



Western Cape Government • Wes-Kaapse Regering • URhulumente weNtshona Koloni

PROVINCE OF THE WESTERN CAPE

PROVINSIE WES-KAAP

# Provincial Gazette Extraordinary

8636

Wednesday, 27 July 2022

# Buitengewone Provinsiale Koerant

8636

Woensdag, 27 Julie 2022

Registered at the Post Office as a Newspaper

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(\*Reprints are obtainable at Room M21, Provincial Legislature Building, 7 Wale Street, Cape Town 8001.)

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## **MOSSEL BAY MUNICIPALITY**

### **PROPERTY RATES POLICY**

**Whereas** Chapter 2 of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) provides that a municipal council must adopt a Property Rates Policy and By-Laws to give effect to that policy, and its implementation and enforcement;

**And whereas** the Council of Mossel Bay Municipality has adopted a revised Property Rates Policy on 30 May 2016, Resolution E96-05/2016 and has published the policy in the Extraordinary Provincial Gazette, 7644, dated 30 June 2016 for general information;

**And whereas** the Council of Mossel Bay Municipality has published its amendments to the policy in the Provincial Gazette, 7786, dated 30 June 2017 for general information;

**And whereas** the Council of Mossel Bay Municipality has published its amendments to the policy in the Extraordinary Provincial Gazette, 7949, dated 29 June 2018 for general information;

**And whereas** the Council of Mossel Bay Municipality has published its amendments to the policy in the Extraordinary Provincial Gazette, 8118, dated 28 June 2019 for general information;

**And whereas** the Council of Mossel Bay Municipality has published its amendments to the policy in the Extraordinary Provincial Gazette, 8259, dated 29 June 2020 for general information;

**And whereas** the Council of Mossel Bay Municipality has published its amendments to the policy in the Extraordinary Provincial Gazette, 8453, dated 28 June 2021 for general information;

**And whereas** the Council of the Mossel Bay Municipality has adopted the following amendments to the Property Rates Policy on 31 May 2022, Resolution E128-05/2022;

**Now therefore the amendments to the Property Rates Policy is hereby published in English for general information. The revised Property Rates Policy will be made available upon request in Afrikaans and Xhosa. In the event of an inconsistency between the English, Afrikaans or Xhosa text, the English text shall prevail.**

**Aldus die wysigings tot die beleid hiermee gepubliseer word in Engels vir algemene inligting. Die hersiene Eiendomsbelasting beleid sal op aanvraag beskikbaar gestel word in Afrikaans en Xhosa. In die geval van 'n teenstrydigheid tussen die Engels, Afrikaans of Xhosa teks, sal die Engelse teks geldig wees.**

Kungoko ke loMgaqo-Nqubo weRhafu upapashwa ngesi-Ngesi ukuze lwaziwe gabalala. Lo Mgaqo-Nkqubo weRhafu uyakufumaneka xa ucelwa nge-Afrikans nangesiXhosa. Xa kunokuthi kanti kukho ukungahlangani phakati kwesi-Ngesi, iAfrikaans okanye umbhalo wesiXhosa, umbhalo wesi-Ngesi uyakwakeleka.

Insertions are indicated in **bold** and underlined

Deletions are indicated in [brackets]

CB PUREN  
MUNICIPAL MANAGER

#### **Amendment of Section 1**

1. Section 1 is hereby amended-

(a) By the amendment of Section 1 as follows:

This Policy is formulated in terms of Section 3 of the Local Government Municipal Property Rates Act, (Act 6 of 2004) which became operative on 2 July 2005. In 2007, Mossel Bay Municipality initiated a process to prepare a General Valuation Roll of all property situated within the geographical boundaries of the Municipality in terms of this Act. A **second** [further] General Valuation has been completed in 2011. [The latest General Valuation was performed in 2016/17 and is effective from 1 July 2017]. **A third General Valuation Roll was implemented in 2017. The latest General Valuation Roll was compiled with date of valuation 1st July 2021 and will be implemented on 1st July 2022.**

#### **Amendment of Section 2**

2. Section 2 is hereby amended-

(a) By the amendment of subsection 2.5 as follows:

2.5 In terms of Section 8(1) of the Municipal Property Rates Act, the Municipality [is levying property rates on the use of the property as determined on the valuation roll in terms of Section 48 of this Act.] **will categorize properties on the use of the property and levy property rates accordingly.**

#### **Amendment of Section 3**

3. Section 3 is hereby amended-

(a) By the insertion of new definitions as follows:

**"Business and Commercial Properties" means:**

- (a) **Property used for the activity of buying, selling or trade in commodities, goods or services and includes any office on the same erf, the use of which is incidental to such activity, or**
- (b) **Property on which administration of business of private or public entities take place: and "business and commercial properties" has a corresponding meaning;**
- (c) **Where a property could not be categorized in the list of categories, such property will be categorized as "Business and Commercial Properties"**

**"Industrial" means a branch of trade or manufacturing, production assembling or processing of finished or partially finished products from raw materials or fabricated part, on so large scale that capital and labour are significantly involved.**

**"Municipal properties" means all properties of which the municipality is the owner or which property vest in the municipality but excludes such property owned by or vested in the municipality which is used for residential, business and commercial and/or industrial purposes and "municipal properties" has a corresponding meaning;**

**"Permanent property rental" Residential rental property is property used as dwellings for rental occupants. Property rented out for a period of 30 (thirty) days and more, consecutively, will be categorized as a permanent tenant and will be charged at the residential rate.**

**"Vacant Land - Business" means a property with a business permitted use, without any buildings or structures or not used for business permitted use.**

**"Vacant Land - Industrial" means a property with an industrial permitted use, without any buildings or structures or not used for industrial permitted use.**

**"Vacant Land - Residential" means a property without any buildings or structures or not used with a residential permitted use.**

- (b) By the deletion of definitions as follows:

[“Vacant Land” means a property without any buildings or structures that could be used for residential or other purposes.]

- (c) By the amendment of definitions as follows:

**"Official residence / parsonage" in relation to places of public worship means-**

- (a) portion of the property used for residential purposes; or
- (b) one residential property, if the residential property is not located on the same property as the place of public worship,

registered in the name of a religious community or registered in the name of a trust established for the sole benefit of a religious community and used as a place of residence for the office bearer

**"Place of public worship" means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium; provided that the property is-**

- (a) registered in the name of the religious community;
- (b) registered in the name of a trust established for the sole benefit of a religious community; or
- (c) subject to a land tenure right;
- (d) this will exclude vacant property according to Sec 17(1)(i) of the MPRA.**

**"Public Service Purpose Properties" in relation to the use of a property means property owned and used by an organ of state as-**

- (a) hospitals or clinics;
- (b) schools, pre-schools, early childhood development centres or further education and training colleges;
- (c) national and provincial libraries and archives;
- (d) police stations;
- (e) correctional facilities; or
- (f) courts of law;

but excludes property contemplated in the definition of "public service infrastructure (PSI);

"Residential Property" means a property included in a valuation roll in terms of section 48(2)(b) of the Local Government Municipal Property Rates Act in respect of which the primary use or permitted use is for residential purposes without derogating from section 9 of the Municipal Property Rates Act (Act 6 of 2004); and which includes the following:

- used predominantly (60% or more) for residential purposes;
- a unit registered in terms of the Sectional Titles Act (Act No. 95 of 1986, used predominantly (60% or more) for residential purposes, and includes any unit in the same Sectional Title scheme registered in the name of the same owner which is used together with the residential unit as if it were one property, for example a garage or domestic worker's quarters. (Any such grouping shall be regarded as one residential property for rate rebate or valuation reduction purposes and for clearance application purposes); or
- owned by a share block company and used predominantly (60% or more) for residential purposes but will be considered as one residential property as set out in 5.1 below; or
- a retirement scheme or life right scheme used predominantly (60% or more) for residential purposes; or
- an old age home used predominantly (60% or more) for residential purposes; or
- [a block of flats used predominantly (60% or more) for residential purposes, but will be considered as one Residential property as set out in 5.1 below.]

