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THE PRESIDENCY

No. 610

17 May 2004

It is hereby notified that the President has assented to the following Act, which is hereby published for general information:—

No. 6 of 2004: Local Government: Municipal Property Rates Act, 2004.

IHHOVISI LIKAMONGAMELI

No. 610

17 May 2004

Ngalokhu kwaziswa ukuthi uMongameli usewuvumile loMthetho nosewuzoshicilelelwa umphakathi:—

Ino 6 ka 2004: Umthetho Wohulumeni Basekhaya: Wokukhokhwa Kwentela Yendawo Yabomasipala, ka 2004.



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Act No. 6, 2004

LOCAL GOVERNMENT:
MUNICIPAL PROPERTY RATES ACT, 2004

*(English text signed by the President.)
(Assented to 11 May 2004.)*

ACT

To regulate the power of a municipality to impose rates on property; to exclude certain properties from rating in the national interest; to make provision for municipalities to implement a transparent and fair system of exemptions, reductions and rebates through their rating policies; to make provision for fair and equitable valuation methods of properties; to make provision for an objections and appeals process; to amend the Local Government: Municipal Systems Act, 2000, so as to make further provision for the serving of documents by municipalities; to amend or repeal certain legislation; and to provide for matters connected therewith.

PREAMBLE

WHEREAS the Constitution entitles municipalities to impose rates on property in their areas, subject to regulation in terms of national legislation;

AND WHEREAS the Constitution enjoins local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;

AND WHEREAS there is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfill its developmental responsibilities;

AND WHEREAS income derived from property rates is a critical source of revenue for municipalities to achieve their constitutional objectives, especially in areas that have been neglected in the past due to racially discriminatory laws;

AND WHEREAS it is essential that municipalities exercise their power to impose rates within a statutory framework that not only enhances certainty, uniformity and simplicity across the nation, but also takes into account historical imbalances and the rates burden on the poor;

AND WHEREAS the Constitution confers on Parliament the power to regulate the exercise by municipalities of their fiscal powers;

BE IT THEREFORE ENACTED by the Parliament of the Republic of South Africa, as follows:—

ARRANGEMENT OF ACT

Section

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INTERPRETATION

1. Definitions

(English text signed by the President.)
(Assented to 11 May 2004.)

UMTHETHO

Ukusingatha amandla omasipala ekuphoqeni ukukhokhwa kwentela yendawo; ukuhoxiswa kwentela yendawo ezimpahleni ezithile; ukuhlinzekela ukuthi omasipala balandele isimo esivulekile nesisobala uma benika ushwele, ukuncishiselwa kanye nokubuyiselwa imali yentela yendawo ngokulandela imigudu yenqubomgomo yentela; ukuhlinzekela izindlela zokuklama inani lentela yendawo ngokungenzeleli; ukuhlinzekela izindlela zokufaka kwezikhhalazo kanye nokubuyekeza kwezinqumo; ukuchibiyela uMthetho Wohulameni Basekhaya ka 2000; ukuze omasipala bakwazi ukuthumela izincwadi; ukuchibiyela noma ukubuyekeza umthetho othile; kanye nokubhekela izindaba ezithile eziphatelene nalokhu.

ISANDULELO

NJENGOBA uMthethosikelo ugunyaza omasipala ukuba bakhokhelwe intela yendawo ezindaweni zabo, ngokulandela umgomo womthetho kazwelonke;

NJENGOBA uMthethosikelo ugunyaza uhulumeni wasekhaya ukuba baqhubekela phambili ngokuhlinzekela izidingonqzangi zezwelethu kanye nokuphuhlisa ezomnotho nokusimama kwezimali zomasipala bethu;

NJENGOBA kunesidingo sokuhlinzeka uhulumeni wasekhaya ngomthombo wezezimali olula odingeka ekuphuhliseni izidingo zentuthuko.

NJENGOBA imali etholakala ngokukhokhwa kwentela yendawo iwumthombo obalulekile wezezimali ukuze omasipala bakwazi ukufeza izimiso zomthethosikekelo ikakhulu kulezondawo ezazinganakiwe ngokwedlule ngenxa yemithetho yobandlululo;

NJENGOBA kubalulekile ukuthi omasipala basebenzise amalungelo abo okukhokhisa intela yendawo ngaphansi komthetho onesiqiniseko, ofanayo futhi ochazwe kalula esizweni futhi ubhekele nokungalingani kanye nobunzima bentela yendawo kubantu abampofu;

NJENGOBA uMthethosikekelo ugunyaza iPhalmende ukuba ilawule amandla okus-ingatha kwezimali omasipala.

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UMTHETHO WOHULUMENI BASEKHAYA: WOKUKHOKHWA Act No. 6, 2004
 KWENTELA YENDAWO YABOMASIPALA, KA 2004

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Act No. 6, 2004

LOCAL GOVERNMENT:
MUNICIPAL PROPERTY RATES ACT, 2004

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CHAPTER 1

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INTERPRETATION**Definitions**

1. (1) In this Act, unless the context indicates otherwise—
 “agent”, in relation to the owner of a property, means a person appointed by the owner of the property—

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UMTHETHO WOHULUMENI BASEKHAYA: WOKUKHOKHWA Act No. 6, 2004
KWENTELA YENDAWO YABOMASIPALA, KA 2004

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ISAHLUKO 1

UKUCHAZWA KWAMAGAMA

Izincazelo

- | | | |
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"abahlali bendawo" mayelana nomasipala | 50 |
|----|---|----|

Act No. 6, 2004

LOCAL GOVERNMENT:
MUNICIPAL PROPERTY RATES ACT, 2004

- (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;
- “**agricultural purpose**”, in relation to the use of a property, excludes the use of a property for the purpose of eco-tourism or for the trading in or hunting of game; 5
- “**annually**” means once every financial year;
- “**appeal board**” means a valuation appeal board established in terms of section 56;
- “**assistant municipal valuer**” means a person designated as an assistant municipal valuer in terms of section 35(1) or (2);
- “**category**” — 10
- (a) in relation to property, means a category of properties determined in terms of section 8; and
- (b) in relation to owners of properties, means a category of owners determined in terms of section 15(2);
- “**data-collector**” means a person designated as a data-collector in terms of section 15 36;
- “**date of valuation**” means the date determined by a municipality in terms of section 31(1);
- “**district management area**” means a part of a district municipality which in terms of section 6 of the Municipal Structures Act has no local municipality and is 20 governed by that municipality alone;
- “**district municipality**” means a municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155(1) of the Constitution as a category C municipality;
- “**effective date**” — 25
- (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);
- “**exclusion**”, in relation to a municipality’s rating power, means a restriction of that power as provided for in section 17; 30
- “**exemption**”, in relation to the payment of a rate, means an exemption granted by a municipality in terms of section 15;
- “**financial year**” means the period starting from 1 July in a year to 30 June the next year; 35
- “**Income Tax Act**” means the Income Tax Act, 1962 (Act No. 58 of 1962);
- “**land reform beneficiary**”, in relation to a property, means a person who—
- (a) acquired the property through—
- (i) the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993); 40
- or
- (ii) 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); or
- (c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25(6) and (7) of the Constitution be 45 enacted after this Act has taken effect;
- “**land tenure right**” means an old order right or a new order right as defined in section 1 of the Communal Land Rights Act, 2004;
- “**local community**”, in relation to a municipality—
- (a) means that body of persons comprising— 50
- (i) the residents of the municipality;
- (ii) the ratepayers of the municipality;

UMTHETHO WOHULUMENI BASEKHAYA: WOKUKHOKHWA Act No. 6, 2004
KWENTELA YENDAWO YABOMASIPALA, KA 2004

- (a) Kusho umkhandlu wabantu obunjwe—
- (i) abahlali abakhe kulowo masipala;
 - (ii) abakhokhi bentela abakhe kulowo masipala;
 - (iii) noma yimuphi umkhandlu womphakathi ongekho ngaphansi kuka hulumeni, kwezimboni, kwezemisebenzi noma izihlangano eziphathelele nezindaba zomphakathi walowo masipala; 5
 - (iv) Izivakashi kanye nabanye abantu abahxaxa ngaphandle kukamasipalo, kuthi ngenxa yobukhor baibo kulowo masipala, basebenzise izinsiza noma izinto ezilethwa ngumasipala; kanye.
- (b) ihlanganisa ikakhuli abampofu kanye nabanye ababenganamathuba; 10
“ilungelo lobunikazi bomhlaba” kusho noma yiliphi itayitela noma imvume yokuba nomhlaba noma yiliphi ilungelo elilawulwa wumthetho noma elemukelwe ngumthetho wendabuko mayelana nobunikazi bomhlaba, kodwa elingambandakanyi ubunikazi obuphelele;
“ilungelo lokusebenzisa impahla” mayelana nempahla, kusho ilungelo lokusetshenziswa kwendawo mayelana— 15
- (a) noma yikuphi ukwenqatshelwa okubekwe—
- (i) ngokwemibandela yetayitela;
 - (ii) ngokulandela umthetho wokudatshulwa kokusebenza kwezindawo;
 - (iii) noma yimuphi umthetho onokulandelwa ngaleyompahla; noma 20
- (b) ngabe yikuphi ukwenziwa ngcono kokungatshelwa.
“imbuyiselo yentela” mayelana nentela ekhokhelwa impahla, kusho isaphulelo esigunyazwe ngokulandisa kwesigaba 15 kunani elikhokhwayo ngempahla;
“iminyaka yonke” kusho ukuthi njalo ngonyaka wezimali;
“impahla yokuhlola” kusho impahla esohlwini lwamaphepha okuhlola 25
ngokulandisa kwesigaba 48 (2) (b) njengendawo yokuhlola.
“inani lentengo yempahla” mayelana nempahla, kusho inani lempahla elilinganisiwe ngokulandisa kwesigaba 46,
“indawo noma impahla” kusho—
- (a) impahla enganyakazi ebhaliswe egameni lomuntu; 30
 - (b) ilungelo elibhaliswe empahleni noma endaweni ngaphansi kwegama lomuntu; noma
 - (c) ilungelo lobunikazi bomhlaba elibhaliswe egameni lomuntu noma eligunyazwe kumuntu ngokulandisa komthetho;
 - (d) impahla eletha ezinsiza zomphakathi; 35
- “indawo ekhona efanele ukukhokhelwa intela yendawo”** kusho umhlaba lapho kwaklanywa khona intela yokukhokhela indawo ngaphanbi komhlaka 30 Juni 2002;
“indawo eklanyelwe intela kabusha” kusho leyondawo lapho intela ibingaklanywe ngaphambi kokuphela konyaka wezimali, anduba usuku lokuqala ukusebenza kwalomthetho lusebenze—
- (a) akuhlanganisi indawo engafakwanga kuhlu lwamaphepha okuhlola futhi ibe ingaklanywanga intela ngaphambi kwalolosuku; kanye
 - (b) impahla eqokwe nguNgqongqoshe ngesaziso kuSomqulu lapho ukufakwa kwentela amancozuncozu kungagunyaziwe. 45
- “indawo entsha efanele ukukhokhelwa intela yendawo”** kusho indawo efanele ukukhokhelwa intela yendawo lapho amanani ukukhokhelwa kwentela yendawo engazange aklanywe ngaphambi komhlaka 30 Juni 2003 noma ekupheleni konyaka wezimali owandulela usuku lokumenyezelwa kwalo mthetho ngokusemthethweni; 50
- “indawo evikelwe”** kusho noma iyiphi indawo emenyezelwe wumthetho kazwelonke nowesifundazwe njengendawo yokongiwa kwemvelo, ngokulandisa kwesigaba 10 soMthetho Wokuvikela;
- “Indawo eyenziwe ngcono ngokwenani lentengo”**, mayelana nomhlaba, kusho inani lomhlaba, kumbandakanya ukwenziwa ngcono kwezakhiwo, okushiwo kulo mthetho; 55
- “indawo lapho umphakathi uzuza ngayo”** kusho lokho okwenziwayo okusehlwini 1, (ezenhlakahle) 2 (ezempilo) kanye no 4 (ezemfundo) zengxenye 1 zeSheduli lomthetho i “Income Tax Act”;
- “indawo noma impahla efanele ukukhokhelwa intela yendawo”** kusho indawo umasipala angase aklame khona intela yendawo ngokulandisa kwesigaba- 2, ngaphandle kwempahla noma indawo okungavunyelwe ukuba ikhokhelwe intela yendawo ngokulandisa kwesigaba (1) sesigaba 15; 60

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- (iii) any civic organisations and non-governmental, private sector or labour organisations 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 5
- (b) includes, more specifically, the poor and other disadvantaged sections of such body of persons;
- “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; 10
- “market value”**, in relation to a property, means the value of the property determined in accordance with section 46;
- “MEC for local government”** means the member of the Executive Council of a province who is responsible for local government in that province; 15
- “metropolitan municipality”** means a municipality that has exclusive executive and legislative authority in its area, and which is described in section 155 (1) of the Constitution as a category A municipality;
- “Minister”** means the Cabinet member responsible for local government; 20
- “multiple purposes”**, in relation to a property, means the use of a property for more than one purpose;
- “municipal council”** or **“council”** means a municipal council referred to in section 18 of the Municipal Structures Act;
- “Municipal Finance Management Act”** means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003); 25
- “municipality”**—
- (a) as a corporate entity, means a municipality described in section 2 of the Municipal Systems Act; and
- (b) as a geographical area, means a municipal area demarcated in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998); 30
- “municipal manager”** means a person appointed in terms of section 82 of the Municipal Structures Act;
- “Municipal Structures Act”** means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998); 35
- “Municipal Systems Act”** means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);
- “municipal valuer”** or **“valuer of a municipality”** means a person designated as a municipal valuer in terms of section 33(1);
- “newly rateable property”** means any rateable 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— 40
- (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; 45
- “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;
- “organ of state”** means an organ of state as defined in section 239 of the Constitution; 50

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- “indlalifa kuzinguquko zobunikazi bomhlaba”**, mayelana nomhlaba kanye nempahla, kusho umuntu—
- (a) owathola umhlaba noma impahla—
- (i) ngokulandisa koMthetho Wokubhekela Komhlaba noSizo ongunombolo 126 ka-1993; noma 5
- (ii) umthetho omayelana Namalungelo Okubuyiselwa Kwemihlaba Kubanikazi ongunombolo 22 ka 1994 noma
- (b) owathola umhlaba ngokulandisa koMthetho Wokuhlanganyela Kobunikazi Kwempahla noma Umhlaba ongunombolo-28 ka-1996; noma
- (c) owathola umhlaba ngokulandisa kweminye imithetho yobunikazi bempahla engase ichtshiyelwe ngokulandisa kwezizigatshana- 6 noma- 7 zesigaba- 25 soMthethosisekelo wezwe; 10
- “ingqalasizinda yemisebenzi kahulumeni”** kusho—
- (b) umgwaqo kazwelonke wesifunda noma womphakathi lapho kunqanyuliswa khona izimpahla, izidingo zomphakathi noma abasebenzi emingceleni lapho kuphethe khona umasipala othile; 15
- (c) amanzi noma amapayipi okukhuculula itshe lentaba, nezinye izinhlobo zamapayipi noma amathumbu, amachibi kanye nezinqolobane zamanzi okuyingxenywe yohlelo lokuthunyelwa kwamanzi emphakathini esemngceleni kamasipala; 20
- (d) iziteshi zikagesi ezincane nezinkulu noma izintambo zikagesi eziyingxenywe yohlelo lokuthunyelwa kukagesi emphakathini osemngceleni kamasipala;
- (e) amapayipi kagesi kanye namapayipi amafutha, ayingxenywe yohlelo lokuthunyelwa kwamafutha emphakathini osemngceleni kamasipala
- (f) ojantshi besitimela abayingxenywe yohlelo lukazwelonke lukaloliwe; 25
- (g) imibhoshongo yokuxhumanisa ukuthunyelwa nokwamukelwa kwemibiko noma izintambo eziyingxenywe yohlelo lwemibhoshongo yokuthunyelwa nokwemukelwa kwemibiko emiphakathini esemngceleni kamasipala
- (h) imigwaqo yokugijima amabhanoyi esikhumulweni samabhanoyi noma izindawo lapho kulayishela khona amabhanoyi ezikhumulweni zikazwelonke kanye nezezifundazwe; 30
- (i) imizila ezikhumulweni zemikhumbi lapho kuthunyelwa futhi kwemukelwa khona izimpahla, nezidingo nalapho kuhamba khona abasebenzi endaweni esemngceleni kamasipala; noma
- (i) amalungelo endlela enza kube lula ukuthunyelwa kwezidingo ngenxa yengqalasizinda ebalulwe endimeni kusuka ku (a) kuya ku (h); 35
- “izindawo ezisetshenziswa ngokuxubile”** mayelana nempahla, kusho ukusetshenziswa kwempahla ngenhloso engaphezu kweyodwa;
- “ingxenywe kahulumeni”** kusho ingxenywe kahulumeni njengaloku ichazwe esigabeni 239 soMthethosisekelo wezwe; 40
- “isaphulelo”** mayelana nentela ekhokhelwa impahla, kusho ukwehliswa kwenani lentela emva kokucutshungulwa kwenani laleyompahla ngokulandisa kwesigaba 15;
- “isifunda esisingethwe wumasipala”** kusho ingxenywe yesifunda sikamasipala echazwe esigabeni 6 Somthetho Wezakhiwo Zikamasipala njengengendawo engenaye umasipala futhi ebuswa yilowo masipala. 45
- “isifunda sikamasipala”** kusho umasipala onesigungu esikhulu sokuphatha futhi onamandla okushaya imithetho endaweni enomasipala abaningi nechazwe kusigaba 155 (1) soMthethosisekelo wezwe njengomasipala ongumkhakha C;
- “intela yokukhokhelwa kwendawo”** kusho intela yokukhokhelwa kwendawo okukhulunywa ngayo esigatshaneni (1) (a) sesigaba 229 soMthethosisekelo wezwe; 50
- “lo mthetho”** kusho umthetho oshaywe ngokulandisa kwesigaba 83(2) kulomthetho, igama noma isisho elisuselwe kugama noma kusisho elicaciswe kusigaba (1), linencazelo efanayo, ngaphandle uma ingqikithi isho incazelo enye. 55
- “uhla”**—
- (a) kusho umbhalo lapho kuqoshwe khona noma uhla ngokulandisa kwe—
- (i) Komthetho Wokubhaliswa Kwamatayitele ongunombolo 47 ka 1937; noma
- (ii) uMthetho Wokubhaliswa Kwamatayitele ezimayini ongunombolo 16 ka- 1967; futhi 60
- (b) kumbandakanye noma yisiphi esinye isenzo esisemthethweni ngokulandisa kwanoma yimuphi umthetho ukuba kubhaliswe—

“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; 5
- (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”, 10

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: 15

- (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; 20
- (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 25
- (viii) 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;

“permitted use”, in relation to a property, means the limited purposes for which the property may be used in terms of — 30

- (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; or 35
- (b) any alleviation of any such restrictions;

“person” includes an organ of state;

“prescribe” means prescribe by regulation in terms of section 83;

“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; 40
- (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 45
- (d) public service infrastructure;

“property register” means a register of properties referred to in section 23;

“protected area” means an area that is or has to be listed in the register referred to in section 10 of the Protected Areas Act; 50

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- (i) ilungelo lokuba kusetshenziswe umhlaba noma okumayelana nezinhloso zezimayini; noma
- (ii) ilungelo lobunikazi bomhlaba.
- “uhla lapho kubhaliswe khona impahla noma indawo”** kusho uhla lapho kubhaliswe khona impahla noma indawo njengaloklu kuchazwe esigabeni 20; 5
- “uhlelo lwamatayitele lapho abanikazi bakhe khona ngokuhlanganyela egcekeni elilodwa”** kusho uhlelo oluchazwe esigabeni 1 soMthetho Wamatayitele lapho abanikazi bakhe khona ngokuhlanganyela egcekeni elilodwa;
- “okuphethwe ngokombuso”** kusho okuphethwe noma okungaphansi kwesandla sombuso, kuhlangukisa— 10
- (a) inhlango yomphakathi evela kuhlu le “Public Finance Management Act, 1999 (Act No. 1 of 1999);
- (b) umasipala noma
- (c) inhlango engaphansi komasipala ngokulandisa kwe: Municipal Systems Act”; 15
- “uhulumeni”** kusho uhulumeni njengoba kucaciswe kusigaba 239 soMthethosisekelo;
- “ukulawula”** kusho ukulawula komthetho ngokulandisa kwesigaba 71;
- “ukungabi namalungelo okuklama intela”** mayelana namandla kamasipala okuklama intela, kusho ukwenqatshelwa kokusebenzisa kwamalungelo ngokulandisa kwesigaba 17; 20
- “ukwenza ngcono”** mayelana nomhlaba kusho noma yisiphi isakhiwo, nanoma iyiphi enye impahla engeke yasuswa, nanoma yisiphi isakhiwo esenziwe endaweni engaphansi kwesiza kodwa engambandakanyi loku—
- (a) isakhiwo esenziwe ngenhloso yokuba kwakhiwe lesa sakhiwo nje kuphela; 25
- (b) noma yisiphi isakhiwo esakhiwe emathunjini omhlaba ngenhloso yokwenza izimayini echazwe emthethweni ongunombolo-50 ka-1991 omayelana nezimayini;
- “umasipala”—**
- (a) njengenghlangano, kusho umasipala ochazwe esigabeni 2 soMthetho Wezinhlal 30 zikamasipala; kanye
- (b) mlapho ephethe khona, kusho indawo kamasipala eklanywe ngokulandisa komthetho ongunombolo 27 ka 1998 Wohulumeni Basekhaya: Wokuklanywa Komasipala;
- “umasipala omkhulu”** kusho umasipala wendawo onamalungelo okubusa kanye nokushaya imithetho kundawo yawo, njengoba kucaciswe kusigaba 155 (1) so Mthethosisekelo njengomasipala ongumkhakha A, 35
- “umasipala wendawo”** kusho umasipala wendawo obambisene imisebenzi nomasipala wesifunda ngokwesigungu sezokuphatha kanye nangokokushaywa kwemithetho endaweni yawo lapho umasipala wendawo wenganyelwe ngumasipala wesifunda, nalapho uchazwe khona esigatshaneni 1 sesigaba 155 soMthethosisekelo njengomasipala ongumkhakha B; 40
- “umhlaba owenganyelwe nguhulumeni”** kusho umhlaba osingethwe uhulumeni—
- (a) ewugcinele isizwe noma umphakathi othile; 45
- (b) lapho kwanikezwa khona amalungelo obunikazi bomhlaba; noma
- (c) okhonjelwe ukuba ubuyiselwe kubantu abathile ngokulandisa komthetho Wokubuyiselwa Kwemihlaba Kubanikazi ongunombolo 22 ka- 1994;
- “umhlali”** uma kukhulunywa ngendawo, kusho umuntu ohlezi endaweni ngaphandle kokubheka isimo lowo muntu ahlezi ngaphansi kwaso kuleyo ndawo; 50
- “umhloli kamasipala”** kusho lowomuntu oqokwe njengomhloli ngokulandisa 33 (1) : **“umnikazi”—**
- (a) uma kukhulunywa ngendawo okukhulunywa ngayo endimeni engu (a) yencazelo “impahla”; 55
- (b) umuntu okubhaliswe ngaye impahla noma indawo; noma
- (c) mayelana nelungelo okukhulunywe ngalo endimeni (b) yencazelo yempahla noma yendawo, kusho umuntu okubhaliswe ngaye ilungelo; noma
- (d) mayelana nelungelo lobunikazi bomhlaba okukhulunywa ngakho endimeni (c) yencazelo yomhlaba, kusho umuntu okubhaliswe ngaye ilungelo noma umuntu owayenikwe ilungelo ngokulandisa komthetho, inqobo nje uma 60 abantu ababalulwe ngezansi bengathathwa njengabanikazi ezimeni ezilandelayo:

“Protected Areas Act” means the National Environmental Management: Protected Areas Act, 2003;

“publicly controlled” means owned by or otherwise under the control of an organ of state, including —

- (a) a public entity listed in the Public Finance Management Act, 1999 (Act No. 1 of 1999);
- (b) a municipality; or
- (c) a municipal entity as defined in the Municipal Systems Act;

“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 forming part of a national railway system;
- (f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;
- (g) runways or aprons at national or provincial airports;
- (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) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (i);

“rate” means a municipal rate on property envisaged in section 229(1)(a) of the Constitution;

“rateable property” means property on which a municipality may in terms of section 2 levy a rate, excluding property fully excluded from the levying of rates in terms of section 17;

“rebate”, in relation to a rate payable on a property, means a discount granted in terms of section 15 on the amount of the rate payable on the property;

“reduction”, in relation to a rate payable on a property, means the lowering in terms of section 15 of the amount for which the property was valued and the rating of the property at that lower amount;

“register”—

- (a) means to record in a register in terms of—
 - (i) the Deeds Registries Act, 1937 (Act No. 47 of 1937); or
 - (ii) the Mining Titles Registration Act, 1967 (Act No. 16 of 1967); and
- (b) includes any other formal act in terms of any other legislation to record—
 - (i) a right to use land for or in connection with mining purposes; or
 - (ii) a land tenure right;

“residential property” means a property included in a valuation roll in terms of section 48 (2) (b) as residential;

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- (i) umuntu owengamele, uma kukhulunywa ngempahla noma umhlaba owenganyelwe yisigungu ngokusemthethweni, kodwa kube kungesona isigungu esengamele umhlaba kahulumeni;
- (ii) umsingathi owengamele ngokusemthethweni, lapho kukhulunywa khona ngamafa kamufi; 5
- (iii) umuntu owengamele ngokusemthethweni noma umuntu ogunyazwe ngokusemthethweni ukumemezela ukuthi umuntu noma imboni ayisenawo amandla okukhokhela izindleko, uma kukhulunywa ngempahla noma indawo engasakhokheleki;
- (iv) ojutshwe wumthetho ukuba asingathe udaba lwefa, uma kukhulunywa ngempahla noma indawo efeni lomuntu elisingethwe yinkantolo 10
- (v) umsingathi ojutshwe wumthetho, uma kukhulunywa ngefa lomuntu izimali zakhe ezicutshungulwayo ngokomthetho;
- (vi) ilungelo lokuthola inzuzo empahleni, umakuyindlu yomuntu ngoko mthetho; 15
- (vii) oqashe indawo, oqashe indawo ebhalise egameni likamasipala neqashiswa nguye umasipala;
- (viii) othenge impahla ebedayiswa ngumasipala lapho ubunikazi bunikwe lowomthengi kusalindwe ukubhaliswa kobunikazi;
- “umkhakha”**, mayelana nempahla, kusho umkhakha noma uhlobo lwempahla njengaloku kulandisa isigaba 8; 20
- “umkhandlu kamasipala” noma “umkhandlu”** kusho umkhandlu kamasipala okukhulunywa ngawo esigabeni 18 soMthetho Wezakhiwo Zikamasipala;
- “Umkhandlu wokwendlulisela udaba”** kusho umkhandlu wokwendlulisela kodaba owasungulwa ngokulandisa kwesigaba 56; 25
- “umphathi kamasipala”** kusho umuntu oqokwe ngokulandisa kwesigaba 82 somthetho wezakhiwo zikamasipala;
- “umphakathi waleyo ndawo”**, mayelana nomasipala othile—
- (a) kusho ukuthi leyo nhlango yabantu eyakhiwe—
- (i) izakhamizi zikamasipala; 30
- (ii) abakhokhi bentela yendawo kamasipala;
- (iii) noma yiziphi izinhlangano zomphakathi kanye nalezo ezingekho ngaphansi kukahulumeni, izimboni zangasese noma izinhlangano zabasebenzi noma izinhlangano eziphathelele nezindaba zangaphakathi kulowo masipala; 35
- (b) ikakhulukazi kumbandakanya izinhlangano zabampofu kanye nezinhlangano zabantu ababencishwe amathuba phambilini;
- “umthetho wamatayitele lapho abanikazi bakhe khona ngokuhlanganyela egcekeni elilodwa”** kusho umthetho wamatayitele lapho abanikazi bakhe khona ngokuhlanganyela egcekeni elilodwa ongunombolo 95 ka 1986; 40
- “umthetho wezakhiwe zikamasipala”** kusho uMthetho kaHulumeni Wasekhaya omayelana neZakhiwo Zikamasipala ongunombolo 117 ka 1998;
- “umthetho wezinhlalazikamasipala”** kusho umthetho kahulumeni wasekhaya omayelana nezinhlalazikamasipala ongunombolo- 32 ka 2000;
- “Umthetho: “Income Tax Act”** kusho uMthetho Wentela, 1962 (Umthetho No. 58 ka 1962); 45
- “ozuze umhlaba ngenxa yezinguquko”** mayelana nempahla, kusho umuntu—
- (a) ozuze umhlaba—
- (i) ngenxa yokusebenza komthetho i **“Provision of Land Assistance Act, 1993** (Act No. 126 of 1993); noma 50
- (ii) uMthetho Wendawo ngaphansi komthetho “ i Communal Property Association Act, 1996 (Act No. 28 of 1996);” noma
- (iii) othole lendawo ngokulandisa komunye umthetho wezemihlaba ngokulandisa kwesigaba 25 (b) no (7) so Mthethosisekelo;
- “ilungelo lwezimihlaba”** kusho ilungelo elidala noma Wezimihlaba, ka 2004; (b) ethole lendawo ngaphansi komthetho “iCommunal Property Association Act, 1996 (Act No. 28 of 1996);” noma (c) ethole lendawo ngokulandisa komunye umthetho wezemihlabangokulandisa kwesigaba 25(b) no (7) soMthethosisekelo;
- “uMthetho kamasipala Wokuphathwa Kwezimali”** kusho uMthetho kamasipala Wokuphathwa Kwezimali, 2003 uMthetho No. 56 ka 2003); 60
- “umuntu”** kumbandakanya ingxenye kahulumeni;
- “uNgqongqoshe”** kusho ilungu lekhebhini eliphathelene nohulumeni basekhaya;

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“**Sectional Titles Act**” means the Sectional Titles Act, 1986 (Act No. 95 of 1986);

“**sectional title scheme**” means a scheme defined in section 1 of the Sectional Titles Act;

“**sectional title unit**” means a unit defined in section 1 of the Sectional Titles Act;

“**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 I of the Ninth Schedule to the Income Tax Act; 5

“**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; 10

(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);

“**this Act**” includes regulations made in terms of section 83.

(2) In this Act, a word or expression derived from a word or expression defined in subsection (1) has a corresponding meaning unless the context indicates that another meaning is intended. 15

CHAPTER 2

RATING

Power to levy rates 20

2. (1) A metropolitan or local municipality may levy a rate on property in its area.

(2) (a) A district municipality may not levy a rate on property except on property in a district management area within the municipality.

(b) Any reference in this Act to the area of a municipality must, in the case of a district municipality, be read as a reference to a district management area within the district municipality. 25

(3) A municipality must exercise its power to levy a rate on property subject to—

(a) section 229 and any other applicable provisions of the Constitution;

(b) the provisions of this Act; and

(c) the rates policy it must adopt in terms of section 3. 30

*Part 1: Rates policy***Adoption and contents of rates policy**

3. (1) The council of a municipality must adopt a policy consistent with this Act on the levying of rates on rateable property in the municipality.

