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NOTICE NO. A4311

Date 31 May 2022

MUNICIPAL NOTICE NO: A4311 of 2022

LANGEBERG MUNICIPALITY**RESOLUTION ON LEVYING PROPERTY RATES FOR THE FINANCIAL YEAR 1 JULY 2022 TO 30 JUNE 2023**

Notice is hereby given in terms of section 14(1) and (2) of the Local Government: Municipal Property Rates Act, 2004; that the Council resolved by way of Council Resolution number A 4311 to levy the rates on property reflected in the schedule below with effect from 1 July 2022

Category of property	Rate Ratio	Cent amount in the Rand rate determined for the relevant property category
Residential property	1: 1	0.0070
Business, industrial and government property	1: 2	0.0140
Industrial property	1: 2	0.0140
Agricultural property	1: 0.25	0.0017
Mining property	1: 2	n/a
Public service infrastructure property	1: 0.25	0.0018
Public benefit organisation property	1: 0.25	0.0018

EXEPTIONS, REDUCTIONS AND REBATES

Residential Properties: For all residential properties, the municipality will not levy a rate on the first R80 000 of the property's market value. The R80 000 is inclusive of the R15 000 statutory impermissible rate as per section 17(1)(h) of the Municipal Property Act.

Rebates in respect of a category of owners of property are as follows:

Pensioners with the following total monthly household income may qualify in terms of council's policy for a rebate on residential property.

R0.00 - R4020.00	60%
R4021.00 - R5000.00	50%
R5001.00 - R6000.00	40%

Full details of the Council resolution and rebates, reductions and exclusions specific to each category of owners of properties or owners of a specific category of properties as determined through criteria in the municipality's rates policy are available for inspection on the municipality's offices, website (www.langeberg.gov.za) and all public libraries within the municipality's jurisdiction.

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LANGEBERG MUNICIPALITY

MUNICIPAL PROPERTY RATES BY-LAW

PREAMBLE

WHEREAS section 229(1) of the Constitution requires a municipality to impose rates on property and surcharges on fees for the services provided by or on behalf of the municipality.

AND WHEREAS section 13 of the Municipal Systems Act read with section 162 of the Constitution require a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province.

AND WHEREAS section 6 of the Local Government: Municipal Property Rates Act, 2004 requires a municipality to adopt by-laws to give effect to the implementation of its property rates policy; the by-laws may differentiate between the different categories of properties and different categories of owners of properties liable for the payment of rates;

NOW THEREFORE BE IT ENACTED by the Council of the Langeberg Municipality, as follows:

1. DEFINITIONS

In this by-law, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004), shall bear the same meaning unless the context indicates otherwise.

'Municipality' means Langeberg Municipality;

'Property Rates Act' means the Local Government: Municipal Property Rates Act, 2004 (Act No 6 of 2004);

'Rates Policy' means the policy on the levying of rates on rateable properties of the Langeberg Municipality, contemplated in chapter 2 of the Municipal Property Rates Act.

2. OBJECTS

The object of this by-law is to give effect to the implementation of the municipality's Rates Policy as contemplated in section 6 of the Municipal Property Rates Act.

3. THE RATES POLICY

The municipality prepared and adopted a Rates Policy as contemplated in terms of the provisions of section 3(1) of the Municipal Property Rates Act. The Rates Policy outlines the municipality's rating practices; therefore, it is not necessary for this By-law to restate and repeat same.

The Rates Policy is hereby incorporated by reference in this By-law. All amendments to the Rates Policy as the Council may approve from time to time, shall be deemed to be likewise incorporated.

The Municipality does not levy rates other than in terms of its Rates Policy and the annually promulgated resolution levying rates which reflects the cent amount in the Rand rate for each category of rateable property.

The Rates Policy is available at all satellite offices, libraries, on the municipal website (www.langeberg.gov.za).

4. CATEGORIES OF RATEABLE PROPERTIES

The Rates Policy provides for categories of rateable properties determined in terms of section 8 of the Act.

5. CATEGORIES OF PROPERTIES AND CATEGORIES OF OWNERS OF PROPERTIES

The Rates Policy provides for categories of properties and categories of owners of properties for the purposes of granting relief measures (exemptions, reductions and rebates) in terms of section 15 of the Act.

6. ENFORCEMENT OF THE RATES POLICY

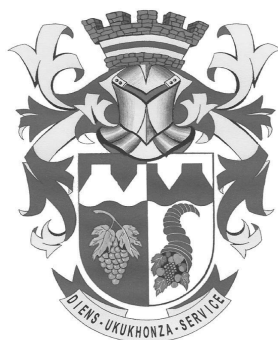
The Municipality's Rates Policy is enforced through the municipality's Credit Control and Debt Collection policy and any further enforcement mechanisms stipulated in the Act and the Municipality's Rates Policy.

