

# **MASILONYANA LOCAL MUNICIPALITY**

## **PROPERTY RATES POLICY**



**FINANCIAL PERIOD 2025-2026**

**FINAL**

**(FOR IMPLEMENTATION ON 1 JULY 2025)**

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## 1. Objectives

The objectives of this policy are to ensure that:

- a. All ratepayers within a specific category are treated equally and reasonably.
- b. Rates are levied in accordance with the market value of the property.
- c. The rate will be based on the value of all ratable property and the amount required by Council to fund expenditure of rates related services reflected in the operational budget, considering any surpluses generated from Council services and the amounts required to finance exemptions, reductions, and rebates that the municipality may approve from time to time.
- d. To optimally safeguard the income base of the municipality by only approving exemptions, reductions and rebates that is reasonable and affordable.

## 2. Legislative Context

2.1. This policy is mandated by Section 3 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended in 2014, which specifically provides that a municipality must adopt a Rates Policy.

2.2. 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.

2.3. In terms of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of

2004) as amended in 2014 a local 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-
  - i. Section 229 and any other applicable provisions of the Constitution; ii. The provisions of the Property Rates Act, and the regulations promulgated in terms thereof; and
  - iii. The rates policy.

2.4. In terms of Section 4 (1) (c) of the Local Government: Municipal Systems Act, 2000 (No. 32 of 2000), the Council of a municipality has the right to finance the affairs of the municipality by imposing, *inter alia*, rates on property.

- 2.5. In terms of Section 62(1)(f)(ii) of the Local Government: Municipal Finance Management Act, 2003 (No. 56 of 2003) the Accounting Officer must ensure that the municipality has and implements a rates policy.
- 2.6. This policy must be read together with and is subject to the stipulations of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) and any regulations promulgated in terms thereof.

### 3. Definitions

In this Policy, unless the context indicates otherwise-

- 3.1. **“Act”** means the Local Government: Municipal Property Rates Act (Act No 6 of 2004) and any amendment thereof.
- 3.2. **“Agent”**, in relation to the owner of a property, means a person appointed by the owner of the property-
- (a) to receive rental or other payments in respect of the property on behalf of the owner; or
  - (b) to make payments in respect of the property on behalf of the owner.
- 3.3. **“Agricultural property”**, in relation to the use of a property, means property that is used primarily for agricultural purposes but, without derogating from section 9, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for ecotourism or for the trading in or hunting of game.
- 3.4. **“Annually”** means once every financial year.
- 3.5. **“Appeal board”** means a valuation appeal board established in terms of section 56.
- 3.6. **“Assistant municipal valuer”** means a person designated as an assistant municipal valuer in terms of section 35(1) or (2).
- 3.7. **“Business Property”**, means-
- (a) property used for the activity of buying, selling, or trading in commodities or services and includes offices, crèches, private hospitals, private clinics, cell phone and Telkom towers and hotels; or
  - (b) Property on which the administration of the business of private or public entities takes place.
- 3.8. **“Category”**

- (a) in relation to property, means a category of properties determined in terms of Section 8 of this policy; and
- (b) in relation to owners of properties, means a category of owners determined in terms of Section 9 of this policy.

3.9. **“Child-headed household”** means a household where the main caregiver of the said household is younger than 18 years of age. Child-headed household means a household headed by a child as defined in terms of section 28(3) of the Constitution.

3.10. **“Data-collector”** means a person designated as a data-collector in terms of section 36.

3.11. **“Date of valuation”** means the date determined by a municipality in terms of section 31 (1).

3.12. **“Day”** means when any number of days are prescribed for the performance of any act, those days must be reckoned by excluding the first and including the last day, unless the last day falls on a Saturday, Sunday, or any public holiday, in which case the number of days must be reckoned by excluding the first day and also any such Saturday, Sunday or public holiday.

3.13. **“Definitions, words and expressions”** as used in the Act are applicable to this policy document wherever it is used.

3.14. **“Development Land”** (New Township Developments) means land currently under development from the period of the proclamation of the Township until date when the services certificate is issued and rated on the individual erven as registered in the Deeds Office.

3.15. **“Effective date”**-

(a) in relation to a valuation roll, means the date on which the valuation roll takes effect in terms of section 32(1); or

(b) in relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect in terms of section 78(2)(b)

3.16. **“Exclusion”** in relation to a municipality’s rating power, means a restriction of that power as provided for in section 16 and 17 of the Act.

3.17. **“Exemption”** in relation to the payment of a rate, means an exemption granted by a municipality in terms of section 15(1)(a) of the Act.

3.18. **“Financial year”** means the period starting from 1 July in a year to 30 June the next year.

- 3.19. **“Income Tax Act”** means the Income Tax Act, 1962 (Act No. 58 of 1962).
- 3.20. **“Guesthouses”** means accommodation in a dwelling-house or second dwelling where at least 3 or more rooms are used for the purpose of supplying lodging and meals to transient guests for compensation, in an establishment which exceeds the restrictions of a bed and breakfast establishment and may include business meetings or training sessions for resident guests.
- 3.21. **“Government property”** means property owned by the state or by an organ of state excluding municipal properties as per this policy.
- 3.22. **“Improvements encroaching over boundaries”** means where improvements encroach over common boundaries of properties or where the utility of property achieves its highest and best use jointly with other property.
- 3.23. **“Industrial property”** means a branch of trade or manufacturing, production, assembling or processing of finished or practically finished products from raw materials or fabricated parts. This includes grain silos, factories and any office or other accommodation on the same property, the use of which is incidental to the use of such a property.
- 3.24. **“Income Tax Act”** means the Income Tax Act, 1962 (Act No. 58 of 1962).
- 3.25. **“Land reform beneficiary”**, in relation to a property, means a person who -
- (a) acquired the property through -
    - the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993); or
    - the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994).
  - (b) holds the property subject to the Communal Property Associations Act, 1996 (Act No 28 of 1996).
  - (c) holds or acquires the property in terms of such other land tenure reform legislation as may be pursuant to section 25(6) and (7) of the Constitution (Act No.108 of 1996) be enacted after this Act has taken effect.
- 3.26. **“Land tenure right”** means as defined in section 1 of the Upgrading of Land Tenure Rights Act 1991 (Act 112 of 1991).
- 3.27. **“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 organizations and non-governmental, private sector or labour organizations 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; and

