

**LANGEBERG MUNICIPALITY**  
**MUNICIPAL PROPERTY RATES BY-LAW**

**PREAMBLE**

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

AND WHEREAS section 13 of the Municipal Systems Act read with section 162 of the Constitution require a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province.

AND WHEREAS section 6 of the Local Government: Municipal Property Rates Act, 2004 requires a municipality to adopt by-laws to give effect to the implementation of its property rates policy; the by-laws may differentiate between the different categories of properties and different categories of owners of properties liable for the payment of rates;

NOW THEREFORE BE IT ENACTED by the Council of the Langeberg Municipality, as follows:

**1. DEFINITIONS**

In this by-law, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004), shall bear the same meaning unless the context indicates otherwise.

**'Municipality'** means Langeberg Municipality;

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

**'Rates Policy'** means the policy on the levying of rates on rateable properties of the Langeberg Municipality, contemplated in chapter 2 of the Municipal Property Rates Act.

**2. OBJECTS**

The object of this by-law is to give effect to the implementation of the municipality's Rates Policy as contemplated in section 6 of the Municipal Property Rates Act.

**3. THE RATES POLICY**

The municipality prepared and adopted a Rates Policy as contemplated in terms of the provisions of section 3(1) of the Municipal Property Rates Act. The Rates Policy outlines the municipality's rating practices; therefore, it is not necessary for this By-law to restate and repeat same.

The Rates Policy is hereby incorporated by reference in this By-law. All amendments to the Rates Policy as the Council may approve from time to time, shall be deemed to be likewise incorporated.

The Municipality does not levy rates other than in terms of its Rates Policy and the annually promulgated resolution levying rates which reflects the cent amount in the Rand rate for each category of rateable property.

The Rates Policy is available at all satellite offices, libraries, on the municipal website ([www.langeberg.gov.za](http://www.langeberg.gov.za)).

#### **4. CATEGORIES OF RATEABLE PROPERTIES**

The Rates Policy provides for categories of rateable properties determined in terms of section 8 of the Act.

#### **5. CATEGORIES OF PROPERTIES AND CATEGORIES OF OWNERS OF PROPERTIES**

The Rates Policy provides for categories of properties and categories of owners of properties for the purposes of granting relief measures (exemptions, reductions and rebates) in terms of section 15 of the Act.

#### **6. ENFORCEMENT OF THE RATES POLICY**

The Municipality's Rates Policy is enforced through the municipality's Credit Control and Debt Collection policy and any further enforcement mechanisms stipulated in the Act and the Municipality's Rates Policy.

#### **7. SHORT TITLE AND COMMENCEMENT**

This By-law is called the Langeberg Municipality Municipal Property Rates By-law, and takes effect on the date in which it is published in the *Provincial Gazette*.

