



Prince Albert Municipality

Property Rates Policy

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PRINCE ALBERT MUNICIPALITY

PREAMBLE

PREAMBLE (LEGISLATIVE CONTEXT)

- Section 3 of the Local Government mandates this Policy: Municipal Property Rates Act, 2004 (No.6 of 2004), which specifically provides that a Municipality must adopt a Rates Policy.
- In terms section 5(1) of the act supra the municipality must annually during its budget process review its Rates Policy and if necessary, amend the policy. The amended policy must accompany the annual budget when it is tabled and follow a process of community participation through the budget process.

Now therefore the following amended Rates Policy is tabled for adoption by Council and community comments.

- In terms of Section 229 of the Constitution of the Republic of South Africa, 1996 (No.108 of 1996), a Municipality may impose rates on property.
- In terms of the Local Government: Municipal Property Rates Act, 2004 (No.6 of 2004) a municipality in accordance with –
 - (a) Section 2(1), may levy a rate on property in its area; and
 - (b) Section 2(3), must exercise its power to levy a rate on property subject to-
 - Section 229 and any other applicable provisions of the Constitution;
 - The provisions of the Property Rates Act; and
 - The rates policy
- In term of Section 4 (1) (c) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), the municipality has the right to finance the affairs of the municipality by imposing, *inter alia*. Rates on property.
- In terms of Section 62(1) (f) (ii) of Local Government: Municipal Finance Management Act, 2003 (No. 6 of 2003) the municipal manager must ensure that the municipality has implement a rates policy.

1. OBJECTIVE

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

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

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

The objective of this policy is also to ensure that-

All ratepayers within a specific category are treated equal and reasonable;

- All rates levied are affordable. In dealing with the poor/indigent ratepayers, the municipality will provide relief measures through exemptions, reductions or rebates.
- Rates are levied in accordance with the market value of the property as determined through a valuation.
- The rate will be based on the value of all rateable property in that category and the amount required by the municipality to balance the operational budget, taking into account the surplus obtained from the trading- and reductions and rebates that the municipality may approve from time to time;
- Income from rates will be used to finance community- and subsidized services and not trading- or economical services;
- To optimally safeguard the income base of the municipality through exemptions, reductions and rebates that is reasonable and affordable taking into account the poor/indigent ratepayers.

2. DEFINITIONS

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

means a property that is used primarily for agricultural purposes, **excludes** any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purpose of eco-tourism or for

“annually” means once every financial year;

“category” –

(a) in relation to property, means a category of property determined in terms of section 8 of the Act;

(b) in relation to owners of property, means a category of owners determined in terms of section 15(2) of the Act; includes “guesthouses”, “Bed & Breakfast” and “Self- catering” establishments

“district municipality” means a municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155(1) of the Constitution as a category C municipality;

“exclusion”, in relation to a 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” means the period starting from 1 July in a year to 30 June of the next year;

“local community”, in relation to a municipality—

(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.

“local municipality” means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in section 155(1) of the Constitution as a category B municipality;

“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 a property, means the use of a property for more than one purpose;

“municipal council” or **“council”** means a municipal council referred to in section 18 of the Municipal Structures Act;

“municipality”—

(a) as a corporate entity, means a municipality described in section 2 of the Municipal Systems Act; and

(b) as a geographical area, means a municipal area demarcated in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998);

(c) means the municipal council for the Municipal area of Prince Albert

“municipal manager” means a person appointed in terms of section 82 of the Municipal Structures 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 this Act took effect (30 June 2005), excluding a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date;

“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;

(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,

(d) in relation to public service infrastructure referred to in paragraph (d) of the definition of “property”, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “public controlled”, 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:

- (i) A trustee, in the case of a property in a trust excluding state trust land;
- (ii) an executor or administrator, in the case of a property, in a deceased estate;
- (iii) a trustee or liquidator, in the case of a property, in an insolvent estate or in liquidation;
- (iv) a judicial manager, in the case of a property, in the estate of a person under

judicial management;

- (v) a curator, in the case of a property, in the estate of a person under curatorship;
- (vi) an usufructuary or other 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;
- (vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it; or
- (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;

“permitted use”, in relation to a property, means the limited purposes for which the property may be used in terms of –

- (a) any restrictions imposed by –
 - (i) a condition of title;
 - (ii) a provision of a town planning or land use scheme; or
 - (iii) any legislation applicable to any specific property or properties; or
- (b) any alleviation of any such restrictions;

“property” means—

- (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;
- (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation;

“property register” means a register of properties referred to in section 23 of the Act;

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

“rateable property” means property on which a 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 15A of the Act;

“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 property” means a property included in a valuation roll in terms of section 8 in respect of which the primary use or permitted use is for residential purposes without derogating from section 9;

“sectional titles act” means the Sectional Titles Act, 1986 (Act 95/1986)

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

“vacant land” means a property where no immovable improvements have been erected.

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

“state-owned properties” means properties owned by the State, which are not included in the definition of public service infrastructure in the Act. These state- owned properties are classified as follows:

- a) State properties that provide local services.
- b) State properties that provide regional / municipal district- wide / metro-wide service
- c) State properties that provide provincial / national service

“Mining Property” means a property used for mining operations as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act no. 28 of 2002).