#### **Amendment of Section 4**

4. Section 4 is hereby amended-

(a) By the amendment of subsection 4.2 as follows:

4.2 Property Rates are levied in accordance with the MPRA as a cent-in-the-rand based on the property value contained in the Municipality's General Valuation Roll of [2016] **2022 - 2026** and Supplementary Valuation Rolls.

(b) By the amendment of subsection 4.3 as follows:

4.3 A municipality must, according to Sec 78 of the MPRA, whenever necessary, cause a supplementary valuation to be made in respect of any rateable property- If

- (a) Incorrectly omitted from the valuation roll;
- (b) Included in a municipality after the last general valuation;
- (c) Subdivided or consolidated after the last general valuation;
- (d) the market value has substantially increased or decreased for any reason after the last general valuation;
- (e) Substantially incorrectly valued during the last general valuation;
- (f) it must be valued for any other exceptional reason;
- (g) the category has changed;
- (h) the value recorded in the valuation roll was incorrect as a result of a clerical or typing error.

Furthermore, a supplementary valuation in respect of any rateable property will be triggered when:

- (a) Occupation certificate [is received] **has been issued**;
- (b) Improvement on a property reaches roof height;
- (c) Change of land usage/zoning;

- (d) Demolishing certificate;
- (e) Consolidation / Subdivision of properties;
- (f) Any other reason that may cause the valuation of the property to increase or decrease.

(c) By the amendment of subsection 4.6 as follows:

- 4.6 Differential rates applicable to Mossel Bay Municipality:
- Agricultural Properties; (AGRI)
  - Multipurpose Properties; (**MULT**)
  - Business[es] and Commercial Properties; (BUS)
  - **Vacant Land - Business; (BUSV)**
  - Industrial Properties; (IND)
  - **Vacant Land - Industrial; (INDV)**
  - Mining Properties; (MIN)
  - Municipal Properties; (MUN)
  - Public Service **Purpose** Properties [/Organs of state]; (PSP)
  - Place of Worship – Church; (POWC)
  - Place of Worship – Parsonages; (POWP)
  - Protected Area; (PROT)
  - Public Benefit Organisations; (PBO)
  - Public Service Infrastructure; (PSI)
  - Public Service Infrastructure – Impermissible; (PSII)
  - Residential Properties; (RES)
  - Vacant Land - **Residential**; (RESV [or BUSV])
  - National Monument (NMON)

(d) By the amendment of subsection 4.7's table as follows:

TARIFF TYPE	CATEGORY	RATIO IN RELATION TO RESIDENTIAL PROPERTY
<b><u>RESIDENTIAL PROPERTIES</u></b>	<b>RES</b>	<b>1 : 1</b>
Vacant Land - Residential	RESV	1 : 1.3
Business & Commercial <b><u>Properties</u></b>	BUS	1 : 2
Vacant Land - Business	BUSV	1 : 2.4
Industrial <b><u>Properties</u></b>	IND	1 : 2
<b><u>Vacant Land - Industrial</u></b>	<b>INDV</b>	<b>1 : 2.4</b>
Mining <b><u>Properties</u></b>	MIN	1 : 2
Agricultural <b><u>Properties</u></b>	AGRI	1 : 0.25
Public Service Infrastructure	PSI	1 : 0.25
Public Benefit Organisation	PBO	1 : 0.25
Public Service <b><u>Purpose</u></b> Properties [(GOV)]	PSP	1 : 0.25
Public Service Infrastructure Impermissible	PSII	1 : 0
Municipal <b><u>Properties</u></b>	MUN	1 : 0
National Monuments	NMON	1 : 0
Protected Areas	PROT	1 : 0
Place of Worship - Church	POWC	1 : 0
Place of Worship - Parsonage	POWP	1 : 0
<b><u>Multi-Purpose Properties</u></b>	<b>MULT</b>	<b><u>By Apportionment</u></b>

#### Amendment of Section 5

5. Section 5 is hereby amended-

(a) By the amendment of subsection 5.1's heading as follows:

5.1 Residential **Properties** [Property] (RES)

- (b) By the deletion of, and insertion of a new subsection 5.1.2

[5.1.2 Residential Vacant Land properties will not be granted any discounts or impermissible values.]

**5.1.2 Properties that are used as Accommodation Establishments (1 to 4 rental units) will be levied on the residential tariff;**

- (c) By the deletion of subsection 5.1.3 as follows:

[5.1.3 Properties that are used as Accommodation Establishments (1 to 4 rental units) will be levied on the residential tariff;]

- (d) By the insertion of a new subsection 5.2 as follows:

**5.2 Vacant Land - Residential (RESV)**

**Residential Vacant Land properties will not be granted any discounts or impermissible values.**

- (e) By the amendment of the existing subsection 5.2 to renumber it to subsection 5.3 and amending it as follows:

[5.2] **5.3** Business & Commercial **Properties** (BUS)

Business & Commercial improved properties will be charged at the ratio of 1: 2 in relation to residential properties.

[5.2.1] **5.3.1** Properties that are used as Accommodation Establishments (5 to 7 rental units) will be granted a 30% rebate on the business & commercial tariff;

[5.2.2] **5.3.2** Properties that are used as Accommodation Establishments (8 to 11 rental units) will be granted a 15% rebate on the business & commercial tariff;

[5.2.3] **5.3.3** Properties that are used as Accommodation Establishments (12 or more rental units) will not be granted a rebate on the business & commercial tariff;

[5.2.4] **5.3.4** Farm properties that are used for business, commercial or industrial purposes will be granted a 30% rebate on the business and commercial tariff;

[5.2.5] Business & Commercial Vacant Land properties will not qualify for any rebates and will therefore be charged the business & commercial tariff.]

- (f) By the insertion of new subsections 5.4, 5.5 and 5.6 as follows:

**5.4 Vacant Land - Business (BUSV)**

**Business & Commercial Vacant Land properties will not qualify for any rebates.**

**5.5 Industrial Properties (IND)**

**Industrial properties will be charged at the ratio of 1: 2 in relation to residential properties.**

## **5.6 Vacant Land - Industrial (INDV)**

### **Industrial Vacant Land properties will not qualify for any rebates.**

- (g) By renumbering the existing subsection 5.3 to 5.7.
- (h) By renumbering the existing subsection 5.4 to 5.8 and amending the heading as follows:
  - [5.4] **5.8** Agricultural [Use] **Properties**
- (i) By renumbering the existing subsection 5.5 to 5.9 and amending as follows:
  - [5.4] **5.9** Multiple **Purpose** [Use] Properties (**MULT**)