<b><u>MUNISIPALITEIT LANGEERG</u></b>	<b><u>LANGEERG MUNICIPALITY</u></b>
<b><u>Eiendomsbelasting Verordening</u></b>	<b><u>Property Rates By-Law</u></b>
<p>Nademaal artikel 6 van die "Local Government: Municipal Property Rates Act, Act 6 of 2004", bepaal dat 'n munisipale raad 'n verordening moet aanneem om uitvoering te gee aan die implementering en toepassing van sy eiendomsbelastingbeleid.</p>	<p>Whereas section 6 of the Local Government: Municipal Property Rates Act, Act 6 of 2004, requires a municipal council to adopt by-laws to give effect to the implementation and enforcement of its property rates policy.</p>
<p>Derhalwe neem die Munisipale Raad van Langeberg Munisipaliteit die volgende aan as die Eiendomsbelasting Verordening.</p>	<p>Now therefore the Municipal Council of the Langeberg Municipality adopt the following Property Rates By-Law</p>
<p><b>2. <u>Woordomskeywing</u></b></p> <p>In hierdie beleid tensy uit die samehang anders bly, beteken "belasting" 'n munisipale belasting op eiendom soos bedoel in artikel 229(1) van die Grondwet; "die Wet" die Wet op Plaaslike Regering: Munisipale Eiendomsbelastingwet, Wet 6 van 2004; "die Raad" die munisipale raad van Langeberg Munisipaliteit; en het ander woorde die betekenis wat die Wet daaraan koppel.</p>	<p><b>2. <u>Definitions</u></b></p> <p>In this policy, unless inconsistent with the context, "rates" means a municipal rate on property envisaged in section 229(1) of the Constitution; "the act" means the Local Government: Municipal Property Rates Act, Act No 6 of 2004; "the Council" means the municipal Council of Langeberg Municipality; and all other words has the meaning assigned thereto by the Act.</p>
<p><b><u>Eiendomsbelasting Adviesforum</u></b></p>	<p><b><u>Property Rates Advice Forum</u></b></p>
<p>1. <u>Instelling van 'n Eiendomsbelasting Adviesforum</u> Die Raad sal 'n Eiendomsbelasting Adviesforum instel om die Raad te adviseer oor eiendomsbelasting aangeleenthede.</p> <p>2. <u>Samestelling van die Eiendomsbelasting Adviesforum</u> Die Eiendomsbelasting Adviesforum bestaan uit –</p> <ul style="list-style-type: none"> <li>(a) die Uitvoerende Burgemeester wat optree as voorsitter. Indien die Uitvoerende Burgemeester afwesig is, kies die lede teenwoordig 'n voorsitter uit hulle geledere;</li> <li>(b) een of meer raadslede benoem deur die Uitvoerende Burgemeester;</li> <li>(c) georganiseerde landbou;</li> <li>(d) belastingbetalersverenigings van die onderskeie dorpe;</li> <li>(e) Breërivier Wynland Besigheidskamer</li> <li>(f) die Kelderforum</li> <li>(g) Munisipale Bestuurder</li> <li>(h) personeel benoem deur die Munisipale Bestuurder; en</li> <li>(i) enige organisasie wat op aansoek deur die Uitvoerende Burgemeester toegelaat word.</li> </ul> <p>Elke organisasie mag 'n maksimum van twee lede benoem om vergaderings by te woon.</p>	<p>1. <u>Establishment of a Property Rates Advice Forum</u> The Council shall establish a Property Rates Advice Forum to advise Council on property rates issues.</p> <p>2. <u>Composition of Property Rates Advice Forum</u> The Property Rates Advice Forum consists of:</p> <ul style="list-style-type: none"> <li>(a) the Executive Mayor as chairman. In the absence of the Executive Mayor, the members shall elect one of their members to be chairman;</li> <li>(b) one or more councillors nominated by the Executive Mayor;</li> <li>(c) organised Agriculture;</li> <li>(d) ratepayers associations of the various towns;</li> <li>(e) Breede River Winelands Chamber of Commerce;</li> <li>(f) the Cellar Forum;</li> <li>(g) Municipal Manager;</li> <li>(h) personnel nominated by the Municipal Manager; and</li> <li>(i) a request by any organisation and allowed by the Executive Mayor.</li> </ul> <p>Each organisation may nominate a maximum of two members to attend meetings.</p>
<p>3. <u>Kworum</u> Die lede teenwoordig vorm 'n kworum</p>	<p>3. <u>Quorum</u> The members present shall be a quorum.</p>
<p>4. <u>Vergaderings van die Eiendomsbelasting Adviesforum</u> Die Eiendomsbelasting Adviesforum vergader so dikwels as wat nodig mag wees. Die Raad moet die Eiendomsbelasting Adviesforum raadpleeg voordat belasting vir 'n boekjaar vasgestel word.</p>	<p>4. <u>Meetings of the Property Rates Advice Forum</u> The Property Rates Advice Forum will meet when the need arises. Council must consult with the Property Rates Advice Forum before any rates are determined for a financial year.</p>