“Official residence”, in relation to places of public worship, means –

- (a) a portion of the property used for residential purposes: **or**
- (b) **one** residential property, if the residential property is not located on the same property as the place of worship, registered in the name of a religious community or registered in the name of a trust established for the sole benefit of a religious community and used as a place of residence for an “office bearer”

“Bona fide farmers” means a genuine or real farmer whose dominant income is generated from farming.

3. SCOPE OF THE POLICY

The policy document guides the annual setting (or revision) of property rates. It does not make specific property rates proposals. Details pertaining to the applications of the various property rates are published in the Provincial Gazette and the Municipality's schedule of tariffs, which must be read in conjunction with this policy.

4. POLICY PRINCIPLES

- 4.1 Rates are levied in accordance with the Act as an amount in the Rand based on the market value of rateable property contained in the municipality's valuation roll and supplementary valuation rolls.
- 4.2 As allowed for in the Act, the municipality may choose to differentiate between various categories of property and categories of owners of property. Some categories of property and categories of owners are granted relief from rates. The municipality does not, however, grant relief in respect of payments for rates to any category of owners or properties, or to owners of properties, on an individual basis, other than by way of an exemption, rebate or reduction provided for in this policy.
- 4.3 The rates policy for the municipality is based on the following principles:
 - a. **Equity**
The municipality will treat all similar ratepayers with similar properties the same.
 - b. **Affordability**
The ability of a person to pay rates will be taken into account by the municipality. In dealing with the poor/indigent ratepayers the municipality will provide relief measures through exemptions, and/or reductions and/or rebates.
 - c. **Sustainability**
Rating of property will be implemented in a way that it supports-
 - i. sustainable local government by providing a stable and buoyant revenue source within the discretionary control of the municipality; and
 - ii. local social and economic development.
 - d. **Cost efficiency**
Rates will be based on the value of all rateable property and the amount required by the municipality to balance the operating budget after taking into account the amounts required to finance exemptions, rebates and reductions as approved by the municipality from time to time. The implementation of the policy must be as cost-effective as possible.

5. PURPOSE OF THE POLICY

The purposes of the policy are to:

- (1) Comply with the provisions of section 3 of the Act.
- (2) Determine criteria to be applied for-
the levying of differential rates for different categories of properties;
 - a) exemptions;
 - b) grants and rebates; and
 - c) rate increases.
- (3) Determine or provide criteria for the determination of: -
 - a) Categories of properties for the purpose of levying different rates; and
 - b) Categories of owners of properties for the purpose for the granting of exemptions, rebates and reductions.
- (4) Determine how the municipality's powers must be exercised in relation to multi- purpose properties.
- (5) Identify and provide reasons for
 - a) Exemptions, rebates and reductions;
 - b) Exclusions; and
 - c) Rates on properties that must be phased in.
- (6) Take into account the effect of rates on the poor.
- (7) Take into account the effect of rates on organisations conducting specified public benefit activities and registered in terms of the Income Tax Act for tax exemptions because of those activities, in the case of property owned and used by such organisations for those activities.
- (8) Take into account the effect of rates on public service infrastructure.
- (9) Take into account the effect of rates on public service purposes
- (10) Determine measures to promote local economic and social development.
- (11) Identify all rateable property that is not rated.

6. CLASSIFICATION OF SERVICES AND EXPENDITURE

The Chief Financial Officer shall, subject to the guidelines provided by the legislation and the Executive Mayor, provide for the classification of services as outlined in the Municipality's annual budget into trading and economic services.

7. APPLICATION OF THE POLICY

In imposing the rate in the rand for each annual operating budget component, the municipality shall grant exemptions, rebates and reductions to the categories of properties and categories

of owners as allowed for in this policy document.

8. CATEGORIES OF PROPERTY

8.1 Criteria for determining categories of properties for levying different rates and for granting exemptions will be according to:

(a) the use of the property;

8.2 Categories of rate-able property: (Section 8 (2))

- a. Residential
- b. Industrial
- c. Business and commercial
- d. Agricultural
- e. Mining
- f. Properties owned by an organ of state and used for public service purposes
- g. Public service infrastructure
- h. Properties owned by public benefit organisations and used for specified public benefit activities
- i. Properties used for multiple purposes subject to section 9(1)(c) & 9(2)(a)

8.3 Categories of rate-able vacant property: (Section 8 (3))

- a. Vacant Residential
- b. Vacant Industrial
- c. Vacant Business and commercial
- d. Vacant Agricultural
- e. Vacant Properties owned by public benefit organisations and used for specified public benefit activities

8.4 Categories of non-rate-able property: (section 7(2) (a) (i) & section 17)

- a. Municipal
- b. Municipal vacant
- c. Municipal residential
- d. Place of public worship – (Church, official residence, graveyard)
- (iv) Protected Areas
- (v) Properties belonging to a land reform beneficiary

9. CATEGORIES OF OWNERS

(1) Criteria for determining categories of owners of properties, for the purpose of granting exemptions, rebates and reductions will be according to-

- (a) indigent owners;
- (b) owner's 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 (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.

10. PROPERTIES USED FOR MULTIPLE PURPOSES (section 8 & 9)

A property used for multiple purposes must, be assigned to categories determined by the municipality for properties used for multiple purpose in terms of section 8 (2) (i) of the amended MPRA.

