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UMZIMVUBU
LOCAL MUNICIPALITY

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UMZIMVUBU MUNICIPALITY
FINAL PROPERTY RATES POLICY
2026-2027 FINANCIAL YEAR

1. **LEGISLATIVE FRAMEWORK**:

In terms of section 229 (1) of the Constitution of the republic of South Africa, Act 109 of 1996, the municipality has the power to levy a rate on property in its area.

In terms of section 3 (1) of the Local Government: Municipal Property rates Act 6 of 2004 and section 62 (10(f) of the Local Government: Municipal Finance Management Act 56 of 2003, a municipality should adopt and implement a policy on the levying of rates on rateable property.

This document sets out the rates policy of the uMzimvubu Local Municipality and must be read with the Municipal property rates Act.

2. DEFINITIONS:

"Act" means the Local Government Municipal Property Rates Act, 2004 (Act No. 6 of 2004);

"Agricultural Purposes" 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;

"Business" means the activity of buying, selling or trade in goods or services and includes any office or other accommodation on the same erf, the use of which is incidental to such business, with exclusion of the business of mining, agriculture, farming, or inter alia, any other business consisting of cultivation of soils, the gathering in of crops or the rearing of livestock or consisting of the propagation and harvesting of fish or other aquatic organism.

"Dorminant Use" In the case of property used for multiple purposes, the use that dominates in terms of area used for such purpose. Where equal sizes are allocated to different uses, the use that commands the highest rate tariff shall be deemed to be the dominant use.

Exemption", in relation to the payment of a rate, means an exemption from the payment of rates, granted by a municipality in terms of section 15;

"Industrial" means a branch of trade or manufacturing, production assembling or processing of finished or partially finished products from raw materials or fabricated part, on so large scale that capital and labour are significantly involved.

"Land reform beneficiary" in relation to a property, means a person who-

a) Acquired the property through- • The provision of land assistance act, 1993 (Act No. 126 of 1993) or

1. • The Restitution of Land Rights Act, 1994 (Act No. 22 of 1994)
2.

b) Holds the property subject to the Communal Property Association 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 in pursuant to section 25(6) and (7) of the constitution be enacted after this Act has taken effect.

"Multiple purpose", in relation to a property, means the use of a property for more than one purpose.

"Municipal valuer" or "valuer of a municipality" means a person designated as a municipal valuer in terms of section 33(1);

"Newly ratable property", means any retable 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:

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.

"Owner"-

(a) in relation to a property, means a person in whose name ownership of the property is registered;

(b) in relation to a right means a person in whose name the right is registered;

"(bA)in relation to a time sharing interest contemplated in the Property Time-sharing Control Act, 1983 (Act No. 75 of 1983), means the management association contemplated in the regulations made in terms of section 12 of the Property Time-sharing Control Act, 1983, and published in Government Notice R327 of 24 February 1984;

(bB) in relation to a share in a share block company, the share block company as defined in the Share Blocks Control Act, 1980 (Act No. 59 of 1980);

(bC) in relation to buildings, other immovable structures and infrastructure referred to in section17(1)(f),means the holder of the mining right or the mining permit;"; and

(c) in relation to a land tenure right 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, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of " publicly controlled"; 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:-

(i) A trustee, in the case of a property in a trust excluding state trust land;

(ii) an executor or administrator, in the case of a property in a deceased estate;

(iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;

(iv) a judicial manager, in the case of a property in the estate of a person under judicial management;

(v) a curator, in the case of a property in the estate of a person under judicial management;

(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

"(viiA) a lessee, in the case of property to which a land tenure right applies and which is leased by the holder of such right or";

(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;

(a) Any restrictions imposed by-

- A condition of title
- a provision of a town planning or land use scheme or
- Any legislation applicable to any specific property or properties, or
-

- (b) Any alleviation of any such restrictions

"Permitted use", in relation to a property, means the limited purpose for which the property may be used in terms of –

'Place of worship' means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium: Provided that the property is—

(i) (a) registered in the name of the religious community;

(ii) (b) registered in the name of a trust established for the sole benefit of a religious community; or

(iii) (c) subject to a land tenure right;"

"Property", means-

a. Immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person

b. A right registered against immovable property in the name of a person, excluding a mortgage bond registered against property,

c. A land tenure right registered in the name of a person or granted to a person in terms of legislation

d. Public service infrastructure

"protected area", means an area that is or has to be listed in the register referred to in section 10 of the Protected Area Act.

