
MALUTI-A-PHOFUNG LOCAL MUNICIPALITY



RATES POLICY – FINAL 2016/17



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1. DEFINITIONS

“Act” means the Local Government: Municipal Property Rates Act (Act No 6 of 2004) and any amendment thereof;

“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;

“Annually” means once every financial year;

“Business Property”, means-

- a) property used for the activity of buying, selling or trading in commodities or services and includes any office or other accommodation on the same property, the use of which is incidental to such activity; or
- b) Property on which the administration of the business of private or public entities take place;

“Category”

- a) In relation to property, means a category of properties determined in terms of Section 8 (2) of the Act; and
- b) In relation to owners of properties, means a category of owners determined in terms of section 15 (2) of the Act.

“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 section 28(3) of the Constitution.

“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.

“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.

“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 eco-tourism or for the trading in or hunting of game;

“Multi-Purpose” in relation to a property, means the use of a property for more than one purpose subject to section 9 of the act.

“Municipality” means the **Maluti-a-phofung Local Municipality**.

“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 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) Communication towers, masts, exchanges or lines forming part of a communications system serving the public;
- e) Run aways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as obstacle free zone surrounding these, which must be vacant for air navigation purposes,
- f) 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, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels; Any other publicly controlled infrastructure as may be prescribed; or
- g) a right registered against immovable property in connection with infrastructure mentioned in paragraphs (a) to (i).

‘Public service purposes’, in relation to the use of a property, means property owned and used by an organ of state as—

- I. Hospitals or clinics;



- II. Schools, pre-schools, early childhood development centres or further education and training colleges;
- III. National and provincial libraries and archives;
- IV. Police stations;
- V. Correctional facilities; or
- VI. Courts of law,

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

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

“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.

“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.

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

“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

“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;



- 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 in the Act of the term “publicly controlled”, provided that a person mentioned below may for the purpose 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 liquidation;
 - iv. A judicial manager, in the case of a property in the estate of a person under judicial management;
 - 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;
 - 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
 - x. Was given to the buyer pending registration of ownership in the name of the buyer.

“Person” includes an organ of state.



“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) subject to land tenure right

“Private Open Space” means land that is owned and used for practising of sport, play- or leisure facilities or used as a botanical garden, cemetery or nature area;

“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 in terms of legislation; or
- d) Public Service Infrastructure;
- e) Where improvements encroach over common boundaries of properties or where the utility of property achieve its highest and best use jointly with other property, the Municipal Valuer will nominate one of those properties as the “Parent” property. The other property/ies will be linked to this property in the Valuation Roll and will be referred to as “Children”. This economical unit will be valued as a single property, in conformity to the realities of the market. The other property/ies will be linked to this property in the Valuation Roll and will be referred to as “Children”. This economical unit will be valued as a single property, in conformity to the realities of the market. To accommodate Maluti-a-phofung billing system, the total value will then be split as follow:



- i. A nominal value of not more than the individual land value only, will be entered on each “Child” property;
- ii. The sum of all the “Child” nominal values will be subtracted from the total value;
- iii. The balance will be entered against the “Parent” property;
- iv. The category classification of “child/ren” will follow that of the “parent” property regardless of actual use.
- v. “ ‘ratio’, in relation to section 19 of the Act, 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;’

“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;

“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.

“Residential Property” means a property with a building designed for, or containing provision for human habitation, together with such outbuildings are ordinarily used therewith:

- a) Is used exclusively for residential purposes without derogating from section 9 of the Act;
- b) Is a unit registered in terms of the sectional Title Act and used exclusively for residential purposes without derogating from section 9 of the Act;
- c) Is owned by a share-block company and used solely for residential purposes;
- d) Is a residence used for residential purposes situated on property used for or related to educational purposes;



- e) Retirement schemes and life right schemes used exclusively for residential purposes

And specifically exclude hostels, guest houses and vacant land irrespective of its zoning or intended use.

“State Owned Property” refers to property used or owned by the State other than public service infrastructure including schools, universities, technicons, colleges, hospitals etc.

“Threshold” means the amount, determined from time to time by the Council during its annual budget process referred to in section 12 of the Act, to be deducted from the market value of residential properties, resulting in rates to be determined on the balance of the market value of such properties only.

“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 MPRA.

“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.

2. OBJECTIVE

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 rateable property and the amount required by Council to fund expenditure of rates related services reflected in the operational budget, taking into account 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



3. LEGISLATIVE CONTEXT

3.1 This policy is mandated by Section 3 of the Local Government: Municipal Property Rates Act, 2004 (Act no 6 of 2004), which specifically provides that a municipality must adopt a Rates Policy.

3.1 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.