A rate levied on a property used for multiple purposes must be determined by -

- (a) Apportioning the market value of a property, in a manner as may be prescribed, to the different purposes for which the property is used; and
- (b) Applying the rates applicable to the category for those purposes to the different market value apportionments

If the market value of the property can be apportioned, each portion must be categorized according to its individual use If the market value of the property cannot be apportioned to its various use purposes, then such a property must be categorized in terms of the dominant use of the property

11. LEVYING OF RATES

- (a) Liability for rates by property owners:

Rates levied by a municipality on a property must be paid by the owner of the property, subject to Chapter 9 of the Municipal Systems Act.

- (i) Joint owners are jointly and severally liable for the amount due for rates on that property.
- (ii) In a case of agricultural property owned by more than one owner in undivided shares where the holding of such undivided shares was allowed before the commencement of the subdivision of the Agricultural Land Act, 1970 (Act no. 70 of 1970) the municipality must consider the following option for determining the liability for rates:
- (iii) Hold anyone of the joint owners in terms of paragraph (a) liable for all rates levied in respect of the agricultural property concerned

- (b) Method and time of payment

Prince Albert 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, following the month in which it has been levied. Interest will be charged at 1% above the prime interest rate for any late payments received.

- (c) Annual Payment Arrangements

By prior arrangement with the municipality the rate may be paid in a single amount before 30 September of the year it is levied in, however, application must be submitted before 30 June for this option. The Chief Financial Officer will consider any applications after 30 June.

As soon as the annual rates becomes overdue or the monthly rates have been raised for the remaining months in the financial year, an overdue notice must be issued on the owner at the address selected by the owner.

If there is no response from the owner, a further overdue notice should be served at the property with a rider that the services to the property will be terminated within a reasonable period, the minimum being 30 days, should the rates not be paid or

satisfactory arrangements made.

This notice should enquire whether the occupier is paying rent and other monies to an agent of the owner and the state that the municipality can, legally, attach the net payment. (i.e. gross receipts by the agent less commission due to the agent on those gross receipts) due to the owner by the agent to settle the arrears. Should the tenant refuse to co-operate, the services should be disconnected and the other debt management actions implemented

(d) Recovery of arrear rates from tenants, occupiers and agents

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 might 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.

The municipality may recover the amount due for rates from an agent of the owner after it has given written notice to that agent or person. The amount the municipality may recover from the agent or other person is limited to the amount of that rent received by the agent or person, less the commission due to that agent or person. (Subject to the Estate Agents Act, 1976 (Act No. 112 of 1976). The agent or other person 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 or person during a period determined by the municipality. If the managing agent is identified through the tenant's assistance, a copy of the notice, which was served on the tenant, must be served on the agent stating that failure to co-operate would lead to action being taken against the agent as well as the termination of the services at the supply address. Should the payments by the agent not be able to redeem the arrears within the next 12 months, the monies must be attached and the next step in the debts management plan of the municipality implemented. The municipality may however decide to extend the 12-month period to such longer period that they deem fit based on the merit.

Where the rates levied on a particular property have been incorrectly determined, 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 rates payable. Shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back dated to a maximum of three (3) years, the current year plus two (2) previous financial years.

In addition, where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

(e) Supplementary Valuation Debits

1. In the event that a property has been transferred to a new owner and an Interim Valuation took place, the previous owner as well as the new owner will jointly and separately be held responsible for the settling the interim rates account.
2. In circumstances where a valuation has been carried out by the municipal valuer in pursuance of a supplementary valuation in terms of Section 78(1)(d) or 78 (1)(f) of the Act as a result, for example of a demolition having taken place on a property or a fire having destroyed buildings on a property but the Municipality has not yet included such valuation of the relevant property in a supplementary valuation, such valuation

shall be submitted to the Chief Financial Officer for approval to levy rates on the property in accordance with such valuation with effect from the date of the occurrence of the event which caused a supplementary valuation to be required.

3. If the owner of a property which has been subdivided or consolidated after the last general valuation wishes to sell the consolidated erf, or one or more of the erven which have been subdivided off the parent erf, as the case may be, applies to the Municipality for a clearance certificate in terms of Section 118 of the Systems Act and if the Municipality has not yet included such valuation of the relevant property(ies) in a supplementary valuation:
 - the municipal valuer shall conduct a valuation of the relevant property(ies) for purposes of a supplementary valuation
 - the valuation shall be submitted to the Chief Financial Officer for approval for the levying of rates on such property(ies) in accordance with such valuation, with effect from the date on which the relevant subdivision or consolidation (as the case may be) was registered in the Deeds Office.
4. Any valuations performed in terms of paragraph 38 shall be included in the next supplementary valuation prepared by the Municipality without any amendments to the valuation and any objections to such valuation may only be lodged once such supplementary valuation is made public in terms of Section 49 of the Act.

(f) Ownership

Properties, which vest in the Municipality during developments, i.e. open spaces and roads should be transferred at the cost of the developer to the Municipality. Until such time, rates levied will be for the account of the developer.