"public services infrastructure", means publicly controlled infrastructure of the following kinds

a. National, provincial or other public roads on which goods, services and 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 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 and air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for the air navigation purposes.

h. breakwater, sea walls, channels, basin, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewage or similar services of ports, or navigational aids comprising light houses, radio navigational aids, buoys, 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

j. Rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs(a)to (i)

'public service purposes', in relation to the use of a property, means property owned and used by an organ of state as-

(a) hospitals or clinics;
(b) schools, pre-schools, early childhood development centres or further education and training colleges;
(c) national and provincial libraries and archives;
(d) police stations;
(e) correctional facilities; or
(f) courts of law,
but excludes property contemplated in the definition of 'public service infrastructure';";

"rate" means, municipal rate on property envisaged in section 229(i)(a) of the constitution

"Ratable 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.

"Residential property", means a property included in a valuation roll in terms of section 48 (2) (b) in respect of which the primary use or permitted use is for residential purposes without derogating from section 9.

"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 1 of the Ninth Schedule to the Income Tax Act.

"Vacant land" means a land where no immovable improvements have been erected.

3. PROPERTIES TO BE VALUED:

(1) A municipality intending to levy a rate on property must in accordance with this Act cause- (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).

(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

(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 20 roll: Provided that properties referred to in subsection (2)(b) and in section 7 (2) (a) 0) and (ii) must be included in the valuation roll whether or not they were valued.

4. PROPERTIES TO BE RATED:

All properties contained in the valuation roll shall constitute the subject of rating subject to the provisions of section 17 (1) of the Municipal Property Rates Act. In terms of the sub section (1) described supra, the following exclusions are provided: 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 (h) 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 lapse 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 companies of the property are used for residential purpose; or

2 (a) 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

3 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.

(b) 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 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.

©The amount for which an owner becomes liable in terms of paragraph (h) 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 –

3. If the threshold set in terms of Section 17(1)(h) is increased by the Minister in the course of this financial year, such changes shall take effect from the next financial year.

(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.

a. (a) If the Minister by notice in the Gazette, lower the percentage referred to in subsection (1)(a) in the course of this financial year.
b. (b) Such a change shall be effected during the next financial year. 4. (a) The exclusion from rates of a property referred to in subsection (1) lapses if the property-

(i) is disposed of by the religious community owning it; or

(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 as official residence.

(b) If the exclusion from rates of a property used as such by an official 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.

© 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.

Where a portion of a property owned and utilized by a religious body is leased, rate shall be payable on pro rata basis.
Properties excluded from rating on the basis that they are nature conservation areas or botanical gardens shall be rated effective from the date of de-proclamation.
RDP houses are excluded from paying municipal rates, taxes and service charges until households' beneficiary handover has been finalized and the all properties become registered at the Deeds Office.

5. THE GUIDING PRINCIPLES:

The policy has been developed on the basis of two principles namely, Equity and Affordability.

5.1 EQUITY:

The municipality will treat all ratepayers with similar properties the same

5.2 AFFORDABILITY:

The ability of a person to pay rates shall be taken into consideration. Consequently, Municipality shall provide relief in the form of Reduction, Rebate and Exemptions.

6. DIFFERENT CATEGORY OF PROPERTY:

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

(a) Residential properties;

(b) industrial properties;

(c) business and commercial properties;

(d) farm properties used for-

(i) agricultural purposes;

(ii) other business and commercial purposes;

(iii) residential purposes; or

(iv) purposes other than those specified in subparagraphs (i) to (iii);

farm properties not used for any purpose;

(f} smallholdings used for-

(i) agricultural purposes;

(ii) residential purposes;

(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;

(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;

(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

(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

(r) properties used for multiple purposes, subject to section 9.

6.2 DIFFERENTIAL RATING:

Different rates shall be applied to different category of property. The choice of rate shall take into consideration socio economic objectives of the municipality. Rates shall be charged at the following ratios.

Residential property 1:1

Agricultural property 1:0.25

Public service infrastructure property 1:0.25

Public benefit organization property 1:0.25

6.3 MULTIPLE USE PROPERTIES:

Properties used for multiple purposes shall be rated on the basis of their dominant use.

7. PAYMENT OF RATES:

7.1 Rate shall be payable on all property at the applicable rates based on the market values reflected in the valuation roll except where the municipality grants reduction, rebate or exemption.

7.2 Vacant land rated higher, to encourage owners of vacant land to develop and that the vacant land should not be used for speculation purposes by owners.

7.3 For the purposes of levying rates, the incorrect valuation or the clerical or typing error is deemed to have been made on the date the valuation roll in question took effect, and consequently the rates become payable on the date when the valuation roll in question was implemented, notwithstanding the fact that the Amendment Act came into effect on 1 July 2015. This is the date on which the incorrect valuation or error which is being corrected took effect to the disadvantage of the affected property owner. The provisions must be interpreted exactly as they are explicitly stated in the

MPRA, notwithstanding the fact that for some municipalities the valuation roll in question predated 1 July 2015. In line with the principles of justice and fairness in the treatment of property owners, Parliament took a deliberate decision to favour the affected property owner in addressing an incorrect valuation or error that was entered in the valuation roll by the municipality

7.4 A Valuation roll 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-

(i) Four years in respect of a Metropolitan Municipality.

