

STELLENBOSCH

STELLENBOSCH • PNIËL • FRANSCHHOEK

MUNICIPALITY • UMASIPALA • MUNISIPALITEIT

MEDIUM TERMYN INKOMSTE EN UITGAWE RAAMWERK (BEGROTING) vir 2025/2026-2027/2028

3^{DE} HERSIENE 5^{DE} GENERASIE GEÏNTEGREERDE ONTWIKKELINGSPLAN (GOP) 2022 - 2027

PROKLAMERING VAN EIENDOMSBELASTING TARIEWE VIR DIE 2025/2026 FINANSIËLE JAAR - VAN TOEPASSING VIR DIE PERIODE 1 JULIE 2025 TOT 30 JUNIE 2026

Hiermee word kennis gegee kragtens Artikels 21, 25(4) en 28(3) van die Plaaslike Regering: Munisipale Stelselwet, 2000 (Wet Nr. 32 van 2000) dat die 3^{de} Hersiene 5^{de} Generasie Geïntegreerde Ontwikkelingsplan (GOP) 2022- 2027, sowel as die Begroting, Eiendomsbelasting, Tariewe en die Nuwe sowel as die Hersiene Begroting en verwante Beleide vir 2025/2026 kragtens Artikel 17 van die Plaaslike Regering: Wet op Munisipale Finansiële Bestuur, 2003 (Wet Nr. 56 van 2003) deur die Raad goedgekeur is op 30 Mei 2025 soos deur die relevante wetgewing vereis.

Die Begroting word hiermee bekendgemaak aan die publiek kragtens Artikel 18 van die Munisipale Begrotings- en Rapporteringsregulasies. Volledige inligting rakende die besluit van die Raad, die goedgekeurde GOP en Begrotings dokumente sowel as die Eiendomsbelastingsbeleid en die Spesiale Aanslaggebied Beleid van die Munisipaliteit met verwysings na die kortings van toepassing op verskeie kategorieë van eienaars van eiendomme of op eienaars van spesifieke kategorieë van eiendomme volgens bepaalde kriteria soos beskryf in die voorgenoemde beleide is op die Munisipaliteit se webwerf (www.stellenbosch.gov.za) en by die volgende kantore beskikbaar:

Munisipale Kantoor, Pleinstraat, Stellenbosch;
Munisipale Kantoor, Hugenteweg, Franschhoek;
Munisipale Kantoor, Hoofweg, Pniël;
Wykskantore;
Biblioteek, Pleinstraat, Stellenbosch;
Biblioteek, Sonnebloemstraat, Ida's Vallei, Stellenbosch;
Biblioteek, Langstraat, Cloeteville, Stellenbosch;
Biblioteek, Masithandanestraat, Kayamandi, Stellenbosch;
Biblioteek, Hoofweg, Pniël;
Biblioteek, Reservoirstraat-Wes, Franschhoek; en
Biblioteek, Le Roux Straat, Groendal, Franschhoek.

**BESLUIT VIR HEFFING VAN EIENDOMSBELASTING VIR DIE
2025/2026 FINANSIËLE JAAR - 1 JULIE 2025 tot 30 JUNIE 2026**

Kennis geskied hiermee in terme van Artikels 14(1) en 14(2) asook 22(1) van die Plaaslike Regering Munisipale Eiendomsbelasting Wet, 2004 (die MEBW); dat die Raad van die Stellenbosch Munisipaliteit, by die Raadsvergadering op 30 Mei 2025, deur middel van Besluit/Item Nommer 8.2 besluit het om eiendomsbelasting te hef op eiendomme soos uiteengesit in die ondergenoemde skedules. Die eiendomsbelasting tariewe en kortings maatreëls is goedgekeur effektief vanaf 1 Julie 2025.

Die goedgekeurde tariewe vir eiendomsbelasting word gelys in "A" en die goedgekeurde Spesiale Aanslag gebied tariewe word gelys in "B" hieronder. 'n Opsomming van die kortings maatreëls soos beskryf in die goedgekeurde Eiendomsbelastingsbeleid word weerspieël in "C" hieronder.