(2) A rates policy adopted in terms of subsection (1) takes effect on the effective date of the first valuation roll prepared by the municipality in terms of this Act, and must accompany the municipality’s budget for the financial year concerned when the budget is tabled in the municipal council in terms of section 16(2) of the Municipal Finance Management Act. 35

(3) A rates policy must— 40

(a) treat persons liable for rates equitably;

(b) determine the criteria to be applied by the municipality if it—

(i) levies different rates for different categories of properties;

(ii) exempts a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate on their properties; 45

(iii) grants to a specific category of owners of properties, or to the owners of a specific category of properties, a rebate on or a reduction in the rate payable in respect of their properties; or

(iv) increases rates; 50

(c) determine, or provide criteria for the determination of —

(i) categories of properties for the purpose of levying different rates as contemplated in paragraph (b)(i); and

(ii) categories of owners of properties, or categories of properties, for the purpose of granting exemptions, rebates and reductions as contemplated in paragraph (b)(ii) or (iii); 55

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- “uNggongqoshe wesifundazwe wohulumeni basekhaya” kusho ilunga lesishayamthetho sesifundazwe esibhekene nobulumeni basekhaya kulesosifunda; “unyaka wezimali” kusho isikhathi esisukela mhlaka 1 Julayi enyakeni kuya kumhlaka 30 Juni ngonyaka olandelayo;
- “ushwele” mayelana nokukhokhwa kwentela, kusho ushwele onikezwa ngumasipala ngokulandisa kwesigaba 15;
- “usuku lokuhlola” kusho usuku olunqunywe ngumasipala ngokulandisa kwesigaba 31 (1)
- “usuku lokuqala ukusebenza”—
- (a) mayelana namaphepha okuhlola, kusho usuku lapho kuqala khona ukusebenzisa amaphepha okuhlola ngokulandisa kwesigaba 32(1); noma
- (b) mayelana namaphepha okuhlola ayizichibiyelo, kusho usuku lapho amaphepha okuhlola ayizichibiyelo aqala ukusebenza ngokulandisa kwesigaba 78(2)(b);

ISAHLUKO 2

UKUKLANYWA KWENTELA

Amandla okuklama intela

2. (1) Umasipala omkhulu noma umasipala wendawo angaklama intela yendawo ezindaweni ezenganyelwe yiwo.
- (2) (a) Umasipala wesifunda ngeke akwazi ukuklama intela yendawo ngaphandle uma indawo isesifundeni esisingethwe yiwo umasipala lowo.
- (b) Noma ngabe yini okuphawulwe kulomthetho ngendawo kamasipala, lapho kubhekiswe kumasipala wesifunda, kumele kufundwe njengokubhekiswe kusifunda lesi kulowo masipala wesifunda.
- (3) Umasipala kufanele asebenzise amandla akhe ekuklameni intela yendawo endaweni noma empahleni ngokulandela loku okulandelayo—
- (a) isigaba 229 soMthethosisekelo wezwe;
- (b) ezinye izigaba zalomthetho; kanye
- (c) nenqubomgomo yokukhokhela intela yendawo okufanele umasipala ayamukele ngokulandisa kwesigaba 3.

Ingxenye 1: Inqubomgomo yentela

Ukwamukelwa kanye nokuqokethwe kunqubomgomo

3. (1) Umkhandlu kamasipala kufanele wamukele inqubomgomo ehambisana nalo mthetho mayelana nokukhokhiswa kwentela yendawo empahleni noma endaweni efanele ukukhokhelwa intela yendawo kumasipala.
- (2) Inqubomgomo eyamukelwe ngokulandela isigatshana (1) iqala ukusebenza ngosuku lokusebenza kohlu lukohlola olubunjwe ngumasipala ngokulandela lomthetho, kufanele ihambisane nohlaka lwezimali lwalowonyaka ngenkathi lwethulwa phambi komkhandludolobha ngokulandela isigaba 16(2) soMthetho kaMasipala Wokuphathwa Kwezimali.
- (3) Inqubomgomo yentela kufanele—
- (a) ibaphathe ngokulinganayo abantu okufanele bakhokhe intela yendawo;
- (b) icubungule indlela eyosetshenziswa ngumasipala uma—
- (i) iklama intela yokukhokhela indawo engafani ngokwehlukana kwamazinga empahla noma endawo;
- (ii) inikeze ushwele mayelana nokukhokhwa kwentela yendawo emkhakheni othile wokukhokhwa kwentela yendawo;
- (iii) ibuyisa izimali ezikhokhwe ngokweqile noma inciphisa inani lenkokhelo yentela yendawo; noma
- (iv) yenyusa inani lentela yendawo;
- (c) icubungule noma ihlinzekele indlela ezosetshenziswa uma—
- (i) kubhekela amazinga empahla ngenhloso yokuklama intela ehlukele ngokulandela okuphawulwa kundima (b)(i); kanye
- (ii) namazinga abanikazi bempahla, noma amazinga ezimpahla, ngenhloso yokubanika ushwele, imbuyiselo noma izaphulelo njokulandela okuphawulwe ku (b) (ii) noma (iii);

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- (d) determine how the municipality's powers in terms of section 9(1) must be exercised in relation to properties used for multiple purposes;
- (e) identify and quantify in terms of cost to the municipality and any benefit to the local community—
- (i) exemptions, rebates and reductions; 5
 - (ii) exclusions referred to in section 17(1)(a), (e), (g), (h) and (i); and
 - (iii) rates on properties that must be phased in in terms of section 21;
- (f) take into account the effect of rates on the poor and include appropriate measures to alleviate the rates burden on them;
- (g) take into account the effect of rates on organisations conducting specified public benefit activities and registered in terms of the Income Tax Act for tax reductions because of those activities, in the case of property owned and used by such organisations for those activities; 10
- (h) take into account the effect of rates on public service infrastructure;
- (i) allow the municipality to promote local, social and economic development; 15
and
- (j) identify, on a basis as may be prescribed, all rateable properties in the municipality that are not rated in terms of section 7(2)(a).
- (4) When considering the criteria to be applied in respect of any exemptions, rebates and reductions on properties used for agricultural purposes, a municipality must take into account— 20
- (a) the extent of services provided by the municipality in respect of such properties;
 - (b) the contribution of agriculture to the local economy;
 - (c) the extent to which agriculture assists in meeting the service delivery and development obligations of the municipality; and 25
 - (d) the contribution of agriculture to the social and economic welfare of farm workers.
- (5) Any exemptions, rebates or reductions referred to in subsection (3) and provided for in a rates policy adopted by a municipality must comply and be implemented in accordance with a national framework that may be prescribed after consultation with organised local government. 30
- (6) No municipality may grant relief in respect of the payment of a rate—
- (a) to a category of owners of properties, or to the owners of a category of properties, other than by way of an exemption, a rebate or a reduction provided for in its rates policy and granted in terms of section 15; or 35
 - (b) to the owners of properties on an individual basis.

Community participation

4. (1) Before a municipality adopts its rates policy, the municipality must—
- (a) follow a process of community participation in accordance with Chapter 4 of the Municipal Systems Act; and 40
 - (b) comply with subsection (2).
- (2) The municipal manager of the municipality must—
- (a) conspicuously display the draft rates policy for a period of at least 30 days— 45
 - (i) at the municipality's head and satellite offices and libraries; and
 - (ii) if the municipality has an official website or a website available to it as envisaged in section 21B of the Municipal Systems Act, on that website; and
 - (b) advertise in the media a notice— 50
 - (i) stating—
 - (aa) that a draft rates policy has been prepared for submission to the council; and
 - (bb) that the draft rates policy is available at the municipality's head and satellite offices and libraries for public inspection during office hours and, if the municipality has an official website or a website available to it, that the draft rates policy is also available on that website; and 55
 - (ii) inviting the local community to submit comments and representations to the municipality concerned within a period specified in the notice which may not be less than 30 days. 60

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- (d) icubungule ukuthi amandla kamasipala ngokulandela isigaba 9(1) angasetshenziswa kanjani lapho impahla isetshenziselwa izinhloso eziningi;
- (e) icubungule noma ibale izimali ezizokhokhwa ngumasipala kanye nokuzozuzwa wumphakathi lowo—
- (i) oshwele, imbuyiselo noma izaphulelo; 5
- (ii) imikhawulo ephawulwe kusigaba 17(1)(a), (e), (g), (h) kanye no (i); kanye
- (iii) nokuklanywa kwentela ezimpahleni ezafakwa izikhawu ngokulandela kwesigaba 21;
- (f) icubungule igalelo lokukhokhwa kwentela kulabo abadla imbuya ngothi kumbadakanya nokuthathwa kwezinyathelo ezifanele zokubethula umthwalo onzima wokukhokhwa kwentela; 10
- (g) icubungule igalelo lokukhokhwa kwentela yendawo ezinhlanganweni zezehlalakahle kanye nalezo zinhlangano ezingenzi nzuzo mayelana nendawo esetshenziswa yizinhlangano zaloluhlobo ngokulandisa kwe “Income Tax Act” 15
- (h) icubungule igalelo lentela yendawo kulezonsiza ezisetshenziselwa umphakathi;
- (i) ivumele umasipala ukuba akhuthaze intuthuko yendawo; kanye
- (j) nokucubungula, ngendlela ezonqunywa, zonke izindawo noma izimpahla kulezo ndawo zikamasipala ezingakhokhi intela ngokulandela isigaba 7(2)(a). 20
- (4) Lapho kucutshungulwa indlela ezosetshenziswa mayelama noshwele, imbuyiselo noma izaphulelo empahleni esetshenziselwa ezolimo, umasipala kufanele alandele—
- (a) izinsiza ezinikezwa yilowo masipala kulezompahla;
- (b) igalelo lwezolimo emnothweni waleyondawo; 25
- (c) izinga ezolimo ezisiza ngalo ekuhlangabezeni ezentuthuko nokwethulwa kwezinsiza kulowo masipala; kanye
- (d) negalelo lezolimo elinalo ukubhekela ezenhlalakahle zabasebenzi basemapulazini.
- (5) Oshwele, imbuyiselo noma izaphulelo eziphawulwa kusigatshana (3) nezihlinzekelwe kunqubomgomo yentela eyemukelwe ngumasipala kufanele zisetshenziswe ngokulandela uhlaka lomthetho kazwelonke emva kokubonisana nenhlangano yohulumeni basekhaya. 30
- (6) Akekho umasipala ovunyelwe ukunika usizo lokungakhokhi kwentela—
- (a) kumazinga abaninimpahla, noma kubanikazi bamazinga ezimpahla, ngaphandla kukashwele, imbuyiselo noma isaphulelo njengoba kuhlinzekelwe kunqubomgomo yentela ngokulandela isigaba 15; noma
- (b) kubanikazi bezimpahla kumuntu ngayedwana. 35

Uhlelo lokubamba komphakathi iqhaza

4. (1) Ngaphambi kokuba umasipala amukele inqubomgomo yawo emayelana nokukhokhelwa kwentela yendawo, umasipala kufanele— 40
- (a) alandele uhlelo lokubamba iqhaza komphakathi ngokuhambisana nesahluko 4 soMthetho Wemigudu Yomasipala; futhi
- (b) uhambisane nesigatshana (2).
- (2) Umphathi kamasipala kufanele— 45
- (a) aveze ngokucacile esikhathini esiyizinsuku eziyi 30 uhlaka lwenqubomgomo yentela. —
- (i) emahovisi kamasipala kanye nakwindlu yomtapo wezincwadi; futhi
- (ii) uma umasipala lowo enayo i “website” njengokuhlongozwa kusigaba 21B se “Municipal System Act” kusetshenziswe nayo; noma 50
- (b) aveze kwabezezindaba isaziso—
- (i) esilandisa ukuthi—
- (aa) uhlaka lwenqubomgomo yentela yendawo lwethulwe kumkhandludolobha; nokuthi
- (bb) loluhlaka lwenqubomgomo lungabonwa emahovisi kamasipala noma emtapeni wezincwadi ngezinkathi zokusebenza kwamahovisi nokuthi leyonqubomgomo ingafundwa ku “website”; nokuthi 55
- (ii) simema umphakathi ukuba wethule noma uphawule ngalohlaka, okuphawuliwe makuthunyelwe kumasipala kungakapheli izinsuku eziyi 30. 60

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(3) A municipal council must take all comments and representations made to it or received by it into account when it considers the draft rates policy.

Annual review of rates policy

5. (1) A municipal council must annually review, and if necessary, amend its rates policy. Any amendments to a rates policy must accompany the municipality's annual budget when it is tabled in the council in terms of section 16 (2) of the Municipal Finance Management Act. 5

(2) Section 3(3) to (6), read with the necessary changes as the context may require, apply to any amendment of a rates policy. Community participation in amendments to a rates policy must be effected through the municipality's annual budget process in terms of sections 22 and 23 of the Municipal Finance Management Act. 10

By-laws to give effect to rates policy

6. (1) A municipality must adopt by-laws to give effect to the implementation of its rates policy.

(2) By-laws in terms of subsection (1) may differentiate between— 15

- (a) different categories of properties; and
- (b) different categories of owners of properties liable for the payment of rates.

Part 2: Levying of rates**Rates to be levied on all rateable property**

7. (1) When levying rates, a municipality must, subject to subsection (2), levy rates on all rateable property in its area or, in the case of a district municipality, on all rateable property in the district management area. 20

(2) Subsection (1) does not—

- (a) oblige a municipality to levy rates on— 25
 - (i) properties of which that municipality is the owner;
 - (ii) public service infrastructure owned by a municipal entity;
 - (iii) properties referred to in paragraph (b) of the definition of "property" in section 1; or
 - (iv) properties in respect of which it is impossible or unreasonably difficult to establish a market value because of legally insecure tenure resulting from past racially discriminatory laws or practices; or 30
- (b) prevent a municipality from granting in terms of section 15 exemptions from, rebates on or reductions in rates levied in terms of subsection (1).

Differential rates

8. (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, which may include categories determined according to the— 35

- (a) use of the property;
- (b) permitted use of the property; or
- (c) geographical area in which the property is situated. 40

(2) Categories of rateable property that may be determined in terms of subsection (1) include the following:

- (a) Residential properties;
- (b) industrial properties;

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(3) Umkhandlu kamasipala kufanele ucubungule konke okuphawuliwe kwathunyelwa kuwo lapho usudingida ukubuyekwezwa kwaminyaka yonke kwenqubomgomo yentela yendawo.

Ukubuyekwezwa kwaminyaka yonke kwenqubomgomo yentela yendawo

5. (1) Umkhandlu kamasipala kufanele ubuyekeze njalo ngonyaka, uma kunesidingo, uchibiyele inqubomgomo yentela. Lezozichibiyelo ezenziwe kunqubomgomo kufanele zihambisane nohlaka lokwabiwa kwezimali lapho lwethulwa kumkhandlu ngokulandisa kwesigaba 16(2) womthetho kaMasipala Wokuphathwa Kwezimali.

(2) Isigaba 3 (3) kuya ku (6) sifundwa kanye nezinguquko ezidingekile, sisetshenziswa noma kuziphi izichibiyelo zenqubomgomo. Ukubamba kweqhaza wumphakathi kuzichibiyelo zenqubomgomo kufanele kusetshenziswe lapho kulandelwa inqubo yohlaka lokwabiwa kwezimali ngokulandisa kwesigaba 22 no 23 soMthetho ka Masipala Wezokuphathwa Kwezimali.

Imithetho kamasipala kufanele ibe negalelo emgomeni wokukhokhwa kwentela yendawo

6. (1) Umasipala wendawo kufanele wemukele ukuba imithetho kamasipala inegalelo ekusetshenzisweni kanye nasekuphoqelelweni komgomo wawo wokukhokhelwa kwentela yendawo.

(2) ngokulandisa kwesigatshana (1) imithetho kamasipala ingehluka phakathi—

- (a) kwemikhakha ehlukeneyempahla nezindawo; kanye
- (b) nemikhakha eyehlukene yabanikazi abanomthwalo wokuba bakhokhe intela yendawo.

Ingxenye 2: Ukuklanywa kwentela

Intela yendawo kufanele iklanyelwe ukukhokhwa kuyo yonke impahla noma kuzo zonke izindawo ezifanele ukukhokhelwa intela yendawo.

7. (1) Uma umasipala enquma ukuklama imali yentela yendawo kufanele, ngokulandisa kwesigatshana (2), aklame intela yendawo kuyo yonke impahla noma izindawo okumele zikhokhelwe intela yendawo endaweni kamasipala noma, endaweni engaphansi kukamasipala wendawo efanele ukukhokhelwa intela yendawo.

(2) isigatshana (1) asiphoqi—

(a) umasipala ukuba aklame intela yendawo empahleni noma endaweni—

- (i) lapho umasipala yena noma omunye umasipala engumnikazi; noma
- (ii) izinto eziletha izinsiza eziphethwe wumkhandlu ongaphansi kukamasipala;

(iii) okukhulunywa ngakho endimeni

(b) encazelweni yemihlaba noma yempahla esesigabeni 1; noma

- (iv) lapho ilungelo lobunikazi bendawo lingavikelekile ngokusemthethweni ngenxa yemithetho yobandlululo yaphambilini noma okuthile okwenza kube lukhuni noma kungenzeki sanhlobonhlobo ukuthola inani; noma

(b) ukuvimba umasipala ekutheni anike ilungelo ngokulandisa kwesigaba 15 sikashwele, noma sokubuyiselwa kwemali ekhokhwe ngokweqile noma izaphulelo ekukhokhweni kwentela yendawo ngokulandisa kwesigatshana (1).

Inani lentela yendawo ngokwehlukahlukana kwamazinga ezindawo

8. (1) Ngokulandisa kwesigatshana 19, umasipala ngokulawulwa yindlela yenqubomgomo yokukhokhwa kwentela yendawo, angaklama amanani ehlukeneyentela yendawo ngemikhakha eyehlukene yendawo efanele ukukhokhelwa intela yendawo—

- (a) ukusetshenziswa kwempahla noma kwendawo;
- (b) ukusetshenziswa okugunyaziwe kwempahla noma kwendawo; noma
- (c) indawo lapho kukhona khona impahla.

(2) Imikhakha yempahla engahlongozwa ngokwenhloso yesigatshana (1) imbandakanya lokhu okulandelayo—

- (a) izindawo zokuhlala,
- (b) izindawo zezimboni;

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- (c) business and commercial properties;
- (d) farm properties used for—
 - (i) agricultural purposes;
 - (ii) other business and commercial purposes;
 - (iii) residential purposes; or 5
 - (iv) purposes other than those specified in subparagraphs (i) to (iii);
- (e) farm properties not used for any purpose;
- (f) smallholdings used for—
 - (i) agricultural purposes;
 - (ii) residential purposes; 10
 - (iii) industrial purposes;
 - (iv) business and commercial purposes; or
 - (v) purposes other than those specified in subparagraphs (i) to (iv);
- (g) state-owned properties;
- (h) municipal properties; 15
- (i) public service infrastructure;
- (j) privately owned towns serviced by the owner;
- (k) formal and informal settlements;
- (l) communal land as defined in section 1 of the Communal Land Rights Act, 2004; 20
- (m) state trust land;
- (n) properties—
 - (i) acquired 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); or 25
 - (ii) which is subject to the Communal Property Associations Act, 1996 (Act No. 28 of 1996);
- (o) protected areas;
- (p) properties on which national monuments are proclaimed;
- (q) properties owned by public benefit organisations and used for any specific public benefit activities listed in Part 1 of the Ninth Schedule to the Income Tax Act; or 30
- (r) properties used for multiple purposes, subject to section 9.

Properties used for multiple purposes

- 9.** (1) A property used for multiple purposes must, for rates purposes, be assigned to a category determined by the municipality for properties used for— 35
- (a) a purpose corresponding with the permitted use of the property, if the permitted use of the property is regulated;
 - (b) a purpose corresponding with the dominant use of the property; or
 - (c) multiple purposes in terms of section 8(2)(r). 40
- (2) A rate levied on a property assigned in terms of subsection (1)(c) to a category of properties used for multiple purposes must be determined by—
- (a) apportioning the market value of the property, in a manner as may be prescribed, to the different purposes for which the property is used; and
 - (b) applying the rates applicable to the categories determined by the municipality for properties used for those purposes to the different market value apportionments. 45

Levying of rates on property in sectional title schemes

- 10.** (1) A rate on property which is subject to a sectional title scheme must be levied on the individual sectional title units in the scheme and not on the property as a whole. 50
- (2) Subsection (1) must be read subject to section 92.

Amount due for rates

- 11.** (1) A rate levied by a municipality on property must be an amount in the Rand—
- (a) on the market value of the property;
 - (b) in the case of public service infrastructure, on the market value of the public service infrastructure less 30% of that value as contemplated in section 17(1)(a), or on such lower percentage as the Minister may determine in terms of section 17 (4); or 55

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- (c) izindawo zamabhizinisi;
- (d) izindawo ezingamapulazi ezisetshenziselwa—
- (i) ezolimo
 - (ii) amabhizinisi noma ezohwebo
 - (iii) izindawo zokuhlala; noma
 - (iv) izinhloso ezingaqondene neziphawulwe kuzigatshana (i) kuya ku (iii);
- (e) indawo yepulazi engasetshenziswa muntu;
- (f) izindawo ezisetshenziselwa—
- (i) ezolimo;
 - (ii) ukuhlala;
 - (iii) ezezimboni; noma
 - (iv) ezohwebo; noma
 - (v) izinhloso ezingaqondene neziphawulwe kusigatshana (i) kuya ku (iv);
- (g) izindawo eziphethwe ngumbuso;
- (h) izindawo zikamasipala;
- (i) izindawo ezisetshenziselwa izinsiza zomphakathi;
- (j) amadolobha anabanikazi ababhekene nawo ngqo;
- (k) izindawo ezihlelekile nezingahlelekile;
- (l) izindawo ezinobunikazi obuhlanganye njengokucacisa kwesigaba 1 se “Communal Land Rights Act, 2004”;
- (m) izindawo ezingaphansi kombuso;
- (n) izindawo impahla—
- (i) etholakele ngokulandela Umthetho Womhlaba kanye Nokwelekelela ongunombolo- 126 we 1993, noma Umthetho Wokubuyiselwa Kwamalungelo Obunikazi Bendawo ongunombolo 22 ka 1994; noma (ii) noma ngokulandisa koMthetho Wempahla Enobunikazi Obuhlanganye ongunombolo 28 we 1996;
- (o) izindawo ezivikelekile;
- (p) izindawo lapho kumenyenzelwa khona izikhumbuzo zikazwelonke
- (q) izindawo ezingayelwe yizinhlangano zomphakathi ezingenzi nzuzu, zibe zisetshenziselwa izidingo zomphakathi eziphawulwe kuhlu 1 leSheduli yesishiyagalolunye kumthetho “i” Income Tax Act;” noma
- (r) izindawo ezisetshenziselwa imikhakha eminingi ngaphansi kwesigaba 9.

Izindawo ezisetshenziswa ngokuhlanganye egcekeni elilodwa

9. (1) Indawo esetshenziselwa izinhloso eziningi, kufanele maqondana nentela iklanywe ngokwehluka ngumasipala—
- (a) inhloso ehambelana nokusetshenziswa kwendawo okuvumelekile uma ilawulwa ngokomthetho;
 - (b) inhloso ehambelana nokusetshenziswa kwendawo leyo; noma
 - (c) esetshenziselwa izinhloso eziningi ngokwesigaba 8(2)(r)
- (2) Inani lentela eliklanywe empahleni ngokwesigatshana (1)(c) kuhlu lwezindawo ezisetshenziselwa izinhloso eziningi kufanele icutshungulwe—
- (a) ngokuklama ubungako bempahla ngendlela ezoshaywa ngokomthetho mayelana nokusetshenziswa kwempahla; kanye
 - (b) nokusetshenziswa kwentela eklanywe ngumasipala kuleyompahla.

Ukuklanywa kwentela kumpahla lapho abanikazi bakhe khona ngokuhlanganyela

10. (1) Intelu yendawo kumpahla lapho abanikazi bakhe khona ngokuhlanganyela, kufanele iklanywe ngokwesizinda esisodwa somuntu hayi kumpahla jikelele.
- (2) Isigatshana (1) kumele sifundwe ngokulandela isigaba 92.

Imali yentela yendawo okumele ikhokhwe

11. (1) Imali eklanywa ngumasipala njengentela yendawo kufanele kube inani elandini—
- (a) kunani impahla engathengiswa ngalo;
 - (b) mayelana nezimpahla ezihambisa izinsiza zomphakathi, kunani impahla engathengiswa ngalo, ngokwephula u 30% wenani okuhloswe lona kusigaba 17(1)(a), noma iphesenti eliphansi linganqunywa nguNgqongqoshe ngokulandisa kwesigaba 17(4); noma

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(c) in the case of property to which section 17(1)(h) applies, on the market value of the property less the amount stated in that section, or on such other amount as the Minister may determine in terms of section 17(3).

(2) A rate levied by a municipality on properties with a market value below a prescribed valuation level may, instead of a rate determined in terms of subsection (1), be a uniform fixed amount per property. 5

(3) If a municipality opts in terms of subsection (2) to determine a uniform fixed amount per property falling within a specific category, such fixed amount may not exceed a prescribed percentage of the amount due for rates payable on a property in that category with a market value equal to the prescribed valuation level. 10

Period for which rates may be levied

12. (1) When levying rates, a municipality must levy the rate for a financial year. A rate lapses at the end of the financial year for which it was levied.

(2) The levying of rates must form part of a municipality's annual budget process as set out in Chapter 4 of the Municipal Finance Management Act. A municipality must annually at the time of its budget process review the amount in the Rand of its current rates in line with its annual budget for the next financial year. 15

(3) A rate levied for a financial year may be increased during a financial year only as provided for in section 28 (6) of the Municipal Finance Management Act.

Commencement of rates

13. (1) A rate becomes payable—

- (a) as from the start of a financial year; or
- (b) if the municipality's annual budget is not approved by the start of the financial year, as from such later date when the municipality's annual budget, including a resolution levying rates, is approved by the provincial executive in terms of section 26 of the Municipal Finance Management Act. 25

(2) Subsection (1) does not affect the application of sections 17(2)(b) and (c) and (5)(b) and (c), 55 and 78(4).

Promulgation of resolutions levying rates

14. (1) A rate is levied by a municipality by resolution passed by the municipal council with a supporting vote of a majority of its members. 30

(2) A resolution levying rates in a municipality must be promulgated by publishing the resolution in the *Provincial Gazette*.

(3) Whenever a municipality passes a resolution in terms of subsection (1), the municipal manager must, without delay— 35

- (a) conspicuously display the resolution for a period of at least 30 days—
 - (i) at the municipality's head and satellite offices and libraries; and
 - (ii) if the municipality has an official website or a website available to it as envisaged in section 21B of the Municipal Systems Act, on that website; and 40
- (b) advertise in the media a notice stating that—
 - (i) a resolution levying a rate on property has been passed by the council; and
 - (ii) the resolution is available at the municipality's head and satellite offices and libraries for public inspection during office hours and, if the municipality has an official website or a website available to it, that the resolution is also available on that website. 45

Exemptions, reductions and rebates

15. (1) A municipality may in terms of criteria set out in its rates policy—

- (a) exempt a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate levied on their property; or 50
- (b) grant to a specific category of owners of properties, or to the owners of a specific category of properties, a rebate on or a reduction in the rates payable in respect of their properties.

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- (c) mayelama nempahla lapho isigaba 17(1) (h) sisebenza khona, inani engathengiswa ngalo, kube ngaphansi kwenani eliphawulwe kulesosigaba, noma ngabe yiliphi elinganqunywa nguNgqongqoshe ngokulandisa kwesigaba 17(3).
- (2) Inani lentela yendawo eliklanywe ngamasipala kumpahla engathengiswa ngenani elingaphansi kunalelo elibekiwe, kunokuthi iklanywe ngokulandisa kwesigatshani (1) kube inani elinqunywe ngokufanayo ngempahla. 5
- (3) Uma umasipala ekhetha ukulandela isigatshana (2) inani elinqunyiwe akumele leve kuphesenti elinqunyiwe lwentela okumele ikhokhwe ngempahla inani engadayiswa ngalo yeqe kunani lokuhlola impahla leyo. 10

Isikhathi lapho kungaklanywa khona intela yendawo

12. (1) Uma kuklanywa intela, umasipala kumele aklame intela ngalowonyaka wezimali. Inani lentela eklanyiwe liphelelwa yisikhathi ekupheleni kwalowonyaka wezimali eliklanywe ngawo.
- (2) Ukuklanywa kwentela kumele kuhambisane nomklamo wezezimali kamasipala njengoba kucaciswe kusahluko 4 Womthetho Wokuphathwa Kwezimalizi kaMasipala. Umasipala kumele njalo ngonyaka ngesikhathi sokwethula kwenqubo yokusetshenziwa kwezimali, abuyekeze inani elandini lentela ekhokhwayo ukuze lokho kuhambisane nenqubo yokusetshenziswa kwezimali konyaka olandelayo. 15
- (3) Inani lentela eklanyiwe ngonyaka lingakhuliswa ngawo lowo nyaka uma kulandelwa isigaba 28(6) soMthetho Wokuphathwa Kwezimali zikamasipala. 20

Ukuqala kokukhokhwa kwentela yendawo

13. (1) Inani lentela liqalwa ukukhokhwa—
- (a) ekuqaleni konyaka wezimali; noma
- (b) uma umklamo wokwabiwa kwezimali ezizosetshenziswa ngawo ungakagunyazwa ekuqaleni konyaka, noma kusikhathi esingaba semuva lapho umklamo wokwabiwa kokusebenza kwezimali uphunyezwa ngumkhandlu wesifunda ngokulandisa kwesigaba 26 soMthetho Wokuphathwa Kwezimali zikaMasipala. 25
- (2) Isigatshana (1) asithikamezi ukusetshenziswa kwesigaba 17(2)(b) kanye no (c) no (5)(b) no (c), 55 kanye no 78(4). 30

Ukushicilelwa kwezinqumo zokuklama kwentela

- 14 (1) Inani lentela liklanywa ngumasipala ngokwesinqumo esithathwe ngumasipala ngokwesekelwa yisibalo esikhulu samavoti samalunga alowomkhandlu.
- (2) Isinqumo esithathwe ngumasipala sokuklama intela kumele sishicilelwe kuSomqulu weSifundazwe. 35
- (3) Lapho umasipala ephumeza isinqumo ngokulandisa kwesigatshana (1), umphathi kamasipala kufanele ngaphandle kokuthandabuza—
- (a) akhangise ngokucace bha esikhathini ezingaba yizinsuku eziwu lesosinqumo— 30
- (i) emahovisi kamasipala kanye nakwindlu yomtapo wezincwadi; kanye
- (ii) uma umasipala ene “website” ngokulandisa kwesigaba 21B se “Municipal Systems Act”, kuleyo “website”; kanye
- (b) nokushicilele isaziso esicacisa ukuthi — 40
- (i) umasipala uphumeze isinqumo sokuklanywa kwentela; kanye 45
- (ii) nokuthi lesosinqumo siyatholakala enhloko-hovisi noma emahovisi kanye nakwindlu yomtapo wezincwadi kamasipala, futhi umphakathi ungasihlola ngezinkathi zokusebenza kwamahovisi, uma umasipala ene “website” ukuthi lesosinqumo siyatholakala kuleyo “website”.

Oshwele, izaphulelo nembuyiselo 50

15. (1) Umasipala unako ukulandela imigomo ecaciswe kunqubomgomo—
- (a) anike ushwele kumkhakha wabanikazi abathile bempahla, ekukhokhweni kwentela eklanywe kumpahla yabo; noma
- (b) abuyise imali, noma enze isaphulelo kumali ezokhokhwa njengentela kumpahla yabo. 55

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- (2) When granting in terms of subsection (1) exemptions, rebates or reductions in respect of owners of categories of properties, a municipality may determine such categories in accordance with section 8(2), and when granting exemptions, rebates or reductions in respect of categories of owners of properties, such categories may include— 5
- (a) indigent owners;
 - (b) owners dependent on pensions or social grants for their livelihood;
 - (c) owners temporarily without income;
 - (d) owners of property situated within an area affected by —
 - (i) a disaster within the meaning of the Disaster Management Act, 2002 (Act 10 No. 57 of 2002); or
 - (ii) any other serious adverse social or economic conditions;
 - (e) owners of residential properties with a market value lower than an amount determined by the municipality; or
 - (f) owners of agricultural properties who are *bona fide* farmers. 15
- (3) The municipal manager must annually table in the council of the municipality a—
- (a) list of all exemptions, rebates and reductions granted by the municipality in terms of subsection (1) during the previous financial year; and
 - (b) statement reflecting the income for the municipality foregone during the previous financial year by way of— 20
 - (i) such exemptions, rebates and reductions;
 - (ii) exclusions referred to in section 17(1)(a), (e), (g), (h) and (i); and
 - (iii) the phasing-in discount granted in terms of section 21.
- (4) All exemptions, rebates and reductions projected for a financial year must be reflected in the municipality's annual budget for that year as— 25
- (a) income on the revenue side; and
 - (b) expenditure on the expenditure side.

