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Municipality

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ITEM:	005
RESOLUTION NUMBER	005/05/2016

The Council of !Kheis Municipality took the following decision during a Council meeting held on 30 May 2016:

That Council:

Approved the following Policies:

Financial Policies

BUDGET POLICY	DEVIATIONS	DIRECTIVES ON UNAUTHORISED, IRREGULAR OR FRUITLESS AND WASTEFULL EXPENDITURE
INDIGENT POLICY	CREDIT CONTROL AND DEBT COLLECTION POLICY	LOAN POLICY
INTERNAL CONTROL POLICY	FINANCIAL STANDING ORDERS	CASHIER'S CODE
INVESTMENT AND CASH MANAGEMENT POLICY	TARIFF POLICY	SUPPLY CHAIN MANAGEMENT
ASSET MANAGEMENT POLICY	RATES POLICY	BY-LAWS CM76/2016
CREDIT CONTROL AND DEBT COLLECTION BY – LAW	INTERNAL AUDIT CHARTER	AUDIT COMMITTEE CHARTER
RISK MANAGEMENT POLICY	RISK IMPLEMENTATION PLAN	RISK STRATEGIC PLAN

IT POLICIES

FIREWALL MANAGEMENT POLICY	IT SERVICE LEVEL AGREEMENT MANAGEMENT POLICY	IT STANDARD OPERATING PROCEDURE FOR PASSWORD RESETS
IT GOVERNANCE FRAMEWORK	IT PATCHING PROCEDURES	IT GOVERNANCE CHARTER

Motion: Cllr G Beukes
Secondant: Cllr E Cloete

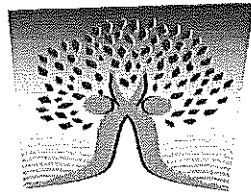
H. T. Scheepers (Mrs)
Municipal Manager

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2016 -05- 30

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!KHEIS MUNICIPALITY



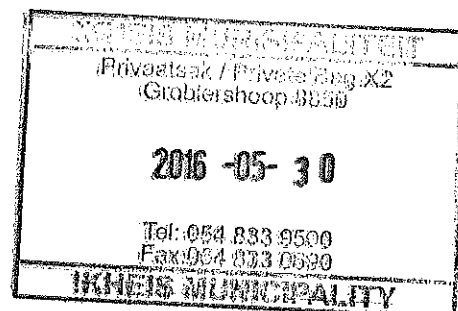
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PROPERTY RATES POLICY AND IMPLEMENTATION STRATEGY

Policy Number	PRP/02
Policy Name	Property Rates Policy and Implementation
Policy Status	APPROVED
Version	No. 2
Date of Approval	30 May 2016
Date of First Implementation	30 June 2015
Date of Last Amended	29 April 2016
Date of Next Review	01 May 2017
Policy Custodian	Chief Financial Officer
Approving Authority	Council
Applicability	This policy and implementation strategy applies to Council as well as all permanent and contract municipal employees.
Policy Benchmark and References	ZFM District
Stakeholders Consulted	Yes



!KHEIS MUNICIPALITY

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!KHEIS MUNICIPALITY RATES POLICY

1. DEFINITIONS

"Definitions, words and expressions" as used in the Act are applicable to this policy document wherever it is used;

1.1	"Municipality"	Means !Kheis LM
1.2	"Act"	Means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004): Read with MUNICIPAL PROPERTY RATES ACT No. 6 of 2004 as amended 18 August 2014 / 28 November 2014
1.3	"Agriculture"	Means the practice to cultivate, crops, vegetation, vineyards and trees for agricultural purposes on a farm; and the keeping, grazing and feeding of livestock to put it up for sale as livestock or products of livestock.
1.4	"Agricultural Purposes"	Means the following: a) In respect of using the property, including the use for ecotourism and the practice and hunting of game. b) In respect of an agricultural unit, including all irrigation plots practiced as a single agricultural unit according to the discretion of the municipality, and c) In respect of an agricultural unit, including all live stock practiced as a single agricultural unit according to the discretion of the municipality.
1.5	"Residential"	Means upgraded property that is: 1.5.1 mainly used for residential purposes 1.5.2 a unit, registered in terms of the Sectional Title Act and mainly used for residential purposes 1.5.3 owned by a share-block company and mainly used for residential purposes 1.5.4 a residential unit, used for residential purposes on property which is used for educational purposes 1.5.5 vacant or untilled, regardless the zoning or planned use there of, is specifically excluded from this property category

