

PROPERTY RATES**EIENDOMSBELASTING****TABLE OF CONTENTS****INHOUDSOPGAWE**

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GEORGE MUNICIPALITY

INTRODUCTION

Section 3(1) of the Local Government: Municipal Property Rates Act, 2004 (Act No 6 of 2004), and section 62(1)(f)(ii) of the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003), provide that a municipality must adopt and implement a policy on the levying of rates on rateable property.

This document sets out the policy of the George Municipality on the levying of rates on rateable property in the municipality.

The rates policy must be reviewed annually in compliance with section 5(1) of the Local Government : Municipal Property Rates Act, 2004 (Act No 6 of 2004) and according to the time schedule tabled by the Executive Mayor in accordance with section 21(1)(b) of the Local Government : Municipal Finance Management Act, 2003 (Act No 56 of 2003). Any changes to the rates policy must be approved together with the annual budget in compliance with Section 24 of the Local Government : Municipal Finance Management Act, 2003 (Act No 56 of 2003).

The municipality must levy rates in accordance with the Local Government: Municipal Property Rates Act, 2004 (Act No 6 of 2004), the by-laws and the rates policy adopted by the municipal council.

GEORGE MUNISIPALITEIT

INLEIDING

Artikel 3(1) van die Wet op Plaaslike Regering: Eiendomsbelasting, 2004 (Wet Nr 6 van 2004), en artikel 62(1)(f)(ii) van die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 (Wet Nr 56 van 2003), maak daarvoor voorsiening dat 'n munisipaliteit 'n beleid moet aanneem en implementeer vir die heffing van belasting op belasbare eiendomme.

Hierdie dokument sit die beleid van die George Munisipaliteit met betrekking tot die heffing van belasting op belasbare eiendomme in die munisipaliteit uiteen.

Die eiendomsbelasting beleid moet jaarliks hersien word ten einde te voldoen aan artikel 5(1) van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, 2004 (Wet Nr 6 van 2004) en in ooreenstemming met die tydskedule wat deur die Uitvoerende Burgemeester ingevolge artikel 21(1)(b) van die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 (Wet Nr 56 van 2003) ter tafel gelê word. Enige veranderinge aan die eiendomsbelasting beleid moet saam met die jaarlikse begroting goedgekeur word ten einde te voldoen aan Artikel 24 van die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 (Wet Nr 56 van 2003).

Die munisipaliteit moet eiendomsbelasting hef ooreenkomstig die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, 2004 (Wet Nr 6 van 2004), die verordeninge en die eiendomsbelasting beleid wat deur die munisipale raad aangeneem is.

1. OBJECTIVES

- (1) The objectives of this policy are to ensure that -
- (a) all ratepayers within a specific category are treated equally and reasonably;
 - (b) rates are levied in accordance with the market value of the property;
 - (c) the rate will be based on the value of all rateable property and the amount required by the municipality to balance the operational budget, taking into account any surpluses generated from municipal services and the amounts required to finance exemptions, reductions and rebates that the municipality may approve from time to time; and
 - (d) to optimally safeguard the income base of the municipality only by approving exemptions, reductions and rebates that are reasonable and affordable.

2. DEFINITIONS

- (1) In this policy, unless the context indicates otherwise-

“accommodation establishment” means a facility that provides for lettable accommodation on a regular basis;

1. DOELSTELLINGS

- (1) Die doelstellings van die beleid is om te verseker dat -
- (a) alle belastingbetalers binne 'n spesifieke kategorie gelykwaardig en redelik behandel word;
 - (b) belasting volgens die markwaarde van die eiendom gehef word;
 - (c) die belastingkoers gebaseer sal word op die waarde van alle belasbare eiendomme en die bedrag wat deur die munisipaliteit benodig word om die bedryfsbegroting te laat balanseer, inaggenome enige surplusse deur munisipale dienste voortgebring en die bedrae vereis om vrystellings, verminderings en kortings wat die munisipaliteit van tyd tot tyd mag goedkeur, te finansier; en
 - (d) om optimaal die inkomste basis van die munisipaliteit te beskerm deur slegs vrystellings, verminderings en kortings wat redelik en bekostigbaar is, goed te keur.

2. WOORDOMSKRYWINGS

- (1) In hierdie beleid, tensy uit die samehang andersins blyk, beteken -

“akkommodasie onderneming” 'n fasiliteit wat voorsiening maak vir verhuurbare akkommodasie op 'n gereelde basis;

<p>“agent”, in relation to the owner of a property, means a person appointed by the owner of the property-</p> <p>(a) to receive rental or other payments in respect of the property on behalf of the owner; or</p> <p>(b) to make payments in respect of the property on behalf of the owner;</p> <p>“agricultural purposes, in relation to the use of a property, means bona fide farming purposes, but excluding use of the property for eco-tourism or for the trading in or hunting of game, and "agriculture" shall have a corresponding meaning;</p> <p>“agricultural rebate”, a rebate granted in respect of agricultural properties which are solely used for agricultural purposes;</p> <p>“annually” means once every financial year;</p> <p>“business”, in relation to property, means the use of property for the activity of buying, selling or trading in commodities or services on or from a property and includes any office or other accommodation on the property, the use of which is incidental to such activity, but does not include the business of agriculture, farming, or any other activity consisting of the cultivation of soils, the gathering in of crops, the rearing of livestock and the like;</p> <p>“category” –</p> <p>(a) in relation to property, means a category of property determined in terms of section 8 of the Act; and</p> <p>(b) in relation to owners of property, means a category of owners determined in terms of section 15(2) of the Act;</p>	<p>“agent”, met betrekking tot die eienaar van ‘n eiendom, die persoon deur die eienaar van die eiendom aangestel-</p> <p>(a) om huur of ander betalings ten opsigte van die eiendom namens die eienaar te ontvang; of</p> <p>(b) om betalings ten opsigte van die eiendom namens die eienaar te maak;</p> <p>“landbou doeleindes, met betrekking tot die gebruik van ‘n eiendom, bona fide boerdery doeleindes, uitgesluit die gebruik van die eiendom vir eko-toerisme of vir handel dryf in of die jag van wild, en “landbou” sal ‘n ooreenstemmende betekenis hê;</p> <p>“landbou korting”, ‘n korting toegestaan ten opsigte van landbou eiendomme wat uitsluitlik vir landbou doeleindes aangewend word;</p> <p>“jaarliks” eenmaal elke finansiële jaar;</p> <p>“besigheid”, met betrekking tot eiendom, die gebruik van die eiendom vir die aktiwiteite van koop, verkoop of handel dryf in artikels of dienste op of vanaf ‘n eiendom en sluit in enige kantoor of ander akkommodasie op die eiendom, die gebruik waarvan bykomstig tot so ‘n aktiwiteit is, maar sluit nie in die besigheid van landbou, boerdery, of enige ander aktiwiteite bestaande uit die bewerking van grond, die insamel van oeste, die teel van lewende hawe of iets soortgelyk nie;</p> <p>“kategorie” –</p> <p>(a) met betrekking tot eiendom, ‘n kategorie van eiendom soos bepaal ingevolge artikel 8 van die Wet; en</p> <p>(b) met betrekking tot eenaars van eiendom, ‘n kategorie van eenaars soos bepaal ingevolge artikel 15(2) van die Wet;</p>
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“effective date”-

- (a) in relation to a valuation roll, means the date on which the valuation roll takes effect in terms of section 32(1) of the Act; or
- (b) in relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect in terms of section 78(2)(b) of the Act;

“exclusion”, in relation to the municipality’s rating power, means a restriction of that power as provided for in section 17 of the Act;

“exemption”, in relation to the payment of a rate, means an exemption granted in terms of section 15 of the Act;

“financial year” with reference to the municipality means the period starting from 1 July in a year to 30 June of the next year and **“year”** shall have a corresponding meaning;

“illegal use”, means the use of a property in a manner that is inconsistent with or in contravention of the permitted use of the property;

“impermissible rates” means rates that are impermissible in terms of section 17 of the Act;

“improvement”, means any building or structure on or under a property, but excluding anything that may not be taken into account in determining the market value of a property;

“Income Tax Act”, means the Income Tax Act, 1962 (Act No 58 of 1962);

“aanvangsdatum”-

- (a) met betrekking tot ‘n waardasierol, die datum waarop die waardasierol ‘n aanvang neem kragtens artikel 32(1) van die Wet; of
- (b) met betrekking tot ‘n aanvullende waardasierol, die datum waarop die aanvullende waardasierol ‘n aanvang neem kragtens artikel 78(2)(b) van die Wet;

“uitsluiting”, met betrekking tot die munisipaliteit se bevoegdheid om belasting te hef, ‘n beperking van daardie bevoegdheid soos bepaal in artikel 17 van die Wet;

“vrystelling”, met betrekking tot die betaling van eiendomsbelasting, ‘n vrystelling toegestaan kragtens artikel 15 van die Wet;

“finansiële jaar” met betrekking tot die munisipaliteit, die tydperk wat ‘n aanvang neem op 1 Julie in ‘n jaar tot 30 Junie van die daaropvolgende jaar en **“jaar”** sal ‘n ooreenstemmende betekenis hê;

“onwettige gebruik”, die gebruik van ‘n eiendom op ‘n wyse wat nie ooreenstemmend is aan of teenstrydig is met die toegelate gebruik van die eiendom;

“ontoelaatbare belasting”, eiendomsbelasting wat ontoelaatbaar is ingevolge artikel 17 van die Wet;

“verbetering”, enige gebou of struktuur op of onder ‘n eiendom, maar met uitsluiting van enigiets wat nie in berekening gebring mag word vir die vasstelling van die markwaarde van ‘n eiendom nie;

“die Inkomstebelastingwet”, die Inkomstebelastingwet, 1962 (Wet Nr 58 van 1962);

“**indigent person**”, means a person described as such in the municipality’s Indigent Policy;

“**industrial**”, in relation to property, means the use of a property for a branch of trade or manufacturing, production, assembly or processing of finished or partially finished products from raw materials or fabricated parts on such a large scale that capital and labour are significantly involved, including any office or other accommodation on the property, the use of which is incidental the use of such factory;

“**land reform beneficiary**”, in relation to a property, means a person who-

- (a) acquired the property through-
 - (i) the Provision of Land and Assistance Act, 1993 (Act No 126 of 1993); or
 - (ii) the Restitution of Land Rights Act, 1994 (Act No 22 of 1994);
- (b) holds the property subject to the Communal Property Associations Act, 1996 (Act No 28 of 1996); or
- (c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25(6) and (7) of the Constitution be enacted after this Act has taken effect;

“**land tenure right**”, means an old order right or a new order right as defined in section 1 of the Communal Land Rights Act, 2004 (Act No 11 of 2004);

“**local community**”, in relation to a municipality—

“**deernisgeval**”, ‘n persoon soos beskryf in die munisipaliteit se Deernisbeleid;

“**industrieel**”, met betrekking tot ‘n eiendom, die gebruik van ‘n eiendom vir ‘n vertakking van handel dryf of vervaardiging, produksie, montering of prosesering van voltooide of gedeeltelik voltooide produkte uit rou materiaal of vervaardigde onderdele op so ‘n groot skaal dat kapitaal en arbeid op ‘n betekenisvolle wyse betrokke is, insluitende enige kantoor of ander akkommodasie op die eiendom, waarvan die gebruik bykomstig tot die gebruik van so ‘n fabriek is;

