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MAKANA MUNICIPALITY

PROPERTY RATES BY-LAW


BY-LAW NUMBER:	(F) 2.1
BY-LAW NAME	Property Rates By-Law
BY-LAW STATUS	Draft
VERSION	No. 1
DATE OF APPROVAL	20 June 2014
DATE OF FIRST IMPLEMENTATION	1 July 2014
DATE OF LAST AMENDMENT	New
DATE OF NEXT REVIEW	April 2015
PURPOSE	See By-Law
AIMS AND OBJECTIVES	This document describes the Property Rates By-Law that will be applicable to the Makana Municipality, with effect from 01 July 2014.
BY-LAW CUSTODIAN	Directorate: Budget And Treasury
RELATED POLICIES AND LEGISLATION	<ul style="list-style-type: none">• Constitution of the Republic of South Africa 1996, Act 108 of 1996,• Municipal Property Rates Act No.6 Of 2004;• Municipal Systems Act No: 32 Of 2000• Municipal Finance Management Act No: 56 Of

Makana Municipality Property Rates By-Law

	2003
APPROVING AUTHORITY	Council
APPLICABILITY	This By-Law applies to the rates payers of the municipality.
BY-LAW BENCHMARK AND REFERENCES	
STAKEHOLDERS CONSULTED	Yes

PROPERTY RATES BY-LAW

The By-Law was adopted by Council on 24 June 2014 and will be effective from 1 July 2014.

Signature: 
Municipal Manager (Accounting Officer)

Date: 11/8/2014

Signature: 
Executive Mayor

Date: 11/08/2014

Makana Municipality, hereby, in terms of section 6 of the Local Government: Municipal Property Rates Act No 6, of 2004 has by way of a Council Resolution adopted the Municipality's Property Rates By-Law set out hereunder.

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 31 of the Municipality 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, No 6, of 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 IT BE ENACTED by the Council of Makana 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, No 6, of 2004 shall bear the same meaning unless the context indicates otherwise.

“Municipality” means (Makana Municipality)

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

“Rates Policy” means the policy on levying of rates on rateable properties of Makana Municipality, contemplated in chapter 2 of the Municipal Property Rates Act.

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

4. CONTENTS OF RATES POLICY

The Rates Policy shall, *inter alia*:

- 4.1 Apply to all rates levied by the Municipality pursuant to the adoption of its Annual Budget;
- 4.2 Comply with the requirements for:
 - 4.2.1 The adoption and contents of 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 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

The 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, and takes effect on 01 July 2014.