Properties used for multiple purposes which do not fall within the definition of Residential Properties and, accordingly, do not qualify for the residential rate, **must** [may] be included into the category of multiple-[use] **purpose** properties, for which an apportionment of value for each distinct use of the property will be calculated by the municipal valuer and used for billing at the appropriate and applicable rate, in cases where the municipal valuer considers it reasonable to apply this category.
- (j) By the renumbering of existing subsection 5.6 to **5.10**
- (k) By numbering the heading of subsection 5.7 "Pensioners" to **5.11**
- (l) By the amendment of the new subsection 5.11.2 as follows:
  - [5.2.2] **5.11.2** All applications for Pension Rebates will be effective for the same period as the General Valuation Roll. Applicants that currently qualifies, will retain their pensioner's status until the next General Valuation becomes effective (1 July [2022] **2027**).
- (m) By deletion of subsection **5.7.2** as follows:
  - [**5.7.2** All pensioners must re-apply for Pension Rebates by 31 March of the year preceding the next General Valuation effective date (31 March 2022).]
- (n) By the amendment of subsection [5.8] **5.12** as follows:
  - [5.8] **5.12** Religious Institutions (POWC & POWP)
  - [5.8.1] In terms of Section 17(1) (i) of the MPRA, the Municipality may not levy a rate on improved property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence / **parsonage** registered in the name of that community which is occupied by an office bearer of that community who officiates at services at that place of worship.
- (o) By the amendment of subsection [5.9] **5.13** as follows:
  - [5.9] **5.13** Public Benefit Organisations (PBO)/ [Non-Profit Organisations (NPO)]
  - [5.9.1] **5.13.1** The properties of Public Benefit **Organisations** [or Non-Profit Organisations Service will] be charged at the ratio of 1: 0.25 in relation to residential properties, if they comply with the conditions in [5.9.2] **5.13.2** below. These categories of properties and/or owners of properties are deemed to contribute services or benefits to the community.



[5.9.2] **5.13.2** In order to be considered, the organisations must [either be registered as NPOs under the Non-Profit Organisations Act, (Act no., 71 of 1997), or] be PBOs that qualify for tax exemption as contemplated by Part 1 of Section 30 of the Ninth Schedule of the Income Tax Act. Proof of such registration must be supplied upon request.

(p) By the insertion of a new subsection **5.14** as follows:

**5.14 Non-Profit Organisations**

**5.14.1 The properties of Non-Profit Organisations will be charged at the ratio of 1:0.25 in relation to residential properties. These categories of properties and/or owners of properties are deemed to contribute services or benefits to the community.**

**5.14.2 In order to be considered, the organisations must be registered as NPOs under the Non-Profit Organisations Act, (Act no., 71 of 1997)**

(q) By the renumbering of subsections 5.10 and 5.11 to **5.15** and **5.16** respectively.

**Amendment of Section 11**

6. Section 11 is hereby amended-

(a) By the amendment of section 11 as follows:

**11 CLEARANCE CERTIFICATES**

**Software and System Details**

The municipality **will** [can] make use of an electronic Rates Clearance System. The system will provide a secure electronic link between the Conveyancing Attorneys and Municipality.

(b) By the amendment of subsection 11.1 as follows:

11.1 All rates clearance applications must contain **as many as possible** [at least one] of the following contact options for the buyers;

11.1.1 The buyer's cell phone number;

11.1.2 The buyer's e-mail address;

11.1.3 The buyer's work and/or home address.

(c) By the amendment of subsection 11.13 and 11.14 as follows:

11.13 Confirmation of registration **and final meter reading date**, must be captured by the Attorneys on the Rates Clearance System **or via e-mail**.

11.14 Pro-rata rates will be calculated by the Municipality **for rates payable by the buyer**.

**Amendment of Section 18**

7. Section 18 is hereby amended-

(a) By the amendment of section 18 as follows:

18. This policy will come into effect on 1 July **2022** [2021].

CB PUREN  
MUNICIPAL MANAGER

## **MOSSEL BAY MUNICIPALITY**

### **AMENDMENTS TO THE CUSTOMER CARE, CREDIT CONTROL, DEBT COLLECTION, INDIGENT AND TAMPERING POLICY**

**Whereas** section 98 of the Local Government: Municipal Systems Act, 2000 (Act No.32 of 2000) provides that a municipal council must adopt a Customer Care, Credit Control, Debt Collection, Indigent and Tampering Policy and By-laws to give effect to that policy, and its implementation and enforcement;

**And whereas** the Mossel Bay Municipality has published its revised Policy in the Provincial Gazette, 7313, dated 03 October 2014 for general information;

**And whereas** the Council of the Mossel Bay Municipality has published its amendments to the Policy in the Provincial Gazette, 7460, dated 31 July 2015 for general information;

**And whereas** the Council of the Mossel Bay Municipality has published its amendments to the Policy in the Extraordinary Provincial Gazette, 7644, dated 30 June 2016 for general information;

**And whereas** the Council of the Mossel Bay Municipality has published its amendments to the Policy in the Provincial Gazette, 7786 dated 30 June 2017 for general information;

**And whereas** the Council of the Mossel Bay Municipality has published its amendments to the Policy in the Extraordinary Provincial Gazette, 7949 dated 29 June 2018 for general information;

**And whereas** the Council of the Mossel Bay Municipality has published its amendments to the Policy in the Extraordinary Provincial Gazette, 8118 dated 28 June 2019 for general information;

**And whereas** the Council of the Mossel Bay Municipality has published its amendments to the Policy in the Extraordinary Provincial Gazette, 8259 dated 29 June 2020 for general information;

**And whereas** the Council of the Mossel Bay Municipality has published its amendments to the Policy in the Extraordinary Provincial Gazette, 8453 dated 28 June 2021 for general information;

**And whereas** the Council of the Mossel Bay Municipality has adopted the following amendments to the Policy on 31 May 2022, Resolution E128-05/2022;

Now therefore the amendments to the Policy is hereby published in English for general information. The revised Customer Care, Credit Control, Debt Collection, Indigent and Tampering Policy will be made available upon request in Afrikaans and Xhosa. In the event of an inconsistency between the English, Afrikaans or Xhosa text, the English text shall prevail.

Aldus die wysigings tot die Beleid hiermee gepubliseer word in Engels vir algemene inligting. Die gewysigde Klientediens, Kredietbeheer, Skuldinvordering, Deernis en Peuterbeleid sal op aanvraag in Afrikaans en Xhosa beskikbaar gestel word. In die geval van 'n teenstrydigheid tussen die Engels, Afrikaans en Xhosa sal die Engelse teks aanvaar word.

Izihlomelo ezenziwe kwimigaqo elawula indlela yokuphatha abantu, nowesibonelelo sabantu abangathathintweni, nowokulawulwa kwatyala, nowokuqokelelwa kwamatyala ipapashwa ngolwimi lwesiNgesi elubala. Xa ubani efuna inguqulelo yesiBhulu okanye eyesi Xhosa angayifumana ngokwenza isicelo eso. Ukuba kuthe kwakho imbambhano kwezilwimi xa kutolikwa lemigaqo, ulwimi lwesiNgesi luyakulandelwa.