“**grondhervorming begunstigde**”, met betrekking tot ‘n eiendom, ‘n persoon wie-

- (a) die eiendom bekom het deur-
 - (i) die Wet op die Beskikbaarstelling van Grond en Bystand, 1993 (Wet Nr 126 van 1993); of
 - (ii) die Wet op Herstel van Grondregte, 1994 (Wet Nr 22 van 1994);
- (b) die eiendom hou onderhewig aan die Wet op Verenigings vir Gemeenskaplike Eiendom, 1996 (Wet Nr 28 van 1996); of
- (c) die eiendom hou of verkry kragtens sodanige ander grondhervormingswetgewing as wat ingevolge artikel 25(6) en (7) van die Grondwet verorden word na inwerkingtrede van hierdie Wet;

“**grondbesitreg**”, beteken ‘n ou orde reg of ‘n nuwe orde reg soos omskryf in artikel 1 van die “Communal Land Rights Act”, 2004 (Wet Nr 11 van 2004);

“**plaaslike gemeenskap**”, met betrekking tot ‘n munisipaliteit—

- (a) means that body of persons comprising —
- (i) the residents of the municipality;
 - (ii) the ratepayers of the municipality;
 - (iii) any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the municipality; and
 - (iv) visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality;
- (b) includes, more specifically, the poor and other disadvantaged sections of such body of persons;

“market value”, in relation to a property, means the value of the property determined in accordance with section 46 of the Act;

“multiple purposes”, in relation to property, means the use of a property for more than one purpose, and **“mixed use”** shall have a corresponding meaning;

“municipal council” or **“council”** means the municipal Council of George Municipality;

“municipality” means when referred thereto as—

- (a) an entity, George Municipality as a municipality described in Section 2 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), including a duly authorized official of George Municipality; and

- (a) ‘n liggaam van persone bestaande uit—
- (i) die inwoners van die munisipaliteit;
 - (ii) die belastingbetalers van die munisipaliteit;
 - (iii) enige burgerlike organisasies en nie-regerings-, privaatsektor- of arbeidsorganisasies of liggame wat betrokke is by plaaslike aangeleenthede binne die munisipaliteit; en
 - (iv) besoekers en ander persone woonagtig buite die munisipaliteit wat, as gevolg van hul teenwoordigheid in die munisipaliteit, gebruik maak van dienste of fasiliteite wat deur die munisipaliteit voorsien word;
- (b) sluit in, meer bepaald, die arm en ander benadeelde gedeeltes van sodanige groep persone;

“markwaarde”, met betrekking tot ‘n eiendom, die waarde van die eiendom soos vasgestel ingevolge artikel 46 van die Wet;

“meerdoelige doeleindes”, met betrekking tot ‘n eiendom, die gebruik van ‘n eiendom vir meer as een doel, en **“gemengde gebruik”** sal ‘n ooreenstemmende bedoeling hê;

“munisipale raad” of **“raad”** die munisipale raad van George Munisipaliteit;

“munisipaliteit” wanneer daarna verwys word as –

- (a) ‘n entiteit, George Munisipaliteit as ‘n munisipaliteit soos omskryf in artikel 2 van die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 (Wet 32 van 2000), insluitende ‘n behoorlik gemagtigde amptenaar van George Munisipaliteit; en

(b) a geographical area, the area of jurisdiction of George Municipality as determined in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998), and "**George Municipality**" shall have a corresponding meaning;

"municipal manager" means the person appointed as such in terms of section 82 of the Municipal Structures Act in respect of George Municipality;

"Municipal Finance Management Act", means the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003);

"municipal properties" means properties –

- (a) registered in the name of the municipality in a deeds registry;
- (b) publicly controlled by the municipality; or
- (c) registrable in the name of the municipality at any time at the election of the Municipality due to an entitlement thereto, but excluding property held or controlled by the Municipality in a fiduciary or similar capacity, transferable to a third party at the election of such third party;

"Municipal Structures Act", means the Local Government : Municipal Structures Act, 1998 (Act No 117 of 1998);

"Municipal Systems Act", means the Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000);

(b) 'n geografiese gebied, die gesagsgebied van George Munisipaliteit soos vasgestel ingevolge die Wet op Plaaslike Regering: Munisipale Afbakening, 1998 (Wet Nr 27 van 1998), en "**George Munisipaliteit**" sal 'n ooreenstemmende betekenis hê;

"munisipale bestuurder" die persoon wat as sodanig aangestel is ingevolge artikel 82 van die Wet op Munisipale Strukture ten opsigte van George Munisipaliteit ;

"Wet op Munisipale Finansiële Bestuur", die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 (Wet Nr 56 van 2003) ;

"munisipale eiendom" eiendom –

- (a) geregistreer in die naam van die munisipaliteit in 'n akteskantoor;
- (b) onder openbare beheer van die munisipaliteit; of
- (c) registreerbaar in die naam van die munisipaliteit te eniger tyd ter keuse van die Munisipaliteit as gevolg van 'n reg daarop, maar uitgesluit eiendom wat deur die Munisipaliteit in 'n fidusiêre of soortgelyke hoedanigheid gehou of beheer word en aan 'n derde party oordraagbaar is ter keuse van so 'n derde party;

"Wet op Munisipale Strukture", beteken die Wet op Plaaslike Regering: Munisipale Strukture, 1998 (Wet Nr 117 van 1998);

"Wet op Munisipale Stelsels", beteken die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 (Wet Nr 32 van 2000);

"municipal valuer" or **"valuer of the municipality"**, means a person designated as a municipal valuer in terms of section 33(1) of the Act;

"newly rateable property" means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which the Act took effect, excluding a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date and any other property identified as such in terms of the Act;

"occupier", in relation to a property, means a person in actual occupation of a property whether or not that person has a right to occupy the property;

"owner"—

- (a) in relation to property referred to in paragraph (a) of the definition of "property", means a person in whose name ownership of the property is registered;
- (b) in relation to a right referred to in paragraph (b) of the definition of "property", means a person in whose name the right is registered; or
- (c) in relation to a land tenure right referred to in paragraph (c) of the definition of "property", means a person in whose name the right is registered or to whom it was granted in terms of legislation; or
- (d) in relation to public service infrastructure referred to in paragraph (d) of the definition of "property", means the organ of state which

"munisipale waardeerder" of **"waardeerder van die munisipaliteit"**, beteken 'n persoon aangewys as waardeerder kragtens artikel 33(1) van die Wet;

"nuut belasbare eiendom" enige belasbare eiendom waarop eiendomsbelasting nie gehef is voor die einde van die finansiële jaar voorafgegaan deur die datum waarop die Wet in werking getree het nie, uitgesluit 'n eiendom wat foutiewelik weggelaat is van 'n waardasierol en wat om daardie rede voor daardie datum nie aangeslaan is nie en enige ander eiendom wat ingevolge die Wet as sodanig geïdentifiseer word;

"bewoner", met betrekking tot 'n eiendom, 'n persoon wat in werklikheid die eiendom okkupeer, ongeag of daardie persoon 'n reg het om die eiendom te okkupeer;

"eienaar"—

- (a) met betrekking tot 'n eiendom waarna in paragraaf (a) van die omskrywing van "eiendom" verwys word, 'n persoon in wie se naam eienaarskap van die eiendom geregistreer is;
- (b) met betrekking tot 'n reg waarna in paragraaf (b) van die omskrywing van "eiendom" verwys word, 'n persoon in wie se naam die reg geregistreer is; of
- (c) met betrekking tot 'n grondbesitreg waarna in paragraaf (c) van die omskrywing van "eiendom" verwys word, 'n persoon in wie se naam die reg geregistreer is of aan wie dit kragtens wetgewing toegestaan is; of
- (d) met betrekking tot openbare dienste infrastruktuur waarna in paragraaf (d) van die omskrywing van "eiendom" verwys word, die

