

# MSUKALIGWA MUNICIPALITY PROPERTY RATES

## ANNEXURE C5

### CATEGORIES OF PROPERTY AND RATES APPLICABLE TO EACH CATEGORY (PART 5) PER YEAR

<u>Category</u>	<u>Rate</u> (Cent in the Rand)		
	<u>2010/11</u>	<u>2011/12</u>	
• Residential Properties	RES	.00689	.005100
• Industrial Properties	IND	.02341	.015300
• Business & Commercial Properties	BUS	.02341	.015300
• Farm Properties used for Agricultural purposes	FAR	.00172	.001275
• Farm Properties used for other Business & Commercial purposes	AGB	.02341	.001530
• Farm Properties used for Residential purposes	AGR	.00172	.001275
• Farm Properties used for purposes other than those specified above	AGO	.00172	.001275
• Farm Properties used for education (Schools)	AGS	ZERO	ZERO
• Farm Properties owned by State (Government)	AGG	.00172	.001275
• Farm Properties: Undeveloped	AGU	.02341	.015300
• Farm Properties not used for any purpose	AGN	.00689	.005100
• Smallholdings used for Agricultural purposes	SHA	.00172	.001275
• Smallholdings used for Residential purposes	SHR	.00172	.001275
• Smallholdings used for Industrial purposes	SHI	.02341	.015300
• Smallholdings used for Business & Commercial purposes	SHB	.02341	.015300
• Smallholdings used for purposes other than those specified above	SHO	.00172	.001275
• State owned Properties: Residential	GOR	.00689	.005100
• State owned Properties: Business and other	GOB	.02341	.015300
• State owned Properties: Schools	GOS	.00689	.005100
• State owned Properties: Undeveloped	GOU	.02341	.015300
• Municipal Properties	MUN	ZERO	ZERO
• Municipal Properties: Residential Properties	MUR	ZERO	ZERO
• Municipal Properties: Business Properties	MUB	ZERO	ZERO
• Municipal Properties: Industrial	MUI	ZERO	ZERO
• Municipal Properties: Undeveloped	MUU	ZERO	ZERO
• Municipal Properties: Used for purposes other than specified above	MUO	ZERO	ZERO
• Public Service Infrastructure	PSI	ZERO	ZERO
• Privately owned towns serviced by the owner	POT	.00689	.005100
• Formal settlements: all properties with a ratable value of up to R30 000 and informal settlements registered. (Above R30 000 the normal rate will apply for RES)	FOR	ZERO	ZERO
• Communal Land	COM	ZERO	ZERO
• State Trust Land	STL	.00689	.005100
• Protected Areas	PRO	ZERO	ZERO
• Properties on which national monuments are proclaimed	MON	.00689	.005100
• Properties owned by public benefit organizations and used for any specific public benefit activities	PUB	.00689	.005100
• Properties used for Multiple purposes (See Section 9)	MUP	ZERO	ZERO
• Properties used for Mining purposes	MIN	.00172	.015300
• Properties used for Public Worship (Churches) Property registered in the name of and used primarily as a place of worship by a religious community, including an official residence.	WOR	ZERO	ZERO
• Roads owned by private persons or institutions	PRR	.00689	.005100
• Schools owned by private persons or institutions	SCP	.00689	.005100
• Dams owned by private persons or institutions	DAP	.00689	.005100
• Sectional Schemes Residential	SSR	.00689	.005100
• Sectional Schemes Motor sheds	SHD	.00689	.005100
• Sectional Schemes Business	SSB	.02341	.015300
• Undeveloped properties (Vacant land)	UND	.02341	.015300
• Unregistered Properties	URP	ZERO	ZERO
• (Ext 18) Properties	NOM	ZERO	ZERO

# MSUKALIGWA MUNICIPALITY PROPERTY RATES

## **EXEMPTIONS, REBATES AND REDUCTIONS ON RATES (PART 6)**

### **EXEMPTIONS**

- The first R15 000 of the market value of all residential properties and of all properties used for multiple purposes, provided one or more components of such properties are used for residential purposes, is exempt from the payment of rates in terms of Section 17(1)(h) of the Property Rates Act. (Paragraph 6.1.1)
- Properties identified in terms of paragraph 6.1.2 to 6.1.8 of this policy

### **REBATES AND REDUCTIONS**

#### **INDIGENTS**

Indigents will be subsidized in accordance with the indigent policy adopted by Council and will not form part of a rebate in terms of the MPRA.

#### **PENSIONERS AND MEDICAL UNFIT APPLICANT (DISABLED)**

- Owners who qualify in terms of the criteria determined in this policy will be granted an additional rebate based on the tariff applicable on residential properties.
- The maximum income and rebate on each category of income for the 2010/2011 financial year are determined as follow:

<b><u>Monthly household income</u></b>		<b><u>% Rebate</u></b>
R0 to R2 500		100%
R2 501 to R3 000		80%
R3 001 to R3 500		60%
R3 501 to R4 000		40%
R4 001 to R4 500		20%

## MSUKALIGWA MUNICIPALITY PROPERTY RATES

### COMPULSARY PHASING IN OF RATES ON CERTAIN CATEGORIES

Rates levied on newly ratable property must be phased in over a period of three or four years depending on the ownership and use (category) of such property in terms of section 21 of the Act, subject to subsection (5)

In terms of section 21 (1) (a) a rate levied on newly ratable property must be phased in over a period of three financial years.

- In the 2007/2008 financial year a rebate of 75%
- In the 2008/2009 financial year a rebate of 50%
- In the 2009/2010 financial year a rebate of 25%
- In the 2010/2011 financial year the rate will be payable without any rebate.

Subsection (5) stipulates that the MEC for local government may, on written request by the municipality, extend for that municipality the phasing-in period referred to in subsection (1) ( a ), ( b ) or ( c ) to a period which together with the initial period does not exceed 6 financial years.

In terms of subsection (5) the MEC approved that the phasing in period for agriculture properties be extended to five years. Approval was obtained to further extend the phasing-in period to six years during 2009/2010 with the result of zero adjustment during that financial year.

1. In the 2007/2008 financial year a rebate of 100%
2. In the 2008/2009 financial year a rebate of 75%
3. In the 2009/2010 financial year a rebate of 75%
4. In the 2010/2011 financial year a rebate of 50%.
5. In the 2011/2012 financial year a rebate of 25%.
6. In the 2012/2013 financial year the rate will be payable without any rebate.

### CHARGES FOR LODGING OF OBJECTIONS:

1. Lodge of objection with the Accounting Officer against any matter reflected in the General Valuation Roll, or Supplementary Valuation Roll. – **R200.00**