- om enige bepaling van hierdie Ordonnansie na
domsbela- te kom indien geen benadeling daaruit voort-
ding nie teradye gespruit het nie.
teradye gespruit het nie.

Beslissing 43. Niks in hierdie Ordonnansie vervat, word **oor regsvraag deur so uitgelê dat dit afdoen aan die reg van enig-'n bevoegde hof met 'n jurisdictione.** iemand om 'n beslissing van 'n bevoegde hof met jurisdiksie te verkry oor 'n regsvraag wat voortvloei uit die toepassing of vermeende toepassing van die bepalings van hierdie Ordonnansie nie.

Regulasies. 44.(1) Die Administrateur kan regulasies maak met betrekking tot enige aangeleentheid wat voorgeskryf kan word en in die algemeen met betrekking tot enige ander aangeleentheid wat hy nodig of dienstig ag ten einde die oogmerke van hierdie Ordonnansie te bereik.

(2) Enige regulasie ingevolge subartikel (1) gemaak kan voorsiening maak vir strawwe vir 'n oortreding daarvan maar geen straf gaan die straf in artikel 45 genoem, te boewe nie.

Algemene strafbe-paling. 45. Enigiemand wat enige bepaling van hier-die Ordonnansie oortree of versuim om daar-aan te voldoen, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens vyfhonderd rand of gevangenisstraf vir 'n tydperk van hoogstens een jaar of met beide sodanige boete en sodanige gevangenis-straf.

Wysiging van artikel 46(1) Artikel 29 van die Ordonnansie op 29 van Ordonnansie 20 van Buitestedelike Gebiede, 1943 (Ordonnansie 20 1943, soos van 1943), word hierby deur die volgende artikel vervang:

29.(1) Behoudens die bepalings van subartikels (2), (3), (4), (5), (6), (7), (8) en (9) is die bepaling van die Ordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977, *mutatis mutandis* van toepassing op die raad en vir daardie doel word die woorde 'plaaslike bestuur' en 'stadsklerk' in genoemde Ordonnansie opgevat as betekende onderskeidelik 'raad' en 'sekretaris' en vir die tydperk van ses maande in artikel 6(2) van die genoemde Ordonnansie word 'n tydperk van nège maande ingevoeg.

(2) Die Administrateur kan van tyd tot tyd by kennisgewing in die *Provinciale Koerant* bekend maak dat vir 'n tydperk van minstens een finansiële jaar die bepalings van die Ordonnansie op die Eiendomsbelasting van Plaaslike Besture, 1977, nie van toepassing is nie in sodanige gedeelte van die regssgebied van die raad as wat die Administrateur by dergelike kennisgewing spesifiseer en dat daar vir die tydperk en in die gedeelte soos voormeld, ten opsigte van elke erf of ander verdeling van grond wat voorkom op 'n algemene plan soos omskryf in artikel 102 van die Aktes-

section 102 of the Deeds Registries Act, 1937, a rate (hereinafter referred to as a land rate) in accordance with a tariff approved by the Administrator.

(3) Whenever under the provisions of subsection (2) the land rate is leviable in any portion of an area referred to in that subsection, such rate shall be paid to the board, shall form part of the revenue of the board and shall be recoverable as if such land rate was a rate imposed under the Local Authorities Rating Ordinance, 1977, and the provisions of that Ordinance shall apply for the purposes of such recovery.

(4) The Administrator may from time to time remit any land rate where the land concerned is set apart or used solely for educational, religious, charitable or public purposes.

(5) The board may from time to time cause a valuation to be made of all rateable property in any area of its jurisdiction.

(6) Notwithstanding the provisions of subsection (5), where the board is of the opinion that, in any area of its jurisdiction, a rate should only be levied on rateable property or a portion thereof which is used for business purposes as defined in section 22(4) of the Local Authorities Rating Ordinance, 1977, it may at any time cause a valuation to be made of such property or portion thereof, and any such valuation shall for all purposes be deemed to be a valuation as contemplated in that Ordinance.

(7) The board shall not levy any rate in terms of the Local Authorities Rating Ordinance, 1977, unless the prior approval of the Administrator has been obtained: provided that the approval of the Administrator shall not be necessary if the board levies any rate in any township as defined in section 1 of the Town-planning and Townships Ordinance, 1965 (Ordinance 25 of 1965).

(8) Subject to the approval of the Administrator, the board may levy different rates in different portions of any area in respect of which a valuation has been made in terms of subsection (5) and, subject to the approval of the Administrator, may refrain from levying any rate in any portion of such area.

(9) Separate valuation boards and separate valuation appeal boards may from time to time be constituted for the different areas within the area of

wet, 1937, 'n eiendomsbelasting (hierna 'n grondbelasting genoem), ooreenkommstig 'n tarief deur die Administrateur goedgekeur, hef en ingevorder moet word.

(3) Wanneer ingevolge die bepalings van subartikel (2) 'n grondbelasting in enige gedeelte van 'n gebied in daardie subartikel genoem, hefbaar is, moet bedoelde belasting aan die raad betaal word, maak dit deel uit van die inkomste van die raad, is dit invorderbaar asof dit opgelê was kragtens die Ordonnansie op die Belasting van Plaaslike Besture, 1977, en die bepalings van daardie Ordonnansie, is vir die doel van so 'n invordering van toepassing.

(4) Die Administrateur kan van tyd tot tyd enige grondbelasting kwytskeld in gevalle waar die grond uitgehou of uitsluitend gebruik word vir onderwys, godsdiestige, liefdadigheids of publieke doeleinades.

(5) Die raad kan van tyd tot tyd 'n waardering laat maak van al die belasbare eiendom in enige gebied in sy regsgebied.

(6) Ondanks die bepalings van subartikel (5), waar die raad van mening is dat in enige gebied in sy regsgebied 'n belasting slegs op belasbare eiendom of 'n gedeelte daarvan wat vir sake-doeleinades gebruik word soos in artikel 22(4) van die Ordonnansie op die Belasting van Plaaslike Besture, 1977, omskryf, hef behoort te word, kan hy te eniger tyd 'n waardering van sodanige eiendom of gedeelte daarvan laat maak en enige sodanige waardering word geag vir alle doeleinades 'n waardering soos in daardie Ordonnansie beoog te wees.

(7) Die raad hef nie enige belasting ingevolge die Ordonnansie op die Belasting van Plaaslike Besture, 1977 nie, tensy goedkeuring vooraf van die Administrateur verkry is: Met dien verstande dat die Administrateur se goedkeuring nie nodig is nie, indien die raad enige belasting hef in enige dorp soos omskryf in artikel 1 van die Ordonnansie op Dorpsbeplanning en Dörpe, 1965 (Ordonnansie 25 van 1965).

(8) Onderworpe aan die goedkeuring van die Administrateur, kan die raad verskillende belastings in verskillende gedeeltes van enige gebied ten opsigte waarvan 'n waardering kragtens subartikel (5) gemaak is, hef en, onderworpe aan die goedkeuring van die Administrateur, kan die raad hom in enige gedeelte van sodanige gebied onthou van die heffing van enige belasting.

(9) Afsonderlike waarderingsrade en afsonderlike waarderingsappèlrade kan van tyd tot tyd benoem word vir die verskillende gebiede binne die regsges-

jurisdiction of the board for which valuation or supplementary valuation rolls have been prepared."

(2) A valuation, interim valuation and the valuation roll or interim valuation roll consequent thereon, made or in the course of being made in terms of the provisions of section 29 of the Transvaal Board for the Development of Peri-Urban Areas Ordinance, 1943, prior to its amendment in terms of subsection (1), shall remain valid or be completed for the financial years determined by the board in terms of the provisions of that Ordinance and the provisions of the said section 29 shall continue to apply in respect of such roll.

Amendment of section 51 of Ordinance 25 of 1965, as substituted by section 6 of Ordinance 6 of 1973, and as previously substituted by section 4 of Ordinance 15 of 1970.

47.(1) Section 51 of the Town-planning and Townships Ordinance, 1965 (Ordinance 25 of 1965), is hereby amended —

- (a) by the substitution in subsection (2), for the expression "section 6 of the Local Authorities Rating Ordinance, 1933 (Ordinance 20 of 1933)" of the expression "section 7(1) of the Local Authorities Rating Ordinance, 1977";
 - (b) by the substitution in the proviso to subsection (4) for paragraph (ii) of the following paragraph:
- "(ii) for any purpose contemplated in section 5(1)(d)(v), (vi), (vii) or (viii) of the Local Authorities Rating Ordinance, 1977.;"
- (c) by the substitution in section 6, for paragraphs (c), (d), (e), (f), (g) and (h) of the following paragraphs:

"(c) Any objection referred to in —

- (i) paragraph (a) shall be submitted by the local authority concerned within a period of sixty days after receiving such objection; or
- (ii) paragraph (b) shall be submitted by the local authority concerned within a period of sixty days after the date upon which the registered letter referred to in subsection (5) was posted,

to the valuation board constituted for such local authority in terms of section 14(1) of the Local Authorities Rating Ordinance, 1977, or in the case of the board as defined in section 1 of the Transvaal Board for the Development of Peri-Urban Areas Ordinance 1943 (Ordinance 20 of 1943) to such valuation board as the Administrator may determine and such valuation board shall forthwith proceed to consider every such objection and for this purpose the provisions of Chapters III and IV of that Ordinance shall, subject to the succeeding provisions of this section, apply *mutatis mutandis*.

bied van die raad waarvoor waarderingslyste of aanvullende waarderingslyste opgestel is.".

