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PROVINCE OF THE WESTERN CAPE

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STELLENBOSCH MUNICIPALITY (WC024)

PROMULGATION OF PROPERTY RATES FOR THE 2021/22 FINANCIAL YEAR

APPLICABLE FOR THE PERIOD 1 JULY 2021 TO 30 JUNE 2022

Resolution Levying Property Rates for the Financial Year 01 July 2021 to 30 June 2022

Notice is given in terms of sections 14(1), 14(2) and 22(1) of the Local Government Municipal Property Rates Act (No 6 of 2004) (the MPRA); that the Stellenbosch Municipal Council, at a Council Meeting, held on 26 May 2021, resolved by means of Resolution/Item Number 8.3.5(e), to levy the rates on properties, reflected in the under mentioned schedules and approved the specific tariffs for the same and approved the relief measures and Special Rating Area tariffs reflected in "B" and "C" below, with effect from 01 July 2021.

A. PROPERTY RATES:

Category of Property	Rate
Residential	R 0.004481
Industrial	R 0.009858
Business and Commercial	R 0.009410
Agricultural	R 0.001120
Mining	R 0.010306
Public Service Purposes	R 0.009410
Public Service Infrastructure	R 0.001120
Public Benefit Organisation	R 0.001120
Heritage	R 0.003585
Vacant Residential	R 0.008962
Vacant Other (not Residential nor Agricultural)	R 0.017924
Multiple Use Purpose (Identified components are categorised and rated as per the above)	Multi Tariff

B. RELIEF MEASURES:

Detailed Relief Measures are generally described in paragraph 8 of the approved Property Rates Policy of the Municipality.

This includes the specific under mentioned relief measures:

1. Rebate and Gross Monthly Household Income for Qualifying Senior Citizens & Disabled Persons

Gross Monthly Household Income			% Rebate
Up to		R 8 000	100%
From	R 8 001	to R 10 000	75%
From	R10 001	to R 12 000	50%
From	R12 001	to R 15 000	25%

2. Municipal Valuation Threshold Value

On qualifying residential properties, up to a maximum value of R250 000, which amount includes the R15 000 as per Section 17(1)(h) of the MPRA and the R235 000 Reduction granted as per paragraph 8.2.1(ii) of the approved Rates Policy. Paragraph 8.2.1(ii) is only applicable on properties with valuations up to R5 000 000.

3. Stellenbosch Special Rebate

A rebate of 20% may be granted as per paragraph 8.6 of the approved Property Rates Policy of the Municipality.

C. SPECIAL RATING AREA:**1. Tariffs applicable for the various approved Special Rating Areas**

(Refer to the Special Rating Area Policy of the Municipality)

Special Rating Area	Tariff (Including VAT)
Jonkershoek	R 0.000942
Technopark	R 0.001660

Full details of the Council resolution, the municipality's Property Rates Policy, the Special Rating Area Policy as well as the detailed relief measures (rebates, reductions and exemptions) specific to the various categories of owners of properties or owners of a specific category of properties as determined through criteria in the aforementioned policies are available for inspection on the website www.stellenbosch.gov.za and at the municipality's offices and public libraries within the municipality's jurisdiction.

GL METTLER
MUNICIPAL MANAGER

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STELLENBOSCH MUNISIPALITEIT (WC024)

PROKLAMERING VAN EIENDOMSBELASTING TARIWE VIR DIE 2021/22 FINANSIËLE JAAR

VAN TOEPASSING VIR DIE PERIODE 1 JULIE 2021 TOT 30 JUNIE 2022

Besluit vir heffing van Eiendomsbelasting vir die periode 01 Julie 2021 tot 30 Junie 2022

Kennis geskied hiermee in terme van artikels 14(1) en 14(2) asook 22(1) van die Plaaslike Regering Munisipale Eiendomsbelasting Wet (No 6 of 2004) (die MEBW); dat die Raad van die Stellenbosch Munisipaliteit, by die Raadsvergadering op 26 Mei 2021, deur middel van Besluit/Item Nommer 8.3.5(e) besluit het om belasting te hef op eiendomme soos uiteengesit in die ondergenoemde skedules en dat die onderstaande belastingtariewe goedgekeur word vanaf 01 Julie 2021. Die goedgekeurde tariewe vir eiendomsbelasting word gelys in "A" hieronder en die spesifieke goedgekeurde kortings kategorieë asook die Spesiale Aanslaggebied tariewe word gelys in "B" en "C" hieronder.