(b) includes, more specifically, the poor and other disadvantaged sections of such body of persons

3.28. **“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.

3.29. **“Market Value”** in relation to a property, means the value of the property determined in accordance with section 46 of the Act.

3.30. **“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).

3.31. **“Multiple purposes”**, in relation to a property, means the use of a property for more than one purpose, subject to section 9 of the Act.

3.32. **“Municipal Properties”** refers to a property that is registered in the name of the municipality and property vested by usage in the name of the Municipality whether it is used by the Municipality itself or made available to other entities without cost of a rental agent.

3.33. **“Municipal valuer”** or **“valuer of a municipality”** means a person designated as a municipal valuer in terms of section 33(1).

3.34. **“Newly Ratable property”** means any ratable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding –

(a) a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and

(b) a property identified by the Minister by notice in the Gazette where the phasing-in of a rate is not justified.

3.35. **“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.

3.36. **“Office bearer”**, in relation to places of public worship, means the primary person who officiates at services at that place of worship.

3.37. **“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.

3.38. **“Organ of state”** means an organ of state as defined in section 239 of the Constitution.

3.39. **“Owner”-**

- (a) In relation to a 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.
  - in relation to a time-sharing interest contemplated in the Property Time-sharing Control Act, 1983 (Act No. 75 of 1983), means the management association contemplated in the regulations made in terms of section 12 of the Property Time-sharing Control Act, 1983, and published in Government Notice R327 of 24 February 1984.
  - in relation to a share block company, the share block company as defined in the Share Block Control Act, 1980 (Act No. 59 of 1980).
  - in relation to buildings, other immovable structures and infrastructure referred to in section 17(1)(f), means the holder of the mining right or the mining permit; and
- (c) In relation to a land tenure right referred to in paragraph (c) of the definition of “property”, means a person in whose name the right is registered or to whom it was granted in terms of legislation; or
- (d) In relation to public service infrastructure referred to in paragraph (d) of the definition of “property”, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “publicly 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
  - (iv) A judicial manager, in the case of a property in the estate of a person under
  - (v) A curator, in the case of a property in the estate of a person under curatorship.
  - (vi) A person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude.
  - (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 lessee, in the case of property to which a land tenure right applies and which is leased by the holder of such a right; or
- (ix) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer.

3.40. **Permitted use**", in relation to a property, means the limited purposes for which 30 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.
- IV. any alleviation of any such restrictions.

3.41. **"Place of public worship"** means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium: Provided that the property is-

- (a) registered in the name of a religious community.
- (b) registered in the name of a trust established for the sole benefit of a religious community; or
- (c) property, which is registered in the name of a church, is a Public of Worship.
- (d) subject to a land tenure right.

3.42. **"Private Open Space"** means land that is owned and used for practicing sport, play- or leisure facilities or used as a botanical garden, cemetery, or nature area.

3.43. **"Privately owned towns serviced by the owner"** means single properties, situated in an area not ordinarily being serviced by the municipality, divided through sub division or township establishment into (ten or more) full title stands and/ or sectional units and where all rates related services inclusive of installation and maintenance of streets, roads, sidewalks, lighting, storm water drainage facilities, parks and recreational facilities are installed at the full cost of the developer and maintained and rendered by the residents of such estate.

3.44. **"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; or
- (d) Public service infrastructure.

3.45. **“Public benefit organization property”** means property owned by public benefit organizations and used for any specific public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 3 (education and development) of part 1 of the Ninth Schedule of the Income Tax Act.

3.46. **“Public service infrastructure”** means publicly controlled infrastructure of the following kinds:

- (a) National, provincial, or other public roads on which goods, services or labour move across a municipal boundary.
- (b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public.
- (c) Power stations, power substations or power lines forming part of an electricity scheme serving the public.
- (d) Gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels.
- (e) Railway lines form part of the national railway system.
- (f) Communication towers, masts, exchanges, or lines forming part of a communications system serving the public.
- (g) Runways aprons and traffic control unit at national or provincial airports including the vacant land known as the obstacle free zone surrounding these, which must be vacant for the air navigation purposes.
- (h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway, or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels.
- (i) Any other publicly controlled infrastructure as may be prescribed; or
- (j) Right registered against immovable property in connection with infrastructure mentioned in paragraphs (a) to (i).

3.47. **“Public service purposes”**, in relation to the use of a property, means property owned and used by an organ of state as—

- (a) Hospitals or clinics.
- (b) Schools, pre-schools, early childhood development centres or further education and training colleges.
- (c) National and provincial libraries and archives.
- (d) Police stations.
- (e) Correctional facilities; or
- (f) Courts of law,

But excludes property contemplated in the definition of ‘public service infrastructure’.