(2) 'n Waardering, tussentydse waardering en die waarderingslys of tussentydse waarderingslys wat daarop volg ingevolge die bepальings van artikel 29 van die Ordonnansie op die Transvaalse Raad vir Ontwikkeling van Buitestedelike Gebiede, 1943, voor die wysiging daarvan ingevolge die bepальings van subartikel (1) opgestel is of opgestel word, bly van krag of word voltooi vir die finansiële jare deur die raad ingevolge die bepальings van daardie Ordonnansie bepaal en die bepальings van bedoelde artikel 29 bly van toepassing ten opsigte van sodanige lys.

Wysiging van artikel 51 van Ordonnansie 25 van 1965, soos vervang deur artikel 6 van Ordonnansie 6 van 1973 en soos voorheen vervang deur artikel 4 van Ordonnansie 15 van 1970.

47.(1) Artikel 51 van die Ordonnansie op Dorpsbeplanning en Dorpe, 1965, word hierby gewysig —

- (a) deur in subartikel (2) die uitdrukking "artikel 6 van die Plaaslike-Bestuur-Belasting-ordonnansie 1933 (Ordonnansie 20 van 1933)" deur die uitdrukking "artikel 7(1) van die Ordonnansie op Belasting van Plaaslike Besture, 1977" te vervang;
 - (b) deur in die voorbehoudsbepaling by subartikel (4) paragraaf (ii) deur die volgende paragraaf te vervang:
- "(ii) vir enige doel in artikel 5(1)(d)(v), (vi), (vii) of (viii) van die Ordonnansie op Belasting van Plaaslike Besture, 1977."
- te vervang;

- (c) deur in artikel 6 paragrawe (c), (d), (e), (f), (g) en (h) deur die volgende paragrawe te vervang:

"(c) Enige beswaar genoem in —

- (i) paragraaf (a) word deur die betrokke plaaslike bestuur binne 'n tydperk van sestig dae nadat sodanige beswaar ontvang is; of
- (ii) paragraaf (b) word binne 'n tydperk van sestig dae nadat die geregistreerde brief in subartikel (5) genoem, gepos is,

gestuur aan die waarderingshof vir sodanige plaaslike bestuur ingestel ingevolge artikel 14(1) van die Ordonnansie op Belasting van Plaaslike Besture, 1977, of in die geval van die raad soos omskryf in artikel 1 van die Ordonnansie op die Transvaalse Raad vir die Ontwikkeling van Buitestedelike Gebiede, 1943 (Ordonnansie 20 van 1943), aan sodanige waarderingsraad as wat die Administrator bepaal en sodanige waarderingsraad gaan onverwyld oor om elke sodanige beswaar te oorweeg en vir hierdie doel is die bepальings van Hoofstukke III en IV van daardie Ordonnansie behoudens die opvolgende bepальings van hierdie artikel, *mutatis mutandis* van toepassing.

- (d) The secretary of the valuation board shall at least twenty-one days prior to the sitting of such board to consider any objection submitted to it, inform the owner and local authority concerned of the date, place and time of such sitting.
- (e) Any such valuation board may increase or decrease any appraisement which is the subject of an objection in terms of the provisions of this subsection and its decision shall be final or, in the case of an appeal to the appropriate valuation appeal board, the decision of such appeal board shall be final.
- (f) The secretary of any such valuation board or valuation appeal board shall within seven days of the decision given in terms of the provisions of paragraph (e) or, where an appeal is withdrawn, within seven days of such withdrawal coming to the notice of the secretary of the valuation board, inform the owner and the local authority concerned by registered letter of such decision.
- (g) Pending the decision of a valuation board or valuation appeal board in terms of the provisions of paragraph (e), the payment of any development contribution shall, except where otherwise provided in this section, be suspended.
- (h) Where as a result of an objection, an appraisement referred to in subsection (2) or (3) is increased or decreased by a valuation board or valuation appeal board, the local authority concerned shall forthwith re-determine the amount of the development contribution and, if payment has already been made in respect thereof, that local authority shall collect or refund, as the case may be, the difference between the amount of such payment and the amount so re-determined."

(2) The amendments effected in terms of subsection (1) shall not apply in the circumstances contemplated in section 48(2) of this Ordinance.

Repeal
of laws
and
savings.

48.(1) Subject to the provisions of subsection (2), the laws specified in the Schedule are hereby repealed.

(2) Notwithstanding anything to the contrary contained in subsection (1), a valuation, interim valuation and the valuation roll or interim valuation roll consequent thereon, made or in the course of being made in terms of the provisions of a law repealed in terms of that subsection, shall remain valid or be completed for the financial years determined by the local authority concerned and all the provisions of any such repealed law shall continue to apply in respect of such roll.

- (d) Die sekretaris van die waarderingsraad stel die eienaar en betrokke plaaslike bestuur minstens een-en-twintig dae voor die sitting van sodanige raad om enige beswaar aan hom voorgelê te oorweeg, in kennis van die datum, plek en tyd van sodanige sitting.
- (e) Enige sodanige waarderingsraad kan enige waardering wat die onderwerp van 'n beswaar ingevolge die bepalings van hierdie subartikel is, vermeerder of verminder en sy beslissing is afdoende of in die geval van 'n appèl aan die toepaslike waarderingsappèlraad, is die beslissing van sodanige appèlraad afdoende.
- (f) Die sekretaris van sodanige waarderingsraad of waarderingsappèlraad stel die eienaar en betrokke plaaslike bestuur per geregistreerde brief, in kennis, binne sewe dae vandat die beslissing ingevolge die bepalings van paragraaf (e) gegee is of, waar 'n appèl teruggetrek word, binne sewe dae vandat die terugtrekking tot die kennis van die sekretaris van die waarderingsraad gekom het.
- (g) Hangende die beslissing van 'n waarderingsraad of 'n waarderingsappèlraad ingevolge die bepalings van paragraaf (e), word die betaling van enige ontwikkelingsbydrae, behalwe waar anders in hierdie subartikel bepaal, opgeskort.
- (h) Waar 'n waardering in subartikel (2) of (3) genoem as gevolg van 'n beswaar deur 'n waarderingsraad of waarderingsappèlraad verminder of vermeerder is, moet die betrokke plaaslike bestuur die bedrag van die ontwikkelingsbydrae onverwyld herwasstel en, indien betaling ten opsigte daarvan reeds gemaak is, moet daardie plaaslike bestuur die verskil tussen die bedrag van sodanige betaling en die bedrag so hervastel, na gelang van die geval, invorder of terugbetaal."

(2) Die wysigings ingevolge subartikel (1) aangebring, is nie in die omstandighede in artikel 48(2) van hierdie Ordonnansie beoog, van toepassing nie.

Herroeping
van wette
en voor-
behou-

48.(1) Behoudens die bepalings van subartikel (2) word die wette in die Bylae gespesifieer hierby herroep.

(2) Ondanks andersluidende bepalings in subartikel (1) vervat, bly 'n waardering, tussen-tydse waardering en die waarderingslys of tussen-tydse waarderingslys wat daarop volg ingevolge die bepalings van 'n wet ingevolge daardie subartikel herroep, opgestel is of opgestel word, van krag of word dit voltooi vir die finansiële jaar deur die betrokke plaaslike bestuur bepaal en al die bepalings van sodanige herroope wet bly ten opsigte van sodanige lys van toepassing.

Short title and date of commencement.

49. This Ordinance shall be called the Local Authorities Rating Ordinance, 1977, and shall come into operation on 1 October, 1977.

SCHEDULE.

LAWS REPEALED (SECTION 48).