Insertions are indicated in **bold** and underlined  
Deletions are indicated in [brackets]

#### Amendment of Section 5

1. Section 5 is hereby amended-

(a) By the amendment of the following definitions:

"Accounting Officer" means the person appointed by the Council as the Accounting Officer of the Municipality in terms of section **54A** [82] of the Local Government: Municipal [Structures] **Systems** Act (Act No. [117] **32** of **2000** [1998]) [and being the head of the administration and accounting officer in terms of section 60 of the Local Government: Municipal Systems Act 200 (Act No 32 of 2000).] It will also include any person to whom the Accounting Officer has delegated a power, function or duty but only in respect of that delegated power, function or duty;

"Total household income or household income" refers to the total formal and informal gross income, **including but not limited to salaries, wages, commissions, overtime, bonuses, standby, dividends, pensions, grants, rentals, board and lodging, interest received and any investment income** of all people living permanently or temporarily on the property on which the account is based. **Grants exclude care dependency grants, foster child grants, child support grants, grant-in-aid and social relief of distress grant. Any reimbursement allowances will also be excluded from household income;**

(b) By the insertion of new definitions as follows:

**"Child-headed household" means –**

**(a) a household where all the occupants of a property are younger than 18 (eighteen) years old; or**

**(b) any as recognised in terms of section 137 (1), of the Children's Act;**

**"Children's Act" means the Children's Act, 38 of 2005;**

#### **Amendment of Section 7**

2. Section 7 is hereby amended-

(a) By the amendment of subsection 7.19 as follows:

7.19 Deceased Estates

- (a) a death certificate of the deceased should be presented;
- (b) proof from the Registrar of Estates should be obtained that the deceased estate is not liable for any claims;
- (c) should the estate however be liable for claims, a claim should be laid against the said estate;
- (d) if a death certificate was obtained while no estate was registered, such debts should be written off with effect **up to** [from] the date of death;
- (e) should the new tenant/owner/authorised person qualify for indigent subsidies, the total outstanding amount should be written off **and subsidies should be granted;**
- (f) however, if the new tenant/owner/authorised person does not qualify for a subsidy, the client shall be obliged to settle the outstanding amount from the date of death up to the current date or to arrange for a settlement agreement;
- (g) child headed families, where the parents are deceased and only unemployed minor children lives in the dwelling, the debt can be written off. The child headed family [may apply for] **will be granted** indigent **level 1** subsidies on the deceased owners' account;  
  
[a reduced burial fee, as determined by Council's tariff list is charged for an indigent grave;]
- (h) In the case where a property owner is deceased, the authorised person(s) may give permission via a **sworn** affidavit to the occupier of the property, to be responsible for all services and rates on the property. This occupier may apply for indigent or subsidy benefits. The account will stay in the name of the registered owner but will be the responsibility of the authorised occupier.

(b) By the amendment of subsection 7.20 as follows:

7.20 Tenant Accounts

A tenant account may be opened if:

- (a) a valid lease agreement / affidavit from the registered owner is provided;
- (b) all outstanding debt of the owner of the property must be paid in full or a valid payment arrangement on this debt must be agreed upon;
- (c) the applicant does not have any debt on another property within the municipal boundaries or a valid payment arrangement on this debt must be agreed upon;
- (d) Services on a tenant account may be transferred back to the owner if the tenant account is in arrears for longer than 90 days and all future levies on these services will be payable by the owner. **No new tenant account will be opened except for indigent tenants and businesses or where the owner is untraceable.** Services deposits will also be payable on the owners account at the rates determined in the latest approved municipal tariff list.
- (e) **In the case of an untraceable owner / account holder, a new tenant account can be opened by the occupant, by means of a sworn affidavit stating that the owner is untraceable (this must be verified by a tracing agent). Section 7.20 (a), (b) and (c) will not be applicable. Services deposit will become payable within 3 months after opening the tenant account, unless the household qualify for indigent subsidies.**
- (f) **No new tenant accounts will be opened except for indigent tenants and businesses or where the owner is untraceable.**

### Amendment of Section 8

3. Section 8 is hereby amended-

- (a) By the amendment of subsection 8.1(a) as follows:

#### 8.1 Application for Municipal Services

- (a) All consumers of services will be required to sign an agreement governing the supply and cost of Municipal services. Owners (with their written consent) may allow tenants to sign separate agreements with the Municipality, which the Municipality may at its own discretion accept or reject. **No new tenant accounts will be opened except for indigent tenants and businesses or where the owner is untraceable;**

Consumers will be identified as permanent inhabitants if they occupy the property for at least nine months of a year. To be identified as such, a consumer must hand in a sworn affidavit signed by a Commissioner of Oath. The nine months will be from date of application for services in the case of a tenant with a lease agreement – this lease agreement must be for nine months going forward. If it is found that a sworn affidavit is false, a consumer will be put on the 2-part tariff and may not apply to be put on the 1-part tariff for the next year

**Amendment of Section 10**

4. Section 10 is hereby amended-

(a) By the insertion of a new subsection 10.3.1 as follows:

**10.3.1 Indigent Valuation Households**

**To qualify as an Indigent Valuation Household, a household must comply with the following criteria:**

- (a) The valuation of the permanently occupied residential property must not exceed the amount, as determined by Council (R125 000); or**
- (b) Households living in a new RDP property which have not yet been valued; and**
- (c) The average monthly purchase of electricity by the household over the previous four months may not exceed 600kWh; and**
- (d) The average monthly consumption of water by the household over the previous four months, excluding water leakages, may not exceed 30kl.**
- (e) Arrear debt on the account may not exceed 90 days for more than 2 consecutive months; and.**
- (f) No person in service of state may be part of the household (indigent status will be cancelled when the municipality have been made aware of this).**

**If an Indigent Valuation Household gets disqualified because of criteria limits in (c), (d) or (e) above, subsidies will be cancelled after 14 days of notification. These household may apply for criteria 10.3.2, 10.3.3 or 10.3.4, depending on their gross monthly income.**

(b) By the renumbering of existing subsection 10.3.1 and following subsections to the following subsequent number

(c) By the amendment of subsection **10.3.2(b)** as follows:

- (b) The registered household must be the full-time occupant of the property concerned and may only **receive subsidy on** [own] one property.

(d) By the amendment of subsection **10.3.3(b)** as follows:

- (b) The registered household must be the full-time occupant of the property concerned and may only **receive subsidy on** [own] one property.

(e) By the insertion of a new subsection **10.3.4(b)** as follows:

**10.3.4** [10.3.3] Households housing a person with a disability

To qualify as a Household including a person with a disability, a household must comply with the following criteria:

- (a) The verified gross monthly income of all occupants of the dwelling over 18 years of age may not exceed the sum of four times the amount of state funded social pension; and

**(b) The registered household must be the full-time occupant of the property concerned and may only receive subsidy on one property.**

[(b)] **(c)** The person with a disability must be registered as a person with a disability, diagnosed by a medical practitioner. [and must be a full-time occupant of the property concerned.]

(f) By the amendment of subsection **10.3.5(b)** as follows:

- (b) The verified gross monthly income of all occupants of the dwelling over 18 years of age may not exceed the sum of **four** [two] times the amount of state funded social pension; and

(g) By the deletion of existing subsection [10.3.5] as follows:

[10.3.5] [Indigent – Vacant Erven with a value up to R50 000]

[To qualify as an Indigent – Vacant Erven with a value up to R50 000, the erf must comply with the following criteria:]

[(a)] [It must be a vacant residential (RESV) erf as categorised on the municipal valuation roll.]

[(b)] [The value of the erf as per the municipal valuation roll must be R50 000 or less.]

(h) By the amendment of subsection 10.5.1 as follows:

**10.5.1 Application for Indigent Households**

The account holder must apply in person at a customer care office of the Authorised Agent on the prescribed application form.

[In the case of a deceased owner's property, the person authorised by means of an authorisation letter from the court may himself / herself apply or authorise another occupant by means of a sworn affidavit to apply for this benefit on the deceased owners' account.]

[In the case of an untraceable owner / account holder, a new tenant account can be opened by the occupant, by means of a sworn affidavit that the owner is untraceable (this must be verified by a tracing agent), to apply for this benefit.]