2. ADOPTION OF RATES POLICY

2.1	This policy is mandated by Section 3 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004), which states that a municipality must create a rates policy.
2.2	In terms of Section 62(1)(f)(ii) of the Local Government: Municipal Finance Management Act, 2003 (No. 56 of 2003) the municipal manager must ensure that the municipality has and implements a rate policy.

3. SCOPE OF THE POLICY

3.1	This policy document guides the annual setting (or revision) of property rates. It does not make specific property rates proposals.
3.2	Details pertaining to the applications of the various property rates will be published in the Provincial Gazette and the municipality's schedule of tariffs, which must be read in conjunction with this policy.
3.3	The tariff schedule will be made available to organised agriculture by means of a committee consisting of representatives of agricultural unions in the region. The tariff schedule shall also be placed on the website of !Kheis LM.

4. ADOPTION OF BY-LAWS

4.1	(1) A municipality must adopt and publish by-laws, in terms of section 12 and 13 of the Municipal Systems Act, to give effect to the implementation of its rates policy. (Amended by s4 of Act 29 of 2014)
4.2	(2) By-laws in terms of subsection (1) may differentiate between- (a) different categories of properties; and (b) different categories of owners of properties liable for the payment of rates.

5. POWER TO LEVY RATES

When levying rates, a municipality must, subject to subsection (2), levy rates on all rateable property in its area [or, in the case of a district municipality, on all rateable property in the district management area]. (Amended by s5 of Act 29 of 2014) (2) Subsection (1) does not- (a) oblige a municipality to levy rates on- (i) properties of which that municipality is the owner; (ii) public service infrastructure [owned by a municipal entity]; (Deleted by s26 of Act 26 of 2008); (iii) properties referred to in paragraph (b) of the definition of "property" in section 1; or (iv) properties in respect of which it is impossible or unreasonably difficult to establish a market value because of legally insecure tenure resulting from past racially discriminatory laws or practices; or (b) prevent a municipality from granting in terms of section 15 exemptions from, rebates on or reductions in rates levied in terms of subsection (1).

6. POLICY PRINCIPLES

6.1.1	Equity: The municipality will treat all ratepayers with similar properties the same.
6.1.2	Affordability: The ability of a person to pay rates will be taken into account by the municipality. In dealing with poor/indigent ratepayers the municipality will provide relief measures through exemptions, reductions or rebates.
6.1.3	Sustainability: Rating of property will be implemented in a way that: a) supports sustainable local government by providing a stable and buoyant revenue source within the discretionary control of the municipality; and b) supports local social economical development.
6.1.4	Cost efficiency: Rates will be based on the market value of all rateable property as provided for in the Act.

6.2 The rates policy will further determine the criteria to be applied by the municipality with regards to;

6.2.1 Exemptions to a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate on their properties;

6.2.2 Grants to a specific category of owners of properties, or to the owners of a specific category of properties, a rebate on or reduction in the rate payable in respect of their properties; and

6.2.3 Increased rates;

6.2.4 Determine how the municipality's powers in terms of Section 9(i) of the Act must be exercised in relation to properties used for multiple purposes;

6.2.5 Identify properties to be phased-in;

6.2.6 Take into account the effect of rates on the poor and include appropriate measures to alleviate the rates burden on them;

6.2.7 Take into account the effect of rates on organisations conducting specified public benefit activities and registered in terms of the Income Tax Act for tax reductions because of those activities, in the case of property owned and used by such organisations for those activities;

6.2.8 Take into account the effect of rates on public service infrastructure.

7. DATE OF IMPLEMENTATION

This policy is to be implemented with effect from _____

8. ANNUAL REVIEW OF RATES POLICY

(1) A municipal council must annually review, and if necessary, amend its rates policy. Any amendments to a rates policy must accompany the municipality's annual budget when it is tabled in the council in terms of section 16 (2) of the Municipal Finance Management Act.