A. EIENDOMSBELASTING:

<i>Kategorie van Eiendom</i>	<i>Tarief</i>
Residensieël	R 0.004481
Industrieël	R 0.009858
Besigheid	R 0.009410
Landbou	R 0.001120
Mynbou	R 0.010306
Staatsdiensdoeleindes	R 0.009410
Openbare Diensinfrastruktuur	R 0.001120
Openbare Weldaadsorganisasie	R 0.001120
Erfenis	R 0.003585
Vakant Residensieël	R 0.008962
Vakant Ander (nie Residensieël ook nie Landbou)	R 0.017924
Multi Gebruiksdoeleindes (Geïdentifiseerde komponente word gekategoriseer en aangeslaan volgens bogenoemde)	Multi Tarief

B. KORTINGS:

Gedetailleerde Verligting Maatreëls word in paragraaf 8 van die goedgekeurde Eiendomsbelastingbeleid van die Munisipaliteit beskryf. Die spesifieke ondergenoemde kortings is daarby ingesluit:

1. Kortings en Bruto Maandelikse Huishoudelike Inkomste vir Kwalifiserende Pensioenarisse en Gestremde Persone

<i>Bruto Maandelikse Huishoudelike Inkomste</i>			<i>% Kortings</i>
Tot en met		R 8 000	100%
Vanaf	R 8 001	tot R10 000	75%
Vanaf	R10 001	tot R12 000	50%
Vanaf	R12 001	tot R15 000	25%

2. Munisipale Waardasie Drempelwaarde

Vir kwalifiserende residensieël eiendom tot 'n maksimum waarde van R250 000, wat insluit die bedrag van R15 000 soos per Artikel 17(1)(h) van die MEBW en die R235 000 vermindering soos per paragraaf 8.2.1(ii) van die goedgekeurde Eiendomsbelastingbeleid.

Paragraaf 8.2.1(ii) is slegs van toepassing op eiendomme met waardasies tot R5 000 000.

3. Stellenbosch Spesiale Kortings

'n Korting van 20% kan toegestaan word ooreenkomstig paragraaf 8.6 van die goedgekeurde Eiendomsbelastingbeleid van die Munisipaliteit.

C. SPESIALE AANSLAGGEBIED:

1. Tariewe van toepassing op verskeie goedgekeurde Spesiale Aanslag Gebiede

(Verwys na die *Spesiale Aanslaggebied Beleid van die Munisipaliteit*)

Spesiale Aanslag Gebied	Tarief (BTW Ingesluit)
Jonkershoek	R 0.000942
Technopark	R 0.001660

Volledige inligting rakende die besluit van die Raad, die Eiendomsbelastingbeleid en die Spesiale Aanslaggebied Beleid van die Munisipaliteit asook die gedetailleerde verligting maatreëls (kortings, verminderings en vrystellings) van toepassing op verskeie kategorieë van eienaars van eiendomme of op eienaars van spesifieke kategorieë van eiendomme volgens bepaalde kriteria soos beskryf in die voorgenoemde beleide is beskikbaar op die webwerf www.stellenbosch.gov.za asook by die verskeie munisipale kantore en openbare biblioteke binne die munisipaliteit se jurisdiksie.