- 3.48. **“Rate”** means a municipal rate on property envisaged in section 229(1) (a) of the Constitution.
- 3.49. **“Rebate”** in relation to a rate on property, means a discount granted in terms of section 15 of the Act on the amount of the rate payable on the property.
- 3.50. **“Ratio”**, in relation to section 19, means the relationship between the cent amount in the Rand applicable to residential properties and different categories of non-residential properties: Provided that the two relevant cent amounts in the Rand are inclusive of any relief measures that amount to rebates of a general application to all properties within a property category.
- 3.51. **“Reduction”**, in relation to a rate payable on property, means the lowering in terms of section 15 of the Act of the amount for which the property was valued and the rating at that lower amount.
- 3.52. **“Residential property”** means property included in a valuation roll in terms of section 48(2)(b) [as residential] in respect of which the primary use or permitted use is for residential purposes without derogating from section 9.
- 3.53. **“Rural communal settlements”** means the residual portion of rural communal land excluding identifiable and ratable entities within the property and excluding State Trust Land and land reform beneficiaries as defined in the Act.
- 3.54. **“Sectional Titles Act”** means the Sectional Titles Act, 1986 (Act No. 95 of 1986).
- 3.55. **“Sectional title scheme”** means a scheme defined in section 1 of the Sectional Titles Act.
- 3.56. **“Sectional title unit”** means a unit defined in section 1 of the Sectional Titles Act.
- 3.57. **“Specified public benefit activity”** means an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act.
- 3.58. **“State trust land”** means land owned by the state-
- (a) In trust for persons communally inhabiting the land in terms of a traditional system of land tenure.
  - (b) Over which land tenure rights were registered or granted; or
  - (c) Which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994).
- 3.59. **“Vacant Land”** means land on which no immovable improvements have been erected excluding farm properties not used for any purposes as contemplated in section 8(2)(e) of the Act.

- 3.60. **“Zoning”** means the purpose for which land may lawfully be used or on which buildings may be erected or used, or both, as contained in any applicable Town Planning Scheme and “zoned” has corresponding meaning.

#### **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 all ratable property contained in the municipality's valuation roll and supplementary valuation roll.
- 4.2. The levying of a rate on a property is an exclusive right of the Municipality which will be exercised:
- - (a) Optimally and comprehensively within the Municipality; and
  - (b) With consideration of the total revenue source of the Municipality.
- 4.3. As allowed for in the Act, the municipality has chosen to differentiate between various categories of property and categories of owners of property as contemplated in clause 8 and 9 of this policy. Some categories of property and categories of owners are granted relief from rates. The municipality however does not grant relief in respect of payments for rates to any category of owners or properties, or to owners of properties on an individual basis.
- 4.4. There would be no phasing in of rates based on the new valuation roll, except as prescribed by legislation.
- 4.5. In accordance with section 3(3) of the Act, the rates policy for the municipality is based on the following principles:

**(a) Equity**

The municipality will treat all 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, reductions, rebates and cross subsidy from the equitable share allocation.

**(c) Sustainability**

Rating of property will be implemented in a way that:

- I. It supports sustainable local government by providing a stable and buoyant revenue source within the discretionary control of the municipality.
- II. Supports local, social, and economic development; and

Secures the economic sustainability of every category of ratepayer.

**(d) Cost efficiency**

Rates will be based on the value of all ratable property and will be used to fund community and subsidized services after considering profits generated on trading (water, electricity) and economic (refuse removal, sewerage disposal) services and the amounts required to finance exemptions, rebates, reductions and phasing-in of rates as approved by the municipality from time to time.

4.6. Property rates will be levied to: -

- (a) Correct the imbalances of the past; and
- (b) Minimise the effect of rates on the indigent.

4.7. The market value of a property serves as a basis for the calculation of property rates.

4.8. The tariff rate will be based on the value of all rateable properties and the amount the Municipality needs to fund community and subsidised services, after taking into account any possible surplus generated from trading and economic services and the amounts required to finance exemptions, rebates and reductions of rate, as approved by council from time to time.

4.9. Trade and economic services will be financially ring fenced and tariffs and service charges will as far as possible be calculated in such a way that the revenue generated covers the cost of the services or generates a surplus.

4.10. The provision for operating capital and bad debt must be related to community and subsidised services and must not include any provisions in respect of trade and economic services.

4.11. Property Rates will be used to finance community and subsidised services.

4.12. Surpluses from trade and economic services may be used to subsidise community and subsidised services.

4.13. The revenue basis of the Municipality will be optimally protected by limiting the exemptions, rebates, and reductions.

## **5. Scope of the Policy**

This policy document guides the annual setting (or revision) of property rates tariffs. It does not necessarily make specific property rates tariff proposals. Details pertaining to the applications of the

various property rates tariffs are annually published in the Provincial Gazette and the municipality's schedule of tariffs, which must be read in conjunction with this policy.

## **6. 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.

## **7. Principles applicable to financing of services**

7.1. The Accounting Officer or his/her nominee must, subject to the guidelines provided by the National Treasury and the Executive Committee of the municipality, make provision for the following classification of services: -

(a) Trading services

- i. Water
- ii. Electricity

(b) Economic services

- i. Refuse removal.
- ii. Sewerage disposal.

(c) Community and subsidized services

These include all those services ordinarily being rendered by the municipality excluding those mentioned in 7.1 (a) and (b) above.

7.2. Trading and economic services as referred to in clauses (a) and (b) shall be ring fenced and financed from service charges while community and subsidized services referred to in clause (c) shall be financed from surpluses on trading and economic services, regulatory fees, rates and rates related income.

## **8. Categories of Property**

8.1. Subject to section 19 of the Act, in terms of the criteria set out in this rates policy, levy different rates for different categories of rateable property, as determined in section 8 subsection (2) and (3) of the Act, the categories were determined according to the following criteria— 8.1.1. Actual use of the property.

