



STELLENBOSCH

STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

Financial Notice Finansies Kennisgewing

October/Okttober 2023

Eiendomsbelasting Korting 2024/2025

Property Rates Rebate 2024/2025

Liewe Inwoners,

Met verwysing na die Raad se Eiendomsbelasting Beleid moet alle aansoeke om korting vir eiendomsbelasting **voor/op 30 November 2023** vir die 2024/2025 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 2023 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 R17 000
- Gestremde eienaars

PENSIOENARISSE 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 geouditeurde 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 2023** for the 2024/2025 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 2023 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 R17 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 eienaar 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 eienaar 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.

ALGEMENE WAARDASIE VAN BELASBARE EIENDOM

Hiermee wil die Munisipaliteit van Stellenbosch graag die gemeenskap inlig rakende die proses wat gevolg sal word met die komende Algemene Waardasie van eiendomme in die Stellenbosch munisipale gebied.

Ingevolge Artikel 33 van die Nasionale Regering: Munisipale Eiendombelastingswet, Wet Nr. 6 van 2004, het die Munisipaliteit HCB Valuation Services CC aangestel om 'n algemene waardasie uit te voer van alle eiendomme binne die afgebakende munisipale gebied. Die algemene waardasie moet die markwaarde van die eiendom weerspieël, soos deur Artikel 31 van die Wet, bepaal. Die uitvoer van inspeksies van eiendomme vir die algemene Waardasierol sal plaasvind gedurende die tydperk **Oktober 2023 tot 30 Junie 2024**.

Ingevolge artikel 41 van die Wet, mag die munisipale waardeerder, assistent munisipale waardeerder, data-versamelaar of enige persoon wat deur die munisipale waardeerder skriftelik gemagtig is,

- tussen 07:30 en 19:00 op enige dag, behalwe 'n Sondag of op 'n openbare vakansiedag, toegang verkry tot enige eiendom binne die munisipale area wat ingevolge die Wet waardeer moet word; en
- Daardie eiendom vir waardasie doeleindes, inspekteer.

Daar moet kennis geneem word, dat wanneer die munisipale waardeerder, assistent munisipale waardeerder, data- versamelaar of enige persoon wat deur die munisipale waardeerder skriftelik gemagtig is, enige eiendom betree:

- op aanvraag, deur die persoon wat daardie eiendom besit, sy of haar identiteitskaart moet toon; en
- deur 'n tolk vergesel kan word of enige ander persoon wie se hulp redelikerwys benodig word in sulke omstandighede.

GENERAL VALUATION OF RATABLE PROPERTY

The Municipality of Stellenbosch hereby discloses information regarding the process to be followed for the execution of the General Valuation of all properties in the Stellenbosch Municipal area.

In terms of the Local Government: Municipal Property Rates Act, Act No. 6 of 2004, (the Act), the Municipality has appointed HCB Valuation Services CC to conduct a general valuation of all properties in the municipal demarcated area. The general valuation must reflect the market value of properties determined in accordance with Section 31 of the Act. The inspection of properties will occur during the period **October 2023 until 30 June 2024**.

In terms of section 41 of the Act, the valuer of the municipality, assistant municipal valuer, data-collector or other person authorised by the municipal valuer in writing, may,

- 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 the Act; and
- inspect that property for the purpose of the valuation.

It must be noted that the municipal valuer, assistant municipal valuer, data- collector or other person authorized in writing, when entering any property,

- must, on demand by a person on that property, produce his or her identity card; and
- may be accompanied by an interpreter or any other person whose assistance may reasonably be required in the circumstances.

Voorts, in terme van artikel 42 van die Wet, mag die munisipale waardeerder of assistent munisipale waardeerder-

- Die eienaar, huurder of bewoner van die eiendom wat die waardeerder ingevolge die Wet moet waardeer, of die agent van die eienaar versoek om vir die waardeerder toegang te verleen tot enige dokument of inligting wat die eienaar, huurder, bewoner of agent het wat die waardeerder redelikerwyse vir die doeleindes van die eiendomswaardasie benodig;
- Uittreksels maak van sodanige dokument of inligting; en
- 'n Skriftelike versoek rig aan die eienaar, huurder of bewoner van die eiendom, of agent van die eienaar om die waardeerder skriftelik of mondelings te voorsien van besonderhede rakende die eiendom, wat die waardeerder redelikerwyse benodig, vir die doeleindes van die eiendomswaardasie.

Daar moet ook kennis geneem word dat, waar enige dokument, inligting of besonderhede nie voorsien is toe dit verlang is nie, en die betrokke eienaar so 'n dokument, inligting of besonderhede weerhou van die appèlraad, mag die appèlraad 'n kostebevel ingevolge artikel 70 van die Wet aanteken, as die appèlraad van mening is dat die eienaar, huurder of bewoner van die eiendom, of agent van die eienaar versuim het om sodanige inligting of besonderhede te verskaf, sou dit 'n onnodige las op die funksies van die munisipale waardeerder of die appèlraad, geplaas het.

Munisipale waardeerders sal duidelik geïdentifiseer wees deur middel van identifikasie kaarte. Inspeksies wat na werksure gedoen word, sal vooraf bevestig word met die eienaar/huurder van die eiendom op 'n individuele basis.

Die datavaslegging van verkope, opmetings en waardasies van alle eiendomme vind plaas vanaf Julie 2024. Die proses sluit ook in die interne monitering van die Waardasierol, asook die nagaan van die akkuraatheid van data.

In addition, in terms of section 42 of the Act, a municipal valuer or assistant municipal valuer may,

- require the owner, tenant or occupier of a property which the valuer must value in terms of the 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;
- make extracts from any such document or information; and
- 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.

It must also be noted that, where any document, information or particulars were not provided when required 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 of the Act 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.

The municipal valuers will be clearly identified and issued with identity cards. The inspections of properties after working hours will be confirmed with the owner or tenant on an individual basis.

The processes following from July 2024 comprises of the capturing of the data regarding property sales, surveys and valuations of all properties, inclusive of the internal monitoring of the Valuation Roll as well as verifying the accuracy of the data.

Vanaf **November 2024** sal alle eienaars van geregistreerde eiendomme in die Stellenbosch Munisipale gebied 'n kennisgewing ontvang waarop die nuwe waardasie sal verskyn. Die voorgeskrewe vorm vir die indiening van 'n beswaar sal beskikbaar wees op die Stellenbosch Munisipale webwerf en by die Munisipale kantore, waarna daar binne 30 dae 'n beswaar teen die resultaat ingedien kan word.

Die hantering van besware deur die Waardasieraad sal plaasvind na **Januarie 2025**. Die Waardasierol sal geïmplimenter word met ingang van **1 Julie 2025**.

Beste Wense
Hoof Finansiële Beampte

A notice confirming the new valuation will be posted as from **November 2024** to all owners of registered properties within the Stellenbosch Municipal area. The prescribed form for lodging of objections will be available on the Stellenbosch Municipality's website and at the Municipal offices, after which 30 days will be granted for the submission of an objection.

The Valuation Board hearings will take place after **January 2025**. The date for implementation of the upcoming Valuation Roll will be **1 July 2025**.

Best Wishes
Chief Financial Officer