

EMAKHAZENI LOCAL MUNICIPALITY



MUNICIPAL PROPERTY RATES BY-LAW

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PREAMBLE

WHEREAS section 229(1) of the Constitution requires a municipality to impose rates on property and surcharges on fees for the services provided by or on behalf of the municipality.

AND WHEREAS section 13 of the Municipal 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.

AND WHEREAS section 6 of the Local Government: Municipal Property Rates Act, 2004 requires a municipality to adopt by-laws to give effect to the implementation of its property rates policy; the by-laws may differentiate between the different categories of properties and different categories of owners of properties liable for the payment of rates;

NOW THEREFORE BE IT ENACTED by the Council of Emakhazeni Local Municipality, as follows:

1. DEFINITIONS

In this by-law, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004), shall bear the same meaning unless the context indicates otherwise.

'Municipality' means Emakhazeni Local Municipality;

'Property Rates Act' means the Local Government: Municipal Property Rates Act, 2004 (Act No 6 of 2004);

'Rates Policy' means the policy on the levying of rates on rateable properties of the Emakhazeni Local Municipality, contemplated in chapter 2 of the Municipal Property Rates Act;

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

'Credit Control and Debt Collection Policy' means Credit Control and Debt collection policy of Emakhazeni Local Municipality.

2. 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 Municipal Property Rates Act.

3. ADOPTION AND IMPLEMENTATION OF RATES POLICY

3.1. Emakhazeni Local Municipality shall adopt and implement its Rates Policy consistent with the Municipal Property Rates Act on the levying of rates on rateable property within the jurisdiction of the municipality; and

3.2. Emakhazeni Local Municipality shall not be entitled to levy rates other than in terms of its Rates Policy.

4. CONTENTS OF A RATE POLICY

The Rates Policy shall, *inter alia*:

4.1. Apply to all rates levied by Emakhazeni Local Municipality pursuant to the adoption of its Annual Budget;

4.2. Comply with the requirements for:

4.2.1. the adoption and contents of a rates policy specified in section 3 of the Act;

4.2.2. the process of community participation specified in section 4 of the Act; and

4.2.3. the annual review of a Rates Policy specified in section 5 of the Act.

4.3. Provide for principles, criteria and implementation measures that are consistent with the Municipal Property Rates Act for the levying of rates which the Council may adopt; and

4.4. Provide for enforcement mechanisms that are consistent with the Municipal Property Rates Act and the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000).

5. ENFORCEMENT OF THE RATES POLICY

Emakhazeni Local Municipality's Rates Policy shall be enforced through the Credit Control and Debt Collection Policy and any further enforcement mechanisms stipulated in the Act and the Municipality's Rates Policy.

6. SHORT TITLE AND COMMENCEMENT

This By-law is called the Municipal Property Rates By-law,

7. EFFECTIVE DATE

This by-law will be implemented with effect from 01 July 2017