

No. 72

18 July 2013

KWADUKUZA MUNICIPALITY**LEVYING OF RATES 2013/14****Notification in terms of Section 14 (2) of the Local Government: Municipal Property Rates Act No. 6 of 2004**

Notice is hereby given that the following resolutions have been taken by the KwaDukuza Municipality, in terms of Sections 17 and 24 of the Municipal Finance Management Act No 56 of 2003, read with Section 14 (1) of the Local Government: Municipal Property Rates Act No. 6 of 2004:

DETERMINATION OF RATES

In terms of the Rates Policy 2013/14, the Municipality may levy different rates for different categories of properties. The rating structure for 2013/2014 financial year is proposed as follows:

- 0.570 cents in the Rand on the market value in respect of residential properties (including bed and breakfast establishments consisting of three bedrooms or less), and property categories not stated hereunder.
- 0.626 cents in the Rand on the market value in respect of residential properties used for commercial purposes (including bed and breakfast establishments comprising more than 3 bedrooms, apartment and villa establishments, and guesthouses of up to six rooms).
- 0.142 cents in the Rand on the market value in respect of agricultural properties.
- 1.766 cents in the Rand on the market value in respect of industrial, business and commercial properties, vacant properties, public benefit organisations and properties used for worship.
- 0.883 cents in the Rand on the market value in respect of state- owned properties as listed in the rates policy.
- 1.590 cents in the Rand on the market value in respect of guesthouses of more than 6 rooms.
- 0.142 cents in the Rand on the market value in respect of public service infrastructure properties.
- The first R100 000 of all improved residential properties and sectional title units used for residential purposes (excluding non-dwelling units) be exempt from the calculation of rates.
- That the first R100 000 of all improved residential properties and sectional title units used for residential purposes (excluding non-dwelling units), owned by registered indigent beneficiaries be exempted from the calculation of rates.
- That the first R50 000 of all vacant residential properties owned by registered indigent beneficiaries be exempt from the calculation of rates
- The first 30% of all Public Service Infrastructure (PSI) properties be exempt from the calculation of rates.

It is noted that the second general valuation roll, presented in terms of section 32 of the Local Government Municipal Property Rates Act No 6 of 2004, was implemented with effect from 01 July 2011, and property rates were accordingly reviewed for all categories of properties.

3. EXEMPTIONS, REBATES AND REDUCTIONS

That in terms of qualifying criteria set out in the draft rates policy of the Council, the 2013/2014 rates be subject to the following exemptions, rebates and reductions:

- Pensioners and Disability Grantees rebates:
 - Applicants under the age of 65 years - 25%
 - Applicants between 65 and 75 years - 30%
 - Applicants older than 75 years - 35%
- Agricultural properties: 50%
- Rebate: child headed households: 100%
- Excluded Services Rebate: 15%
- Places of worship: 100%
- Public benefit organizations: 100%
- Land reform beneficiaries: 100%
- State land: 100%
- Developers incentives (residential and commercial):

100% rebate	-	Year 1
100% rebate	-	Year 2
90% rebate	-	Year 3
80% rebate	-	Year 4
70% rebate	-	Year 5
60% rebate	-	Year 6
50% rebate	-	Year 7
No Incentive	-	From year 8 onwards

4. DATE OF OPERATION OF DETERMINATION OF RATES

That this determination comes into operation on 01 July 2013.

5. FINAL DATE FOR PAYMENT OF RATES:

- **Annual payment of rates:** That the final date for the payment of annual rates be fixed at 30 September 2013. Interest and administration charges will be raised in terms of Council's Credit Control Policy and Tariff of Charges. Any capital rates outstanding as at 30 November 2013 will be subject to an administration charge of 10% as stipulated in Council's Credit Control Policy and Tariff of Charges
- **Monthly rates payments:** That rates may be paid in 11 (eleven) equal instalments with the first instalment payable on or before the last municipal working day of August 2013. Thereafter each monthly instalment must be paid on or before the last working day of each month and provided that interest will accrue at 15.5% per annum in terms of Council's Credit Control Policy and Tariff of Charges if an instalment is not paid by the last working day of the month. Any capital rates outstanding as at 30 June 2014 will be subject to an administration charge of 10% as stipulated in Council's Credit Control Policy and Tariff of Charges .
- Council will by special arrangement with individual property owners agree that rates be paid annually. Application to pay rates on an annual basis must be completed by 15 July 2013.

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