3.2 In terms of the Local Government: Municipal Property Rates Act, 2004 (Act

No 6 of 2004) a municipality in accordance with a

- 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 any regulations promulgated in terms thereof; and
 - iii. The rates policy.

3.4 In terms of Section 4 (1)(c) of the Local Government: Municipal Systems Act, 200 (Act No 32 of 2000), the municipality has the right to finance the affairs of the municipality by imposing, inter alia, rates on property.

3.5 In terms of Section 62(1)(f)(ii) of the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003) the Municipal Manager must ensure that the municipality has and implements a rates policy.

3.6 This policy must be read together with, and is subject to the stipulations of the Local Government: Municipal Property Rates Act, 2004 (Act No 6 of 2004) and any regulations promulgated in terms thereof from time to time.



4 POLICY PRINCIPLES

- 4.1** Apart from meeting legislative requirements, this policy also emanates from the objectives determined in Council's anti-corruption policy.
- 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** The rating of properties will be done independently, justly, equitably and without prejudice and this principle will also be applied with the determination of criteria for exemptions, reductions and rebates as provided for in section 15 of the Act.
- 4.4** The levying of property rates must be implemented in such a way that:-
- a) It is aimed at development;
 - b) It promotes sustainable local government by providing a stable and constant revenue source within the discretionary control of the Municipality; and
 - c) It promotes economic, social and local development.
- 4.5** Property rates will be levied to:-
- a) Correct the imbalances of the past; and
 - b) Minimise the effect of rates on the indigent
- 4.6** The market value of a property serves as basis for the calculation of property rates.
- 4.7** 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.



4.8 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 generate a surplus.

4.9 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.

4.10 Property Rates will be used to finance community and subsidised services. Surpluses from trade and economic services may be used to subsidise community and subsidised services.

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

4.12 The Chief Financial Officer must, subject to the guidelines provided by the National Treasury and Mayoral Committee of Council, make provision for the following categories of municipal services:-

- (a) Trade services;
- (b) Economic services;
- (c) Community Services funded from Property Tax.

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 budget documents, 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 CATEGORIES OF PROPERTY

7.1 Subject to section 19, a municipality may, in terms of the criteria set out in its rates policy, levy different rates for different categories of rateable property, determined in subsection (2) and (3), which must be determined according to the—

- 7.1.2 Use of the property;
- 7.1.2 Permitted use of the property; or
- 7.1.3 A combination of 7.2.1 and 7.2.2.

7.2A municipality must determine the following categories of rateable property in terms of subsection (1): Provided such property category exists within the municipal jurisdiction:

- 7.2.1 Residential properties;
- 7.2.2 Business and commercial properties;
- 7.2.3 Agricultural properties;
- 7.2.4 Properties owned by an organ of state and used for public service purposes;
- 7.2.5 Public service infrastructure properties;
- 7.2.6 Properties owned by public benefit organisations and used for specified public benefit activities;
- 7.2.7 Properties used for multiple purposes, subject to section 9; or
- 7.2.8 Any other category of property as may be determined by the Minister, with the concurrence of the Minister of Finance, by notice in the Gazette.

7.3 In addition to the categories of rateable property determined in terms of subsection (2), a municipality may determine additional categories of rateable property, including vacant land: Provided that, with the



exception of vacant land, the determination of such property categories does not circumvent the categories of rateable property that must be determined in terms of subsection (2).

7.4.1 Where a municipality can, on good cause, show that there is a need to sub-categorise the property categories listed in subsection 7.2, a municipality must apply to the Minister in writing for authorisation to create one or more of such sub-categories.

7.4.2 Such application must—

7.4.2.1 Be accompanied by a motivation for such sub-categorisation;

7.4.2.2 Demonstrate that such sub-categorisation is not in contravention of section 19; and

7.4.2.3 Reach the Minister at least 15 months before the start of the municipal financial year in which the municipality envisages levying a rate on such sub-categorised property.”.



8 CATEGORIES OF OWNERS

For the purpose of granting exemptions, reductions and rebates in terms of clause 11, 12 and 13 of the Act respectively the following categories of owners of properties are determined:-

- a) Residential properties;
- b) Industrial properties;
- c) Business properties;
- d) Agricultural properties;
- e) Small Holdings;
- f) State owned properties;
- g) Municipal properties;
- h) Public service infrastructure referred to in the Act;
- i) Properties owned by Public Benefit Organizations;
- j) Churches;
- k) Educational;
- l) Privately Owned Towns;
- m) Vacant Stands

9 PROPERTIES USED FOR MULTIPLE PURPOSES

- a) The following criteria will apply to the rating of multiple use properties within the Municipality: Apportionment of the market value of a property to the different purposes for which the property is used: and
- b) Application of the relevant rate to each of the components of the property, based on its value.