A. EIENDOMSBELASTING:

<i>Kategorie van Eiendom</i>	<i>Tarief</i>
Residensieel	R 0.004398
Industrieel	R 0.009676
Besigheid	R 0.009234
Landbou	R 0.001098
Mynbou	R 0.010115
Staatsdiens doeleindes	R 0.009234
Openbare Diens infrastruktuur	R 0.001098
Openbare Weldaadsorganisasie	R 0.001098
Erfenis	R 0.003518
Vakant Residensieel	R 0.008794
Vakant Ander (nie Residensieel ook nie Landbou)	R 0.017590
Veelvoudige Gebruik doeleindes (Geïdentifiseerde komponente word gekategoriseer en aangeslaan volgens bogenoemde)	Veelvoudige Tarief

B. SPESIALE AANSLAG GEBIED Tariewe:

Tariewe van toepassing op verskeie goedgekeurde Spesiale Aanslag gebiede

(Verwys na die Spesiale Aanslag gebied Beleid van die Munisipaliteit)

<i>Spesiale Aanslag gebied</i>	<i>Tarief (BTW Uitgesluit)</i>
Jonkershoek	0.000852
Technopark	0.002429
CITI Business	0.001818
CITI Residential	0.000909

C. VRYSTELLINGS, VERLAGINGS EN KORTINGS:

Die Toepassing van eiendomsbelasting prosesse word hoofsaaklik in paragraaf 7 beskryf en die gedetailleerde korting maatreëls wat volgens diskresie aan eienaars van eiendom toegeken word, word in paragraaf 8 van die goedgekeurde Eiendomsbelastingsbeleid van die Munisipaliteit beskryf. Nieteenstaande, sal die Eiendomsbelastingsbeleid, ten opsigte van gedetailleerde interpretasies van krag wees.

Die spesifieke ondergenoemde korting maatreël(s) is slegs as 'n opsomming ingesluit:

Residensiële Eiendom

(Verwys na paragraaf 8.2.1 van die goedgekeurde Eiendomsbelastingsbeleid):

Vir kwalifiserende residensiële eiendom sal die Munisipaliteit nie op die eerste R250 000 ten opsigte van die markwaarde van die eiendom, eiendomsbelasting hef nie. Die R250 000 sluit inklusief die volgende in:

- die R15 000 statutêre uitsluiting soos per Artikel 17(1)(h) van die MEBW, en
- die R235 000 verlaging soos per paragraaf 8.2.1(ii) van die goedgekeurde Eiendomsbelastingsbeleid.

'n Addisionele R100 000 verlaging soos per paragraaf 8.2.1 (iii) van die goedgekeurde Eiendomsbelastingsbeleid en soos beskryf in die goedgekeurde Deernis beleid.

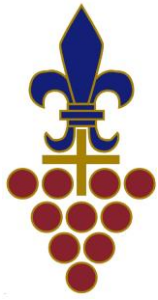
Bogenoemde is slegs van toepassing indien spesifieke kriteria soos beskryf in paragraaf 8.2.1, gehandhaaf word.

Ander Korting Maatreëls

(Ander korting maatreëls word slegs as 'n opsomming en verwysing, na paragrawe in die goedgekeurde Eiendomsbelastingsbeleid, hieronder aangedui):

Paragraaf	Verwysing na korting maatreëls
8.1	<i>Toepassing van kortings op Eiendomsbelasting</i>
8.3	<i>Senior Burgers en Gestremde Persone</i>
8.3.4	<i>Persentasie Skedule van kortings ter ondersteuning paragraaf 8.3</i>
8.4	<i>Beskermde gebiede</i>
8.5	<i>Godsdienstige Organisasies</i>
8.6	<i>Stellenbosch Spesiale Korting</i>
8.7	<i>Nie-Winsgewende Organisasies</i>
8.7.2	<i>Persentasie Skedule van kortings ter ondersteuning paragraaf 8.7</i>
8.8	<i>Eiendom geraak deur Ramp of ongunstige ekonomiese situasies</i>
8.9	<i>Uitsonderlike Algemene Waardasie Eiendomsbelasting verhogings</i>