(2) Section 3(3) to (6), read with the necessary changes as the context may require, apply to any amendment of a rates policy. Community participation in amendments to a rates policy must be effected through the municipality's annual budget process in terms of sections 22 and 23 of the Municipal Finance Management Act:

- 8.1 Advertisements placed in the local newspapers
- 8.2 Placing of the policy on the Kheils LM website
- 8.3 Placing of the policy at satellite offices and local municipal offices
- 8.4 Discussions with a committee existing from representatives of the representative agricultural unions in the municipal region

9. LIABILITY FOR RATES

9.1 Because rates constitute taxation, there is no quid pro quo between the ratepayer and the benefit received from the council.

9.2 Ratepayers may choose to pay rates annually, on or before 30 September in one instalment, or in twelve instalments on or before the seventh day of the month, following the month, in which it becomes payable. If a ratepayer settles his/her account in one payment, in full, a rebate of 5% is granted to him/her.

9.3 If the owner of property that is subject to rates, notify the municipal manager or his/her nominee in writing not later than 31 May in any financial year, or such later date in such financial year as may be determined by the municipal manager or his/her nominee, that he/she wishes to pay all rates in respect of such property in instalments, such owner shall be entitled to pay all rates in the subsequent financial year and each subsequent financial year in twelve instalments until such notice is withdrawn by him/her in a similar manner.

9.4 Rates are payable in full and interest will be charged on rates that are in arrears.

9.5 A ratepayer remains liable for the payment of the rates whether or not an account has been received, and if an account has not been received, the onus is on him or her to establish the amount due for the rates and to pay the amount to the Council.

9.6 If a ratepayer wishes to dispose of a property, he or she must comply with the provisions of section 118 of the Systems Act, which requires an advance payment of an amount to cover, inter alia, the rates due before a rates clearance certificate is issued, such payment to be calculated to cover a lead time of at least 90 days.

9.7 Where the rates levied on a particular property have been incorrectly determined, whether because of an error or omission on the part of the municipality, or false information provided by the property owner concerned, or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll.

9.8 In addition, where the error occurred because of false information provided by the property owner, or as a result of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

10. LIABILITY FOR RATES OF AGRICULTURAL PROPERTIES OWNED BY MORE THAN ONE OWNER IN UNDIVIDED SECTIONS PRIOR THE COMMENCEMENT OF THE SUBDIVISION OF AGRICULTURAL LAND ACT, 1970

The municipality will;

10.1 In the case of joint ownership of property, all the property owners are jointly and separately liable for the payment of rates and any interest charges thereon.

11. ACCOUNTS TO BE RENDERED

The municipality will render each person liable for the payment of a rate with a written account specifying:

- (a) the amount due for rates payable;
- (b) the date on or before which the amount is payable;
- (c) how the amount was calculated;
- (d) The market value of the property;
- (e) if the property is subject to any compulsory phasing-in discount in terms of section 21, the amount of the discount; and
- (f) if the property is subject to any additional rate in terms of section 22, the amount due for additional rates.

(1A) A person liable for a rate must furnish the municipality with an address where correspondence can be directed to. (Added by s17 of Act29 of 2014)

(2) A person is liable for payment of a rate whether or not that person has received a written account in terms of subsection (1).

If a person has not received a written account, that person must make the necessary inquiries from the municipality.

(3) The furnishing of accounts for rates in terms of this section is subject to section 102 of the Municipal Systems Act.

12. AMOUNT DUE FOR RATES

!KHEIS LM will, by resolution, as part of each annual operating budget process, determine a rate (cent in the Rand) based on the property value included in the !Kheis LM valuation roll.

13. VALUATION CRITERIA

Properties are to be valued in accordance with generally recognised valuation practices, methods and standards as provided by the Act.

!KHEIS LM has contracted DDP Valuers (Pty) Ltd to compile a general valuation roll and interim valuations for the duration of the contract (2014/2015).