GL METTLER
MUNISIPALE BESTUURDER

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TEL : +27 21 808 8111 :: FAKS : +27 21 886 6749 :: EPOS : municipal.manager@stellenbosch.gov.za

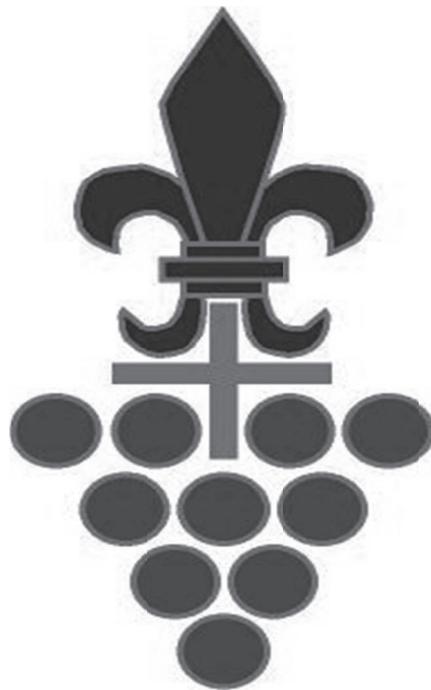
STELLENBOSCH MUNISIPALITEIT (WC024)

Special Rating Area By-Law

Date: 04/06/2021

Stellenbosch Municipality, hereby, in terms of Section 13 of the Local Government : Municipal Systems Act, 32 of 2000 has by way of a Council Meeting, held on 26 May 2021, adopted by means of Resolution/Item Number 8.3.5(e), the Municipality's Amended Special Rating Area By-law set out hereunder, effective from 01 July 2021`

STELLENBOSCH MUNICIPALITY



SPECIAL RATING AREA BY-LAW

Effective from 01 July 2021



STELLENBOSCH MUNICIPALITY

SPECIAL RATING AREA BY-LAW

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To provide for the establishment of special rating areas; to provide for additional rates; and to provide for matters incidental thereto.

BE IT ENACTED by Stellenbosch Municipality as follows:-

CHAPTER 1

ESTABLISHMENT OF SPECIAL RATING AREAS

1. DEFINITIONS

In this By-law words or expressions shall bear the meaning assigned to them and, unless context otherwise indicates.

In addition to the definitions contained in the Property Rates Act, the following definitions apply for the purpose of the application of this By-law.

“additional rate” means an additional rate contemplated in sections 19(1)(d) and 22(1)(b) of the Property Rates Act in section 12(2) of this By-Law;

“applicant” means any owner who makes an application for the determination of a special rating area in accordance with provisions of Chapter 1 of this By-Law, or if a management body is established in terms of section 10 of this By-Law any reference to **“the Applicant”** means the management body;

“CFO” means the Chief Financial Officer of Stellenbosch Municipality, or his or her nominee.

“Council” means Council of Stellenbosch Municipality;

“implementation plan” means an Implementation Plan as contemplated in section 6 of this By-Law;

“limited special rating area” means a limited special rating area approved by the Council in terms of section 9 of this By-Law;

“majority” means the majority of properties represented by the members of the local community in the proposed special rating area who will be liable for paying the additional rate;

“management body” means the management body of a special rating area to be established in accordance with the provision of section 10 of this By-Law;

“motivation report” means a motivation report as contemplated in section 6 of this By-Law;

“owner” has the meaning assigned to it in section 1 of the Property Rates Act;

“**Policy**” means the Policy for the determination of special rating areas named the Special Rating Area Policy of the Stellenbosch Municipality;

“**Property Rates Act**” means the Local Government: Municipal Property Rates Act, 2004 (Act No.6 of 2004);

“**rateable property**” has the meaning assigned to it in section 1 of the Property Rates Act;

“**special rating area**” means a special rating area approved by the Council in accordance with the provisions of section 22 of the Property Rates Act and section 8 of this By-Law.

2. INTERPRETATION

In the event of any conflict with the Afrikaans or isiXhosa texts the English text prevails.

3. DETERMINATION OF SPECIAL RATING AREAS

Stellenbosch Municipality may by resolution of the Council determine special rating areas.