The following items must accompany the application:

- (a) Municipal account number of the household; and
  - (b) Proof of the account holder's identity; and
  - (c) Proof of income of the total household; and
  - (d) Sworn affidavit of unemployment if applicable; and
  - (e) Completed Consent to the South African Revenue Service (SARS) In terms of Section 69(6) (b) of the tax administration act no 28 of 2011 (TAA); and
  - (f) Complete register of all occupants of the dwelling.
- (i) By the amendment of subsection 10.8 first paragraph as follows:
- 10.8 3 Year Re-Application for Indigent Households and Households housing a person with a disability **in accordance with 10.3.2, 10.3.3 and 10.3.4.**
- (j) By the amendment of a subsection 10.10 as follows:

**10.10.1 Indigent Valuation Households**

- (a) Water - 6 kl and basic charges per month**
- (b) Electricity - 50 kWh and basic charges per month**
- (c) Refuse removal – basic charges per month**
- (d) Sanitation – basic charges per month**
- (e) Property Rates – 100%**

**10.10.2 Indigent Level 1 Households**

- (a) Water - 6 kl and basic charges per month
- (b) Electricity - 50 kWh and basic charges per month
- (c) Refuse removal – basic charges per month
- (d) Sanitation – basic charges per month
- (e) Property Rates – [property rates on the valuation up to the amount as determined by Council.]**100%**

**10.10.3 [10.10.2] Indigent Level 2 Households**

- (a) Water - 6 kl and 50% of basic charges per month
- (b) Electricity - 25 kWh and 50% of basic charges per month
- (c) Refuse removal – 50% of basic charges per month



(d) Sanitation – 50% of basic charges per month

**(e) Property Rates – 50%**

**10.10.4** [10.10.3] Households housing a person with a disability

(a) Water - 6 kl and basic charges per month

(b) Electricity - 50 kWh and basic charges per month

(c) Refuse removal – basic charges per month

(d) Sanitation – basic charges per month

(e) Property Rates – [property rates on the valuation up to the amount as determined by Council.] **100%**

**10.10.5** [10.10.4] Rural water indigents

(a) Once a month free delivery of 6kl free water per month upon application.

[10.10.5] [Indigent - Vacant Erven with a value up to R50 000]

[(a)] [Water - 6 kl and basic charges / availability charges per month]

[(b)] [Electricity - 50 kWh and basic charges / availability charges per month]

[(c)] [Refuse removal - basic charges per month]

[(d)] [Sanitation - basic charges / availability charges per month]

(k) By the amendment of subsection 10.11 by deletion of subsections (b) and (d) as follows:

[(b)] [Fire Brigade Fees]

[(i)] [All fire brigade fees may be written off that was levied on indigent level 1 households or households housing a person with a disability and 50 % of indigent level 2 households.]

[(d)] [Burial Fees]

[(i)] [a reduced burial fee, as determined by Council's tariff list is charged for an indigent grave.]

**Amendment of Section 11**

5. Section 11 is hereby amended-

(a) By the amendment of subsection 11.1 as follows:

11.1 Debt Will Be Regarded as Irrecoverable If:

The Accounting Officer has ensured that all avenues were utilized to collect the arrear debt.

Circumstances whereby a Council may validate the termination of debt collection procedures as contemplated in section 109(2) of the Municipal Systems Act:

- (a) All reasonable notifications and cost-effective measures to recover a specific outstanding amount have been exhausted; or
  - (b) If the amount to be recovered is too small to warrant further endeavours to collect it; or
  - (c) The cost to recover the debt does not warrant further action, i.e. to summons in another country; or
  - (d) Inactive accounts where all the necessary steps have been taken with no success and/or the debtor has no assets;
  - (e) The amount outstanding is the residue after payment of a dividend in the rand from an insolvent estate, sequestration, liquidation; or
  - (f) A deceased estate has no liquid assets to cover the outstanding amount; or
  - (g) Indigent household with no liquid assets (nulla bona) to cover the outstanding debt; or
  - (h) It has been proven that the debt has prescribed; or
  - (i) The consumer is untraceable or cannot be identified to proceed with further action; or
  - (j) It is impossible to prove the debt outstanding; or
  - (k) **the outstanding amount is;**
    - (i) **due to an irreconcilable administrative error by Council;**
    - (ii) **as a result of an administration error by Council.**[The outstanding amount is due to an administrative error by Council;]
- [(k)] **(l)** When the debtor qualifies as an indigent household or household housing a person with a disability and are receiving a subsidy **(this write-off will include all debt on the owner's / previous tenant's account on the property that have accumulated during**

**the time the new applicant have been the occupier).** [This is limited to once in a 3-year period;]

- (m) Clients that have been released from correctional care or clients who were imprisoned and there was no way of recovering the debt;

[(l)] **(n)** Water leakages resulting in high water levies at registered indigent households or households housing a person with a disability.

[Fire brigade fees at registered indigent households or households housing a person with a disability;]

- [(m)] **(o)** Blocked drains and sewerage at registered indigent households or households housing a person with a disability.

#### **Amendment of Section 15**

6. Section 15 is hereby amended-

- (a) By the amendment of Section 15 as follows

This Policy will come into effect on 1 July [2021] **2022**

CB PUREN  
MUNICIPAL MANAGER

## MOSSEL BAY MUNICIPALITY

### AMENDMENTS TO THE TARIFF POLICY

**Whereas** section 75 of the Local Government: Municipal Systems Act, 2000 (Act No.32 of 2000) provides that a municipal council must adopt a Tariff Policy and By-laws to give effect to that policy, and its implementation and enforcement;

**And whereas** the Mossel Bay Municipality has adopted a revised Tariff Policy on 29 May 2014, Resolution E58-05/2014 and has published the policy in the Provincial Gazette, 7313, dated 03 October 2014 for general information;

**And whereas** the Council of the Mossel Bay Municipality has published its amendments to the Tariff Policy in the Provincial Gazette 7460, dated 31 July 2015 for general information;

**And whereas** the Council of the Mossel Bay Municipality has published its amendments to the Tariff Policy in the Extraordinary Provincial Gazette 7644, dated 30 June 2016 for general information;

**And whereas** the Council of the Mossel Bay Municipality has published its amendments to the Tariff Policy in the Provincial Gazette 7786, dated 30 June 2017 for general information;

**And whereas** the Council of the Mossel Bay Municipality has published its amendments to the Tariff Policy in the Extraordinary Provincial Gazette, 7949, dated 29 June 2018 for general information;

**And whereas** the Council of the Mossel Bay Municipality has published its amendments to the Tariff Policy in the Extraordinary Provincial Gazette, 8118, dated 28 June 2019 for general information;

**And whereas** the Council of the Mossel Bay Municipality has published its amendments to the Tariff Policy in the Extraordinary Provincial Gazette, 8259, dated 29 June 2020 for general information;

**And whereas** the Council of the Mossel Bay Municipality has published its amendments to the Tariff Policy in the Extraordinary Provincial Gazette, 8453, dated 28 June 2021 for general information;

**And whereas** the Council of the Mossel Bay Municipality has adopted the following amendments to the Tariff Policy on 31 May 2022, Resolution E128-05/2022;

Now therefore the amendments to the Policy is hereby published in English for general information. The revised Tariff Policy will be made available upon request in Afrikaans and Xhosa. In the event of an inconsistency between the English, Afrikaans or Xhosa text, the English text shall prevail.