(g) Clearance Certificate

- The municipality shall issue a rates clearance certificate in terms of Section 118(1) of the Local Government: Municipal Systems Act 2000 (Act no 32 of 2000), after payment of the subscribed administration fee, and once the rates and services are paid four (4) months (120 days) in advance in order to facilitate the transfer of immovable property.
- Rates clearance certificates have a validity period of sixty (60) days from the date it has been issued, in terms of Section 118(1) (b) of the Local Government: Municipal Systems Act 2000 (Act no 32 of 2000).
- In terms of section 118 (3) of the Systems Act, an amount due for municipal service fees, surcharge on fees, property rates and other municipal rates, levies and duties are a charge upon the property in connection with which the amount owes and enjoys preference over any mortgage bond registered against the property.
- All debt is deemed collectable by the municipality despite a Clearance Certificate issued in terms of section 118 (1) (b) and remains a charge against the property which the municipality will collect by attaching the property. The parties to the section 118 (1)(b) application will be notified of the remaining debt and failing settlement, the municipality will proceed to attach the property in execution.
- No interest shall be paid by the municipality to the registered seller in respect of these payments which are deemed to be due.

12. REFUNDS

- All refunds, including service deposits, will be paid to the transferring attorney after registration of the property;
- Refunds will only be processed on applications received through Rates Clearance System.
- Refunds will be allocated to arrear service debt of tenants and only the balance will be refunded.
- Refunds will not be issued if the services have not been connected on the new owner's name and the deed confirming new ownership is not received.
- Refunds will be processed when and if the transferring attorney's banking details on the creditor's form has been submitted, with a copy of the responsible person's ID document. The attorneys must supply the municipality with their contact person's e-mail address. Without the information no refund can be processed.
- Refunds will be issued once a month per attorney firm.

13. ACCORDING TO SECTION 102 OF THE SYSTEMS ACT (ACT 32 OF 2000), A MUNICIPALITY MAY:

- Consolidate any separate accounts of persons liable for payments to the municipality
- Credit a payment by such a person against any accounts/s of that person, and
- Implement any of the debt collection and credit control measures to any arrears on any account/s of that person.
- All credit amounts will firstly be allocated as per above and all refunds, if any, will be made to the conveyancer.
- Refunds will only be processed upon receipt of a written/electronic request from the conveyancing attorney and will pay out within 3 months after registration.

14. LEVYING OF RATES ON PROPERTY IN SECTIONAL TITLE SCHEME (SECTION 25)

A rate on property, which is subject to a sectional title scheme, will be levied on the individual sectional title units in the scheme.

15. MULTIPLE OWNERSHIP

The Prince Albert Municipality will not split a municipal account because of multiple Ownership and will hold the owners jointly and severally liable for payment.

16. OCCUPATION CERTIFICATES

The owner will be responsible for rates on new buildings/additions to existing buildings as from date of issue of Occupation Certificate.

17. DIFFERENTIAL RATES

17.1 The following criteria as provided in section 8(1) of the Act will be used when levying different rates for different categories of properties-

a. Use of the property;

17.2 Criteria for different rating on different categories of properties will be according to –

(a) The nature of the property including its sensitivity to rating e.g., agricultural properties used for bona fide agricultural purposes.

(b) The promotion of social and economic development of the community.

17.3 Different rating among the various property categories may be done by way of setting different cent amount in the rand for each property category and/or by way of reductions and rebates.

17.4 The Municipality has the right to change any non-rateable property with a Municipal category to a rateable category, if it is sold during the financial year and becomes rateable. This could be done before the category changes take place during the supplementary valuation period.

The Director of Financial Services will annually calculate the costs of these services and determine through a public participation process to which extent these services are used by the various categories of ratepayers. Inputs from representatives from the various categories of ratepayers must be considered and agreed upon. Different categories of properties may pay different rates in the rand based on the market value of their properties

18. IMPERMISSIBLE RATES (Following was address under Exemption)

A municipality may not levy the following rates in terms of sections 16 (1) and 17 (1) of the Act.:

- (i) Rates that would prejudice national economic policies.
- (ii) Rates that would prejudice economic activities across boundaries

Rates that would prejudice national mobility of goods, services, capital or labour

- On the first 100% of market value of public service infrastructure
- On any part of the seashore as defined in the Seashore Act
- On any part of the territorial waters of the Republic in terms of the Marine Zones Act (15/1994)
- On any island of which the state is the owner including the Prince Edward Islands
- On 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 Environment Management: Biodiversity Act of 2004 (Act no 10 of 2004) which are not developed or used for commercial, business or residential agricultural purposes.
- On a mineral right within the definition of property.
- On a property belonging to a land reform beneficiary or his or her heirs, if this exclusion lapses ten years from the date on which such beneficiary's title was registered in the office of the Registrar of deeds.
- On the first R15, 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll to a category determined as residential property or multiple used property provided that one or more component is used for residential purposes.
- On property registered in the name of and used primarily as a place of public worship by

a religious community, including one official residence registered in the name of that community, which is occupied by an office-bearer of that community who is, officiates at services at that place of worship.

19. EXEMPTIONS, REBATES AND REDUCTIONS ON RATES

The council grants rebates in recognition of the following factors:

- (a) The services provided to the community by public service organisations.
- (b) The need to preserve the cultural heritage of the local community.
- (c) The need to encourage the expansion of public service infrastructure.
- (d) 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.
- (e) The requirements of the Property Rates Act no. 6 of 2004

20. EXEMPTIONS

20.1 The following categories of property are conditionally, partially or fully exempted from rates:

(a) Municipal properties

Municipal properties are exempted from paying rates.

