



Eiendomsbelasting
Korting
2023/2024

Property Rates
Rebate
2023/2024

Liewe Inwoners,

Met verwysing na die Raad se Eiendomsbelasting Beleid moet alle aansoeke om korting vir eiendomsbelasting voor/op 30 November 2022 vir die 2023/2024 finansiële jaar ingedien word.

Vir begrotingsdoeleindes word alle kwalifiserende organisasies en individue vriendelik versoek om die aansoek vorm by enige van die munisipale administratiewe kantore of die Raad se webwerf www.stellenbosch.gov.za te verkry en voor/op 30 November 2022 by die Belasting Afdeling in te dien.

Ondergenoemde organisasies en individue kan in aanmerking kom vir korting:

- ✚ Organisasies sonder winsoogmerk
- ✚ Senior Burgers (60 jaar en ouer) – Bruto maandelikse inkomste minder as R15 000
- ✚ Gestremde eienaars

PENSIONARISSE EN GESTREMDE PERSONE:

Afskrif van ID, bewys van inkomste en 3 maande se bankstate wat alle inkomste bronne aantoon.

NIE-WINSGEWENDE ORGANISASIES:

SARS-, NPO registrasie, mees onlangse ge-ouditeerde finansiële state en 'n geldige belastingklaringsertifikaat of bewys van belastingnakomingstatus

Die munisipaliteit mag alle informasie verifieer vir akkuraatheid.

GEEN AANSOEKE SAL OORWEEG WORD INDIEN GEEN STAWENDE DOKUMENTASIE INGESLUIT IS NIE.

Dear Residents,

With reference to Council's Property Rates Policy, all applications for property rates rebates must be submitted not later than 30 November 2022 for the 2023/2024 financial year.

For budget purposes all qualifying organizations and individuals are kindly requested to collect the necessary application form from any of the municipal administrative offices or Council's website www.stellenbosch.gov.za for submission on/before 30 November 2022 at the Rates Section.

The under mentioned organizations and individuals may qualify for a rebate:

- ✚ Non-Profit Organizations
- ✚ Senior Citizen (60 years and older) - Gross monthly income less than R15 000
- ✚ Disabled owners

SENIOR CITIZENS AND DISABLED PERSONS:

Copy of ID, proof of income and 3 months' bank statements reflecting all income sources

NON-PROFIT ORGANISATIONS:

SARS -, NPO registration where applicable, most recent audited financial statements and a valid tax clearance certificate or proof of tax compliance status

The municipality may verify the accuracy of all information.

APPLICATIONS WILL NOT BE ACCEPTED SHOULD SUPPORTING DOCUMENTATION NOT BE INCLUDED.

BELANGRIK VIR SENIOR BURGERS EN GESTREMDE PERSONE

Senior burgers en gestremde persone wat eienaars is van eiendomme mag kwalifiseer vir Eiendomsbelasting kortings na aanleiding van bruto maandelikse inkomste per huishouding.

Om vir die bogenoemde korting te kwalifiseer moet die aansoeker 'n natuurlike persoon wees, geregistreer as 'n Suid-Afrikaanse burger en die eenaar wees van die eiendom welke eiendom voldoen aan die vereistes vir 'n residensiële eiendom. Indien die aansoeker **nie 'n Suid Afrikaanse burger is nie moet bewys van permanente verblyf voorsien** word en moet die eenaar ook:

- ✚ Die eiendom as sy/haar permanente woning bewoon; en
- ✚ Ten minste 60 jaar oud wees, of in ontvangs wees van 'n ongeskiktheids toelaag van die Departement van Maatskaplike Dienste; en
- ✚ 'n Maandelikse inkomste ontvang vanuit alle bronne (ingesluit bydrae vanaf alle lede van die huishouding wat die eiendom permanent bewoon) wat nie die inkomste perk soos per die Eiendomsbelastingbeleid van Stellenbosch Munisipaliteit oorskry nie.

IMPORTANT FOR SENIOR CITIZENS AND DISABLED PERSONS

Registered owners of properties who are senior citizens or who are disabled persons may qualify for a Property Rates Rebate according to gross monthly household income.

To qualify for the rebate referred to above, the applicant must be a natural person, registered as a South African citizen and be the owner of the property, which property satisfies the residential property requirements. If not a South African citizen the applicant **must submit proof of permanent residency** and in addition to the above-mentioned, the owner must also:

- ✚ Occupy the property as his/her normal residence; and
- ✚ Be at least 60 years of age, or in receipt of a disability pension from the Department of Social Development; and
- ✚ Be in receipt of a total monthly income from all sources (including financial contributions of all members of the household permanently residing at that property) not exceeding the highest income amount of the Property Rates Policy of Stellenbosch Municipality.

BELANGRIK VIR NIE-WINSGEWENDE ORGANISASIES

'n Organisasie wat ingevolge die Wet op Nie-Winsgewende Organisasies, 1997 (Wet 71 van 1997) as 'n nie-winsgewende organisasie (NPO) geregistreer is, kan kwalifiseer vir 'n eiendomsbelasting persentasie korting volgens die verskillende vlakke van inkomste voor enige uitgawes.

Organisasies wat as nie-winsgewende organisasies bedryf word (verklaar of geregistreer deur die wet) soos:

- ✚ Gesondheids- en Welsynsinstellings
- ✚ Liefdadigheidsinstelling
- ✚ Landbouverenigings
- ✚ Begraafplase en crematoria
- ✚ Oorlogsveterane

of organisasies wat aktiwiteite uitvoer volgens **Item 6 (Kultureel)**, **Item 7 (Bewaring, Omgewing en Dierewelsyn)** en **Item 9 (Sport)** van Deel 1 van die Negende Bylae tot die Inkomstebelastingwet kan 'n korting ontvang. Alle organisasies wat privaat beheer word, moet die eienaar van genoemde eiendomme wees.

IMPORTANT FOR NON-PROFIT ORGANISATIONS

An organisation registered as a non-profit organisation (NPO) under the Non-Profit Organisations Act, 1997 (Act 71 of 1997) may qualify for a property rates percentage rebate according to the different levels of revenue before any expenses.

Organizations that are operated as not-for-gain (declared or registered by law) such as:

- ✚ Health and Welfare institutions
- ✚ Charitable institution
- ✚ Agricultural societies
- ✚ Cemeteries and crematoria
- ✚ War veterans

or organisations that execute activities as per **Item 6 (Cultural)**, **Item 7 (Conservation, Environment and Animal Welfare)** and **Item 9 (Sport)** of part 1 of the Ninth Schedule to the Income Tax Act may receive a rebate. All organisations being privately controlled must be the owner of said properties.