No. and year of law.	Short Title.	Extent of repeal.
Ordinance 20 of 1933	Local Authorities Rating Ordinance, 1933	The whole.
Ordinance 9 of 1936	Local Authorities Rating Amendment Ordinance, 1936	The whole.
Ordinance 13 of 1939	Local Authorities Rating Amendment Ordinance, 1939	The whole.
Ordinance 15 of 1941	Local Authorities Rating Amendment Ordinance, 1941	The whole.
Ordinance 18 of 1949	Local Authorities Rating Amendment Ordinance, 1949	The whole.
Ordinance 20 of 1955	Local Authorities Rating Amendment Ordinance, 1955	The whole.
Ordinance 5 of 1956	Local Authorities Rating Amendment Ordinance, 1956	The whole.
Ordinance 24 of 1958	Local Authorities Rating Amendment Ordinance, 1958	The whole.
Ordinance 7 of 1960	Local Authorities Rating Amendment Ordinance, 1960	The whole.
Ordinance 22 of 1961	Local Authorities Rating Amendment Ordinance, 1961	The whole.
Ordinance 20 of 1962	Local Authorities Rating Amendment Ordinance, 1962	The whole.
Ordinance 7 of 1963	Local Authorities Rating Amendment Ordinance, 1963	The whole.
Ordinance 19 of 1965	Local Authorities Rating Amendment Ordinance, 1965	The whole.
Ordinance 7 of 1966	Local Authorities Rating Amendment Ordinance, 1966	The whole.
Ordinance 9 of 1967	Local Authorities Rating Amendment Ordinance, 1967	The whole.
Ordinance 16 of 1968	Local Authorities Rating Amendment Ordinance, 1968	The whole.
Ordinance 12 of 1969	Local Authorities Rating Amendment Ordinance, 1969	The whole.
Ordinance 14 of 1970	Local Authorities Rating Amendment Ordinance, 1970	The whole.
Ordinance 19 of 1971	Local Authorities Rating Amendment Ordinance, 1971	The whole.
Ordinance 11 of 1972	Local Authorities Rating Amendment Ordinance, 1972	The whole.
Ordinance 11 of 1973	Local Authorities Rating Amendment Ordinance, 1973	The whole.
Ordinance 15 of 1974	Local Authorities Rating Amendment Ordinance, 1974	The whole.
Ordinance 12 of 1975	Local Authorities Rating Amendment Ordinance, 1975	The whole.
Ordinance 19 of 1976	Local Authorities Rating Amendment Ordinance, 1976	The whole.

Kort titel en datum van inwerkingtreding.

49. Hierdie Ordonnansie heet die Ordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977, en tree op 1 Oktober 1977 in werking.

BYLAE.

WETTE HERROEP (ARTIKEL 48).

No. en jaar van wet.	Kort Titel.	Omvang van herroeping.
Ordonnansie 20 van 1933	Plaaslike-Bestuur-Belastingordonnansie 1933	Geheel.
Ordonnansie 9 van 1936	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1936	Geheel.
Ordonnansie 13 van 1939	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1939	Geheel.
Ordonnansie 15 van 1941	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1941	Geheel.
Ordonnansie 18 van 1949	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1949	Geheel.
Ordonnansie 20 van 1955	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1955	Geheel.
Ordonnansie 5 van 1956	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1956	Geheel.
Ordonnansie 24 van 1958	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1958	Geheel.
Ordonnansie 7 van 1960	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1960	Geheel.
Ordonnansie 22 van 1961	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1961	Geheel.
Ordonnansie 20 van 1962	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1962	Geheel.
Ordonnansie 7 van 1963	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1963	Geheel.
Ordonnansie 19 van 1965	Wysigingsordonnansie op die Belasting van Plaaslike Bestuur, 1965	Geheel.
Ordonnansie 7 van 1966	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1966	Geheel.
Ordonnansie 9 van 1967	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1967	Geheel.
Ordonnansie 16 van 1968	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1968	Geheel.
Ordonnansie 12 van 1969	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1969	Geheel.
Ordonnansie 14 van 1970	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1970	Geheel.
Ordonnansie 19 van 1971	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1971	Geheel.
Ordonnansie 11 van 1972	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1972	Geheel.
Ordonnansie 11 van 1973	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1973	Geheel.
Ordonnansie 15 van 1974	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1974	Geheel.
Ordonnansie 12 van 1975	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1975	Geheel.
Ordonnansie 19 van 1976	Wysigingsordonnansie op die Belasting van Plaaslike Besture, 1976	Geheel.

LOCAL AUTHORITIES RATING REGULATIONS.

In terms of the provisions of section 44 of the Local Authorities Rating Ordinance, 1977 (Ordinance of 1977), the Administrator hereby makes the following regulations:

LOCAL AUTHORITIES RATING REGULATIONS.

Definitions.

1. In these Regulations, unless the context otherwise indicates —

"Ordinance" means the Local Authorities Rating Ordinance, 1977 (Ordinance of 1977), and any other word or expression has the meaning assigned thereto in the Ordinance.

Solemn Declaration by Valuer..

2.(1) The solemn declaration to be made by a valuer as contemplated in section 8(1) of the Ordinance shall be as set out in Schedule 1.

(2) Any valuer who fails to carry out his duties in accordance with the solemn declaration made by him in terms of subregulation (1) shall be guilty of an offence.

Written Authority by Local Authority to Valuer.

3.(1) The written authority referred to in section 8(3)(a) of the Ordinance, shall be given under the signature of the town clerk or secretary of such local authority as set out in Schedule 2.

(2) Any person to whom such written authority has been furnished, shall, on such written authority ceasing to be of force and effect, return it to the town clerk or secretary concerned.

(3) Any person who contravenes or fails to comply with the provisions of subregulation (2) shall be guilty of an offence.

Provisional Valuation Roll or Provisional Supplementary Valuation Roll.

4.(1) The provisional valuation roll or the provisional supplementary valuation roll referred to in section 10(2) or 35 of the Ordinance shall be as set out in Schedule 3 and any pecuniary interest of the valuer referred to in section 8(4)(a) of the Ordinance shall be recorded in such roll as therein indicated.

(2) As contemplated in section 16(1) or (2) of the Ordinance, the chairman of the valuation board concerned shall certify and sign every roll referred to in subregulation (1) in the manner set out in Schedule 3.

Notice calling for Objections to Provisional Valuation Roll or Provisional Supplementary Valuation Roll.

5. The notice that the provisional valuation roll or the provisional supplementary valuation roll in respect of the general valuation concerned as contemplated in section 12(1)(a) or 37 of the Ordinance is open for inspection and calling for objections thereto, shall be as set out in Schedule 4.

REGULASIES OP EIENDOMSBELASTING VAN PLAASLIKE BESTURE.

Ingevolge die bepalings van artikel 44 van die Ordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977 (Ordonnansie van 1977), maak die Administrateur hierby die volgende regulasies:

REGULASIES OP EIENDOMSBELASTING VAN PLAASLIKE BESTURE.

Woordomskrywing.

1. In hierdie Regulasies, tensy uit die samehang anders blyk, beteken —

"Ordonnansie" die Ordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977 (Ordonnansie van 1977), en het enige ander woord of uitdrukking die betekenis wat in die Ordonnansie daaraan geheg word.

Plegtige Verklaring deur Waardeerdeer.

2.(1) Die plegtige verklaring wat deur 'n waardeerdeer, soos in artikel 8(1) van die Ordonnansie bemoog, gemaak word, is soos in Bylae 1 uiteengesit.

(2) Enige waardeerdeer wat versuim om sy pligte ooreenkomsdig die plegtige verklaring, deur hom gemaak ingevolge subregulasie (1) na te kom, is aan 'n misdryf skuldig.

Skriftelike Magtiging deur Plaaslike Bestuur aan Waardeerdeer.

3.(1) Die skriftelike magtiging genoem in artikel 8(3)(a) van die Ordonnansie, word onder die hand van die stadsklerk of sekretaris van sodanige plaaslike bestuur, soos in Bylae 2 uiteengesit, gegee.

(2) Wanneer sodanige skriftelike magtiging ophou om van krag te wees, besorg iemand aan wie sodanige skriftelike magtiging verskaf is, dit terug aan die betrokke stadsklerk of sekretaris.

(3) Iemand wat die bepalings van subregulasie (2) oortree of versuim om daaraan te voldoen, is aan 'n misdryf skuldig.

Voorlopige Waarderingslys of Voorlopige Aanvullende Waarderingslys.

4.(1) Die voorlopige waarderingslys of die voorlopige aanvullende waarderingslys genoem in artikel 10(2) of 35 van die Ordonnansie is soos uiteengesit in Bylae 3 en enige geldelike belang van die waardeerdeer genoem in artikel 8(4)(a) van die Ordonnansie word in sodanige lys, soos daarin aangedui, opgeteken.

(2) Soos in artikel 16(1) of (2) van die Ordonnansie bemoog, sertifiseer en teken die voorsitter van die betrokke waarderingsraad elke lys genoem in subregulasie (1) op die wyse in Bylae 3 uiteengesit.

Kennisgewing wat Besware teen Voorlopige Waarderingslys of Voorlopige Aanvullende Waarderingslys aanvra.

5. Die kennisgewing dat die voorlopige waarderingslys of die voorlopige aanvullende waarderingslys ten opsigte van die betrokke algemene waardering, soos in artikel 12(1)(a) of 37 van die Ordonnansie bemoog, vir inspeksie oop is en besware daarteen aanvra, is soos in Bylae 4 uiteengesit.

Objection to any matter recorded in Provisional Valuation Roll or Provisional Supplementary Valuation Roll.

6.(1) Any objection to any matter recorded in the provisional valuation roll or provisional supplementary valuation roll, as contemplated in section 12(1)(a) or 37, of the Ordinance, shall be made as set out in Schedule 5.