Part 3: Limitations on levying of rates**Constitutionally impermissible rates**

16. (1) In terms of section 229(2)(a) of the Constitution, a municipality may not exercise its power to levy rates on property in a way that would materially and unreasonably prejudice— 30
- (a) national economic policies;
 - (b) economic activities across its boundaries; or
 - (c) the national mobility of goods, services, capital or labour. 35
- (2) (a) If a rate on a specific category of properties, or a rate on a specific category of properties above a specific amount in the Rand, is materially and unreasonably prejudicing any of the matters listed in subsection (1), the Minister, after notifying the Minister of Finance, must, by notice in the *Gazette*, give notice to the relevant municipality or municipalities that the rate must be limited to an amount in the Rand specified in the notice. 40
- (b) A municipality affected by a notice referred to in paragraph (a) must give effect to the notice and, if necessary, adjust its budget for the next financial year accordingly.
- (3) (a) Any sector of the economy, after consulting the relevant municipality or municipalities and organised local government, may, through its organised structures, 45 request the Minister to evaluate evidence to the effect that a rate on any specific category of properties, or a rate on any specific category of properties above a specific amount in the Rand, is materially and unreasonably prejudicing any of the matters listed in subsection (1).
- (b) If the Minister is convinced by the evidence referred to in paragraph (a) that a rate 50 on any specific category of properties, or a rate on any specific category of properties above a specific amount in the Rand, is materially and unreasonably prejudicing any of the matters listed in subsection (1), the Minister must act in terms of subsection (2).
- (4) A notice issued in terms of subsection (2) must give the reasons why a rate on the relevant category of properties, or a rate on the relevant category of properties above the amount specified in the notice, is materially and unreasonably prejudicing a matter listed in subsection (1). 55
- (5) The Minister, after consultation with the Minister of Finance, may by notice in the *Gazette* issue guidelines to assist municipalities in the exercise of their power to levy rates consistent with subsection (1). 60

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- (2) Uma ngokulandisa kwesigatshana (1) kunikwa oshwele, izaphulelo noma imbuyiselo inikezwa abanikazi bomkhakha othile, umasipala angacubungula lowomkhakha ngokulandela isigaba 8(2) noma lapho enika izaphulelo mayelana nomkhakha wabanikazi bempahla kungambadakanya—
- (a) abadla imbuya ngothi; 5
- (b) abanikazi abemukela imali kadekle noma ababonelelwa ngemali yosizo ukuze baphile;
- (c) labo abanganamholo okwesikhashana;
- (d) abanikazi bempahla echelelwe wumshophi—
- (i) wenhlekelele ngaphansi kwe “Disaster Management Act, 2002 (Act No. 57 of 2002)”;
- (ii) noma ngabe yimuphi umshophi noma isimo esibucayi sezomnotho;
- (e) abanikazi bezimpahla zokuhlala ontengo yazo ingaphansi kwalelonani elibekwe ngumasipala; noma
- (f) abanikazi bempahla yezolimo abangabalimi boqobo. 15
- (3) Umphathi kamasipala kufanele athule njalo ngonyaka emkhandlwini kamasipala—
- (a) uhlu loshwele, imbuyiselo kanye nezaphulelo enikezwe ngumasipala ngokulandisa kwesigatshana (1) ngonyaka odlule wezezimali; kanye
- (b) nesitatemende esibonisa imali engenile kanye nelahlekile ngonyaka odlule ngendlela— 20
- (i) yoshwele, imbuyiselo noma inzuzo;
- (ii) imali engezufakwa ngokulandisa kwesigaba 17 (1) (a), (e), (g), (h) kanye no (i); kanye
- (iii) nesaphulelo esinikezwa ngamancozuncozu ngokulandela isigaba 21.
- (4) Bonke abathole ushwele, imbuyiselo kanye nezaphulelo ngalowonyaka wezimali kumele kuvezwe ohlahlweni lokwabiwa kwezimali lwalowo nyaka njenge— 25
- (a) mali engenile kucala lwezimali; kanye
- (b) njengemali esetshenzisiwe kucala lokusetshenziswa kwezimali

Ingxenye 3: Imikhawulo ekuklanyweni kwentela

Ukuklanywa kwentela okungavumelekile ngokoMthethosisekelo 30

- 16 (1) Ngokulandisa kwesigaba 229 (2) (a) soMthethosisekelo, umasipala angeze awasebenzisa amandla awo ekuklanyweni kwentela yendawo ngendlela yokuthi adicilele phansi—
- (a) imigomo kazwelonke yezomnotho;
- (b) ezomnotho ezingekho emingceleni yakhe umasipala lowo; noma 35
- (c) ukuthuthwa kwezimpahla ezweni, ukuthunyelwa kwezidingo, imali noma abasebenzi.
- (2) (a) Uma intela eklanyiwe empahleni ethile noma ohlwini lwezimpahla leve enanini elithile elandini, kusigatshana (1) uNgoqongoqoshe emva kokwazisi Ungoqongoqoshe wezimali, kufanele ashicilela ku Somqulu, isaziso siqondiswe kulowo masipala noma omasipala ukuthi intela eklanyiwe kumele ihambisane nenani lelandi elicaciswe kusaziso. 40
- (b) Umasipala othinteka kulesisaziso okukhulunywa ngaso kundima (a) kumele enze lokho okucaciswe kusaziso uma kunesidingo ashintshe inqubomgomo yohlahlo lwezimali lonyaka olandelayo. 45
- (3) (a) Noma ngabe yimuphi umkhakha kwezomnotho, emva kokuthintana nalowo masipala noma nalowo mkhamdlu womasipala, ungacela uNgoqongoqoshe ukuba acubungule ubufakazi obuphambi kwakhe ukuthi imali yentela eklanyiwe iphazamisa lezozinto ezibalulwe kusigatshana (1).
- (b) Uma uNgoqongoqoshe eneliswa ukuthi ubufakazi obuphawulwe kundima (a) buphazamisa lezozinto eziphawulwe kusigatshama (1), uNgoqongoqoshe kumele enze lokho okuphawuliwe ngokulandisa kwesigatshana (2). 50
- (4) Isaziso esikhishwe ngokwesigatshana (2), kumele sinike isizathu sokuthi kungani inani lentela eliklanyiwe leve kunani elicaciswe kusaziso, nokuthi kungani lelonani liphazamisa lezozinto eziphawulwe kusigatshama (1). 55
- (5) uNgoqongoqoshe emva kokubonisana noNgoqongoqoshe wezezimali angakhipha umhlahlandlela ukusiza omasipala ekusebenziseni amalungelo abo okuklama intela ezohambisana nesigatshana (1).

Other impermissible rates

17. (1) A municipality may not levy a rate—
- (a) on the first 30% of the market value of public service infrastructure;
 - (b) on any part of the seashore as defined in the Seashore Act, 1935 (Act No. 21 of 1935);
 - (c) on any part of the territorial waters of the Republic as determined in terms of the Maritime Zones Act, 1994 (Act No. 15 of 1994);
 - (d) on any islands of which the state is the owner, including the Prince Edward Islands referred to in the Prince Edward Islands Act, 1948 (Act No. 43 of 1948);
 - (e) on those parts of a special nature reserve, national park or nature reserve within the meaning of the Protected Areas Act, 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, agricultural or residential purposes;
 - (f) on mineral rights within the meaning of paragraph (b) of the definition of “property” in section 1;
 - (g) 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;
 - (h) on the first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality—
 - (i) for residential properties; or
 - (ii) for properties used for multiple purposes, provided one or more components of the property are used for residential purposes; or
 - (i) 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.
- (2) (a) The exclusion from rates of a property referred to in subsection (1)(e) lapses if the declaration of that property as a special nature reserve, national park, nature reserve or national botanical garden, or as part of such a reserve, park or botanical garden, is withdrawn in terms of the applicable Act mentioned in that subsection.
- (b) If the property in respect of which the declaration is withdrawn is privately owned, the owner, upon withdrawal of the declaration, becomes liable to the municipality concerned for any rates that, had it not been for subsection (1) (e), would have been payable on the property during the period commencing from the effective date of the current valuation roll of the municipality. If the property was declared as a protected area after the effective date of the current valuation roll, rates are payable only from the date of declaration of the property.
- (c) The amount for which an owner becomes liable in terms of paragraph (b) must be regarded as rates in arrears, and the applicable interest on that amount is payable to the municipality.
- (d) Paragraphs (b) and (c) apply only if the declaration of the property was withdrawn because of—
- (i) a decision by the private owner for any reason to withdraw from the agreement concluded between the private owner and the state in terms of the Protected Areas Act, and in terms of which the private owner initially consented to the property being declared as a protected area; or
 - (ii) a decision by the state to withdraw from such agreement because of a breach of the agreement by the private owner.
- (3) The Minister, acting with the concurrence of the Minister of Finance, may from time to time by notice in the *Gazette*, increase the monetary threshold referred to in subsection (1)(h) to reflect inflation.
- (4) The Minister may, by notice in the *Gazette*, lower the percentage referred to in subsection (1)(a), but only after consultation with—
- (a) relevant Cabinet members responsible for the various aspects of public service infrastructure;
 - (b) organised local government; and
 - (c) relevant public service infrastructure entities.
- (5) (a) The exclusion from rates of a property referred to in subsection (1)(i) lapses if the property—
- (i) is disposed of by the religious community owning it; or

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Okunye ukuklanywa kwentela okungavumelekile

17. (1) Umasipala angeza aklama intela—
- (a) ku 30% yenani engadayisiwa ngalo impahla yezinsiza zomphakathi;
- (b) noma ngabe iyiphi ingxenye yonqenqema lolwandle njengoba kuchazwe ku “Seashore Act, 1935 (Act No. 21 of 1935); (c) noma ngabe iyiphi ingxenye eyindawo yasemanzini aseLiphabuliki njengoba kucaciswe ku “Maritime Zones Act, 1994 (Act No. 15 of 1994);” 5
- (d) noma ngabe yisiphi isiqhingi esenganyelwe wumbuso, kube kuhlenganisa nesiqhingi i Prince Edward esiphawulwa ku ‘Prince Edward Island Act, 1948 (Act No. 43 of 1948);” 10
- (e) kulelozindawo zezemvelo ezikhethekile, amapaki ombuso, nama izindawo zezemvelo ngaphansi komthetho i “Protected Areas Act”, noma izingadi zombuso zamakhambi ngaphansi komthetho i “National Environment Management Biodiversity Act, 2004” ezingakathuthukiswa noma zisebenzisa ezokuhweba, ezolimo noma ukuhlala; 15
- (f) kwezokumbiwa phansi kwendima (b) yokuchazwa “kwempahla” kusigaba 1;
- (g) kumhlaba owabelwe labo ababekwe lapho ngokuhlelo lokwabiwa kwemihlaba noma indlalifa yabo, ngaphandle uma lokhu okungavumelekile kuphelelwa yisikhathi eminyakeni eyishumi kusuka kusuka itayiteli labhaliswa ngalo emahovisi amatayiteli; 20
- (h) kungxenye yokuqala ye R15 000-00 yenani engathengiswa ngayo impahla njengoba kubhalwe kuhlu lokuhlola likamasipala kuleyo mikhakha noma lowonkhakha obalulwe ngumasipala—
- (i) njengendawo yokuhlala; noma
- (ii) izindawo ezixubile ngaphandle uma izingxenye zezindawo zisetshenziswa njengezindawo zokuhlala; noma 25
- (i) kundawo ebhaliswe noma esetshenziselwa ukusonta ngamakholwa ibe ihlenganisa indlu yokuhlala esetshenziswa ngosesikhundleni walowomphakathi oshumayela ezinkonzweni zalelosonto.
- (2) (a) Ukungakhokhwa kwentela maqondana nempahla okuphawulwe kusigatshana 30
- (1) (e) kuphelelwa yisikhathi uma leyondawo ejutshwe njengendawo yezemvelo, ipaki lombuso, ingadi yemithi, ihoxiswa ngokulandela umthetho osetshenziswayo kulesosigatshana.
- (b) Uma leyondawo ehoxisiwe inomnikazi, umaleyondawo isihoxisiwe kumele akhokhe intela kulowomasipala uma isigatsha (1) (e) 35
- ibingasetshenziswa, intela ibizokhokhwa kusukela ngosuku lokuphothulwa kokuhlolwa kwezimpahla indawo leyo ijutshwe njengendawo evikelekile, emva kosuku eyajutshwa ngalo.
- (c) Inani lentela okumele umnikazi alikhokhe njengentela ekweledwayo futhi inzalo yayo kumele ikhokhelwe umasipala lowo. 40
- (d) Indima (b) no (c) isetshenziswa kuphela uma ukujutshwa kwendawo leyo kuhoxisiwe ngenxa yokuthi—
- (i) umninindawo ekhethe ukuhoxa kusivumelwano ebesenziwe phakathi kombuso naye ngokulandela “iProtected Areas Act,” nangokulandela imvumo yomnikazi lapho evuma khona ukuba kuhoxiswe ukujutshwa kwalendawo, njengendawo evikelekile; noma 45
- (ii) uma umbuso uthathe isinqumo sokuhoxa kulesivumelwana ngokwephula kwesivumelwana yilowomnikazi.
- (3) uNgqonqoshe evumelane noNgqonqoshe wezezimali angashicilela isaziso ku Somqulu, akhulise inani lemali okukhulunywa ngalo kusigatshana (1) (h) ukuze ibonise ukukhula noma ukwehla kwezinga lezomnotho. 50
- (4) uNgqonqoshe, ngokushicilela kwesaziso kuSomqulu angahlisa iphesenti eliphawulwe kusigatshana (i) (a) emva kokubonisana—
- (a) namalunga esishayamthetho aphaathelane nazindawo eziletha izinsiza kumphakathi; 55
- (b) nembumba yomasipala, kanye
- (c) nalezozinhla ezisingethe izindawo eziletha izinsiza kumphakathi.
- (5) (a) Ukuhoxiswa kokukhokhwa kwentela okuphawulwa kusigatshana (1) (i) kuphelelwa yisikhathi uma leyondawo—
- (i) idayisiwa ngamakholwa abeyiphethe; noma 60
- (ii) ingasasetshenziswa njengendawo yokukhonza noma indlu ehlala umfundisi ingasasetshenziselwa lokho.

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- (ii) is no longer used primarily as a place of public worship by a religious community or, in the case of an official residence contemplated in that subsection, is no longer used as such an official residence.

(b) If the exclusion from rates of a property used as such an official residence lapses, the religious community owning the property becomes liable to the municipality concerned for any rates that, had it not been for subsection (1)(i), would have been payable on the property during the period of one year preceding the date on which the exclusion lapsed. 5

(c) The amount for which the religious community becomes liable in terms of paragraph (b) must be regarded as rates in arrears, and the applicable interest on that amount is payable to the municipality. 10

Exemption of municipalities from provisions of section 17

18. (1) A municipality may apply, in writing, to the Minister to be exempted from paragraph (a), (e), (g) or (h) of section 17(1) if it can demonstrate that an exclusion in terms of the relevant paragraph is compromising or impeding its ability or right to exercise its powers or to perform its functions within the meaning of section 151(4) of the Constitution. 15

(2) Any exemption granted by the Minister in terms of subsection (1)—

(a) must be in writing; and

(b) is subject to such limitations and conditions as the Minister may determine. 20

Impermissible differentiation

19. (1) A municipality may not levy—

(a) different rates on residential properties, except as provided for in sections 11(1)(b), 21 and 89;

(b) a rate on non-residential properties that exceeds a prescribed ratio to the rate on residential properties determined in terms of section 11(1)(a); 25

(c) rates which unreasonably discriminate between categories of non-residential properties; or

(d) additional rates except as provided for in section 22.

(2) The ratio referred to in subsection (1)(b) may only be prescribed with the concurrence of the Minister of Finance. 30

Limits on annual increases of rates

20. (1) The Minister may, with the concurrence of the Minister of Finance and by notice in the *Gazette*, set an upper limit on the percentage by which rates on properties or a rate on a specific category of properties may be increased. 35

(2) Different limits may be set in terms of subsection (1) for—

(a) different kinds of municipalities which may, for the purposes of this section, be defined in the notice either in relation to categories of municipalities within the meaning of the Municipal Structures Act or in any other way; or

(b) different categories of properties, subject to section 19. 40

(3) The Minister may, on written application by a municipality, and on good cause, exempt a municipality from a limit set in terms of subsection (1).

(4) This section must be read with section 43 of the Municipal Finance Management Act.

Compulsory phasing-in of certain rates 45

21. (1) (a) A rate levied on newly rateable property must be phased in over a period of three financial years, subject to subsection (5).

(b) A rate levied on property referred to in section 17(1)(g) must, after the exclusion period referred to in that section has lapsed, be phased in over a period of three financial years, subject to subsection (5) of this section. 50

(c) A rate levied on newly rateable property owned and used by organisations conducting specified public benefit activities and registered in terms of the Income Tax Act for those activities must be phased in over a period of four financial years, subject to subsection (5).

(2) The phasing-in discount on a property referred to in subsection (1) (a) or (b) must— 55

(a) in the first year, be at least 75 per cent of the rate for that year otherwise applicable to the property;

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(b) Uma ushwele wokukhokhwa kwentela uphelelwe yisikhathi, lowomphakathi ophethe leyondawo kumele ukhokhe intela kulowomasipala isikhathi esingangonyaka kusuka kusuku okwahoxiswa ngalo ushwele.

(c) Inani lemali yentela okudinga ukuba likhokhwe yilowomphakathi ngokulandisa kwendima (b), kumele lithathwe njengemali ekwelendwayo nokuthi inzalo ehambisana naleyomali kumele ikhokhelwe umasipala lowo. 5

Ushwele onika omasipala ukuba bangalandeli okuphawulwe kusigaba 17

18. (1) Umasipala angabhalela uNgqongqoshe acela ukuba anikezwe ushwele ukuba angalandeli okuphawulwe kundima (a) (e)(g) noma (h) wesigaba (17) (1) uma engaveza ukuthi lokokuhoxiswa ngokwalendima, kuvimbela umasipala lowo ekusebenziseni ilungelo lakhe ekuqhubeni imisebenzi ngaphansi kokucacisiwe yisigaba 151 (4) Somthethosisekelo. 10

(2) Ushwele onikezwe ngu Ngqongqoshe ngokwesigatshana (1)—

(a) kumele kube ngobhalwe phansi; futhi

(b) kunemikhawulo kanye nemibandela engabekwa nguNgqongqoshele. 15

Umahluko ongavumelekile

19. (1) Umasipala akumele aklame intela—

(a) eyehlukile kuzindawo zokuhlala ngaphandle uma lokho kugunyazwa yisigaba 11 (1) (b), 21 no 89;

(b) umklamo wentela kuzindawo ezingezona zokuhlala, oweqa inani elibekiwe lwezindawo zokuhlala ngokulandisa kwesigaba 11 (1) (a); 20

(c) inani lentela elixwasa ngezindawo ezingezona zokuhlala, noma

(d) inani lentela elengeziwe ngaphandle kwalelo elivunywe ngokulandisa kwesigaba 22.

(2) Lelo nani eliphawulwe kusigatshana (1) (b) lingabekwa ngokuvumelana no Ngqongqoshe wezezimali. 25

Imakhawulo ekukhuliseni intela

20. (1) uNgqongqoshe angavumelana no Ngqongqoshe Wezezimali, nangokufaka isaziso kuSomqulu, ngokubeka umklamo ophezulu wephesenti okungakhushulwa inani lentela lifinyelele kuwo. 30

(2) Imikhawulo eyehlukile ingabekwa ngokwesigatshana (1) mayelana—

(a) nomasipala abehlukile ngokwalomthetho bangangunyazwa kusaziso ngokucacisiwe ku “Municipal Structures Act,” noma

(b) imikhakha yezindawo ezahlukile ngaphansi kwesigaba 19.

(3) Lapho umasipala efake isicelo esibhalwe phansi ku Ngqongqoshe, nangokomgomo olungile, uNgqongqoshe anganika ushwele kumasipala lowo ukathi ungalandeli inani elibekiwe ngokwesigatshana (1). 35

(4) Lesigagaba kumele sifundwe kanye nesigaba 43 soMthetho Wokuphathwa Kwezimali Zomasipala

Ukusulwa okuphoqelekile kwezikhawu zentela 40

21. (1) (a) Inani lentela eliklanywa kundawo ekhokha intela kabusha kumele kwenziwe esikhathini esiyizikhawu kweve eminyakeni emithathu yezezimali ngaphansi kwesigatshana (5).

(b) Umklamo wenani lentela eliphawulwe kusigaba 17 (1) (g), kumele emva kwesikhathi sikashwele esiphawulwe kulesosigaba, sijotshelelwe yisikhathi, kwenziwe izikhawu esikhathini seminyaka wezezimali emithathu, ngokulandisa kwesigatshana (5) salomthetho. 45

(c) Umklamo wentela kundawo ekhokha intela kabusha ibiphethwe noma isetshenziswa yimibutho eyenza imisebenzi esiza imiphakathi ibe ibhaliswe ngaphansi komthetho I “Income Tax,” lowomklamo kumele wenziwe izikhawu esikhathini seminyaka wezimali emine, ngokulandela kwesigatshana (5). 50

(2) Lesaphulelo esifakwa izikhawu kwimpahla esilandiswa kusigatshana (1) (a) noma (b) kumele—

(a) kunyaka wokuqala kube amaphesenti ayi 75, kumklamo wentela walowonyaka; 55

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- (b) in the second year, be at least 50 per cent of the rate for that year otherwise applicable to the property; and
- (c) in the third year, be at least 25 per cent of the rate for that year otherwise applicable to the property.
- (3) No rate may be levied during the first year on property referred to in subsection (1) 5
- (c). Thereafter, the phasing-in discount on such property—
- (a) in the second year, must be at least 75 per cent of the rate for that year otherwise applicable to the property;
- (b) in the third year, must be at least 50 per cent of the rate for that year otherwise applicable to the property; and 10
- (c) in the fourth year, must be at least 25 per cent of the rate for that year otherwise applicable to the property.
- (4) A rate levied on property referred to in subsection (1) may not be higher than the rate levied on similar property or category of properties in the municipality.
- (5) The MEC for local government may, on written request by a municipality, extend 15 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 six financial years.
- (6) When extending a phasing-in period, the MEC for local government must determine the minimum phasing-in discount on the rate payable during each financial year in the extended period. 20

*Part 4: Additional rates***Special rating areas**

22. (1) A municipality may by resolution of its council—
- (a) determine an area within that municipality as a special rating area;
- (b) levy an additional rate on property in that area for the purpose of raising funds 25 for improving or upgrading that area; and
- (c) differentiate between categories of properties when levying an additional rate referred to in paragraph (b).
- (2) Before determining a special rating area, a municipality must—
- (a) consult the local community, including on the following matters: 30
- (i) the proposed boundaries of the area; and
- (ii) the proposed improvement or upgrading of the area; and
- (b) obtain the consent of the majority of the members of the local community in the proposed special rating area who will be liable for paying the additional rate. 35
- (3) When a municipality determines a special rating area, the municipality—
- (a) must determine the boundaries of the area;
- (b) must indicate how the area is to be improved or upgraded by funds derived from the additional rate;
- (c) must establish separate accounting and other record-keeping systems regard- 40 ing—
- (i) the revenue generated by the additional rate; and
- (ii) the improvement and upgrading of the area; and
- (d) may establish a committee composed of persons representing the community 45 in the area to act as a consultative and advisory forum for the municipality on the improvement and upgrading of the area, provided representivity, including gender representivity, is taken into account when such a committee is established. Such a committee must be a subcommittee of the ward committee or committees in the area, if the municipality has a ward committee or committees in the area. 50
- (4) This section may not be used to reinforce existing inequities in the development of the municipality, and any determination of a special rating area must be consistent with the objectives of the municipality's integrated development plan.
- (5) This section must be read with section 85 of the Municipal Systems Act if this section is applied to provide funding for an internal municipal service district 55 established in terms of that section of the Municipal Systems Act.

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- (b) kunyaka olandelayo isaphulelo sibe wu 50 wamaphesenti walowonyaka;
- (c) kunyaka wesithathu, isaphulelo sibe wu 25 wamaphesenti womklamo wentela walowonyaka.
- (3) Awukho umklamo wentela odingwa ukukhokhwa kundawo ephawulwe kusigatshana (1) (c). Emva kwalokho lemikhawulo eyisaphulelo kuleyompahla yabo bodwa kanje— 5
- (a) kunyaka wesibili isaphulelo siba amaphesenti awu 75 womklamo wentela ozosetshenziswa kuleyompahla;
- (b) kunyaka wesithathu, isaphulelo sibe wu 50 phesenti somklamo wentela, kanye 10
- (c) kunyaka wesine, isaphulelo siba amaphesenti awu 25 ngalowonyaka ozosetshenziswa kuleyondawo.
- (4) Intela eklanywe ngokulandisa kwesigatshana (1) akumele yeve kunani lentela elisetshenziselwe kundawo efanayo kulomkhakha wezindawo kulowomasipala.
- (5) UNgqongqoshe wesifundazwe wezomasipala, angelula isikhathi sokufaka isaphulelo izikhawu uma kufakwe isicelo esibhalwe phansi yilowomasipala njengokulandisa kwesigatshana (1) (a) (b) noma (c) kusikhathi esingeze sadlula iminyaka eyisithupha yezezimali. 15
- (6) Uma kwelulwa isikhathi sokufakwa kwesaphulelo izikhawu, UNgqongqoshe wesifundazwe wezokuphathwa komasipala, kumele abeke inani elingaphansi lokufaka kwesaphulelo izikhawu elizoklanywa ngalowo nalowonyaka wezezimali kulesosikhathi eseluliwe. 20

Ingxenywe 4: Intela eyengeziwe

Izindawo ezikhethile zokuklanywa kwentela

22. (1) Umasipala ngokulandela isinqumo somkhandlu— 25
- (a) angakhetha indawo ekulowamasipala njengendawo yomklamo wentela ekhethekeli;
- (b) aklame intela eyengeziwe kuleyo ndawo ngenhloso yokwenyusa isikhwana semali esizosetshenziselwa ukuthuthukisa ukwenza ngcono leyondawo; noma
- (c) ihlukanise phakathi kwezindawo lapho kuklanywa intela eyengeziwe; ngokulandisa kwendima (b). 30
- (2) Anduba kujutshwe indawo njengeyisiphesheli uma kuklanywa intela, umasipala kumele—
- (a) athintane nomphakathi lowo mayelana nalezizindaba: 35
- (i) imincele ehlongozwayo yalendawo; kanye
- (ii) nentuthuko ehlongozwayo yaleyo ndawo; kanye
- (b) nokuthola imvume kumalunga amaningi omphakathi lowo ozothinteka ekukhokhweni komklamo wentela eyengeziwe.
- (3) Lapho umasipala ajuba indawo njengekhethekile uma kuklanywa intela, umasipala lowo kufanele— 40
- (a) asungule imincele yaleyo ndawo,
- (b) aveze ukuthi indawo leyo izothuthukiswa kanjani ngezimali ezitholakele kumklamo wentela eyengeziwe;
- (c) kumele asungule amabhuku okubala izimali kanye nohlelo lokugcinwa kwamabhuku mayelana— 45
- (i) nemali eqokelelwe ngomklamo wentela eyengeziwe, kanye
- (ii) nokuthuthukiswa nokuphuculwa kwendawo leyo, futhi
- (d) angasungula ikomidi elakhiwe abantu abamele lowomphakathi kuleyo ndawo abazoba yisigungu sokubonisana nokwaluleka umasipala kuntuthuko nasekuphuculweni kwaleyo ndawo, inqobo uma lelokomidi lingezucwasa ngokubulili lapho lisungulwa. Lelokomidi lizoba ngaphansi kwekomidi lezigceme, noma lamakomidi kuleyo ndawo, uma umasipala lowo enalo ikomidi lezigceme noma amakomidi kuleyo ndawo. 50
- (4) Lesisigaba akumele sistshenziselwe ukusimamisa ukungalingani komkhakha wezentuthuko komasipala, nama ngabe yikuphi ukuklanywa kwentela eyengeziwe kuleyo ndawo kumele kuhambisane nomgomo kamasipala wenqubekela phambili. 55
- (5) Lesisigaba kumele sifundwe kanye nesigaba 85 se “Municipal Systems Act,” uma lesisigaba sizosetshenziselwa ukufuqula izinsiza zikamasipala wezifunda osungulwe ngokulandisa kwalesosigaba se “Municipal Systems Act”.

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23. (1) A municipality must draw up and maintain a register in respect of properties situated within that municipality, consisting of a Part A and a Part B.

(2) Part A of the register consists of the current valuation roll of the municipality, including any supplementary valuation rolls of the municipality prepared in terms of section 78. 5

(3) Part B of the register must specify which properties on the valuation roll or any supplementary valuation rolls are subject to—

- (a) an exemption from the rate in terms of section 15; 10
- (b) a rebate on or a reduction in the rate in terms of section 15;
- (c) a phasing-in of the rate in terms of section 21; or
- (d) an exclusion referred to in section 17(1)(a), (e), (g), (h) and (i).

(4) The register must be open for inspection by the public during office hours. If the municipality has an official website or another website available to it, the register must be displayed on that website. 15

(5) A municipality must at regular intervals, but at least annually, update Part B of the register. Part A of the register must be updated in accordance with the provisions of this Act relating to the updating and supplementing of valuation rolls.

CHAPTER 3

20

LIABILITY FOR RATES**Property rates payable by owners**

24. (1) A rate levied by a municipality on a property must be paid by the owner of the property, subject to Chapter 9 of the Municipal Systems Act.

(2) (a) Joint owners of a property are, subject to paragraph (b), jointly and severally liable for the amount due for rates on that property. 25

(b) A municipality must, in respect of agricultural property that is owned by more than one owner in undivided shares where the holding of such undivided shares was allowed before the commencement of the Subdivision of Agricultural Land Act, 1970 (Act No. 70 of 1970), consider whether in the particular circumstances it would be more appropriate for the municipality to— 30

- (i) hold any one of the joint owners in terms of paragraph (a) liable for all rates levied in respect of the agricultural property concerned; or
- (ii) hold any joint owner only liable for that portion of the rates levied on the property that represents that joint owner's undivided share in the agricultural property. 35

Payment of rates on property in sectional title schemes

25. (1) A rate levied by a municipality on a sectional title unit is payable by the owner of the unit.

(2) 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. 40

(3) 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.

(4) This section must be read subject to section 92. 45

Method and time of payment

26. (1) A municipality may recover a rate—

- (a) on a monthly basis or less often as may be prescribed in terms of the Municipal Finance Management Act; or
- (b) annually, as may be agreed to with the owner of the property. 50

(2) (a) If a rate is payable in a single amount annually it must be paid on or before a date determined by the municipality.

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Ingxenye 5: Uhla lwezindawo zomhlaba kamasipala

Uhla lwezindawo

23. (1) Umasipala kufanele enze uhla lwezindawo ezisemhlabeni wakhe oluqukethe ingxenye A nengxenye B.
- (2) Ingxenye A yohla iqukethe amaphepha okuhlola alesisikhathi akamasipala kanye namaphepha okuhlola achitshiyelwe alowo masipala abhalwe ngokulandisa kwesigaba 78. 5
- (3) Ingxenye B yohla, kumele ibahle ukuthi yiziphi izindawo emaphepheni okuhlola noma emaphepheni achitshiyelwe kufanele ukuba—
- (a) zinikezwe ushwele ekukhokhweni kwentela yendawo ngokulandisa kwesigaba 15; 10
- (b) zibuyiselwe noma zehliselwe inani lemali ekhokhwayo ngokulandisa kwesigaba 15,
- (c) ukufakwa izikhawu komklamo wentela ngokulandisa kwesigaba 21; noma
- (d) ukusetshenziswa komkhawulo ngokulandisa kwesigaba 17 (1) (a), (e), (g), (h) kanye no (i). 15
- (4) Uhla kumele kubangelizobonwa ngumphakathi ngokuvulelekile ngezinkathi zokusebenza kwamahovisi. Uma umasipala enayo “iwebsite” lolohla kumele likhangiswe kuleyo “website”.
- (5) Umasipala kufanele ngezinkathi ezahlukene okungenani njalo ngonyaka abuyekezi ingxenye B yohla lwezindawo. Ingxenye A yohla lwezindawo kumele ibuyekwezwe ngokulandela kwamaphepha okuhlola. 20

ISAPHLUKO 3

UKUKHOKHWA KWENTELA

Intela yendawo ikhokhwa ngabanikazi bendawo 25

24. (1) Inani lentela yandawo eliklanywe ngumasipala kufanele likhokhwe ngumnikazi walenyondawo ngokulandela Isahluko 9 se “Municipal Systems Act”.
- (2) (a) Izindawo ezinobunikazi obuhlanganyele ngokulandisa kwendima (b) lababanikazi babhekana ngqo nokukhokhwa kwentela yendawo leyo ngokuhlanganyele. 30
- (b) Umasipala kufanele mayelana nendawo yezolimo enabanikazi abangaphezu koyedwa bebe bahlanganyele lapho ubunikazi obuhlanganyele buvumelekile anduba kuqale ukusebenza komthetho wokuhlukanisa Izindawo Zolimo, 1970 (uMthetho No 70 ka 1970), kufanele ukuba umasipala; —
- (i) abhekane noyedwa kulabanikazi ukuze kube nguyena ozokhokha umklamo wentela waleyo ndawo yezolimo, noma 35
- (ii) abhekane noyedwa walabanikazi mayelana nengxenye yakhe yomklamo wentela anayo kulobobunikazi obuhlanganyele.