4. APPLICATION

- (1) Any owner located within the area of jurisdiction of Stellenbosch Municipality and who owns property within the proposed special rating area, may lodge an application to the Stellenbosch Municipality for the determination of a special rating area.
- (2) All costs incurred by the applicant in respect of the establishment of a special rating area shall be for his or her own account, provided that after implementation of the implementation plan the management body may reimburse the applicant for some or all of those costs.
- (3) Any application contemplated in subsection (1) above must –
 - (a) be in writing and be in the form as the CFO may determine;
 - (b) be submitted not more than nine months after the date on which the public meeting referred to in section 5 of this By-Law is held, or if a second public meeting is held as provided for in section 6(2) of this By-Law, nine months after the date of the second public meeting;
 - (c) be accompanied by –
 - (i) a motivation report and an implementation plan;

- (ii) the written consent submitted by the members of the local community in the proposed special rating area who will be liable for paying the additional rate. All owners of each property in the proposed special rating area must sign the consent form. The majority shall be determined by the number of properties in the proposed special rating area for which duly preformed consent forms where received in relation to the number of properties in the proposed special rating area. Under specific conditions, aimed at a more inclusive approval process, the majority may be set at a higher percentage as determined in the Special Rating Area policy. The format of the consent may be determined by the CFO;
- (iii) payment of such fee as the Council may determine.

5. PUBLIC MEETINGS

- (1) An application for the determination of a special rating area must be preceded by the holding of a public meeting.
- (2) The purpose of the public meeting is to enable the applicant to consult with those owners within the proposed special rating area regarding the proposed boundaries of the area and the proposed improvement or upgrading of the area.
- (3) Prior to the holding of the public meeting, the applicant must –
 - (a) give notice in a manner approved by the CFO in terms of this By-law owners of rateable property, who will be liable for payment of the additional rate, of the applicant's intention to apply for the determination of a special rating area
 - (b) in the notice referred to in subsection (3)(a) above, give notice of a public meeting, which notice must –
 - (i) state the purpose of such meeting; and
 - (ii) contain details of the place, date and time when such meeting is to be held.
- (4) The public meeting must be held not less than seven days and not more than 30 days after the date of the notice.
- (5) The public meeting must be held at such place, date and time as stated in the notice, provided that it must be held at a place which is within the boundaries of the proposed special rating area unless the CFO approves another venue in writing before the public meeting is held.

- (6) The public meeting must be chaired by a suitable qualified and experienced person appointed by the CFO.
- (7) Any interested person must, at the public meeting, be –
 - (a) Furnished with all relevant information relating to the proposed special rating area, including the information to be set out in the motivation report and implementation plan; and
 - (b) given an opportunity to ask questions, express their views and make representations.

6. MOTIVATION REPORT AND IMPLEMENTATION PLAN

- (1) Any application for the establishment of a special rating area must include a motivation report and an implementation plan covering a period commencing on 1 July of a year and ending on 30 June of the fifth year or covering such lesser period as may be determined by the CFO.
- (2) If the motivation report or the implementation plan are materially amended, as determined by the CFO, after the public meeting referred to in section 5 of this By-Law, the applicant must call a second public meeting for approval of the special rating area as amended.
- (3) The provision of section 5 of this By-Law applies with the necessary changes to the second public meeting.

7. ADVERTISING OF APPLICATION AND OBJECTIONS

- (1) The applicant must within 14 days after the application is lodged in accordance with section 4 of this By-Law, or within such further period which the CFO may approve –
 - (a) Cause a notice of the application to be published in a manner approved by the CFO; and
 - (b) Either before or up to seven days after the date of publication of the notice, give written notice of the application to all owners within the proposed special rating area, who will be liable for payment of the additional rate. Such notice must be served by pre-paid registered post, hand delivery or in any other manner approved of in writing by the CFO.
- (2) Every notice contemplated in terms of subsection (1) above must state that written objections to the determination of a special rating area or the provisions of the motivation report and implementation plan may be lodged with the Stellenbosch Municipality by a date specified in the notice, which shall not be less than 30 days after the date of publication in

terms of subsection (1)(a) above, and must state where the documentation specified in subsection (5) below will be available for inspection.