<u>Heffing van belasting</u>	<u>Imposition of rates</u>
<p>1. <u>Algemene belasting</u> Die Raad moet ooreenkomstig die bepalings van die Wet en hierdie beleid vir elke boekjaar op alle belasbare eiendom binne sy regsgebied, 'n algemene belasting bepaal en hef op die belasbare waardasies soos opgeteken in die Raad se waardasierol sowel as enige aanvullende waardasierolle.</p> <p>2. Die Raad moet by die vasstelling van belasting die Eiendomsbelasting Adviesforum se aanbevelings oorweeg.</p> <p>3. <u>Kriteria wat toegepas sal word vir die aanpassing van belastingkoerse</u> Die Raad sal poog om die jaarlikse verhoging in belasting sover as wat prakties moontlik is te beperk tot die styging in die verbruikersprys indeks oor die voorafgaande jaar, behalwe as die geïntegreerde ontwikkelingsplan 'n hoër styging vereis.</p> <p>4. Die Raad sal met die vasstelling van die jaarlikse belasting die las wat belastingverhogings en dienstetariëwe op die onderskeie kategorieë van eiendomme enaars het, in ag neem.</p> <p>5. Aangesien die Raad kompetender moet bly met ander munisipaliteite in die ekonomiese streek, moet die Raad ook in ag neem tot watter mate die belastinglas kompetender is of kompetender bly.</p> <p>6. Die Raad sal daarna streef om belasting so vas te stel dat sy gesamentlike inkomste uit belasting minus inkomste verbeur as gevolg van vrystellings, kortings, ens. en minus enige bydrae tot die reserwe vir slegte skuld gelykstaande sal wees aan 25% van die gesamentlike netto inkomste waarvoor begroot is. Deur dit te doen sal die Raad verseker dat sy belastingbasis en die vorderbaarheid daarvan op 'n gesonde grondslag bly.</p> <p>7. <u>Ratio tussen belasting op residensiële en nie-residensiële eiendomme</u> Die ratio tussen belasting op residensiële en nie-residensiële eiendomme, mag nie die ratio oorskry wat die Minister van Provinsiale en Plaaslike Regering in regulasies neerlê nie. Die huidige ratio is 1 : 1.</p> <p>8. <u>Wyse waarop belasting aangeslaan word</u> Belasting wat deur die Raad bepaal word, word aangeslaan op die waardasie van belasbare eiendom binne die Raad se regsgebied soos opgeteken in die waardasierol wat in die munisipale gebied in werking is op die datum waarop belasting betaalbaar en verskuldig word.</p> <p>9. <u>Verantwoordelikheid vir die betaling van belasting</u> (1) Die geregistreerde eienaar van 'n eiendom is verantwoordelik vir die betaling van belasting wat op daardie eiendom ingevolge artikel 24 van die Wet gehef is. (2) Belasting mag, onderhewig aan die bepalings van artikel 28 en 29 van die Wet van huurders, okkupeerders en agente van die eienaar verhaal word.</p> <p>10. <u>Lewering van rekenings</u> (1) Die Raad sal jaarliks gedurende Julie 'n</p>	<p>1. <u>General rates</u> The Council shall in terms of the Act and this policy impose a general rate on all rateable property within its area of jurisdiction for each financial year as recorded in the municipality's valuation roll and any supplementary valuation roll.</p> <p>2. Council must consider the recommendations of the Property Rates Advice Forum when imposing a rate.</p> <p>3. <u>Criteria that will be applied for the adjustment of rates</u> The Council shall attempt to limit each annual increase in rates as far as practicable to the increase in the consumer price index over a period preceding the financial year to which the increase relates, except when the approved integrated development plan of the municipality demand for a greater increase.</p> <p>4. The Council shall, in imposing the rate for each financial year, take proper cognisance of the aggregate burden of rates and service charges on respective property owners, in the various categories of property ownership.</p> <p>5. Council shall take proper cognisance to the extent to which the tax burden is or remains competitive with the comparable burden or remains competitive with the comparable burden in other municipalities within the local economic region.</p> <p>6. The Council shall, in imposing the rates, strive to ensure that the aggregate budgeted revenues from property rates, less revenues forgone and less any contributions to the provision for bad debts, equal at least 25% of the municipality's aggregate budgeted net revenues. By doing so, the municipality will ensure that its revenue base and the collectability of its revenue remains sound.</p> <p>7. <u>Ratio between rates on residential and non-residential properties</u> The ratio between rates on residential and non-residential property may not exceed the ratio prescribed by the Minister of Provincial and Local Government. The present ratio is 1: 1.</p> <p>8. <u>Method of assessing rates</u> Rates imposed by the Council shall be assessed on the valuation of rateable property appearing on the valuation roll in operation in the municipal area on the date on which such rates become due and payable.</p> <p>9. <u>Liability for the payment of rates</u> (1) The registered owner of a property is liable for the payment of rates levied on that property in terms of section 24 of the Act. (2) Rates may, subject to the provisions of sections 28 and 29 of the Act, be recovered from tenants, occupiers and agents of the owner.</p> <p>10. <u>Furnishing of accounts</u> (1) The Council shall annually during July furnish each</p>