8.1.2. Permitted use of the property; or

8.1.3. a combination of 8.1.1 and 8.1.2.

8.2. The Municipal Valuer of **Masilonyana Local Municipality** will be responsible for the categorising of the properties and the maintenance thereof, and any change in the actual use of the property may result in the change of categories.

8.3. Different rates may be levied in respect of the following categories of rateable properties and such rates will be determined on an annual basis during the compilation of the annual budget: -

- 8.3.1. Residential Properties.
- 8.3.2. Industrial Properties.
- 8.3.3. Business/Commercial Properties.
- 8.3.4. Agricultural Properties.
- 8.3.5. Educational
- 8.3.6. Mining Properties.
- 8.3.7. Properties owed by an Organ of State and used for Public Service Purposes.
- 8.3.8. Municipal properties **leased to private individual for private use**
- 8.3.9. Public Service Infrastructure referred to in the Act.
- 8.3.10 Properties owned by Public Benefit Organizations.
- 8.3.11. Public Service Purpose.
- 8.3.12. Places of Worship
- 8.3.13. Vacant Residential Stands.
- 8.3.14 Vacant Business Stands
- 8.3.15 Municipal Properties used for essential services**
- 8.3.16. Small Holdings**
- 8.3.17 Creche
- 8.3.18 Guest House
- 8.3.19 Multi Purpose
- 8.3.20 Grains and Oilseeds Silo Storage
- 8.3.21 Hotel
- 8.3.22 Tele-Communication Tower

8.4. In determining the category of a property referred to in 8.3 the municipality shall take into consideration the dominant use of the property, regardless the formal zoning of the property.

8.5. Properties used for multiple purposes shall be categorized and rated as provided for in section 9 of the Act and as more fully described in clause 10 of this policy.

## **9. Categories of Owners**

9.1. For the purpose of granting exemptions, reductions and rebates in terms of clause 13 and 14 and respectively the following categories of owners of properties are determined: -

- (a) Those owners who qualify and who are registered as indigents in terms of the adopted indigent policy of the municipality.
- (b) Those owners who do not qualify as indigents in terms of the adopted indigent policy of the municipality but whose total monthly income is less than the amount annually determined by the municipality in its budget.
- (c) Owners' dependent on pensions or social grants for their livelihood.
- (d) Owners of property situated within an area affected by-
  - i. a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or
  - ii. serious adverse social or economic conditions.
- (e) Owners of residential properties with a market value below the amount as determined annually by the municipality in its budget.
- (f) Owners of properties situated in "privately owned towns" as referred to in clause 15.1 (b).
- (g) Owners of agricultural properties as referred to in clause 15.1 (c); and
- (h) Child headed families where any child of the owner or child who is a blood relative of the owner of the property, is responsible for the care of siblings or parents of the household.

## **10. Properties used for Multiple Purposes**

Rates on properties used for multiple purposes will be levied in accordance with:

- (a) a purpose corresponding with the permitted use of the property.
- (b) a purpose corresponding with the dominant use of the property; or (c) multiple purposes in terms of section 8 (2)

## **11. Improvements encroaching over boundaries.**

11.1. Criteria for differential 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 agricultural purposes.
- (b) The promotion of local, social, and economic development of the municipality.

11.2. Differential rating among the various property categories will be done by way of: -

- (a) setting different cent amount in the rand for each property category; and
- (b) by way of reductions and rebates as provided for in this policy document.

## **12. Differential Rating**

12.1. Criteria for differential 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 agricultural purposes.

#### Agricultural Properties

The meaning of the phrase “agricultural property” in terms of interpreting this property category for the purpose of determining the ratios in addition, in terms of the Act is defined as follows:

- property that is used primarily for agricultural purposes but excludes any portion thereof that is used commercially for hospitality of guests and excludes the use of property for purpose of ecotourism or for the trading in or hunting of game.”

Therefore, any farm property that is used for anything other than agricultural activity, such as for industrial activity, residential purposes, business and commercial activity, trading in or hunting of game or eco-tourism among others is not covered by the ratio for agricultural property. The properties outside the meaning of “agricultural property” defined as outlined above and in the Regulation should be treated according to the municipality’s rates policy as far as it applies to those categories of property (e.g. residential, business, commercial, industrial etc.) The rate applicable on agricultural property as contained in the definition of farm property, and as prescribed by the Municipal Property Rates Regulations which took effect from 1 July 2009:

- (b) The promotion of local, social and economic development of the municipality.

12.2. Differential rating among the various property categories will be done by way of: -

- (a) setting different cent amount in the rand for each property category; and (b) by way of reductions and rebates as provided for in this policy document.

12.3. In terms of section 7(2)(a)(i) of MPRA no rates will be levied on property owned and used by the municipality. However, where municipal properties are leased, the lessee will be responsible for the payment of the determined rental.

### 13. Exemptions and Impermissible Rates

13.1. The following categories of property are exempted from rates: -

(a) ***Municipal properties***

Municipal properties are exempted from paying rates as it will increase the rates burden or service charges to property owners or consumers. However, where municipal properties are leased, the lessee will be responsible for the payment of rental in accordance with the lease agreement.

**(b) Residential properties and Undeveloped Vacant Land**

All residential properties with a market value of less than the amount as annually determined by the municipality are exempted on vacant land should not be exempted from paying taxes, unless it belongs to the municipality. For 2025/26 financial year the maximum reduction is determined as R60 000. The impermissible rates of R30 000 contemplated in terms of section 17(1)(h) of the Property Rates Act is included in the amount referred to above as annually determined by the municipality. Vacant Land should not be exempted from paying taxes unless it belongs to the Municipality. The remaining R30 000 is an important part of the council's indigent policy and is aimed primarily at alleviating poverty.

