



THE PROVINCE OF MPUMALANGA
DIE PROVINSIE MPUMALANGA

**Provincial Gazette Extraordinary
Buitengewone Provinsiale Koerant**

(Registered as a newspaper) • (As 'n nuusblad geregistreer)

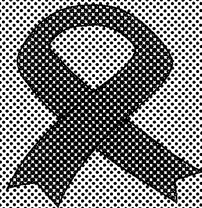
Vol. 20

NELSPRUIT, 7 AUGUST
AUGUSTUS 2013

No. 2193

We all have the power to prevent AIDS

AIDS
affects
us all



A
new
struggle

**AIDS
HELPLINE**

0800 012 322

DEPARTMENT OF HEALTH

Prevention is the cure

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes



IMPORTANT NOTICE

The Government Printing Works will not be held responsible for faxed documents not received due to errors on the fax machine or faxes received which are unclear or incomplete. Please be advised that an "OK" slip, received from a fax machine, will not be accepted as proof that documents were received by the GPW for printing. If documents are faxed to the GPW it will be the sender's responsibility to phone and confirm that the documents were received in good order.

Furthermore the Government Printing Works will also not be held responsible for cancellations and amendments which have not been done on original documents received from clients.

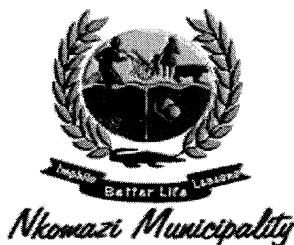
CONTENTS • INHOUD

<i>No.</i>	<i>Page No.</i>	<i>Gazette No.</i>
LOCAL AUTHORITY NOTICE		
137 Municipal Property Rates Act (6/2004): Nkomazi Local Municipality: Charges for property rates 2013/2014 financial year	3	2193

LOCAL AUTHORITY NOTICE

LOCAL AUTHORITY NOTICE 137

LOCAL AUTHORITY NOTICE 25/2013



NKOMAZI LOCAL MUNICIPALITY

CHARGES FOR PROPERTY RATES 2013/2014 FINANCIAL YEAR

Nkomazi local municipality hereby gives notice in terms of section 14 (1) of the municipal property rates act 6 of 2004, that the following rates applicable to all the rateable property in the municipal area of Nkomazi local municipality appearing in the valuation rolls, have been determined by the council by majority vote under item A (2) at a special council meeting held on 25 June 2013.

1. DEFINITIONS

"Act" means the municipal property rates act, 06 of 2004

"By- law "means the rates by-law promulgated in terms of section 6 of the act

"Municipality" means the Nkomazi municipality.

2. THE FOLLOWING DETERMINATIONS SHALL COME INTO EFFECT FROM 01 JULY 2013

2.1 The general rates shall be **0.009 cent in the Rand** before considering any applicable rates ratios in terms of part eight of the by-law.

2.2 The rates shall be based on the market value of all rateable categories of properties appearing on the general valuation roll and subsequent supplementary valuation rolls of the municipality.

2.3 In terms of section 8.4 of the by-law the following rates ratios have been applied for determination of the cent in rand for the different categories of properties ;

- (a) Residential property to residential property the ratio shall be 1:1;
- (b) Residential property to residential property with special consent the ratio shall be 1:1.5
- (c) Residential property to agricultural property the ratio shall be 1:0.25;
- (d) Residential property to business property the ratio shall be 1:2.5;
- (e) Residential property to government property the ratio shall be 1:3;
- (f) Residential property to public service infrastructure property the ratio shall be 1:0.25;
- (g) Residential property to public benefit organization property the ratio shall be 1:0.25
- (h) Residential property to vacant land irrespective of zoning the ratio shall be 1:3;
- (i) Residential property to other property the ratio shall be 1:1.5
- (j) Residential property to business within the Kruger national park
- (k) Residential property to Kruger park properties

2.4 The determination of rates for the different categories of properties before considering any applicable rebates shall be as follows;

- 2.3.1 a cent in the rand of 0.009 shall be applicable to a residential property ;
- 2.3.2 a cent in a rand of 0.009 shall be applicable to a residential property with special consent;
- 2.3.3 a cent in the rand of 0.002 shall be applicable to an agricultural property ;
- 2.3.4 a cent in the rand of 0.022 shall be applicable to a business property ;

- 2.3.5 a cent in the rand of 0.027 shall be applicable to a government property ;
- 2.3.6 a cent in the rand of 0.002 shall be applicable to a public service infrastructure property;
- 2.3.7 Exempt on public benefit organization property;
- 2.3.8 a cent in the rand of 0.040 shall be applicable to a vacant land;
- 2.3.9 a cent in the rand of 0.038 shall be applicable to other vacant land; and
- 2.3.10 A cent in the rand of 0.200 shall be applicable to business property within Kruger national park.