7. SHORT TITLE AND COMMENCEMENT

This By-law is called the Langeberg Municipality Municipal Property Rates By-law, and takes effect on the date in which it is published in the *Provincial Gazette*.



RATES POLICY



Rates Policy 2022/2023

**The policy has been formulated in terms of the provision of section 3 of the Local Government:
Municipal Property Rates Act, 6 of 2004**

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Part 1

1. Objective

In developing and adopting this rates policy, the council has sought to give effect to the sentiments expressed in the preamble of the Property Rates Act, namely that:

- the Constitution enjoins local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;
- there is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfil its developmental responsibilities;
- revenues derived from property rates represent a critical source of income for municipalities to achieve their constitutional objectives, especially in areas neglected in the past because of racially discriminatory legislation and practices; and
- it is essential that municipalities exercise their power to impose rates within a statutory framework which enhances certainty, uniformity and simplicity across the nation, and which takes account of historical imbalances and the burden of rates on the poor.

In applying its rates policy, the council shall adhere to all the requirements of the Property Rates Act no. 6 of 2004 including any regulations promulgated in terms of that Act.

2. Definitions

In this policy, unless inconsistent with the context,

“Agricultural property” means property that is used primarily for agricultural purposes but, without derogating from section 8 of the Act, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purpose of eco-tourism or for the trading in or hunting of game.

“public service infrastructure” means the following:

- (a) National, provincial or other public roads on which goods, services or labour move across a municipal boundary;
- (b) Water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming a part of a water or sewer scheme serving the public;
- (c) Railway lines forming part of a national railway system.

- (d) Runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for air navigation purposes;
- (e) Breakwaters, seawalls, channels, basins, quay walls, jetties, roads. Railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels.

"rates" means a municipal rate on property envisaged in section 229(1)(a) of the Constitution;

"ratio" in relation to section 19 of the Act, means the relationship between the cent amount in the Rand applicable to residential properties and different categories of non-residential properties: Provided that the two relevant cent amounts in the Rand are inclusive of any relief measures that amount to rebates of a general application to all properties within a property category.

"the act" means the act on Local Government: Municipal Property Rates Act, Act No 6 of 2004;

"the Council" means the municipal Council of the Langeberg Municipality and has all other words the meaning assigned thereto by the Act

Part 2

Imposition of Rates

1. Rates

The Council shall in terms of the Act and this policy impose a rate in the rand on all rateable property within its area of jurisdiction for each financial year as recorded in the municipality's valuation roll and any supplementary valuation roll.

Rateable property shall include any rights registered against such property with the exception of a mortgage bond.

The council pledges itself to limit each annual increase as far as practicable to the increase in the consumer price index over a period preceding the financial year to which the increase relates, except when the approved integrated development plan of the municipality provides for a greater increase.

The council shall, in imposing the rate for each financial year, take proper cognisance of the aggregate burden of rates and services charges on representative property owners, in the various categories of property ownership, and to the extent to which this burden is or remains competitive with the comparable burden in other municipalities within the local economic region.

The council shall further, in imposing the rate for each financial year, strive to ensure that the aggregate budgeted revenues from property rates, less revenues forgone and less any contributions to the provision for bad debts, equal at least 25% of the municipality's aggregate budgeted net revenues for the financial year concerned. By doing so, the municipality will ensure that its revenue base and the collectability of its revenues remain sound.

Liability for the payment of Rates

- (1) The registered owner of a property is liable for the payment of rates levied in terms of section 24 of the Act on that property.
- (2) Rates may, subject to the provisions of sections 28 and 29 of the Act, be recovered from tenants, occupiers and agents of the owner.

Rates due on a supplementary Valuation Roll

In the event property been transferred to a new owner and the rates on a supplementary valuation roll becomes payable after the transfer the previous owner and the new owner will jointly and separately be held responsible for the payment for the rates.

2. Special Rating Areas

The Council may subject to the compliance with the provisions of section 22 of the Act determine an area within the municipal area as a special rating area and levy an additional rate in that area to upgrade or improve that area. The funds generated by the special rate in a special rating area shall only be utilised in that area and only for the intended upgrading or improvement of that area.

3. Ratio between Rates on Residential and Non-residential Properties/Agricultural Properties

The ratio between rates on residential and non-residential property may not exceed the ratio prescribed by the Minister of Provincial and Local Government. The present ratio is 1 : 2. The ratio between rates on residential and agricultural property may not exceed the ratio as indicated in the Regulations on the Rate Ratios. The ratio is 1 : 0.25.

4. Method of assessing Rates

Rates imposed by the Council shall be assessed on the valuation of rateable property appearing on the valuation roll in operation in the municipal area on the date on which such rates become due and payable.

5. Adjustment of Rates

If rates assessed on the valuation of rateable property and such valuation is thereafter altered in terms of section 55(1) of the Act, the council shall adjust the assessment of such rates and shall refund any amount over collected and shall levy any amount under collected.