In addition to the above, 10% may be added as an additional reduction on the market value of a property used for residential purposes a property may be granted and 5% may be added as an additional reduction on the market value of a property used for Business purposes in terms of the Municipality's Property Rates Policy.

**13.2. Public Service Infrastructure**

Public Service Infrastructure properties as defined under section 1 of the Act read in conjunction with section 11(1)(b) and 17(1) be levied at market value less 30%

The following Public Service Infrastructure properties are however excluded in terms of section 17 (1) (aA) and therefore is considered impermissible to levy rates:

- (a) National, provincial, or other public roads on which goods, services or labour move across a municipal boundary.
- (b) Water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plans or water pumps forming part of a water or sewer scheme serving the public.
- (c) Railway lines form part of the national railway system.
- (d) Runways, aprons, and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for air navigation purposes.
- (e) A right registered against immovable property in connection with infrastructure mentioned in paragraphs a) to e) above.

13.3. Exemptions in clause 13.1 will automatically apply and no application is thus required.

13.4. **Impermissible Rates:** In terms of section 17(1) of the Property Rates Act the municipality may, inter alia, not levy a rate: -

- (a) On those parts of a special nature reserve, national park or nature reserve within the meaning of the National Environmental Management: Protected Areas Act, 2003 (Act No. 57 of 2003) or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act, 2004, which are not developed or used for commercial, business, or residential agricultural purposes.
- (b) On mineral rights within the meaning of paragraph (b) of the definition of “property” in section 1 of the Act.
- (c) On a property belonging to a land reform beneficiary or his or her heirs, provided that this exclusion lapses ten years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds.
- (d) On a property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship.

### **13.5. Public Benefit Organisations (PBO's)**

Taking into account the effects of rates on PBOs performing a specific public benefit activity and if registered in terms of the Income Tax Act, 1962 (No 58 of 1962) for tax reduction because of those activities, Public Benefit Organizations may apply for the exemption or reduction up to 40% of property rates. Public Benefit Organizations may include, inter alia: -

- (a) ***Welfare and humanitarian***  
For example, PBOs providing disaster relief.
- (b) ***Health Care***  
For example, PBO's providing counselling and treatment of persons afflicted with HIV and AIDS including the care of their families and dependents in this regard.
- (c) ***Education and development***  
For example, PBO's providing early childhood development services for pre-school children.
- (d) ***Sporting bodies***  
Property used by an organization for sporting purposes on a nonprofessional basis:
- (e) ***Cultural institutions***  
Property used for purposes declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989.
- (f) ***Museum, libraries, art galleries and botanical gardens***

Property registered in the name of private persons, open to the public and not operated for gain.

**(g) *Animal welfare***

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

**(h) *Cemeteries and crematoriums***

Property used for cemeteries and crematoriums.

**(i) *Welfare institutions***

Properties used exclusively as an orphanage, non-profit retirement villages, old age homes or benevolent/charitable institutions, 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 to charitable purposes within the municipality.

**(j) *Charitable institutions***

Property owned or used by institutions or organizations whose aim is to perform charitable work on a not-for-gain basis.

- 13.6. All possible benefiting organisations in clause 13.4 must apply annually for exemptions. All applications must be addressed in writing to the municipality by 31 August for the financial year in respect of which the rate is levied. If the exemption applied for is granted the exemption will apply for the full financial year.
- 13.7. Public benefit organisations must attach a SARS 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) to all applications.
- 13.8. The municipality retains the right to refuse the exemption if the details supplied in the application form were incomplete, incorrect or false.
- 13.9. The extent of the exemptions implemented in terms of clauses 13.1 to 13.4 must annually be determined by the municipality and included in the annual budget.

## **14. Reductions**

14.1. In addition to the impermissible rate on the first R30 000 of the market value of residential properties provided in section 17(1)(h) of the MPRA an additional reduction as per the tariff schedule will be applicable to all residential properties.

14.2. Reductions as contemplated in section 15 of the Act will be considered on an *ad hoc* basis in the event of the following: -

14.2.1. Partial or destruction of a property.

14.2.2. Disasters as defined in the Disaster Management Act, 2002 (Act 57 of 2002).

14.3. The following conditions shall be applicable in respect of clause 14.2: -

14.3.1. The owner referred to in clause 14.2.1 shall apply in writing for a reduction and the onus will rest on such applicant to prove to the satisfaction of the municipality that his property has been totally or partially destroyed. He/ she will also have to indicate to what extent the property can still be used and the impact on the value of the property.

14.3.2. Property owners will only qualify for a rebate if affected by a disaster as referred to in the Disaster Management Act, 2002 (Act No. 57 of 2002).

14.3.3. A maximum reduction to be determined on an annual basis shall be allowed in respect of both clauses 14.2.1 and 14.2.2. For 2025/26 Financial Year the reduction is determined as 80%.

14.3.4. An ad-hoc reduction will not be given for a period in excess of 6 months, unless the municipality gives further extension on application.

14.3.5. If rates were paid in advance prior to granting of a reduction the municipality will give credit to such an owner as from the date of reduction until the date of lapse of the reduction or the end of the period for which payment was made whichever occurs first.

