

ANNEXURE C5

MSUKALIGWA MUNICIPALITY PROPERTY RATES

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

<u>Category</u>	<u>Rate (Cent in the Rand)</u>	
	<u>2012/13</u>	<u>2013/14</u>
● Residential Properties	RES 0.005508	0.005816
● Industrial Properties	IND 0.016524	0.017449
● Business & Commercial Properties	BUS 0.016524	0.017449
● Farm Properties used for Agricultural purposes	FAR 0.001377	0.001454
● Farm Properties used for other Business & Commercial purposes	AGB 0.016524	0.017449
● Farm Properties used for Residential purposes	AGR 0.001377	0.001454
● Farm Properties used for purposes other than those specified above	AGO 0.001377	0.001454
● Farm Properties used for education (Schools)	AGS ZERO	ZERO
● Farm Properties owned by State (Government)	AGG 0.001377	0.001454
● Farm Properties: Undeveloped	AGU 0.016524	0.017449
● Farm Properties not used for any purpose	AGN 0.005508	0.005816
● Small holdings used for Agricultural purposes	SHA 0.001377	0.001454
● Small holdings used for Residential purposes	SHR 0.001377	0.001454
● Small holdings used for Industrial purposes	SHI 0.016524	0.017449
● Small holdings used for Business & Commercial purposes	SHB 0.016524	0.017449
● Small holdings used for purposes other than those specified above	SHO 0.001377	0.001454
● State owned Properties: Residential	GOR 0.005508	0.005816
● State owned Properties: Business and other	GOB 0.0016524	0.001745
● State owned Properties: Schools	GOS 0.005508	0.005816
● State owned Properties: Undeveloped	GOU 0.016524	0.017449
● Municipal Properties	MUN ZERO	ZERO

- Municipal Properties: Residential Properties
- Municipal Properties: Business Properties
- Municipal Properties: Industrial
- Municipal Properties: Undeveloped
- Municipal Properties: Used for purposes other than specified above
- Public Service Infrastructure (No rate on the first 30% of the market value of PSI: s17(1)(a))
- Privately owned town serviced by the owner
- 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)
- Communal Land
- State Trust Land
- Protected Areas
- Properties on which national monuments are proclaimed
- Properties owned by public benefit organizations and used for any specific public benefit activities
- Properties used for Multiple purposes (See Section 9)
- Properties used for Mining purposes
- 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
- Roads owned by private persons or institutions
- Schools owned by private persons or institutions
- Dams owned by private persons or institutions
- Sectional Schemes Residential
- Sectional Schemes Motor sheds
- Sectional Schemes Business
- Undeveloped properties (Vacant land)
- Unregistered Properties
- (Ext 18) Properties

MUR	ZERO	ZERO
MUB	ZERO	ZERO
MUI	ZERO	ZERO
MJU	ZERO	ZERO
MUO	ZERO	ZERO
PSI	ZERO	0.017449
POT	0.005508	0.005816
FOR	ZERO	ZERO
COM	ZERO	ZERO
STL	0.005508	0.005816
PRO	ZERO	ZERO
MON	0.005508	0.005816
PUB	0.005508	0.005816
MUP	ZERO	ZERO
MIN	0.016524	0.017449
WOR	ZERO	ZERO
PRR	0.005508	0.005816
SCP	0.005508	0.005816
DAP	0.005508	0.005816
SSR	0.005508	0.005816
SHD	0.005508	0.005816
SSB	0.016524	0.017449
UND	0.016524	0.017449
URP	ZERO	ZERO
NOM	ZERO	ZERO

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 2012/2013 financial year are determined as follow:

Monthly household income	% Rebate
R0 to R2550	100%
R2 551 to R3 050	80%
R3 051 to R3 550	60%
R3 551 to R4 050	40%
R4 051 to R4 550	20%

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 © 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 - R246.40 (R224)