<p>owns or controls that public service infrastructure as envisaged in the definition of "publicly controlled" in terms of the Act,</p> <p>provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:</p> <p>(i) A trustee, in the case of a property in a trust excluding state trust land;</p> <p>(ii) an executor or administrator, in the case of a property in a deceased estate;</p> <p>(iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;</p> <p>(iv) a judicial manager, in the case of a property in the estate of a person under judicial management;</p> <p>(v) a curator, in the case of a property in the estate of a person under curatorship;</p> <p>(vi) a person in whose name a usufruct or other personal servitude is registered in the case of a property that is subject to a usufruct or other personal servitude;</p> <p>(vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it; or</p> <p>(viii) a buyer, in the case of a property that was sold and of which possession was given to the buyer pending registration of ownership in the name of the buyer;</p> <p>“permitted use”, in relation to a property, means the</p>	<p>staatsorgaan wat daardie openbare dienste infrastruktuur besit of beheer soos bedoel in die omskrywing van “openbaar beheerde” kragtens die Wet,</p> <p>onderhewig daaraan dat ‘n persoon hieronder vermeld vir doeleindes van die Wet in die volgende gevalle deur ‘n munisipaliteit as die eienaar van ‘n eiendom beskou kan word :</p> <p>(i) ‘n Trustee, in die geval van ‘n eiendom in ‘n trust, uitgesluit staats trustgrond;</p> <p>(ii) ‘n eksekuteur of administrateur, in die geval van ‘n bestorwe boedel;</p> <p>(iii) ‘n trustee of likwidateur, in die geval van ‘n eiendom in ‘n insolvente boedel of in likwidasie;</p> <p>(iv) ‘n geregtelike bestuurder, in die geval van ‘n eiendom in die boedel van ‘n persoon onder geregtelike bestuur;</p> <p>(v) ‘n kurator, in die geval van ‘n eiendom in die boedel van ‘n persoon onder kuratorskap;</p> <p>(vi) ‘n persoon in wie se naam ‘n vruggebruik of ander persoonlike serwituut geregistreer is, in die geval van ‘n eiendom wat onderworpe is aan ‘n vruggebruik of ander persoonlike serwituut;</p> <p>(vii) ‘n huurder, in die geval van ‘n eiendom wat in die naam van ‘n munisipaliteit geregistreer is en deur die munisipaliteit verhuur word; of</p> <p>(viii) ‘n koper, in die geval van ‘n eiendom wat verkoop is en waarvan die besitreg aan die koper gegee is hangende registrasie van eienaarskap in die naam van die koper;</p> <p>“toegelate gebruik”, met betrekking tot ‘n eiendom,</p>
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<p>limited purposes for which the property may be used in terms of –</p> <p>(a) any restrictions imposed by –</p> <p>(i) a condition of title;</p> <p>(ii) a provision of a town planning or land use scheme; or</p> <p>(iii) any legislation applicable to any specific property or properties; or</p> <p>(iv) a servitude;</p> <p>(b) any alleviation of any such restrictions;</p> <p>“person”, includes an organ of state;</p> <p>“prescribe”, means prescribe by regulation in terms of section 83 of the Act;</p> <p>“private open space” means any land which is in private ownership used primarily as a private site for play, rest or recreation without financial gain;</p> <p>“property” means—</p> <p>(a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;</p> <p>(b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;</p> <p>(c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or</p> <p>(d) public service infrastructure;</p> <p>“property register” means a register of properties</p>	<p>die beperkte doeleindes waarvoor die eiendom aangewend mag word kragtens –</p> <p>(a) enige beperkings ingestel deur –</p> <p>(i) ‘n titelvoorwaarde;</p> <p>(ii) ‘n bepaling van ‘n stadsbeplanning of grondgebruik skema; of</p> <p>(iii) enige wetgewing van toepassing op enige bepaalde eiendom of eiendomme; of</p> <p>(iv) ‘n serwituut;</p> <p>(b) enige verligting van sodanige beperkings;</p> <p>“persoon”, sluit ‘n staatsorgaan in;</p> <p>“voorskrif”, by regulasie ingevolge artikel 83 van die Wet voorskryf;</p> <p>“privaat oopruimte” enige grond wat in privaatbesit is wat primêr gebruik word as privaat perseel vir speel, rus of ontspanning sonder finansiële gewin;</p> <p>“eiendom” —</p> <p>(a) onroerende eiendom geregistreer in die naam van ‘n persoon, insluitende, in die geval van ‘n deeltitel skema, ‘n deeltitel eenheid geregistreer in die naam van ‘n persoon;</p> <p>(b) ‘n reg geregistreer teen onroerende eiendom in die naam van ‘n persoon, uitgesluit ‘n verband geregistreer teen ‘n eiendom;</p> <p>(c) ‘n grondbesitreg geregistreer in die naam van ‘n persoon of toegestaan aan ‘n persoon kragtens wetgewing; of</p> <p>(d) openbare dienste infrastruktuur;</p> <p>“eiendomsregister” ‘n register van eiendomme</p>
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<p>referred to in section 23 of the Act;</p> <p>“protected area” means an area that is or has to be listed in the register referred to in section 10 of the National Environmental Management: Protected Areas Act, 2003 (Act No 57 of 2003);</p> <p>“public benefit organisations” means organisations approved in terms of section 30(3) of the Income Tax Act;</p> <p>“public open space” means land owned by the municipality, which is not leased on a long term basis, and which is set aside for the public as open area;</p> <p>“public service infrastructure” means publicly controlled infrastructure of the following kinds:</p> <p>(a) national, provincial or other public roads on which goods, services of labour move across a municipal boundary;</p> <p>(b) water or sewer pipes, ducts or other conduits, dams and water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;</p> <p>(c) power stations, power substations or power lines forming part of an electricity scheme serving the public;</p> <p>(d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels forming part of a scheme for transporting such fuels;</p> <p>(e) railway lines forming part of a national railway</p>	<p>bedoel in artikel 23 van die Wet;</p> <p>“beskermdde area” ‘n gebied wat aangeteken is of aangeteken moet word in die register bedoel in artikel 10 van die “National Environmental Management: Protected Areas Act”, 2003 (Wet Nr 57 van 2003) ;</p> <p>“openbare weldaadsorganisasies” organisasies soos goedgekeur ingevolge artikel 30(3) van die Inkomstebelastingwet;</p> <p>“openbare oopruimte” grond wat deur die munisipaliteit besit word, wat nie op ‘n langtermynbasis verhuur word nie, en wat vir die publiek afgesonder is as oopruimte;</p> <p>“openbare dienste infrastruktuur” openbaar-beheerde infrastruktuur van die volgende aard:</p> <p>(a) nasionale, provinsiale of ander openbare paaie waarop goedere, dienste of arbeid oor ‘n munisipale grens vervoer word;</p> <p>(b) water- of rioolpype, kanale of ander geleiers, damme en watervoorsieningsreservoirs, watersuiweringswerke of waterpompe wat deel vorm van ‘n water- of rioolskema wat die publiek bedien;</p> <p>(c) kragstasies, kragsubstasies of kraglyne wat deel vorm van ‘n elektrisiteit skema wat die publiek bedien;</p> <p>(d) gas of vloeibare brandstof aanlegte of raffinaderye of pyplyne vir gas en vloeibare brandstof wat deel vorm van ‘n skema vir die vervoer van sodanige brandstof;</p> <p>(e) spoorlyne wat deel vorm van ‘n nasionale</p>
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<p>system;</p> <p>(f) communication towers, masts, exchanges or lines forming part of a communication system serving the public;</p> <p>(g) runways or aprons at national or provincial airports;</p> <p>(h) breakwaters, sea walls, 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 any device or system used to assist the safe and efficient navigation of vessels;</p> <p>(i) any other publicly controlled infrastructure as may be prescribed; or</p> <p>(j) a right registered against immovable property in connection with infrastructure mentioned in paragraphs (a) to (i).</p> <p>“rate” means a municipal rate on property envisaged in section 229(1)(a) of the Constitution of the Republic of South Africa, 1996 (Act No 108 of 1996);</p> <p>“ratepayer” means a person who is liable, in terms of the Act, for the payment of rates on property levied by the municipality;</p> <p>“rateable property” means property on which the municipality may in terms of section 2 of the Act levy a rate, excluding property fully excluded from the levying of rates in terms of section 17 of the Act;</p>	<p>spoorwegstelsel;</p> <p>(f) kommunikasietorings, maste, uitbreidings van lyne wat deel vorm van ‘n kommunikasiestelsel wat die publiek bedien;</p> <p>(g) aanloopbane of aansitblaaie te nasionale of provinsiale lughawens;</p> <p>(h) breekwaters, seemure, kanale, opvanggebiede, kaaimure, hawe hoofde, paaie, spoorlyne of infrastruktuur wat gebruik word vir die voorsiening van water, ligte, krag, riool of soortgelyke dienste van hawens, of navigasie hulpmiddels wat bestaan uit enige toestel of stelsel wat aangewend word om die veilige en effektiewe navigasie van vaartuie te ondersteun;</p> <p>(i) enige ander openbaar-beheerde infrastruktuur soos voorgeskryf mag word; of</p> <p>(j) ‘n reg wat teen onroerende eiendom geregistreer is in verband met infrastruktuur soos genoem in paragrawe (a) tot (i).</p> <p>“belasting” ‘n munisipale belasting op eiendom soos beoog in artikel 229(1)(a) van die Grondwet van die Republiek van Suid-Afrika, 1996 (Wet Nr 108 van 1996);</p> <p>“belastingbetaler” ‘n persoon wat ingevolge die Wet aanspreeklik is vir die betaling van belasting op ‘n eiendom soos gehef deur die munisipaliteit;</p> <p>“belasbare eiendom” eiendom waarop die munisipaliteit ingevolge artikel 2 van die Wet ‘n belasting mag hef, uitgesluit eiendom wat ingevolge artikel 17 van die Wet algeheel uitgesluit is van die heffing van belasting;</p>
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“rebate”, in relation to a rate payable on a property, means a discount on the amount of the rate payable on the property;

“reduction”, in relation to a rate payable on a property, means the lowering of the amount for which the property was valued and the rating of the property at that lower amount;

“residential”, in relation to property, means a property having a suite of rooms which forms a living unit that is exclusively used for human habitation purposes or a multiple number of such units, but does not include a hotel, commune, accommodation establishment, guesthouse, boarding or lodging undertaking, hostel or suchlike properties;

“residential property” means a property included in a valuation roll in terms of section 48(2)(b) of the Act as residential;

“Sectional Titles Act”, means the Sectional Titles Act, 1986 (Act No 95 of 1986);

“sectional title scheme”, means a scheme defined in section 1 of the Sectional Titles Act;

“sectional title unit”, means a unit defined in section 1 of the Sectional Titles Act;

“specified public benefit activity” means an activity listed in item 1 (welfare and humanitarian), item 2 (health care), item 3 (land and housing), item 4 (education and development), item 6 (cultural), item 7 (conservation, environment and animal welfare) and item 9 (sport) of Part I of the Ninth Schedule to the Income Tax Act;

“korting”, met betrekking tot belasting betaalbaar op ‘n eiendom, ‘n afslag op die bedrag van die belasting betaalbaar op die eiendom;

“vermindering”, met betrekking tot belasting betaalbaar op ‘n eiendom, die verlaging van die bedrag waarvoor die eiendom gewaardeer is en die heffing van die belasting op die eiendom teen daardie verminderde bedrag;

“residensiël”, met betrekking tot eiendom, ‘n eiendom wat ‘n stel kamers het wat deel vorm van ‘n leefeenheid wat uitsluitlik gebruik word vir menslike bewoningsdoeleindes of ‘n meerdere aantal sulke eenhede, maar sluit nie in ‘n hotel, kommune, akkommodasie onderneming, gastehuis, losies- en herbergonderneming, koshuis of soortgelyke eiendomme nie;

“residensiële eiendom” ‘n eiendom wat in ‘n waardasierol as residensiël ingesluit is ingevolge artikel 48(2)(b) van die Wet;

“Wet op Deeltitels” die Wet op Deeltitels, 1986 (Wet Nr 95 van 1986);

“deeltitel skema” ‘n skema soos omskryf in artikel 1 van die Wet op Deeltitels;

“deeltitel eenheid” ‘n eenheid soos omskryf in artikel 1 van die Wet op Deeltitels;

“gespesifiseerde openbare weldaadsaktiwiteit” ‘n aktiwiteit soos gelys in item 1 (welsyn en humanitêr), item 2 (gesondheidsorg), item 3 (grond en behuising), item 4 (onderwys en ontwikkeling), item 6 (kultureel), item 7 (bewaring, omgewing en dierewelsyn) en item 9 (sport) van Deel 1 van die Negende Bylae tot die Inkomstebelastingwet;

“**state-owned properties**” means properties owned by the State, which are not included in the definition of public service infrastructure in the Act;

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

“**unimproved property**” means property on which no immovable improvements have been erected : Provided that improvements for the supply of water, electricity, sewer and suchlike services to the property and negligible improvements shall be disregarded for purposes of determining whether or not property is unimproved;

“**urban conservation area**” means an area defined in the relevant Zoning Scheme Regulations as a “Conservation Area”, the aim of which is to retain the unique character or the aesthetical sensitive areas of the George Municipality by the control of building design and building lines in the case of new buildings or erven not built upon and also in the case of existing buildings to be replaced, altered or extended.

(2) Words and expressions to which a meaning has been assigned in the Act shall bear the same meaning in this policy.

(3) In this policy, a word or expression derived from a word or expression defined in subsection (1) shall have a corresponding meaning unless the context indicates that another meaning is intended.

3. PURPOSE OF THE POLICY

(1) The purposes of the policy are:-

“**staatseiendomme**” eiendomme wat deur die Staat besit word, wat nie ingesluit is onder die omskrywing van openbare dienste infrastruktuur in die Wet nie;

“**die Wet**” die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, 2004 (Wet Nr 6 van 2004).

“**onverbeterde eiendom**” eiendom waarop geen onroerende verbetering aangebring is nie onderhewig daaraan dat verbeterings vir die voorsiening van water, elektrisiteit, riool en soortgelyke dienste aan die eiendom en ignoreerbare verbeterings buite rekening gelaat word vir die doeleindes van vasstelling of die eiendom onverbeter is aldan nie;

“**stedelike bewaringsgebied**” ‘n gebied omskryf in die tersaaklike Soneringskema Regulasies as ‘n “Bewaringsgebied”, waarvan die doel is om die unieke karakter of die esteties sensitiewe gebiede van die George Munisipaliteit te behou deur die beheer van gebou-ontwerp en boulyne in die geval van nuwe geboue of erwe waarop nog nie gebou is nie en ook in die geval van bestaande geboue wat vervang, verander of uitgebrei word.