(2) Any person who wilfully furnishes false information in any objection made by him in terms of sub-regulation (1) shall be guilty of an offence.

Notice to Owner of Particulars of Rateable Property.

7. The notice which shall be served on the owner of rateable property recorded in the provisional valuation roll or the provisional supplementary valuation roll as contemplated in section 12(1)(b) of the Ordinance shall be as set out in Schedule 6.

Register to be kept by Local Authority of Address of Owner of Rateable Property and Description of such Property.

8. Where an owner has furnished —

- (a) his residential or postal address; and
- (b) a description of every rateable property in respect of which he wishes to receive a notice as contemplated in section 12(1)(b) of the Ordinance,

the local authority concerned shall keep an appropriate register containing the information referred to in paragraphs (a) and (b).

Notice of Sitting of Valuation Board.

9. A notice of the date, time and place of the sitting of a valuation board as contemplated in section 15(3)(b), or 38 of the Ordinance shall be as set out in Schedule 7.

Summons to appear before Valuation Board.

10. The summons to be served on a person to appear before the valuation board as contemplated in section 15(8) of the Ordinance, shall be as set out in Schedule 8.

Notice that Valuation Roll or Supplementary Valuation Roll of Local Authority has become fixed and binding and appeal against decision of Valuation Board.

11. The notice to be given in terms of section 16(4)(a) of the Ordinance to the effect that a provisional valuation roll or a provisional supplementary valuation roll has been certified and signed by the chairman of the valuation board and has therefore become fixed and binding upon all persons concerned as contemplated in section 16(3) of the Ordinance, shall be as set out in Schedule 9.

Appeal from Valuation Board to Valuation Appeal Board.

12.(1) Any objector who has appeared before a valuation board and who wishes to appeal against a decision of such board in terms of the provisions of section 17 of the Ordinance shall, within the thirty days

Beswaar teen enige aangeleentheid in die Voorlopige Waarderingslys of Voorlopige Aanvullende Waarderingslys opgeteken.

6.(1) Enige beswaar teen enige aangeleentheid in die voorlopige waarderingslys of voorlopige aanvullende waarderingslys opgeteken, soos in artikel 12(1)(a) of 37 van die Ordonnansie beoog, word gemaak soos in Bylae 5 uiteengesit.

(2) Iemand wat opsetlik vals inligting verstrek in enige beswaar deur hom gemaak ingevolge subregulasie (1) is aan 'n misdryf skuldig.

Kennisgewing aan Eienaar van Besonderhede van Belasbare Eiendom.

7. Die kennisgewing wat aan die eienaar van belasbare eiendom opgeteken in die voorlopige waarderingslys of die voorlopige aanvullende waarderingslys, soos in artikel 12(1)(b) van die Ordonnansie beoog, beteken moet word, is soos in Bylae 6 uiteengesit.

*Register deur Plaaslike Bestuur gehou van Adres van Eienaar van Belasbare Eiendom en Beskrywing van Sodanige Eiendom.**8. Waar 'n eienaar —*

- (a) sy huis of posadres; en
- (b) 'n beskrywing van elke belasbare eiendom ten opsigte waarvan hy 'n kennisgewing, soos in artikel 12(1)(b) van die Ordonnansie beoog, wil ontvang, verstrek het,

hou die betrokke plaaslike bestuur 'n gesikte register wat die inligting genoem in paragrawe (a) en (b) bevat.

Kennisgewing van Sitting van Waarderingsraad.

9. 'n Kennisgewing van die datum, tyd en plek van die sitting van 'n waarderingsraad, soos in artikel 15(3)(b) of 38 van die Ordonnansie beoog, is soos in Bylae 7 uiteengesit.

Dagvaarding om voor Waarderingsraad te verskyn.

10. Die dagvaarding wat op iemand beteken word om voor 'n waarderingsraad, soos in artikel 15(8) van die Ordonnansie beoog, te verskyn, is soos in Bylae 8 uiteengesit.

Kennisgewing dat die Waarderingslys of Aanvullende Waarderingslys van 'n Plaaslike Bestuur final en bindend is en Appèl teen die beslissing van Waarderingsraad.

11. Die kennisgewing wat ingevolge artikel 16(4)(a) van die Ordonnansie beteken word ten effekte dat 'n voorlopige waarderingslys of 'n voorlopige aanvullende waarderingslys deur die voorsitter van die waarderingsraad gesertifiseer en geteken is en gevolglik op alle betrokkenes final en bindend geword het, soos in artikel 16(3) van die Ordonnansie beoog, is soos in Bylae 9 uiteengesit.

Appèl van Waarderingsraad na Waarderingsappèlraad.

12.(1) Enige beswaarmaker wat voor 'n waarderingsraad verskyn het en wat teen 'n beslissing van sodanige raad, ingevolge die bepalings van artikel 17 van die Ordonnansie wil appelleer, dien binne die dertig

referred to in that section, lodge with the secretary of such board, a notice of appeal in triplicate and in which the grounds of appeal shall be furnished as set out in Schedule 10.

(2) Any local authority referred to in section 17(2) of the Ordinance, who wishes to appeal against a decision of a valuation board as contemplated in that section, shall, within the thirty days referred to in section 17(1) of the Ordinance, lodge with the secretary of such board a notice of appeal in triplicate and in which the grounds of appeal shall be furnished as set out in Schedule 11.

Notice of Sitting of Valuation Appeal Board.

13. A notice of the date, time and place of the first sitting of a valuation appeal board as contemplated in section 19(3)(b) of the Ordinance shall be as set out in Schedule 12.

Summons to appear before Valuation Appeal Board.

14. The summons to be served on a person to appear before the valuation appeal board as contemplated in section 19(4) of the Ordinance shall be as set out in Schedule 13.

Notice of Fixed Day for Payment of Amount Due for Rates.

15. A notice of the fixed day on which the amount due for rates shall be payable and of any such rate or rates as contemplated in section 27(a) or (b) of the Ordinance, shall be as set out in Schedule 14.

Interest Charges on Arrear Amounts Due for Rates.

16. The percentage at which interest may be charged by a local authority on any amount due for rates as contemplated in section 28(3) of the Ordinance, shall not exceed ten per cent per annum.

Interest on Amounts Due for Rates Pending an Appeal.

17. The percentage at which interest shall be payable on amounts refunded or collected as a result of a decision by a valuation appeal board as contemplated in section 29(2) of the Ordinance, shall not exceed ten per cent per annum.

Agents Commission.

18. The commission which shall be deducted as contemplated in section 30(3)(a) of the Ordinance shall be at a rate of ten per cent per annum.

SCHEDULE 1.

SOLEMN DECLARATION BY VALUER.

(Regulation 2(1)).

I, do solemnly and sincerely declare that I will, in accordance with the provisions of the Local Authorities Rating Ordinance, 1977 (Ordinance of 1977), to the best of my ability and without fear, favour or prejudice truly and

dae in daardie artikel genoem 'n kennisgewing van appèl in triplikaat, waarin die gronde van appèl, soos in Bylae 10 uiteengesit, verskaf word, by die sekretaris van sodanige raad in.

(2) Enige plaaslike bestuur, in artikel 17(2) van die Ordonnansie genoem, wat teen 'n beslissing van 'n waarderingsraad, soos in daardie artikel beoog, wil appelleer, dien binne die dertig dae in artikel 17(1) van die Ordonnansie genoem, 'n kennisgewing van appèl in triplikaat, waarin die gronde van appèl, soos in Bylae 11 uiteengesit, verskaf word, by die sekretaris van sodanige raad in.

Kennisgewing van Sitting van Waarderingsappèlraad.

13. 'n Kennisgewing van die datum, tyd en plek van die eerste sitting van 'n waarderingsappèlraad soos in artikel 19(3)(b) van die Ordonnansie beoog, is soos in Bylae 12 uiteengesit.

Dagvaarding om voor 'n Waarderingsappèlraad te verskyn.

14. Die dagvaarding wat aan iemand beteken word om voor 'n waarderingsappèlraad, soos in artikel 19(4) van die Ordonnansie beoog, te verskyn, is soos in Bylae 13 uiteengesit.

Kennisgewing van Vasgestelde Dag vir Betaling van Bedrag verskuldig vir Eiendomsbelastings.

15. 'n Kennisgewing van die vasgestelde dag waarop die bedrag verskuldig vir eiendomsbelastings betaalbaar is en van enige sodanige eiendomsbelasting of eiendomsbelastings, soos in artikel 27(a) of (b) van die Ordonnansie beoog, is soos in Bylae 14 uiteengesit.

Renteheffing op Agterstallige Bedrae verskuldig vir Eiendomsbelastings.

16. Die persentasie waarteen rente deur 'n plaaslike bestuur op enige bedrag verskuldig vir eiendomsbelasting, soos in artikel 28(3) van die Ordonnansie beoog, gehef word, oorskry nie tien persent per jaar nie.