14. CATEGORIES OF PROPERTY FOR LEVYING OF DIFFERENT RATES

The municipality may, in terms of the criteria set out in this rates policy, levy different rates for different categories of ratable property. The categories of property are determined according to the use of the property, or permitted use of the property, and the geographical area in which the property is situated.

- 14.1 Residential property
 - 14.2 Industrial property
 - 14.3 Business property
 - 14.4 Municipal property
 - 14.5 State property
 - 14.6 Farming property
 - 14.7 Public service infrastructure
 - 14.8 Multiple use property
 - 14.9 Agricultural holdings
 - 14.10 Vacant land
 - 14.11 Mining property
 - 14.12 Properties owned by public benefit organisations
 - 14.13 Informal settlements
 - 14.14 State trust land
 - 14.15 Communal land; as defined in section 1 of the Communal Land Rights Act of 2004
 - 14.16 Protected areas
 - 14.17 Properties on which national monuments are proclaimed
 - 14.18 Place of public worship
- The above categories are subject to confirmation after the valuation roll has been completed.
- 14.19 Ecotourism
 - 14.20 Solar Plant(s)

15. CRITERIA FOR RATING MULTIPLE USE PROPERTY

- (1) A property used for multiple purposes must, for rates purposes, be assigned to a category determined by the municipality for properties used for-
- (a) a purpose corresponding with the permitted use of the property[, if the permitted use of the property is regulated]; (Amended by s27 of Act129 of 2008)
 - (b) a purpose corresponding with the dominant use of the property; or
 - (c) multiple purposes in terms of section 8 (2) [(r)] (i). (Amended by s7 of Act 29 of 2014)
- (2) A rate levied on a property assigned in terms of subsection (1) (c) to a category of properties used for multiple purposes must be determined by-
- (a) apportioning the market value of the property, in a manner as may be prescribed, to the different purposes for which the property is used; and
 - (b) applying the rates applicable to the categories determined by the municipality for properties used for those purposes to the different market value apportionments.

16. DIFFERENTIAL RATING

16.1 The Agreement signed between Organised Agriculture and ZF Mgcawu District Municipality, Kheis Municipality //Khara Hais Municipality and Mier Municipality and confirmed by the various Councils at the end of May 2010 is part of this policy statement.
16.2 Further to the negotiated Agreement and read in conjunction with paragraph 10.2 of the Agreement, it is agreed on 25 May 2010 (confirmed by Councils at the end of May 2010) that in view of Art. 19 and 21 of the Property Rates Act (Act 6/2004) no deviation be taken i.r.o. the in-phasing of rates.
16.3 It is further agreed as follows:
That, with the R480/Rmillion as basis i.r.o. the 2009/10 Financial Year, the undermentioned ratio be determined for the next 4 years with 5.5% as percentage (VPI).

17. RELIEF MEASURES RELATED TO CATEGORIES OF PROPERTIES AND CATEGORIES OF OWNERS OF PROPERTIES

A municipality may, in terms of criteria set out in its rates policy;

17.1 exempt a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate levied on their property; or
17.2 grant to a specific category of owners of properties, or to the owners of a specific category of properties, a rebate on or reduction in the rates payable in respect of their properties.

18. EXEMPTIONS

The following categories of property are exempted from rates:

18.1 Public service infrastructure.
18.2 Properties used for the provisions of public parks and zoned as public open space and includes undeveloped municipal property which is for the purposes of this policy deemed to be public open space.
18.3 Municipal property - Except property leased to third parties in accordance with a lease registered according to the Act on Formalities in regard with Leasing of Land, 1969 (Nr. 18 of 1969).

19. COMPULSORY EXEMPTIONS

The Council may not levy a rate on the following in terms of section 17(1) of the Act:

19.1 On the first 30% of the market value of public service infrastructure.
19.2 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.
19.3 Mineral rights within the meaning of paragraph (b) of the definition of "property" in section 1 of the Act.
19.4 Property belonging to a land reform beneficiary or his or her heirs, provided that the exclusion lapses ten years from the date on which such beneficiary's title was registered in the office of the Register of Deeds.
19.5 The first R15,000.00 of the market value of a residential property in terms of section 17(1)(h) of the Act.
19.6 Property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence 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. The above exemptions are subject to Item 2 of the Act.