(2) Woorde en uitdrukkings waaraan ‘n betekenis in die Wet toegeken is, sal dieselfde betekenis in hierdie beleid hê.

(3) In hierdie beleid het ‘n woord of uitdrukking wat afgelei word van ‘n woord of uitdrukking wat in sub-artikel (1) omskryf word, ‘n ooreenstemmende betekenis tensy ‘n ander bedoeling uit die samehang blyk.

3. DOEL VAN DIE BELEID

(1) Die doelwitte van die beleid is:-

<p>(a) to comply with the provisions section 3 of the Act;</p> <p>(b) to determine criteria to be applied for-</p> <p>(i) the levying of differential rates for different categories of properties;</p> <p>(ii) exemptions;</p> <p>(iii) reductions and rebates; and</p> <p>(iv) rate increases;</p> <p>(c) to determine or provide criteria for the determination of –</p> <p>(i) categories of properties for the purpose of levying different rates; and</p> <p>(ii) categories of owners of properties for categories of properties, for the purpose for the granting of exemptions, rebates and reductions;</p> <p>(d) to determine how the municipality’s powers must be exercised in relation to multi-purpose properties;</p> <p>(e) to identify and quantify to the municipality in terms of cost and benefit to the community-</p> <p>(i) exemptions, rebates and reductions;</p> <p>(ii) exclusions; and</p> <p>(iii) rates on properties that must be phased in;</p> <p>(f) to take into account the effect of rates on the poor;</p> <p>(g) to take into account the effect of rates on organisations conducting public benefit</p>	<p>(a) om te voldoen aan die bepalings van artikel 3 van die Wet;</p> <p>(b) om die kriteria vas te stel om toegepas te word op-</p> <p>(i) die hef van gedifferensieerde belasting vir verskillende kategorieë van eiendomme;</p> <p>(ii) vrystellings;</p> <p>(iii) vermindering en kortings; en</p> <p>(iv) tarief verhogings;</p> <p>(c) om kriteria vas te stel of te voorsien vir die vasstelling van –</p> <p>(i) kategorieë van eiendomme vir die doel om verskillende belasting tariewe te hef; en</p> <p>(ii) kategorieë van eienaars van eiendomme vir kategorieë van eiendomme vir die doel van toekenning van vrystellings, kortings en vermindering;</p> <p>(d) om vas te stel hoe die munisipaliteit se magte uitgeoefen moet word met betrekking tot meerdoelige eiendomme;</p> <p>(e) om vir die munisipaliteit in terme van koste en voordele vir die gemeenskap -</p> <p>(i) vrystellings, kortings en vermindering;</p> <p>(ii) uitsluitings; en</p> <p>(iii) tariewe op eiendomme wat ingefasseer moet word, te identifiseer en te kwantifiseer;</p> <p>(f) om die uitwerking van eiendomsbelasting op hulpbehoewendes in berekening te bring;</p> <p>(g) om die uitwerking van eiendomsbelasting op organisasies wat openbare</p>
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<p>activities;</p> <p>(h) to take into account the effect of rates on public service infrastructure;</p> <p>(i) to determine measures to promote local economic and social development; and</p> <p>(j) to identify all rateable property that is not rated.</p>	<p>weladaasaktiwiteite verrig in berekening te bring;</p> <p>(h) om die uitwerking van eiendomsbelasting op openbare dienste infrastruktuur in berekening te bring;</p> <p>(i) om maatreëls vir die bevordering van plaaslike ekonomiese en maatskaplike ontwikkeling vas te stel; en</p> <p>(j) om alle belasbare eiendom wat nie belas word nie, te identifiseer.</p>
<p>4. POLICY PRINCIPLES</p>	<p>4. BELEIDSBEGINSELS</p>
<p>4.1 EQUITY</p>	<p>4.1 BILLIKHEID</p>
<p>(1) The municipality subscribes to the principle of equitable property rates dispensation within its area of jurisdiction. Each ratepayer must be taxed fairly relative to other ratepayers. Ratepayers in similar circumstances will pay similar rates.</p> <p>(2) The municipality accepts that –</p> <p>(a) the effect of rates on the poor has to be taken into account and appropriate measures to alleviate the rates burden on them are necessary;</p> <p>(b) the effect of rates on public benefit organisations have to be taken into account;</p> <p>(c) the effect of rates on public service infrastructure has to be taken into account;</p>	<p>(1) Die munisipaliteit onderskryf die beginsel van 'n billike eiendomsbelasting bedeling binne sy jurisduksie/gebied. Elke belastingbetaler moet in verhouding tot ander belastingbetalers regverdig belas word. Belastingbetalers in gelyksoortige omstandighede sal gelyksoortige belastings betaal.</p> <p>(2) Die munisipaliteit aanvaar dat –</p> <p>(a) die uitwerking van eiendomsbelasting op hulpbehoewendes in ag geneem moet word en dat toepaslike maatreëls om die las van belasting op hulle te verlig, nodig is;</p> <p>(b) die uitwerking van eiendomsbelasting op openbare weldaads-organisasies in ag geneem moet word;</p> <p>(c) die uitwerking van eiendomsbelasting op openbare dienste infrastruktuur in ag geneem moet word;</p>

(d) measures have to be taken to promote local, social and economic development within the area of jurisdiction of the municipality;

(e) all deviations from a uniform rate in respect of all categories of owners of properties must be fair and equitable.

4.2 AFFORDABILITY

In considering affordability, the total municipal services account and not only the rates account will be considered. The municipality will not increase the property rates by more than what may from time to time be reasonably necessary.

4.3 LIMITATION OF RATES INCREASES

The council shall, in imposing the rates for each financial year, take cognisance of the aggregate burden of rates and service charges on property owners in the various categories of property ownership.

5. CATEGORIES OF PROPERTY

(1) Properties will be categorised as follows :

(a) Residential properties.

(b) Industrial properties.

(c) Business properties. (includes all kinds of businesses unless another category is more appropriate).

(d) Accommodation establishments.

(d) maatreëls ingestel moet word om plaaslike, maatskaplike en ekonomiese ontwikkeling binne die jurisdiksiegebied van die munisipaliteit te bevorder;

(e) alle afwykings vanaf 'n eenvormige tarief ten opsigte van alle kategorieë van eienaars van eiendomme regverdig en billik moet wees.

4.2 BEKOSTIGBAARHEID

By die oorweging van bekostigbaarheid sal die totale munisipale dienste rekening en nie slegs die belasting rekening nie, oorweeg word. Die munisipaliteit sal nie die eiendomsbelasting verhoog met meer as wat van tyd tot tyd redelikerwys nodig mag wees nie.

4.3 BEPERKING VAN TARIEF VERHOGINGS

Die raad sal, met die instel van tariewe vir elke finansiële jaar, kennis neem van die somtotaal van die las van belasting en dienste kostes op eienaars van eiendomme in die verskillende kategorieë van eiendomseienaarskap.

5. KATEGORIEË VAN EIENDOM

(1) Eiendomme sal as volg gekategoriseer word :

(a) Residensiële eiendomme.

(b) Industriële eiendomme.

(c) Sake eiendomme. (sluit alle soorte sake in behalwe indien 'n ander kategorie meer toepaslik sou wees)

(d) Akkommodasie ondernemings.

<p>(e) Agriculture properties used for-</p> <p>(i) agricultural purposes;</p> <p>(ii) business purposes;</p> <p>(iii) residential purposes;</p> <p>(iv) eco-tourism or conservation; or</p> <p>(v) trading in or hunting of game.</p> <p>(f) Farm properties not used for any identified purpose ;</p> <p>(g) State-owned properties used to –</p> <p>(i) provide local services;</p> <p>(ii) provide provincial / national services.</p> <p>(h) Municipal properties.</p> <p>(i) Public service infrastructure.</p> <p>(j) Public open spaces.</p> <p>(k) Private open spaces.</p> <p>(l) Formal and informal settlements.</p> <p>(m) Communal land as defined in the Communal Land Rights Act, 2004 (Act No 11 of 2004).</p> <p>(n) State trust land.</p> <p>(o) Properties-</p> <p>(i) acquired through the Provision of Land and Assistance Act, 1993 (Act No 126 of 1993) or the Restitution of Land Rights Act, 1994 (Act No 22 of 1994); or</p>	<p>(e) Landbou eiendomme gebruik vir-</p> <p>(i) landbou doeleindes;</p> <p>(ii) sake doeleindes;</p> <p>(iii) residensiële doeleindes;</p> <p>(iv) eko-toerisme of bewaring; of</p> <p>(v) wild- of jagbedryf.</p> <p>(f) Plaaseiendomme wat nie vir enige spesifieke doel gebruik word nie;</p> <p>(g) Staatseiendomme gebruik vir –</p> <p>(i) voorsiening van plaaslike dienste;</p> <p>(ii) voorsiening van provinsiale / nasionale dienste.</p> <p>(h) Munisipale eiendomme;</p> <p>(i) Openbare dienste infrastruktuur;</p> <p>(j) Openbare oopruimtes;</p> <p>(k) Privaat oopruimtes;</p> <p>(l) Formele en informele nedersettings.</p> <p>(m) Gemeenskaplike grond soos omskryf in die “Communal Land Rights Act”, 2004 (Wet Nr 11 van 2004);</p> <p>(n) Staatstrustgrond.</p> <p>(o) Eiendomme-</p> <p>(i) verkry deur die Wet op die Beskikbaarstelling van Grond en Bystand, 1993 (Wet Nr 126 van 1993) of die Wet op Herstel van Grondregte, 1994 (Wet Nr 22 van 1994); of</p>
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<p>(ii) subject to the Communal Property Associations Act, 1996 (Act No 28 of 1996).</p> <p>(p) Protected areas.</p> <p>(q) Properties on which national monuments are proclaimed.</p> <p>(r) Properties owned by public benefit organisations used for public benefit activities in terms of the Ninth Schedule to the Income Tax Act.</p> <p>(s) Properties used for multiple purposes.</p> <p>(t) Urban conservation areas.</p> <p>(u) Developed non-urban land.</p> <p>(v) Unimproved properties.</p> <p>(2) For all agricultural properties with mixed use, allocations shall be used to allocate the market value to the different portions and to rate the portions accordingly.</p> <p>(3) Agricultural properties that are not used for bona fide farming, but are predominantly used as residential properties will be categorised as “residential”, provided that they meet the definition of a residential property as described in this policy.</p> <p>(4) Farms used predominantly for commercial or industrial purposes (such as truck depots, construction yards or factories) shall not qualify for any rebates or reductions.</p>	<p>(ii) onderhewig aan die Wet op Vereniging vir Gemeenskaplike Eiendom, 1996 (Wet Nr 28 van 1996).</p> <p>(p) Beskermdede gebiede.</p> <p>(q) Eiendomme waarop nasionale monumente geproklameer is.</p> <p>(r) Eiendomme in besit van openbare weldaadsorganisasies wat gebruik word vir openbare weldaadsaktiwiteite ingevolge die Negende Bylae tot die Inkomstebelastingwet.</p> <p>(s) Eiendomme gebruik vir meerdoelige doeleindes.</p> <p>(t) Stedelike bewaringsgebiede.</p> <p>(u) Ontwikkelde nie-stedelike grond.</p> <p>(vi) Onverbeterde eiendomme.</p> <p>(2) Vir alle landbou eiendomme met gemengde gebruik sal toedelings gebruik word om die markwaarde aan die verskillende gedeeltes toe te wys en die gedeeltes dienooreenkomstig te belas.</p> <p>(3) Landbou eiendomme wat nie vir bona fide boerdery gebruik word nie, maar hoofsaaklik as residensiële eiendomme gebruik word, sal as “residensiël” gekategoriseer word onderhewig daaraan dat hulle voldoen aan die omskrywing van ‘n residensiële eiendom soos omskryf in hierdie beleid.</p> <p>(4) Plase wat hoofsaaklik vir sake- of industriële doeleindes (soos vragmotor depots, konstruksiepersele of fabriek) gebruik word, sal nie vir kortings of verminderings</p>
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- (5) Should any doubt arise regarding the category to which a particular property or group of properties belong, the Council or a person or persons designated by the Council shall, after having considered representations by the person or persons having a direct interest in the property or properties, determine the category to which the property or properties concerned belong.