Rente op Bedrae verskuldig vir Eiendomsbelasting in afwagting van Appèl.

17. Die persentasie waarteen rente betaalbaar is op bedrae terugbetaal of ingevorder as gevolg van 'n beslissing deur 'n waarderingsappèlraad, soos in artikel 29(2) van die Ordonnansie beoog, oorskry nie tien persent per jaar nie.

Agenekommisie.

18. Die kommissie wat afgetrek word, soos in artikel 30(3)(a) van die Ordonnansie beoog, is teen 'n tarief van tien persent per jaar.

BYLAE 1.

PLEGTIGE VERKLARING DEUR WAARDEERDER.

(Regulasie 2(1)).

Ek, verklaar plegtig en opreg dat ek, in ooreenstemming met die bepalings van die Ordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977 (Ordonnansie van 1977), volgens die beste van my vermoë en sonder vrees, guns

impartially value all property in the municipality in terms of the provisions of that Ordinance, and that I will, for this purpose, inspect such property or cause it to be inspected.

Declared at
on

Valuer for the Local Authority of

Sworn to/Affirmed
Before me

Commissioner of Oaths.

Designation
Area for which appointment held or office if held *ex officio*

SCHEDULE 2.

WRITTEN AUTHORITY OF VALUER.

(Regulation 3(1)).

Mr. (or other applicable form of address)
..... who has been appointed valuer for the local authority of
..... to make valuations in terms of the provisions of the Local Authorities Rating Ordinance, 1977 (Ordinance of 1977), is hereby authorized in terms of section 8(3)(a) of that Ordinance to —

- (i) enter upon and inspect at all reasonable hours in the day time, any land within the municipality; and
- (ii) make extracts from any register, record, book of account, deed, title or other document in the possession of the State or any person which such valuer believes, on reasonable grounds, to be necessary for the exercise of his powers or performance of his duties.

(If authority is to be restricted delete the words which shall not apply).

.....
Signature of Valuer.

Identity Number of Valuer.

Photograph of Valuer.

.....
Town Clerk/Secretary*.

Local Authority of
Date

* Delete whichever is inapplicable.

of vooroordeel alle belasbare eiendom binne die munisipaliteit opreg en onpartydig sal waardeer ingevolge die bepalings van daardie Ordonnansie, en dat ek vir hierdie doel sodanige eiendom sal inspekteer of laat inspekteer.

Verklaar te
op

Waardeerdeer vir die Plaaslike Bestuur van

Beëdig/Bevestig
Voor my

Kommissaris van Ede
Ampstittel

Gebied waarvoor aanstelling gehou word en ampstittel indien *ex officio* gehou

BYLAE 2.

SKRIFTELIKE MAGTIGING VAN WAARDEERDER.

(Regulasie 3(1)).

Mnr. (of ander toepaslike aanspreekvorm)
..... wat aangestel is as waardeerdeer vir die plaaslike bestuur van
..... om waarderings ingevolge die bepalings van die Ordonnansie op Eindomsbelasting van Plaaslike Besture, 1977 (Ordonnansie van 1977), te maak, word ingevolge artikel 8(3)(a) van daardie Ordonnansie hierby gemagtig om —

- (i) te alle redelike ure gedurende die dag enige grond in die munisipaliteit te betree en te inspekteer; en
- (ii) uittreksels te maak van enige register, rekord, rekeningboek, akte, titel of ander dokument in besit van die Staat of enigiemand wat sodanige waardeerdeer op redelike gronde vermoed nodig is vir die uitoefening van sy bevoegdhede of die uitvoering van sy pligte. (Indien magtiging beperk word skrap die woorde wat nie van toepassing is nie).

.....
Handtekening van Waardeerdeer

Identiteitsnommer van Waardeerdeer

Foto van waardeerdeer

.....
Stadsklerk/Sekretaris *

Plaaslike Bestuur van

Datum

* Skrap wat nie van toepassing is nie.

SCHEDULE/BYLAE 3
(Regulation/Regulasie 4(1))

PROVISIONAL VALUATION ROLL FOR FINANCIAL YEAR/YEARS/VOORLOPIGE WAARDE-RINGSLYS VIR BOEKJAAR/JARE

FOR THE LOCAL AUTHORITY OF/VIR DIE PLAASLIKE BESTUUR VAN

PROVISIONAL SUPPLEMENTARY VALUATION ROLL FOR FINANCIAL YEAR/YEARS/ VOORLOPIGE AANVULLENDE WAARDERINGSLYS VIR BOEKJAAR/JARE

NAME OF TOWNSHIP/AGRICULTURAL HOLDINGS/PARM/NAAM VAN DORP/LANDBOUHOUWES/PLAAS

DATE OF VALUATION/DATUM VAN WAARDERING
(Section/Artikel 6(2))

1	2	3		4			5	6
Extent of land referred to under column 1 and where necessary the apportionment thereof/Grootte van grond genoem onder kolom 1 en waar nodig die toedeling daarvan (section / artikel 10(1)(a)).		Valuation of Rateable Property Waardering van Belasbare Elendom		Valuation of apportioned land referred to under column 2/Waardering van toegedelde grond genoem onder kolom 2			Rateable property or portion thereof subject to (a) payment of rates or (b) exempt therefrom. Indicate (a) by R/B or (b) by E/V./Belasbare elendom of gedeelte daarvan ondervorme aan (a) betaling van eiendomsbelasting of (b) daarvan vrygestel. Dui (a) aan deur R/B of (b) deur E/V.	Name of owner / Naam van eiensaar (Section/artikel 10(1)(f))
Market value/markwaarde (Section/ artikel 10(1)(b))	Site Value/terreinwaarde (Section/ artikel 10(1)(c))	Value of improvements/Waarde van verbeterings (Section/ artikel 10(1)(d))	Market value/markwaarde (Section/artikel 10(1)(e)(i), (ii) and/or (iii))	Site value/terreinwaarde (Section/ artikel 10(1)(e)(i), (ii) and/or (iii))	Value of improvements/waarde van verbeterings (Section/ artikel 10(1)(e)(i), (ii) and/or (iii))			

I hereby declare that I have prepared this provisional valuation roll/provisional supplementary valuation roll* in accordance with the provisions of the Local Authorities Rating Ordinance, 1977 (Ordinance _____ of 1977).

Ek verklaar hierby dat ek die voorlopige waarderingslys/voorlopige aanvullende waarderingslys* opgestel het in ooreenstemming met die bepaling van die Ordonnansie op Eiendomsbelast-

ting van Plaaslike Besture, 1977 (Ordonnansie van 1977).

I have a direct or indirect pecuniary interest in the following properties:

Ek het 'n direkte of indirekte geldelike belang in die volgende eiendomme:

DATE/DATUM _____

SIGNATURE OF VALUER/
HANDTEKENING VAN WAARDEERDER.

Every alteration, amendment or addition contemplated in section 15(16) of the Local Authorities Rating Ordinance, 1977, has been initialled by me and in accordance with the provisions of section 16(1)./No objections having been received in accordance with the provisions of section 16(2)*. I certify that this is the valuation roll/supplementary valuation roll* of the local authority

of _____ for the financial year/years indicated at the commencement of this roll.

Enige verandering, wysiging of byvoeging beoog in artikel 15(16) van die Ordonnansie op "Eiendomsbelasting van Plaaslike Besture, 1977, is deur my geparafeer en in ooreenstemming met die bepaling van artikel 16(1)./Terwyl geen besware ooreenkomsdig die bepaling van artikel 16(2) ontvang is nie*, sertifiseer ek dat hierdie waarderingslys/aanvullende waarderingslys* van die

plaaslike bestuur van _____ is vir die finansiële jaar/jare aan die begin van hierdie lys aangedui.

DATE/DATUM _____

SIGNATURE OF CHAIRMAN OF VALUATION BOARD/
HANDTEKENING VAN VOORSITTER VAN WAARDERINGSRAAD.

*Delete whichever is Inapplicable/Skrap wat nie van toepassing is nie.

SCHEDULE 4.

LOCAL AUTHORITY OF
NOTICE CALLING FOR OBJECTIONS TO PROVISIONAL VALUATION ROLL/PROVISIONAL SUPPLEMENTARY VALUATION ROLL*.

(Regulation 5).

Notice is hereby given in terms of section 12(1)(a) / 37* of the Local Authorities Rating Ordinance, 1977 (Ordinance of 1977), that the provisional valuation roll/provisional supplementary valuation roll* for the financial year/years is open for inspection at the offices of the local authority at¹ for a period of days from² and any owner of rateable property or other person who so desires to lodge an objection with the town clerk/secretary* in respect of any matter recorded in the provisional valuation/provisional supplementary valuation roll* as contemplated in section 10 of the said Ordinance, including the question whether or not such property or portion thereof is subject to the payment of rates or is exempt therefrom or in respect of any omission of any matter from such roll shall do so within the said period.