20. REBATES CATEGORIES OF PROPERTIES

20.1 Residential properties: The municipality may grant an additional rebate as annually determined, which applies to improved residential property that is;

20.1.1 Used predominantly for residential purposes
20.1.2 Registered in terms of the Sectional Title Act
20.1.3 Owned by a share-block company

20.2 Cemeteries and crematoriums: Registered in the names of private persons and operated without gain.

20.3 State properties: As annually determined by the municipality.

20.4 Public Benefit Organisations: The following Public Benefit Organisations may apply for the rebates or reductions of property rates subject to producing a tax exemption certificate issued by the South African Revenue Services (SARS), as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962):

20.4.1 Health care institutions: Properties used exclusively as a hospital, clinic and mental hospital, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality.

20.4.2 Welfare institutions: Properties used exclusively as an orphanage, non-profit retirement villages, old age homes or benevolent/charitable institutions, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality.

20.4.3 Educational institutions: Property belonging to educational institutions declared or registered by law.

20.4.4 Independent schools: Property used by registered independent schools for educational purposes only.

20.4.5 Charitable institutions: Property belonging to not-for-gain institutions or organisations that perform charitable work.

20.4.6 Sporting bodies: Property used by an organisation whose sole purpose is to use the property for sporting purposes on a non-professional basis.

20.4.7 Cultural institutions: Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969, or the Cultural Institutions Act, Act 66 of 1989.

20.4.8 Museums, libraries, art galleries and botanical gardens: Registered in the name of private persons, open to the public and not operated for gain.

20.4.9 Youth development organisations: Property owned and/or used by organisations for the provision of youth leadership or development programmes.

20.4.10 Animal welfare: Property owned or used by institutions/organisations whose exclusive aim is to protect birds, reptiles and animals on a not-for gain basis.

20.4.11 Heritage sites: Declared as such in terms of Section 27 of the National Heritage Resources Act, 1999 (Act No. 25 of 1999).

20.5 To qualify for the rebate, properties refer to in Item 20.2 and 20.4, a property owner must;

20.5.1 Apply in writing to the Municipality by not later than 1 March and thereafter prior to validity period of the financial year.

20.5.2 Applications must be accompanied by:

- a. SARS tax exemption certificate;
- b. An affidavit;
- c. Any other document the Municipality may deem necessary to satisfy him of the validity of the application; and
- d. The Municipality retains the right to refuse exemptions if the details supplied in the application were incomplete, incorrect or false.

21. RATES TO THE POOR TO ALLEVIATE RATES BURDEN

21.1.1 The maximum monthly income of the household may not exceed twice the value of prevailing State social grant;

21.1.2 An affidavit from the owner.

21.2 Retired and disabled persons qualify for special rebates according to monthly household income.

22. PHASING-IN OF RATES

(1)

(a) A rate levied on newly rateable property must be phased in over a period of three financial years, subject to subsection (5).

(b) A rate levied on property referred to in section 17(1) (g) must, after the exclusion period referred to in that section has lapsed, be phased in over a period of three financial years, subject to subsection (5) of this section.

(c) A rate levied on newly rateable property owned and used by organisations conducting specified public benefit activities and registered in terms of the Income Tax Act for those activities must be phased in over a period of four financial years, subject to subsection (5).

(2) The phasing-in discount on a property referred to in subsection (1) (a) or (b) must-
(a) in the first year, be at least 75 per cent of the rate for that year otherwise applicable to the property;
(b) in the second year, be at least 50 per cent of the rate for that year otherwise applicable to the property; and
(c) in the third year, be at least 25 per cent of the rate for that year otherwise applicable to the property.