14.3.6. The following is the qualifying criteria:

- Registered NGO with the relevant department and SARS
- Operating within the boundaries of Masilonyana Local Municipality
- Attach the latest audited Financial Statement
- Apply on the prescribed application form by the 31 August

## **15. Rebates**

15.1. Categories of property

(a) *Business, commercial, and industrial properties*

- i. The municipality may grant rebates to ratable enterprises that promote local, social, and economic development in its area of jurisdiction. 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.
- ii. All applications must be addressed in writing to the municipality by 31 August for the financial year in respect of which the rate is levied. If the rebate applied for is granted the rebate will apply for the full financial year.
- iii. The municipality retains the right to refuse the rebate if the details supplied in the application form were incomplete, incorrect, or false.
- iv. A maximum rebate as annually determined by the municipality will be granted on approval, subject to:
  - a. a business plan issued by the directors, landowner, legal person of the company indicating how the local, social and economic development objectives of the municipality are going to be met
  - b. a continuation plan issued by the directors and certified by auditors of the company stating that the objectives have been met in the first year after establishment and how the company plan to continue to meet the objectives
  - c. an assessment by the municipal manager or his/her nominee indicating that the company qualifies.

**(b) *Privately owned towns serviced by the owner.***

The municipality grants an additional rebate, to be determined on an annual basis, which applies to privately owned towns serviced by the owner qualifying as defined in clause 3.28 of this policy. All applications must be addressed in writing to the municipality by 30 April for the financial year in respect of which the rate is levied. If the rebate applied for is granted the rebate will apply for the full financial year. For the 2025/26 financial year the rebate is determined as 20%

**(c) *Agricultural property rebate***

- i. When considering the criteria to be applied in respect of any exemptions, rebates and reductions on any properties used for agricultural purposes the municipality must take into consideration:
- ii. In terms of section 84 of the Act the Minister of Cooperative Governance and Traditional Affairs, and in concurrence with the Minister of Finance as required through section 19 of the Act, may determine that a rate levied by the Council on a category of non-residential property may not exceed the ratio to the rate on residential property. In the absence of any such promulgation the municipality will apply the standard ratio for agricultural properties as 1:0.25 (75% rebates on the tariff for residential properties).

- iii. An additional rebate (based on the total property value) of maximum 10% will be granted by the municipality in respect of the following:
  - a. 2,5% for the provision of accommodation in a permanent structure to farm workers and their dependents.
  - b. 2,5% if these residential properties are provided with potable water.
  - c. 2,5% if the farmer for the farm workers electrifies these residential properties.
  - d. 2,5% for the provision of land for burial to own farm workers or educational or recreational purposes to own farm workers as well as people from surrounding farms.
- iv. The granting of additional rebates is subject to the following: -
  - a. All applications must be addressed in writing to the municipality by 31 August indicating how service delivery and development obligations of the municipality and contribution to the social and economic welfare of farm workers were met. This application will be required as a once off requirement. Any new applications for each financial year must be addressed in writing to the municipality by 31 August for the financial year in respect of which the rate is levied. If the rebate applied for is granted the rebate will apply for the full financial year and such application again regarded as a once off requirement.
  - b. The council reserves the right to send officials or its agents to premises/households receiving relief on an annual basis for the purpose of conducting an on-site audit of the details supplied. The onus also rests on recipients to immediately notify the Council of any changes in their original application.
  - c. The municipality retains the right to refuse the exemption if the details supplied in the application form were incomplete, incorrect, or false.
  - d. The farm owner must be taxed by SARS as a farmer and proof to this extent in the form of the last tax assessment must be submitted. If no such tax assessment can be submitted, proof is required that income from farming activities exceeds 40% of the household income.
  - e. No other rebates will be granted to properties that qualify for the agricultural rebate. For the avoidance of doubt, properties that qualify for the agricultural rebate will not be entitled to the residential rate exemption as set out in clause 11.1(b) of this policy.
  - f. The Municipal By Laws to be activated and any illegal structures to be removed within seven days since they are not categorized but are consumers of water and electricity

## 15.2. Categories of owners

Indigent owners and child headed families will receive a 100% rebate from payment of property tax: -

### **(a) Indigent owners**

Owners who qualify and who are registered as indigents in terms of the adopted indigent policy of the municipality, regardless of the value of the property, will receive a rebate from payment of property tax in accordance with the indigent subsidy policy of the municipality. If qualifying in terms of the indigent policy the 100% rebate will automatically apply and no further application is thus required by the owner.

### **(b) Child headed families.**

- i. Families headed by children will receive a 100% rebate for paying property tax, according to monthly household income. To qualify for this rebate the head of the family must:
  - a. occupy the property as his/her normal residence.
  - b. not be older than 18 years of age.
  - c. still be a scholar or jobless; and
  - d. be in receipt of a total monthly income from all sources not exceeding an amount to be determined annually by the Municipality. For each financial year 2025/26 this amount is determined as a R 6000.00 and below per month unless the municipality gives further extension on application.
- ii. The family head must apply on a prescribed application form for registration as a child headed household and must be assisted by the municipality with completion of the application form. If qualifying, this rebate will automatically apply, and no further application is thus required.