- (3) Any owner of rateable property who will be liable for paying the additional rate may submit written objections to the determination of the special rating area, which objections must be received by the Stellenbosch Municipality not later than the date stipulated in the notice referred to in subsection (1) above.
- (4) Any objector to the application who owns property within the proposed special rating area may make oral representation to the CFO.
- (5) The application, including the motivation report and the implementation plan, and all objections must be available for inspection at the office of Stellenbosch Municipality and at a venue determined by the CFO within the proposed special rating area, for the period referred to in subsection (2) above.

8. DECISION

- (1) After the provision of sections 4 and 7 of this By-Law have been complied with, the Council must, at a meeting of the Council held within 90 days after the last date for the submission of objections in accordance with section 7(2) of this By-Law, consider the application and –
 - (a) determine a special rating area which must be implemented in accordance with the motivation report and implementation plan;
 - (b) determine a special rating area with such amendments or conditions as the Council considers to be in public interest;
 - (c) determine a special rating area in respect of a limited area in terms of section 9 of this By-Law;
 - (d) refuse the application, in which event the Council must, within 30 days, furnish the applicant with written reasons for not approving the determination of a special rating area; or
 - (e) refer the application back to the applicant for amendments in such manner as the Council may direct.
- (2) If an application is refused by the Council in accordance with the provisions of subsection (1)(d) above or referred back to the applicant in accordance with the provisions of subsection (1)(e) above, the applicant may, within six months of the Council's decision, re-apply to the Council for the determination of the special rating area, provided that such re-application has been appropriately amended in the light of the reasons for refusal or referral, as the case may be.

- (3) If the motivation report or implementation plan is amended in any material respect at any time before the determination, the Council may require that the amended application be re-advertised in accordance with the provision of section 7 of this By-law, with the necessary changes.

9. DETERMINATION OF A LIMITED SPECIAL RATING AREA

If an application in terms of section 4 of this By-Law is not accompanied by the majority of the members of the local community in the proposed special rating area required by section 4(3)(c) of this By-Law, but the applicant can demonstrate to the satisfaction of the Council, that –

- (a) there are such confirmations from owners of rateable properties in a limited geographical area within the proposed special rating area that would meet the requirements of section 4(3)(c) of this By-Law if they were to be applied to that area; and
- (b) the level of services to be provided will not be reduced and the budget will be reduced accordingly as a result of the provision of those services in the limited area alone, as compared to the provision of those services in the whole of the proposed special rating area,

then the Council may, subject to the other provisions of this By-Law, determine a limited special rating area.

CHAPTER 2

SPECIAL RATING AREAS – STRUCTURES AND FINANCES

10. COMMENCEMENT OF THE IMPLEMENTATION PLAN

Once the Council has approved the establishment of the special rating area, the implementation plan may only be implemented after the management body has been established in accordance with section 11 of this By-Law.

11. ESTABLISHMENT, COMPOSITION, POWERS AND DUTIES OF MANAGEMENT BODY

- (1) The applicant must establish a management body for the purposes of implementing the provisions of the implementation plan.
- (2) The management body must be a company incorporated in accordance with the provisions of a Non-Profit company (company not for gain) as per the Companies Act, Act 71 of 2008 (as amended or replaced).

- (3) Stellenbosch Municipality shall monitor compliance by the management body with the applicable provisions of this By-Law, any guidelines or policies adopted by Stellenbosch Municipality and any agreements entered into with the management body and Stellenbosch Municipality.
- (4) The Council must nominate the relevant ward councillor and one other person, as representatives to attend and participate, but not vote, at the meetings of the management body.
- (5) Within two months after receipt of the first payment of the additional rate, the management body must begin carrying out the objectives of the implementation plan.
- (6) Within two months of the end of each financial year, the management body must provide the CFO with –
 - (a) Its audited financial statements for the immediately preceding year; and
 - (b) an annual report on its progress in carrying out the objectives of the implementation plan in the preceding year to improve and upgrade the special rating area.
- (7) Within two months after the Annual General Meeting, the management body must provide the Finance Portfolio Committee with –
 - (c) Its audited financial statements for the immediately preceding year; and
 - (d) An annual report on its progress in carrying out the objectives of the implementation plan in the preceding year to improve and upgrade the special rating area.