<p>belastingrekening lewer aan die geregistreerde eienaars van eiendomme soos opgeteken in die waardasierol.</p> <p>(2) Ten opsigte van aanvullende waardasies sal belastingrekenings met ingang vanaf die effektiewe datum gelewer word aan die geaffekteerde eienaars.</p> <p>(3) In die geval van landbougrond waar meer as een eienaar onverdeelde aandele besit in die eiendom, sal die Raad slegs 'n rekening aan een van die eienaars lewer en hom/haar aanspreeklik hou vir die betaling van die belasting gehef op die eiendom.</p> <p>11. <u>Datum waarop belasting verskuldig en betaalbaar word</u></p> <p>(1) Belasting word jaarliks gedurende Julie gehef en is betaalbaar in twaalf gelyke paaielemente. Eienaars of rekeninghouers kan jaarliks voor/op 1 Julie aansoek doen om belasting jaarliks te betaal en die belasting is betaalbaar voor/op 7 Oktober waarna rente gehef sal word.</p> <p>(2) Die maandelikse belastingpaaielement sal op die Raad se gekonsolideerde rekening aangebring word en is betaalbaar voor of op die 7de dag van elke maand of as die 7de nie 'n werksdag is nie, die eersvolgende werksdag.</p> <p>(3) Belasting op aanvullende waardasierolle word gehef of terugbetaal soos omskryf in artikel 78(4) van die Wet.</p> <p>12. <u>Regstelling van foute en weglatings</u></p> <p>(1) Wanneer die belasting op 'n spesifieke eiendom foutief gehef is hetsy –</p> <p>(a) as gevolg van 'n fout of weglating deur die munisipaliteit; of</p> <p>(b) valse inligting verskaf deur die eienaar van die eiendom; of</p> <p>(c) die gebruik van die grond strydig met die soneringsregulasies</p> <p>sal die belasting betaalbaar toepaslik reggestel word terugwerkend vanaf die datum waarop die belasting vir die eerste keer op die lopende waardasie gehou is tot die datum waarop die fout ontdek is.</p> <p>(2) In die geval waar die eienaar van die eiendom vals inligting verskaf het of die eiendom strydig gebruik word met die toegelate gebruik van die eiendom, sal rente teen die voorgeskrewe wetlike koers gehef word op die onbetaalde gedeelte van die aangesuiwerde bedrag.</p> <p>13. <u>Belasting verskuldig ten opsigte van aanvullende waardasies</u></p> <p>In die geval waar 'n eiendom oorgedra word na 'n nuwe eienaar en belasting met betrekking tot aanvullende waardasie word betaalbaar na die oordrag, sal die vorige sowel as die nuwe eienaar afsonderlik en gesamentlik aanspreeklik gehou word vir die betaling van die belasting.</p> <p>14. <u>Aansuiwering van belasting</u></p> <p>(1) As belasting aangeslaan op die belasbare waardasie van eiendom ingevolge die bepalings van artikel 55(1) van die Wet verander, moet die Raad die belasting aansuiwer en enige bedrag wat te veel gehef is, terugbetaal en enige bedrag te min gehef, verhaal.</p> <p>(2) Indien belasbare eiendom gedurende 'n boekjaar vrygestel word van die betaling van belasting, word die belasting pro-rata verminder ten opsigte van onverstreke tydperk van die boekjaar.</p>	<p>registered owner of rateable property as it appears in the valuation roll with a rates account.</p> <p>(2) In respect of supplementary valuations, rates accounts will be furnished to the affected owners as from the effective date.</p> <p>(3) In the case of agricultural property that is owned by more than one owner in undivided shares, Council shall furnish any one of the owners with a rates account and hold him/her liable for payment of the rates on the property.</p> <p>11. <u>Date on which rates become due and payable</u></p> <p>(1) Rates will be levied annually during July and are payable in twelve equal instalments. Owners or accountholders can apply on/before 1 July every year to pay their rates on an annual basis and the yearly rates are payable on/before 7 October, where-after interest will be charged.</p> <p>(2) The monthly instalment will appear on the monthly consolidated account of Council and is payable on or before the 7<sup>th</sup> of each month or if the 7<sup>th</sup> is not a business day, the business day immediately following the 7<sup>th</sup>.</p> <p>(3) Rates on the supplementary valuation rolls shall be levied or refunded as prescribed in section 78(4) of the Act.</p> <p>12. <u>Correction of errors and omissions</u></p> <p>(1) Where rates levied on a particular property have been incorrectly determined whether because of:</p> <p>(a) an error or omission on the part of the municipality; or</p> <p>(b) false information provided by the owner of the property; or</p> <p>(c) property used in contravention of the zoning regulations</p> <p>the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected from the date on which rates were first levied in terms of the current valuation roll.</p> <p>(2) 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.</p> <p>13. <u>Rates due on a supplementary valuation roll</u></p> <p>In the event of a property being transferred to a new owner and the rates on a supplementary valuation roll becomes payable after the transfer, the previous owner and the new owner will jointly or separately be held responsible for the payment of rates.</p> <p>14. <u>Adjustment of rates</u></p> <p>(1) If rates assessed on the valuation of rateable property and such valuation is thereafter altered in terms of section 55(1) of the Act, the council shall adjust the assessment of such rates and shall refund any over collected amount and shall levy any amount under collected.</p> <p>(2) If immovable property becomes exempt from rating during a financial year, Council shall adjust the rates pro rata in respect of the unexpired portion of the financial year.</p>
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- (3) Indien vrygestelde eiendom gedurende 'n boekjaar belasbaar word, word belasting pro-rata gehef vir die onverstreke tydperk van die boekjaar.