(b) Residential properties

- (i) The first R15 000 of the market value of a residential property contemplated in terms of section 17(1)(h) of the Property Rates Act or a multiple used property (provided that one or more component is used for residential purposes) are exempted from rates.
- (ii) Owners of residential property qualifying for indigent grant in terms of the council's Indigent Policy and/or rebates in terms of item 17 of this policy, with a market value below the amount annually determined by council during its budget process, are exempted from paying rates. (See section 15(2) (e) of the act supra.) This is an important part of the council's Indigent Policy and is aimed primarily at alleviating poverty.

(c) Cemeteries and crematoriums

All burial facilities registered in the names of private persons and operated not for gain.

(d) Public Service Infrastructure (PSI)

The first 100% of the valuation of all public infrastructure properties as defined on paragraph 2.12 are exempted from rates as they provide essential facilities and services to the community. The rate ratio between residential and PSI properties for this Municipality are 1:0,25 according to the rate ratio regulations (The prescribed ratios are the upper limits, meaning that municipalities can rate them at any ratio of choice below the prescribed ratio - circular no 13, issued 16 February 2021)

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(e) Public Benefit Organizations (PBO)

The rate ratio between residential and PBO properties for this Municipality are 1:0,25 according to the rate ratio regulations (The prescribed ratios are the upper limits, meaning that municipalities can rate them at any ratio of choice below the prescribed ratio - circular no 13, issued 16 February 2021)

The following Public Benefit Organizations may apply for the special rate tariff, which is 25% of the residential tariff, on property rates subject to a tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act. 1962 (No 58 of 1962):

i Health care institutions

Properties used exclusively as a hospital, clinic and mental hospital. Including workshops used by the inmates, laundry or cafeteria facilities.

Provided that any profits from the use of the property are used entirely for the benefit of the institution and/or for (to) charitable purposes within the municipality.

ii Education institutions

Property belonging to non-profitable independent schools for educational purposes only.

iii Independent schools

Property used by registered non-profitable independent schools for educational purposes only.

iv. Charitable institutions

Property belonging to not-for-gain institutions or organizations that Perform charitable work.

v. Sporting bodies

Property used by an organization whose sole purpose is to use basis.

vi. Cultural institutions

Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989 and not operated for gain.

vii. Youth development organizations

Property owner and/or used by organizations for the provision of youth Leadership or development programmer.

viii. Animal welfare

Property owned or used by institutions/ organizations whose Exclusive aim is to protect birds, reptiles and animals on a not-for gain basis.

20.2 Exemptions will be subject to the following conditions

- (a) all applications, must be addressed in writing to the municipality;
 - (b) a SARS tax exemption certificate must be attached to all applications;
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- (c) the Council must approve all applications;
- (d) applications must reach the municipality before the end of June preceding the start of the new municipal financial year for which relief is sought;
- (e) the municipality retains the right to refuse exemptions if the details supplied in the application form were incomplete, incorrect or false; and
- (f) Exemptions will only be granted by Council resolution.

20.3 Municipal properties sold to religious communities not yet registered:

- (a) Properties owned and used by a religious community for a place of public worship are exempted from tax, according to Section 17 of the said act.
- (b) Properties that are used by a religious community for a place of public worship but not registered in that community's name are also exempted from rates.

20.4 Properties in the rural area owned by a religious community, consisting out of a building used primarily as a place of public worship, but during the week operate as a school to assist the church and its progress, will also be exempted from rates.

21. CATEGORIES OF PROPERTY

(a) Residential Properties

Council may annually during the budget process, by means of an approved sliding scale based on monthly household income, grant qualifying owners a rebate on their rates payable

- (i) Pensioners will receive a 35% discount on their property rates, subject to application as per stipulation in this policy.
- (ii) Indigent households will receive a rebate on their rates of a further R 10 000 on the valuation of their property as determined by the municipal Council. This is in addition to the R15,000 impermissible rates, section 17(1)(a) of the MPRA. The calculation of the rebate will be as follow: Valuation of R 25 000 multiplied by the applicable approved property rates tariff for residential categories of consumers as annually approved by Council.
- (iii) Any property situated in the rural area that is not owned by a bona fide farmer whose dominant income is generated from farming activities and / or not used for any farming purposes will not be categorized as Agricultural, such properties will be categorized according to the dominant use that may be as follows:
 - When the property has a house on it and is used for residence, it will be categorized as residential.
 - When a property is not used for any purpose, it will be categorized as vacant residential and not agricultural.
- (iv) Owners of agricultural property who are *bona fide* farmers
- (v) State owned property (Excluding state owned property that qualify for an exemption or differential rate)

(b) The abovementioned owners may be granted a rebate on the rates payable on their property if they meet the following criteria-

- Registered owner of the property;
- Must reside on the property;