Aldus die wysigings tot die Beleid hiermee gepubliseer word in Engels vir algemene inligting. Die gewysigde Tarief Beleid sal op aanvraag in Afrikaans en Xhosa beskikbaar gestel word. In die geval van 'n teenstrydigheid tussen die Engels, Afrikaans en Xhosa sal die Engelse teks aanvaar word.

Isihlomelo esenziwe kumgaqo wamaxabiso erhafu upapashwa ngolwimi lwesiNgesi elubala. Xa ubani efuna inguqulelo yesiBhulu okanye eyesi Xhosa angayifumana ngokwenza isicelo eso. Ukuba kuthe kwakho imbhambhano kwezilwimi xa kutolikwa lemigaqo, ulwimi lwesiNgesi luyakulandelwa.

Insertions are indicated in **bold** and underlined  
Deletions are indicated in [brackets]

## Amendment of Section 2

1. Section 2 is hereby amended-

(a) By the amendment of the following definitions as follows:

“Accounting Officer” means the municipal manager appointed in terms of section [82] **54A** of the Local Government: Municipal [Structures] **Systems** Act, (Act no, [177] **32** of [1998] **2000**) [and being the head of administration and accounting officer in terms of section 60 of the Local Government: Municipal Systems Act (Act No. 32 of 2000)];

“Availability charges” An availability charge for electricity, water and sewerage as determined from time to time by the Council shall be levied and will be payable on all properties on a monthly basis, except in cases where the site has been declared inhabitable by the municipality, with or without improvements, whether or not the property is connected to the electricity reticulation / water network / sewerage network systems of the Council. Such fee shall be levied only if;

1. a monthly Basic fee is not levied;
2. the property is adjacent to such a service; [and]
3. in the opinion of the Council, the services can reasonably be connected; **or** [and]
- 4. [the value of a Vacant Residential Property or Public Service Infrastructure Property or Private Open Space is lower or equal to R125 000] the property is vacant/ unimproved and the value of the property is higher than R125 000.**

**Amendment of Section 10**

2. Section 10 is hereby amended-

(a) By the amendment of subsection 10.3 as follows:

10.3 Subsidised Services

Subsidised services include firefighting, approving building plans and the construction of buildings, leasing of municipal facilities, selling of burial sites and certain town planning functions. The consumption of subsidised services can be determined reasonably accurately and apportioned to individuals and consumers. However, if the tariffs for using this service were based on its real cost, nobody would be able to afford it. In most cases not only would the consumer benefit from using the service, but also other people.

A user charge is payable for using the service, but the tariff is much lower than the real cost of providing the service. **Firefighting fees are fully subsidised.**

**Amendment of Section 11**

3. Section 11 is hereby amended-

(a) By the amendment of subsection 11.11 as follows:

11.11 Discontinuation of Services and the Final Account

**(a)** Discontinuation of services and rendering of a final account will always be between two debit raisings. Thus, any request for discontinuation of services after **a month's billing date** [the 18th of a month (or if on a weekend or public holiday the first working day thereafter)] will only be finalised with the next debit raising [of the following month and the basic for that period will be payable.] **Request for final accounts should be made at least 7 days before final reading is to be done. Final readings cannot be done during the last 3 days before billing date.**

**[(a))(b) A final reading cannot be backdated to an older date.**

**(c)** The basic fee for water or electricity will only be levied on accounts with active meters or active tariffs. This is to ensure that the basic fee is not duplicated where one consumer vacates a property and a new consumer moves in. [For example, if a final account is requested during a period as mentioned in (d) above, the meter will stay active until the following debit raising when the account will be finalized and transferred to the new consumer. Although the new consumer will be liable for the water usage from date of the final reading the basic fee will only be levied from the following debit raising when the meter or tariff becomes active on the new account.]

**(d)** **The old consumer will be responsible for the basic fee of the month in which the final reading is taken, even if it is the 1st of a month. Basic charges are for a month or part there-of.**

- (e) When a property is sold / transferred from the old owner to a new owner, date of registration will be taken as the request for the final reading. The final reading will be done as soon as possible after registration date. If the municipality was not notified of the registration date, the municipality will do the final reading as soon as possible after becoming aware that the property was transferred.
- (f) If there is a tenant account on the property that is transferred, services will be transferred to the new owner and no new tenant account will be opened except for indigent tenants and businesses.
- (g) For tenant accounts, it will remain the responsibility of the previous tenant / owner of the property to duly complete a disconnection of services form. Services will be transferred to the owner and no new tenant account will be opened except for indigent tenants and businesses or where the owner is untraceable.
- [(b)](h) Services on a tenant account may be transferred back to the owner if the tenant account is in arrears for longer than 90 days and all future levies on these services will be payable by the owner. No new tenant account will be opened except for indigent tenants and businesses or where the owner is untraceable. Services deposits will also be payable on the owners account at the rates determined in the latest approved municipal tariff list.

#### **Amendment of Section 14**

4. Section 14 is hereby amended-

(a) By the amendment of subsection 14.2 as follows:

14.2 [Water and Other] Service Deposits

**(i) Indigent Households up to 25 mm**

[(i)](ii) **Domestic Household / Economic Consumers up to 25 mm**

[(ii)](iii) Additional household or business units **up to 25 mm**

[(iii)](iv) Medium consumers (connections > 25 mm and <= 75 mm)

[(iv)](v) Bulk consumers > 75 mm connection [or using more than 1000kl water 4 x per annum]

#### **Amendment of Section 15**

5. Section 15 is hereby amended-

(a) By the amendment of subsection 15.6 as follows:

15.6 Miscellaneous

- (a) An availability fee, except in cases where the site has been declared inhabitable by the municipality, will be charged on properties not connected to the electricity network, should it be available to that property. This fee aims to recoup capital and maintenance costs of networks as well as certain fixed administrative costs in respect of such properties. If the owner connects the service with the intention to improve the property,

the debit will be adjusted pro-rata from the date of the connection. [Vacant Residential Properties or Public Service Infrastructure Properties or Private Open Spaces with a value up to R125 000 will be exempted from availability fees] **Vacant / unimproved properties with a value up to R125 000 will be exempted from availability fees.**

#### **Amendment of Section 16**

6. Section 16.3 is hereby amended-

(a) By the amendment of subsection 16.3 as follows:

##### **16.3 Miscellaneous**

- (a) An availability fee, except in cases where the site has been declared inhabitable by the municipality, will be charged on users and/or properties not connected to the water network, should it be available. This fee aims to recoup capital and maintenance costs of networks as well as certain fixed administrative costs in respect of such properties. If the owner connects the service with the intention to improve the property, the debit will be adjusted pro-rata from the date of the connection. [Vacant Residential Properties or Public Service Infrastructure Properties or Private Open Spaces with a value up to R125 000 will be exempted from availability fees] **Vacant / unimproved properties with a value up to R125 000 will be exempted from availability fees.**

(b) By the amendment of subsection 16.6.1 as follows:

##### **16.6.1 Leakages – Normal consumers**

If the leakage is on the consumer's side of the meter, the consumer will be responsible for the payment of all water supplied to the property. The consumer has the responsibility to control and monitor his/her water consumption on the consumer's side of the meter.