10 DIFFERENTIAL RATING

10.4 Criteria for differential rating on different properties will be according to:-

- a) The nature of the property including its
- b) The promotion of local, social and economic development within the Municipality;

10.5 Differential rating among the various property categories will be done by way of setting a different cent amount in the rand for each property category.

10.6 In terms of section 7(2)(a)(i) of MPRA no rates will be levied on property owned and used by the municipality.

11 IMPOSITION OF RATES

11.1.1. The council shall as part of each annual operating budget component impose a rate in the rand on the market value of all rateable property as recorded in the municipality's valuation roll and supplementary valuation roll. Rateable property shall include any rights registered against such property, with the exception of a mortgage bond.

11.1.2. The council pledges itself to limit each annual increase as far as practicable to the increase in the consumer price index over the period preceding the financial year to which the increase relates, except when the approved integrated development plan of the municipality provides for a greater increase.

11.1.3. The council shall, in imposing the rate for each financial year, take proper cognizance of the aggregate burden of rates and service charges on representative property owners, in the various categories of property ownership, and of the extent to which this burden is or remains competitive with the comparable burden in other municipalities within the local economic region

11.1.4. The council shall further, in imposing the rate for each financial year, 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% (twenty five percent) of the municipality's aggregate budgeted net revenues for the financial year concerned. By doing so, the municipality will ensure that its revenue base and the collectability of its revenues remain sound.

12. EXEMPTIONS, REBATES AND REDUCTIONS ON RATES

12.1 In imposing the rate in the rand for each annual operating budget component, the council shall grant the following exemptions, rebates and reductions to the categories of properties and categories of owners indicated below, but the council reserves the right to amend these exemptions, rebates and reductions if the circumstances of a particular annual budget so dictate.

12.2 In determining whether a property forms part of a particular category indicated below, the municipality shall have regard to the actual use to which the relevant property is put. In the case of vacant land not specifically included in any of the categories indicated below, the permitted use of the property shall determine into which category it falls.

12.2.1 Residential properties or properties of any category used for multiple purposes a rebate of R80 000 of the market value shall be granted where the residential component represents on average 98% for developed properties.

12.2.2 Industrial properties 95%

12.2.3 Business and commercial properties
95%

12.2.4 Farm properties: residential component
99%

12.2.5 Farm properties: business and commercial component
99%

12.2.6 Farm properties: agricultural component 99%



12.2.7 Farm properties: used for no purpose	
99%	
12.2.8 Smallholdings: residential component	
98%	
12.2.9 Smallholdings: business and commercial component	
95%	
12.2.10 Smallholdings: industrial component	95%
12.2.11 Smallholdings: agricultural component	99%
12.2.12 State-owned properties: residential	
23%	
12.2.13 State-owned properties: public service infrastructure	23%
12.2.14 State-owned properties: rural area and other	
23%	
12.2.15 Municipal properties: residential	
100%	
12.2.16 Municipal properties: public service infrastructure	
100%	
12.2.17 Municipal properties: other	
100%	
12.2.17.1 Formal and informal settlements: all properties with a ratable value above R80 000	
12.2.18 Communal land	none
12.2.19 State trust land	
none	
12.2.20 Protected areas	
none	
12.2.21 Properties on which national monuments are situated, and where no business or commercial activities are conducted in respect of such monuments	
none	
12.2.22 Properties on which national monuments are situated, but where business or commercial activities are	



conducted in respect of such monuments

100%

- 12.2.23 Properties owned by public benefit organisations and used to further the objectives of such organisations

100%

of the market value up to R200 000

- 12.2.24 Properties belonging to a land reform beneficiary or his or her heirs for the first 10 years after the registration of the title in the office of the Registrar of Deeds

100%

- 12.2.25 Property registered in the name of and used primarily as a place of worship by a religious community, including an official residence

100%

NOTE: In addition to the foregoing, the first R80 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.

- 12.3 Municipal properties shall include properties owned by municipal entities

Properties used for multiple purposes, other than those referred to under residential properties above, shall be rated on the value assigned to each component, and shall receive the rebate applicable to such component. Where one component on average represents 90% or more of the property's actual use, such property shall be rated as though it were used for that use only.

- 12.4 The following categories of owners of residential properties shall additionally receive the following rebates on the rates due in respect of



such properties after deducting the rebate applicable to residential properties:

12.4.1 Property owners who are both the permanent occupants and the sole owners of the properties concerned and who are registered indigent in term of the municipality's indigency management policy will get 100% rebate of the rates based on the rateable value above R80 000

12.4.2 Property owners who are over 60 years of age, who are both the permanent occupants and the sole owners of the property concerned, and whose aggregate household income is proved not be exceeding R2 200-00 per month, such customers will be rebated 100% of the property value.