If immovable property becomes exempt from rating during a financial year, council shall make a pro-rata refund in respect of the unexpired portion of such financial year. If exempted property becomes rateable during a financial year, the council shall levy rates pro-rata in respect of the unexpired portion of such financial year.

6. Supplementary Valuation Rolls

Rates on supplementary valuation rolls shall be levied as prescribed in section 78(4) of the Act.

All property improvements must be included for the supplementary valuation from the date the building plan is approved.

7. Accounts to be Furnished

The Council shall levy and recover property rates on monthly basis or annually as may be agreed with the owner of the property.

The Council shall annually during July furnish each registered owner of rateable property as it appears in the valuation roll with a rates account. In respect of supplementary valuations, rates accounts will be furnished to the affected owners as from the effective date.

In the case of agricultural property that is owned by more than one owner in undivided shares, Council shall furnish any one of the owners with a rates account and hold him/her liable for payment of the rates on the property.

8. Properties used for multiple purposes

A rate levied on a property used for multiple purposes must be determined by apportioning the market value of the property to the different purposes for which the property is used and applying the rates applicable to the categories determined by the municipality for properties used for those purposes.

Part 3

3.1 Exemptions, Rebates and Reductions on Rates

In determining the annual rate, the council shall grant the following exemptions, rebates and reductions to the categories of properties and categories of owners as indicated below. Council reserves the right to reconsider the exemptions, rebates and reductions annually and adjust as necessary.

Exemptions

The council will take the actual use of the property into consideration before placing it in a particular category. In the case of vacant land, the original land determination will be applied.

In terms of section 17(1)(h) of the Act, the first R15 000 of the valuation of a residential property is exempted from rates. The Municipality further exempts an additional R65 000 above the section 17(1)(h) of the Act of the valuation of residential property, which in total results in an exemption of R80 000.

• Property used for bona-fide agriculture purposes	0%
• Small holdings used for bona-fide agriculture purposes	0%
• Property used for bona-fide agriculture purposes where the owner/tenant supply free basic services to farm workers	0%
• Property zoned as agriculture which is not used for agriculture purposes	50%
• State-owned property: residential	0%
• State-owned property: public infrastructure (section 17 (1)(a))	75%
• Other state property	85%
• Municipal property used for municipal purpose;	100%
• Municipal property not used for municipal purpose;	0%
• State owned property: Schools	0%
• State trust land	0%
• Protected areas (Section 17 (1)(e))	100%
• Properties on which national monuments are situated and used for residential purposes only	0%
• Properties on which national monuments are situated and used for business and commercial purposes	0%
• Properties owned by a land reform beneficiary or his/her heirs for the first ten years as from date of the first registration of the title deed in the Deeds Office;(section 17 (1)(g))	100%

• Properties owned by a land reform beneficiary or his/her heirs for the eleventh year as from date of the first registration of the title deed in the Deeds Office;(as per Act)	75%
• Properties owned by a land reform beneficiary or his/her heirs for the twelfth year as from date of the first registration of the title deed in the Deeds Office;(as per Act)	50%
• Properties owned by a land reform beneficiary or his/her heirs for the thirteenth year as from date of the first registration of the title deed in the Deeds Office;(as per Act)	25%
• Property registered in the name of a religious body or organisation and primarily used as a place of worship including the official dwelling of a minister or employee of that organisation who officiates at services. (section 17 (1)(i))	100%
• Property registered in the name of a private school which is registered in terms of an act.	0%
• Property situated in the rural area which is zoned as non-agriculture	30%
• Property registered in the name of a charitable organisation and/or church that house the poor	0%
• Property in the rural area that are used for a hall, on condition that the halls have a separate title deed and are owned by a non-profit organization.	100%
• Property owned by a sportclub, on condition that these properties are for sporting codes and have a separate title deed and are owned by the sporting body.	100%

Where one component of properties used for multiple purposes on average represents 70% or more of the property's actual use, such property may be rated as though it were used for that purpose only or multiple use rates will be used.

The following categories of owners of residential properties shall additionally receive the following rebates on rates due in respect of such properties after deducting the exemption applicable to residential properties.