15. Vrystellings, kortings en vermindering van belasting

- (1) In die vasstelling van die jaarlikse belasting kan die Raad vrystellings, kortings en verminderings toestaan aan die kategorieë van eiendom en kategorieë van eienaars genoem in tabel 1 hieronder.
- (2) (1) Die persentasie korting aan die kategorieë eiendom genoem in tabel 2 word hieronder is in artikel 17(1)(a), 17(1)(e), 17(1)(g), 17(1)(h) en 17(1)(i) van die Wet voorgeskryf.
- (2) Waar die persentasie korting nie 100% is nie, kan die Raad die persentasie by besluit verhoog.
- (3) Die kategorieë van eienaars van eiendomme genoem in tabel 3 sal die kortings soos aangetoon addisioneel ontvang tot die korting wat aan residensiële eiendomme toegestaan word.
- (3) Die Raad behou die reg voor om die vrystellings, kortings en verminderings jaarliks te heroorweeg en aan te pas soos vereis.
- (4) Die Raad sal die werklike gebruik van 'n eiendom in ag neem om te bepaal of dit in 'n spesifieke kategorie val. In die geval van vakante grond wat nie spesifiek by enige kategorie inval nie, sal die toegelate gebruik van die eiendom bepaal in watter kategorie dit val.
- (5) Waar een komponent van eiendomme wat vir meerdoelige doeleindes aangewend word, meer as 70% van die werklike gebruik van die eiendom is, sal die eiendom belas word asof dit net vir daardie doel gebruik word.