12.4.3 Owners of properties being 89% of the rates based on developed for approved commercial the rateable value until the or industrial usage development is completed, 95% of the rates based on the rateable value for the municipality's financial year or part thereof immediately following the completion of the development.

12.5 The council grants the above rebates in recognition of the following factors:

12.5.1 The inability of residential property owners to pass on the burden of rates, as opposed to the ability of the owners of business, commercial, industrial and certain other properties to recover such rates as part of the expenses associated with the goods or services which they produce.

12.5.2 The need to accommodate indigents and less affluent pensioners.

12.5.3 The services provided to the community by public service organisations.



- 12.5.4** The value of agricultural activities to the local economy coupled with the limited municipal services extended to such activities, but also taking into account the municipal services provided to municipal residents who are employed in such activities.
 - 12.5.5** The need to preserve the cultural heritage of the local community.
 - 12.5.6** The need to encourage the expansion of public service infrastructure.
 - 12.5.7** 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.
 - 12.5.8** The requirements of the Property Rates Act no. 6 of 2004.
- 12.6 The municipal manager shall ensure that the revenues forgone in respect of the foregoing rebates are appropriately disclosed in each annual operating budget component and 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.



13. PAYMENT OF RATES

- 13.1 Payments will be dealt with in accordance with the provisions of the municipality's Credit Control, Debt Collection and Indigent Policies.
- 13.2 Interest shall be paid to Council on rates which have not been paid within 30 days from the date on which such rates become due at a rate of prime rate for the period during which such rates remain unpaid after the expiry of the said period of 30 days. Single interest will be levied.
- 13.3 The municipality will 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
- 13.4 A person liable for a rate must furnish the municipality with an address where correspondence can be directed to.
- 13.5 In the case of a 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.

14. FREQUENCY OF VALUATION

- 14.1 The Municipality shall prepare a new valuation roll every four (4) years;
- 14.2 In accordance with the Act the Municipality, under exceptional circumstances, may request the MEC for Local Government and Housing in the Province to extend the validity of the valuation roll to five (5) years.
- 14.3 Supplementary valuations shall be done on a continual basis, but at least on an annual basis, in order to ensure that the valuation roll is maintained.



15. COMMUNITY PARTICIPATION

- 15.1 Before Council commands a new valuation in terms of the Act, a consultation process involving all interested groups will be undertaken during which the purpose and method of valuation will be explained.
- 15.2 Before the Municipality accepts the rates policy, the Municipal Manager will follow a process of public participation, as prescribed in chapter 4 of the Municipal Systems Act, and comply with the following requirements:-
- i. Display the draft property rates policy continuously for a period of thirty (30) days at the Municipality's Head Office, satellite offices and on the website;
 - ii. Publish a notice in the media stating that the Draft Property Rates Policy was compiled for submission to Council and that such a policy is available at the different municipal offices and on the website for public inspection ;
 - iii. Property Owners and interested persons may obtain a copy of the draft policy from the municipal office during office hours;
 - iv. Property Owners and interested parties are invited to address written suggestions or representations to the Municipality within the period prescribed in the notice;
 - v. Council will consider all suggestions and/or representations received during the finalisation of the property rates policy.

16. REGISTER OF PROPERTIES

- 16.1.1 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;
- 16.1.2 Part A of the register will consist of the current valuation roll of the Municipality and will include all supplementary valuation done from time to time;
- 16.1.3 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. Rebates or reductions in terms of section 15;
- iii. An exclusion referred to in subsection 17(1)(a),(e),(g),(h),(and (i).

16.2 The valuation roll can be inspected at the Municipal website (www.map.fs.gov.za) and the following venues:

- i. Maluti-a-Phofung Offices: Phuthaditjhaba
- ii. Maluti-a-Phofung Municipality Offices: Kestell
- iii. Maluti-a-Phofung Municipality Offices: Harrismith (Town) and Intabazwe
- iv. Harrismith Library (Town and Intabazwe)
- v. Tshiambe Library
- vi. Setsing Library
- vii. Kestell Library
- viii. Phuthaditjhaba children's Library
- ix. Charles Mopeli Stadium Office

16.2.1 The Municipality will update Part A of the register on a continuous basis by way of a supplementary valuation process.

16.2.2 The municipality will update Part A and Part B on an annual basis as part of the implementation of the Municipality's annual budget.

17. BY-LAWS TO GIVE EFFECT TO THE RATES POLICY

The Municipality will adopt by-laws 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 liable for the payment of rates.

18. REGULAR REVIEW PROCESS

The Property Rates Policy must be reviewed on an annual basis to ensure that it complies with the strategic objectives of the Municipality, as stipulated in the Integrated Development Plan and other applicable legislation.



19. ENFORCEMENT / IMPLEMENTATION

This policy has been approved by the Municipality in terms of resolution.....

dated..... and comes into effect from 1 July 2016