Ukukhokhwa komklamo wentela lapho abanikazi bakhe khona egcekeni elilodwa

25. (1) Intela yendawo eklanywe ngumasipala endaweni ngayinye lapho abanikazi bakhe khona ngokuhlanganyela egcekeni elilodwa, ikhokhwa ngumnikazi ngamunye. 40
- (2) Umasipala angeze abuyisa izindleko zentela yendawo nanoma iyiphi ingxenye yayo, esigungwini esisingethe indawo leyo lapho kwakhiwe khona ngokuhlanganyela.
- (3) Isigungu esisingethe leyondawo, singeze sacaza futhi siqoqe intela yendawo kubanikazi bezindawo. 45
- (4) Lisisigaba kufanele sifundwe ngokulandela isigaba 92.

Indlela kanye nesikhathi okukhokhwa ngaso

26. (1) Umasipala angabuyisa imali yentela yendawo—
- (a) njalo ngenyanga noma ngaphansi kwalokho ngokulandisa koMthetho kaMasipala Wezokuphathwa Kwezimali; noma 50
- (b) ngonyaka, uma kuvunyelwana nomnikazi wendawo leyo.
- (2) (a) Uma imali yentela yendawo ikhokhwa njengesamba esisodwa ngonyaka, kumele ikhokhwe ngaphambi kosuku lwaleso nalesosikhathi eziqokwe yilowomasipala.

(b) If a rate is payable in instalments it must be paid on or before a date in each period determined by the municipality.

(3) Payment of a rate may be deferred but only in special circumstances.

Accounts to be furnished

27. (1) A municipality must furnish each person liable for the payment of a rate with a written account specifying— 5

- (a) the amount due for rates payable;
- (b) the date on or before which the amount is payable;
- (c) how the amount was calculated;
- (d) the market value of the property; 10
- (e) if the property is subject to any compulsory phasing-in discount in terms of section 21, the amount of the discount; and
- (f) if the property is subject to any additional rate in terms of section 22, the amount due for additional rates.

(2) A person is liable for payment of a rate whether or not that person has received a written account in terms of subsection (1). If a person has not received a written account, that person must make the necessary inquiries from the municipality. 15

(3) The furnishing of accounts for rates in terms of this section is subject to section 102 of the Municipal Systems Act.

Recovery of rates in arrears from tenants and occupiers 20

28. (1) If an amount due for rates levied in respect of a property is unpaid by the owner of the property after the date determined in terms of section 26(2), the municipality may recover the amount in whole or in part from a tenant or occupier of the property, despite any contractual obligation to the contrary on the tenant or occupier. The municipality may recover an amount only after the municipality has served a written notice on the tenant or occupier. 25

(2) The amount a municipality may recover from the tenant or occupier of a property in terms of subsection (1) is limited to the amount of the rent or other money due and payable, but not yet paid, by the tenant or occupier to the owner of the property.

(3) Any amount a municipality recovers from the tenant or occupier of the property must be set off by the tenant or occupier against any money owed by the tenant or occupier to the owner. 30

(4) The tenant or occupier of a property must, on request by a municipality, furnish the municipality with a written statement specifying all payments to be made by the tenant or occupier to the owner of the property for rent or other money payable on the property during a period determined by the municipality. 35

Recovery of rates from agents

29. (1) A municipality may, despite the Estate Agents Affairs Act, 1976 (Act No. 112 of 1976), recover the amount due for rates on a property in whole or in part from the agent of the owner, if this is more convenient for the municipality. 40

(2) A municipality may recover the amount due for rates from the agent of the owner only after it has served a written notice on the agent.

(3) The amount a municipality may recover from the agent is limited to the amount of any rent or other money received by the agent on behalf of the owner, less any commission due to the agent. 45

(4) The agent must, on request by a municipality, furnish the municipality with a written statement specifying all payments for rent on the property and any other money received by the agent on behalf of the owner during a period determined by the municipality.

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(b) Uma inani lentela likhokhwa ngamancozuncozu kufanele ukuba likhokhwe ngaphambi kosuku oluzubekwa ngumasipala.

(3) Ukukhokhwa kwentela kungahlehliswa ngaphansi kwezimo ezithile.

Ukunikezwa kwezaziso kubakhokhi bentela

27. (1) Umasipala kufanele anikeze umuntu ngamunye okufanele akhokhe intela yendawo, isaziso esibhalwe phansi esibalula— 5

(a) isamba okufanele sikhokhwe;

(b) usuku okufanele isamba lesi sikhokhwe ngaphambi kwalo;

(c) imininingwane echazayo ukuthi lesi samba sibhalwe kanjani;

(d) inani lentela yendawo/lempahla 10

(e) imininingwane yanoma yikuphi ukufakwa kwenani lentela yendawo izikhawu ngokulandisa kwesigaba 21, inani lesaphulelo; kanye

(f) lapho kufanele kwengezwe khona inani lentela yendawo okukhulunywe ngalo esigabeni 22, kufanele kuvezwe isamba sentela yendawo.

(2) Umuntu ongasitholile isaziso esibhalwe phansi sokuba akhokhe imali ngokulandisa kwesigatshana (1) kufanele abuze ehovisi lakwamasipala ukuthi kufanele akhokhe malini intela yendawo, uma eselutholile lolulwazi, kufanele ayikhokhe leyo mali. 15

(3) Ukunikezwa kwezaziso zokukhokhwa kwentela ngokulandela kwalesisigaba, kuhambisana nomgomo wesigaba 102 se “Municipal Systems Act”. 20

Ukulandwa kwezikwelethu zemali yentela kubanikazi kanye nakulabo abahlezi ezindlini sakuqasha

28. (1) Uma imali okufanele ikhokhelwe intela yendawo ingakhokhiwe kuze kudlule usuku olunqunyiwe ngokulandisa kwesigaba 26(2), umasipala angayiqoqa leyo mali eyisamba noma iyingxenye kumqashi noma kulowo ohlezi kuleyondlu, yize noma kunesivumelwano esimphoqayo umqashi lowo noma ohlezi endlini leyo. Umasipala angaqoqa leyo mali emva kokuba esenikeze umqashi lowo noma ohlezi endlini leyo isaziso esibhalwe phansi. 25

(2) Inani lemali umasipala angayiqoqa kulowomqashi noma kulowo ohlezi, ngokulandisa kwesigatshana (1) inani elilingana nemali yokuqasha okumele ikhokhwe ibe ingakakhokhwa ngumqashi lowo noma ohlezi endlini leyo. 30

(3) Leyo mali umasipala ayiqoqa kumqashi noma kulowo ohlezi endlini, kumele ihlephulwe kuleyo mali umqashi ayikweleda umninindlu.

(4) Umqashi noma lowo ohlezi endlini, kumele lapho ecelwa ngumasipala, anikeze umasipala isitatimende esibhalwe phansi esichaza yonke imali ebhadalwe ngumqashi ekhokhela umninimuzi njengemali yokuqasha noma njengemali ekhokhelwa leyondlu, ngesikhathi esinqunywe ngumasipala. 35

Ukuqoqwa kwentela kulabo abamele umninimuzi

29. (1) Umasipala angayiqoqa imali yentela ekweledwayo iyisamba noma iyingxenye kulowo omele umnikazi womuzi uma lokhu kungabalula ngale kokucazwa yi “Estate Agents Affairs Act, 1976 (Act No. 112 of 1976). 40

(2) Umasipala angaqoqa lemali kulowo omele umnikazi womuzi uma eye wanikeze lowo omele umnikazi isaziso esibhalwe phansi.

(3) Umasipala angaqoqa kuphela imali elingana nemali ekhokhwayo yokuhlala noma enye imali eyamukelwe omele umnikazi, sekuhoshwe inzuzo okumele itholwe ngomele umnikazi. 45

(4) Omele umninimuzi kufanele uma ecelwa anikeze umasipala isitatimende esibhalwe phansi esibonisa yonke imali ayemukele yokuhlala kanye noma ngaba nguyiphi imali ayemukele ngesikhathi esinqunywe ngumasipala.

CHAPTER 4

GENERAL VALUATION OF RATEABLE PROPERTY

*Part 1: General***General valuation and preparation of valuation rolls**

- 30.** (1) A municipality intending to levy a rate on property must in accordance with this Act cause— 5
- (a) a general valuation to be made of all properties in the municipality determined in terms of subsection (2); and
 - (b) a valuation roll to be prepared of all properties determined in terms of subsection (3). 10
- (2) All rateable properties in the municipality must be valued during a general valuation, including all properties fully or partially excluded from rates in terms of section 17(1)(a), (e), (g), (h) and (i): Provided that—
- (a) properties referred to in section 7 (2) (a) must be valued only to the extent that the municipality intends to levy a rate on those properties; and 15
 - (b) the Minister may fully or partially exempt a municipality from the obligation to value properties excluded from rates in terms of section 17 (1) (e), (g) and (i) if the municipality can demonstrate that the valuation of those properties is too onerous for it, given its financial and administrative capacity.
- (3) All properties valued in terms of subsection (2) must be included in the valuation roll: Provided that properties referred to in subsection (2)(b) and in section 7 (2) (a) (i) and (ii) must be included in the valuation roll whether or not they were valued. 20

Date of valuation

- 31.** (1) For the purposes of a general valuation, a municipality must determine a date that may not be more than 12 months before the start of the financial year in which the valuation roll is to be first implemented. 25
- (2) The general valuation must reflect the market value of properties determined in accordance with—
- (a) market conditions which applied as at the date of valuation; and
 - (b) any other applicable provisions of this Act. 30

Commencement and period of validity of valuation rolls

- 32.** (1) A valuation roll—
- (a) takes effect from the start of the financial year following completion of the public inspection period required by section 49; and
 - (b) remains valid for that financial year or for one or more subsequent financial years as the municipality may decide, but in total not for more than four financial years. 35
- (2) The MEC for local government in a province may extend the period for which a valuation roll remains valid to five financial years, but only —
- (a) if the provincial executive has intervened in the municipality in terms of section 139 of the Constitution; or 40
 - (b) on request by the municipality, in other exceptional circumstances which warrant such extension.
- (3) The valuation roll of a municipality remains valid for one year after the date on which the roll has lapsed if the provincial executive intervenes in a municipality in terms of section 139 of the Constitution either before or after that date, provided that the intervention was caused by the municipality's failure— 45
- (a) to determine a date of valuation for its general valuation in terms of section 31; or
 - (b) to designate a person as its municipal valuer in terms of section 33. 50

ISAHLUKO 4**UMDIDIYELO WOKUHLOLA EZINDAWENI EZIKHOKHELWA INTELA****Ingxenye 1: Okudidiyele****Ukuhlola okudidiyele kanye namalungiselelo amaphepha okuhlola**

30. (1) Umasipala ofuna ukuklama intela yendawo empahleni kufanele alandele lomthetho ngokuba— 5

(a) enze ukuhlola okudidiyele kwayoyonke impahla/indawo okufanele ikhokhelwe intela yendawo kumasipala ngokulandela isigatshana (2); bese

(b) kulungiswa onke amaphepha okuhlola ayoyonke impahla/indawo ngokulandela kwesigatshana (3). 10

(2) Zonke izindawo okunokuklanywa kuzo intela kulowo masipala kumele zihlolwe ngesikhathi sokuhlola okudidiyele kumbandakanya zonke izindawo ezinikezwe ushwele ngokugcwele noma ingxenye yakhona ngokulandisa kwesigaba 17(1)(a), (e), (g), (h) kanye no (i): ngaphandle uma—

(a) lezondawo eziphawulwe kusigaba 7(2)(a) kumele zihlolwe uma umasipala ehlose ukuklama intela kulezo ndawo; futhi 15

(b) uNgqongqoshe anganika ushwele ngokugcwele noma ingxenye kumasipala kumthwalo wokuhlola lezondawo okungezukulama intela kuzo ngokulandisa kwesigaba 17(1)(e), (g) kanye no (i) uma umasipala ebonisa ukuthi ukuhlola kwalezondawo kuwunthwalo uma kubhekwa ubungakho bemali kanye nendlela yokuqhuba lomsebenzi. 20

(3) Zonke izindawo ezihlolwe ngokulandisa kwesigatshana (2) kumele zifakwe ohlwini lamaphepha okuhlola: ngaphandle uma lezozipahla eziphawulwe kusigatshana 2 (b) kanye nakusigaba 7 (2) (a) (i) kanye (ii) kumele zifakwe ohlwini lamaphepha okuhlola nanoma zingahloliwe. 25

Usuku lokuhlola izindawo

31. (1) Mayelana nezinhloso zokuhlola okudidiyele, umasipala kufanele ahlele isikhathi esingeke saba ngaphezu kwezinyanga eziwu 12 ngaphambi kokuqala konyaka wezimali lapho kuzoqala khona ukusetshenziswa kwamaphepha okuhlola.

(2) Ukuhlola kwezindawo okudidiyele kufanele kukhombise inani lezindawo ngokulawula kwalomthetho— 30

(a) isimo samanani esisetshenziswa ngomhla wosuku lokuhlola; kanye

(b) noma ngabe yisiphi isigaba salomthetho esisetshenziswayo.

Ukuqala kokusetshenziswa kanye nesikhathi sokusebenza kwamaphepha okuhlola

32. (1) Iphepha lokuhlola— 35

(a) Liqala ukusebenza ekuqaleni konyaka wezimali kulandela ukuphela kwesikhathi sokuhlolwa ngumphakathi esidingwa yisigaba 49; bese

(b) lisebenza kulowonyaka wezimali noma owodwa noma elandelayo ngokwesinqumo salowo masipala kodwa isamba sayo singabi ngaphezu kweminyaka yezimale emine. 40

(2) Ngokwesicelo sikamasipala uNgqongqoshe wesifundazwe wohulument basekhaya angaselula isikhathi sokusebenza kwamaphepha okuhlola sibe yiminyaka yezimale emihlanu—

(a) uma isishayamthetho sesifundazwe singenelela kulowo masipala ngokulandisa kwesigaba 139 soMthethosisekelo; noma 45

(b) uma sicelwe yilowo masipala ukuba kwelulwe isikhathi lesa.

(3) Iphepha lokuhlola likamasipala isikhathi salo siba wunyaka owodwa emva kosuku lokuphela kwesikhathi salo uma isishayamthetho sesifundazwe singenelela kumasipala lowo ngokulandisa kwesigaba 139 soMthethosisekelo ngaphandle uma ukungenelela loko kwenziwa ukwehluleka kukamasipala— 50

(a) ukubeka usuku lokohlola kwezindawo okudidiyele ngokulandisa kwesigaba 31; noma

(b) ukuqoka umuntu njengomhloli kamasipala wezindawo ngokulandisa kwesigaba 33.

Part 2: Municipal valuers**Designation of municipal valuers**

- 33.** (1) A municipality must, before the date of valuation, designate a person as municipal valuer. A municipality may designate either one of its officials or a person in private practice as its municipal valuer. 5
- (2) If a municipality decides to secure the services of a person in private practice as its municipal valuer, it must—
- (a) follow an open, competitive and transparent process in accordance with Chapter 11 of the Municipal Finance Management Act; and
 - (b) designate the successful bidder as its municipal valuer by way of a written contract setting out the terms and conditions of the designation. 10
- (3) A municipality must issue to the person designated as its municipal valuer an identity card in the prescribed format containing a photograph of that person.
- (4) A municipality may withdraw the designation of a person as its municipal valuer but only on the grounds of — 15
- (a) misconduct, incapacity or incompetence;
 - (b) non-compliance with a provision of this Act;
 - (c) under-performance; or
 - (d) breach of contract, in the case of a person referred to in subsection (2).

Functions of municipal valuers 20

- 34.** The valuer of a municipality must in accordance with this Act—
- (a) value all properties in the municipality determined in terms of section 30(2);
 - (b) prepare a valuation roll of all properties in the municipality determined in terms of section 30 (3);
 - (c) sign and certify the valuation roll; 25
 - (d) submit the valuation roll to the municipal manager within a prescribed period;
 - (e) consider and decide on objections to the valuation roll;
 - (f) attend every meeting of an appeal board when that appeal board—
 - (i) hears an appeal against a decision of that valuer; or
 - (ii) reviews a decision of that valuer; 30
 - (g) prepare a supplementary valuation roll whenever this becomes necessary;
 - (h) assist the municipality in the collection of postal addresses of owners where such addresses are reasonably determinable by the valuer when valuing properties; and
 - (i) generally, provide the municipality with appropriate administrative support incidental to the valuation roll. 35

Assistant municipal valuers

- 35.** (1) The municipal manager may designate officials of the municipality or persons in private practice as assistant municipal valuers to assist the valuer of the municipality with the performance of any of the functions set out in section 34. 40
- (2) If the municipal valuer is not an official of the municipality, the municipal valuer may, with the concurrence of the municipal manager, designate persons in private practice as assistant municipal valuers to assist the municipal valuer with the performance of any of the functions set out in section 34.
- (3) When designating persons in private practice as assistant municipal valuers in terms of subsection (2), a municipal valuer may recover from the municipality the cost of securing the services of those persons but only in terms of the contract concluded between the municipal valuer and the municipality in terms of section 33(2)(b). 45
- (4) A municipality must issue to the person designated as an assistant municipal valuer an identity card in the prescribed format containing a photograph of that person. 50

Ingxenywe 2: Abahloli bakamasipala**Ukuqokwa kwabahloli bakamasipala**

- 33.** (1) Umasipala kufanele, ngaphambi kosuku lokuhlola, aqoke umuntu njengomhloli kamasipala. Umasipala angaqoka omunye wezisebenzi zakhe noma umuntu ozimele njengomhloli kamasipala. 5
- (2) Uma umasipala ekhetha ukusebenzisa umuntu ozimele njengomhloli kamasipala, kufanele—
- (a) alandele uhlelo lokuncitisa olungenamfihlo ngokulandela isahluko 11 soMthetho Wokuphathwa Kwezimali zikaMasipala; futhi
- (b) aqoke lowo ophumelee uhlelo lokuncintisana njengomhloli kamasipala ngokwenza isivumelwano naye esibhalwe phansi esicacisa imibandela yokuqokwa kwakhe. 10
- (3) Umasipala kumele anikeze lowo oqokwe njengomhloli ikhadi elinesithombe sakhe elibonisa ukuthi ungumhloli kamasipala.
- (4) Umasipala angahoxisa ukuqokwa komhloli kamasipala ngaphansi kwemibandela elandelayo— 15
- (a) ukungaziphathi kahle, ukukhubazeka, noma ukwehluleka ukuqhuba umsebenzi ngemfanelo;
- (b) ukungalandeli imiyalelo yamomthetho;
- (c) ukusenbenza okungagculisi; 20
- (d) ukwaphula isivumelwano, mayelana nomuntu ophawulwe kusigatshana (2).

Imisebenzi yabahloli bakamasipala

- 34.** Umhloli kamasipala kufanele ngokuhambisana nalomthetho—
- (a) ahlole zonke izindawo/izimpahla kuleyondawo kamasipala ngokulandisa kwesigaba 30(2); 25
- (b) alungise uhlu lokuhlolwa zonke izimpahla kuleyo ndawo kamasipala ngokulandisa kwesigaba 30(3);
- (c) asayinde futhi enze isiqiniseko esiwubufakazi sohlu lwephepha lokuhlola;
- (d) anikezele kumphathi kamasipala lohlu lwephepha lokuhlola ngesikhathi esinqunyiwe; 30
- (e) acubungule futhi athathe izinqumo mayelana nokuphikiswa kwamaphepha okuhlola;
- (f) athamele yonke imihlangano yomkhandlu wokwedlulisela amaphepha okuhlola abanye—
- (i) alalela ukudluliselwa kwamaphepaha okuhlola okungahambisani nesinqumo somhloli; noma 35
- (ii) abuyekeze isinqumo salowo mhloli;
- (g) alungise isichibiyelo sephepha lokuhlola uma kunesidingo;
- (h) asize umasipala ekuqokeleleni amakheli okuthumela izincwadi kubaninimuzi lapho amakheli lawo anokutholakala ngenkathi ehlola izimpahla; kanye 40
- (i) elekelele umasipala ngokweseka okudidiyele kwezokuphatha uma loko kudingekile emaphepheni okuhlola.

Abasizi bahloli bakamasipala

- 35.** (1) Umphathi kamasipala angaqoka izisebenzi zikamasipala noma abantu abazimele, njengabasizi bomhloli kamasipala ekuqhubeni noma ngabe yimuphi yalemisebenzi edinga ukwenziwa njengokucacisa kwesigaba 34. 45
- (2) Uma umhloli kamasipala engesona isisebenzi sikamasipala, umhloli lowo ngokuvumelana nomphathi kamasipala, angaqoka abantu abazimele njengabasizi babahloli bakamasipala ukulekelela umhloli kamasipala ekwenzeni imisebenzi ecaciwe kusigaba 34. 50
- (3) Lapho kuqokwa khona abantu abazimele njengabasizi ngokulandisa kwesigatshana (2), umhloli kamasipala angabiza izindleko zokusebenzisa lababasizi kumasipala ngokulandela isivumelano esenziwe umhloli kamasipala kanye nomasipala ngokulandisa kwesigaba 33 (2) (b).
- (4) Umasipala kufanele anikeze umuntu oqokiwe njengomsizi womhloli ikhadi elinesithombe sakhe. 55

Act No. 6, 2004

LOCAL GOVERNMENT:
MUNICIPAL PROPERTY RATES ACT, 2004

- (5) A municipality may withdraw the designation of a person referred to in subsection (1) as an assistant municipal valuer, and a municipal valuer may, and must if requested by the municipality, withdraw the designation of a person referred to in subsection (2) as an assistant municipal valuer. The designation of a person may be withdrawn only on the grounds of — 5
- (a) misconduct, incapacity or incompetence;
 - (b) non-compliance with a provision of this Act;
 - (c) under-performance; or
 - (d) breach of any of the terms or conditions of the designation, in the case of a person designated as an assistant municipal valuer in terms of subsection (2). 10

Data-collectors

36. (1) The municipal manager may designate officials of the municipality or persons who are not officials of the municipality as data-collectors to assist the valuer of the municipality with the collection of data and other related work.
- (2) If the municipal valuer is not an official of the municipality, the municipal valuer may, with the concurrence of the municipal manager, designate persons, other than officials of the municipality, as data-collectors to assist the municipal valuer with the collection of data and other related work. 15
- (3) When designating persons as data-collectors in terms of subsection (2), a municipal valuer may recover from the municipality the cost of securing the services of those persons, but only in terms of the contract concluded between the municipal valuer and the municipality in terms of section 33(2)(b). 20
- (4) A municipality must issue to the person designated as a data-collector an identity card in the prescribed format containing a photograph of that person.
- (5) A municipality may withdraw the designation of a person referred to in subsection (1) as a data-collector, and a municipal valuer may, and must if requested by the municipality, withdraw the designation of a person referred to in subsection (2) as a data-collector. 25

Delegations by municipal valuers

37. (1) The valuer of a municipality— 30
- (a) may delegate —
 - (i) to an assistant municipal valuer any powers or duties reasonably necessary to assist the municipal valuer to exercise a power or to comply with a duty assigned to a municipal valuer in terms of this Act; or
 - (ii) to a data-collector any powers or duties reasonably necessary to assist the municipal valuer in the collection and processing of data; and 35
 - (b) must regularly review delegations issued in terms of paragraph (a) and, if necessary, amend or withdraw any of those delegations.
- (2) A delegation in terms of subsection (1)—
- (a) must be in writing; 40
 - (b) is subject to such limitations and conditions as the municipal valuer may impose in a specific case; and
 - (c) does not divest the municipal valuer of the responsibility concerning the exercise of the delegated power or the performance of the delegated duty.
- (3) The municipal valuer may confirm, vary or revoke any decision taken in consequence of a delegation in terms of this section, but no such variation or revocation of a decision may detract from any rights that may have accrued as a result of the decision. 45

Municipal partnerships

38. (1) A municipality may enter into an agreement with another municipality or municipalities to designate a single municipal valuer and to share the costs of preparing valuation rolls. 50
- (2) Section 33(2) does not apply if the municipalities concerned agree to appoint an official of one of them as their municipal valuer.

UMTHETHO WOHULUMENI BASEKHAYA: WOKUKHOKHWA Act No. 6, 2004
KWENTELA YENDAWO YABOMASIPALA, KA 2004

- (5) Umasipalala angahoxisa ukuqokwa komuntu ophawulwe kusigatshana (1) njengomsizi womhloli kamasipala, umhloli kamasipala kumele uma ecelwa ngumasipala ukuba ahoxise lowo muntu oqokiwe ngokulandisa kwesigatshana (2) njengomsizi womhloli kamasipala. Ukuqokwa komuntu kungahoxisiwa ngaphansi kwalemibandela elandelayo— 5
- (a) ukungaziphathi kahle, ukukhubazeka, ukungenzi umsebenzi ngendlela;
 - (b) ukungalandeli imiyalelo yalomthetho;
 - (c) ukusebenza ngokungagculisi; kanye
 - (d) ukwaphula imibandela yokuqokwa lapho umuntu eqokwe njengomsizi womhloli kamasipala ngokulandisa kwesigatshana (2). 10

Abaqokelela ulwazi

36. (1) Umphathi kamasipala angaqoka izisebenzi zikamasipala noma abantu abangabona izisebenzi njengabaqokeleli beminingwane ukusiza umhloli kamasipala ngokuqokelelwa kweminingwane neminye imisebenzi ehambisana nawo. 15
- (2) Uma umhloli kamasipala engesona isisebenzi sikamasipala, umhloli kamasipala angavumelana nomphathi kamasipala ukuba abantu abangezona izisebenzi zikamasipala baqokwe njengabaqokeleli beminingwane ukusiza umhloli kamasipala ngokuqokeleli iminingwane neminye imisebenzi efuze lokho. 15
- (3) Lapho kuqokwa abantu njengabaqokeleli beminingwane ngokulandisa kwesigatshana (2), umsizi kamasipala anganako ukubiza izindleko zokuthola labobantu kumasipala ngaphansi kwemibandela yesivumelwano esenziwe nomasipala ngokulandisa kwesigaba 33 (2) (b). 20
- (4) Umasipala kufanele anikeze lowo oqokwe njengomqokeleli wolwazi, ikhadi elinesithombe sakhe ngendlela esetshenziswako.
- (5) Umasipala anganako ukuhoxisa ukuqokwa komuntu ophawulwe kusigatshana (1) njengomqokeleli weniningwane, nomhloli kamasipala kufanele lapho ecelwa ngumasipala, ahoxise ukuqokwa kwalowomuntu ngokulandisa kwesigatshana (2) njengomqokelele weminingwane. 25

Ukwabelwa kwamalungelo ngabahloli bakamasipala

37. umhloli kamasipala anga— 30
- (a) dlulisa—
 - (i) amalungelo akhe okuqhuba umsebenzi wakhe kumsizi womhloli kamasipala ukuze enze umsebenzi lowo onikezwe umhloli kamasipala ngokulandisa kwalomthetho; noma
 - (ii) kumqokeleli weminingwane ukuze asize umhloli kamasipala ekuqokeleleni nase kucubunguleni kweminingwane; futhi 35
 - (b) kufunele ukuba kubuyekwe njalo ukudluliswa kwamalungelo anikezwe ngokulandisa kwendima (a) kuthi uma kunesidingo kuchitshiyelwe noma kuhoxiswe loko kudluliswa kwamalungelo.
 - (2) Ukudluliswa kwamalungelo ngokulandiswa kwesikgathshana (1)— 40
 - (a) kufanele ukuba kubhalwe phansi;
 - (b) kulandela leyo mibandela ebekwe noma eshaywe ngumhloli kamasipala, noma;
 - (c) akumephuci amalungelo akhe umhloli kamasipala ekuqhubeni umsebenzi wakhe anikezwe wona. 45
 - (3) Umhloli kamasipala unelungelo lokuchitha, lokugcwalisa noma lokushintsha noma ngabe yisiphi isinqumo esithathwe ngokulandela ukudluliswa kwamalungelo ngokulandisa kwalesisigaba.

Ubambiswano lomasipala

38. (1) Umasipala angenza isivumelwano nomunye umasipala noma omasipala sokuqoka umhloli kamasipala oyedwa ukuze babambisane ezindlekweni zokulungisa amaphepha okuhlola. 50
- (2) Isigaba 33 (2) asisebenzi uma omasipala labo abathintekile bevumelana ukuba kuqokwe isisebenzi somunye walabo masipala ukuba abe ngumhloli kamasipala.

Act No. 6, 2004

LOCAL GOVERNMENT:
MUNICIPAL PROPERTY RATES ACT, 2004**Qualifications of municipal valuers**

- 39.** (1) A municipal valuer—
- (a) must be a person registered as a professional valuer or professional associated valuer in terms of the Property Valuers Profession Act, 2000 (Act No. 47 of 2000); and 5
 - (b) may not be a councillor—
 - (i) of the designating municipality, if that municipality is a metropolitan or a district municipality; or
 - (ii) of either the designating municipality or the district municipality in which that municipality falls, if the designating municipality is a local municipality. 10
- (2) An assistant municipal valuer—
- (a) must be a person registered as a professional valuer, a professional associated valuer or a candidate valuer in terms of the Property Valuers Profession Act, 2000; and 15
 - (b) may not be a councillor—
 - (i) of the designating municipality, if that municipality is a metropolitan or district municipality; or
 - (ii) of either the designating municipality or the district municipality in which that municipality falls, if the designating municipality is a local municipality. 20

Prescribed declaration

- 40.** Before assuming office, the valuer of a municipality or an assistant municipal valuer must—
- (a) make the prescribed declaration before a commissioner of oaths regarding the performance of office; and 25
 - (b) lodge a certified copy of such declaration with the municipal manager.

Inspection of property

- 41.** (1) Subject to any legislation that restricts or prohibits entry to any specific property, the valuer of a municipality, assistant municipal valuer, data-collector or other person authorised by the municipal valuer in writing, may— 30
- (a) between 07:30 and 19:00 on any day except a Sunday or public holiday, enter any property in the municipality that must be valued in terms of this Act; and
 - (b) inspect that property for the purpose of the valuation.
- (2) If a person authorised by a municipal valuer in terms of subsection (1) is not in possession of an identity card in the prescribed format containing a photograph of that person, the municipality must issue to that person such a card. 35
- (3) When entering any property in terms of subsection (1), a municipal valuer, assistant municipal valuer, data-collector or other person authorised in terms of that subsection— 40
- (a) must, on demand by a person on that property, produce his or her identity card; and
 - (b) may be accompanied by an interpreter or any other person whose assistance may reasonably be required in the circumstances.

