



LOCAL AUTHORITY : STELLENBOSCH MUNICIPALITY
PLAASIKE OWERHEID : STELLENBOSCH MUNISIPALITEIT

PROMULGATION OF THE PROPERTY RATES BY-LAW
AFKONDIGING VAN EIENDOMSBELASTING VERORDENING

Notice is given in terms of section 75(1) of the Municipal Systems Act 32 of 2000 that the following **PROPERTY RATES BY-LAW** was approved by the Stellenbosch Municipal Council at the 30th Council Meeting held on 27 May 2015 :

Kennis geskied hiermee in terme van artikel 75(1) van die Munisipale Stelsels Wet Nommer 32 van 2000, dat die onderstaande **EIENDOMSBELASTING** Verordening goedgekeur is op die 30 ste Raadsvergadering van die Stellenbosch Munisipale Raad, gehou op 27 May 2015.

STELLENBOSCH MUNICIPALITY
PROPERTY RATES BY-LAW

1. PREAMBLE

- (1) Section 229(1) of the Constitution authorizes a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the municipality.
- (2) Section 13 of the Systems Act read with section 162 of the Constitution require a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province,
- (3) In terms of section 3 of the Property Rates Act, a municipal council must adopt a policy consistent with the Property Rates Act on the levying of rates on rateable properties in the municipality.
- (4) In terms of section 6(1) of the Property Rates Act, a municipality must adopt by-laws to give effect to the implementation of its rates policy.
- (5) In terms of section 6(2) of the Property Rates Act, by-laws adopted in terms of section 6(1) may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

2. INTERPRETATION

In this By-Law, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, (Act 6 of 2004) shall bear the same meaning unless the context indicates otherwise.

"Municipality" means the Stellenbosch Municipality (WC024).

"Rates Policy" means the Property Rates Policy adopted by the Municipality in terms of this By-Law.

"Constitution" means the Constitution of the Republic of South Africa.

"Credit Control and Debt Collection Policy" means the Municipality's Credit Control and Debt Collection Policy as stipulated by sections 96(b) and 97 of the Systems Act.

"Systems Act" means the Local Government: Municipal Systems Act, (Act 32 of 2000).

"Property Rates Act" means the Local Government: Municipal Property Rates Act, (Act 6 of 2004) including the amendment Acts and Regulations pertaining to the same.

"Rate or rates" means a municipal rate on property as envisaged in section 229 of the Constitution.

3. OBJECTS

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

4. ADOPTION AND IMPLEMENTATION OF RATES POLICY:

- (1) The Municipality shall adopt and implement a rates policy consistent with the Property Rates Act on the levying of rates on rateable properties within the jurisdiction of the Municipality.
- (2) The Municipality shall not be entitled to levy rates other than in terms of the valid Rates Policy.

5. CONTENTS OF RATES POLICY

The Municipality's Rates Policy shall, inter alia:

- (1) Apply to all the rates levied by the Municipality pursuant to the adoption of the Municipality's annual budget.
- (2) Comply with requirements for;
 - (a) the adoption and contents of a rates policy specified in section 3 of the Property Rates Act.
 - (b) the process of community participation specified in section 4 of the Property Rates Act.
 - (c) the annual review of a rates policy specified in terms of section 5 of the Property Rates Act.
- (3) Specify any further principles, criteria and implementation measures consistent with the Property Rates Act for the levying of rates which the Municipality may wish to adopt.

- (4) Include such further enforcement mechanisms if any that are consistent with the Property Rates Act and the Systems Act, as the Municipality may wish to impose in addition to those contained in the Credit Control and Debt Collection By-Law and its associated Policy.

6. ENFORCEMENT OF RATES POLICY

The Rates Policy of the Municipality shall be enforced through the Municipality's Credit Control and Debt Collection By-Law and its associated Policy and any further enforcement mechanisms stipulated in the Municipality's Rates Policy.

7. REPEAL

The provisions of any by-laws relating to Property Rates by the Municipality are hereby repealed insofar as they relate to matters provided for in this By-Law.

8. SHORT TITLE and EFFECTIVE DATE

This By-Law is the Property Rates By-Law of Stellenbosch Municipality and shall take effect on 01 July 2015.