- (a) A consumer may qualify for a reduction in levy as determined by Council on his/her account in the event of a water leakage, if:
- (i) **the consumer submits a sworn affidavit by him/herself confirming the leakage was reported and repaired and that the reading has normalised;**  
[the leakage was underground or under the foundation of the building and not easily detectable; and]
  - (ii) the leakage was repaired / contained within 10 days after detection / notification by the municipality; and
  - [(iii)] [the consumer has not applied for discount on water leakages within the previous 12 months; and]
  - [(iv)]**(iii)** an authentic certificate issued by a registered plumber must be submitted to the Municipality after completion of repairs done with respect to a water leakage and must contain the following:
    - the date of the invoice and repair work as well as the receipt; and
    - [•] [confirmation that surface leakage was not visible; or]



[(vi)](iv) If repairs were done by the consumer themselves, his / her sworn affidavit must be submitted to the Municipality after completion of repairs done with respect to a water leak and must contain the following:

- [the date of the invoice and repair work as well as the receipt and/or] date stamped photos proving that the leak was [underground and] repaired by themselves; [and]

[•] [that the reading has normalised; and]

[•] [confirmation that surface leakage was not visible.]

[(d)] [Once the Accounting Officer declares that the dam volume has dropped to below 30%, no water charges in respect of water losses because of leakages will be reduced;]

[(e)] [Water lost due to the meter / pipes being stolen, defective irrigation, broken geyser, leaking toilet, damage caused by third party contractors not appointed by the municipality or leaking tap cannot be considered for reduction;]

[(f)](b) Council will only allow a reduction up to the difference between the levied amount of the leakage and the recalculated amount calculated as follows:

- (i) The consumer's most recent fair 6 months' average consumption calculated on the normal tariff tiers; plus
- (ii) The usage above the average consumption calculated on the [highest] **lowest** tariff tier [of his/her average consumption] **of the tariff applicable on the meter.**

[(g)](c) Any applications that do not comply with points in **16[15].6.1 (a)** [(iv) or 15.6.1(a)(v) above], may be referred to a special water leakage committee for further consideration of possible reductions.

(c) By the amendment of subsection 16.6.2 as follows:

#### 16.6.2 Leakages – Indigent households or households housing a person with a disability

If the leakage is on the consumer's side of the meter, the consumer will be responsible for the payment of all water supplied to the property. The consumer has the responsibility to control and monitor his/her water consumption.

- (a) An consumer may qualify for a reduction as determined by Council on his/her account in the event of a water leakage, if:
  - (i) The consumer submits a sworn affidavit by him/herself confirming the leakage was reported and repaired and that the reading has normalised;
  - [(ii)] [The consumer has not applied for discount on water leakages within the previous 12 months.]
- (b) Council will only allow a reduction up to the difference between the levied amount of the leakage and the recalculated amount calculated as follows:
  - (i) The consumer's most recent fair 6 months' average consumption calculated on the normal tariff tiers; plus

- (ii) The usage above the average consumption calculated on the **lowest tariff tier of the tariff applicable on the meter.** [highest tariff tier of his/her average consumption.]

The remainder of the water debt will be considered for write-off.

#### **Amendment of Section 18**

7. Section 18 is hereby amended-

- (a) By the amendment of subsection 18.6 as follows:

18.6 Miscellaneous

- (a) An availability fee, except in cases where the site has been declared inhabitable by the municipality, will be charged on vacant properties not connected to the sewage system should it be available. This fee aims to recoup capital and maintenance costs of networks as well as certain fixed administrative costs in respect of such properties. [Vacant Residential Properties or Public Service Infrastructure Properties or Private Open Spaces with a value up to R125 000 will be exempted from availability fees] **Vacant / unimproved properties with a value up to R125 000 will be exempted from availability fees.** [If the owner connects the service with the intention to improve the property, the debit will be adjusted pro-rata from the date of the connection.]

#### **Amendment of Section 23**

8. Section 23 is hereby amended-

- (a) By the amendment of Section 23 as follows:

This policy will come into effect on 1 July **2022** [2021]

CB PUREN  
MUNICIPAL MANAGER

**MOSSEL BAY MUNICIPALITY****RESOLUTION LEVYING PROPERTY RATES FOR THE FINANCIAL YEAR 2022/2023**

Notice is herewith given in terms of section 14(1) and (2) of the Local Government: Municipal Property Rates Act (Act 6 of 2004) that at its meeting of 31 May 2022, the Council resolved by way of council resolution number E128-05/2022, to levy the rates on property reflected in the schedule below with effect from 1 July 2022

<b>Category of property</b>	<b>Rate Ratio</b>	<b>Cent amount in the Rand rate determined for the relevant property category</b>
Residential property	1 : 1	R0.003275
Residential Vacant property	1 : 1,3	R0.004258
Business and commercial Property	1 : 2	R0.006550
Business / commercial Vacant Property	1 : 2,4	R0.007860
Industrial property	1 : 2	R0.006550
Mining	1 : 2	R0.006550
Agricultural property	1 : 0,25	R0.000819
Public Benefit Organisation Property	1 : 0,25	R0.000819
Public Service Properties	1 : 0,25	R0.000819
Public Service Infrastructure property	1 : 0,25	R0.000819
Public Service Infrastructure Impermissible property (Sect 93A of MPRA)	1 : 0	R0.000819
Municipal Property	1 : 0	0
Churches	1 : 0	0
Parsonages	1 : 0	0
Protected areas	1 : 0	0
National Monuments	1 : 0	0

### **SPECIAL RATED AREA per month**

1. **Mossel Bay Central Improvement District**
  - Commercial Property R0.000104
  - Residential Property R0.000052
2. Vincent Park Central Improvement District R0.000034  
(Please note that the tariff for the special rating areas are inclusive of VAT.)

### **EXEMPTIONS, REDUCTIONS AND REBATES**

1. **Business and Commercial properties:** R0.006550
  - Accommodation Establishments (5 -7 rental units) 30% discount
  - Accommodation Establishments (8-11 rental units) 15% discount
  - Accommodation Establishments (12 or more rental units) 0% discount
  - Farm Business 30% discount
2. **Residential Properties:** For all residential properties, the municipality will not levy a rate on the first R125 000 of the property's valuation. The R125 000 is inclusive of the R15 000 statutory impermissible rate as per section (17)(1)(h) of the Municipal Property Rates Act.
- 2.1 **Discount to Pensioner's:**
  - Total gross income of husband and wife may not exceed R24 200 per month (R290 400 per annum) 30% discount
  - Total income of husband and wife may not exceed R18 100 per month. (R217 200 per annum) 50% discount
3. **Agricultural:** Bona fide farmers with certified proof can apply for a 15% rebate on property rates

**All Rates tariffs are ZERO RATED for VAT purposes, except the rate in respect of special rating areas)**

**In the event of an inconsistency between the English, Afrikaans or Xhosa text, the English text shall prevail.**

CB PUREN  
MUNICIPAL MANAGER

**MOSELBAAI MUNISIPALITEIT****PROMULGERING VAN EIENDOMSBELASTING VIR DIE 2021/2022 FINANSIËLE JAAR**

Kennis geskied hiermee ingevolge artikel 14(1) en (2) van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting (Wet 6 van 2004) dat die Munisipale Raad op 31 Mei 2022 ingevolge Resolusie E128-05/2022, die volgende tariewe ten opsigte van eiendomsbelasting soos per die onderstaande skedule aanvaar het met implementering vanaf 1 Julie 2022