6. CATEGORIES OF OWNERS

- (1) For the purpose of this policy and in terms of section 15(2) of the Act the following categories of owners will be recognised :

- (a) indigent owners;
- (b) owners dependent on pensions or social grants for their livelihood;
- (c) owners of property situated within an area affected by-
 - (i) a disaster within the meaning of the Disaster Management Act, 2002 (Act No 57 of 2002);
 - (ii) any other serious adverse social or economic conditions;
- (d) owners of residential properties with a market value lower than an amount determined by the municipality; or
- (e) owners of agricultural properties who are *bona fide* farmers.

7. LIABILITY FOR RATES

- kwatifiseer nie.
- (5) Indien enige twyfel sou ontstaan rakende die kategorie waaraan 'n sekere eiendom of groep van eiendomme behoort, sal die Raad of 'n persoon of persone deur die Raad aangewys, nadat voorleggings deur die persoon of persone wat 'n direkte belang by die eiendom of eiendomme het oorweeg is, die kategorie waartoe die betrokke eiendom of eiendomme behoort, vasstel .

6. KATEGORIEË VAN EIENAARS

- (1) Vir doeleindes van hierdie beleid en ingevolge artikel 15(2) van die Wet, sal die volgende kategorieë van eienaars erken word :

- (a) deerniseienaars;
- (b) eienaars afhanklik van pensioen of welsynstoelaes vir hulle lewensbestaan;
- (c) Eienaars van eiendom geleë in 'n gebied geraak deur-
 - (i) 'n ramp binne die bedoeling van die Wet op Rampbestuur, 2002 (Wet Nr 57 van 2002);
 - (ii) enige ander ernstig nadelige sosiale of ekonomiese omstandighede;
- (d) eienaars van residensiële eiendomme met 'n markwaarde laer as 'n bedrag wat deur die munisipaliteit vasgestel is; of
- (e) eienaars van landbou eiendomme wat *bona fide* boere is.

7. AANSPREEKLIKHEID VIR BELASTING

(1) **Method and time of payment**

The municipality will recover the rate levied in periodic instalments of equal amounts in twelve months. The instalment is payable on or before the 15th day of every month in accordance with the municipality's monthly accounts.

(2) **Annual Payment Arrangements**

By prior arrangement with the municipality the rate may be paid in a single amount before 30 September of the year in which it is levied, however, application must be submitted before 30th June for this option. Any application thereafter will only be considered by the municipality's Chief Financial Officer on good cause shown.

(3) **Recovery of rates in arrears from tenants, occupiers and agents**

- (a) If an amount due for rates levied in respect of a property is unpaid after the day determined, the municipality may recover the amount in whole or in part from a tenant or occupier of the property. The amount the municipality may recover from the tenant or occupier of the property is limited to the amount of the rent or other money due and payable by the tenant or occupier to the owner of the property. Any amount the municipality recovers from the tenant or occupier of the property may be set off by the tenant or occupier, against any money owed by the tenant or occupier to the owner.

(1) **Metode en tyd van betaling**

Die munisipaliteit sal die belasting soos gehef, verhaal in gelyke periodieke paaielemente binne twaalf maande. Die paaielement is betaalbaar voor of op die 15de dag van elke maand in ooreenstemming met die munisipaliteit se maandelikse rekeninge.

(2) **Jaarlikse betaling Reëlings**

Deur vooraf reëling met die munisipaliteit, mag die belasting in 'n enkele bedrag voor 30 September van die jaar waarin dit gehef is, betaal word, maar aansoek moet ingedien word voor 30 Junie vir hierdie alternatief. Enige aansoek daarna sal slegs deur die munisipaliteit se Hoof Finansiële Beampte oorweeg word indien goeie redes aangevoer word.

(3) **Invordering van agterstallige belasting van huurders, okkupeerders of agente**

- (a) Indien 'n bedrag verskuldig vir belastinge wat ten opsigte van 'n eiendom gehef is, na die vasgestelde dag onbetaald is, mag die munisipaliteit die bedrag in sy geheel of gedeeltelik van 'n huurder of okkupeerder van die eiendom verhaal. Die bedrag wat die munisipaliteit van die huurder of okkupeerder van die eiendom mag verhaal is beperk tot die bedrag van die huur of ander verskuldigde gelde opeisbaar en betaalbaar deur die huurder of okkupeerder aan die eienaar van die eiendom. Enige bedrag wat die munisipaliteit van die huurder of okkupeerder van die eiendom verhaal, mag deur die huurder of okkupeerder verreken word teen enige gelde wat deur die huurder

(b) The municipality may recover the amount due for rates from an agent of the owner after it has given written notice to that agent. The amount the municipality may recover from the agent is limited to the amount of any rent or other money received by the agent on behalf of the owner, less the commission due to that agent. The agent must, on request by the municipality, furnish the municipality with a written statement specifying all payments for rent on the property received by that agent during a period determined by the municipality.

(4) **Interim Valuation Debits**

In the event that a property has been transferred to a new owner and an interim valuation took place, the previous owner shall be liable for the additional rates payable up to the transfer date irrespective of the issuing by the municipality of a rates clearance certificate in terms of section 118 of the Municipal Systems Act.

(5) **Ownership**

Properties which are to be transferred to or which will vest in the Municipality arising from developments, i.e. open spaces and roads, shall be transferred to the municipality at the cost of the developer. Until such time, rates levied will be for the account of the developer.

(6) **Rates Clearance Certificate**

Rates clearance certificates for property transfer purposes will only be valid until 30th June if the rates have been paid in full up to

of okkupeerder aan die eienaar verskuldig is.

(b) Die munisipaliteit mag die bedrag verskuldig vir belasting van 'n agent van die eienaar verhaal nadat skriftelike kennisgewing aan die agent gegee is. Die bedrag wat die munisipaliteit van die agent mag verhaal is beperk tot die bedrag van huur of enige ander gelde wat deur die agent namens die eienaar ontvang is, minus die kommissie verskuldig aan die agent. Die agent moet, op versoek van die munisipaliteit, die munisipaliteit van 'n geskrewe staat voorsien wat al die betalings vir huur op die eiendom wat gedurende 'n tydperk soos deur die munisipaliteit vasgestel, deur die agent ontvang is, uiteensit.

(4) **Tussentydse Waardasie Debiete**

Wanneer 'n eiendom oorgedra is na 'n nuwe eienaar en 'n tussentydse waardasie plaasvind, sal die vorige eienaar aanspreeklik wees vir die verhoogde eiendomsbelasting tot op die oordragdatum nieiteenstaande die uitreiking deur die munisipaliteit van 'n belastinguitklaringsertifikaat ingevolge artikel 118 van die Wet op Munisipale Stelsels.

(5) **Eienaarskap**

Eiendomme wat aan die Munisipaliteit oorgedra moet word of in die munisipaliteit vestig as gevolg van ontwikkelings, bv. oopruimtes en paaie, moet op die koste van die ontwikkelaar aan die munisipaliteit oorgedra word. Tot en met sodanige oordrag sal belasting gehef vir die rekening van die ontwikkelaar wees.

(6) **Belastinguitklaringsertifikaat**

Belastinguitklaringsertifikaat vir eiendomsoordrag doeleindes sal slegs geldig wees tot 30 Junie indien die

that date. No extension of the period of validity of a rates clearance certificate will exceed 60 days beyond 30 June : Provided that no extension will in any event be granted in respect of a period after 30th June if the new financial year's rates have not been paid in full : Provided further that no such extension will affect the provisions of subparagraph (4) above.

- (7) Interest at ~~1% above~~ the prime interest rate charged by the municipality's principal bank from time to time shall be payable on all amounts outstanding.

8. DIFFERENTIAL RATES

Different categories of properties may pay different rates in the rand based on the market value of the properties.

9. EXEMPTIONS, REBATES AND REDUCTIONS ON RATES AND PHASING-IN OF CERTAIN RATES

- (1) In imposing the rate in cent in the rand for each annual operating budget component, the municipality shall grant the exemptions, rebates and reductions provided for in this policy to the categories of properties and categories of owners indicated, but the municipality reserves the right to amend these exemptions, rebates and reductions if the circumstances of a particular annual budget so dictate.

- (2) In determining whether a property forms part of

eiendomsbelasting ten volle betaal is tot op daardie datum. Geen verlenging van die uitklaringssertifikaat sal 60 dae na 30 Junie oorskry nie : Met dien verstande dat geen verlenging toegestaan sal word ten opsigte van 'n tydperk na 30 Junie indien die nuwe finansiële jaar se eiendomsbelasting nie ten volle betaal is nie : Met dien verstande verder dat geen sodanige uitstel sal afbreuk doen aan die bepalings van subparagraaf (4) hierbo nie.

- (7) Rente teen ~~1% bo~~ primakoers soos gehef deur die munisipaliteit se hoofbank van tyd tot tyd, sal betaalbaar wees op alle agterstallige bedrae.

8. DIFFERENSIËLE BELASTING

Verskillende kategorieë eiendomme mag verskillende belastingtariewe per rand, gebaseer op die markwaarde van die eiendomme, betaal.

9. VRYSTELLINGS, KORTINGS EN VERMINDERINGS OP BELASTING EN INFASSERING VAN SEKERE BELASTING TARIWE

- (1) Met die instelling van die belastingkoers in sent in die rand vir elke jaarlikse bedryfsbegroting komponent, sal die munisipaliteit die vrystellings, kortings en verminderings waarvoor voorsien word in hierdie beleid aan die kategorieë van eiendomme en kategorieë van eienaars soos aangedui, toestaan, maar die munisipaliteit behou die reg voor om enige van hierdie vrystellings, kortings of verminderings aan te pas indien die omstandighede van 'n bepaalde jaarlikse begroting dit mag vereis.