12. FINANCES

- (1) The financial year of the management body must coincide with the financial year of the Stellenbosch Municipality.
- (2) Where a special rating area has been determined, the Council must levy in accordance with the provisions of the Property Rates Act, a property rate in addition to the rates that it already charges on the owners of rateable property in the special rating area for the purposes of realizing the implementation plan. Provided that the Council may in terms of the Property Rates Act, Stellenbosch Rates Policy, Stellenbosch Credit Control and Debt Collection By-Law and the Stellenbosch Credit Control and Debt Collection Policy, exempt the indigent, senior citizens, disabled persons or any other category of owners from the additional rates.
- (3) When determining the additional rate referred to in subsection (2) above, the Council may consider imposing differential additional rates on one or more of the categories set out in

section 8 of the Property Rates Act or any category as set out in the Stellenbosch Rates Policy.

- (4) The additional rate due in terms of this By-Law is a debt due to the Council and is payable and must be collected in the same manner as other property rates imposed by the Council.
- (5) The Council may, for the purpose of carrying out the provisions of the implementation plan of special rating area and subject to section 67 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 200), make payment to the management body of a special rating area.
- (6) The payment contemplated in subsection (5) above is conditional upon the conclusion of a finance agreement to be entered into between the Council and the relevant management body, and such agreement must regulate, among other things –
 - (a) the mechanisms and manner of payment; and
 - (b) terms on which payment to the relevant management body is to be made.
- (7) Subject to the provisions of its memorandum and articles of association, the management body is entitled to raise its own funds through commercial activities, donations or any other lawful means.
- (8) The Council, may determine and impose on the management body an administrative charge.

13. THE ROLE OF THE CFO

In addition to the other responsibilities and obligations of the CFO as set out elsewhere in this By-Law, the CFO must –

- (a) Establish separate ring-fenced budget votes and other record-keeping systems regarding the revenue generated by the additional rate and the improvement and upgrading of the special rating area;
- (b) Monitor compliance with the applicable legislation, including this By-Law and the Policy, by –
 - (i) receiving and considering the audited financial statements and reports regarding the carrying out of duties laid out in the implementation plan;
 - (ii) nominating, if he or she elects to do so, representatives to attend and participate but not vote at meetings of the management body.

CHAPTER 3

AMENDMENT AND EXTENSION OF IMPLEMENTATION PLANS

14. AMENDMENT TO IMPLEMENTATION PLANS

- (1) An implementation plan, including the geographical boundaries of the special rating area, may be amended by the Council on written application by the management body at any time after the formation of the special rating area.
- (2) The council may approve an application for an amendment referred to in subsection (1) above where the Council considers it not likely to materially affect the rights or interests of any owner, provided that the Council may require the management body to cause a notice of the application for such amendments to be published as approved by the CFO.
- (3) The Council may only approve an amendment in terms of subsection (1) above, with the changes required by the context, in accordance with the provisions of Chapter 1 of this By-Law, which the Council considers is likely to –
 - (a) materially affect the rights or interests of any person;
 - (b) affect the approved budget for the special rating area; and
 - (c) change the boundaries of the special rating area.
- (4) The Council may, for good reason, on written application by the management body, exempt the management body from complying with the provisions, or condone any non-compliance with any provisions, of Chapter 1 of this By-Law.

15. EXTENSION OF IMPLEMENTATION PLANS

A management body must, if it elects to extend the term of the implementation plan for a further period, on or before January in the year in which the implementation plan is due to terminate, submit an application to Stellenbosch Municipality for approval of extension of the term of the implementation plan, provided that –

- (a) the extension of the implementation plan may only be approved by the Council in accordance with the provisions of Chapter 1 of this By-Law, with the changes required by the context, and the Council may, for good reason, on written application by the management body, exempt the management body from complying, or condone any non-compliance, with any such provisions;
- (b) the provisions of section 14 of this By-Law shall apply to any amendment of an implementation plan which has been extended in terms of this section.