G Mettler
Munisipale Bestuurder
Stellenbosch Munisipaliteit



STELLENBOSCH

STELLENBOSCH • PNIËL • FRANSCHHOEK

MUNICIPALITY • UMASIPALA • MUNISIPALITEIT

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (BUDGET) for 2025/2026-2027/2028

3RD REVIEW OF THE 5TH GENERATION INTEGRATED DEVELOPMENT PLAN (IDP) 2022 – 2027

PROMULGATION OF PROPERTY RATES FOR THE 2025/2026 FINANCIAL YEAR - APPLICABLE FOR THE PERIOD 1 JULY 2025 TO 30 JUNE 2026

Notice is hereby given, in terms of Sections 21, 25(4) and 28(3) of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000), that the 3rd Review of the 5th Generation Integrated Development Plan (IDP) 2022- 2027, the Budget, Property Rates, Tariffs, and the New, as well as the Revised Budget and related Policies for the 2025/2026 financial year as envisaged by Section 17 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003), were approved by the Council on 30 May 2025, as required by the relevant legislation.

The Budget is hereby made public in terms of Section 18 of the Municipal Budgeting and Reporting Regulations. Full details of the Council resolution, the approved IDP, Budget documents, as well as the Municipality's Rates Policy and the Special Rating Area Policy, which reference the relief measures specific to the various categories of owners of properties or owners of a specific category of properties as determined through criteria in the aforementioned policies, are available on the Municipality's website (www.stellenbosch.gov.za) and at the following venues:

Municipal Office, Plein Street, Stellenbosch;
Municipal Office, Hugenate Way, Franschhoek;
Municipal Office, Main Road, Pniël;
Ward offices;
Library, Plein Street, Stellenbosch;
Library, Sonnebloem Street, Ida's Valley, Stellenbosch;
Library, Long Street, Cloetesville, Stellenbosch;
Library, Masithandane Street, Kayamandi, Stellenbosch;
Library, Main Road, Pniël;
Library, Reservoir Street West, Franschhoek; and
Library, Le Roux Street, Groendal, Franschhoek.

RESOLUTION LEVYING PROPERTY RATES FOR THE 2025/2026 FINANCIAL YEAR - 1 JULY 2025 to 30 JUNE 2026

Notice is hereby given in terms of Sections 14(1), 14(2) and 22(1) of the Local Government Municipal Property Rates Act, 2004 (the MPRA); that the Stellenbosch Municipal Council, at a Council Meeting, held on 30 May 2025, resolved by means of Resolution/Item Number 8.2, to levy the rates reflected in the undermentioned schedules on properties. The rates and relief measures have been approved with effect from 1 July 2025.

The approved tariffs for property rating are reflected in "A" and the approved tariffs for Special Rating Area rating are reflected in "B" below. A summary of the relief measures as described in the approved Rates Policy is reflected in "C" below.

A. PROPERTY RATES:

<i>Category of Property</i>	<i>Rate</i>
Residential	R 0.004398
Industrial	R 0.009676
Business and Commercial	R 0.009234
Agricultural	R 0.001098
Mining	R 0.010115
Public Service Purposes	R 0.009234
Public Service Infrastructure	R 0.001098
Public Benefit Organisation	R 0.001098
Heritage	R 0.003518
Vacant Residential	R 0.008794
Vacant Other (not Residential nor Agricultural)	R 0.017590
Multiple Use Purpose (Identified components are categorised and rated as per above)	Multi Tariff

B. SPECIAL RATING AREA Tariffs:

Tariffs applicable for the various approved Special Rating Areas

(Refer to the Special Rating Area Policy of the Municipality)

<i>Special Rating Area</i>	<i>Tariff (Excluding VAT)</i>
Jonkershoek	0.000852
Technopark	0.002429
CITI Business	0.001818
CITI Residential	0.000909

C. EXEMPTIONS, REDUCTIONS AND REBATES:

The Application of the Rating process is principally described in paragraph 7 and the Relief Measures discretionarily granted to owners of properties are described in paragraph 8 of the approved Rates Policy of the Municipality. Nevertheless, the Rates Policy prevails regarding any detailed interpretation.