### **(c) Retired, / Pensioners' and Disabled Persons Rate Rebate**

- i. Retired and Disabled Persons, not registered as indigents, qualify for special rebates according to monthly household income. To qualify for the rebate a property owner must: -
  - a. occupy the property as his/her normal residence.
  - b. be at least 60 years of age or in receipt of a disability pension from the Department of Welfare and Population Development.
  - c. be in receipt of a total monthly income from all sources as annually determined by the municipality (including income of spouses of owner).
  - d. not be the owner of more than one property; and



- e. provided that 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.
- ii. Property owners must apply on a prescribed application form for a rebate as determined by the municipality. Applications must be accompanied by-
  - a. a certified copy of the identity document or any other proof of the owner's age which is acceptable to the municipality.
  - b. sufficient proof of income of the owner and his/her spouse.
  - c. an affidavit from the owner.
  - d. If the owner is a disabled person proof of a disability pension payable by the state must be supplied; and
  - e. If the owner has retired at an earlier stage for medical reasons proof thereof must be submitted.
- iii. All applications must be addressed in writing to the municipality by 31 August for the financial year in respect of which the rate is levied. If the rebate applied for is granted the rebate will apply for the full financial year. For each financial year the total monthly income and corresponding rebate is increased by CPIX and is determined as follows:
 

a.	<b>R0 to R6 000 per month</b>	-	<b>100% As per the indigent subsidy policy</b>
b.	<b>R6 001 to R8 000 per month</b>	-	<b>50%.</b>
c.	<b>R8 001 to R10 000 per month</b>	-	<b>20%.</b>
- iv. The consumers residing in area where there's special negotiated tariffs with Council or tariff prescribed by law do not qualify for indigent and pensioners rebate.
- v. The municipality retains the right to refuse the exemption if the details supplied in the application form were incomplete, incorrect, or false.

15.3. Properties with a market value below a prescribed valuation level of a value to be determined annually by the Municipality may, instead of a rate being determined on the market value, be rated a uniform fixed amount per property.

15.4. The extent of the rebates granted in terms of 15.1 and 15.2 shall annually be determined by the municipality and included in the annual budget.

## **16. Payment of Rates on Property in Sectional Title Schemes**

16.1. A rate levied by a municipality on a sectional title unit is payable by the owner of the unit or the holder of the right contemplated in section 25 and 27 of the Sectional Titles Act.1986

- 16.2. Real Right properties are NOT exempted from paying property rates and shall be levied as a separate entity at a rate of Sectional Titles.
- 16.3. A municipality may not recover the rate on a sectional title unit, or any part of such rate, from the body corporate controlling a sectional title scheme, except when the body corporate is the owner of any specific sectional title unit.
- 16.4. A body corporate controlling a sectional title scheme may not apportion and collect rates from the owners of the sectional title units in the scheme

## **17. Payment of Rates**

17.1. The rates levied on the properties shall be payable:

- (a) On a monthly basis; or
- (b) Annually, before 30 September each year.

- 17.2. Ratepayers may choose to pay rates annually in one instalment on or before 30 September each year. If the owner of property that is subject to rates, notify the Accounting Officer or his/her nominee in writing not later than 30 June in any financial year, or such later date in such financial year as may be determined by the municipality that he/she wishes to pay all rates annually, such owner shall be entitled to pay all rates in the subsequent financial year and each subsequent financial year annually until such notice is withdrawn by him/her in a similar manner.
- 17.3. The municipality shall determine the due dates for payments in monthly instalments and the single annual payment, and this date shall appear on the accounts forwarded to the owner/ tenant/ occupants/ agent.
- 17.4. Interest on arrears rates, whether payable on or before 30 September or in equal monthly instalments, shall be calculated in accordance with the provisions of the Credit Control and Debt Collection Policy of the Municipality.
- 17.5. If a property owner who is responsible for the payment of property rates in terms of this policy fails to pay such rates in the prescribed manner, it will be recovered from him/her in accordance with the provisions of the Credit Control and Debt Collection By-law of the Municipality. **No interest shall be payable if it is a municipal error and there will be a short-term settlement for reimbursement to the role players.**
- 17.6. Arrears rates shall be recovered from tenants, occupiers, and agents of the owner, in terms of section 28 and 29 of the Act and the Municipality's credit control and debt collection by-law.
- 17.7. 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.

- 17.8. 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.

## **18. ACCOUNTS TO BE FURNISHED**

- 18.1. The municipality shall furnish each person liable for the payment of rates with a written account, which will specify: -

- (i) the amount due for rates payable,
- (ii) the date on or before which the amount is payable,
- (iii) how the amount was calculated,
- (iv) the market value of the property, and
- (v) rebates, exemptions, reductions or phasing-in, if applicable.

- 18.2. A person liable for payment of rates remains liable for such payment, whether or not such person has received a written account from the municipality. If the person concerned has not received a written account, he/she must make the necessary enquiries with the municipality.

- 18.3. In the case of joint ownership, the municipality shall consistently, in order to minimise costs and unnecessary administration, recover rates from one of the joint owners only provided that it takes place with the consent of the owners concerned.

## **19. SPECIAL RATING AREAS**

- 19.1. The municipality will, whenever deemed necessary, by means of a formal Council resolution determine special rating areas in consultation with the relevant communities as provided for in section 22 of the Act.

- 19.2. The following matters shall be attended to in consultation with the committee referred to in clause 18.3 whenever special rating is being considered:

- 19.2.1. Proposed boundaries of the special rating area.
- 19.2.2. Statistical data of the area concerned gives a comprehensive picture of the number of erven with its zoning, services being rendered and detail of services such as capacity, number of vacant erven and services that are not rendered.
- 19.2.3. Proposed improvements clearly indicating the estimated costs of each individual improvement.
- 19.2.4. Proposed financing of the improvements or projects.

- 19.2.5. Priority of projects if more than one.
- 19.2.6. Social economic factors of the relevant community.
- 19.2.7. Different categories of property.
- 19.2.8. The amount of the proposed special rating.
- 19.2.9. Details regarding the implementation of the special rating.
- 19.2.10. The additional income that will be generated by means of this special rating.