- (2) Met die vasstelling of 'n eiendom deel vorm

<p>a particular category indicated, the municipality shall have regard to the actual use to which the relevant property is put. In the case of unimproved land not specifically included in any of the categories indicated, the permitted use of the property shall determine into which category it falls.</p> <p>(3) Municipal properties shall include properties owned by municipal entities as defined in the Municipal Systems Act.</p> <p>(4) The municipality grants rebates in recognition of the following factors:</p> <p>(a) The inability of residential property owners to pass on the burden of rates, as opposed to the ability of the owners of business, commercial and industrial properties and certain other properties to recover such rates as part of the expenses associated with the goods or services which they produce.</p> <p>(b) The need to accommodate indigent persons and owners within the categories of income determined by the council.</p> <p>(c) The services provided to the community by public service organizations.</p> <p>(d) The value of agricultural activities to the local economy coupled with the limited municipal services extended to such activities, but also taking into account the municipal services provided to municipal residents who are employed in such activities.</p>	<p>van 'n bepaalde aangewese kategorie, sal die munisipaliteit die werklike gebruik waarvoor die betrokke eiendom aangewend word, in ag neem. In die geval van onverbeterde grond wat nie spesifiek ingesluit is in enige van die aangewese kategorieë nie, sal die toegelate gebruik van die eiendom bepaal binne watter kategorie dit val.</p> <p>(3) Munisipale eiendomme sal insluit eiendomme wat deur munisipale entiteite besit word soos omskryf in die Wet op Munisipale Stelsels.</p> <p>(4) Die Munisipaliteit sal kortings toestaan met inagneming van die volgende faktore:</p> <p>(a) Die onvermoë van residensiële eiendomseienaars om die las van belasting af te wentel in teenstelling met die vermoë van eienaars van besigheids-, sake- en industriële eiendomme en sekere ander eiendomme om sodanige belasting as deel van die uitgawes geassosieer met die goedere of dienste wat hul produseer, te verhaal.</p> <p>(b) Die behoefte om deernisgevalle en eienaars binne die inkomstegroepe wat die raad bepaal, te akkommodeer.</p> <p>(c) Die dienste gelewer aan die gemeenskap deur openbare diensorganisasies.</p> <p>(d) Die waarde van die landbou aktiwiteite vir die plaaslike ekonomie tesame met die beperkte munisipale dienste gelewer aan sodanige landbou, maar ook met inagneming van die munisipale dienste wat aan munisipale inwoners wat in diens van sodanige aktiwiteite is, voorsien word.</p>
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<p>(e) The need to preserve the cultural heritage of the local community.</p> <p>(f) The need to encourage the expansion of public service infrastructure.</p> <p>(g) 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.</p> <p>(h) The requirements of the Act.</p> <p>(5) The municipal manager shall ensure that the revenues forgone in respect of the rebates and reductions and amounts attributable to impermissible rates as contemplated in section 17 of the Act, are appropriately disclosed in each annual operating budget component and in the annual financial statements and annual report, and that the relevant rebates, reductions and impermissible amounts are also clearly indicated on the rates accounts submitted to each property owner.</p> <p>(6) The municipality reserves the right to inspect properties before or after granting rebates, reduction or other relief. No further rebates, reduction or other relief, will be granted to properties that qualify for the agricultural rebate.</p> <p>(7) Any rebate granted based on false information supplied by the applicant, will result in the</p>	<p>(e) Die behoefte om die kulturele erfenis van die plaaslike gemeenskap te bewaar.</p> <p>(f) Die behoefte om die uitbreiding van die openbare infrastruktuur aan te moedig.</p> <p>(g) Die onontbeerlike bydrae wat eiendomsontwikkelaars (veral met betrekking tot kommersiële en industriële eiendomsontwikkeling) tot plaaslike ekonomiese ontwikkeling maak, en die voortdurende behoefte om sodanige ontwikkeling aan te moedig.</p> <p>(h) Die vereistes van die Wet.</p> <p>(5) Die munisipale bestuurder sal verseker dat die inkomste wat verbeur word ten opsigte van die kortings, verminderings en bedrae toeskryfbaar aan ontoelaatbare belastings soos bedoel in artikel 17 van die Wet, toepaslik openbaar gemaak sal word in die jaarlikse bedryfsbegroting komponent en in die jaarlikse finansiële state en jaarverslag, en dat die relevante kortings, verminderings en ontoelaatbare bedrae ook duidelik op die belastingrekening wat aan elke eiendomseienaar gelewer word, aangedui word.</p> <p>(6) Die munisipaliteit behou die reg voor om eiendomme te inspekteer voor of na die toekenning van kortings, verminderings of ander verligting. Geen verdere kortings, verminderings of ander verligting sal toegestaan word op eiendomme wat kwalifiseer vir die landbou korting nie.</p> <p>(7) Enige korting toegestaan wat gebaseer is op vals inligting deur die aansoeker verskaf, sal</p>
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reversal of all the rebates granted and recovery from the applicant and/or the owner(s) of the property. Further actions may also be taken against the person(s) who supplied the false information.

- (8) Should an illegal use occur in respect of property or any part thereof, such property or the rate payer concerned shall not qualify for any rebate or reduction that may otherwise be applicable to such property or person.

9.1 EXEMPTIONS

Categories of properties

- (1) Rates will not be levied on property exempted from payment of rates in terms of an Act other than the Local Government : Municipal Property Rates Act, No 6 of 2004.
- (2) All residential properties with a market value up to and including an amount determined by the Council from time to time shall be exempted from paying rates. This is an important part of the Council's indigent policy and is aimed primarily at alleviating poverty.
- (3) Exemptions will be subject to the following conditions :
- (a) all applications must be addressed in writing to the municipality;
- (b) to the extent to which the application is based on compliance with a statute or statutory

tot gevolg hê dat alle kortings toegestaan, teruggetrek word en van die aansoeker en/of eienaar(s) van die eiendom teruggevorder sal word. Verdere stappe kan ook teen die persoon(e) wat die vals inligting verskaf het, gedoen word.

- (8) Indien enige onwettige gebruik ten opsigte van eiendom of 'n deel daarvan plaasvind, sal sodanige eiendom of die betrokke belastingpligtige nie kwalifiseer vir enige korting of vermindering wat andersins op sodanige eiendom of persoon van toepassing sou wees nie.

9.1 VRYSTELLINGS

Kategorieë van eiendomme

- (1) Belasting sal nie gehef word op eiendom wat ingevolge 'n Wet anders as die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, Nr 6 van 2004 van die betaling van eiendomsbelasting vrygestel is nie.
- (2) Alle residensiële eiendomme met 'n markwaarde tot en met die bedrag wat van tyd tot tyd deur die Raad vasgestel word, sal vrygestel word van die betaling van belasting. Hierdie is 'n belangrike deel van die Raad se deernisbeleid en is hoofsaaklik gemik op die verligting van armoede.
- (3) Vrystellings sal aan die volgende voorwaardes onderhewig wees :
- (a) alle aansoeke moet skriftelik aan die munisipaliteit gerig word;
- (b) tot die mate waartoe die aansoek gebaseer is op voldoening aan 'n Wet of statutêre

<p>exemption, the application must be supported by the necessary certificate(s) or other appropriate supporting documents;</p> <p>(c) applications must reach the municipality before 30th June preceding the start of the new municipal financial year for which relief is sought;</p> <p>(d) the municipality retains the right to refuse exemptions if the details supplied in the application form are incomplete, incorrect or false;</p> <p>(e) all applications are subject to approval.</p> <p>(4) To the extent to which the levying of rates on certain properties are impermissible in terms of section 17 of the Act and this policy provides for a rebate in respect of such a property, the rebate shall be deemed to be included in the relief afforded by section 17 and shall not be allowed in addition thereto.</p>	<p>vrystelling, moet die aansoek ondersteun word deur die nodige sertifikaat(e) of ander toepaslike ondersteunende dokumente;</p> <p>(c) aansoeke moet die munisipaliteit bereik voor 30 Junie wat die begin van die nuwe finansiële jaar waarvoor verligting verlang word, voorafgaan;</p> <p>(d) die munisipaliteit behou die reg voor om vrystellings te weier indien die besonderhede wat in die aansoekvorm verskaf word, onvolledig, nie korrek of vals is;</p> <p>(e) alle aansoeke is onderhewig aan goedkeuring.</p> <p>(4) Die mate waartoe die heffing van belasting op sekere eiendomme nie toelaatbaar is ingevolge artikel 17 van die Wet nie en hierdie beleid voorsiening maak vir 'n korting ten opsigte van so 'n eiendom, sal die korting geag word ingesluit te wees in die verligting wat deur artikel 17 toegelaat word en sal nie bykomend daartoe toegestaan word nie.</p>
<p>9.2 REBATES</p> <p>(1) Rebates may be granted in respect of the following categories of owners of properties or categories of properties provided that the criteria pertaining to the category are met :</p> <p>(a) Income categories:</p> <p>(i) Must be the registered owner of the property;</p> <p>(ii) Must reside on the property;</p> <p>(iii) Income must not exceed an amount annually</p>	<p>9.2 KORTINGS</p> <p>(1) Kortings mag toegestaan word ten opsigte van die volgende kategorieë eienaars of kategorieë eiendomme onderhewig daaraan dat aan die kriteria betreffende die kategorie voldoen word :</p> <p>(a) Inkomste kategorieë:</p> <p>(i) Moet die geregistreerde eienaar van die eiendom wees;</p> <p>(ii) Moet op die eiendom woon;</p> <p>(iii) Inkomste moet nie die bedrag wat jaarliks</p>