- Income must not exceed an amount annually set by the Council; and
 - Applications for the rebate must be submitted before 30 June. Late applications will be considered by the Director of Financial Services.
 - Agricultural property (excluding mixed use and game farming) and state owned property rebates will automatically be applied based on the classification of the property in the valuation roll.
- (c) Rebates will be considered for the following organisations conducting public benefit activities, municipal properties, health and welfare institutions and charitable institutions:
- (1) Public benefit activities (welfare and humanitarian):
 - (i) Rateable property registered in the name of an institution or organisation which, in the opinion of the council, performs welfare and humanitarian work as contemplated in section of the ninth Schedule of the Income Tax Act, 1962 (Act 58 of 1962).
 - (ii) Rateable property, registered in the name of a trustee or trustees or any organisation, which is maintained for the welfare of war veterans.
 - (2) Public benefit activities (cultural)
 - (i) Rateable property registered in the name of Boy Scouts, Girl Guides, Sea Scouts, Voortrekkers or any other organisation which in the opinion of the council is similar or any rateable property let by a council to any of the said organizations.
 - (ii) The promotions, establishment, protection, preservation or maintenance of areas, collections or buildings of historical or cultural interest, national monuments, national heritage sites, museums, including art galleries, archives and libraries.
 - (3) Public benefit activities (sport)
 - (i) Sports grounds used for the purpose of amateur and any social activities, which are connected with such sport.
 - (d) Public benefit activities (conservation, environment and animal welfare)
 - (i) Properties that are in the name if an organisation or institution that is engaging in the conservation, rehabilitation or protection of the natural environment, including flora and fauna.
 - (ii) Rateable property registered in the name of an institution or organisation which has as its exclusive objective the protection of tame or wild animals or birds.
 - (e) Public benefit activities (education and development)
 - (i) Rateable property registered in the name of an educational institution established, declared or registered by or under any law.
 - (f) Public benefit activities (health care)
 - (1) Rateable property registered in the name of an institution or organisation which has as its exclusive objective is health care or counselling of terminally ill persons or persons with a severe physical or mental disability and persons affected with

HIV/AIDS.

- (i) Agricultural property rates ratio & rebate: (provincial regulation gazette Vol 537, 12 March 2010 no 33016)

The rates ratio between agricultural properties used for Agricultural purposes and residential category of properties may not be more favorable than the ratio that the Minister for Provincial and Local Government in Concurrence with the Minister of Finance may from time to time determine and promulgate in the Government Gazette.

- The 1:0.25 ratio is the prescribed upper limit but the Municipality can rate agricultural properties at any ratio below the prescribed 1:0,25 ratio (Circular 13, issued on 16 February 2021). Agricultural rate will be set at 17.5% of the residential rate so to encourage the agricultural sector to employ staff and reduce the indigency numbers.

“agricultural property” means property that is used primarily for agricultural purposes and;

Therefore, any agricultural property that is used for anything other than as an agricultural property as defined, such as for residential, industrial, business and commercial, or any other purpose, is not eligible to be rated at the 1: 0.25 ratio applicable for agricultural properties in the Regulations. The properties that are outside the meaning of agricultural property as defined should be rated based on their actual use or permitted use. (Circular no13, issued 16 February 2021).

The current rate ratio between residential properties and properties used for agricultural purposes are 1:0,175

- (ii) Qualifying requirements before a property could be rated as agricultural:

- Qualifying requirements are that the property must be Primarily used for agricultural purposes and categorized according to its usage and not zoning in terms of section 8 (2) (d) of the act supra and
- the owner should be taxed by SARS for farming activities and the last tax assessment must be provided as proof, or
- where the owner is not taxed by SARS for farming activities, proof is required that Income from farming activities exceeds 60% of the household Income, or
- In cases where a property is rented to a Bona Fida Farmer for agriculture purposes who qualifies a lease agreement between those two parties can also be provided as proof

- (g) Municipal property and usage

- (i) A pro-rata rebate will be granted where the municipality is engaged in land sales transactions which have taken place after the financial year has started.
- (ii) Where the municipality register a road reserve or servitude on a privately owned property a pro-rata rebate equal to the value of the reserve or servitude will be given to the owner of the property.

- (h) Rateable property registered in the name of the Council, if such property is used in supplying electricity, water, and gas or sewerage services;

- (i) State hospitals, state clinics and institutions for mentally ill persons, which are not operated for gain;
- (j) Rateable property registered in the name of an institution or organisation which, in the opinion of the Council, performs charitable work;
- (k) Road reserves are exempted from payment of rates in accordance with Act 7 of 1998 on Road Agencies;
- (m) Railway reserves are exempted from payment of rates in accordance with the Railway Act.

Rebates will be granted subject to:

- (a) A certificate issued by the registered auditor of the organisation or institution stating that the activities performed are not for gain.
 - (b) A certified income and expenditure statement and balance sheet that indicate the inability to pay for rates.
 - (c) An assessment by the Chief Financial Officer which indicates that the organization or institution qualifies in terms of council's policy.
 - (d) Council's approval.
- (n) Conservation Land
No rebates are granted to privately owned properties whether designated or used for conservation purposes.
- (o) Historical or heritage properties
No rebates are granted other than residential rebates if appropriate
- (p) Rural properties use for Game Farming:
Game farming could not be categorized under agriculture according to the amendment MPRA definitions. Any properties for the purpose of trading in or hunting of game will be categorized as Business properties
- (q) Eco –Tourism
Taking into account the contribution to the local economy, Council may annually during the budget process determine the rebate on Eco-Tourism farms.
- (r) Other Rural properties
Any properties in the rural area not used for agricultural purpose, residential or vacant residential will be categorized according to the usage of property as determined according to section 8(2)
- (s) State owned properties (Public service purposes)
Section 19 (1) (c) circular 12, issued 16 February 2021, Municipalities must during their budget process comply with sec 19 (1) (c) not to levy higher rates on public service properties than business rates. There is no sound or rational basis for making state owned properties a "cash cow" because state owned properties, in particular, those used for "public service purposes" as defined in the Act exist for the

sole purpose of ensuring that residents/ citizens receive public services within municipal jurisdictions without the state pursuing the profit objective.

