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**PROPERTY RATES BY-LAW**

**2023-2024**

**MUNICIPAL NOTICE NO: XX of 2022**

Abaqulusi Municipality hereby, in terms of section 6 of the Local Government: Municipal Property Rates Act, 2004, has by way of (No of the resolution) adopted the Municipality's Property Rates By-law set out hereunder.

**ABAQULUSI LOCAL 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 Abaqulusi 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 (Abaqulusi Local Municipality);

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

**‘Rates Policy’** means the Abaqulusi Local Municipality property rates policy adopted by Council on the levying of rates on rateable properties of the (Abaqulusi Municipality), contemplated in chapter 2 in term of section 3(1) of the Municipal Property Rates Act.

## **2. OBJECTS**

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

## **3. ADOPTION AND IMPLEMENTATION OF RATES POLICY**

- 3.1. The Municipality shall prepare and adopted and implement its Rates Policy consistent with the Municipal Property Rates Act on the levying of rates on rateable property within the jurisdiction of the municipality; and
- 3.2. The Rates Policy outlines the municipality’s rating practices; therefore, it is not necessary for this By-law to restate and repeat same.
- 3.3. 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.
- 3.4. The Municipality shall not be entitled to levy rates other than in terms of its Rates Policy.

## **4. CONTENTS OF A RATE POLICY**

The Rates Policy shall, *inter alia*:

- 4.1. Apply to all rates levied by the Municipality pursuant to the adoption of its Annual Budget;
- 4.2. Comply with the requirements for:

- 4.2.1. The adoption and contents of a rates policy specified in section 3 of the Act;
  - 4.2.2. The process of community participation specified in section 4 of the Act; and
  - 4.2.3. The annual review of a Rates Policy specified in section 5 of the Act.
- 4.3. Provide for principles, criteria and implementation measures that are consistent with the Municipal Property Rates Act for the levying of rates which the Council may adopt; and
  - 4.4. Provide for enforcement mechanisms that are consistent with the Municipal Property Rates Act and the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000).
  - 4.5. The Rates Policy provides for categories of rateable properties determined in terms of section 8 of the Act.
  - 4.6. 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.

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

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

## **6. REPEAL OF THE PREVIOUS BY-LAWS**

This By-law hereby repeals all previous Property Rates By-laws of the municipality hitherto the promulgation of the By-law

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

This By-law is called Abaqulusi Local Municipality the Municipal Property Rates By-law 2022, and takes effect on a date of the promulgation hereof

**8. EFFECTIVE DATE**

This policy shall be effective as from the following date: 01 July 2023