**Tabel 1**

• Eiendom geregistreer in die naam van 'n privaat skool wat ingevolge wet geregistreer is;	
• Eiendom wat in die landelike gebied geleë is en wat as nie-landbou gesoneer is;	
• Eiendom geregistreer in die naam van liefdadigheidsorganisasies en / of kerkgenootskappe wat behoeftige bejaardes huisves;	
• Munisipale eiendom: Publieke infrastruktuur;	
• Ander munisipale eiendom;	
• Trustgronde van die Staat;	
• Ander staatseiendom;	
• Residensiële munisipale eiendom;	
• Eiendomme waarop nasionale monumente geleë is en slegs vir residensiële doeleindes gebruik word;	
• Eiendomme waarop nasionale monumente geleë is en aangewend word vir besigheids- en sakedoeleindes;	
• Eiendomme wat besit word deur weldadigheidsorganisasies en wat uitsluitlik aangewend word vir die bevordering van die organisasie se oogmerke;	
• Eiendom wat aangewend word vir bona-fide landboudoeleindes;	
• Kleinhoues wat aangewend word vir bona-fide landboudoeleindes;	
• Eiendom wat aangewend word vir bona-fide landboudoeleindes en waar die eienaar / bewoner gratis basiese dienste aan plaaswerkers verskaf;	
• Eiendom gesoneer vir landbou wat nie vir bona-fide landboudoeleindes aangewend word nie;	
• Residensiële staatseiendomme;	

- (3) If exempted property becomes rateable during a financial year, the council shall levy rates pro rata in respect of the unexpired portion of the financial year.

15. Exemptions, rebates and reduction of rates

- (1) In determining the annual rate the Council may grant exemptions, rebates and reductions to the categories of properties and categories of owners as indicated in table 1 below.
- (2) (1) The percentage rebates to the categories of properties indicated in table 2 below are enacted in section 17(1)(a), 17(1)(e), 17(1)(g), 17(1)(h) and 17(1)(i) of the Act.
- (2) Where the percentage is less than 100%, the Council may increase the percentage by resolution of the Council.
- (3) The categories of owners of properties indicated in table 3 below shall be granted the rebates as indicated additionally to the rebates granted to residential properties.
- (3) Council reserves the right to reconsider the exemptions, rebates and reductions annually and adjust as necessary.
- (4) The Council will take the actual use of the property into consideration before placing it in a particular category. In the case of vacant land, the original land determination will be applied.
- (5) Where one component of a property is used for multiple purposes and on average represent 70% or more of the property's actual use, such property shall be rated as though it were used for that purpose only.

**Table 1**

• Property registered in the name of a private school which is registered in terms of an act	
• Property situated in the rural area which is zoned as non-agriculture	
• Property registered in the name of a charitable organisation and / or church that house the poor	
• Municipal property: Public infrastructure	
• Other municipal property	
• State trust land	
• Other state property	
• Municipal property: residential	
• Properties on which national monuments are situated and used for residential purposes only	
• Properties on which national monuments are situated and used for business and commercial purposes	
• Properties owned by benevolent organisations and used to further the objectives of such organisations	
• Property used for bona-fide agriculture purposes	
• Small holdings used for bona-fide agriculture purposes	
• Property used for bona-fide agriculture purposes where the owner / tenant supply free basic services to farm workers	
• Property zoned as agriculture which is not used for agriculture purposes	
• State owned property: residential	

**Tabel 2**

Ingevolge die bepalings van artikel 17(1)(h) van die Wet, is die eerste R15 000 van die waardasies van residensiële eiendomme vyrgestel van belasting.

• Staatseiendomme: Publieke infrastruktuur;	30%
• Beskermd gebied;	100%
• Eiendomme wat besit word deur grondhervormings-begunstigdes of hulle erfgename vir die eerste 10 jaar na die registrasie van die titelakte in die Aktekantoor;	100%
• Eiendom geregistreer in die naam van 'n godsdienstige liggaam of organisasie en wat primêr gebruik word as 'n plek van aanbidding insluitende 'n amptelike woning van die leraar of werknemer van die organisasie wat eredienste lei.	100%