Access to information

- 42.** (1) A municipal valuer or assistant municipal valuer may— 45
- (a) require the owner, tenant or occupier of a property which the valuer must value in terms of this Act, or the agent of the owner, to give the valuer access to any document or information in possession of the owner, tenant, occupier or agent which the valuer reasonably requires for purpose of valuing the property; 50
 - (b) make extracts from any such document or information; and
 - (c) in writing require the owner, tenant or occupier of the property, or the agent of the owner, to provide the valuer, either in writing or orally, with particulars regarding the property which the valuer reasonably requires for purpose of valuing the property. 55

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Ulwazi lwabahloli bakamasipala

- 39.** (1) Umhloli kamasipala—
- (a) kufanele kube umuntu obhalise njengochwepheshe wokuhlola ngokulandisa komthetho “i Property Valuers Profession Act, 2000 (Act No. 47 of 2000); futhi 5
 - (b) akumele abe yikhansela—
 - (i) lowo umangabe lowo masipala, kuwumasipala omkhulu noma umasipala wesiyingi; noma
 - (ii) lowo masipala wesiyingi lapho kuwela khona lomasipala wasekhaya. 10
- (2) Umsizi kamasipala— 10
- (a) kufanele kube umuntu obhalise njengochwepheshe wokuhlola noma imfundamakhwele yomhloli kamasipala ngokulandisa komthetho “i Property Valuers Profession Act, 2000 futhi
 - (b) akumele abe yikhansela— 15
 - (i) lalowo masipala uma ngabe lomasipala kuwumasipala omkhulu noma kungumasipala wesifunda; noma
 - (ii) eyikhansela lanoma yimuphi umasipala noma wesifunda lapho kuwela khona lowo masipala uma lowo masipala ungumasipala wasekhaya.

Izimemezelo ezenziwe ngohlelo olumiswe ngokusemthethweni

- 40.** Ngaphambi kokuqala umsebenzi, umhloli kamasipala noma umelekeleli 20 womhloli kamasipala kufanele—
- (a) enze isifungo ngokusemthethweni phambi kwalowo ogunyazwe ukufungisa amalungu omphakathi mayelana nomsebenzi wakhe; bese
 - (b) edlulisela ikhophi eligunyaziwe lesifungo salolohlobo kumphathi kamasipala.

Ukuhlolwa kwendawo 25

- 41.** (1) Ngokulandela noma ngabe yimuphi umthetho onciphisa noma owenqabela ukungena noma kuyiphi indawo, umhloli kamasipala noma umsizi womhloli kamasipala, umqokeleli wemininingwana noma omunye umuntu ogunyazwe ngumhloli kamasipala ngokubhalwe phansi, anga —
- (a) ngena noma kuyiphi indawo phakathi kuka 07:30 no 19:00 ngaphandle kosuku lwangeSonto noma ngosuku oluyiholide, ngehloso yokuhlola impahla leyo ngokulandisa kwalomthetho; futhi 30
 - (b) abuye ahlole leyondawo.
- (2) Uma umuntu ogunyazwe ngumhloli kamasipala ngokulandisa kwesigaba (1) engaliphethe ikhadi elinesithombe sakhe, umasipala angamnikeza ikhadi lelo lowomuntu. 35
- (3) Uma engena kuleyondawo ngakwesigatshana (1) umhloli kamasipala noma umsizi womhloli kamasipala, umqokeleli wemininingwane noma omunye umuntu ovunyelwe ngokulandisa kwalesisigatshana—
- (a) kumele aveze incwadi ewubufakazi ngaye lapho ecelwa ukuba aveze leyoncwadi ngumuntu okuleyondawo; futhi 40
 - (b) angahambisana nomhumushi noma ngabe omunye umuntu odingeka njengomsizi.

Ilungelo lokuthola imininingwane

- 42.** (1) Umhloli kamasipala noma umsizi womhloli kamasipala anga— 45
- (a) cela umnikazi, umqashi noma ohleli kuleyompahla okumele ihlolwe ngumhloli ngokulandisa kwalomthetho, noma omele umnikazi, ukuba amnikeze ilungelo lokuthola imininingwane ephethwe ngumnikazi, umqashi, ohleli kuleyo ndawo noma omele umnikazi, ngenhloso yokuhlola leyompahla; 50
 - (b) enze imifanekiso yalelophepha noma enze isithombe saleyo mininingwane; futhi
 - (c) acele umnikazi ngokubhalwe phansi, umqashi, ohleli kuleyondawo noma omele umnikazi, ukuthi anikeze umhloli imininingwane eqondene naleyompahla edingekayo nxa ehlola leyompahla. 55

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(2) Where any document, information or particulars were not provided when required in terms of subsection (1) and the owner concerned relies on such document, information or particulars in an appeal to an appeal board, the appeal board may make an order as to costs in terms of section 70 if the appeal board is of the view that the failure to so have provided any such document, information or particulars has placed an unnecessary burden on the functions of the municipal valuer or the appeal board. 5

Conduct of valuers

43. (1) A municipal valuer or assistant municipal valuer—

(a) must disclose to a municipality any personal or any private business interest that the valuer, or any spouse, parent, child, partner or business associate of the valuer, may have in any property in the municipality; 10

(b) may not use the position as a municipal valuer or assistant municipal valuer for private gain or to improperly benefit another person; and

(c) must comply with the Code of Conduct set out in Schedule 2 to the Municipal Systems Act. 15

(2) A municipal valuer or assistant municipal valuer who is not an official of a municipality must comply with the Code of Conduct as if that person is such an official.

(3) A municipal valuer or assistant municipal valuer who contravenes or fails to comply with subsection (1) is guilty of misconduct and subject to dismissal as municipal valuer or assistant municipal valuer. 20

(4) A decision in terms of subsection (3) to dismiss a municipal valuer or assistant municipal valuer who is a municipal official must be based on a finding by an enquiry conducted in accordance with the terms and conditions of employment applicable to that person.

(5) A municipal valuer or assistant municipal valuer may not perform the valuation of a property in which that valuer, or any spouse, parent, child, partner or business associate of the valuer, has a personal or private business interest, and the municipal manager must designate a special valuer to perform that valuation. A special valuer must be qualified for designation as a municipal valuer or assistant municipal valuer in terms of section 39. 30

Protection of information

44. (1) A municipal valuer, assistant municipal valuer, data-collector or other person may not disclose to any person any information obtained whilst exercising a power referred to in section 41 or 42, except—

(a) within the scope of that person's powers and duties in terms of this Act; 35

(b) for the purpose of carrying out the provisions of this Act;

(c) for the purpose of legal proceedings; or

(d) in terms of a court order.

(2) Subsection (1) also applies to a person accompanying a municipal valuer, assistant municipal valuer, data-collector or other person authorised in terms of section 41 (1) when entering any property in terms of that section. 40

CHAPTER 5**VALUATION CRITERIA****Valuation**

45. (1) Property must be valued in accordance with generally recognised valuation practices, methods and standards, and the provisions of this Act. 45

(2) For the purposes of subsection (1)—

(a) physical inspection of the property to be valued is optional; and

(b) comparative, analytical and other systems or techniques may be used, including aerial photography and computer-assisted mass appraisal systems 50

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(2) Uma lelophepha noma imininingwane eceliwe inganikezwanga ngokulandisa kwesigatshana (1) nomnikazi ethembele kulelobhuku/phepha, imininingwane ngenkathi sempikiswano, umkhandlu wempikiswano ungenza isinqumo semali yezindleko ngokulandisa kwesigaba 70 uma umkhandlu wempikiswano unombono wokuthi ukungaphumeleli kokunikwa kwemininingwane kwenza umthwalo onzima ekuqhubeni imisebenzi ngumhloli kamasipala. 5

Indlela yokuziphatha kwabahloli bakamasipala

43. (1) Umhloli kamasipala noma umelekeleli womhloli kamasipala kufanele—
- (a) avezele umasipala noma yiluphi uhlobo lomsebenzi noma lwebhizinisi analo yena noma umkakhe noma umzali noma ingane noma abambisene naye bese eqoka umhloli wesikhashana ukuba enze umsebenzi wokuhlola ophathelene naleyo mpahla; 10
 - (b) angasebenzisi isikhundla sokuba wumhloli kamasipalati noma umelekeleli womhloli kamasipala ngenhloso yokuba yena azinothise noma anothise omunye umuntu ngokungekho emthethweni; bese 15
 - (c) ahambisane nendlela yokuziphatha ebalulwe ohlelweni 2 Lomthetho Wezinhla Zomasipala. 15

(2) Umhloli kamasipala noma umelekeleli womhloli kamasipala ongesona isikhulu sakwamasipala kufanele ahambisane nendlela yokuziphatha kubesengathi naye uyiso isikhulu sakwamasipala 20

(3) Umhloli kamasipala noma umelekeleli womhloli kamasipala owephula noma owehluleka ukuhambisana nesigatshana (1) unecala lokungaziphathi kahle futhi angase abhekane nokuxoshwa njengomhloli kamasipala noma umelekeleli womhloli kamasipala.

(4) Isinqumo sokuxosha umhloli kamasipala noma umelekeleli womhloli kamasipala ngokulandisa kwesigatshana (3) kufanele kususelwe kulokho okutholwe wuphenyo olwenziwe. 25

(5) Umhloli kamasipala noma umelekeleli womhloli kamasipala akumele enze ukuhlolwa kwempahla lapho lowo mhloli, owakwakhe, umzali wakhe, ingane yakhe obambisane naye ngokomsebenzi, lapho enelungelo kulelo shishini, umphathi kamasipala kufanele aqoke umhloli oyisipesheli, ewufundele lomsebenzi noma umsizi womhloli kamasipala ngokulandisa kwesigaba 39. 30

Ukuvikeleka kolwazi

44. (1) Umhloli kamasipala, umsizi womhloli kamasipala, umqokeleli wemininingwane noma yimuphi umuntu akufanele adalule noma kumuphi umuntu leyo mininingwane/ulwazi olutholakele ngenkathi eqhuba umsebenzi ngokweigaba 41 no 42, ngaphandle uma — 35

- (a) kusemandleni alowo muntu nasemsebenzini awenzayo ngokulandisa kwalomthetho; 40
- (b) ngenhloso yokuqhuba imiyalelo yalomthetho; 40
- (c) kwenziwa lokho ngenhloso yokuthethwa kwecala; noma
- (d) ngomyalo wenkundla yamacala

(2) Isigatshana (1) singasetshenziswa maqondana nomuntu ohamba nomhloli kamasipala, umelekeleli womhloli kamasipala umqokeleli wemininingwane noma umuntu onegunya lokungena noma kuyiphi impahla ngokulandisa kwesigaba 41(1). 45

ISIAHLUKO 5

IZINDLELA ZOKUHLOLA EZILANDELWAYO

Ukuhlola

45. (1) Impahla kufanele ihlolwe ngokulandela izindlela ezemukeleke ngokudidiyele, kanye nezigaba zalomthetho. 50

- (2) mayelana nezinhloso zesigatshana (1)—
- (a) ukuhlola bukhoma kwendlu okufanele ihlolwe akuphoqiwe;
- (b) ukuqhathanisa, ukuhlaziya nokusetshenziswa kwezinye izindlela zobuchwepheshe kumbandakanya ukuthathwa kwezithombe emoyeni, kanye

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or techniques, taking into account changes in technology and valuation systems and techniques.

(3) (a) If the available market-related data of any category of rateable property is not sufficient for the proper application of subsections (1) and (2), such property may be valued in accordance with any mass valuation system or technique approved by the municipality concerned, after having considered any recommendations of its municipal valuer and as may be appropriate in the circumstances. 5

(b) A mass valuation system or technique that may be approved by a municipality in terms of paragraph (a) includes a valuation system or technique based on predetermined bands of property values and the designation of properties to one of those bands on the basis of minimal market-related data. 10

General basis of valuation

46. (1) Subject to any other applicable provisions of this Act, the market value of a property is the amount the property would have realised if sold on the date of valuation in the open market by a willing seller to a willing buyer. 15

(2) In determining the market value of a property, the following must be considered for purposes of valuing the property:

- (a) The value of any licence, permission or other privilege granted in terms of legislation in relation to the property;
- (b) the value of any immovable improvement on the property that was erected or is being used for a purpose which is inconsistent with or in contravention of the permitted use of the property, as if the improvement was erected or is being used for a lawful purpose; and 20
- (c) the value of the use of the property for a purpose which is inconsistent with or in contravention of the permitted use of the property, as if the property is being used for a lawful purpose. 25

(3) In determining the market value of a property the following must be disregarded for purposes of valuing the property:

- (a) The value of any building or other immovable structure under the surface of the property which is the subject matter of any mining authorisation or mining right defined in the Minerals Act, 1991 (Act No. 50 of 1991); 30
- (b) the value of any equipment or machinery which, in relation to the property concerned, is immovable property, excluding—
 - (i) a lift;
 - (ii) an escalator; 35
 - (iii) an air-conditioning plant;
 - (iv) fire extinguishing apparatus;
 - (v) a water pump installation for a swimming pool or for irrigation or domestic purposes; and
 - (vi) any other equipment or machinery that may be prescribed; and 40
- (c) any unregistered lease in respect of the property. 40

(4) In determining the market value of a property used for agricultural purposes, the value of any annual crops or growing timber on the property that have not yet been harvested as at the date of valuation must be disregarded for purposes of valuing the property. 45

(5) Where the available market related data is not sufficient to determine the market value of public service infrastructure, such public service infrastructure may be valued in accordance with any other method of valuation as may be prescribed.

Valuation of property in sectional title schemes

47. When valuing a property which is subject to a sectional title scheme, the valuer must determine the market value of each sectional title unit in the scheme in accordance with section 46. 50

CHAPTER 6**VALUATION ROLLS****Contents of valuation rolls**

55

48. (1) A valuation roll must list all properties in the municipality determined in terms of section 30 (3).

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nokusetshenziswa kwemishini yamakhompiyutha kulandelwe ushintsho lobuchwepheshe kanye nezindlela zokuhlola.

(3) (a) Uma lendlela yokuqokelela imininingwane yokuklama intela inganele ukuthi ingasetshenziswa kusigatshana (1) kanye no (2), leyompahla ingahlolwa ngokulandela izindlela zokuhlola izindlu eziningi; 5

(b) Izindlela zokuhlola izindlu eziningi ezingagunyazwa ngumasipala ngokulandisa kwendima (a) ihlanganisa izindlela zokuhlola enqikiswe kuhide lwezindlu oluhlelekile nokuqoka noma ukukufaka kwaleyendlu kulelohide oluhlelekile.

Isisekelo sokuhlola esimisiwe

46. (1) Inani lempahla engalinganiswa ngalo uma idayiswa, yilelo nani eliyotholaka uma ingadayiswa ngokuvulekile phakathi komdayisi kanye nomthengi, ngaphansi kwanoma yimiphi imiyalelo yalomthetho. 10

(2) Lapho kucutshungulwa inani impahla engadayiswa ngalo, lokhu okulandelayo kumele kulandelwe ngenhloso yokuhlola leyompahla:

(a) Inani lempahla kufanele likhombise noma iyiphi invume noma ilungelo mayelana nempahla: 15

(b) inani lanoma yikuphi ukwenziwa ngcono kwenani lempahla eyakhiwe noma esisetshenziselwa izinhloso okungezona eyayakhelwe zona, kufanele imbandakanywe njengenani layo selenziwe ngcono futhi kube sengazuthi isetshenziswa ngokusemthethweni; kanye 20

(c) inani lokusetshenziswa kwempahla ehambisana noma aphikisana nemvume yokusetshenziswa kwaleyompahla, esetshenziswa sengathi kusemthethweni.

(3) lapho kucutshungulwa inani engadayiswa ngalo impahla leyo, lokhu okulandelayo akumele kunakwe uma kuhlolwa leyompahla:

(a) Isilinganiso sanoma yisiphi isakhiwo noma isakhiwo esingaphansi kwaleyondlu esingaphansi koMthetho Wokumbiwayo njengokuchazwe kumthetho "i Mineral Act, 1991 (Act No. 50 of 1991); 25

(b) inani lobungako bemishini, ehambisana nalempahla kodwa akumbandakanyi—

(i) "i lift"; 30

(ii) "i escalator";

(iii) "i air-conditioning plant";

(iv) izinto zokucima umlilo;

(v) umshini wokupompa amanzi edamu lokubhukuda noma okuchela izingadi noma asetshenziswa emakhaya; 35

(vi) neminye imishini enokusetshenziswa; kanye

(c) nokuqasha kwendlu okungabhalisiwe.

(4) Ukucubungula inani lempahla esetshenziselwa ezolimo, inani lesivuno sonyaka noma izihlahla ezisakhulayo ezingakagawulwa ngesikhathi sokuhlolwa kwendawo kumele zishaywe indiva uma kwenziwa ukuhlola komklamo wentela. 40

(5) Uma imininingwane eqokelelwe inganele ukucubungula inani lomklamo wezinto eziletha izinsiza zompahakathi, lezozinto eziletha izinsiza zomphakathi zingahlolwa ngokulandela noma ngabe yiziphi izinto ezisetshenziswayo uma kuhlolwa.

Ukuhlola kwempahla lapho abanikazi bakhe khona ngokuhlanganyela egcekeni elilodwa. 45

47. Uma kuhlolwa impahla lapho abantu bakhe khona egcekeni elilodwa ngokuhlanganyela, kumele kucutshungulwe inani lempahla ngayinye engadayiswa ngalo kulenhlanganisela yokwakha egcekeni elilodwa ngokulandela isigaba 46.

ISAKHUKO: 6

AMAPHEPHA OKUHLOLA 50

Okuqukethwe emaphepheni okuhlola

48. (1) Iphepha lokuhlola kufanele liveze uhlu oluqukethe yonke impahla okufanele ikhokhelwe intela yendawo kumasipala, ngokulandisa kwesigaba 30 (3).

(2) Iphepha lokuhlola kufanele liveze lemininingwane elandelayo emayelana naleyo naleyo mpahla kusukela ngosuku lokuhlola: 55

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- (2) The valuation roll must reflect the following particulars in respect of each property as at the date of valuation to the extent that such information is reasonably determinable:
- (a) The registered or other description of the property;
 - (b) the category determined in terms of section 8 in which the property falls;
 - (c) the physical address of the property; 5
 - (d) the extent of the property;
 - (e) the market value of the property, if the property was valued;
 - (f) the name of the owner; and
 - (g) any other prescribed particulars.

Public notice of valuation rolls 10

49. (1) The valuer of a municipality must submit the certified valuation roll to the municipal manager, and the municipal manager must within 21 days of receipt of the roll—
- (a) publish in the prescribed form in the provincial *Gazette*, and once a week for two consecutive weeks advertise in the media, a notice— 15
 - (i) stating that the roll is open for public inspection for a period stated in the notice, which may not be less than 30 days from the date of publication of the last notice; and
 - (ii) inviting every person who wishes to lodge an objection in respect of any matter in, or omitted from, the roll to do so in the prescribed manner 20 within the stated period;
 - (b) disseminate the substance of the notice referred to in paragraph (a) to the local community in terms of Chapter 4 of the Municipal Systems Act; and
 - (c) serve, by ordinary mail or, if appropriate, in accordance with section 115 of the Municipal Systems Act, on every owner of property listed in the valuation roll a copy of the notice referred to in paragraph (a) together with an extract 25 of the valuation roll pertaining to that owner's property.
- (2) If the municipality has an official website or another website available to it, the notice and the valuation roll must also be published on that website.

Inspection of, and objections to, valuation rolls 30

50. (1) Any person may, within the period stated in the notice referred to in section 49 (1) (a)—
- (a) inspect the roll during office hours;
 - (b) on payment of a reasonable fee, request the municipality during office hours to make extracts from the roll; and 35
 - (c) lodge an objection with the municipal manager against any matter reflected in, or omitted from, the roll.
- (2) An objection in terms of subsection (1)(c) must be in relation to a specific individual property and not against the valuation roll as such.
- (3) A municipal manager must assist an objector to lodge an objection if that objector is unable to read or write. 40
- (4) A municipal council may also lodge an objection with the municipal manager concerned against any matter reflected in, or omitted from, the roll. The municipal manager must inform the council of any matter reflected in, or omitted from, the roll that affects the interests of the municipality. 45
- (5) A municipal manager must, within 14 days after the end of the period stated in the notice referred to in section 49 (1) (a), submit all objections to the municipal valuer, who must promptly decide and dispose of the objections in terms of section 51.
- (6) The lodging of an objection does not defer liability for payment of rates beyond the date determined for payment. 50

Processing of objections

51. A municipal valuer must promptly—
- (a) consider objections in accordance with a procedure that may be prescribed;
 - (b) decide objections on facts, including the submissions of an objector, and, if the objector is not the owner, of the owner; and 55
 - (c) adjust or add to the valuation roll in accordance with any decisions taken.

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- (a) impahla ebhalisiwe noma enye incazelo mayelana nempahla;
- (b) umkhakha leyompahla ewela ngaphansi kwawo;
- (c) indawo lapho kukhona khona impahla;
- (d) ubungako bempahla;
- (e) inani elenziwe ngcono laleyo mpahla; 5
- (f) igama lomnikazi; kanye
- (g) nayo yonke imininingwane esemthethweni.

Ukwaziswa komphakathi mayelana namaphepha okuhlola

49. (1) Umhloli kamasipala, kufanele anikeze umphathi kamasipala amaphepha okuhlola, umphathi kamasipala kumele kungapheli zinsuku esiwu 21 emva kokuthola kwamaphepha okuhlola— 10

- (a) ashicilele lelofumu kuSomqulu, futhi kanye ngeviki ashicilele kwabezindaba isaziso, emavikini amabili esichaza —
 - (i) ukuthi iphepha lokuhlola lingabonwa ngesikhathi esichazwe kusaziso lesa, esingangaphansi kwezinsuku eziwu 30 kusuka kusuku lokushicilelwa; 15
 - (ii) simema noma yimuphi umuntu ofisa ukufaka isikhalaza mayelana noma yiluphi udaba olushiywe ngephutha kuphepha lokuhlola kwenziwe ngendlela ebhaliwe, ngesikhathi esibekiwe.
- (b) azise umphakathi ngengqikithi ekusaziso ephawulwe kundima (a) ngokulandisa kwesahluko 4 “Municipal Systems Act”; kanye 20
- (c) nokuthumela bonke abanikazi bempahla abavela emaphepheni okuhlola ikhophi yesaziso ephawulwe kundima (a) kanye nokucashunwe emaphepheni okuhlola nokumayelana nempahla yalowo mnikazi ngokulandisa kwesigaba 115 se “Municipal Systems Act”. 25

(2) Uma umasipala anayo “i website” isaziso lesa kanye nephepha lokuhlola kungashicilelwa kuleyo “website”

Ukucwaningwa kanye nokuphikisana namaphepha okuhlola

50. (1) Noma yimuphi umuntu, ngesikhathi esibhalwe kusaziso esiphawulwe kusigaba 49 (1) (a)— 30

- (a) ahlole okubhalwe kuwo amaphepha okuhlola ngesikhathi sokusebenza kwamahovisi;
- (b) acele umasipala ngesikhathi somsebenzi ukuba bamenzele imifanekiso yokubhalwe kulamaphepha okuhlola, emva kokukhokha imali ebekiwe; kanye 35
- (c) afake isaziso sokuphikisa asiqondise kumphathi kamasipala mayelana nanoma yiluphi udaba oluvela noma olungafakiwe kulawo maphepha.

(2) Ukuphikisa ngokulandisa kwesigatshana (1) (c) kufanele kuhambisane naleyo mpahla hayi iphepha ngqo lokuhlola.

(3) Umphathi kamasipala kufanele elekelele lowo ophikisayo ukubhala uma lowo ophikisayo engakwazi ukufunda kanye nokubhala. 40

(4) Umkhandlu kamasipala ungase ufake isaziso sokuphikisa kumphathi kamasipala mayelana nanoma yiluphi udaba oluvela noma olweqiwe ephepheni lokuhlola.

(5) Umphathi kamasipala kufanele athumele zonke izaziso zokuphikisa kungakapheli izinsuku eziwa 14 kumhloli kamasipala ngaphandle kokuthandabuza, yena oyobe esethatha isinqumo sokudalula lezo zaziso ngokulandisa kwesigaba 49 (1) (a). 45

(6) Ukufakwa kwesicelo sokuphikisa akusho ukwelulelwa isikhathi sokukhokha intela yendawo isidlule lesa isikhathi ebesinqunyiwe.

Ukuhlelwa kwezimpikiswano

51. Umhloli kamasipala kufanele— 50

- (a) acubungule izimpikiswano ngokulandela inqubo engase imiswe ngokusemthethweni;
- (b) athathe isinqumo mayelana nezimpikiswano ngokulandela amaphuzu, kumbandakanya amaphuzu ethulwe yilowo ophikisayo, nokuthi uma umuntu ophikisayo engeyena umnikazi; aphinde 55
- (c) ahlele amaphepha okuhlola ngokulandela isinqumo ezithathiwe.

Compulsory review of decisions of municipal valuer

- 52.** (1) If a municipal valuer adjusts the valuation of a property in terms of section 51 (c) by more than 10 per cent upwards or downwards—
- (a) the municipal valuer must give written reasons to the municipal manager; and
 - (b) the municipal manager must promptly submit to the relevant valuation appeal board the municipal valuer's decision, the reasons for the decision and all relevant documentation, for review. 5
- (2) An appeal board must —
- (a) review any such decision; and
 - (b) either confirm, amend or revoke the decision. 10
- (3) If the appeal board amends or revokes the decision, the chairperson of the appeal board and the valuer of the municipality must ensure that the valuation roll is adjusted in accordance with the decisions taken by the appeal board.

Notification of outcome of objections and furnishing of reasons

- 53.** (1) A municipal valuer must, in writing, notify every person who has lodged an objection, and also the owner of the property concerned if the objector is not the owner, of—
- (a) the valuer's decision in terms of section 51 regarding that objection;
 - (b) any adjustments made to the valuation roll in respect of the property concerned; and 20
 - (c) whether section 52 applies to the decision.
- (2) Within 30 days after such notification, such objector or owner may, in writing, apply to the municipal manager for the reasons for the decision. A prescribed fee must accompany the application.
- (3) The municipal valuer must, within 30 days after receipt of such application by the municipal manager, provide the reasons for the decision to the applicant, in writing. 25

Right of appeal

- 54.** (1) An appeal to an appeal board against a decision of a municipal valuer in terms of section 51 may be lodged in the prescribed manner with the municipal manager concerned by—
- (a) a person who has lodged an objection in terms of section 50 (1) (c) and who is not satisfied with the decision of the municipal valuer;
 - (b) an owner of a property who is affected by such a decision, if the objector was not the owner; or
 - (c) the council of the municipality concerned, if the municipality's interests are affected. 35
- (2) An appeal by—
- (a) an objector must be lodged within 30 days after the date on which the written notice referred to in section 53(1) was sent to the objector or, if the objector has requested reasons in terms of section 53(2), within 21 days after the day on which the reasons were sent to the objector; 40
 - (b) an owner of such property must be lodged within 30 days after the date on which the written notice referred to in section 53(1) was sent to the owner or, if the owner has requested reasons in terms of section 53(2), within 21 days after the day on which the reasons were sent to the owner; or 45
 - (c) a municipal council must be lodged within 30 days after the date on which the decision was taken.
- (3) (a) A municipal manager must forward any appeal lodged in terms of subsection (1) to the chairperson of the appeal board in question within 14 days after the end of the applicable period referred to in subsection (2). 50

Ukubuyekeza okuphoqelekile kwezinqumo zomhloli kamasipala

- 52.** (1) Uma umhloli kamasipala elungisa noma yikuphi ukuhlola ngokulandisa kwesigaba 51 (c) ngokweqile kumaphesenti ayishumi kuyaphezulu noma phansi—
- (a) umhloli kamasipala kufanele anikeze umphathi kamasipala, izizathu ezibhalwe phansi; futhi 5
 - (b) umphathi kamasipala kufanele athumele isinqumo salowo mhloli kamasipala emkhandlini wokudlulisela izimpikiswano, izizathu zesinqumo kanye nazo zonke izincwadi eziphathelane nalokhu ukuba kubuyekizwe.
- (2) Umkhandlu wokudlulisela izimpikiswano kufanele — 10
- (a) ubuyekeze lesosinqumo; ngokuthi
 - (b) usiguqule isinqumo, usigcizele noma usichibiyele.
- (3) Uma umkhandlu wokudlulisela izimpikiswano uguqula, uchibiyela noma ugqizelela isinqumo lesa, umgcinisihlalo womkhandlu lowo kumele acikelele ukuthi isinqumo esithathwe wumkhandlu mayelana nephepha lokuhlola siyalungiswa.

Ukwaziswa mayelana nomphumela wezimpikiswano kanye nokunikezwa kwezizathu 15

- 53.** (1) Umhloli kamasipala kufanele, azise ngokubhala phansi bonke abantu abafake izimpikiswano kanye nomnikazi wempahla oqondile, uma lowo muntu ophikisayo engesiye umnikazi—
- (a) isinqumo somhloli; ngokulandisa kwesigaba 51 mayelana nempikiswano; 20
 - (b) nanoma yikuphi ukulungisa okwenziwe emaphepheni okuhlola kulandela isinqumo; kanye
 - (c) nokuthi ukuthi isigaba 52 siyasebenza kulesisinqumo.
- (2) esikhathini esiyizinsuku ezingamashumi amathathu sesaziso saloluhlobo, lowo ophikisayo noma umnikazi angase afake isicelo kumhloli kamasipala acele izizathu zalesisinqumo. 25
- (3) umhloli kamasipala kufanele esikhathini esiyizinsuku ezingamashumi amathathu emva kokuthola isicelo saloluhlobo, anikeze izizathu ngokuzibhala phansi emva kokukhokhwa kwemali enqunyiwe.

Ilungelo lokudlulisa udaba lokuhlola 30

- 54.** (1) Isicelo sokwedlulisa udaba singadlulisela kumkhandlu wokudlulisela izimpikisano mayelana nesinqumo somhloli kamasipala ngokulandisa kwesigaba 51, singadlulisa ngokusemthethweni —
- (a) ngumuntu ofake isicelo sokuphikisa ngokulandisa kwesigaba 50 (1) (c), onganelisiwe yisinqumo somhloli kamasipala 35
 - (b) uma umninimpahla ethinteka ngenxa yesinqumo lesa lapho ophikisayo kungeyena umnikazi, noma
 - (c) umkhandlu kamasipala lowo, uma ngabe umasipala lowo uyathinteka;
- (2) ukwedluliselwa kodaba—
- (a) ngumuntu ophikisayo kufanele kufakwe esikhathini esiyizinsuku ezingamashumi amathathu emva kosuku lapho isaziso esibhalwe phansi okukhulunywa ngaso esigabeni 53 (1) sathunyelwa kulowo ophikisayo noma uma ophikisayo ecele izizathu ngokulandisa kwesigaba 53 (2) esikhathini esiyizinsuku eziyi 21 emva kosuku okwaposelwa ngalo izizathu kulowo muntu ophikisayo; 45
 - (b) umnikazi wempahla yalolu hlobo kufanele atshelwe esikhathini esiyizinsuku ezingamashumi amathathu emva kosuku lapho isaziso esibhaliwe nokukhulunywa ngaso esigabeni 47 (1) saposelwa kumnikazi noma uma umnikazi ecele izizathu ngokulandisa kwesigaba- 47 (2) esikhathini esiyizinsuku eziyishumi nane emva kosuku okwaposelwa ngalo izizathu kumnikazi; noma 50
 - (c) umkhandlu kamasipala oqondene naloku kufanele waziswe esikhathini esiyizinsuku ezingamashumi amathathu emva kosuku okwathathwa ngalo isinqumo.
- (3) (a) Umphathi kamasipala kufanele adlulise udaba lokuphikisa olufakwe ngokulandela isigatshana (1) kumqcinisihlalo womkhandlu wokulalela izimpikiswano kungakapheli izinsuku eziyi 14 emva kokuphela kwesikhathi esiphawulwe kusigatshana (2). 55

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(b) The chairperson of an appeal board must, for purposes of considering any appeals, convene a meeting of the appeal board within 60 days after an appeal has been forwarded to the chairperson in terms of paragraph (a).

(c) When an appeal is forwarded to the chairperson of an appeal board in terms of paragraph (a), a copy of the appeal must also be submitted to the municipal valuer concerned. 5

(4) An appeal lodged in terms of this section does not defer a person's liability for payment of rates beyond the date determined for payment.

Adjustments or additions to valuation rolls

55. (1) Any adjustments or additions made to a valuation roll in terms of section 51(c), 10
52 (3) or 69 take effect on the effective date of the valuation roll.