(3) No rate may be levied during the first year on property referred to in subsection (1) (c). Thereafter, the phasing-in discount on such property-
(a) in the second year, must be at least 75 per cent of the rate for that year otherwise applicable to the property;
(b) in the third year, must be at least 50 per cent of the rate for that year otherwise applicable to the property; and
(c) in the fourth year, must be at least 25 per cent of the rate for that year otherwise applicable to the property.

(4) A rate levied on property referred to in subsection (1) may not be higher than the rate levied on similar property or category of properties in the municipality.

(5) The MEC for local government may, on written request by a municipality, extend for that municipality the phasing-in period referred to in subsection (1)(a), (b) or (c) to a period which together with the initial period does not exceed six financial years.

(6) When extending a phasing-in period, the MEC for local government must determine the minimum phasing-in discount on the rate payable during each financial year in the extended period.

23. AGRICULTURAL PROPERTIES

23.1 Agricultural properties qualify for a special percentage rebate on the rate, as determined annually by the municipality (refer to Item 12 of this policy). Rates will be phased in over a three-year period, as contemplated by the Act on the following basis:

23.1.1 2009/10 financial year: 75% rebate of the rate for that year

23.1.2 2010/11 financial year: 50% rebate of the rate of that year

23.1.3 2011/12 financial year: 25% rebate of the rate of that year

24. REDUCTIONS

(1) A municipality may in terms of criteria set out in its rates policy- (a) exempt a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate levied on their property; or

(b) grant to a specific category of owners of properties, or to the owners of a specific category of properties, a rebate on or a reduction in the rates payable in respect of their properties. (2) When granting in terms of subsection (1) exemptions, rebates or reductions in respect of owners of categories of properties, a municipality may determine such categories in accordance with section 8(2) and subsection (2A), (Added by s11 of Act 29 of 2014) and when granting exemptions, rebates or reductions in respect of categories of owners of properties, such categories may include- (a) indigent owners; (b) owners dependent on pensions or social grants for their livelihood; (c) owners temporarily without income; (d) owners of property situated within an area affected by - (i) a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or (ii) any other serious adverse social or economic conditions; (e) owners of residential properties with a market value lower than an amount determined by the municipality; or (f) owners of agricultural properties who are bona fide farmers. (2A) In addition to the categories of rateable property determined in terms of section 8(2), a municipality may, subject to any ratio determined in terms of section 19, for the purposes of granting exemptions, rebates and reductions, determine such categories based on- (a) properties used for public service purposes; and (b) properties to which the provisions of the National Heritage Resources Act, 1999 (Act No. 25 of 1999), apply, or an institution that has been declared to be subject to the Cultural Institutions Act, 1998 (Act No. 119 of 1998). (Added by s11 of Act 29 of 2014) (3) The municipal manager must annually table in the council of the municipality a-- (a) list of all exemptions, rebates and reductions granted by the

municipality in (b) statement reflecting the income for the municipality foregone during the terms of subsection (1) during the previous financial year; and previous financial year by way of- (i) such exemptions, rebates and reductions; [(ii) exclusions referred to in section 17(1) (a), (e), (g), (h) and (i); and (iii) the phasing-in discount granted in terms of section 21.] (Deleted by s11 of Act 29 of 2014) (4) [All exemptions, rebates and reductions projected for a financial year] Projections regarding revenue to be forgone for a financial year in relation to subsection (3) (b) (Amended by s28 of Act 19 of 2008) must be reflected in the municipality's annual budget for that year as- (a) income on the revenue side; and (b) expenditure on the expenditure side.

4.1 Reductions as contemplated in section 15 of the Act will be considered on an ad-hoc basis in the event of the following: - read with section 15 (As amended 2014):

24.1.1 Total destruction of a property;

24.1.2 Disasters as defined in the Disaster Management Act, 2002 (Act 57 of 2002).

24.2 The following conditions shall be applicable in respect of 24.1:

24.2.1 The owner referred to in 24.1.1 shall apply in writing for a reduction and the onus will rest on such applicant to prove to the satisfaction of the municipality that his property has been totally destroyed. He/she will also have to indicate to what extent the property can still be used and the impact on the value of the property.