22. REDUCTIONS

- (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 affected by fire damage, demolition, floods or any other serious adverse social or economic conditions.
- (2) The reduction will be in relation to the certificate issued for this purpose by the municipal valuer.
- (3) Reductions will only be granted as per Council resolution.
- (4) A reduction in the municipal valuation as contemplated in section 15(1)(b) Of Act will be granted where the value of a property is affected by-
 - (a) A disaster within the meaning of Disaster Management Act, 2002 (Act No.57 of 2002); or
 - (b) Any other serious adverse social or economic conditions.

23. PENSIONERS AND DISABLED PERSONS RATE REBATE

Pensioners and disable persons may apply for a rebate on property rates but the qualifying requirements are that the owner must:

- a. occupy the property as his/ her normal residence;
- b. be at least 60 years of age (disable persons excluded), or retired due to medical reasons or in receipt of a disability pension.
- c. be in receipt of a total monthly income from all sources (Including income of spouses of owner) not exceeding R162 000 per year annum
- d. If the owner owes more than one property the rebate will only be applicable on the property the owner permanently resides in and
- e. If where the owner is unable to occupy the property due to no fault of his/her own, the spouse or minor children may satisfy the occupancy requirement.
- f. Owners of properties within a specific geographical area in terms of section 8 (1) of the Act may according to conditions adopted by council apply for rebate.
- g. Pensioners and disable persons that rent properties will only be subsidies on the first 6kl of water, the basic water charged and 50KwH of electricity per month.

Method of application

Property owners must apply on a prescribed application form for a Rebate as determined by the municipality.

- a. Applications must (where applicable) be accompanied by –
 - i. a certified copy of the identity document or any other proof of owner's age which is acceptable to the municipality;
 - ii. an affidavit from the owner;
 - iii. if the owner is a disabled person proof of a disability pension must be supplied; and
 - iv. if the owner has retired at an earlier stage for medical reasons proof thereof must be submitted.

- v. These applications must reach the municipality before the End of May preceding the start of the new municipal financial year for which relief is sought.

The Municipality retains the right to refuse rebates if the details supplied in the application form is incomplete, incorrect or false.

24. RATE INCREASES

- (1) The municipality will consider increasing rates annually during the budget process in terms of the guidelines issued by National Treasury from time to time.
- (2) Rate increases will be used to finance the increase in operating costs of community and subsidised services.
- (3) Relating to community and subsidised services, the following annual adjustments will be made: -
 - (i) All salary and wage increase as agreed at the National Bargaining Council.
 - (ii) An inflation adjustment for general expenditure, repairs and maintenance and contributions to funds.
 - (iii) Additional depreciation costs or interest and redemption on loans associated with the assets created during the previous financial year.
- (4) Extraordinary expenditure not foreseen during the previous budget period and approved by the council during a budget review process will be financed by an increase in property rates.
- (5) All increases in the property rates will be communicated to the local community in terms of the council's policy on community participation.

25. COSTS OF EXEMPTIONS, REBATES, REDUCTIONS, PHASING IN OF RATES AND EXCLUSIONS OF RATES

- (1) During the budget process the Chief Financial Officer must inform council of all the costs associated with the suggested exemptions, rebates, reductions, phasing in of rates and exclusions.
- (2) Provisions must be made on the operating budget –
 - (a) the full potential income associated with property rates; and
 - (b) the full costs associated with exemptions, rebates, reductions, phasing in of rates and grants-in-lieu of rates
 - (c) Projections regarding revenue foregone for a financial year in relation to exemptions, rebates, reductions, exclusions, phasing – in etc. must be reflected in the council's annual budget for that year.
 - (d) A list of all exemptions, rebates, reductions, exclusions, phasing in etc. must be tabled before council.

26. RECOVERY OF RATES FROM ESTATE AGENTS

- 26.1 The municipality may despite the Estate Agents Affairs Act, 1976 (Act 112 of 1976), recover the full amount due for rates on a property, or partially from an estate agent representing the owner, if this is more convenient for the municipality.
- 26.2 The municipality may recover the amount due for rates from the estate agent representing the owner only after it has served a written notice on the estate agent.
- 26.3 The estate agent must on the request by the municipality furnish the municipality with information specifying all payments for rent on the property and any other money received by the estate agent on behalf of the owner.
- 26.4 The municipality may confiscate the amount of any rent or other money received by the estate agent on behalf of the owner, less commission due to the estate agent to, settle property rates due to the municipality.