(ii) Five years in respect of a Local Municipality.

7.5 The municipality shall implement Section 28 and 29 of MPRA and recover rates in arears from tenants, occupiers and agents.

8. GRANTING RELIEF FROM THE PAYMENT OF RATES:

Relief shall be granted on the basis of reduction, rebate and exemption.

1.1 REDUCTION:

8.1.1 Reduction shall be granted only in the event of a natural disaster resulting in total or partial destruction of the property. The municipality shall on receipt of application from the affected Ratepayer, grant a reduction on the value of the property.

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8.1.2 The reduction granted shall be a proportion of the value of the property equivalent to the ratio of the damage to the total value of the property. Such a relief shall be granted for the unexpired term of the financial year.

8.1.3 The property shall immediately be placed on the list for the next additional valuation. The valuation shall be carried out if even the property is repaired.

8.1.4 In determining the ratio of damage to the total value of the property, the Municipal Manager may on receipt of request delegate the Head of Technical Services to inspect and report if the damage is substantial to recommend reduction to the value of the property.

8.1.5 If the Municipal Manager is satisfied that the damage warrants the granting of reduction, he shall request the Municipal Valuer to determine and advice on the reduction to be granted to the Ratepayer.

8.1.6 If the disaster affects more than one property, the Municipal Manager may extend inspection and subsequent granting of reduction to all properties affected which are within his knowledge.

8.1.7 Notwithstanding the provisions of paragraph 8.1.6 above, it shall remain the responsibility of the owner of the property to apply for reduction.

1.2 REBATES:

Rebate shall be granted to the indigent people as per the municipal developed indigent policy. Where a person is declared as an indigent in terms of the indigent policy, the person shall on application to the council, be granted a rebate be as follows:

NEW DEVELOPMENTS ALIGNING WITH VISION 2030.

Rebate of 15% on annual rates for new developments i.e. shopping centres shall be granted on current year rates for the first three years.

Refuse removal 100 %

Rebate shall be granted to all properties not enjoying all municipal services as indicated below:

Where the facility is available but has not been connected by the Ratepayer, the facility shall be deemed to be on the property.

Where as a result of a natural disaster the infrastructure of the area is damaged, council may grant rebate to the property owner equivalent to the rebate granted for the non existence of such a service.

Public benefit organizations operating from the municipality for the benefit of people in other municipal areas shall be granted rebate on a sliding scale. The size of rebate shall be determined by the extent to which people in the municipal area benefits from their operations vis-à-vis service to other areas

SENIOR CITIZENS REBATE

The aim of this rebate is to alleviate the burden on senior citizens who have a fixed income and limited resources.

- • Senior Citizens may be granted a rebate on the residential primary property as determined by a resolution of Council or at a fixed rate of 25% at its annual budget, with effect from the next financial year practical billing cycle, following the date of application, subject to the following:
- • The Applicant must meet the following criterion

a) He/She must be sixty (60) years or older;

b) He/She must produce a South African bar coded identity document;

c) He/She must be the owner of the primary property. This includes co-owners who are married to each other or property owned solely by either spouse;

d) In the case of joint ownership, all owners must meet the qualifying criteria Or (ie as a senior citizen / disabled / medically boarded person);

e) He/She must reside permanently on the primary property; if the owner has more than one primary property, the rebate will be granted ONLY on one property.

f) The value of the primary property must not exceed a value as determined by Council at its annual budget;

g) In the case of a Trust, The Trustee must meet all of the above criteria. A copy of the Title Deed must be produced;

h) In the case of a usufruct or other personal servitude, the servitude must be registered over the whole property. The holder of the personal servitude must meet all of the above criteria. A copy of The Title Deed must be produced. The holder/s of the servitude will be granted the rebate jointly on one property only.

i) Executors/Administrators of deceased estates, Liquidators and Trustees are excluded from the rebates.

- Once the Application is approved, the Applicant must renew the application, as

Prescribed, by no later than 30 April preceding the start of the Municipal year for which relief is sought.

NB: The senior citizens rebate will lapse:

a) on diseased. of the applicant;

b) On application for a Revenue Clearance Certificate which results in the alienation of the property;

c) when the Applicant ceases to reside permanently on the primary property;

d) When the Trustee no longer meets the qualifying criteria;

e) When the holder of the personal servitude no longer meets the qualifying criteria; or

f) if applications are not renewed annually on or before 30 April. Late renewals may be re-instated with effect from the next practical billing cycle.