**Tabel 3**

• Geregistreerde deernisgevalle wat een eiendom besit en dit permanent bewoon	0% - die eerste R 45 000 van die waardasie is vyrgestel van belasting.
• Eienaars van eiendom wat 60 jaar en ouer is wat een eiendom besit en dit permanent bewoon met 'n huishoudelike inkomste wat nie meer is as R2 500 per maand nie	40% van die belasting.
• Eienaars van eiendom wat ontwikkel word vir goedgekeurde kommersiële of nywerheidsgebruik	80% van die belasting op die belasbare waardasie tot tyd en wyl die ontwikkeling voltooi is; 60% van die belasting gebaseer op die belasbare waardasie ten opsigte van die munisipaliteit se boekjaar wat onmiddellik volg na voltooiing van die ontwikkeling en 40% van die belasting gebaseer op die belasbare waardasie vir die daaropvolgende twee jaar.

16. Vasstelling van vrystellings, kortings en verminderings van belasting by besluit van die Raad  
Die Raad kan vrystellings, kortings en verminderings van belasting by besluit van die Raad bepaal.

17. Openbaarmaking van vrystellings, kortings en verminderings  
Die Hoof Finansiële Beambte sal toesien dat die inkomste wat verbeur word deur vrystellings, kortings en verminderings in die jaarlikse begroting, die jaarlikse finansiële state en die jaarlikse jaarverslag openbaar word. Die kortings sal ook op jaarlikse belastingrekenings aangebring word wat aan eienaars van eiendom gelewer word.

18. Kriteria vir die toestaan van vrystellings, kortings en verminderings

**Table 2**

In terms of section 17(1)(h) of the Act, the first R15 000 of the valuation of a residential property is exempted from rates.

• State-owned property: public infrastructure	30%
• Protected areas	100%
• Properties owned by a land reform beneficiary or his/her heirs for the first ten years as from date of the first registration of the title deed in the Deeds Office	100%
• Property registered in the name of a religious body or organisation and primarily used as a place of worship including the official dwelling of a minister or employee of that organisation who officiates at services	100%

**Table 3**

• Registered indigents who are the owners one of the property and occupy it permanently	0% - the first R 45 000 of the valuation are exempted from rates.
• Property owners who are over 60 years of age who own one property and occupy it permanently with a monthly household income of less than R2 500.	40% of the rates.
• Owners of properties being developed for approved commercial or industrial use	80% of the rates on the rateable value until the development is completed; 60% of the rateable value for the municipality's financial year immediately following the completion of the development and 40% of the rates based on the rateable value for each of the two ensuing years.

16. Determination of exemptions, rebates and reductions  
The Council may determine exemptions, rebates and reductions of rates by resolution of Council.

17. Disclosure of exemptions, rebates and reductions  
The Chief Financial Officer shall ensure that the revenues forfeited in respect of the foregoing redemptions, reductions and rebates are appropriately disclosed in the annual operating budget, in the annual financial statements and annual report, and that such rebates are also clearly indicated on the rates accounts submitted to each property owner.