19.3. The required consent of the relevant community shall be obtained in writing or by means of a formal voting process under the chairmanship of the Accounting Officer. A majority shall be regarded as **50% plus one** of the households affected. Each relevant household within the special rating area, i.e. every receiver of a monthly municipal account, will have 1 vote only.

19.4. In determining the special additional rates, the municipality shall differentiate between different categories as referred to in clause 8 of this policy.

19.5. The additional rates levied shall be utilised for the purpose of improving or upgrading the specific area only and not for any other purposes whatsoever.

19.6. The municipality shall establish separate accounting and other record-keeping systems for the identified area and the households concerned shall be kept informed of progress with projects and financial implications on an annual basis.

## **20. Frequency of Valuation**

20.1. The municipality shall prepare a new valuation roll at least every **5 (five) years**.

20.2. In accordance with the Act the municipality, under exceptional circumstances, may request the MEC for Cooperative Governance and Traditional Affairs in the province to extend the validity of the valuation roll to **7 (seven) years**.

20.3. Supplementary valuations may be done on a continual basis but at least **once on an annual basis for the validity period of the Valuation Roll**

## **21. Community Participation**

21.1. Before the municipality adopts the rates policy, the Accounting Officer will follow the process of community participation envisaged in chapter 4 of the Municipal Systems Act and comply with the following requirements: -

- 21.1.1 Council must establish appropriate mechanisms, processes, and procedures to enable the local community to participate and will provide for consultative sessions

with locally recognized community organisations and where appropriate traditional authorities.

21.1.2 Conspicuously display the draft rates policy for a period of at least 30 days (municipality to include period decided on) at the municipality's head and satellite offices, libraries and on the website.

21.1.3 Advertise in the media a notice stating that the draft rates policy has been prepared for submission to council and that such policy is available at the various municipal offices and on the website for public inspection.

21.1.4 Property owners and interest persons may obtain a copy of the draft policy from the municipal offices during office hours at a fee as determined by Council as part of its annual tariffs. Property owners and interest persons are invited to submit written comments or representations to the municipality within the specified period in the notice.

21.1.5 Council will consider all comments and/or representations received when considering the finalisation of the rates policy.

21.1.6 After the objection date of valuation roll has expired as per legislation requirement, consumers who will object, will be subjected to a valuation fee as determined by Council.

21.1.7 The municipality shall communicate the outcomes of the consultation process in accordance with section 17 of the Municipal Systems Act 32 of 2000.

## **22. Register of Properties**

22.1. The municipality will compile and maintain a register in respect of all properties situated within the jurisdiction of the municipality. The register will be divided into Part A and Part B.

22.2. Part A of the register will consist of the current valuation roll of the municipality and will include all supplementary valuations done from time to time.

22.3. Part B of the register will specify which properties on the valuation roll or any supplementary valuation roll are subject to:

- i. Exemption from rates in terms of section 15 of the Property Rates Act,
- ii. Rebate or reduction in terms of section 15,
- iii. Phasing-in of rates in terms of section 21, and
- iv. Exclusions as referred to in section 17.

22.4. The register will be open for inspection by the public at the municipal main offices during office hours or on the website of the municipality.

22.5. The municipality will update Part A of the register during the supplementary valuation process.

- 22.6. Part B of the register will be updated on an annual basis as part of the implementation of the municipality's annual budget.

## **23. By-Laws to give effect to the Rates Policy**

- 23.1. The municipality will adopted By-laws and reviewed annually to give effect to the implementation of the Rates Policy and such By-laws may differentiate between different categories of properties and different categories of owners of properties liable for the payment of rates.

## **24. Regular Review Process**

- 24.1. The Property Rates Policy must be reviewed on an annual basis to ensure that it complies with the Municipality's strategic objectives is contained in the Integrated Development Plan and any other relevant legislation.

## **25. Disclaimer**

Subject to section 102 of the Local Government: Municipal Systems Act, 2000 a rate may be challenged on the basis of non-compliance with the rates policy and must be paid in accordance with the required payment provisions.

Where a ratepayer believes that the Municipality has failed to properly apply the provisions of the Rates Policy, he/she/it submit a dispute in terms of sections 102 and 95(f) of the said Municipal Systems Act, 2000 in the manner and format determined by the Chief Financial Officer.

### **MISCELLANEOUS-**

1. It is the responsibility of the owner to make sure that they peruse the valuation roll.
2. The valuation roll will be continuously amended through the supplementary valuation
3. Beneficiary of property as per human settlement will be regarded as owner of the properties and liable for payment of rate
4. A person in possession of a long-term lease will be regarded as owner of the property and liable for payment of rate
5. The indigent registration process will be followed to register the owner of the property as indigent to be considered for special rebates.
6. Organisations registered as Public Benefit Organisations need to submit their PBO tax exemption certificates as received from SOUTH AFRICAN REVENUE SERVICES annually.

## **26. ENFORCEMENT/IMPLEMENTATION AND ENQUIRIES**

26.1 For any comments regarding the Property Rates Policy, please contact the following persons:

- Dikeledi Ngwenya 057 4035140 [dikeledi@masilonyana.co.za](mailto:dikeledi@masilonyana.co.za)
- Palesa Daniels 057 4035140 [palesa@masilonyana.co.za](mailto:palesa@masilonyana.co.za)

- Palesa Monaheng 057 4035140 [lisamonaheng@masilonyana.co.za](mailto:lisamonaheng@masilonyana.co.za)
- Benjamin Molisenyana 057 4035140 [shasha@masilonyana.co.za](mailto:shasha@masilonyana.co.za)

26.2 This policy has been reviewed and approved by the Municipality in terms of resolution ..... dated ..... and takes effect on the effective date of the Valuation Roll on 1 July 2025