(2) If an adjustment in the valuation of a property affects the amount due for rates payable on that property, the municipal manager must—

- (a) calculate—
 - (i) the amount actually paid on the property since the effective date; and 15
 - (ii) the amount payable in terms of the adjustment on the property since the effective date; and
- (b) recover from, or repay to, the person liable for the payment of the rate the difference determined in terms of paragraph (a) plus interest at a prescribed rate. 20

(3) Where an addition has been made to a valuation roll as envisaged in subsection (1), the municipal manager must recover from the person liable for the payment of the rate the amount due for rates payable plus interest at a prescribed rate.

CHAPTER 7**VALUATION APPEAL BOARDS**

25

Establishment of valuation appeal boards

56. (1) The MEC for local government must, by notice in the provincial *Gazette*, establish as many valuation appeal boards in the province as may be necessary, but not fewer than one in each district municipality and each metropolitan municipality.

(2) If more than one appeal board is established within the area of a district 30
municipality, such board must be established for one or more specific local municipalities or district management areas.

Functions

57. The functions of an appeal board are—

- (a) to hear and decide appeals against the decisions of a municipal valuer 35
concerning objections to matters reflected in, or omitted from, the valuation roll of a municipality in the area for which it was established in terms of section 56; and
- (b) to review decisions of a municipal valuer submitted to it in terms of section 40
52.

Composition

58. (1) An appeal board consists of—

- (a) a chairperson, who must be a person with legal qualifications and sufficient experience in the administration of justice; and
- (b) not fewer than two and not more than four other members with sufficient 45
knowledge of or experience in the valuation of property, of which at least one must be a professional valuer registered in terms of the Property Valuers Profession Act, 2000 (Act No. 47 of 2000).

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(b) Usihlalo womkhandlu wokulalela izimpikiswano kufanele ululandelele udaba lwesikhalazo, ameme umhlangano womkhandlu kungakapheli izinsuku eziwu 60 emva kokuthola u daba lwesikhalazo ngokwendima (a);

(c) Uma udaba lwesikhalazo/lwempikisano ludluliselwe kumgcinisihlalo ngokulandela indima (a), ikhophi yalempikiswano kufanele inikezwe umhloli kamasipala lowo. 5

(4) Lolo daba lwezimpikiswano lufakwe ngokulandisa kwalesisigaba, akwenzi ukuba umuntu okweleda intela abemsulwa noma angabe esakhokha intela leyo ngosuku olunqunywe

Ukulungiswa noma ukuthasisela okuthile kumaphepha okuhlola 10

55 (1) Noma yikuphi ukulungiswa noma ukwengezwa kokuthile ephepheni lokuhlola ngokulandisa kwesigaba 51 (c), 52 (3) noma 69 kuqala ukusebenza ngosuku lokuqala lokusebenza kwephepha lokuhlola.

(2) Uma ukulungisa ekuhlolweni kwempahla kuthinta isamba senani sentela yendawo okumele ikhokhelwe leyondawo, umphathi kamasipala kufanele— 15

(a) abale—

(i) isamba sangempela esikhokhwe empahleni kusukela kusuku lolo olwanqunywa; kanye

(ii) nenani okudinga ukuba likhokhwe ngokulandela ukulungisa okwenziwe empahleni seloku kuqale usuku olunqunywe; kanye. 20

(b) naku abuyise isikwelethu noma akhokhele umuntu ofanele ukukhokha intela yemali yendawo, imali engumehluko ngokulandisa kwendima (a) kanye nenzalo.

(3) Uma kwengezwe okuthile kuphepha lokuhlola, njengoba kulandisa isigatshana (1) umphathi kamasipala kumele abuyisele imali ekweledwayo kumuntu omele ukukhokha intela kanye nenzalo. 25

ISAHLUKO 7

IMIKHANDLU EBHEKENE NOKWEDLULISELWA KWEMIPHUMELA YOKUHLOLA

Ukusungulwa kwemikhandlu yokwedlulisela udaba 30

56. (1) uNgqongqoshe Wesifunda woHulumeni Basekhaya kufanele, ashicilele isaziso kuSomqulu kaHulumeni wesifunda, asungule imikhandlu eminingi yokwedluliselwa kodaba esifundazweni njengaloku kudingekile, kodwa rhayi engaphansi kowodwa kulowo nalowo masipala wesifunda kanye nakulowo nalowo masipala wedolobha elikhulu. 35

(2) Uma ngabe kusungulwe ngaphezu kowodwa umkhandlu wokwedlulisela udaba kuleyondawo kamasipala, lowomkhandlu usungulelwa umasipala owodwa noma omasipala noma omasipala besifunda.

Imisebenzi

57. Imisebenzi yemikhandlu yokwedluliselwa kodaba yilena— 40

(a) ukulalela nokuthatha izinqumo ezedluliselwe mayelana nezinqumo zomhloli kamasipala mayelana nempikiswano ezindabeni ezivela noma ezeqiwe emaphepheni okuhlola kamasipala endaweni esungulwe ngokulandisa kwesigaba 56; futhi

(b) ukubuyekeza izinqumo somhloli kamasipala ezithunyelwe kuwo ngokulandisa kwesigaba 52. 45

Ukwakheka kwemikhandlu

58. (1) Umkhandlu wokwedlulisela udaba wakheke kanje—

(a) usihlalo, kufanele kube wumuntu onolwazi lwezomthetho futhi abenolwazi olunzulu kwezobulungiswa; futhi 50

(b) amalungu angengaphansi kwamabili kodwa angabi ngaphezu kwamane anolwazi olwanele lokuhlola impahla kanye nezindlela zaloku.

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(2) The chairperson and other members of an appeal board must be appointed by the MEC for local government in the province, taking into account the need for representivity, including gender representivity.

(3) The MEC for local government must follow a transparent process complying with any prescribed norms and standards when making appointments to an appeal board. 5

Disqualifications

59. (1) The following persons are disqualified from being a member of an appeal board:

- (a) An unrehabilitated insolvent;
- (b) a person under curatorship; 10
- (c) a person declared to be of unsound mind by a court of the Republic;
- (d) a person who, after 24 April 1994, was convicted of an offence and sentenced to imprisonment without an option of a fine for a period of not less than 12 months;
- (e) a person who has been disqualified in terms of applicable legislation from practicing as a valuer or lawyer; or 15
- (f) a person who is in arrears to a municipality for rates or service charges for a period longer than three months.

(2) A disqualification in terms of subsection (1)(d) ends five years after the imprisonment has been completed. 20

(3) A member of an appeal board who is a councillor, an employee or valuer of a municipality must withdraw from the proceedings of the board if a matter concerning that municipality's valuation roll is considered by the board.

Term of office

60. The term of office of members of an appeal board is four years, but members are eligible to be re-appointed. 25

Conditions of appointment

61. (1) The Minister must, after consultation with the MECs for local government, determine the conditions of appointment of members of an appeal board.

(2) Conditions of appointment may differ in respect of the chairperson and other members of an appeal board. 30

(3) The municipality or municipalities for which an appeal board was established in terms of section 56 must remunerate the members of the appeal board in accordance with their conditions of appointment and the directions of the MEC for local government. 35

Conduct of members

62. (1) A member of an appeal board—

- (a) must perform the duties of office in good faith and without fear, favour or prejudice;
- (b) must disclose any personal or any private business interest that that member or any spouse, parent, child, partner or business associate of that member may have in any matter before the appeal board and must withdraw from the proceedings of the appeal board, unless the board decides that the member's interest in the matter is trivial or not relevant, and announces its decision in public at the first available sitting of the board; 40
- (c) may not use the position or privileges of a member for private gain or to improperly benefit another person; or 45
- (d) may not act in any other way that compromises the credibility, impartiality, independence or integrity of the appeal board.

(2) A member of an appeal board who contravenes or fails to comply with subsection (1) is guilty of misconduct. 50

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(2) Usihlalo kanye namalungu okwedlulisela udaba baqokwa nguNgqongqoshe Wesifunda woHulumeni Basekhaya, ecubungula ukulingana kobulili emkhandlwini wokudlulisela udaba.

(3) uNgqongqoshe wesifunda wohulumeni basekhaya kumele alandele inqubo esobala yokulandela izindlela nemigomo lapho ekhetha labo abazoba ngamalunga omkhandlu wokudlulisela udaba. 5

Ukuchithwa

59. (1) Laba bantu abalandelayo abavumelekile ekuthini babe amalungu omkhandlu wokwedluliselwa kodaba:

- (a) ongasakwazi ukukhokhela izikweletu; 10
- (b) umuntu omali zakhe ziyacutshungulwa;
- (c) umuntu ohlonzwe yinkantolo njengongaphilile ekhanda; noma
- (d) ngumuntu okwathi emva kwa 24 Apreli- 1994 walahlwa ngamacala wagwethshwa ukugqunywa ejele izinyanga eziyishumi nambili ngaphandle kokuthi makakhokhe inhlawulo. 15
- (e) umuntu ongavunyelwe ukusebenza njengomhloli noma umeli; noma
- (f) umuntu osemuva ngokukhokhela umasipala imali yentela noma yezinsiza isikhathi esingaphezulu kwezinyanga ezintathu.

(2) Ukuchithwa ngokulandisa kwesigatshana (1) (d) kuphela eminyakeni emihlanu emva kokuba lokokuvalelwa ejele sekuphefile. 20

(3) Ilungu lomkhandlu eliyilungu lomkhandlu noma umsebenzi wakwamasipala kufanele lihoxe emsebenzini womkhandlu uma udaba olumayelana nephepha lokuhlolwa kwalowo masipala licusthungulwa yilowo mkhandlu.

Isikhathi sokusebenza njengamalunga

60. Isikhathi sokusebenza kwamalungu omkhandlu wokwedlulisela udaba siphela emva kweminyaka emine, kodwa amalungu avumelekile ukuba aqokwe futhi. 25

Imigomo yokuqashwa kwamalunga omkhandlu

61. (1) uNgqongqoshe kufanele, emva kokubonisana noNgqongqoshe bezifundazwe bohulumeni basekhaya, ahlonze imigomo yokuqashwa kwamalungu alemikhandlu.

(2) Imigomo yokuqashwa ingehluka kuleyo kasihlalo kanye nakwamanye amalungu omkhandlu wokwedlulisela udaba. 30

(3) Umasipala noma omasipala abasungulelwe imikhandlu yokwedlulisa izindaba ngokulandisa kwesigaba 56 kufanele baholele amalungu omkhandlu wokwedlulisela izindaba ngokulandela izimo abaqashwe ngaphansi kwazo kanye nokulawulwa nguNgqongqoshe wesifundazwe wohulumeni basekhaya. 35

Indlela yokuziphatha kwamalunga

62. (1) Ilungu lomkhandlu wokwedlulisela udaba—

- (a) kufanele lenze umsebenzi walelihovisi ngokwethembeka nangaphandle kwengebhe, ukwenzelela kanye nokudicilela phansi;
- (b) kufanele liveze obala noma yiluphi uhlobo lokuxhumana ngokodaba mayelana nalo uqobo, noma umkalo, noma umzali, ingane noma uzakwabo ebhizinisini, ngaphambi kokuba kuqulwe udaba lolo ngumkhandlu wokwedluliselwa kwezindaba, ngaphandle kokuba umkhandlu unqume ukuthi ukumbandakanyeka kwelunga kulolo daba akuhlangene nodaba lolo, bese umemezela isinqumo sawo esidlangalaleni ekuhlanganeni kwawo kokuqala; 40
- (c) ngeke lisebenzise isikhundla salo noma amalungelo alo ukuze lizicebise noma licebise omunye umuntu; noma
- (d) lingeze laziphatha nganoma yiyiphi indlela engalimaza ukwethembeka noma isithunzi somkhandlu wokwedluliselwa kwezindaba. 45

(2) Ilungu lomkhandlu wokwedluliselwa kwezindaba uma lehluleka noma lephula isigatshana (1) linecala lokungaziphathi kahle. 50

Termination of membership

- 63.** (1) A person ceases to be a member of an appeal board when that person—
- (a) resigns;
 - (b) is no longer eligible to be a member; or
 - (c) is removed from office in terms of subsection (2). 5
- (2) The MEC for local government may remove from office a member of an appeal board but only on the grounds of misconduct, incapacity or incompetence.
- (3) A decision to remove a member of an appeal board on the grounds of misconduct or incompetence must be based on a finding to that effect by an investigating tribunal appointed by the MEC. 10
- (4) The MEC may suspend a member of an appeal board who is under investigation in terms of subsection (3).

Alternates

- 64.** (1) The MEC for local government may appoint alternate members of an appeal board. 15
- (2) The person appointed as the alternate for the chairperson of an appeal board must be a person with legal qualifications and sufficient experience in the administration of justice.
- (3) An alternate acts as a member when—
- (a) a member is absent, has recused himself or herself or is suspended; or 20
 - (b) the filling of a vacancy on the board is pending.

Meetings

- 65.** (1) The chairperson of an appeal board decides when and where the board meets, but must promptly convene a meeting if a majority of the members of the board request him or her, in writing, to convene a board meeting at such time and such place set out in the request. 25
- (2) When hearing an appeal, an appeal board must sit in a municipality whose valuation roll is the subject of the appeal or review.
- (3) If the chairperson is absent or not available, or if there is a vacancy in the office of chairperson, the other members of the appeal board must elect a member with experience in the administration of justice or the alternate for the chairperson to preside at the meeting or to act as chairperson. 30
- (4) Meetings of an appeal board are open to the public, but a board may adjourn in closed session when deliberating an issue before the board.

Administrative assistance

35

- 66.** (1) An appeal board may request a municipality whose valuation roll is under consideration by the board to provide it with the necessary office accommodation and other administrative assistance, including staff for the board.
- (2) A municipality whose valuation roll is under consideration —
- (a) must comply with all reasonable requests in terms of subsection (1); and 40
 - (b) is liable for the costs of an appeal board, provided that the members of an appeal board must be remunerated in accordance with section 61(3).

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Ukumiswa kwamalunga

- 63.** (1) Umuntu uyeka ukuba yilungu lomkhandlu wokwedluliselwa kwezindaba ngenkathi—
- (a) esula esikhundleni;
 - (b) engasafanele ukuba yilungu lalo mkhandlu; noma 5
 - (c) ekhishwa ehovisi ngokulandela isigatshana (2).
- (2) Ungqongqoshe Wesifundazwe woHulumeni Basemakhaya angalikhapha ehovisi ilungu lomkhandlu wokwedluliselwa kwezindaba kodwa ngaphansi kwemibandela yokungaziphathi kahle noma yokwehluleka ukwenza umsebenzi ngendlela efanele.
- (3) Isinqumo sokususa ilungu emkhandlwini wokwedluliselwa kwezindaba ngaphansi kombandela wokungaziphathi kahle noma wokwehluleka ukwenza umsebenzi kufanele kweyame ekutholakaleni kobufakazi obumayelana nalokhu, yilowo oqokwe nguNgqongqoshe wesifundazwe ukuba aphenye lolo daba.. 10
- (4) Ungqongqoshe wohulumeni basemakhaya angamisa ilungu lomkhandlu wokwedluliselwa kwezindaba uma lingaphansi kophenyo ngokulandisa kwesigatshana 15 (3).

Amalunga angamabambela

- 64.** (1) uNgqongqoshe woHulumeni Basekhaya angaqoka amalunga angamabambela kumkhandla wokudlulisela udaba lwempikiswano.
- (2) Umuntu ojutshwe njengebambela likasihlalo womkhandlu, kufanele kube wumuntu oneziqu zomthetho abe nolwazi olwanele ekuqhubeni umsebenzi wezobulungiswa. 20
- (3) Ibambela lisebenza njengelunga uma—
- (a) ilunga lomkhandlu lingekho, azihoxisile noma emisiwe; noma
 - (b) ukugwaliswa kwesikhundla kusamisiwe. 25

Imihlangano

- 65.** (1) Usihlalo womkhandlu wokwedluliselwa kwezindaba nguyena othatha isinqumo ekuthini umkhandlu uhlanganela kuphi nokuthi uhlangananini, kodwa kufanele abize umhlangano uma iningi lamalungu omkhandlu limnxusa ngokubhala phansi ukuba abize umhlangano ngesikhathi esithile nokuba uhlanganele ndawana thize njengalokhu kucela isicelo. 30
- (2) Ngenkathi kulalelwa udaba olwedlulisiwe, umkhandlu wokwedluliselwa kwezindaba kufanele uhlanganele endaweni kaMasipala ophepha lawo lokuhlola lingudaba mlonjeni wokwedluliselwa kodaba noma lokubuyekwezwa kodaba.
- (3) Uma usihlalo engekho, noma engatholakali, noma uma kunesikhala ehovisi likasihlalo, amanye amalungu omkhandlu wokwedluliselwa kwezindaba angaqoka omunye wawo ukuba asingathe umhlangano noma asebenze njengosihlalo. 35
- (4) Imihlangano yomkhandlu wokudlulisela udaba lwempikiswano ivulekele amalunga omphakathi kodwa umkhandlu unganqabela amalunga omphakathi lapho sebedingida loludaba. 40

Usizo lokuqhuba umsebenzi

- 66.** (1) Umkhandlu wokwedlulisela kwezindaba zempikiswano ungasela umasipala ophepha lawo lokuhlola liyacutshungulwa ukuba uwunikeze ihovisi lokusebenza kanye nolunye usizo lokuqhuba umsebenzi kuhlanganisa nezisebenzi ezizosebenzela umkhandlu. 45
- (2) Umasipala ophepha lakhe lokuhlola liyacutshungulwa—
- (a) kufanele alandele zonke izicelo ezifakiwe ngokulandisa kwesigatshana (1); kanye
 - (b) nokuthi yiwona obhekana nezindleko zomkhandlu wokwedlulisela kwezindaba, ngaphandle uma amalungelo omkhandlu kufanele akhokhelwe ngokulandisa kwesigaba 61 (3). 50

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67. An appeal board may determine its internal procedures to dispose of appeals and reviews subject to any procedures that may be prescribed.

Quorums and decisions

68. (1) A majority of the members of an appeal board serving at any relevant time constitutes a quorum for a meeting of the board. 5

(2) A matter before an appeal board is decided by a supporting vote of a majority of the members of the board.

(3) If on any matter before an appeal board there is an equality of votes, the member presiding at the meeting must exercise a casting vote in addition to that person's vote as a member. 10

Decisions affecting valuation rolls

69. (1) The chairperson of an appeal board and the valuer of the municipality must ensure that the valuation roll is adjusted or added to in accordance with the decisions taken by the appeal board. 15

(2) If an adjustment in the valuation of a property affects the amount due for rates payable on that property, section 55(2) must be applied.

(3) Where an addition has been made to the valuation roll as envisaged in subsection (1), section 55 (3) must be applied.

Orders as to costs 20

70. (1) When an appeal board gives its decision, it may issue an order with regard to costs it regards as just and equitable.

(2) When making an order in terms of subsection (1), an appeal board may order any person whose appeal or opposition to an appeal is in bad faith or frivolous to compensate the municipality concerned in full or in part for costs incurred by the municipality in connection with the appeal. 25

Committees of appeal boards

71. (1) The MEC for local government may, on request by an appeal board, authorise the board to establish one or more committees to assist it in the performance of its duties.

(2) When appointing members to a committee, an appeal board is not restricted to members of the appeal board. 30

(3) An appeal board—

(a) must determine the duties of a committee;

(b) must appoint a chairperson and other members of a committee;

(c) may authorise a committee to co-opt advisory members within limits determined by the board; 35

(d) may remove a member of a committee from office at any time; and

(e) may determine a committee's procedure.

(4) An appeal board which has established a committee may dissolve that committee at any time. 40

(5) Sections 61 and 66 (2) (b), read with the necessary changes as the context may require, apply to the conditions of appointment of committee members who are not members of an appeal board.

Inspection of property

72. (1) Subject to any legislation that restricts or prohibits entry to any specific property, a member of, or any other person authorised by, an appeal board may — 45

(a) between 07:30 and 19:00 on any day except a Sunday or public holiday, enter any property that is the subject of an appeal or review; and

Imigomo elandelwayo

67. Umkhandlu wokwedluliselwa kwezindaba ungahlonza inqubo yawo yangaphakathi ngokulandela noma yiyiphi inqubo engase ibekwe ngokusemthethweni mayelana nokuqhuba kwawo ukuchitha izindaba ezedluliswayo.

Ubungako bamalunga nezinqumo

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68. (1) Inani elikhulu lamalunga omkhandlu wokudlulisela udaba lwempikiswano, okumele libe khona ngasosonke isikhathi, kwenza inani lamalunga azothamela umhlangano.

(2) Udaba olusuke lusezithebeni zomkhandlu, lunqunywa ngenani lamavoti eningi lamalunga omkhandlu.

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(3) Noma ngabe yiluphi udaba olusezithebeni zomkhandlu lapho amavoti elingana, ilunga elingusihlalo kumele livote ngaphezu kwevoti lakhe njengelunga lomkhandlu.

Izinqumo ezithita amaphepha okuhlola

69. (1) Usihlalo womkhandlu wokudlulisela udaba lwempikiswano kanye nomhloli kamasipala, kufanele ukuba aqikelele ukuthi iphepha lokuhlola liyalungiswa ngendlela ehambisana nesinqumo esithathwe wumkhandlu.

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(2) Uma ukulungiswa ekuhlolweni kwempahla kuthinta inani lemali ekwelendwayo yentela okudinga ukuba ikhokhwe, isigaba 55(2) kumele sisitshenziswe.

(3) Lapho kwengezwe khona utho kulephepha lokuhlola njengokulandisa kwesigatshana (1), isigaba 55(3) kumele sisetshenziswe.

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Izinqumo ngezindleko

70. (1) Uma umkhandlu ukhipha isinqumo, ungenza nesinqumo sezindleko okudinga ukuba zikhokhwe uma kuyinto elungile ukwenza loko.

(2) Uma kwenziwa isinqumo sezindleko ngokulandisa kwesigatshana (1), umkhandlu unganquma ukuba lowo muntu ofake udaba lokuphikisa olungalungile, ukuba ukhokhele umasipala izindleko ngokunqwele noma ingxenye yezindleko zikamasipala mayelana nololudaba lokuphikisana.

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Amakomidi emikhandlu yokwedlulisela udaba lokuhlola

71. (1) uNgqongqoshe Wesifundazwe woHulumeni Basemakhaya, angagunyaza umkhandlu wokwedlulisela izindaba ukuba usungule ikomidi noma amakomidi ukuba elekelele ekwenzeni umsebenzi walo.

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(2) Uma kukhethwa amalungu ukuba asebenze ekomidini, umkhandlu wokwedluliselwa kwezindaba awubophezelekile ukuba ugcine esibalweni samalungu omkhandlu wokwedluliselwa kwezindaba.

(3) Umkhandlu wokwedluliselwa kwezindaba—

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(a) ufanele uhlonze imisebenzi yekomidi;

(b) ufanele ukhethe usihlalo kanye namanye amalungu alelo komidi;

(c) ungagunyaza ikomidi ukuba libuye lemukele amalungu elulekayo ngokwemikhawulo ebekwe yilomkhandlu;

(d) ungasusa ilungu lekomidi ehovisi nganoma yisiphi isikhathi; futhi

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(e) ungahlonza inqubo yekomidi.

(4) Umkhandlu wokwedluliselwa kwezindaba oqoke ikomidi, ungalichitha lelo komidi nganoma yisiphi isikhathi.

(5) Isigaba 61 no 66 (2) (b), uma zifundwa ngokuhlanganyela nezinguquko ezidingekile njengalokhu kungalawula incazelo, sisebenza emibandeleni yokuqashwa kwamalungu ekomidi angewona amalungu ekomidi lokudluliselwa kwezindaba.

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Ukuhlolwa kwempahla

72. (1) Ngokulandisa kwanoma yimuphi umthetho onqabela noma ovimbela ukungena, ilunga noma yimuphi omunye umuntu ogunyazwe ngumkhandlu wokwedlulisele lwezindaba linga—

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(a) ngena noma kuyiphi impahla odaba lwayo lusezithebeni zomkhandlu, phakathi kuka 07.30 no 19.00, ngaphandle kweSonto noma iholide; futhi

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- (b) inspect that property for the purpose of the appeal or review.
- (2) When entering any property in terms of subsection (1), a member of, or any other person authorised by, an appeal board —
- (a) must, on demand by a person on that property, produce proof of identity; and
- (b) may be accompanied by an interpreter or any other person whose assistance may reasonably be required in the circumstances. 5
- (3) The MEC for local government who established an appeal board must issue to a member of, or any person authorised by, that appeal board an identity card in the prescribed format containing a photograph of that person.

Access to information 10

73. A member of, or any other person authorised by, an appeal board may—
- (a) require the owner, tenant or occupier of a property which is the subject of an appeal or review, or the agent of the owner, to give the member or authorised person access to any document or information in possession of the owner, tenant, occupier or agent which the member or authorised person reasonably requires for purpose of the appeal or review; 15
- (b) make extracts from any such document or information; and
- (c) in writing require the owner, tenant or occupier of the property, or the agent of the owner, to provide the member or authorised person either in writing or orally with particulars regarding the property which the member or authorised person reasonably requires for purpose of the appeal or review. 20

Protection of information

74. (1) A member of, or any other person authorised by, an appeal board to inspect property may not disclose to any person any information obtained whilst exercising a power referred to in section 72 or 73, except— 25
- (a) within the scope of that person's powers and duties in terms of this Act;
- (b) for the purpose of carrying out the provisions of this Act;
- (c) for the purpose of legal proceedings; or
- (d) in terms of a court order.
- (2) Subsection (1) also applies to a person accompanying a member of an appeal board or a person authorised by an appeal board in terms of section 72 (1), when entering any property in terms of that section. 30

Powers of appeal boards

75. (1) An appeal board may—
- (a) by notice, summon a person to appear before it— 35
- (i) to give evidence; or
- (ii) to produce a document available to that person and specified in the summons;
- (b) call a person present at a meeting of an appeal board, whether summoned or not— 40
- (i) to give evidence; or
- (ii) to produce a document in that person's custody;
- (c) administer an oath or solemn affirmation to that person;
- (d) question that person, or have that person questioned; or
- (e) retain a document produced in terms of paragraph (a)(ii) or (b)(ii) for a reasonable period. 45
- (2) A person appearing before an appeal board, whether summoned or not, may at his or her own expense be assisted by a legal representative.
- (3) (a) A person summoned to appear before an appeal board is entitled to witness fees paid to state witnesses in criminal proceedings in a court. 50
- (b) Fees referred to in paragraph (a) must be paid by the relevant municipality.

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- (b) ahlole leyompahla ngenhloso yesikhalazo; kanye
- (2) Lapho kungenwa kumpahla leyo ngokulandisa kwesigatshana (1), ilunga noma yimuthi umuntu ogunyazwe wumkhandlu—
- (a) kufanele, lapho ephoqeletwa ngumuntu okuleyo mpahla, aveze ubufakazi bobuyena; uma 5
- (b) ehambisana nomhumushi noma yimuphi omunye umuntu osizayo.
- (3) uNgqongqoshe wesifunda soHulumeni Basekhaya osungula umkhandlu wokudlulisela udaba lokuphikisana, kumele anikeze noma yimuphi umuntu ogunyazwe umkhandlu, lelakhadi lokuzibonakalisa.

Ukuthola kolwazi 10

73. Ilunga noma yimuphi umuntu ogunyazwe umkhandlu wokudlulisela udaba lokuphisana, unako—
- (a) ukucela umninimpahla, umqashi noma ohlezi kuyo impahla odaba lwayo ludingidwa, noma omele umnikazi ukuba anike ilungelo lokuthola ulwazi noma iphepha elithile oluphethwe yilowo mnikazi, mqashi, ohlezi kuleyompahla noma omele umnikazi; 15
- (b) enze imifanekiso yalelophepha noma lololwazi; futhi
- (c) acele umninimpahla, umqashi, ohlezi kuleyo dawo, noma omele umninimpahla, ngokubhalwe phansi ukuba amnike imininingwane ebhalwe phansi mayelana nempahla leyo, edingidwa yilunga lelo mayelana nodaba lwempikiswano. 20

Ukuvikelwa kolwazi

74. (1) Ilungu lomkhandlu wokwedluliselwa kwezindaba noma yimuphi nje omunye umuntu ogunyazwe wumkhandlu wokwedluliselwa kwezindaba ukuba ahlole impahla, akavumelekile ukuba adalulele nanoma wubani ulwazi olutholakale ngokulandisa kwesigaba 72 no 73 ngaphandle— 25
- (a) uma kusemandleni akhe lowo muntu futhi kuwumsebenzi wakhe ngokulandisa kwesigaba salomthetho;
- (b) uma inhloso kuwukuthi kufezwe izinhloso zalo mthetho
- (c) uma kuhloswe ukuthi kufezwe izidingo zecala; noma uma 30
- (d) uma kulawula inkantolo
- (2) Isigatshana (1) sitshenziswa nakumuntu ohambisana nelunga lomkhandlu noma umuntu onikwe igunya ngumkhandlu ngokulandisa kwesigaba 72 (1) lapho engena noma kuyiphi impahla ngokwalesigaba.

Amandla emikhandlu yokwedlulisa kodaba lokuhlola 35

75. (1) Umkhandlu wokwedlulisela udaba—
- (a) ungakhipha isaziso esiphoka ukuthi umuntu avele phambi kwawo ukuze—
- (i) azokwethula ubufakazi; noma; noma
- (ii) abeke phambi komkhandlu okubhaliwe njengaloku kuchaziwe esazisweni athunyelelwe sona; 40
- (b) ungabiza umuntu okhona emhlanganweni womkhandlu akukhathalekile ukuthi ubethunyelelwe isaziso esimphoqayo noma cha ukuba—
- (i) anike ubufakazi;
- (ii) aveze ulwazi olubhaliwe wuye lowo muntu; 45
- (c) wengamele isifungo noma isivumelwano esenziwe yilowo muntu;
- (d) ungaphonsa imibuzo kulowo muntu noma wenze isiqiniseko sokuthi umuntu uyaphonswa imibuzo; futhi
- (e) ungalondoloza iminyaka emithathu ulwazi olubhaliwe olwaluveziwe ngokwendima (a) (ii) noma (b) (ii).
- (2) umuntu ovele phambi komkhandlu wokwedluliselwa kwezindaba, ephoqiwe noma engaphoqiwe ukuba avele, angathola usizo kummeli wakhe azomkhekhela yena. 50
- (3) (a) umuntu ophoqeletwe ukuba avele phambi komkhandlu wokwedluliselwa kwezindaba, unelungelo lokuthola ulwazi olumayelana nemali ekhokhelwe ofakazi bombuso mayelana necala.
- (b) imali okukhulunywa ngayo endimeni (a) kufanele ikhokhwe wumasipala oqondene nodaba. 55

(4) The law regarding privilege applicable to a witness summoned to give evidence in a criminal case in a court applies to the questioning of a person in terms of subsection (1).

Proceedings by, or against, appeal boards

76. (1) Legal proceedings by, or against, an appeal board may be instituted in the name of the board. 5

(2) Any costs awarded in any legal proceedings against an appeal board must be borne by the municipality concerned.

CHAPTER 8

UPDATING OF VALUATION ROLLS 10

General

77. A municipality must regularly, but at least once a year, update its valuation roll by causing—

- (a) a supplementary valuation roll to be prepared, if section 78 applies; or
- (b) the valuation roll to be amended, if section 79 applies. 15

Supplementary valuations

78. (1) A municipality must, whenever necessary, cause a supplementary valuation to be made in respect of any rateable property—

- (a) incorrectly omitted from the valuation roll;
- (b) included in a municipality after the last general valuation; 20
- (c) subdivided or consolidated after the last general valuation;
- (d) of which the market value has substantially increased or decreased for any reason after the last general valuation;
- (e) substantially incorrectly valued during the last general valuation; or
- (f) that must be revalued for any other exceptional reason. 25

(2) For the purposes of subsection (1), the provisions of Part 2 of Chapter 4 and, Chapters 5, 6 and 7, read with the necessary changes as the context may require, are applicable, except that—

- (a) a municipal valuer who prepared the valuation roll may be designated for the preparation and completion of the supplementary valuation roll; and 30
- (b) the supplementary valuation roll takes effect on the first day of the month following the completion of the public inspection period required for the supplementary valuation roll in terms of section 49 (as read with this section), and remains valid for the duration of the municipality's current valuation roll.