CHAPTER 4

DISSOLUTION OF A SPECIAL RATING AREA

16. DISSOLUTION

- (1) The Council may terminate the municipality's business relationship (connection and commitment) to a management body of a specific special rating area –
- (a) Upon written application signed by owners of the majority of properties within the boundaries of the special rating area who are liable for paying the additional rate; or
 - (b) After prior consultation by the CFO with the management body or the community, whereupon for any good cause he or she may cause the necessary steps or processes to terminate the business relationship with the management body.
 - (c) Upon the decision by the CFO to terminate the business relationship to the specific special rating area, notices shall be forwarded to the management body and to all the property owners of the specific special rating area presenting the reasons for the proposed termination and any other pertinent details.
- (2) Upon the approval by Council to terminate the business relationship with the management body the additional rates applicable to said special rating area will no longer be raised and the associated payments to the management body shall cease.

CHAPTER 5

MISCELLANEOUS PROVISIONS

17. REPEAL

The provisions of any By-laws relating to special rating areas by Stellenbosch Municipality are hereby repealed insofar as they relate to matters provided for in this By-law.

18. SHORT TITLE AND EFFECTIVE DATE

- (1) This By-Law is called the Special Rating Area By-Law of Stellenbosch Municipality and shall take effect on 01 July 2021.
- (2) No new special rating area determined in terms of this By-Law may implement its implementation plan prior to 01 July 2020.

G. Mettler

Municipal Manager

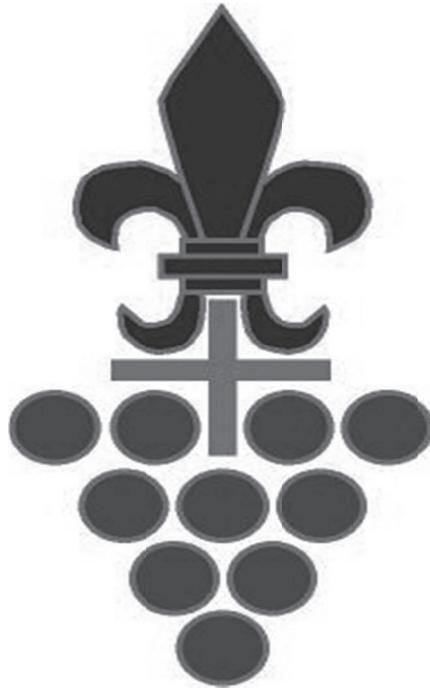
Plein Street, PO Box 17, Stellenbosch, 7599

Telephone Number 021 808 8025

STELLENBOSCH MUNISIPALITEIT (WC024)***MUNICIPAL PROPERTY RATES BY-LAW******Date: 04/06/2021***

Stellenbosch Municipality, hereby, in terms of Section 6 of the Local Government : Municipal Property Rates Act, 2004 has by way of a Council Meeting, held on 26 May 2021, adopted by means of Resolution/Item Number 8.3.5(e), the Municipality's Amended Property Rates By-law set out hereunder, effective from 01 July 2021

STELLENBOSCH MUNICIPALITY



RATES BY-LAW
Effective from 01 July 2021



**STELLENBOSCH MUNICIPALITY
RATES BY-LAW**

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1. PREAMBLE

- (1) Section 229(1) of the Constitution authorizes a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the municipality.
- (2) Section 13 of the Systems Act read with Section 162 of the Constitution requires a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province.
- (3) In terms of Section 3 of the Property Rates Act, a municipal council must adopt a policy consistent with the Property Rates Act on the levying of rates on rateable properties in the municipality.
- (4) In terms of Section 6(1) of the Property Rates Act, a municipality must adopt by-laws to give effect to the implementation of its rates policy.
- (5) In terms of Section 6(2) of the Property Rates Act, by-laws adopted in terms of Section 6(1) may differentiate between different categories of properties and different categories of owners of properties liable for the payment of rates.
- (6) To that effect the Council of Stellenbosch Municipality has enacted a Property Rates By-law, as follows:

2. DEFINITIONS

In this By-Law, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, (Act 6 of 2004) shall bear the same meaning unless the context indicates otherwise.