<p>set by the Council; and</p> <p>(iv) Applications for the rebate must be submitted before 30th June : Provided that late applications may on good cause shown be considered by the Municipality's Chief Financial Officer.</p> <p>(b) Public benefit activities :</p> <p>(i) The rateable property must be registered in the name of the public benefit organisation as defined in section 30(1) of the Income Tax Act.</p> <p>(ii) The public benefit organisation must be approved by the Commissioner in terms of section 30(3) of the Income Tax Act.</p> <p>(iii) The public benefit organisation must, to the satisfaction of the Municipality carry on a specified public benefit activity.</p> <p>(c) Rateable property registered in the name of an institution or organisation which, in the opinion of the Municipality, performs charitable work and is exempted from normal tax in terms of section 10 of the Income Tax Act;</p> <p>(d) State-owned properties</p> <p>(e) Residential properties</p> <p>(f) Public service infrastructure</p> <p>(2) Retired and disabled persons qualify for special rebates according to monthly household income. To qualify for the rebate a property</p>	<p>deur die Raad vasgestel word, oorskry nie; en</p> <p>(iv) Aansoeke vir die korting moet voor die 30 Junie ingedien word: Onderhewig daaraan dat laat aansoeke gegrond op goeie redes verskaf aan die Munisipaliteit se Hoof Finansiële Beampte oorweeg kan word.</p> <p>(b) Openbare weldaadsaktiwiteite :</p> <p>(i) Die belasbare eiendom moet geregistreer wees in die naam van die openbare weldaadsorganisasie soos omskryf in artikel 30(1) van die Inkomstebelastingwet.</p> <p>(ii) Die openbare weldaadsorganisasie moet deur die Kommissaris ingevolge artikel 30(3) van die Inkomstebelastingwet goedgekeur word.</p> <p>(iii) Die openbare weldaadsorganisasie moet tot die tevredenheid van die Munisipaliteit 'n voorgeskrewe openbare weldaadsaktiwiteit bedryf.</p> <p>(c) Belasbare eiendom geregistreer in die naam van 'n instelling of organisasie wat, na die mening van die Munisipaliteit, welsynswerk verrig en vrygestel is van normale belasting ingevolge artikel 10 van die Inkomstebelastingwet;</p> <p>(d) Staatseiendomme</p> <p>(e) Residensiële eiendomme</p> <p>(f) Openbare dienste infrastruktuur</p> <p>(2) Afgetrede en gestremde persone kwalifiseer vir spesiale kortings na gelang van maandelikse huishoudelike inkomste. Om vir</p>
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<p>owner must –</p> <p>(a) occupy the property as his/her normal residence provided that where the owner is unable to occupy the property due to no fault of his/her own, the requirement may be satisfied if the property is occupied by the person's spouse or minor children : Provided that a person who occupies a property in his/her capacity as a usufructuary or the holder of a registered personal servitude shall likewise qualify;</p> <p>(b) furnish proof of his total monthly income from all sources (including that of his/her spouse;</p> <p>(c) not be the owner of more than one property.</p> <p>(3) Rebates for agricultural properties will be granted subject to -</p> <p>(a) proof that the owner of the property is taxed by SARS as a farmer in respect of the property;</p> <p>(b) proof to the municipality's satisfaction that the owner complies with the criteria in question.</p> <p>(4) Notwithstanding any other provisions of this policy owners of properties who wish to qualify for a rebate or reduction in terms of this policy must –</p> <p>(a) if the claim is based on income, furnish the municipality with a sworn affidavit of his or her income together with supporting evidence to the satisfaction of the municipality;</p>	<p>die korting te kwalifiseer moet die eienaar van 'n eiendom –</p> <p>(a) die eiendom as sy/haar normale woning okkupeer onderhewig daaraan dat waar die eienaar nie by magte is om die eiendom te okkupeer as gevolg van geen fout van hom/haar nie, die vereiste nagekom kan word indien die persoon se eggenoot of minderjarige kinders die eiendom okkupeer : Onderhewig daaraan dat 'n persoon wat 'n eiendom as vruggebruiker of as die houer van 'n geregistreerde persoonlike serwituit okkupeer, eweneens sal kwalifiseer;</p> <p>(b) bewys van sy totale maandelikse inkomste vanaf alle bronne (insluitende dié van sy/haar eggenoot) verskaf;</p> <p>(c) nie die eienaar van meer as een eiendom wees nie,</p> <p>(3) Kortings vir landbou eiendomme sal toegestaan word onderworpe aan -</p> <p>(a) bewys dat die eienaar van die eiendom deur SAID ten opsigte van die eiendom as boer belas word;</p> <p>(b) bewys tot bevrediging van die munisipaliteit dat die eienaar aan die betrokke kriteria voldoen.</p> <p>(4) Nieteenstaande enige ander bepalinge van hierdie beleid moet eienaars van eiendomme wat wil kwalifiseer vir 'n korting of vermindering ingevolge hierdie beleid –</p> <p>(a) indien die eis gebaseer is op inkomste, die munisipaliteit van 'n beëdigde verklaring van sy of haar inkomste tesame met ondersteunende bewyse tot die tevredenheid van die munisipaliteit, voorsien;</p>
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- (b) if the claim is based on ownership of a property, proof of such ownership;
- (c) must see to it that the application reaches the municipality before 30th June preceding the start of the new municipal financial year for which relief is sought.
- (5) The municipality retains the right to refuse rebates, reductions or exemptions if the details supplied in the application form are incomplete, incorrect or false.
- (6) Properties used for multiple purposes, other than those referred to under residential properties, shall be rated on the value assigned to each component, and shall receive the rebate applicable to such component. Where one component on average represents 90% or more of the property's actual use, such property shall be rated as though it were used for that use only. For the avoidance of doubt it is stated that should a business property for example also contain a residential component (other than sectional title units) the residential component and the business component shall be rated separately and the residential component shall qualify for the rebate for residential properties (irrespective, however, of the number of such residential units).

CATEGORY OF PROPERTY

CATEGORY OF PROPERTY	REBATE
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- (b) indien die eis gebaseer is op eienaarskap van 'n eiendom, bewys van sodanige eienaarskap;
- (c) moet toesien dat die aansoek die munisipaliteit voor 30 Junie wat die nuwe finansiële jaar waarvoor verligting verlang word voorafgaan, bereik.
- (5) Die munisipaliteit behou die reg voor om kortings, verminderings of vrystellings te weier indien die besonderhede wat in die aansoekvorm verskaf word, onvolledig, nie korrek nie of vals sou wees.
- (6) Eiendomme wat vir meerdoelige doeleindes gebruik word anders as dié waarna onder residensiële eiendomme verwys word, sal belas word op die waarde wat aan elke komponent toegeken word en sal die korting ontvang wat op sodanige komponent van toepassing is. Waar een komponent gemiddeld 90% of meer van die eiendom se werklike gebruik verteenwoordig, sal sodanige eiendom belas word asof dit slegs vir daardie doel gebruik word. Om twyfel uit te skakel word dit gestel dat indien 'n besigheidseiendom byvoorbeeld ook 'n residensiële komponent bevat (anders as deeltitel eenhede) sal die residensiële en besigheidskomponent afsonderlik belas word en die residensiële komponent sal kwalifiseer vir die korting van residensiële eiendomme (ongeag egter, die aantal van sodanige residensiële eenhede).

KATEGORIE VAN EIENDOM

KATEGORIE VAN EIENDOM	KORTING
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Residential properties or properties of any category used for multiple purposes where the residential component represents on average 90% or more of the property's actual use.	20%	Residensiële eiendomme of eiendomme van enige kategorieë van gebruik vir meerdoelige doeleindes waar die residensiële komponent gemiddeld 90% of meer van die eiendom se werklike gebruik verteenwoordig.	20%
Industrial properties	None	Industriële eiendomme	Geen
Accommodation establishment	None	Akkommodasie Onderneming	Geen
Business and Commercial Properties	None	Besigheids- en sake eiendomme	Geen
Farm Properties : Agricultural purposes	80%	Plaas Eiendomme : Landboudoeleindes	80%
State-owned properties : Residential	20%	Staatseiendomme : Residensiëel	20%
State-owned properties : Public Service Infrastructure	30%	Staatseiendomme : Openbare Dienste Infrastruktuur	30%
State-owned properties : Schools & Hospitals	20%	Staatseiendomme : Skole en Hospitale	20%
State-owned properties : <u>Business</u>	None	Staatseiendomme : Sake	Geen
Municipal properties : Residential	100	Munisipale eiendomme : Residensiëel	100%
Municipal properties : Public Service Infrastructure	100%	Munisipale eiendomme : Openbare Dienste Infrastruktuur	100%
Municipal properties : Other	100%	Munisipale eiendomme : Ander	100%
Privately Owned Schools and Hospitals	None	Skole en hospitale in privaatbesit	Geen
Formal and Informal Settlements : All properties with a rateable value of up to the amount determined by the Council	100%	Formele en Informele Nedersettings : All eiendomme met 'n belasbare waarde van tot en met die bedrag soos deur die Raad vasgestel	100%
Protected Areas	100%	Beskermdede Gebiede	100%
Properties on which national monuments are situated, and where no business or commercial activities are conducted in respect of such monuments	100%	Eiendomme waarop nasionale monumente geleë is en waar geen besigheid- of sake aktiwiteite ten opsigte van sodanige monumente bedryf word nie	100%
Properties owned by public benefit organisations recognised as such in terms of the Ninth Schedule of the Income Tax Act, 1962 and used to further the objectives of such organisations	100%	Eiendomme in besit van openbare weldaadsorganisasies wat as sodanig erken word ingevolge die Negende Bylae van die Inkomstebelastingwet, 1962 en gebruik word om die doelstellings van sodanige organisasies te bevorder	100%
Properties belonging to a land reform beneficiary or his or her heirs for the first 10 years after the registration of the title in the office of the Registrar of Deeds	Imper-missa-ble	Eiendomme wat behoort aan 'n grondhervormingsbegunstigde of sy of haar erfgename vir die eerste 10 jaar na die registrasie van die titel in die kantoor van die Registrateur van Aktes	On-toe-laatbaar
Property registered in the name of and used primarily as a place of worship by a religious community, including an official residence	Imper-missa-ble	Eiendomme geregistreer in die naam van en hoofsaaklik gebruik as 'n plek van	On-toe-laatbaar

(7) Agricultural

No other rebates will be granted to properties that qualify for the agricultural rebate. For the avoidance of doubt it is provided that properties that qualify for the agricultural rebate will not be entitled to the residential rate rebate.

(8) The following categories of owners of properties shall additionally receive the following rebates on the rates due in respect of such properties after deducting the rebate to residential properties where applicable :

CATEGORY OF PROPERTY OWNERS

CATEGORY OF PROPERTY OWNERS	REBATE
Residential property owners who are both the permanent occupants and the sole owners of the property concerned and who are registered indigents in terms of the municipality's indigence management policy	100% of the rates based on the rateable value up to the amount referred to in 9.1(2).

9.3 REDUCTIONS

Categories of property

(1) A reduction in the municipal valuation as contemplated in section 15(1)(b) of the Act will be granted where the value of a property is

aanbidding deur 'n gelowige gemeenskap, insluitende 'n amptelike woning

(7) Landbou

Geen ander kortings sal toegestaan word op eiendomme wat kwalifiseer vir die landbou korting nie. Ten einde twyfel te vermy word bepaal dat eiendomme wat kwalifiseer vir die landbou korting nie geregtig sal wees op die residensiële belastingkorting nie

(8) Die volgende kategorieë van eienaars van eiendomme sal bykomend die volgende kortings ontvang op belasting verskuldig ten opsigte van sodanige eiendomme na aftrekking van die korting op residensiële eiendomme waar van toepassing :

KATEGORIE VAN EIENAARS VAN EIENDOMME

KATEGORIE VAN EIENAARS VAN EIENDOMME	KORTING
Eienaars van residensiële eiendomme wat beide permanente okkupeerders en die alleen-eienaars van die betrokke eiendom is en wat as deernisgeval geregistreer is ingevolge die munisipaliteit se deernis beleid	100% van die tarief gebaseer op die belasbare waarde tot en met die bedrag waarna verwys word in 9.1(2).

9.3 VERMINDERINGS

Kategorieë van eiendom

(1) 'n Vermindering in die munisipale waardasie soos bedoel in artikel 15(1)(b) van die Wet sal

affected by fire damage, demolition, floods, earthquake or a natural disaster.

- (2) The reduction will be based on the certificate issued for this purpose by the municipal valuator.

9.4 PHASING-IN OF CERTAIN RATES

Unless otherwise decided by the Council from time to time and subject to any other provisions hereof, the property owners who qualify for phasing-in discounts in terms of Section 21 of the Act shall be granted the minimum discounts provided for in Section 21 : Provided that such discounts shall not be allowed in addition to any rebates or reductions otherwise provided for in this policy in respect of the categories of properties concerned.

10. RATE INCREASES

- (1) The municipality will consider increasing rates annually during the budget process.
- (2) All increases in the property rates will be communicated to the local community in terms of the municipality's policy and practices on community participation.

11. MULTI PURPOSE PROPERTIES

- (1) Properties used for multiple purposes will for

toegestaan word waar die waarde van 'n eiendom beïnvloed word deur brandskade, slooping, vloed, aardskudding of 'n natuurramp.