The specific undermentioned relief measure(s) are shown in a summarised form:

Residential Properties

(Refer to paragraph 8.2.1 of the approved Rates Policy):

On qualifying residential properties, the Municipality will not levy a rate on the first R250 000 of the property's market value. The R250 000 is inclusive of the following:

- the R15 000 statutory impermissible rate as per Section 17(1)(h) of the MPRA, and
- the R235 000 reduction as per paragraph 8.2.1(ii) of the approved Rates Policy.

An additional R100 000 reduction is granted to indigent registered consumers as described in the Municipality's approved Indigent Policy and as per paragraph 8.2.1 (iii) of the approved Rates Policy.

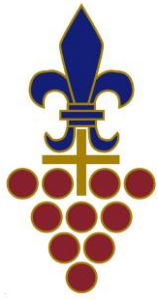
The above is only applicable provided that specific criteria as described in paragraph 8.2.1 has been upheld.

Other Relief Measures

(Other Relief Measures are presented hereinunder in a summarised and reference list of paragraphs in the approved Rates Policy):

Paragraph	References to relief measures
8.1	<i>Applying relief measures on Rates</i>
8.3	<i>Senior Citizens and Disabled Persons</i>
8.3.4	<i>Schedule of percentage rebates in support of paragraph 8.3</i>
8.4	<i>Conservation Area</i>
8.5	<i>Religious Organisations</i>
8.6	<i>Stellenbosch Special Rebate</i>
8.7	<i>Non-Profit Organizations</i>
8.7.2	<i>Schedule of percentage rebates in support of paragraph 8.7</i>
8.8	<i>Properties affected by Disaster or adverse Economic Conditions</i>
8.9	<i>Exceptional General Valuation Rates Increases</i>

G Mettler
Municipal Manager
Stellenbosch Municipality



STELLENBOSCH
STELLENBOSCH • PNIËL • FRANSCHHOEK

MUNICIPALITY • UMASIPALA • MUNISIPALITEIT

**ISICWANGCISO SENGENISO NENKCITHO SOMBINDI-NYAKAMALI
(HLAHLWLWABIWO-MALI) ka2025/2026-2027/2028**

**UPHONONONGO LWESITHATHU LWESICWANGCISO ESIHLANGANISIWEYO
soPHUHLISO LWESIZUKU SESIHLANU (IDP)
2022 – 2027**

***ISIBHENGESO SERHAFU ZEZAKHIWO ZONYAKAMALI 2025/2026 OSUSELA
NGOMHLA WE01 KWEYEKHALA KU2025 UKUYA KWEYE30 KWEYESILIMELA 2026***

Isaziso siyanikezelwa, ngokweCandelo lama-21, lama-25(4) nelama-28(3) kuRhulumente weNgingqi: uMthetho weeNkqubo zikaMasipala, ka-2000 (uMthetho onguNombolo 32 ka-2000), sokuba uPhononongo Isithathu lweSicwangciso soPhuhliso esiHlanganisiweyo seSizukulwana sesihlanu sophuhliso olu olucwangcisiweyo noqhagamshelwano (IDP) 2022-2027, uHlahlo-lwabiwo-mali, iiRhafu zePropati, iiRhafu, kunye neNtsha, kunye noHlahlo-lwabiwo-mali oluHlaziyiweyo kunye neMigaqo-nkqubo enxulumene noko kunyaka-mali wama-2025/2026 njengoko kucingelwa liCandelo le-17 loRhulumente weNgingqi: uMthetho woLawulo lweMali kaMasipala, ka-2003 (uMthetho No. 56 ka-2003), zamkelwe liBhunga ngomhla wama-30 kuMeyi 2025, njengoko kufunwa ngumthetho ofanelekileyo.