<b>Kategory van Eiendom</b>	<b>Ratio</b>	<b>Sent in die Rand waarde bepaal vir die relevante eiendoms-kategorie</b>
Residensiële Eiendom	1 : 1	R0.003275
Vakante Residensiële Eiendom	1 : 1,3	R0.004258
Besigheid en Kommersiële Eiendom	1 : 2	R0.006550
Besigheid / Kommersiële Vakante Eiendom	1 : 2,4	R0.007860
Industriële Eiendom	1 : 2	R0.006550
Mynbedryf	1 : 2	R0.006550
Landbou Eiendom	1 : 0,25	R0.000819
Publieke Voordeel Organisasie Eiendom	1 : 0,25	R0.000819
Publieke Diens Eiendom	1 : 0,25	R0.000819
Publieke Diens Infrastruktuur Eiendom	1 : 0,25	R0.000819
Publieke Diens Infrastruktuur ontoelaatbare eiendom (Artikel 93A van die Eiendomsbelastingwet)	1 : 0	R0.000819
Munisipale Eiendom	1 : 0	0
Kerke	1 : 0	0
Pastorieë	1 : 0	0
Beskermde areas	1 : 0	0
Nasionale Monumente	1 : 0	0

### **SPESIALE AANSLAGGEBIEDE per maand**

#### **1. Mosselbaai Sentrale Verbeteringsdistrik**

- |                        |           |
|------------------------|-----------|
| ○ Kommersiële Eiendom  | R0.000104 |
| ○ Residensiële Eiendom | R0.000052 |

#### **2. Vincent Park Spesiale Aanslaggebied** R0.000034

(Let wel dat die tarief vir spesiale aanslaggebiede BTW insluit)

### **VRYSTELLING, AFSLAG EN KORTINGS**

#### **1. Besigheid en Kommersiële Eiendomm:** R0.006550

- |   |            |
|---|------------|
| • Akkommodasie Instellings (5 -7 huur eenhede)  | 30% afslag |
| • Akkommodasie Instellings (8-11 huur eenhede)  | 15% afslag |
| • Akkommodasie Instellings (12 of meer eenhede) | 0% afslag  |
| • Farm Business                                 | 30% afslag |

#### **2. Residensiële Eiendomme:**

Die Munisipaliteit sal nie 'n belasting hef vir die eerste R125 000.00 van die eiendomwaardasie vir alle residensiële eiendomme nie. Die eerste R125 000.00 sluit die R15 000.00 ontoelaatbare heffing in soos per artikel 17(1)(h) van die Wet op Eiendomsbelasting.

#### **2.1 Afslag aan Pensioenarisse**

- |   |            |
|---|------------|
| ○ Die totale bruto inkomste van die man en vrou mag nie meer as R24 200.00 per maand (R290 400.00 per jaar) wees nie. | 30% afslag |
| ○ Die totale bruto inkomste van die man en vrou mag nie meer as R18 100.00 per maand (R217 200.00 per jaar) wees nie. | 50% afslag |

#### **3. Landbou:** Bona fide boere met gesertifiseerde bewys kan aansoek doen vir 'n 15% korting op eiendomsbelasting.

**Alle tariewe is NUL gereken vir BTW-doeleindes, uitgesluit die tariewe ten opsigte van spesiale aanslaggebiede.**

**In die geval van 'n teenstrydigheid tussen die Engels, Afrikaans en Xhosa sal die Engelse teks geldig wees.**

CB PUREN  
MUNICIPAL MANAGER

**UMASIPALA WASE MOSSEL BHAYI****UKUBHENGGEZWA KWAMAXABISO EENDAWO KUNYAKA-MALI KA 2021/2022**

Esi siSaziso esikhutswa phantsi kwesolotya 14(1), (2) likaRhulumente waseMakhaya: uMthetho wamaXabiso eeNdawo zikaMasipala (uMthetho 6 ka 2004) sokuba iBhunga likaMasipala ngomhla wama 31 Meyi 2022 (iSigqibo E128-05/2022) liye lamkela la maxabiso alandelayo eendawo: Ukurhafisa iirhafu kwipropathi ebonakaliswe kule shedyuli ingezantsi ukususela nge 1Julayi 2022

<b>Udidi lwepropathi</b>	<b>Umyinge wereyithi</b>	<b>Isixa semali kwirhafu yerandi emisela udidi lwepropathi enxulumene noko</b>
iiNdawo yokuhlala	1 : 1	R0.003275
Indawo yokuhlala engenamntu	1 : 1,3	R0.004258
UShishino noRhwebo	1 : 2	R0.006550
Isishini / ipropathi engenamntu yorhwebo	1 : 2,4	R0.007860
Ezemizi-Mveliso	1 : 2	R0.006550
Imigodi	1 : 2	R0.006550
Ezolimo	1 : 0,25	R0.000819
Imibutho apho kuxhamla kuyo uluntu	1 : 0,25	R0.000819
IiNdawo zeNkonzo kaRhulumente	1 : 0,25	R0.000819
Amaziko akwiiNdawo zikaRhulumente	1 : 0,25	R0.000819
Amaziko akwiiNdawo zikaRhulumente ezingavumelekanga (i-90% yazo epheliswayo phantsi kweSolotya 93A le MPRA)	1 : 0	R0.000819
IiNdawo zikaMasipala	1 : 0	0
IiCawa	1 : 0	0
Izindlu ezihlala abeFundisi	1 : 0	0
Iingingqi ezikhuselweyo	1 : 0	0
Imiyezo yeSizwe	1 : 0	0

**Ingingqi eMiselwe amaxabiso aKhethekileyo(awodwa)**  
**kuMbindi woPhuhliso lwe Mossel Bhayi:**

**1. Isithili se- Mossel bay esiphambili sokuphucula**

- iiNdawo zoRhwebo R0.000104
- iiNdawo zokuHlala R0.000052

**2. Vicent park isithile sokuphucula R0.000034**

(Nceda uqonde ukuba ixabiso elimiselwe iingingqi ezikhethekileyo libandakanya iRhafu yeNtengo)

**Ukukhululwa, Ukuncitshiswa kunye neZaphulelo**

- 1. UShishino noRhwebo:** R0.006550
  - lindawo zobonelelo ngendawo yokuhlala(5-7 zoqeshiso) 30% discount
  - lindawo zobonelelo ngendawo yokuhlala(8-11 zoqeshiso) 15% discount
  - lindawo zobonelelo ngendawo yokuhlala(12 nangaphezulu) 0% discount
  - Ushishino lwamaFama 30% discount
- 2. lindawo zokuhlala:** Isixa esiyi R125 000 sokuqala kummiseloxabiso lweNdawo yokuHlala ayihlawuliswa mirhumo yamaxabiso. R125 000 ibandakanyiwe i-R15 000 yexabiso elisemthweni elingavumekanga ngokwecandelo (17)(1)(h) lomthetho kamasipala intlawulo yepropathi.
- 3. Isaphulelo kwabo barhola iNkam-nkam**
  - Ingeniso iyonke xa idibene yomyeni nenkosikazi akufuneki idlule ngaphaya kwe R24 200.00 ngenyanga (R290 400 ngonyaka) 30% isaphulelo
  - Ingeniso iyonke yomyeni kunye nenkosikazi akufuneki ibe ngaphaya kwe R18 100.00 ngenyanga (R217 200 ngonyaka) 50% isaphulelo
- 3. Ezolimo:** Amafama aqinisekisiweyo kwaye anobungqina angenza Isicelo sembuyekezo ye 15% kwimirhumo yeendawo

**Onke amaXabiso eMirhumo AMISELWE NGANENO KO-0(ngeenjongo zeRHAFU YENTENGO)**

**Kwiimeko apho kukho ukungahambelani phakathi kweenguqulelo zesiNgesi, isiBhulu okanye isiXhosa, inguqulelo yesiNgesi iyakudlala indima ephambili.**

CB PUREN

Umphathi we-actin kamasipala