27. DISREGARDED ITEMS FOR VALUATION PURPOSES

The following must not be taken into account in determining the market value of a property

- (i) Any building or other immovable structure under the surface of the property which is the subject matter of any mining authorization or mining right defined in the Mineral and Petroleum Resources Development Act, 2002 (Act no 28 of 2002).
- (ii) The value of any equipment or machinery which, in relation to the property concerned, is immovable property, excluding-
 - A lift
 - An escalator
 - An air-conditioning plant
 - Fire extinguishing apparatus
 - A water pump installation for a swimming pool or for irrigation or domestic purposes; and
 - Any other equipment or machinery that may be prescribed; and
- (iii) An unregistered lease in respect of the property
- (iv) In respect of property used for agricultural purposes the value of any annual crops or growing timber on the property that have yet not been harvested at the date of valuation.
- (v) Public Service Infrastructure needs only to be valued if it is the council's intention to levy rates on it.

28. LOCAL, SOCIAL AND ECONOMIC DEVELOPMENT

- (1) The municipality may grant rebates to organisations that promotes local, social and economic development in its area of jurisdiction based on the criteria determined in its local, social and economic development policy. The following criteria will apply:
 - (a) job creation in the municipal area;
 - (b) social upliftment of the local community; and
 - (c) creation of infrastructure for the benefit of the community.

- (2) Rebates will be restricted to 50% of the rates payable and must be phased out within 3 years from the date that the rebate was granted for the first time.

29. REGISTER OF PROPERTIES

The Chief Financial Officer must draw up and maintain a register of properties as contemplated in section 23 of the Act.

30. NOTIFICATION OF RATES

- (1) The council will give notice of all rates approved at the annual budget meeting at least 30 days prior to the date that the rates become effective. Accounts delivered after the 30 days' notice will be based on the new rates.
- (2) A notice stating the purpose of the council resolution, date on which the new rates shall become operational and invitation for objections will be displayed by the municipality at places installed for that purpose.
- (3) All objections shall forthwith be considered by council before final approval and implementation.

31. FREQUENCY OF VALUATIONS

The municipality shall prepare a new valuation roll every 5 (five) years and a supplementary valuation roll annually.

32. GENERAL VALUATION AND PREPARATION OF VALUATION ROLLS

A municipality intending to levy a rate on property must cause a general valuation to be made of all properties in the municipality, and must prepare a valuation roll of all properties in terms of such valuation.

All rateable properties in a municipal area must be valued during such general valuation, including all properties fully or partially excluded from rates in terms of Section 17 of the present Act. However, if the municipality does not intend to levy rates on its own property, or on public service infrastructure owned by a municipal entity, or on rights in properties. In addition, on properties in respect of which it is impossible or unreasonably difficult to establish a market value because of legally insecure tenure resulting from past racial discrimination, the municipality is not obliged to value such properties as part of the valuation process.

A municipality may also apply to the Minister for exemption from the obligation to value properties excluded from rates in terms of Section 17 if the municipality can demonstrate that the valuation of such properties is too onerous for it, given its financial and administrative capacity.

Properties, which have not been valued, because of any of the foregoing considerations, must nevertheless be included in the valuation roll.

33. DATE OF VALUATION

For the purposes of a general valuation, a municipality must determine a date that may be not more than 12 months before the start of the financial year in which the valuation roll is to be first implemented.

The general valuation must reflect the market values of properties in accordance with market conditions, which apply as at the date of the valuation, and in accordance with any other applicable provisions of the present Act and Amendment Act.

34. COMMENCEMENT AND PERIOD OF VALIDITY OF VALUATION ROLLS

A valuation roll takes effect from the start of the financial year following completion of the public inspection period required by the present Act, and remains valid for that financial year or for one or more subsequent financial years, as the municipality may decide, but in total not for more than five (5) financial years.

Section 32(2) provides for the extension of the period of validity of the valuation roll by the MEC for Local Government, but only up to a period of seven (7) financial years, and only in specified circumstances.

35. GENERAL BASIS OF VALUATION

The market value of a property is the amount the property would have realised if sold on the date of valuation in the open market by a willing seller to a willing buyer.

36. VALUATION OF PROPERTY IN SECTIONAL TITLE SCHEMES

When valuing a property, which is subject to a sectional title scheme, the valuer must determine the market value of each sectional title unit in the scheme.

37. SUPPLEMENTARY VALUATIONS

37.1 A Municipality must whenever necessary, cause a supplementary valuation to be made in respect of any rate-able property-

- a. incorrectly omitted from valuation roll;
- b. included in a municipality after the last general valuation;
- c. subdivided or consolidated after the last general valuation;
- d. of which the market value has substantially increased or decreased for any reason after the last general valuation;
- e. substantially incorrectly valued during the last general valuation;
- f. that must be re-valued for any other exceptional reason; or
- g. of which the category has changed;
- h. the value of which was incorrectly recorded in the valuation roll as a result of a clerical or typing error;
- i. Completion certificates.

37.2 A municipality must regularly, but at least once a year, update its valuation roll by causing a supplementary valuation roll to be prepared, or the valuation roll itself to be amended.

38. CORRECTION OF ERRORS AND OMISSIONS

Where the rates levied on a particular property have been incorrectly determined, 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 permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the rate applicable to outstanding debts.

39. SHORT TITLE

This policy will be referred to as the Property Rates Policy of the Prince Albert Municipality.

40. COMMENCEMENT

This policy shall be implemented from **1 July** of every year.