• Registered indigents who are the sole owners of the property concerned and occupy the property permanently	0% The first R 80 000 of the valuation is exempted from rates
• Property owners who are over 60 years of age (Pensioner) with a combined monthly household income of less than R 4 020 who own one property and occupy it permanently	60% rebate on rates – Annually

<ul style="list-style-type: none"> Property owners who are over 60 years of age (Pensioner) with a monthly household income of greater than R4 020 but less than R 5000 who own one property and occupy it permanently 	50% rebate on rates – Annually
<ul style="list-style-type: none"> Property owners who are over 60 years of age (Pensioner) with a monthly household income of greater than R5 000 but less than R 6000 who own one property and occupy it permanently 	40% rebate on rates – Annually

The council grants the above rebates in recognition of the following factors:

- The inability of residential property owners to pass on the burden of rates, as opposed to the ability of the owners of business, commercial, industrial and certain other properties who recover such rates as part of the expenses associated with the goods or services which they produce.
- The need to accommodate indigents and less affluent pensioners.
- The services provided to the community by public service organisations.
- The value of agricultural activities to the local economy coupled with the limited municipal services extended to such activities, but also considering the municipal services provided to municipal residents who are employed in such activities.
- The need to preserve the cultural heritage of the local community.
- The need to encourage the expansion of public service infrastructure.
- The indispensable contribution which property developers (especially in regard to commercial and industrial property development) make towards local economic development, and the continuing need to encourage such development.
- The requirements of the Property Rates Act no 6 of 2004.

The municipal manager shall ensure that the revenues forfeited in respect of the foregoing rebates are appropriately disclosed in each annual operating budget component and in the annual financial statements and annual report, and that such rebates are also clearly indicated on the rates accounts submitted to each property owner.

3.2 Application for exemption and rebates

- (1) Owners of property qualifying for exemptions and rebates, excluding exemptions and rates prescribed by the Act, must apply annually on the prescribed form for exemptions and rebates on rates for the medium term of three years.
- (2) All applications for exemptions or rebates on rates must be considered by the Chief Financial Officer or his nominee who must approve or reject it.
- (3) If an application is rejected, reasons for the rejection must be provided to the applicant.

Part 4**Date on which rates become due and payable**

Rates will be levied annually during July and are payable in twelve equal instalments. The monthly instalment will appear on the monthly consolidated account and is payable on or before the 7th of each month or if the 7th is not a business day, the business day immediately following the 7th.

Owners or accountholders can apply on/before 1 July every year to pay their rates on an annual basis and the yearly rates are payable on/before 7 October every year, where-after interest will be charged.

Part 5**Correction of errors and omissions**

Where rates levied on a particular property have been incorrectly determined whether because of:

- a) An error or omission on the part of the municipality; or
- b) False information provided by the owner of the property; or
- c) Property used in contravention of the zoning regulations.

The rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll. Where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

Part 6**Frequency of Valuations**

The municipality shall prepare a new valuation roll for up to five years and supplementary valuation rolls at least annually.

Part 7**Annexure: Legal Requirements**

This policy must be read with the Act on Local Government: Municipal Property Rates, Act 6 of 2004 and the Regulations which may be promulgated in terms of the Act. A paraphrase – and in some instances an abridgement – of the key requirements of the Local Government: Property Rates Act no 6 of 2004 is attached as an annexure to this policy.

Part 8**Repeal and Commencement****1. Repeal of Policy**

The chapter of the Council's tariff policy dealing with rates is repealed with effect from the date on which this policy comes into operation.

2. Commencement

This policy takes effect on the date on which the first valuation roll compiled in terms of the act takes effect.



APPROVED MUNICIPAL BUDGET, INTEGRATED DEVELOPMENT PLAN, POLICIES, DETERMINATION OF TARIFFS AND SPATIAL DEVELOPMENT FRAMEWORK FOR THE FINANCIAL YEAR: 01 JULY 2022 TO 30 JUNE 2023

Notice is hereby given that the following items for the 2022/2023 Financial Year, was approved by Council on 31 May 2022 and available for inspection on the Langeberg Municipal website at www.langeberg.gov.za, municipal offices and all public libraries within the municipality's jurisdiction.

- Municipal Budget,
- Budget related Policies,
- Property Rates by law
- Integrated Development Plan,
- IDP related policies including ICT Policies,
- Determination of Tariffs and the
- Spatial Development Framework (SDF)

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GOEDGEKEURDE MUNISIPALE BEGROTING, GEÏNTEGREERDE ONTWIKKELINGSPLAN, BELEIDE, BEPALING VAN TARIWE EN RUIMTELIKE ONTWIKKELINGSRAAMWERK VIR DIE FINANSIËLE JAAR: 01 JULIE 2022 TOT 30 JUNIE 2023

Hiermee word kennis gegee dat die volgende items vir die 2022/2023 boekjaar deur die Raad goedgekeur is op 31 Mei 2022, en beskikbaar is vir inspeksie op die Langberg Munisipale webwerf by www.langeberg.gov.za, munisipale kantore asook alle biblioteke in die munisipale jurisduksie.

- Munisipale begroting,
- Begrotingsverwante beleide,
- Eiendomsbelasting Verodeninge
- Geïntegreerde ontwikkelingsplan (GOP),
- GOP-verwante beleide, insluitend IKT-beleid,
- Bepaling van Tariewe en die
- Ruimtelike Ontwikkelingsraamwerk (SDF)

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