3. THE FOLLOWING RELIEF MEASURES SHALL APPLY IN TERMS OF PART NINE OF THE BY-LAW ON CATEGORY OF SPECIFIC PROPERTIES

3.1 EXEMPTION

- 3.1.1 the first R15 000.00 of a market value o a residential property shall be exempted from levying of property rates;
- 3.1.2 the first 30% of a market of public service infrastructure property shall be exempted from levying of property rates;
- 3.1.3 a municipal property shall be 100% exempted from levying of property rates;
- 3.1.4 a place of worship ,including an official residence registered in the name of the community shall be 100% exempted from levying of property rates ;and
- 3.1.5 Other properties stated in terms of section 17(b).(c),(d),(e),(f) and (g) of the act shall be exempted from levying of property rates.

3.2 REBATES

- 3.2.1 in terms of criteria stipulated in section 9.4.2(a) of the by-law the following conditional rebates shall apply to an agricultural property ;
 - (a) a rebate of 7.5% shall apply if the farming contribute to the local economy
 - (b) a rebate of 7.5 % shall apply if the farmer provides permanent residence or decent accommodation to the farm workers and their dependence within the property
 - (c) a rebate of 7.5 % shall apply if the farmer provides portable water and electricity to the dwellings of farm workers ;and
 - (d) a rebate of 7.5% shall apply if the farmer provides land for cemetery or educational or recreational purposes to the farm workers within the property.
- 3.2.2 a rebate of 100% on property rates shall apply to the state trusts and rural communal property
- 3.2.3 No phase on discount will be granted in this financial year for newly rateable properties.
- 3.2.4 The following affordability rebates shall apply to different categories of properties;
 - (a) A rebate of 10% on property rates shall apply to a business property;
 - (b) A rebate of 20% on a property rates shall apply to a residential property with special consent ;and
 - (c) A rebate of 10%on property rates shall apply to vacant and other property.

4 THE FOLLOWING REBATES SHALL APPLY IN TERMS OF PART NINE OF THE BY-LAW TO CATEGORY OF SPECIFIC OWNERS OF PROPERTIES

- 4.1 indigent owners or household shall be granted a 100% rebate on their property rates account.

- 4.2 retired people over the age of 60 years and with annual income exceeding threshold value in terms of indigent policy shall be granted rebates on their property rates account as follows:

Annual income threshold		% rebate
R0.00	R99 056	100%
R99 057	R123820	75%
R123821	R154775	50%
More than R154775		25%

- 4.3 a rebate of 20% shall be granted a property rates account to an owner of lodges.
- 4.4 A rebate of 20% shall be granted on property rates account, excluding an owner of a bed and breakfast, guest houses and lodges to an owner of very small, small and macro business.
- 4.5 A rebate of 25% shall be granted on property rates account to an owner of a property in a privately developed township or estates or complexes situated in un-proclaimed areas where the municipality does not provide any community services.
- 4.6 A rebate of 10% shall be granted on property rates account to an owner of property in a privately developed township or estates or complexes situated in proclaimed areas where the municipality does not maintain any of the community services.
- 4.7 A rebate of 50% shall be granted on property rates account to an owner of a property situated in a proclaimed township within the rural communal and estate trust land.
- 4.8 A rebate of 100% shall be granted on property rates account to a property owned by a public benefit organization.
- 5 The following category of owners are requested to apply for the rebates as stated above in terms of part nine of the rates by-law
- 5.1 Retired people who are 60 years of age and above;
 - 5.2 Owners of lodges,
 - 5.3 Owners of small ,very small and micro businesses;
 - 5.4 Owners of privately developed townships ,estates or complexes
 - 5.5 Owners of properties used for public benefit activities ;and
 - 5.6 Owners of agricultural properties.
- 6 The property rates are zero-rated from VAT in terms of Value Added Tax Act.
- 7 Interest on property rates in arrears shall be calculated and charged at prime lending rate as determined by the South African reserve bank which shall be applicable at 30 June 2013 plus 1 percent fixed over the twelve months period of the 2013/2014 financial year.

MD NGWENYA
MUNICIPAL MANAGER
Nkomazi Local Municipality
Private Bag x 101
Malalane
1320

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001. Tel. (012) 334-4507, 334-4511, 334-4509, 334-4515
Also available at the **Provincial Legislature: Mpumalanga**, Private Bag X11289, Room 114, Civic Centre Building, Nel Street, Nelspruit, 1200. Tel. (01311) 5-2133
Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaat Sak X85, Pretoria, 0001. Tel. (012) 334-4507, 334-4511, 334-4509, 334-4515
Ook verkrygbaar by die **Provinsiale Wetgewer: Mpumalanga**, Privaat Sak X11289, Kamer 114, Burgersentrum, Nelstraat, Nelspruit, 1200. Tel. (01311) 5-2133