The form prescribed for the lodging of an objection is obtainable at the address indicated below and attention is specially directed to the fact that no person is entitled to urge any objection before the valuation board unless he has timeously lodged an objection in the prescribed form.

..... Town Clerk/Secretary*.

Date

Address of Office of Local Authority:

* Delete whichever is inapplicable.

1 A box number must not be given.

2 Period to be calculated from the date of publication of notice in the *Provincial Gazette*.

SCHEDULE 5.

The Town Clerk/Secretary*

OBJECTION TO ANY MATTER RECORDED IN PROVISIONAL VALUATION ROLL/PROVISIONAL SUPPLEMENTARY VALUATION ROLL*.

(Regulation 6(1)).

Name of owner or other person objecting

Registered description or other description of rateable

BYLAE 4.

PLAASLIKE BESTUUR VAN
KENNISGEWING WAT BESWARE TEEN VOORLOPIGE WAARDERINGSLYS / VOORLOPIGE AANVULLENDE WAARDERINGSLYS* AANVRA.
(Regulasie 5).

Kennis word hierby ingevolge artikel 12(1)(a)/37* van die Ordonnansie op Eiendomsbelasting van Plaaslike Bestuur, 1977 (Ordonnansie van 1977), gegee dat die voorlopige waarderingslys/voorlopige aanvullende waarderingslys* vir die finansiële jaar/jare oop is vir inspeksie by die kantoor van die plaaslike bestuur te¹ vir 'n tydperk van

dae vanaf² en enige eienaar van belasbare eiendom of ander persoon wat begerig is om 'n beswaar by die stadsklerk/sekretaris* ten opsigte van enige aangeleentheid in die voorlopige waardering/voorlopige aanvullende waarderingslys*, soos in artikel 10 van die genoemde Ordonnansie beoog, in te dien, insluitende die vraag of sodanige eiendom of 'n gedeelte daarvan onderworpe is aan die betaling van eiendomsbelasting of daarvan vrygestel is, of ten opsigte van enige weglatting van enige aangeleentheid uit sodanige lys, doen so binne gemelde tydperk.

Die voorgeskrewe vorm vir die indiening van 'n beswaar is by die adres hieronder aangedui beskikbaar en aandag word spesifiek gevvestig op die feit dat geen persoon geregtig is om enige beswaar voor die waarderingsraad te opper tensy hy 'n beswaar op die voorgeskrewe vorm betyds ingedien het nie.

..... Stadsklerk/Sekretaris*

Datum

Adres van kantoor van plaaslike bestuur

* Skrap wat nie van toepassing is nie.

1 'n Posbusnommer moet nie verstrek word nie.

2 Tydperk bereken te word vanaf die datum van publikasie van die kennisgewing in die *Provinsiale Koerant*.

BYLAE 5.

Die Stadsklerk/Sekretaris*

BESWAAR TEEN ENIGE AANGELEENTHEID IN DIE VOORLOPIGE WAARDERINGSLYS/VOORLOPIGE AANVULLENDE WAARDERINGSLYS* OPGETEKEN.

(Regulasie 6(1)).

Naam van eienaar of ander beswaarmaker

Geregistreerde beskrywing of ander beskrywing van

property in respect of which objection is made —

Name of township/agricultural holdings/farm

I object to the following entry as recorded in the provisional valuation roll/provisional supplementary valuation roll* as contemplated in section 12(1)(a)/37* of the Local Authorities Rating Ordinance, 1977 (Ordinance of 1977):

Market value

Site value

Value of improvements

Extent of land

Any matter contemplated in section 10(1)(e) (i), (ii) or (iii) of the said Ordinance

Other, including the question whether it is subject to payment of rates or is exempt therefrom

I request that the following entry should be substituted in respect of:

Market value

Site value

Value of improvements

Extent of land

Any matter contemplated in section 10(1)(e) (i), (ii) or (iii) of the said Ordinance

Other, including the question whether it is subject to payment of rates or is exempt therefrom

My objection is based on the following grounds:

(Detailed reasons must be given in support of any objection and an annexure may be used, if necessary)

I declare that —

A. the property was purchased by me on 19..... with improvements/without improvements* for R.....

B. the property was sold by me on 19..... for R..... and that—

C. at the date of the transfer of shares the outstanding amount on the bond taken over was R.....

Date

Signature of Objector or Authorized Representative.

Address

belasbare eiendom ten opsigte waarvan beswaar gemaak word —

Naam van dorpsgebied/landbouwhoewes/plaas

Ek maak beswaar teen die volgende inskrywing, soos in die voorlopige waarderingslys/voorlopige aanvullende waarderingslys* opgeteken, soos in artikel 12(1)(a)/37* van die Ordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977 (Ordonnansie van 1977), beoog:

Markwaarde

Terreinwaarde

Waarde van verbeterings

Grootte van grond

Enige aangeleenthed in artikel 10(1)(e)(i), (ii) of (iii) van gemelde Ordonnansie beoog

Ander, insluitende die vraag of dit aan die betaling van belasting onderworpe is of daarvan vrygestel is

Ek versoek dat die volgende inskrywing gesubstitueer word ten opsigte van:

Markwaarde

Terreinwaarde

Waarde van verbeterings

Grootte van grond

Enige aangeleenthed in artikel 10(1)(e)(i), (ii) of (iii) van gemelde Ordonnansie beoog

Ander, insluitende die vraag of dit onderworpe is aan die betaling van eiendomsbelasting of daarvan vrygestel is

My beswaar is op die volgende gronde gebaseer:

(Volledige redes moet ter ondersteuning van enige beswaar verstrek word en 'n aanhangsel kan, indien nodig, gebruik word)

Ek verklaar dat —

A. Die eiendom deur my gekoop is op 19..... met verbeterings/sonder verbeterings vir R.....

B. die eiendom deur my verkoop is op 19..... vir R..... en dat —

C. op die datum van oordrag van aandele die uitstaande bedrag op die verband R..... was.

Datum

Handtekening van Beswaarmaker of
Gemagtigde Verteenwoordiger

Adres

Note:

1. The information required in item A and item B must be furnished whether registration of transfer has taken place or not. If control over property has been acquired or disposed of by way of purchase or sale by a company by means of the purchase or sale of shares in a company which is the registered owner of the property, the information required in item C must be furnished.
2. A separate form must be completed in respect of every rateable property in the provisional valuation roll/provisional supplementary valuation roll* objected to.
3. This form may be rejected if it is not properly completed or if false information is furnished therein.
4. A person who wilfully furnishes false information in this form shall be guilty of an offence.

INFORMATION FOR GUIDANCE OF VALUATION BOARD.

I INTEND TO APPEAR IN PERSON/BY A REPRESENTATIVE.*

(* Delete whichever is inapplicable).

(NOT TO BE FILLED IN BY THE OBJECTOR).

OBJECTION NO.

Decision of the valuation board:

Market value

Site value

Value of Improvements

Extent of Land

Any matter contemplated in section 10(1)(e) (i), (ii) or (iii) of the Ordinance

Other, including the question whether it is subject to payment of rates or is exempt therefrom

Chairman of Valuation Board.

Date

SCHEDULE 6.**NOTICE TO OWNER OF PARTICULARS OF RATEABLE PROPERTY.**

(Regulation 7).

TO:

PROVISIONAL VALUATION ROLL/PROVISIONAL SUPPLEMENTARY VALUATION ROLL* FOR FINANCIAL YEAR/YEARS

In response to the address furnished by you in terms of section 12(1)(b) of the Local Authorities Rating Ordinance, 1977 (Ordinance of 1977), I hereby

Nota:

1. Die inligting in item A en item B aangevra, moet verskaf word of die registrasie van oordrag plaas gevind het al dan nie. Indien beheer oor eiendom verkry of verkoop is by wyse van koop of verkoop deur 'n maatskappy deur middel van die koop of verkoop van aandele in 'n maatskappy wat die geregistreerde eienaar van die eiendom is, word die inligting benodig in item C verskaf.
2. 'n Aparte vorm moet voltooi word ten opsigte van elke belasbare eiendom in die voorlopige waarderingslys/voorlopige aanvullende waarderingslys* waarteen beswaar aangeteken word.
3. Hierdie vorm kan verworp word indien dit nie behoorlik voltooi is nie of vals inligting daarin verstrek is.
4. 'n Persoon wat wetens vals inligting in hierdie vorm verstrek is aan 'n misdryf skuldig.

INLIGTING TER LEIDING VAN WAARDERINGSRAAD.

DIT IS MY VOORNEME OM SELF/DEUR 'N VERTEENWOORDIGER* TE VERSKYN.

* Skrap wat nie van toepassing is nie.

(MOET NIE DEUR BESWAARMAKER VOLTOOI WORD NIE).

BESWAAR NO.