"Municipality" means the Stellenbosch Municipality (WC024).

"Rates Policy" means the Municipality's Property Rates Policy adopted by the Council of the Municipality by a resolution for a specific financial year in terms of Section 3(1) of the Property Rates Act and in terms of this By-Law.

"Constitution" means the Constitution of the Republic of South Africa.

"Council" means the Council of the Municipality.

"Credit Control and Debt Collection Policy" means the Municipality's Credit Control and Debt Collection Policy as stipulated by sections 96(b) and 97 of the Systems Act.

"Systems Act" means the Local Government: Municipal Systems Act, (Act 32 of 2000).

"Property Rates Act" means the Local Government: Municipal Property Rates Act, (Act 6 of 2004) including the amendment Acts and Regulations pertaining to the same.

"Rates" means a municipal rate on property as envisaged in Section 229(1)(a) of the Constitution.

3. OBJECTS

The object of this By-Law is to give effect to the implementation of the Rates Policy as contemplated in Section 6 of the Property Rates Act.

4. ADOPTION AND IMPLEMENTATION OF RATES POLICY

- (1) The Council shall adopt and implement a Rates Policy as contemplated in terms of the provisions of Section 3(1) and consistent with the Property Rates Act on the levying of Rates on rateable properties within the jurisdiction of the Municipality.
- (2) The Rates Policy outlines the Municipality's rating practices; therefore, it is not necessary for this By-law to restate and repeat same.
- (3) The Rates Policy applicable to a financial year is hereby incorporated by reference in this By-law. All amendments to the Rates Policy as the Council may approve/adopt from time to time, shall be deemed to be likewise incorporated.
- (4) The Municipality shall not be entitled to levy Rates other than in terms of the Rates Policy for an applicable financial year and the annually promulgated resolution which reflects the cent amount in the Rand rate for each category of rateable property.
- (5) The Rates Policy is available at the Municipality's head office, satellite offices, libraries and website.

5. CONTENTS OF RATES POLICY

The Municipality's Rates Policy shall, inter alia:

- (1) Apply to all the Rates levied by the Municipality pursuant to the adoption of the Municipality's annual budget.
- (2) Comply with requirements for;
 - (a) the adoption and contents of a Rates Policy specified in Section 3 of the Property Rates Act.
 - (b) the differentiation of categories of properties and categories of owners of properties as provided for in Sections 6, 8 and 15 of the Property Rates Act.
 - (c) the process of community participation specified in Section 4 of the Property Rates Act.
 - (d) the annual review of a Rates Policy specified in terms of Section 5 of the Property Rates Act.
 - (e) the publication of the adopted By-law in the Provincial Gazette as provided by Section 13 of the Systems Act.
- (3) Specify principles, criteria, and implementation measures for categories of rateable properties in terms of Section 8 and consistent with the Property Rates Act for the levying of Rates which the Council may wish to adopt.

- (4) Specify principles, criteria, and implementation measures for the judicious granting of relief measures by means of Exclusions, Exemptions, Reductions and/or Rebates consistent with Section 15 of the Property Rates Act which the Council may wish to adopt.
- (5) Include such further administrative, control and enforcement mechanisms if any that are consistent with the Property Rates Act and the Systems Act, as the Council may wish to impose in addition to those contained in the Credit Control and Debt Collection By-Law and its associated Policy.

6. ENFORCEMENT OF RATES POLICY

The Municipality's Rates Policy is enforced through the Municipality's Credit Control and Debt Collection By-Law and its associated Policy and any further enforcement mechanisms stipulated in the Property Rates Act and the Municipality's Rates Policy.

7. REPEAL

The provisions of any By-laws relating to Property Rates by the Municipality are hereby repealed insofar as they relate to matters provided for in this By-Law.

8. INTERPRETATION

If there is a conflict of interpretation between the English version of this By-Law and a translated version, the English version prevails.

This By-Law must be read in conjunction with the Rates Policy.

9. SHORT TITLE and COMMENCEMENT

This By-Law is called the Stellenbosch Municipal Property Rates By-Law and shall take effect on 01 July 2021.