(3) Supplementary valuations must reflect the market value of properties determined in accordance with—

- (a) market conditions that applied as at the date of valuation determined for purposes of the municipality's last general valuation; and
- (b) any other applicable provisions of this Act. 35

(4) Rates on a property based on the valuation of that property in a supplementary valuation roll become payable with effect from —

- (a) the effective date of the supplementary roll, in the case of a property referred to in subsection (1) (a), (e) or (f);
- (b) the date on which the property was included in the municipality, in the case of a property referred to in subsection (1) (b); 45
- (c) the date on which the subdivision or consolidation of the property was registered in the Deeds Office, in the case of a property referred to in subsection (1) (c); or
- (d) the date on which the event referred to in subsection (1) (d) has occurred. 45

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(4) umthetho omayelana nelungelo likafakazi ophoqelelwe ukuba azokwethula ubufakazi ecaleni lobelesi uyasebenza ekuphonsweni kwemibuzo kumuntu ngokulandisa kwesigatshana (1).

Izindaba ezidingidwa yimikhandlu yokwedlulisela udaba lokuhlola kanye nezindaba ezidingidwa ngemikhandlu yokwedlulisela udaba lokuhlola 5

76. (1) Ukuqulwa kwecala wumkhandlu wokwedlulisela udaba noma mayelana nawo umkhandlu kungenziwa egameni lawo umkhandlu.

(2) Noma yiziphi izindleko ezethweswe umkhandlu wokwedlulisela udaba, ngenkathi kuqulwa icala kufanele zithwalwe ngumasipala oqondene nalolu daba.

ISAPHEPHA 8 10

IZICHIBIYELO ZAMAPHEPHA OKUHLOLA

Izichibiyelo jikelele

77. Umasipala kufanele njalo okungenani kanye ngonyaka achibiyele iphepha lokuhlola ngokuthi—

- (a) kwenziwe isichibiyelo sephepha lokuhlola uma isigaba 78 sisebenza; noma 15
- (b) uma iphepha lokuhlola lizochitshiyelwa, isigaba 79 siyalandelwa.

Izichibiyelo zokuhlola

78. (1) Umasipala kufanele uma kunesidingo, aphoqe ukuba kwenziwe isichibiyelo sokuhlola mayelana noma iyiphi impahla enokukhokhelwa intela—

- (a) eyeqeke ngephutha ephepheni lokuhlola; 20
- (b) embandakanywe kumasipala emva kokuhlola jikelele;
- (c) eyehlukaniswe noma edidiyelwe emva kokuhlola kwakamuva;
- (d) enani layo selikhushuliwe noma lehliswa noma ngaziphi izizathu emva kokuhlola kwakamuva;
- (e) enani layo lilinganiswe ngokungeyiko ngenkathi kwenziwa ukuhlola kwakamuva; noma 25
- (f) okumele ihlolwe futhi ngazizathu thize.

(2) Ngokwezinhloso zesigatshana (1) izigaba zengxenywe 2 yesahluko 4 nesahluko 5, 6 kanye no 7, zifundwa kanye nezinguquko ezidingekile njengalokhu incazelo ingakudinga, kuyasebenza ngaphandle kokuba— 30

- (a) umhloli kumasipala olungise iphepha lokuhlola angaqokwa ukuba ahlele futhi aphothule isichibiyelo sephepha lokuhlola; futhi
- (b) isichibiyelo sephepha lokuhlola siqala ukusebenza osukwini lokuqala lwenyanga elandela ukuphela kwesikhathi ebesebekelwe ukuhlola komphakathi ngokulandisa kwesigaba 49. 35

(3) Izichibiyelo zokuhlola kufanele zenziwe, kufanele zibonise amanani ezimpahla acutshungulwe ngokulandela—

- (a) amanani asetshenziswayo kusuka ngosuku lokuhlola elicutshungulwe izinhloso zikamasipala zokuhlola jikelele kwakamuva; kanye
- (b) noma ngabe yiziphi izigaba zalomthetho ezinokusetshenziswa. 40

(4) Inani okufanele likhokhwe empahleni ngokulandela ukuhlolwa kwaleyo mpahla kusichibiyelo sephepha lokuhlola kodinga ukuba ikhokhelwe kusuka—

- (a) mhla kokusebenza kwesichibiyelo sephepha lokuhlola mayelana nempahla ephawulwe kusigatshana (1)(a), (e) noma (f);
- (b) usuku lapho impahla leyo yafakwa ngaphansi komasipala lowo, mayelana nempahla ephawulwe kusigatshana (1) (b); 45
- (c) usuku lapho ukwehlukaniswa noma ukuhlanganiswa kwabhaliswa emahovisi okubhalisa izimpahlo "Deeds Office", mayelana nempahla ephawulwe kusigatshana (1) (c) noma
- (d) usuku lapho loludaba oluphawulwe kusigaba (1) (d) lwenzeke ngalo. 50

Amendment of valuation rolls

79. A municipality must regularly cause its valuation roll to be amended to reflect any changes to the particulars on the roll, except that changes to the roll in circumstances where section 78 applies may only be effected through a supplementary roll in accordance with that section.

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CHAPTER 9**MISCELLANEOUS MATTERS****Condonation of non-compliance with time periods**

80. (1) The MEC for local government in a province may, on good cause shown, and on such conditions as the MEC may impose, condone any non-compliance with a provision of this Act requiring any act to be done within a specified period or permitting any act to be done only within a specified period.

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(2) Non-compliance with section 21, 31 or 32 may not be condoned in terms of subsection (1).

(3) The powers conferred in terms of this section on an MEC for local government may only be exercised within a framework as may be prescribed.

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Provincial monitoring

81. (1) The MEC for local government in a province must monitor whether municipalities in the province comply with the provisions of this Act.

(2) If a municipality fails to comply with a provision of this Act, the MEC may take any appropriate steps to ensure compliance, including proposing an intervention by the provincial executive in terms of section 139 of the Constitution.

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National monitoring and reporting

82. (1) The Minister may monitor, and from time to time investigate and issue a public report on, the effectiveness, consistency, uniformity and application of municipal valuations for rates purposes.

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(2) The investigation may include—

(a) studies of the ratio of valuations to sale prices; and

(b) other appropriate statistical measures to establish the accuracy of the valuations, including the relative treatment of higher value and lower value property.

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(3) Investigations in terms of subsection (1) may be undertaken in respect of one or more or all municipalities.

Regulations

83. (1) The Minister may make regulations not inconsistent with this Act concerning—

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(a) any matter that may be prescribed in terms of this Act;

(b) the preparation, contents, adoption, and enforcement of a municipal rates policy;

(c) the manner in which rates referred to in section 21 must be phased in and the criteria that municipalities must take into account;

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(d) the property register;

(e) the form and contents of any document referred to in this Act, including any—

(i) declaration;

(ii) authorisation;

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(iii) valuation roll;

(iv) objection to a valuation;

Izichibiyelo zohlu lokuhlola

79. Umasipala kufanele njalo enze ukuba iphepha lokuhlola lichitshiyelwe ukuze libonise izinguquko kulemininingwane yelelophepha, ngaphandle uma izinguquko zinokwenziwa ngokulandela isigaba 78, lelophepha lokuhlola eliyisichibiyelo kumele lenziwe ngokulandisa kwalesosigaba. 5

ISIAHLUKO 9**IZINDABA EZIXUBILE****Ukuxolelwa ngokungalandeli izikhathi ezimisiwe**

80. (1) uNgqongqoshe wesifundazwe wohulumeni basekhaya esifundazweni anganako, uma kuboniswa izizathu ezizwakalayo, nangokwemibandela engabekwa ngu Ngqongqoshe, angaxolele ukungalandelwa kwesigaba salomthetho esidinga ukuba kwenziwe isenzo esithile noma sivumele isenzo esithile ukuba senziwe phakathi kwesikhathi esithile. 10

(2) Ukungalandelwa kwesigaba 21, 31, noma 32 akusoze kwaxolelwa ngokulandisa kwesigatshana (1). 15

(3) Amandla anikezwe ngokulandela lesisigaba, uNgqongqoshe Wohulumeni Basekhaya angasetshenziswa ngokulandela uhlaka olungahlonzwa.

Ukwaluswa yisifundazwe

81. (1) uNgqongqoshe wesifundazwe wohulumeni basekhaya kusifundazwe kufanele abheke ukuthi omasipala kusifundazwe bayazilandela izigaba zalomthetho. 20

(2) Uma umasipala ehluleka ukulandela isigaba salomthetho, uNgqongqoshe wesifundazwe angathatha noma yiziphi izinyathelo ukuqikelela ukulandelwa kwalomthetho, kanye nokuveza kuwo, nokugxambukela kwesishayamthetho sesifundazwe kulowo masipala ngokulandela isigaba 139 soMthethosisekelo.

Ukwaluswa nguhulumeni kanye nokubika 25

82. (1) uNgqongqoshe angalusa futhi njalo ngezikhathi ezithile aphenye udaba oludinga ukumenyezwa ngalo, ukusebenza ngendlela, nangesiqiniseko, nangokufanana ukusetshenziswa kodaba lomasipala lokuhlola kwempahla ngenhloso yokuklama kwentela yendawo.

(2) Uphenyo lolo lungambadakanya— 30

(a) izimo zokuhlola kwempahla ngamanani edayiswa ngawo; kanye

(b) nokunye okuyimibhalo esetshenziswa ukuthola ubunjalo bokuhlola, kanye kokumbadakanya kobungako obuphezulu kanye nobuphansi kwanani asetshenziswa ezimpahleni.

(3) Uphenyo ngokulandisa kwesigatshana (1) kungenziwa maqondana nomasipala oyedwa noma maqondana nabobonke omasipala. 35

Imithetho

83. (1) uNgqongqoshe unako ukushaya imithetho engahambisani nalomthetho lona mayelana—

(a) noma yiluphi udaba olungashaywa ngokulandisa kwalomthetho; 40

(b) amakungiselelo, ingqikithi, ukwamukelwa nokusetshenziswa kwenqubomgomo yokuklanywa kwentela;

(c) indlela intela ephawulwe kusigaba 21 okumele ifakwe izikhawo kanye nendlela yokusebenza okufanele omasipala bayilandele;

(d) uhlu lwezimpahla noma izindawo; 45

(e) ubunjalo noma ingqikithi yanoma yiliphi iphepha eliphawulwe kulomthetho, kumbandakanya—

(i) isiqiniseko;

(ii) imvume;

(iii) iphepha lokuhlola; 50

(iv) ukuphikiswa kokuhlola;

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- (v) appeal against a decision of a municipal valuer; and
 - (vi) notice;
 - (f) the valuation and rating of public service infrastructure;
 - (g) the procedure that must be followed in connection with—
 - (i) appeals to an appeal board against decisions of municipal valuers, including the procedure to lodge, oppose, adjudicate and dispose of such appeals; and 5
 - (ii) reviews by an appeal board of decisions of municipal valuers;
 - (h) the matters for which, or circumstances in which, an appeal board may condone non-compliance with a procedural requirement of this Act; 10
 - (i) the giving of reasons by an appeal board for its decisions;
 - (j) the funding of appeal boards by municipalities;
 - (k) inquiries by investigating tribunals to establish alleged misconduct by, or alleged incompetence of, members of appeal boards;
 - (l) inquiries by municipalities to establish alleged misconduct by, or alleged incompetence of, municipal valuers or assistant municipal valuers; 15
 - (m) fees payable for information or the issue of documents in terms of this Act; and
 - (n) any matter which in the opinion of the Minister is necessary for the effective carrying out or furtherance of the objects of this Act. 20
- (2) The Minister may by regulation in terms of subsection (1) declare a contravention of, or failure to comply with, any specific regulation an offence.
- (3) Regulations in terms of subsection (1) may treat different categories of properties, or different categories of owners of properties, differently.

Consultative processes before promulgation of regulations 25

84. Before regulations in terms of section 83 are promulgated, the Minister must—
- (a) consult organised local government on the substance of those regulations; and
 - (b) publish the draft regulations in the *Government Gazette* for public comment.

Copyright of valuation rolls and other data

85. Copyright of valuation rolls and other documents produced by municipal valuers, assistant municipal valuers or data-collectors in the performance of their functions, and data collected by municipal valuers, assistant municipal valuers or data-collectors for the purpose of preparing valuation rolls, vests in the municipality concerned. 30

Offences

86. (1) A person is guilty of an offence if that person— 35
- (a) contravenes section 43(1)(a) or (b), 44, 62(1)(b) or (c), or 74;
 - (b) wilfully obstructs, hinders or threatens a valuer or a member of or person authorised by an appeal board when the valuer, member or person performs a duty or exercises a power in terms of this Act;
 - (c) wilfully gives information in an objection in terms of section 50(1)(c) or in an appeal in terms of section 48 which is false in any material respect; 40
 - (d) after having been summoned in terms of section 75 fails—
 - (i) to be present at a meeting of an appeal board at the time and place specified in the summons;
 - (ii) to remain present until excused; or 45
 - (iii) to produce a document specified in the summons;

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- (v) udaba lokuphikiswa kwesinqumo somhloli kamasipala; kanye
(vi) nesaziso;
- (f) ukuhlolwa kanye nokuklanywa kwentela kuzimpahla eziletha izinsiza zomphakathi;
- (g) inqubo okumele ilandelwe maqondana— 5
(i) nodaba lokuphikisa kumkhandlu wokuphikisa izinqumo zabahloli bomasipala;
(ii) ukubuyezwa kwezinqumo zabahloli bomasipala ngumkhandlu wokuphikisa;
- (h) udaba noma izimo ezinokuxolelwa ngumkhandlu wokuphikisa ngokulandela loko okuyinqubo yalomthetho; 10
- (i) ukunikwa kwezizathu wumkhandlu wokuphikisa mayelana nezinqumo zawo;
- (j) ukusekelwa ngezimali komkhandlu wokuphikisa omasipala;
- (k) ukuphenywa kodaba yimikhandlu ephenyayo ngecala lokungenzi kahle umsebenzi ngamalunga omkhandlu wokuphikisa; 15
- (l) uphenyo olwenziwa ngomasipala, lokungaziphathi kwabahloli noma abasizi babahloli bomasipala;
- (m) imali ekhokhelwa ulwazi noma ukukhishwa kwamaphepha ngokulandisa kalomthetho; kanye
- (n) noma ngabe yiluphi udaba lapho ngokombono kaNgqongqoshe luyadingeka ukuthi kuqhutshwe izinjongo zalomthetho. 20
- (2) uNgqongqoshe unako ukushaya umthetho ngokulandisa kwesigatshana (1), ukwehluleka ukulandela umthetho othile kuyicala.
- (3) Imithetho ngokulandisa kwesigatshana (1) inako ukwahlukanisa phakathi kohlu lwezimpahla ezithile noma abanikazi bezimpahla ezithile ngokubaphatha ngokwehlukile. 25

Uhlelo kokubonisana anduba kushicilelwe imithetho

- 84.** Anduba imithetho ngokulandisa kwesigaba 83 ishicilelwe, uNgqongqoshe kufanele—
- (a) abonisane nemibutho eyibumba yohulumeni basekhaya ngengqikithi yaleyo mithetho; kanye 30
- (b) ashicilele uhlaka lwaleyomithetho ku Somqulu kaHulumeni emema umphakathi ukuba uveze uvo lwawo ngaleyomithetho.

Ilungelo lobunikazi bamaphepha okuhlola kanye neminingwane

- 85.** Ilungelo lobunikazi bamaphepha okuhlola kanye namanye amaphepha abhalwe ngabahloli bakamasipala, ngabasizi babahloli bakamasipala noma ngabaqokeleli beminingwane ekuqhubeni imisebenzi yabo, kanye neminingwane eqokelelwe ngabahloli bakamasipala, abasizi babahloli bakamasipala, noma baqokeleli beminingwane ngenhloso yokwenza noma ukubhala amaphepha okuhlola, ngumasipala lowo. 40

Amacala

- 86.** (1) Umuntu angaba necala, uma lowomuntu—
- (a) ephula umthetho olandiswe kusigaba 43(1)(a) noma (b), 44, 62(1)(b) noma (c) noma 74;
- (b) evimbela ngenhloso, enqabela noma esabisa umhloli kamasipala noma ilunga noma umuntu onelungelo onikwe wumkhandlu wokuphikisa, uma lomhloli, ilunga noma lowomuntu enza umsebenzi wakhe esebenzisa amalungelo akhe ngokwalomthetho; 45
- (c) lapho ethula ulwazi olungamanga ngenkathi kulalwe ukuphikiswa ngumkhandlu wokuphikisa ngokulandisa kwesigaba 50(1)(c) nangokulandisa kwesigaba 48; 50
- (d) emva kokuba eyalelwe ukuba avele phambi komkhandlu ngokomthetho 75, ehluleka—
- (i) ukuba semhlanganweni womkhandlu wokuphikisa ngesikhathi kanye nendawo ecasiswe kumyalezo lowo; 55
- (ii) ahlale ekhona njalo kuza kufike isikhathi sokukhululwa kwakhe; noma
- (iii) ukuveza lelophepha elibhalwe kulowo myalelo.

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- (e) after having been called in terms of section 75 refuses—
- (i) to appear;
 - (ii) to answer any question, except where the answer might incriminate him or her; or
 - (iii) to produce a document in that person's custody; or 5
- (f) fails to comply with a request in terms of section 29(4), 42(1) (a) or (c) or 73 (a) or (c), or in response to such request wilfully supplies false or incorrect information in any material respect.

(2) A valuer is guilty of an offence if that valuer is grossly negligent in the exercise of the functions of office set out in section 34. 10

(3) A person convicted of an offence in terms of subsection (1) or (2) is liable to imprisonment not exceeding two years or to a fine as may be prescribed in applicable national legislation.

(4) A person convicted of an offence in terms of section 83(2) is liable to a fine or imprisonment not exceeding six months. 15

Application of Act when in conflict with other laws

87. This Act prevails in the event of any inconsistency between this Act and any other legislation regulating the levying of municipal rates.

Transitional arrangement: Valuation and rating under prior legislation

88. (1) Municipal valuations and property rating conducted before the commencement of this Act by a municipality in an area in terms of legislation repealed by this Act, may, despite such repeal, continue to be conducted in terms of that legislation until the date on which the valuation roll covering that area prepared in terms of this Act takes effect in terms of section 32 (1). 20

(2) For purposes of subsection (1), any reference in such repealed legislation to a "local authority", "local council", "metropolitan local council", "rural council" or "other unit" of local government must — 25

- (a) in relation to an area situated within a metropolitan municipality, be regarded as referring to that metropolitan municipality;
- (b) in relation to an area situated within a local municipality, be regarded as referring to that local municipality; and 30
- (c) in relation to an area situated within a district management area, be regarded as referring to the district municipality in which that district management area falls.

Transitional arrangement: Use of existing valuation rolls and supplementary valuation rolls 35

89. (1) Until it prepares a valuation roll in terms of this Act, a municipality may—

- (a) continue to use a valuation roll and supplementary valuation roll that was in force in its area before the commencement of this Act; and
- (b) levy rates against property values as shown on that roll or supplementary roll. 40

(2) If a municipality uses valuation rolls and supplementary valuation rolls in terms of subsection (1) that were prepared by different predecessor municipalities, the municipality may impose different rates based on the different rolls, so that the amount payable on similarly situated properties is more or less similar.

(3) This section lapses four years from the date of commencement of this Act, and from that date any valuation roll or supplementary valuation roll that was in force before the commencement of this Act may not be used. 45

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- (e) emva kokuba ebizwe ngokulandisa kwesigaba 75 enqaba—
- (i) ukuvela;
 - (ii) ukuzophendula noma iyiphi imibuzo ngaphandle uma leyo mibuzo imbheca; noma
 - (iii) ukuletha iphepha elingakuye; noma ehluleka ukulandela isicelo esenziwe ngokulandisa kwesigaba 29(4), 42(1)(a) noma (c) noma 73(a) noma (c), noma ethula udaba olungamanga. 5

(2) Umhloli unecala uma esebenzisa amalungelo akhe ngobudlabha ekuqhubeni umsebenzi wakhe njengoba kucaciswe kusigaba 34.

(3) Umuntu olahlwe yicala ngokulandisa kwesigaba (1) noma (2) noma egqunywa ejele isikhathi esingeqi kuminyaka emibili noma ahlawuliswe inhlawulo eshaywe kumthetho kazwelonke. 10

(4) Umuntu olahlwe yicala ngokulandisa kwesigaba 83(2) unokuhlawuliswa inhlawulo noma agqunywe ejele isikhathi esingeqi kuzinyanga eziyisithupha.

Ukusetshenziswa kwalomthetho lapho kunokungqubuzana neminye imithetho 15

87. Uma kukhona ukungqubuzane phakathi kwalomthetho nomunye umthetho, lomthetho uba ungqa phambili kwezokuklanywa kwentela yezimpahla ngomasipala.

Uhlelo lwesikhashana: Ukukhokhlwa kanye nokuklanywa kwentela ngaphansi komthetho waphambilini

88. (1) Uhlelo lomasipala kanye nokuklanywa kwentela yezindawo kwenziwa ngaphambi kokuqala kokusebenzisa kwalomthetho ngumasipala kundawo ngokulandisa komthetho ochitshiyelwe yilomthetho, ngale kwalesosichibiyelo, uzoqhutshwa ulandelwe ngokwalowomthetho kuze kufike usuku lapho iphepha lokuhlola olungamela leyondawo, olwenziwe ngokulandisa kwalomthetho lisetshenziswa ngokwesigaba 32 (1). 20 25

(2) Lapho kucashunwa okubhalwe kulowomthetho ochitshiyelwe “ngumkhandlu kamasipala” “umkhandlu omkhulu kamasipala” “umkhandlu wezendawo zasemakhaya” noma izigceme zohulumeni basemakhaye kufanele—

- (a) kundawo engaphakathi komasipala omkhulu, ithathwe njengendawo ephawulwe kulowo masipala omkhulu; 30
- (b) kundawo engaphakathi komasipala wasekhaya, ithathwe njengendawo ephawulwe kulomasipala wasekhaya;
- (c) kundawo engaphakathi komasipala wesifunda, ithathwe njengendawo ephawulwe kulowomasipala wesifunda.

Uhlelo lwesikhashana: Ukusetshenziswa kwamaphepha okuhlola kanye nezichibiyelo zamaphepha okuhlola 35

89. (1) Umasipala kufanele uma esenza, amalungiselelo ngokwalomthetho ephepha lokuhlola —

- (a) aqhubeke nokusebenzisa iphepha lokuhlola kanye nesichibiyelo sephepha lokuhlola ebelisetshenziswa kanye nesichibiyela kuleyo ndawo ngaphambi kokuqala kokusebenza kwalomthetho; kanye 40
- (b) nokuklama kwentela yendawo njengoba kwenziwe kuhlu lwephepha lokuhlola noma kusichibiyelo sephepha lokuhlola.

(2) Uma masipala esebenzisa iphepha lokuhlola noma isichibiyelo sephepha lokuhlola ngokulandisa kwesigatshana (1) alungiselelwa ngomasipala abehlukene bangaphambila umasipala lowo anganako ukubeka amanani entela ehlukele ngokugxila kumaphepha okuhlola ehlukele, ukuze inani lemali ekhokhwayo kuzimpahla icishe ifane. 45

(3) Lesisigaba siphelwa ukusetshenziswa kwaso emva kweminyaka emine emva kosuku lokuqala lokusetshenziswa kwalomthetho, kusuka ngalolosuku noma ngabe yiliphi iphepha lokuhlola, isichibiyelo sephepha lokuhlola elalisetshenziswa ngaphambi kokuqala kokusebenza kwalomthetho, akumele kuqhutshekwe nokusetshenziswa kwalo. 50

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MUNICIPAL PROPERTY RATES ACT, 2004**Transitional arrangement: Existing rates policies**

90. (1) A rates policy adopted by a municipality before the commencement of this Act, including any revisions of such rates policy, continues to be of force after such commencement until the date on which the first valuation roll prepared by the municipality in terms of this Act takes effect in terms of section 32 (1). 5

(2) Any review of such rates policy after the commencement of this Act must take into account the aims of section 3 (3).

Transitional arrangement: Application of section 21

91. Section 21, read with section 88, also applies to rates levied on property referred to in section 21 in terms of legislation repealed by this Act, after the commencement of this Act. 10

Transitional arrangement: Liability of bodies corporate of sectional title schemes

92. (1) Section 10 does not apply in respect of rates levied against a valuation roll or supplementary valuation roll prepared before the effective date of the first valuation roll prepared in terms of this Act. 15

(2) Section 25 does not affect the liability of a body corporate of a sectional title scheme to a municipality, nor of the owner of a sectional title unit to the body corporate, for property rates levied against a valuation roll or supplementary valuation roll prepared before the effective date of the first valuation roll prepared in terms of this Act.

Transitional arrangement: Special rating areas 20

93. (1) A special rating area established by a municipality in terms of legislation repealed by this Act, continues after the commencement of this Act for the period for which it was established or until the municipality has recovered any capital expenditure it has incurred for the purpose of such special rating area, whichever period expires first.

(2) Section 22 (3) (c) must, in relation to a special rating area referred to in subsection (1), be complied with as from one year after the commencement of this Act. 25

Amendment of section 115 of Act 32 of 2000

94. Section 115 of the Municipal Systems Act is amended by the substitution in subsection (1) for the words preceding paragraph (a) of the following words:

“(1) Any notice or other document that is served on a person in terms of this Act or by a municipality in terms of any other legislation is regarded as having been served—”. 30

Amendment and repeal of legislation

95. The legislation specified in the Schedule is—

- (a) amended to the extent indicated in the third column of the Schedule; and 35
- (b) repealed to the extent indicated in the third column of the Schedule.

Short title and commencement

96. This Act is called the Local Government: Municipal Property Rates Act, 2004, and comes into operation on a date to be determined by the President by proclamation in the *Gazette*. 40

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Uhlelo lwesikhashana: Inqubomgomo esetshenziswayo

90. (1) Inqubomgomo eyamukelwe ngumasipala anduba lomthetho uqale ukusebenza, ihlanganisa ukubuyekwezwa kwaleyonqubomgomo, iyaqhubeka ukusetshenziswa emva kwalokho kusebenza kuze kufike usuku lokuqala lamaphepha okuhlola elenziwe ngumasipala ngokulandisa kwalomthetho, aqale ukusebenza ngokwesigaba 32(1). 5

(2) Noma iyikuphi ukubuyekwezwa kwenqubomgomo emva kokuqala kokusebenza kwalomthetho, kufanele kulandele izinhloso zesigaba 3(3).

Uhlelo lwesikhashana: Ukusetshenziswa kwesigaba 21

91. Isigaba 21, sifundwa kanye nesigaba 88, futhi sisetshenziswa kumklamo wentela yendawo ephawulwe kusigaba 21 ngokomthetho ochitshiyelwe yilomthetho, emva kokuqala kokusebenza kwawo. 10

Uhlelo lwesikhashana: Izibopho zezinhlango ezengamela izindawo lapho kwakhiwe khona ngokuhlanganyele agekeni elilodwa

92. (1) Isigaba 10 asizusetshenziswa lapho intela iklanywe khona ngokwephepha lokuhlola noma ngokwesichibiyelo sephepha lokuhlola elilungiswe ngaphambi kokuqala kokusebenza kosuku lwephepha lokuhlola elilungiswe ngokulandela lomthetho. 15

(2) Isigaba 25 asiphazamisi ukukhokhwa kwentela kumasipala, kumkhandlu noma umnikazi wengxenywe yeqceke mayelana nentela yendawo eklanywe ngokwe phepha lokuhlola ngaphambi kosuku lokuqala lokusebenza kwalelo phepha elilungiswe ngokwalomthetho. 20

Uhlelo lwesikhashana: Izindawo ezikhethekile zokuklanywa kwentela

93. (1) Indawo ekhethekile esungulwe ngumasipala ngokulandisa komthetho ochitshiyelwe yilomthetho, iyaqhubeka nokusebenza kwayo kwangalesikhathi eyasungulelwa sona kuze kufike lapho umasipala esebuyise yonke imali ayisebenzisile ukusungula leyo ndawo ekhethekile. 25

(2) Isigaba 22 (3) (c) kufanele mayelana nendawo ekhethekile ephawulwe kusigatshana (1) silandelwe kusuka kunyaka wokuqala emva kokuqala kokusebenza kwalomthetho. 30

Ukuchibiyelwa kwesigaba 115 soMthetho 32 ka 2000

94. Isigaba 115 se “Municipal Systems Act” siyachitshiyelwa ngokufaka kusigatshana (1) lamagama angaphambi kwendima (a) alandelayo:

“Noma ngabe yisiphi isaziso noma iphepha lomthetho elinikezwa umuntu ngokulandisa kwalomthetho noma ngumasipala ngokulandisa kwanoma yimuphi omunye umthetho, kuthathwa sengathi unikeziwe-” 35

Ukuchibiyelwa kanye nokubuyekwezwa komthetho

95. Lomthetho ocaciswe kuShejuli uya—

(a) chitshiyelwa ngendlela eboniswa kusikhala sesithathu, kanye

(b) nokuguqulwa ngendlela eboniswa kusikhala sesithathu. 40

Isandulelo esifingqiwe nokuphawulwayo

96. Lomthetho ubizwa ngokuthi ngu Mthetho Wohulumeni Basekhaya:

Wokukhokhwa Kwentela Yendawo Yabomasipala, ka 2004, futhi uzoqala ukusetshenziswa ngosuku oluzunqunywa ngu Mongameli Wezwe ngokushicilelwa kwalelosuku kuSomqulu. 45

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SCHEDULE

PART 1:

LAWS OF THE FORMER PROVINCE OF THE CAPE OF GOOD HOPE

No.	Title, No. and year of law	Extent of amendment or repeal
1.	City of Kimberley Municipal Ordinance, 1913 (Ordinance 42 No. 4 of 1913)	Section 6
2.	Municipal Ordinance, 1974 (Ordinance No. 20 of 1974)	Part 2 of Chapter VIII
3.	Municipal Amendment Ordinance, 1976 (Ordinance No. 15 of 1976)	Section 5
4.	Divisional Councils Ordinance, 1976 (Ordinance No. 18 of 1976)	Part 2 of Chapter VIII
5.	Municipal Second Amendment Ordinance, 1978 (Ordinance No. 12 of 1978)	Sections 10 and 11
6.	Divisional Councils Amendment Ordinance, 1978 (Ordinance No. 18 of 1978)	Sections 9 and 10
7.	Municipal Amendment Ordinance, 1979 (Ordinance No. 7 of 1979)	Sections 16 and 17
8.	Divisional Councils Second Amendment Ordinance, 1979 (Ordinance No. 14 of 1979)	Sections 19, 20 and 21
9.	Municipal Amendment Ordinance, 1980 (Ordinance No. 17 of 1980)	Sections 7 to 11
10.	Divisional Councils Second Amendment Ordinance, 1980 (Ordinance No. 19 of 1980)	Sections 8 to 15
11.	Municipal Second Amendment Ordinance, 1980 (Ordinance No. 23 of 1980)	Section 1
12.	Divisional Councils Third Amendment Ordinance, 1980 (Ordinance No. 26 of 1980)	Section 1
13.	Divisional Councils Amendment Ordinance, 1981 (Ordinance No. 3 of 1981)	Sections 3 and 4
14.	Municipal Amendment Ordinance, 1981 (Ordinance No. 10 of 1981)	Section 2
15.	Municipal Amendment Ordinance, 1982 (Ordinance No. 6 of 1982)	Section 1
16.	Divisional Councils Amendment Ordinance, 1982 (Ordinance No. 11 of 1982)	Section 3
17.	Municipal Second Amendment Ordinance, 1982 (Ordinance No. 16 of 1982)	Section 4
18.	Changing of the Financial Year of Local Authorities Ordinance, 1983 (Ordinance No. 4 of 1983)	Section 4
19.	Municipal Second Amendment Ordinance, 1983 (Ordinance No. 16 of 1983)	Section 7
20.	Divisional Councils Second Amendment Ordinance, 1983 (Ordinance No. 21 of 1983)	Section 6
21.	Municipal Amendment Ordinance, 1986 (Ordinance No. 3 of 1986)	Sections 1, 2 and 3
22.	Divisional Councils Amendment Ordinance, 1986 (Ordinance No. 4 of 1986)	Sections 1, 2 and 3
23.	Valuation Act, 1978 (Act No. 30 of 1978), Transkei	The whole
24.	Municipalities Act, 1979 (Act No. 25 of 1979)	Part 2 of Chapter 8
25.	Municipal Act, 1987 (Act No. 17 of 1987), Ciskei	Part 2 of Chapter 10
26.	Valuation Ordinance, 1994 (Ordinance No. 26 of 1994)	The whole
27.	Proclamation No. 147 of 1993	The whole
28.	Proclamation No. 148 of 1993	The whole