- (2) Die vermindering sal gebaseer word op die sertifikaat wat vir hierdie doel deur die munisipale waardeerder uitgereik word.

9.4 INFASSERING VAN SEKERE BELASTINGTARIEWE

Tensy van tyd tot tyd andersins deur die Raad besluit en onderworpe aan enige ander bepalinge hiervan, sal die eienaars van eiendom wie kwalifiseer vir infasseringsafslag ingevolge artikel 21 van die Wet die minimum afslag waarvoor in artikel 21 voorsiening gemaak word, toegestaan word : Onderhewig daaraan dat sodanige afslag nie toegelaat sal word bykomend tot enige kortings of verminderings waarvoor andersins in hierdie beleid ten opsigte van die betrokke kategorieë van eiendomme voorsiening gemaak word nie.

10. TARIEF VERHOGINGS

- (1) Die munisipaliteit sal jaarliks die verhoging van tariewe gedurende die begrotingsproses oorweeg.
- (2) Alle verhogings in die eiendomsbelasting sal aan die plaaslike gemeenskap gekommunikeer word in terme van die munisipaliteit se beleid en praktyke vir gemeenskapsdeelname.

11. MEERDOELIGE EIENDOMME

<p>rates purposes be assigned to a category for properties used for multiple purposes as contemplated in section 8(2)(r) of the Act. Rates will be levied –</p> <p>(i) by apportioning the market value of a property to the different purposes for which the property is used; and</p> <p>(ii) applying the relevant cent in the rand to the corresponding apportioned market value.</p> <p>(2) Those parts of a special nature reserve, national park or nature reserve within the meaning of the National Environmental Management : Protected Areas Act, 2003 (Act No 57 of 2003), or of a national botanical garden within the meaning of the National Environmental Management : Biodiversity Act, 2004 (Act No 10 of 2004), developed or used for commercial, business, agricultural or residential purposes will be allocated the market value of any such portion for rates purposes.</p>	<p>(1) Eiendomme gebruik vir meerdoelige doeleindes sal vir belasting doeleindes aan 'n kategorie van eiendomme gebruik vir meerdoelige doeleindes soos bedoel in artikel 8(2)(r) van die Wet toegewys word. Belasting sal gehef word –</p> <p>(i) deur die markwaarde van 'n eiendom toe te deel aan die verskillende doeleindes waarvoor die eiendom gebruik word; en</p> <p>(ii) deur die toepaslike sent in die rand op die ooreenstemmende toegedeelde markwaarde toe te pas.</p> <p>(2) Daardie dele van 'n spesiale natuurresewaat, nasionale park of natuurresewaat soos bedoel in die “National Environmental Management : Protected Areas Act”, 2003 (Wet Nr 57 van 2003), of van 'n botaniese tuin soos bedoel in die “National Environmental Management : Biodiversity Act”, 2004 (Wet Nr 10 van 2004) wat ontwikkel is of gebruik word vir sake, besigheid, landbou of residensiële doeleindes sal die markwaarde van enige sodanige gedeelte vir belastingdoeleindes toegewys word.</p>
<p>12. COSTS OF EXEMPTIONS, REBATES, REDUCTIONS, AND PHASING IN OF RATES</p> <p>(1) During the budget process the Municipality's Chief Financial Officer shall inform the Council of all the costs associated with the proposed exemptions, rebates, reductions and phasing-in of rates.</p> <p>(2) Provisions shall be made on the operating budget for –</p>	<p>12. KOSTES VAN VRYSTELLINGS, KORTINGS, VERMINDERINGS EN INFASSERING VAN BELASTINGTARIEWE</p> <p>(1) Die Munisipaliteit se Hoof Finansiële Beamppte moet gedurende die begrotingsproses die Raad inlig aangaande al die kostes verbandhoudend met die voorgestelde vrystellings, kortings, verminderings en infassering van tariewe.</p> <p>(2) Voorsiening moet in die bedryfsbegroting gemaak word vir –</p>

<p>(a) the full potential income associated with property rates; and</p> <p>(b) the full costs associated with exemptions, rebates, reductions, phasing-in of rates.</p>	<p>(a) die volle potensieële inkomste verbandhoudend met eiendomsbelasting; en</p> <p>(b) die volle kostes verbandhoudend met vrystellings, kortings, verminderings en infassering van tariewe.</p>
<p>13. LOCAL, SOCIAL AND ECONOMIC DEVELOPMENT</p> <p>(1) The municipality may grant rebates to organisations that promote local, social and economic development in its area of jurisdiction. The following criteria will apply in determining the extent of any such rebates:</p> <p>(a) job creation in the municipal area;</p> <p>(b) social upliftment of the local community; and</p> <p>(c) creation of infrastructure for the benefit of the community.</p> <p>(2) Rebates will be restricted to such amount(s) or percentage(s) of the rates payable as determined by the municipality and shall be phased out within the period determined by the municipality.</p> <p>(3) Rebates will be granted on application subject to-</p> <p>(i) a business plan issued by the management of the organisation indicating how the local, social and economic development objectives of the municipality are going to be met;</p> <p>(ii) a continuation plan issued by the management</p>	<p>13. PLAASLIKE, MAATSKAPLIKE EN EKONOMIESE ONTWIKKELING</p> <p>(1) Die munisipaliteit mag kortings toestaan aan organisasies wat plaaslike, maatskaplike en ekonomiese ontwikkeling in sy jurisduksiegebied bevorder. Die volgende kriteria sal van toepassing wees by die vasstelling van die omvang van enige sodanige kortings:</p> <p>(a) werkskepping in die munisipale gebied;</p> <p>(b) maatskaplike opheffing van die plaaslike gemeenskap; en</p> <p>(c) skepping van infrastruktuur tot die voordeel van die gemeenskap.</p> <p>(2) Kortings sal beperk wees tot sodanige bedrag of persentasie van die eiendomsbelasting betaalbaar soos die munisipaliteit bepaal en sal uitgefasseer word binne die tydperk wat die munisipaliteit bepaal.</p> <p>(3) Kortings sal op aansoek toegestaan word onderhewig aan -</p> <p>(i) 'n besigheidsplan uitgereik deur die bestuur van die organisasie wat aandui hoe die plaaslike, maatskaplike en ekonomiese ontwikkelingsdoelstellings van die munisipaliteit bereik gaan word;</p>

and certified by its auditors stating that the objectives have been met in the first year after establishment and how the organisation plans to continue to meet the objectives;

- (iii) an assessment by the municipal manager indicating that the organisation qualifies.

14. REGISTER OF PROPERTIES

The Chief Financial Officer must draw up and maintain a register of properties situated within the municipality in accordance with the provisions of section 23 of the Act.

15. NOTIFICATION OF RATES

The municipality will give notice of all rates approved at the annual budget meeting in accordance with the provisions of section 14 of the Act.

16. CORRECTION OF ERRORS AND OMISSIONS

- (1) In the event of any under-recovery of rates on a particular property, whether because of an error or omission on the part of the municipality or false information provided by the property owner concerned or a contravention of the permitted use to which the property concerned may be put, 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. In addition, where the error occurred because of false information provided by the property owner or as a result of a contravention of the

- (ii) 'n voortsettingsplan uitgereik deur die bestuur en gesertifiseer deur sy ouditeure dat die doelwitte in die eerste jaar na daarstelling bereik is en hoe die organisasie beplan om voort te gaan om die doelwitte te bereik;

- (iii) 'n evaluering deur die munisipale bestuurder wat aandui dat die organisasie kwalifiseer.

14. REGISTER VAN EIENDOMME

Die Hoof Finansiële Beampte moet 'n register van eiendomme geleë binne die munisipaliteit opstel en byhou in ooreenstemming met die bepalings van artikel 23 van die Wet.

15. KENNISGEWING VAN BELASTINGTARIEWE

Die munisipaliteit sal kennis gee van alle belastingtariewe wat tydens die jaarlikse begrotingsvergadering goedgekeur is in ooreenstemming met die bepalings van artikel 14 van die Wet.

16. REGSTELLING VAN FOUTE EN WEGLATINGS

- (1) In die geval van enige onderverhaling van belasting op 'n bepaalde eiendom, hetsy dit is as gevolg van 'n fout of weglating aan die kant van die munisipaliteit of vals inligting wat deur die eienaar van die betrokke eiendom verskaf is of 'n oortreding van die toegelate gebruik waarvoor die betrokke eiendom aangewend mag word, sal die eiendomsbelasting wat betaalbaar is, toepaslik aangepas word vir die tydperk wat strek vanaf die datum waarop die fout of weglating ontdek is tot op die datum waarop die belastings eerste gehef is ingevolge die

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.

- (2) In the event of any over-recovery of rates on a particular property, whether because of the rate applied or the valuation, the account concerned shall be rectified for the year in which the mistake is detected and for not more than the two preceding financial years, subject, however, to the provisions of the Institution of Legal Proceeding against Certain Organs of State Act, 2002 (Act No 40 of 2002).

17. FREQUENCY OF VALUATIONS

- (1) The Municipality will undertake a general valuation of all rateable properties and prepare a new valuation roll every four years.
- (2) Supplementary valuations will be undertaken on an ongoing basis and supplementary valuation rolls will be prepared at the intervals determined by the Council from time to time.
- (3) Amendments to the valuation roll to reflect changes to the owner, address, category, extent, description or other prescribed particulars will be made annually in accordance with section 79 of the Act, and only the electronic copy of the valuation roll will be updated.

18. SHORT TITLE

huidige waardasierol. Bykomend hiertoe, waar die fout plaasgevind het as gevolg van vals inligting wat deur die eienaar van die eiendom verskaf is of as gevolg van 'n oortreding van die toegelate gebruik van die betrokke eiendom, sal rente op die onbetaalde gedeelte van die aangepaste belasting gehef word teen die maksimum koers toegelaat deur heersende wetgewing.

- (2) In die geval van enige oor-verhaling van belasting op 'n bepaalde eiendom, hetsy dit is as gevolg van die tarief toegepas of die waardasie, sal die betrokke rekening reggestel word vir die jaar waarin die fout opgespoor is en vir nie meer as die twee voorafgaande finansiële jare nie, onderhewig egter, aan die bepalings van die Wet op die Instel van Regsgedinge teen Sekere Staatsorgane, 2002 (Wet Nr 40 van 2002).

17. FREKWENSIE VAN WAARDASIES

- (1) Die Munisipaliteit sal elke vier jaar 'n algemene waardasie van alle belasbare eiendomme onderneem en 'n nuwe waardasierol voorberei.
- (2) Aanvullende waardasies sal op 'n deurlopende basis onderneem word en aanvullende waardasierolle sal met intervalle soos van tyd tot tyd deur die Raad vasgestel, voorberei word.
- (3) Wysigings aan die waardasierol om veranderinge aan die eienaar, adres, kategorie, grootte, beskrywing of enige ander voorgeskrewe besonderhede te reflekteer, sal jaarliks gemaak word in ooreenstemming met artikel 79 van die Wet en slegs die elektroniese afskrif van die waardasierol sal opgedateer word.

This policy is called the Property Rates Policy of George Municipality.

18. KORT TITEL

Hierdie beleid word die Eiendomsbelasting Beleid van George Munisipaliteit genoem.