Uhlahlo-lwabiwo mali ke ngoko luyanikexelwa kuluntu ngokwemigaqo yeCandelo le-18 loHlahlo-lwabiwo-mali lukaMasipala kunye neMimiselo yokunika ingxelo. linkcukacha ezipheleleyo zesigqibo seBhunga, i-IDP eyamkelweyo, amaxwebhu oHlahlo-lwabiwo-mali, kwakunye noMgaqo-nkqubo kaMasipala weRhafu kunye noMgaqo-nkqubo weNdawo yeeRhafu eziKhethekileyo, ezibhekiselele kumanyathelo oncedo athe ngqo kwiindidi ezahlukeneyo zabanini beezakhiwo okanye abanini bodidi oluthile lweezakhiwo, njengoko kumiselwe ngokweenqobo zokugweba kule migaqo-nkqubo ikhankanywe ngasentla, ziyafumaneka kwiwebhusayithi kamasipala (www.stellenbosch.go.za)) nakwezi ndawo zilandelayo:

iOfisi kaMasipala, Plein Street, Stellenbosch;

iOfisi kaMasipala, Hugenote Way, Franschhoek;

iOfisi kaMasipala, Main Road, Pniël;

nakwiiOfisi zooCeba;

iThala leencwadi, Plein Street, Stellenbosch;

iThala leencwadi, Sonnebloem Street, Ida's Valley, Stellenbosch;

iThala leencwadi, Long Street, Cloeteville, Stellenbosch;

iThala leencwadi, Masithandane Street, Kayamandi, Stellenbosch;

iThala leencwadi, Main Road, Pniël;and

iThala leencwadi , Reservoir Street West, Franschhoek.

iThala leencwadi ,Le Roux Street, Groendal, Franschhoek.

NASI ISIGQIBO NGOKUBIZA IRHAFU KWIZAKHIWO SIKANYAKAMALI KA2025/2026

Isaziso siyanikezelwa ngokweCandelo le-14(1), le-14(2) nelama-22(1) loMthetho olawula iiRhafu zeeZezakhiwo zikaMasipala kuRhulumente weNgingqi, ka-2004 (iMPRA); ukuba iBhunga likaMasipala waseStellenbosch, kwiNtlanganiso yeBhunga, eyayibanjwe ngomhla wama-30 kuMeyi ka-2025, yasombululwa ngeSigqibo/iNdawo enguNombolo 8.2, ukuba ihlawulise iirhafu ezibonakaliswe kolu luhlu lukhankanywe ngezantsi kwiizakhiwo. Amaxabiso kunye namanyathelo oncedo amkelwe ukususela ngomhla woku-1 kuJulayi wama-2025.

Lemigqaliselo yezaphulelo ikhankanyiweyo ngezantsi zizizishwankathelo:

Irhafu egunyazisweyo yezakhiwo iboniswa ku "A" ize ephunyeziweyo irhafu yohlengahlengiso olukhethekileyo iboniswe ku "B" ngezantsi. Isishwankathelo sesicwangciso sesaphulelo njengoko sichaziwe kumgaqo nkwubo werhafu siboniswe ku "C" apha ngezantsi.

A. Irhafu yezakhiwo

<i>Inqanaba lesakhiwo</i>	<i>Rate</i>
Izakhiwo ezizimeleyo	R 0.004398
Ezokusebenza	R 0.009676
Izakhiwo zoshishino	R 0.009234
Ezolimo	R 0.001098
Ezezezimbiwa	R 0.010115
Ezisetzenzelwa injongo ezingqamene noluntu	R 0.009234
Izisekelo zoluntu	R 0.001098
Izakhiwo zamaqumrhu enzuzo kuluntu	R 0.001098
Izakhiwo ezinembali	R 0.003518
Izakhiwo ezizimeleyo ezingenabantu	R 0.008794
Ezinye izakhiwo ezingenabantu (zibe ingezizo ezizimeleyo okanye ezolimo)	R 0.017590
Izakhiwo ezisetzenzelwa iinjongo ezininzi (Amasuntsu athe afunyanwa athi ahlengahlengiswe ase axatyiswe ngoluhlobo lungasentla)	Multi Tariff