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**UHLA, INGXYENYE YOKUQALA:
IMITHETHO YESIFUNDAZWE SAPHAMBILINI SASENTSHONALANGA
KAPA**

No.	Isihloko, inombolo nonyaka okwashaywa ngawo umthetho	Izinga lokuchibiyela noma lokuhoxiswa
1.	Umthetho kamasipala wedolobha laseKimberley ongu- 42 no 4 we- 1913	Isigaba- -6
2.	Umthetho kamasipala ongunombolo- 20 we- 1974	Ingxenywe- 2 yesahluko VIII
3.	Umthetho kamasipala ochitshiyelwe ongunombolo- -15 we- 1976	Isigaba- -5
4.	Umthetho wezigaba zemikhandlu ongunombolo- -18 we- 1976	Ingxenywe- 2 yesahluko VIII
5.	Umthetho kamasipala ochitshiyelwe okwesibili ongunombolo- -12 we- 1978	Izigaba- 1o kanye no- 11
6.	Umthetho wezigaba zemikhandlu ochitshiyelwe ongunombolo- -18 we- 1978	Izigaba- 9 kanye ne -10
7.	Umthetho kamasipala ochitshiyelwe ongunombolo- 7 we- 1979	Izigaba- 16 kanye no- 17
8.	Umthetho wezigaba zemikhandlu ochitshiyelwe okwesibili ongunombolo- 14 we- 1979	Izingxenywe -19, 20 kanye no 21
9.	Umthetho kamasipala ochitshiyelwe ongunombolo- 17 we 1980	Izigaba- 7 kuya ku 11
10.	Umthetho wezigaba zemikhandlu ochitshiyelwe okwesibili ongunombolo- 19 we- 1980	Izigaba- 8 kuya ku 15
11.	Umthetho kamasipala ochitshiyelwe okwesibili ongunombolo- 23 we- 1980	Isigaba- 1
12.	Umthetho wezigaba zemikhandlu ochitshiyelwe okwesithathu ongunombolo- 26 we- 1980	Isigaba- 1
13.	Umthetho wezigaba zemikhandlu ochitshiyelwe ongunombolo- 3 we- 1981	
14.	Umthetho kamasipala ochitshiyelwe ongunombolo- 10 we- 1981	Isigaba- 2
15.	Umthetho kamasipala ochitshiyelwe ongunombolo- 6 we- 1982	Isigaba- 1
16.	Umthetho wezigaba zemikhandlu ochitshiyelwe ongunombolo- 11 we- 1982	Isigaba- 3
17.	Umthetho kamasipala ochitshiyelwe okwesibili ongunombolo- 16 we- 1982	Isigaba- 4
18.	Umthetho wezinguquko zonyaka wezimali weziphathimandla zendawo ongunombolo- 4 we- 1983	Isigaba- 4
19.	Umthetho kamasipla ochitshiyelwe okwesibili ongunombolo- 16 we- 1983	Isigaba-7
20.	Umthetho wezigaba zemikhandlu ochitshiyelwe okwesibili ongunombolo 21 we- 1983	Isigaba 6
21.	Umthetho kamasipala ochitshiyelwe ongunombolo- 3 we- 1986	Izigaba- 1,2 kanye no 3
22.	Umthetho wezigaba zemikhandlu ochitshiyelwe ongunombolo- 4 we- 1986	Izigaba- 1, 2 kanye no 3
23.	Umthetho wokuhlola ongunombolo- 30 we- 1978 kwelaseTranskei	Wonke
24.	Umthetho womasipala ongunombolo- 25 we- 1979	Ingxenywe -2 yesahluko 8
25.	Umthetho kamasipala ongunombolo- 17 we- 1987 kwelaseCiskei	Ingxenywe 2 yesahluko 10
26.	Umthetho wokuhlola ongunombolo- 26 we- 1994	Wonke
27.	Isimemezelo esingunombolo- 147 se- 1993	Wonke
28.	Isimemezelo esingunombolo- 148 se- 1993	Wonke

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PART 2:
LAWS OF THE FORMER PROVINCE OF NATAL

No.	Title, No. and year of law	Extent of amendment or repeal
1.	Glencoe Rate Exemption Ordinance, 1941 (Ordinance No. 19 of 1941)	The whole
2.	Development and Service Board Ordinance, 1941 (Ordinance No. 20 of 1941)	Sections 8 and 17(1)(d), (d)bis, (d)ter
3.	Development and Services Board Amendment Ordinance, 1942 (Ordinance No. 12 of 1942)	Section 6
4.	Pietermaritzburg Extended Powers Ordinance, 1942 (Ordinance No. 20 of 1942)	Sections 3 and 11
5.	Local Health Commission (Public Health Areas Control): Amendment Ordinance, 1954 (Ordinance No. 14 of 1954)	Sections 2(1) and 4(1)(a) and (2)
6.	Weenen Town Board Water Rates Ordinance, 1957 (Ordinance No. 22 of 1957)	The whole
7.	Incorporated Area Rates Adjustment Ordinance, 1958 (Ordinance No. 5 of 1958)	The whole
8.	Local Health Commission (Public Health Areas Control): Amendment Ordinance, 1967 (Ordinance No. 5 of 1967)	Section 9(a) and (b)
9.	Local Health Commission (Public Health Areas Control): Amendment Ordinance, 1971 (Ordinance No. 51 of 1971)	Section 2
10.	Local Authorities Ordinance, 1974 (Ordinance No. 25 of 1974)	Part 6 of Chapter X
11.	Local Authorities Amendment Ordinance, 1975 (Ordinance No. 22 of 1975)	Section 2
12.	Local Authorities Amendment Ordinance, 1976 (Ordinance No. 7 of 1976)	Sections 3 and 4
13.	Durban Extended Powers Consolidated Ordinance, 1976 (Ordinance No. 18 of 1976)	Chapters X and XI
14.	Local Authorities Amendment Ordinance, 1977 (Ordinance No. 10 of 1977)	Sections 5 and 6
15.	Durban Extended Powers: Amendment Ordinance, 1977 (Ordinance No. 13 of 1977)	Sections 3, 4 and 5
16.	Local Authorities Amendment Ordinance, 1978 (Ordinance No. 15 of 1978)	Sections 6, 7 and 8
17.	Development and Service Board Second Amendment Ordinance, 1978 (Ordinance No. 21 of 1978)	Sections 1 and 2
18.	Local Authorities Second Amendment Ordinance, 1978 (Ordinance No. 29 of 1978)	Sections 3 and 4
19.	Local Authorities Third Amendment Ordinance, 1978 (Ordinance No. 39 of 1978)	Section 2
20.	Local Authorities Second Amendment Ordinance, 1979 (Ordinance No. 14 of 1979)	Sections 2 and 3
21.	Durban Extended Powers: Amendment Ordinance, 1979 (Ordinance No. 15 of 1979)	Sections 14, 15 and 16
22.	Pinetown Extended Powers Ordinance, 1979 (Ordinance No. 17 of 1979)	Section 3
23.	Local Authorities Fourth Amendment Ordinance, 1979 (Ordinance No. 24 of 1979)	Section 8
24.	Local Authorities Amendment Ordinance, 1980 (Ordinance No. 8 of 1980)	Sections 2(1), 3 and 4
25.	Durban Extended Powers: Amendment Ordinance, 1980 (Ordinance No. 18 of 1980)	Sections 6 and 7

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**INGXENYE YESIBILI (2):
MITHETHO YESIFUNDAZWE ESASAZIWA NGOKUTHI YINATALI**

No.	Isihloko, inombolo nonyaka okwashaywa ngawo umthetho	Izinga lokuchibiyela noma lokuhoxiswa
1.	Umthetho kashwele wokukhokhelwa kwentela yendawo eGlencoe ongunombolo- 19 we- 1941	Wonke
2.	Umthetho wokuthuthukiswa kwemikhandlu yemisebenzi ongunombolo- 20 we- 1941	Izigaba- 8 kanye no 17 (1) (d), (d) bis, (d) ter
3.	Umthetho wokuthuthukiswa kwemikhandlu yemisebenzi ochitshiyelwe ongunombolo- 12 we- 1942	Isigaba- 6
4.	Umthetho ochitshiyelwe wokwengezwa kwamandla ePietermaritzburg ongunombolo- 20 we- 1942	Izigaba- 3 kanye no 11
5.	Umthetho ochitshiyelwe wekhomishana wezindawo kwezempilo ongunombolo- 14 we- 1954	Izigaba- 2 (1) no 4 (1) (a) kanye no (2)
6.	Umthetho wokukhokhelwa kwentela yamanzi emkhandlwini wedolobha laseWeenen ongunombolo- 22 we- 1957	Wonke
7.	Umthetho wokulungiswa kwentela yendawo ezindaweni ezihlanganisiwe ongunombolo- 5 we- 1958	Wonke
8.	Umthetho ochitshiyelwe wekhomishana wezindawo kwezempilo ongunombolo- 5 we- 1967 (ukusingathwa kwezempilo ezindaweni zomphakathi)	Isigaba- 9 (a) kanye no (b)
9.	Umthetho ochitshiyelwe wekhomishana wezindawo kwezempilo ongunombolo- 5 we- 1971 (ukusingathwa kwezempilo ezindaweni zomphakathi)	Isigaba- 2
10.	Umthetho weziphathimandla zendawo ongunombolo- 25 we- 1974	Ingxenye 6 yesahluko X
11.	Umthetho ochitshiyelwe weziphathimandla zendawo ongunombolo- 22 we- 1975	Isigaba- 2
12.	Umthetho ochitshiyelwe weziphathimandla zendawo ongunombolo- 7 we- 1976	Izigaba- 3 kanye no- 4
13.	Umthetho wokwengezwa kwamandla odidiyele eDurban ongunombolo- 18 we- 1976	Izahluko X kanye no- XI
14.	Umthetho weziphathimandla ochitshiyelwe ongunombolo- 10 we- 1977	Izigaba- 5 kanye no- 6
15.	Umthetho ochitshiyelwe wokwengezwa kwamandla eDurban ongunombolo- 13 we- 1977	Izigaba- 3, 4 kanye no- 5
16.	Umthetho ochitshiyelwe weziphathimandla zendawo ongunombolo- 15 we- 1978	Izigaba- 6, 7 kanye no- 8
17.	Umthetho ochitshiyelwe wokuthuthukiswa kwemikhandlu yemisebenzi ongunombolo- 21 we- 1978	Izigaba- 1 kanye no -2
18.	Umthetho ochitshiyelwe okwesibili weziphathimandla zendawo ongunombolo- 29 we- 1978	Izigaba- 3 kanye no- 4
19.	Umthetho ochitshiyelwe okwesithathu weziphathimandla zendawo ongunombolo- 39 we- 1978	Isigaba- 2
20.	Umthetho ochitshiyelwe okwesibili weziphathimandla zendawo ongunombolo- 14 we- 1979	Izigaba- 2 kanye no- 3
21.	Umthetho wokwengezwa kwamandla eDurban ongunombolo- 15 we- 1979	Izigaba- 14, 15 kanye- 16
22.	Umthetho wokwengezwa kwamandla ePinetown ongunombolo- 17 we- 1979	Isigaba- 3
23.	Umthetho ochitshiyelwe okwesine weziphathimandla zendawo ongunombolo- 24 we- 1979	Isigaba- 8
24.	Umthetho ochitshiyelwe weziphathimandla zendawo ongunombolo- 8 we- 1980	Izigaba- 2 (1), 3 kanye no- 4
25.	Umthetho ochitshiyelwe wokwengezwa kwamandla eDurban ongunombolo- 18 we- 1980	Izigaba- 6 kanye no- 7

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No.	Title, No. and year of law	Extent of amendment or repeal
26.	Local Authorities Second Amendment Ordinance, 1980 (Ordinance No. 27 of 1980)	Sections 7 and 8
27.	Durban Extended Powers: Amendment Ordinance, 1981 (Ordinance No. 15 of 1981)	Section 6
28.	Local Authorities Second Amendment Ordinance, 1981 (Ordinance No. 20 of 1981)	Section 2
29.	Local Authorities Amendment Ordinance, 1982 (Ordinance No. 3 of 1982)	Section 1
30.	Local Authorities Second Amendment Ordinance, 1982 (Ordinance No. 5 of 1982)	Sections 7 to 11
31.	Durban Extended Powers: Amendment Ordinance, 1982 (Ordinance No. 12 of 1982)	Section 4
32.	Local Authorities Third Amendment Ordinance, 1982 (Ordinance No. 16 of 1982)	Section 4
33.	Local Authorities Amendment Ordinance, 1983 (Ordinance No. 5 of 1983)	Sections 4 to 9
34.	Pietermaritzburg Loan and Extended Powers Ordinance, 1983 (Ordinance No. 8 of 1983)	Section 12
35.	Local Authorities Amendment Ordinance, 1984 (Ordinance No. 4 of 1984)	Section 1
36.	Local Authorities Fourth Amendment Ordinance, 1984 (Ordinance No. 9 of 1984)	Section 1
37.	Durban Extended Powers: Amendment Ordinance, 1984 (Ordinance No. 14 of 1984)	Sections 5, 6(a) and (b), and 7
38.	Local Authorities Amendment Ordinance, 1985 (Ordinance No. 9 of 1985)	Sections 35 to 38
39.	Penalties Amendment Ordinance, 1986 (Ordinance No. 8 of 1986)	Paragraph X(ix) of the Schedule
40.	Local Authorities Amendment Ordinance, 1986 (Ordinance No. 11 of 1986)	Sections 2, 3 and 4
41.	Proclamation No. 4 of 1988	Paragraphs 29, 30 and 31
42.	Proclamation No. 16 of 1989	Paragraphs 5 to 8
43.	Proclamation No. 12 of 1990	Paragraphs 2, 3 and 4
44.	Proclamation No. 27 of 1990	Section 1
45.	Proclamation No. 54 of 1990	The whole
46.	Proclamation No. 55 of 1990	Paragraph 8
47.	Proclamation No. 55 of 1991	Paragraphs 8(1) and 9 to 12
48.	Proclamation No. 56 of 1992	Paragraphs 2 and 3
49.	Proclamation No. 4 of 1994	Paragraphs 5(1), 7 and 8(2)
50.	Proclamation No. 6 of 1994	Paragraph 6

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No.	Isihloko, inombolo nonyaka okwashaywa ngawo umthetho	Izinga lokuchibiyela noma lokuhoxiswa
26.	Umthetho ochitshiyelwe okwesibili weziphathimandla zendawo ongunombolo- 27 we- 1980	Izigaba- 7 kanye no- 8
27.	Umthetho ochitshiyelwe wokwengezwa kwamandla eDurban ongunombolo- 15 we- 1981	Isigaba- 6
28.	Umthetho ochitshiyelwe okwesibili weziphathimandla zendawo ongunombolo- 20 we- 1981	Isigaba- 2
29.	Umthetho ochitshiyelwe weziphathimandla zendawo ongunombolo- 3 we- 1982	Isigaba- 1
30.	Umthetho ochitshiyelwe okwesibili weziphathimandla zendawo ongunombolo- 5 we- 1982	Izigaba- 7 kuya ku- 11
31.	Umthetho ochitshiyelwe wokwengezwa kwamandla eDurban ongunombolo- 12 we- 1982	Isigaba- 4
32.	Umthetho ochitshiyelwe okwesithathu weziphathimandla zendawo ongunombolo- 16 we- 1982	Isigaba- 4
33.	Umthetho ochitshiyelwe weziphathimandla zendawo ongunombolo- 5 we- 1983	Izigaba- 4 kanye 9
34.	Umthetho wamandla abolekiwe nangeziwe ePietermaritzburg ongunombolo- 8 we- 1983	Isigaba- 12
35.	Umthetho ochitshiyelwe weziphathimandla zendawo ongunombolo- 4 we- 1984	Isigaba- 1
36.	Umthetho ochitshiyelwe okwesine weziphathimandla zendawo ongunombolo- 9 we- 1984	Isigaba- 1
37.	Umthetho ochitshiyelwe wokwengezwa kwamandla eDurban ongunombolo- 14 we- 1984	Izigaba- 5, 6 (a) kanye no (b) , kanye no 7
38.	Umthetho ochitshiyelwe weziphathimandla zendawo ongunombolo- 9 we- 1985	Izigaba- 35 kanye nesigaba 38
39.	Umthetho ochitshiyelwe wezinhlawulo ongunombolo- 8 we- 1986	Indima- X (ix) ohleni
40.	Umthetho ochitshiyelwe weziphathimandla zendawo ongunombolo- 11 we- 1986	Izigaba- 2, 3 kanye- nesigaba- 4
41.	Isimemezelo esingunombolo- 4 se- 1988	Indima- 29, 30 kanye nendima 31
42.	Isimemezelo esingunombolo- 16 se- 1989	Indima- 5 kuya endimeni 8
43.	Isimemezelo esingunombolo- 12 se- 1990	Indima- 2, 3 kanye nendima 4
44.	Isimemezelelo esingunombolo- 27 se- 1990	Isigaba- 1
45.	Isimemezelo esingunombolo- 54 se -1990	Sonke
46.	Isimemezelo esingunombolo- 55 se- 1990	Indima- 8
47.	Isimemezelo esingunombolo- 55 se- 1991	Indima- 8 (1) kanye nendima- 9 kuya endimeni -12
48.	Isimemezelo esingunombolo- 56 se- 1992	Indima- 2 kanye nendima- 3
49.	Isimemezelo esingunombolo- 4 se- 1994	Izindima- 5 (1), 7 kanye nendima- 8 (2)
50.	Isimemezelo esingunombolo- 6 se- 1994	Indima- 6

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PART 3:
LAWS OF THE FORMER PROVINCE OF THE ORANGE FREE STATE

No.	Title, No. and year of law	Extent of amendment or repeal
1.	Local Government Ordinance, 1962 (Ordinance No. 8 of 1962)	Parts IV and V of Chapter XI
2.	Local Government Amendment Ordinance, 1963 (Ordinance No. 13 of 1963)	Section 2
3.	Local Government Amendment Ordinance, 1966 (Ordinance No. 15 of 1966)	Sections 7 to 10
4.	Local Government Amendment Ordinance, 1967 (Ordinance No. 6 of 1967)	Section 2
5.	Local Government Amendment Ordinance, 1968 (Ordinance No. 7 of 1968)	Section 5
6.	Local Government Further Amendment Ordinance, 1968 (Ordinance No. 14 of 1968)	Section 1
7.	Local Government Amendment Ordinance, 1971 (Ordinance No. 11 of 1971)	Section 10
8.	Local Government Amendment Ordinance, 1972 (Ordinance No. 6 of 1972)	Section 14
9.	Local Government Further Amendment Ordinance, 1974 (Ordinance No. 13 of 1974)	Section 3
10.	Local Government Amendment Ordinance, 1975 (Ordinance No. 3 of 1975)	Section 4
11.	Local Government Further Amendment Ordinance, 1977 (Ordinance No. 9 of 1977)	Sections 5 and 6
12.	Local Government Third Amendment Ordinance, 1977 (Ordinance No. 14 of 1977)	Section 5
13.	Local Government Amendment Ordinance, 1979 (Ordinance No. 2 of 1979)	Section 7
14.	Local Government Amendment Ordinance, 1982 (Ordinance No. 7 of 1982)	Section 1
15.	Local Government Further Amendment Ordinance, 1982 (Ordinance No. 14 of 1982)	Section 5
16.	Local Government Amendment Ordinance, 1985 (Ordinance No. 6 of 1985)	Section 1
17.	Local Government Amendment Ordinance, 1986 (Ordinance No. 19 of 1986)	Sections 7 and 8
18.	Proclamation No. 18 of 1988	Paragraphs 40(b) and 43
19.	Proclamation No. 5 of 1991	Paragraphs 3 and 4
20.	Proclamation No. 86 of 1991	Paragraphs 6 and 7
21.	Proclamation No. 90 of 1993	Paragraph 12
22.	Proclamation No. 136 of 1993	Paragraphs 7 to 25
23.	Proclamation No. 15 of 1996	Paragraph 1

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**INGXENYE YESITHATHU (3):
IMITHETHO YESIFUNDAZWE ESASAZIWA NGOKUTHI YI-ORANGE
FREE STATE**

No.	Isihloko, inombolo nonyaka okwashaywa ngawo umthetho	Izinga lokuchitshiyelwa
1.	Umthetho kamasipala omayelana nohulumeni wasekhaya ongunombolo- 8 we- 1962	Izingxenye- IV kanye Nengxenye -V zesahluko XI
2.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 13 we- 1963	Isigaba- 2
3.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 15 we- 1966	Izigaba- 7 kuya esigabeni 10
4.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 6 we- 1967	Isigaba- 2
5.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 7 we- 1968	Isigaba- 5
6.	Umthetho kamasipala ophinde wachitshiyelwa omayelana nohulumeni wasekhaya ongunombolo- 14 we- 1968	Isigaba- 1
7.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 11 we- 1971	Isigaba- 10
8.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 6 we- 1972	Isigaba- 14
9.	Umthetho kamasipala ophinde wachitshiyelwa omayelana nohulumeni wasekhaya ongunombolo- 13 we- 1974	Isigaba- 3
10.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 3 we- 1975	Isigaba- 4
11.	Umthetho kamasipala ophinde wachitshiyelwa omayelana nohulumeni wasekhaya ongunombolo- 9 we- 1977	Isigaba- 5 kanye nesigaba- 6
12.	Umthetho kamasipala ochitshiyelwe okwesithathu omayelana nohulumeni wasekhaya ongunombolo- 14 we- 1977	Isigaba- 5
13.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 2 we- 1979	Isigaba- 7
14.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 7 we- 1982	Isigaba- 1
15.	Umthetho kamasipala ophinde wachitshiyelwa omayelana nohulumeni wasekhaya ongunombolo- 14 we- 1982	Isigaba- 5
16.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 6 we- 1985	Isigaba- 1
17.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 19 we- 1986	Isigaba- 7 kanye nesigaba 8
18.	Is imemezelo esingunombolo- 18 se- 1988	Indima- 40 (b) kanye nendima -43
19.	Isimemezelo esingunombolo- 5 se- 1991	Indima- 3 kanye nendima- 4
20.	Isimemezelo esingunombolo- 86 se- 1991	Indima- 6 kanye nendima- 7
21.	Isimemezeleo esingunombolo- 90 se- 1993	Indima- 12
22.	Isimemezelo esingunombolo- 136 se- 1993	Indima- 7 kuya endimeni- 25
23.	Isimemezelo esingunombolo- 15 se- 1996	Indima- 1

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PART 4:
LAWS OF THE FORMER PROVINCE OF THE TRANSVAAL

No.	Title, No. and year of law	Extent of amendment or repeal
1.	Local Government Ordinance, 1939 (Ordinance No. 17 of 1939)	Section 50
2.	Transvaal Board for the Development of Peri-Urban Areas Ordinance, 1943 (Ordinance No. 20 of 1943)	Sections 26 <i>bis</i> and 29
3.	Local Government Amendment Ordinance, 1944 (Ordinance No. 19 of 1944)	Section 3
4.	Peri-Urban Areas Health Board Amendment Ordinance, 1945 (Ordinance No. 21 of 1945)	Section 2
5.	Peri-Urban Areas Health Board Amendment Ordinance, 1948 (Ordinance No. 24 of 1948)	Section 10
6.	Local Government Amendment Ordinance, 1965 (Ordinance No. 24 of 1965)	Section 3
7.	Local Government Amendment Ordinance, 1966 (Ordinance No. 24 of 1966)	Section 5
8.	Local Government Amendment Ordinance, 1968 (Ordinance No. 15 of 1968)	Section 4
9.	Transvaal Board for the Development of Peri-Urban Areas Health Board Amendment Ordinance, 1970 (Ordinance No. 9 of 1970)	Section 4
10.	Transvaal Board for the Development of Peri-Urban Areas Health Board Amendment Ordinance, 1976 (Ordinance No. 12 of 1976)	Section 2
11.	Local Authorities Rating Ordinance, 1977 (Ordinance No. 11 of 1977)	The whole, except section 48
12.	Local Authorities Rating Amendment Ordinance, 1978 (Ordinance No. 10 of 1978)	The whole
13.	Local Government Amendment Ordinance, 1978 (Ordinance No. 16 of 1978)	Sections 4 and 12
14.	Local Government Amendment Ordinance, 1980 (Ordinance No. 13 of 1980)	Section 2
15.	Local Authorities Rating Amendment Ordinance, 1980 (Ordinance No. 15 of 1980)	The whole
16.	Local Authorities Rating Amendment Ordinance, 1981 (Ordinance No. 7 of 1981)	The whole
17.	Local Authorities Rating Amendment Ordinance, 1982 (Ordinance No. 7 of 1982)	The whole
18.	Local Authorities Rating Amendment Ordinance, 1983 (Ordinance No. 10 of 1983)	The whole
19.	Local Authorities Rating Amendment Ordinance, 1984 (Ordinance No.12 of 1984)	The whole
20.	Local Authorities Rating Amendment Ordinance, 1985 (Ordinance No. 17 of 1985)	The whole
21.	Proclamation No. 46 of 1990	The whole
22.	Proclamation No. 3 of 1992	Paragraph 5
23.	Proclamation No. 17 of 1994	The whole

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**INGXENYE YESINE-(4):
IMITHETHO YESIFUNDAZWE ESASAZIWA NGOKUTHI YINTILASIFALI**

No.	Isihloko, inombolo nonyaka okwashaywa ngawo umthetho	Izinga lokuchibiyela noma lokuhoxiswa
1.	Umthetho kamasipala omayelana nohulumeni wasekhaya ongunombolo- 17 we- 1939	Isigaba- 50
2.	Umthetho omayelana nentuthuko yomkhandlu waseTransvaal mayelana nezindawo ezisemadolobheni ongunombolo- 20 we- 1943	Izigaba- 26 bingu no- 29
3.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 19 we- 1944	Isigaba- 3
4.	Umthetho ochitshiyelwe womkhandlu wezempilo ezindaweni ezisemadolobheni ongunombolo- 21 we- 1945	Isigaba- 2
5.	Umthetho ochitshiyelwe womkhandlu wezempilo ezindaweni ezisemadolobheni ongunombolo- 24 we- 1948	Isigaba- 10
6.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 24 we- 1965	Isigaba- 3
7.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 24 we- 1966	Isigaba- 5
8.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 15 we- 1968	Isigaba- 4
9.	Umthetho ochitshiyelwe wentuthuko yomkhandlu waseTransvaal omayelana nomkhandlu wezempilo ezindaweni ezisemadolobheni ongunombolo- 9 we- 1970	Isigaba- 4
10.	Umthetho ochitshiyelwe wentuthuko yomkhandlu waseTransvaal omayelana nomkhandlu wezempilo ezindaweni ezisemadolobheni ongunombolo- 12 we- 1976	Isigaba- 2
11.	Umthetho weziphathimandla zendawo omayelana nokuklanywa kwezinga lokukhokhwa kwentela yendawo ongunombolo- 11 we- 1976	Wonke ngaphandle kwesigaba -48
12.	Umthetho ochitshiyelwe weziphathimandla zendawo omayelana nokuklanywa kwezinga lokukhokhwa kwentela yendawo ongunombolo- 10 we- 1978	Wonke
13.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 16 we- 1978	Isigaba- 4 nesigaba -12
14.	Umthetho kamasipala ochitshiyelwe omayelana nohulumeni wasekhaya ongunombolo- 13 we- 1980	Isigaba- 2
15.	Umthetho ochitshiyelwe weziphathimandla zendawo omayelana nokuklanywa kwezinga lokukhokhwa kwentela yendawo ongunombolo- 15 we- 1980	Wonke
16.	Umthetho ochitshiyelwe weziphathimandla zendawo omayelana nokuklanywa kwezinga lokukhokhwa kwentela yendawo ongunombolo- 7 we- 1981	Wonke
17.	Umthetho ochitshiyelwe weziphathimandla zendawo omayelana nokuklanywa kwezinga lokukhokhwa kwentela yendawo ongunombolo- 7 we- 1982	Wonke
18.	Umthetho ochitshiyelwe weziphathimandla zendawo omayelana nokuklanywa kwezinga lokukhokhwa kwentela yendawo ongunombolo- 10 we- 1983	Wonke
19.	Umthetho ochitshiyelwe weziphathimandla zendawo omayelana nokuklanywa kwezinga lokukhokhwa kwentela yendawo ongunombolo- 12 we- 1984	Wonke
20.	Umthetho ochitshiyelwe weziphathimandla zendawo omayelana nokuklanywa kwezinga lokukhokhwa kwentela yendawo ongunombolo- 17 we- 1985	Wonke
21.	Isimemezeleo esingunombolo- 46 se- 1990	Sonke
22.	Isimemezelo esingunombolo- 3 se- 1992	Indima- 5
23.	Isime mezelo esingunombolo- 17 se- 1994	Sonke

Act No. 6, 2004

LOCAL GOVERNMENT:
MUNICIPAL PROPERTY RATES ACT, 2004

**PART 5:
OTHER LAWS**

No.	Title, No. and year of law	Extent of amendment or repeal
1.	Rating of State Property Act, 1984 (Act No. 79 of 1984)	The whole
2.	Local Authorities Affairs Amendment Act, 1991 (Act No. 127 of 1991)	Sections 6 and 7
3.	Western Cape Law on the Amendment of the Municipal Ordinance of 1974, 1994 (Law No. 1 of 1994)	Section 2
4.	Western Cape Law on the Amendment of the Divisional Councils Ordinance of 1976, 1994 (Law No. 2 of 1994)	Section 2
5.	Local Government Amendment Act, 1996 (Act No. 8 of 1996), Gauteng	The whole
6.	Local Government Ordinance Amendment Act, 1997 (Act No. 3 of 1997), Free State	Section 1
7.	Local Authorities Rating Amendment Act, 1997 (Act No. 5 of 1997), Gauteng	The whole

UMTHETHO WOHULUMENI BASEKHAYA: WOKUKHOKHWA Act No. 6, 2004
KWENTELA YENDAWO YABOMASIPALA, KA 2004

**INGXENYE YESIHLANU -(5):
EMINYE IMITHETHO**

No.	Isihloko, inombolo nonyaka okwashaywa ngawo umthetho	Izinga lokuchibiyela noma lokuhoxiswa
1	Umthetho wokuklanywa kwentela yendawo kahulumeni ongunombolo- 79 we- 1984	Wonke
2	Umthetho ochitshiyelwe wezindaba zeziphathimandla zendawo ongunombolo- 127 we- 1991	Isigaba- 6 nesigaba 7
3	Umthetho kamasipala ochitshiyelwe omayelana nomthetho waseWestern Cape ongunombolo- 1 we- 1994	Isigaba- 2
4	Umthetho waseWestern Cape omayelana nomthetho ochitshiyelwe wezigaba zemikhandlu ongunombolo- 2 we- 1994	Isigaba- 2
5	Umthetho ochitshiyelwe omayelana nohulumeni wasekhaya eGauteng ongunombolo- 8 we- 1996	Wonke
6	Umthetho ochitshiyelwe omayelana nomthetho kamasipala mayelana nohulumeni wasekhaya eFree State ongunombolo- 3 we- 1997	Isigaba- 1
7	Umthetho ochitshiyelwe weziphathimandla zendawo omayelana nokuklanywa kwezinga lokukhokhwa kwentela yendawo eGauteng ongunombolo- 5 we- 1997	Wonke
8	Umthetho kahulumeni wasekhaya mayelana nezinhla zomasipala ongunombolo- 32 we- 2000	Isigaba- 115 esichitshiyelwe