DISABILITY GRANTEES / MEDICALLY BOARDED PERSONS REBATE

- The intension of this rebate is to assist those people who have a physical or mental condition that constrains him/her from performing normal work related functions and as a consequence he/she is unable to find employment or unable to maximise his/her earning capacity. In the spirit of this, the Chief Financial Officer (CFO) or his nominee may hear representations where an application has been rejected. The Applicant may be required to submit to further medical examinations by a Municipal appointed medical practitioner, at the expense of the Applicant. The CFO or his nominee may make a decision that is binding.

- • Disability Grantees / Medically Boarded persons may, on annual application, be granted a rebate, as determined by a resolution of Council **or at a fixed rate of 25%** at its annual budget, with effect from the next practical billing cycle following the date of application, subject to the following:

a) Disability grantees: the applicant must be in possession of a letter, issued by the Department of Social welfare, confirming receipt of a disability grant, OR a specialist medical practitioner confirming disability and inability to work;
b) Medically boarded persons: the applicant must produce a letter from the Applicant's relevant ex-employer or the underwriter for the employer confirming medical boarding;
c) the applicant must produce a South African bar coded identity document;
d) the applicant must reside permanently on the primary property;
e) the applicant must be the registered owner of the primary property. This includes co-owners who are married to each other or property owned solely by either spouse;
f) Joint owners must each meet the above criteria or the criteria set out in above (ie as a senior citizen / disabled / medically boarded person).
g) In the case of a Trust, The Trustee must meet all of the above criteria. A copy of the Title Deed must be produced;
h) In the case of a usufruct or other personal servitude, the servitude must be registered over the whole property. The holder of the personal servitude must meet all of the above criteria. A copy of The Title Deed must be produced. The holder/s of the servitude will be granted the rebate jointly on one property only.
j) Executors/Administrators of deceased estates, Liquidators and Trustees of Insolvent Estates and temporary disability grantees are excluded from the rebates.

NB: the rebate will lapse:

a) on death of the applicant;
b) On application for a Revenue Clearance Certificate and on alienation of the property;
c) when the applicant ceases to reside permanently on the primary property;

d) If a medically boarded person gains employment.

e) If applications are not renewed annually on or before 30 April. Late renewals may be re-instated with effect from the next financial year practical billing cycle.

8.3 EXEMPTION:

Properties owned by public benefit organizations located in the municipality for the benefit of people in the municipality only shall be granted 100% exemption on property rates.

8.4 PAYMENT OF FLAT RATE:

Owners of low-cost houses may be levied a flat amount, which amount shall not exceed the amount they would have been paid after the R15000 exclusion if a flat rate has not been applied.

Notwithstanding the above, any low-cost houses leased or improved shall be excluded from the flat rate and be treated as if it is not a low-cost property.

Low-cost houses are excluded from paying municipal rates, taxes and service charges until households' beneficiary handover has been finalized and the all properties become registered at the Deeds Office.

9. PERIOD OF RATE:

Rate shall be imposed on annual basis, and it shall be from 1st July to 30th June of the following year.

10. RATES:

Rate shall be an amount of cents in a rand. A rate is levied by municipality by resolution passed by the Municipal Council with a supporting vote of a majority of its members.

11. PUBLICATION OF RESOLUTION:

The Municipality shall publish the rate tariff in the provincial gazette. Whenever council passes resolution with regard to rate tariff, the Municipal Manager shall without delay conspicuously display copies of the resolution for a period of 30 days at the Municipalities head and satellite offices and libraries. Municipality shall publish in a newspaper circulating in the municipal area stating that:

i (i) a resolution levying rate on property has been passed by the council and

ii (ii) the resolution is available at the municipality head and satellite offices and libraries for public inspection during official hours.

iii (iii) Municipality shal

iv l place a copy o f resolution on the official website.

12. SPECIAL RATING AREA:

Municipality may from time to time create special rating areas to raise funds to address infrastructure needs. Before declaring any part of the municipality as a special rating area for the purpose of levying additional rates, the municipality shall consult the local community and agree on the boundary delimiting the special rating area and the improvement or service to be provided.

The municipality shall during consultation, obtain the consent of majority of the members of the local community in the proposed special rating area. The municipality shall keep separate accounting records on funds raised through additional rating.

The municipality may establish a committee made up of representatives of the affected community to form consultative body to assist the municipality in implementing the improvement programme.

Rates may be recovered from Tenants or Agents in terms of section 28 and 29 of the Municipal Property Rates Act. OR

Municipality may exercise the option of attaching properties of defaulting property owners after due legal processes.

13. EXTRACTS OF THE ROLL:

Any person may apply for extracts from the valuation roll on the payment of a prescribed fee.

APPROVAL OF THE POLICY

The municipal Council has approved this policy and amendments thereof.

AUTHENTICATION

The amendments of the policy and amendments or the new policy was adopted by the Council on the 28 May 2026 As per the Council Resolution number UuMC:088

Signed off

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Mr GPT Nota
Municipal Manager

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Cllr N.Mdzinwa
Chairperson of the Council