Beslissing deur waarderingsraad:

Markwaarde

Terreinwaarde

Waarde van verbeterings

Grootte van grond

Enige aangeleentheid in artikel 10(1)(e)(i), (ii) of (iii) van die Ordonnansie beoog

Ander, insluitende die vraag of dit onderworpe is aan die betaling van eiendomsbelasting of daarvan vrygestel is

Voorsitter van Waarderingsraad

Datum

BYLAE 6.**KENNISGEWING AAN EIENAAR VAN BESONDERHEDE VAN BELASBARE EIENDOM.**

(Regulasie 7).

AAN:

VOORLOPIGE WAARDERINGSLYS/VOORLOPIGE AANVULLENDE WAARDERINGSLYS* VIR FIANSIËLE JAAR/JARE

In antwoord op die adres deur u verstrek ingevolge artikel 12(1)(b) van die Ordonnansie op Eiendomsbelasting vir Plaaslike Besture, 1977 (Ordonnansie

You are hereby summoned in terms of section 15(8) of the Local Authorities Rating Ordinance, 1977 (Ordinance of 1977), to appear at upon the day of 19..... at h..... before the valuation board sitting at (address) which will hear evidence and consider objections to the provisional valuation roll/provisional supplementary valuation roll* for the financial year/years of the local authority of and to give evidence concerning such roll in respect of (if the person summoned is to produce any book or document, add) and you are required to bring with you the following (specify the book or document required).

Given under my hand at this day of 19.....

Chairman: Valuation Board.

Local Authority of

N.B. The penalty for a failure to obey this summons is:

A fine not exceeding five hundred rand or imprisonment for a period not exceeding one year or both such fine and such imprisonment.

* Delete whichever is inapplicable.

SCHEDULE 9.

LOCAL AUTHORITY OF GENERAL VALUATION / SUPPLEMENTARY VALUATION* FOR THE FINANCIAL YEAR/ YEARS.....

(Regulation 11).

Notice is hereby given in terms of section 16(4)(a) of the Local Authorities Rating Ordinance, 1977 (Ordinance of 1977), that the general valuation/supplementary valuation* for the financial year/years

..... of all rateable property within the municipality has been certified and signed by the chairman of the valuation board and has therefore become fixed and binding upon all persons concerned as contemplated in section 16(3) of that Ordinance.

However, attention is directed to section 17(1) of the said Ordinance, which provides as follows:

"Right of appeal against decision of valuation board.

17(1). Any objector who has appeared before a valuation board may appeal against any decision of such board within thirty days from the date of the publication in the *Provincial Gazette* of the notice referred to

U word hierby ingevolge artikel 15(8) van die Ordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977 (Ordonnansie van 1977), gedagvaar om te verskyn te op die dag van 19..... om h..... voor die waarderingsraad wat sit te (adres) wat getuenis sal aanhoor en besware teen die voorlopige waarderingslys/ voorlopige aanvullende waarderingslys* vir die finansiële jaar/jare van die plaaslike bestuur van sal oorweeg en om getuenis te lewer betreffende sodanige lys ten opsigte van (indien die gedagvaarde persoon 'n boek of dokument moet voorlê voeg by) en word gelas om met u die volgende saam te bring (spesifieer die boek of dokument benodig).

Gegee onder my hand te hierdie dag van 19

Voorsitter: Waarderingsraad
Plaaslike Bestuur van

N.B. Die straf vir die versuum om hierdie dagvaarding te gehoorsaam is: 'n Boete van hoogstens vyfhonderd rand of gevangenisstraf vir 'n tydperk van hoogstens een jaar of beide sodanige boete en sodanige gevangenisstraf.

* Skrap wat nie van toepassing is nie.

BYLAE 9.

KOMITEE.

PLAASLIKE BESTUUR VAN ALGEMENE WAARDERING / AANVULLENDE WAARDERING* VIR DIE FINANSIELE JAAR/JA-

RE

(Regulasie 11).

Kennis word hierby ingevolge artikel 16(4)(a) van die Ordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977 (Ordonnansie van 1977), gegee dat die algemene waardering/aanvullende waardering* vir die finansiële jaar/jare van alle belasbare eiendom binne die munisipaliteit wat deur die voorsteller van die waarderingsraad gesertifiseer en geteken is en derhalwe finaal en bindend geword het op alle betrokke persone soos in artikel 16(3) van daardie Ordonnansie beoog.

Die aandag word egter gevvestig op artikel 17(1) van die gemelde Ordonnansie wat soos volg bepaal:

"Reg van appèl teen besluit van waarderingsraad.

17(1) Enige beswaarmaker wat voor 'n waarderingsraad verskyn het, kan binne dertig dae vanaf die datum van publikasie in die *Provinciale Koerant* van die kennismeting in artikel 16(4)(a) genoem teen die besluit van sodanige raad appelleer deur 'n kennis-

in section 16(4)(a) by lodging with the secretary of such board a notice of appeal in the manner and in accordance with the procedure prescribed and such secretary shall forthwith forward a copy of such notice of appeal to the valuer."

A notice of appeal form may be obtained from the secretary of the valuation board.

Secretary: Valuation Board.

Date

Address:

* Delete whichever is inapplicable.

SCHEDULE 10.

To: The Secretary,
Valuation Board,

NOTICE OF APPEAL IN RESPECT OF VALUA-
TION ROLL/SUPPLEMENTARY VALUATION
ROLL* FOR FINANCIAL YEAR/YEARS

(Regulation 12(1)).

I, (full names), being an objector who appeared before the Valuation Board which considered objections to entries contained in the above-mentioned valuation roll/supplementary valuation roll* hereby lodge an appeal in terms of section 17(1) of the Local Authorities Rating Ordinance, 1977 (Ordinance of 1977), against the decision of that board in respect of the following entry/entries recorded in the said roll:

GROUNDS OF APPEAL.

My grounds of appeal are —

- (a) in relation to the *facts*, as set out in annexure here-to marked "A";
- (b) in relation to any question of *law*, as set out in annexure hereto marked "B".

I maintain that the following entry/entries should be substituted for the entry/entries I have appealed against:

Appellant.

Date

* Delete whichever is inapplicable.

gewing van appèl op die wyse en ooreenkomsdig die prosedure soos voorgeskryf by die sekretaris van sodanige raad in te dien en sodanige sekretaris stuur onverwyld 'n afskrif van sodanige kennisgewing van appèl aan die waardeerdeerder."

'n Vorm vir kennisgewing van appèl kan van die sekretaris van die waarderingsraad verkry word.

Sekretaris: Waarderingsraad

Datum

Adres

* Skrap wat nie van toepassing is nie.

BYLAE 10.

Aan: Die Sekretaris,
Waarderingsraad,

KENNISGEWING VAN APPÈL TEN OPSIGTE
VAN WAARDERINGSLYS / AANVULLENDE
WAARDERINGSLYS VIR FINANSIELE JAAR/
JARE

(Regulasie 12(1)).

Ek, (volle name) synde 'n beswaarmaker wat voor die waarderingsraad verskyn het, wat besware teen inskrywings, opgeneem in die bovenoemde waarderingslys/aanvullende waarderingslys* oorweeg het, dien hierby ingevolge artikel 17(1) van die Ordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977 (Ordonnansie van 1977), 'n appèl in teen die beslissing van daardie raad ten opsigte van die volgende inskrywing/inskrywings in genoemde lys aangeteken:

GRONDE VAN APPÈL.

My gronde van appèl is —

- (a) met betrekking tot die *feite* soos in aanhangsel gemerk "A" hierby uiteengesit;
- (b) met betrekking tot enige *regsvraag* soos in aanhangsel gemerk "B" hierby uiteengesit.

Ek betoog dat die volgende inskrywing/inskrywings die inskrywing/inskrywings waarteen ek appelleer, moet vervang:

Appellant

Datum

* Skrap wat nie van toepassing is nie.

SCHEDULE 11.

To: The Secretary,
Valuation Board,

NOTICE OF APPEAL BY LOCAL AUTHORITY IN
RESPECT OF VALUATION ROLL/SUPPLEMENTARY VALUATION ROLL* FOR FINANCIAL
YEAR/YEARS.....

(Regulation 12(2)).

I, (full names),
being in the service of the Local Authority of

..... as
and duly authorized thereto, hereby
terms of section 17(2) of the Local Authorities Rating
Ordinance, 1977 (Ordinance of 1977), note an
appeal on behalf of such local authority against the decision/decisions of the Valuation Board which
considered objections to entries contained in the above-mentioned valuation roll/supplementary valuation roll*
in respect of the following entry/entries recorded in the
said roll:

GROUNDS OF APPEAL.

My grounds of appeal are —

- (a) in relation to the *facts*, as set out in annexure hereto marked "A";
- (b) in relation to any question of *law* as set out in annexure hereto marked "B".

I maintain that the following entry/entries should be substituted for the entry/entries I have appealed against:

On behalf of the Local Authority of

Appellant.

Date

* Delete whichever is inapplicable.

SCHEDULE 12.

LOCAL AUTHORITY OF
NOTICE OF FIRST SITTING OF VALUATION APPEAL BOARD TO HEAR APPEALS IN RESPECT OF VALUATION ROLL / SUPPLEMENTARY VALUATION ROLL* FOR THE FINANCIAL YEAR/

YEARS

(Regulation 13)..