24.2.2 Property owners will only qualify for a rebate if affected by a disaster as referred to in the Disaster Management Act, 2002 (Act No. 57 of 2002).

24.2.3 A maximum reduction of 100% will be allowed in respect of both 24.1.1 and 24.1.2.

24.2.4 An ad-hoc reduction will be in force for a period as recommended by the Department of Agriculture.

24.2.5 If rates were paid in advance prior to granting of a reduction, the municipality will give credit to such an owner as from the date of reduction until the date of lapse of the reduction, or the end of the period for which payment was made, whichever occurs first.

25. SPECIAL RATING AREAS

The municipality may, by resolution of its Council, determine an area within that municipality as a special rating area and levy an additional rate on property in that area for the purpose of raising funds for improving or upgrading that area. The Council may differentiate between categories of properties when levying an additional rate.

Before determining a special rating area, the Council will:

25.1.1 Consult the local community, with inclusion of the following matters:

a) The proposed boundaries of the area;

b) The proposed improvement or upgrading of the area;

c) Obtain the consent of the majority of the members of the community in the proposed rating area who will be liable for paying the additional rate.

26. LIMITS ON ANNUAL INCREASE OF RATES

The municipality will comply with the notice issued by the Minister of Provincial and Local Government, in concurrence with the Minister of Finance, regarding the set upper limit on the percentage by which rates on properties or a rate on a specific property may be increased in terms of section 20 of the Act.

27. COMMUNITY PARTICIPATION

27.1 Before the municipality adopts the rates policy, the municipal manager will follow the process of community participation envisaged in chapter 4 of the Municipal Systems Act and comply with the following requirements:

27.1.1 Conspicuously display the draft rates policy for a period of at least 30 days (municipality to include period decided on) at the municipality's head and satellite offices and libraries (and on the website).

27.1.2 Advertise in the media a notice stating that the draft rates policy has been prepared for submission to council and that such policy is available at the various municipal offices and on the website for public inspection. Property owners and interested persons are invited to submit written comments or representations to the municipality within the specified period in the notice.

27.1.3 Council will consider all comments and/or representations received when considering the finalisation of the rates policy.

27.1.4 The policy will be made available, free of charge, to the Management of representative agricultural unions in the !Kheis LM region.

28. VALUATION ROLL

The signed valuation rolls will be placed and circulated, free of charge, as follows:

28.1 satellite offices

28.2 municipal offices in the region

28.3 submit to the Management of the representative Farmer's Unions in the District Municipal region

28.4 be placed on the website of !Kheis LM;

28.5 compact laser disc made available to the Farmer's Union Management

28.6 the valuation roll will be available at a rate determined yearly by the Council

29. REGISTER OF PROPERTIES

29.1 The municipality will compile and maintain a register in respect of all properties situated within the jurisdiction of the municipality. The register will be divided into Part A and Part B.

29.2 Part A of the register will consist of the current valuation roll of the municipality and will include all supplementary valuations done from time to time.

29.3 Part B of the register will specify which properties on the valuation roll or any supplementary valuation roll are subject to:

29.3.1 Exemption from rates in terms of section 15 of the Property Rates Act;

29.3.2 Rebate or reduction in terms of section 15;

29.3.3 Phasing-in of rates in terms of section 21; and

29.3.4 Exclusions as referred to in section 17.

29.4 The register will be open for inspection by the public at the municipal main offices during office hours, or on the website of the municipality.

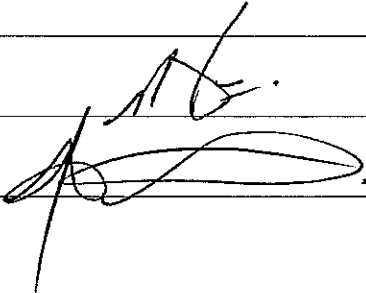
29.5 The municipality will update Part A of the register every 6 months during the supplementary valuation process.

29.6 Part B of the register will be updated on a continuous basis.

Approved by Council: _____

30/05/16

Signed:

Cllr P Vries (Mayor) On behalf of Council	
Mrs HT Scheepers On behalf of Administration	