

LOCAL GOVERNMENT NOTICE

EMALAHLENI LOCAL MUNICIPALITY

The Municipal Manager hereby publishes, in terms of section 13 of the Local Government: Municipal Systems Act, 2000 [Act No. 32 of 2000] read with section 162 of the Constitution of the Republic of South Africa Act 1996 [Act No. 108 of 1996] the by-laws relating to Property Rates which come into operation on the date of publication thereof.

BY –LAWS RELATING TO PROPERTY RATES

PREAMBLE

WHEREAS the Council of the Municipality is vested with legislative authority in terms of the Constitution;

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

WHEREAS in terms of Section 3 of the Property Rates Act [Act No. 6 of 2004], a Municipal Council must adopt a policy consistent with the Property Rates Act on the levying of rates on rateable property in the Municipality.

WHEREAS in terms of Section 6(1) of the Property Rates Act a Municipality must adopt by-laws to give effect to the implementation of its rates policy.

AND WHEREAS in terms of Section 6(2) of the Property Rates Act, by-laws adopted in terms of Section 6(2) may differentiate between categories of properties, and different categories of owners of properties liable for the payment of rates.

NOW THEREFORE be it enacted by the Council as follows:

[1] INTERPRETATION

In this By-law, the English text prevails in the event of any conflict with the Xhosa text, and, unless the context otherwise indicates:-

“Act” means the Local Government: Municipal Property Rates Act, No 6 of 2004 as amended and includes any regulations, directives and notices proclaimed, made or issued by a competent authority in terms thereof;

“Constitution” means the Constitution of the Republic of South Africa;

“Credit Control and Debt Collection Policy and By-Law” means the Credit Control and Debt Collection Policy and By-Law of the Municipality as required by Sections 96(b), 97 and 98 of the Local Government: Municipal Systems Act, No. 32 of 2000;

“Municipal Council” or **“council”** means the Municipal Council of Emalahleni Municipality;

“Municipality” means the Emalahleni Municipality;

“Rate” or **“rates”** means a municipal rate on property as envisaged in section 229 of the Constitution;

“Rates Policy” means a Policy adopted by the Municipal Council in terms of this by-law.

Any other words or expressions contained in this by-law shall have their meanings as per the Municipal Property Rates Act, No. 6 of 2004, as amended, as well as those contained in the Municipality's Rates Policy.

[2] RATING OF PROPERTY

- [1]** Rates will be raised in proportion to the market value of the property.
- [2]** In terms of Section 2(1) of the Property Rates Act, a local municipality may levy a rate on property in its area of jurisdiction in accordance with the provisions of the said Act.
- [3]** In terms of Section 2(3) of the Property Rates Act, the power of a Municipality to levy rates on property is subject to:-
 - [1]** section 229 and other applicable provisions of the Constitution;
 - [2]** the provisions of the Property Rates Act;
 - [3]** the Municipality's rates policy; and
 - [4]** this by-law.

[3] ADOPTION AND IMPLEMENTATION OF RATES POLICY

- [1]** The Municipality shall adopt and implement a rates policy consistent with the Property Rates Act and this By-Law on the levying of rates on rateable property in the Municipality.
- [2]** The Municipality shall not be entitled to levy rates other than in terms of a valid rates policy.

[4] CONTENTS OF RATES POLICY

The Municipality's rates policy shall, *inter alia*:

- [1]** apply to all rates levied by the council pursuant to the adoption of the annual budget of the Municipality; and
- [2]** comply with the requirements for:-
 - [a]** the adoption and contents of a rates policy specified in Section 3 of the Property Rates Act; and
 - [b]** the process of community participation specified in Section 4 of the Property Rates Act; and
 - [c]** the annual review of a rates policy specified in Section 5 of the Property Rates Act; and
- [3]** specify any further principles, criteria and implementation measures consistent with the property rates for the levying of rates which the Municipality may wish to adopt; and
- [4]** Include such further enforcement mechanisms, if any, as the Municipality may wish to impose in addition to those contained in the Credit Control and Debt Collection Policy and By-Law.

[5] ENFORCEMENT OF RATES POLICY

The Municipality's Rates policy shall be enforced through the Credit Control and Debt Collection Policy and By-Law and any further enforcement mechanisms stipulated in the Municipality's rates policy.

[6] SHORT TITLE

This by-law shall be called the Property Rates By-law.