B. IZITHILI EZITHILE EZIYE ZANIKWA IZIGABA ZOXBABISO:

Irhafu yezithili ezithe zanikwa ingqwalasela ethile

(Ngqamanisa noMgaqo-nkqubo okhethekileyo wokuxatyiswa okhethekileyo kaMasipala)

<i>Isithili eso</i>	<i>Irhafu (Ngabandle neVAT)</i>
Jonkershoek	0.000852
Technopark	0.002429
CITI Business	0.001818
CITI Residential	0.000909

C. UKUKHULULWA, UKUPHUNGULWA KUNYE NEZAPHULELO

Ukusetyenziswa kwenkqubo yokuphonononga izakhiwo kuchazwe ngokuphangaleleyo kumhlathi wesi-7 kwaye iMiqathango yokuNceda enikwe ngokwekhethelo kubanini beezakhiwo ichazwe kumhlathi we-8 woMgaqo-nkqubo ophunyeziweyo weRhafu kaMasipala. Nangona kunjalo, uMgaqo-nkqubo weeRhafu uyabonisa malunga nayo nayiphi na ingcaciso eneenkcukacha.

Amanyathelo oncedo akhankanywe ngezantsi aboniswa ngendlela eshwankathelweyo:

Izakhiwo ezizimeleyo

(Jonga kumhlathi 8.2.1 woMgaqo-nkqubo ephunyeziweyo weeRhafu):

Kwiizakhiwo zokuhlala ezifanelekileyo, uMasipala akayi kuhlululisa irhafu kwi-R250 000 yokuqala yexabiso lentengiso yendawo leyo. I-R250 000 ibandakanya oku kulandelayo:

- iR15 000 yesixa serhafu esinyanzelekileyo ngokweCandelo le-17(1)(h) seMPRA, kunye
- neR235 000 esisiphungulo ngokomqolo we8.2.1(ii) woMgaqo-nkqubo ophunyeziweyo weeRhafu.

I-R100 000 eyongezelelweyo yokucutha inikezelwe kubathengi ababhalisiweyo abangathathi ntweni njengoko kuchaziwe kumgaqo-nkqubo kaMasipala wabangathathi ntweni nanjengoko kumhlathi 8.2.1(iii) woMgaqo-nkqubo ophunyeziweyo weRhafu.

Konke oku kungesentla kuyakubandakanywa kuphela xa inkqubo engqalileyo ithe yalandelwa njengoko ichaziwe kumqolo we8.2.1 ziye zagcinwa.

Eminye imimiselo enqamene nezaphulelo

(Eminye imimiselo engqamene nezaphulelo njengoko idandalazisiwe nantsi ishwankathelwe kunye noNomqolo ongqamene noMgaqo-nkqubo ovunyiweyo weeRhafu):

Umqolo	Uhlobo oluthi lufumane isaphulelo
8.1	<i>Ukumiselwa kwemilinganiselo yezaphulelo kwiRhafu</i>
8.3	<i>Abantu abadala nabaphila nokhubazeko</i>
8.3.4	<i>Uluhlu lwepesenti lobalo zaphulelo ngokungqamene nomqolo 8.3</i>
8.4	<i>Indawo yocino</i>
8.5	<i>Amaqumrhu ezenkolo</i>
8.6	<i>Izaphulelo ezikhethekileyo zaseStellenbosch</i>
8.7	<i>Imibutho engasebenzeli ukufumana inzuzo</i>
8.7.2	<i>Uluhlu lwepesenti zobalo saphulelo ngokungqameneyo nomqolo we8.7</i>
8.8	<i>Izakhiwo ezichatshazelwe zintlekele okanye izimo ezinkenenkene zoqoqosho</i>
8.9	<i>IiReyithi zoQingqo-maxabiso Jikelele eziKhethekileyo ziyenyuka</i>

G Mettler
Umphathi Ka Masipala
Stellenbosch Municipality