Notice is hereby given in terms of section 19(3)(b) of the Local Authorities Rating Ordinance, 1977 (Or-

BYLAE 11.

Aan: Die Sekretaris,
Waarderingsraad,

KENNISGEWING VAN APPÈL DEUR PLAASLIKE BESTUUR TEN OPSIGTE VAN WAARDERINGS-LYS/AANVULLENDE WAARDERINGS-LYS* VIR FINANSIËLE JAAR/JARE

(Regulasie 12(2)).

Ek, (volle name) synde in die diens van die plaaslike bestuur van as en behoorlik daartoe gemagtig, teken hierby ingevolge artikel 17(2) van die Ordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977 (Ordonnansie van 1977), namens sodanige plaaslike bestuur 'n appèl aan teen die beslissings van die waarderingsraad wat be-swore teen inskrywings in die bogenoemde waarderings-lys/aanvullende waarderingslys* vervat oorweeg het ten opsigte van die volgende inskrywing/inskrywings in sodanige lys opgeteken:

GRONDE VAN APPÈL.

My gronde van appèl is —

- (a) met betrekking tot die *feite*, soos in aanhangsel gemerk "A" hierby uiteengesit;
- (b) met betrekking tot enige *regsvraag* soos in aanhangsel gemerk "B" hierby uiteengesit.

Ek betoog dat die volgende inskrywing/inskrywings die inskrywing/inskrywings waarteen ek appelleer moet vervang:

Namens die Plaaslike Bestuur van

Appellant

Datum

* Skrap wat nie van toepassing is nie.

BYLAE 12.

PLAASLIKE BESTUUR VAN

KENNISGEWING VAN EERSTE SITTING VAN WAARDERINGSAPPÈLRAAD OM APPÈLLE TEN OPSIGTE VAN WAARDERINGS-LYS/AANVULLENDE WAARDERINGS-LYS* VIR DIE FINANSIELE JAAR/JARE AAN TE HOOR.

(Regulasie 13).

Kennis word hierby ingevolge artikel 19(3)(b) van die Ordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977 (Ordonnansie van 1977), gegee dat die eerste sitting van die waarderingsappèlraad op

dinance of 1977), that the first sitting of the Valuation Appeal Board will take place on the
..... (date) at (time) and will be held at the following address:

to hear any appeal against the decision of the valuation board in respect of the valuation roll/supplementary valuation roll* for the financial year/years

Secretary: Valuation Appeal Board.

Date

* Delete whichever is inapplicable.

SCHEDULE 13.

SUMMONS TO APPEAR BEFORE VALUATION APPEAL BOARD:

(Regulation 14).

To (name of person summoned, his calling if known, and address).

You are hereby summoned in terms of section 19(4) of the Local Authorities Rating Ordinance, 1977 (Ordinance of 1977), to appear at upon the day of 19..... at h..... before the valuation appeal board sitting at

(address) which will consider and hear evidence relating to the decision of the valuation board in respect of the provisional valuation roll/provisional supplementary valuation roll* for the financial year/years

of the Local Authority of and to give evidence concerning such roll in respect of (if the person summoned is to produce a book or document, add) and you are required to bring with you the following (specify the book or document required):

Given under my hand at this day of 19.....

Chairman: Valuation Appeal Board.

Local Authority of

N.B. The penalty for a failure to obey this summons is:

A fine not exceeding five hundred rand or imprisonment for a period not exceeding one year or both such fine and such imprisonment.

* Delete whichever is inapplicable.

die (datum) om (tyd) plaasvind en by die volgende adres gehou sal word:

om enige appèl teen die beslissing van die waarderingsraad ten opsigte van die waarderingslys/aanvullende waarderingslys* vir die finansiële jaar/jare aan te hoor.

Sekretaris: Waarderingsappèlraad

Datum

* Skrap wat nie van toepassing is nie.

BYLAE 13.

DAGVAARDING OM VOOR WAARDERINGSAPPÈLRAAD TE VERSKYN.

(Regulasie 14).

Aan (naam van persoon, gedagvaar, sy beroep indien bekend en adres)..

U word hierby ingevolge artikel 19(4) van die Ordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977 (Ordonnansie van 1977), gedagvaar om te verskyn te op die dag van 19 om h..... voor die waarderingsappèlraad wat sit te

(adres) wat getuienis in verband met die beslissing van die waarderingsraad ten opsigte van die voorlopige waarderingslys/voorlopige aanvullende waarderingslys* vir die finansiële jaar/jare van die plaaslike be-

stuur van sal oorweeg en aanhoor en om getuienis te lewer betreffende

sodanige lys ten opsigte van (indien die gedagvaarde persoon 'n boek of dokument moet voorlê, voeg by) en word gelas om met u die volgende saam te bring (spesifieer die boek of dokument benodig).

Gegee onder my hand te hierdie dag van 19.....

Voorsitter: Waarderingsappèlraad

Plaaslike Bestuur, van

N.B. Die straf vir die versuim om hierdie dagvaarding te gehoorsaam is 'n boete van hoogstens vyf honderd rand of een jaar of beide sodanige boete en sodanige gevangenisstraf.

* Skrap wat nie van toepassing is nie.

SCHEDULE 14.

LOCAL AUTHORITY OF
 NOTICE OF GENERAL RATE OR RATES AND OF
 FIXED DAY FOR PAYMENT IN RESPECT OF
 FINANCIAL YEAR 1 JULY, TO 30 JUNE,

 (Regulation 15).

Notice is hereby given that in terms of section 21(1) or (2) of the Local Authorities Rating Ordinance, 1977 (Ordinance of 1977), the following general rate/rates has/have* been levied in respect of the above-mentioned financial year on rateable property recorded in the valuation roll/provisional valuation roll* —

(a) on the site value of any land or right in land

OR

(b) on the site value of any land or right in land, and, in addition on the value of the improvements on such land or pertaining to such right in land

In terms of section 21(4) of the said Ordinance, a rebate on the general rate levied on the site value of land or any right in land referred to in paragraph (a) or (b) above, of per cent is hereby granted in respect of (state particular class of land to which rebate refers) and that the approval of the Administrator as contemplated in section 21(6) of the said Ordinance has been obtained. The amount due for rates as contemplated in section of the said Ordinance shall be payable on (the fixed day).

Interest of per cent per annum will be charged on all amounts in arrear after the fixed day and defaulters are subject to legal proceedings for recovery of such arrears.

.....
 Town Clerk/Secretary*.

Date

Address:

This form shall be used *mutatis mutandis* in respect of the additional and special rate contemplated in section 23 or 24 of the said Ordinance or where Administrator's consent is not necessary or rebate has not been granted.

* Delete whichever is inapplicable.

BYLAE 14.

PLAASLIKE BESTUUR VAN
 KENNISGEWING VAN ALGEMENE EIENDOMSBELASTING OF EIENDOMSBELASTINGS EN VAN VASGESTELDE DAG VIR BETALING TEN OPSIGTE VAN DIE FINANSIELE JAAR 1 JULIE TOT 30 JUNIE
 (Regulasie 15).

Kennis word hierby gegee dat ingevolge artikel 21(1) of (2) van die Ordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977 (Ordonnansie van 1977), die volgende algemene eiendomsbelasting/eiendomsbelastings ten opsigte van die bogenoemde finansiële jaar gehef is op belasbare eiendom in die waarderingslys/voorlopige waarderingslys* opgeteken —

(a) op die terreinwaarde van enige grond of reg in grond

OF

(b) op die terreinwaarde van enige grond of reg in grond, en daarbenewens op die waarde van die verbeterings op sodanige grond of behorende by sodanige reg in grond

Ingevolge artikel 21(4) van die genoemde Ordonnansie word 'n korting van persent op die algemene eiendomsbelasting gehef op die terreinwaarde van grond of enige reg in grond, genoem in paragraaf (a)

of (b) hierbo, toegestaan ten opsigte van (vermeld die besondere klas van grond waarop die korting betrekking het) en dat die toestemming van die Administrateur, soos in artikel 21(6) van die genoemde Ordonnansie beoog, verkry is. Die bedrag verskuldig vir eiendomsbelasting, soos in artikel 27 van genoemde Ordonnansie beoog, is op (vasgestelde dag) betaalbaar.

Rente teen persent per jaar sal op alle agterstallige bedrae na die vasgestelde dag gehef word en wanbetaler is aan regsproses vir die invordering van sodanige agterstalliges blootgestel.

.....
 Stadsklerk/Sekretaris*

Datum

Adres

Hierdie vorm word *mutatis mutandis* ten opsigte van die addisionele en spesiale eiendomsbelasting, soos in artikel 23 of 24 van die genoemde Ordonnansie beoog, gebruik of waar die Administrateur se goedkeuring nie nodig is nie of waar korting nie toegestaan is nie.

* Skrap wat nie van toepassing is nie.

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