18. Criteria for the granting of exemptions, rebates and reductions

<p>Die Raad staan die kortings toe uit erkenning van die volgende faktore:</p> <ul style="list-style-type: none"> <li>• Die feit dat eienaars van residensiële eiendomme nie in staat is om die belastinglas te verhaal soos in die geval van eienaars van besigheids- en nywerheidseiendomme wat die belasting verhaal as deel van hulle uitgawe wat verband hou met die goedere en dienste wat hulle lewer;</li> <li>• Om die belastinglas op deernisgevalle en minder goeie pensioenarisse te verlig;</li> <li>• Die diens wat aan die gemeenskap gelewer word deur publieke diensorganisasies;</li> <li>• Die waarde wat landbou aktiwiteite vir plaaslike ekonomie inhou tesame met die beperkte munisipale dienste wat aan die landbou gelewer word, asook werksgeleenthede wat die sektor skep vir inwoners wat in dorpe woon;</li> <li>• Die noodsaaklikheid om die kultuurerfenis van die plaaslike gemeenskap te bewaar;</li> <li>• Die noodsaaklikheid om die uitbreiding van publieke infrastruktuur aan te moedig;</li> <li>• Die groot bydrae wat eiendomsontwikkelaars, veral kommersiële en nywerheidsontwikkelaars maak tot plaaslike ekonomiese ontwikkeling en die volgehoute behoefte om sulke ontwikkelings aan te moedig;</li> <li>• Die vereistes van die Wet</li> </ul> <p>19. <u>Aansoeke om vrystellings, kortings en verminderings</u></p> <p>(1) Eienaars van eiendom wat kwalifiseer vir vrystellings en kortings uitgesluit kortings, voorgeskryf deur die Wet, moet voor 30 September elke jaar aansoek op die voorgeskrewe vorm doen om korting of vrystelling van belasting betaalbaar vir die daaropvolgende jaar.</p> <p>(2) Alle aansoeke om vrystellings of kortings op belasting moet deur die Hoof Finansiële Beambte of sy gedelegeerde oorweeg en goed- of afgekeur word.</p> <p>(3) Indien 'n aansoek afgekeur word, moet redes aan die aansoeker verskaf word.</p> <p>20. <u>Spesiale belastingareas</u></p> <p>(1) Die Raad kan onderhewig aan die nakoming van die bepalings van artikel 22 van die Wet 'n area binne die munisipale gebied tot 'n spesiale belastingarea verklaar en 'n spesiale belasting in daardie area hef om die spesifieke area op te gradeer of te verbeter.</p> <p>(2) Die addisionele belasting gevorder in 'n spesiale belastingarea mag net in daardie area aangewend word en ook net vir die doel waarvoor die spesiale belasting gehef word.</p> <p>21. <u>Frekwensie van waardasies</u></p> <p>Die Raad sal elke vier jaar 'n nuwe waardasierol saamstel en sal minstens een keer per jaar 'n aanvullende waardasie laat uitvoer.</p> <p>22. <u>Kort titel en inwerkingtreding</u></p> <p>Hierdie verordening staan bekend as die eiendomsbelasting-verordening van Langeberg Munisipaliteit en tree in werking op die datum waarop die eerste waardasierol wat ingevolge die Wet opgestel is in werking tree.</p>	<p>The Council grants the above rebates in recognition of the following factors:</p> <ul style="list-style-type: none"> <li>• The inability of residential property owners to recover the burden of rates, as is the case in respect of business, commercial, industrial properties to recover such rates as part of the expenses associated with the goods or services which they produce;</li> <li>• The need to accommodate indigent and less affluent pensioners;</li> <li>• The services provided to the community by public service organisations;</li> <li>• The value of agricultural activities to the local economy coupled with the limited municipal services rendered to agriculture, but also taking into account jobs created by that sector for residents residing in towns;</li> <li>• The need to preserve the cultural heritage of the local community;</li> <li>• The need to encourage the expansion of public service infrastructure;</li> <li>• 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; and</li> <li>• The requirements of the Act.</li> </ul> <p>19. <u>Application for exemption and rebates</u></p> <p>(1) Owners of property qualifying for exemptions and rebates, excluding exemptions and rates prescribed by the Act, must apply on the prescribed form before 30 September of each year for exemptions and rebates on rates for the ensuing year.</p> <p>(2) All applications for exemptions or rebates on rates must be considered by the Chief Financial Officer who must approve or reject it.</p> <p>(3) If an application is rejected, reasons for the rejection must be provided to the applicant.</p> <p>20. <u>Special rating areas</u></p> <p>(1) The Council may subject to compliance with the provisions of section 22 of the Act determine an area within the municipal area as a special rating area and levy an additional rate in that area to upgrade or improve that area.</p> <p>(2) The additional rates generated by the special rate in a special rating area shall only be utilised in that area and only for the purpose it is levied for</p> <p>21. <u>Frequency of valuations</u></p> <p>The municipality shall prepare a new valuation roll every four years and supplementary valuation rolls at least annually.</p> <p>22. <u>Short title and commencement</u></p> <p>This by-law shall be called the property rates by-law of Langeberg Municipality and shall take effect on the date on which the first valuation roll is completed in terms of the Act takes effect.</p>
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