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PROPERTY RATES BY-LAW



GEORGE MUNICIPALITY
PROPERTY RATES BY-LAW

1. PREAMBLE

- (1) Section 229(1) of the Constitution authorises a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the municipality.
- (2) In terms of section 3 of the Property Rates Act, a municipal council must adopt a policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality.
- (3) In terms of section 6(1) of the Property Rates Act, a municipality must adopt by-laws to give effect to the implementation of its rates policy.

2. INTERPRETATION

- (1) Words not defined in this By-Law which are defined in the Property Rates Act bear the meaning assigned to them in the Property Rates Act, unless the context indicates otherwise.
- (2) In this By-Law, the following words bear the meanings assigned to them below, unless the context indicates otherwise:

“Chief Financial Officer” means the officer of the Municipality designated in terms of section 80(2)(a) of the Local Government: Municipal Finance Management Act 2003, (Act 56 of 2003);

“Constitution” means the Constitution of the Republic of South Africa, 1996;

“Customer Care, Credit Control and Debt Collection By-Law” means the Municipality’s Customer Care, Credit Control and Debt Collection By-Law made in terms of section 98 of the Systems Act;

“Customer Care, Credit Control and Debt Collection Policies” means the Municipality’s Credit Control and Debt Collection Policies made in terms of sections 96(b) and 97 of the Systems Act;

“Municipality” means the George Municipality;

“Property Rates Policy” means the Property Rates Policy adopted 24 May 2016 by the Municipality in terms of section 3 of the Property Rates Act;

“Property Rates Act” means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) and the Amended Property Rates Act 29 of 2014;

“Systems Act” means the Local Government: Municipal Systems Act, 2000(Act No. 32 of 2000).

3. ASSIGNMENT OF CATEGORIES TO PROPERTIES

- (1) The Municipality shall annually notify the owners of all rateable properties in writing of the categories provisionally assigned to their properties for rates purposes.
- (2) An owner may, within 30 days of the notification or such longer period as maybe permitted in writing by the Chief Financial Officer, either generally or in a specific instance, object in writing to such provisional assignment, giving reasons for the objection and specifying the category which, the owner contends, should be assigned to the property.
- (3) The Chief Financial Officer shall, within 30 days of receiving such an objection, assign a category to the property and notify the owner in writing of the assignment.
- (4) Subject to the owner’s right to appeal against the assignment in terms of section 62 of the Systems Act, to the Municipal Manager, within 21 days of the notification of the decision, the assignment shall be final and binding on the owner and the Municipality for the financial year in question.(5) Upon the expiry of the period referred to in section 3(2), the provisional assignments referred to in section 3(1) in relation to all properties which are not the subject of objections, shall be final and binding on the owner and the Municipality for the financial year in question.
- (5) If, following an assignment by the Chief Financial Officer in terms of section 3(3) or an appeal referred to in section 3(4), a provisional assignment referred to in section 3(1) is changed, and in the interim the Municipality has furnished the owner with a rates account, the Municipality shall furnish the owner with an adjusted account based on the changed assignment.
- (6) In any such adjusted rates account the Municipality shall stipulate the additional amount payable by the owner, in the case where the changed assignment results in an increase in the owner’s liability for rates, or the amount to be credited by the Municipality to the owner, in

the case where the changed assignment results in a decrease in the owner's liability for rates and before the changed assignment the owner had paid more than the liability as so decreased.

4. PAYMENT OF RATES ON AN ANNUAL OR MONTHLY BASIS

- (1) An owner shall be entitled to apply in writing to the Chief Financial Officer on or before 30 June, or such later date as may be permitted in writing by the Chief Financial Officer of the Municipality, for the rates on the owner's property for the next ensuing financial year to be payable in a single amount annually with such payment being due on or before 30 September of the year.
- (2) The Chief Financial Officer shall, within 10 days of receiving such an application, decide whether or not the Municipality agrees and notify the owner in writing of the decision.
- (3) Subject to the owner's right to appeal against the decision in terms of section 62 of the Systems Act, the decision shall be final and binding on the owner and the Municipality for the financial year in question.
- (4) Unless the Chief Financial Officer or the appeal authority grants an application referred to in section 4(1), the Municipality will recover the rate on a monthly basis in twelve instalments of equal amounts starting in July and payable on or before the 15th day of each subsequent month.
- (5) The Municipality shall collect all money due and payable to it for rates in accordance with its Customer Care, Credit Control and Debt Collection Policies and its Customer Care, Credit Control and Debt Collection By-Law.

5. DISCRETIONARY REBATES TO PROMOTE LOCAL, SOCIAL AND ECONOMIC DEVELOPMENT

- (1) If the Executive Mayor refuses an application for a discretionary rebate to promote local, social or economic development in terms of the Property Rates Policy, subject to the applicant's right to appeal against the decision in terms of section 62 of the Systems Act, the decision shall be final and binding on the owner and the Municipality for the financial year in question.
- (2) If the Municipality grants such a discretionary rebate or if a discretionary rebate lapses in terms of the Property Rates Policy, section 3(6) and (7) shall apply with the changes required by the change in context.

6. LOW-INCOME OWNERS / PENSIONERS REBATE

- (1) If the Chief Financial Officer refuses an application by a low-income owner for a rebate in terms of the Property Rates Policy, subject to the applicant's right to appeal against the decision in terms of section 62 of the Systems Act, the decision shall be final and binding on the owner and the Municipality for the financial year in question.
- (2) The only grounds on which such an application may be refused are the applicant's non-compliance with the criteria for the rebate specified in the Property Rates Policy.
- (3) If a person who wishes to apply for such a rebate cannot write, such person may come during office hours to the Municipal Offices, York Street, George where a staff member of the Municipality designated by the Chief Financial Officer shall assist that person to make the application.
- (4) If the Municipality grants such a rebate, section 3(6) and (7) shall apply with the changes required by the change in context.

7. REBATES FOR RELIEF FROM DISASTERS OR OTHER SERIOUS ADVERSE SOCIAL OR ECONOMIC CONDITIONS

- (1) If the Council refuses an application for a rebate in terms of the Property Rates Policy, subject to the applicant's right to appeal against the decision in terms of section 62 of the System Act, the decision shall be final and binding on the owner and the Municipality for the financial year in question.
- (2) If the Municipality grants such a discretionary rebate or if a discretionary rebate lapse in terms of the Property Rates Policy, section 3(6) and (7) shall apply with the changes required by the change in context.

8. ABUSES OF REBATES, EXEMPTIONS AND CORRECTIONS OF ERRORS

- (1) The Municipality may reverse any rebates or exemptions granted by the Municipality in terms of the Property Rates Policy on the basis of false information supplied to the Municipality and further may recover from the owner such rates as would otherwise have been payable by the owner in terms of the Property Rates Policy had the rebate or exemption not been granted plus interest thereon at the rate determined by the Municipality in accordance with its Customer Care, Credit Control and Debt Collection By-Law.
- (2) Should an illegal land use occur in respect of a property, or any part thereof the Municipality may disqualify the owner or property from any rebates or exemptions in terms of the Property Rates Policy and further

may recover from the owner such rates plus interest thereon at the rate determined by the Municipality in accordance with its Customer Care, Credit Control and Debt Collection By-Law as would otherwise have been payable by the owner in terms of the Property Rates Policy had the rebate or exemption not been granted.

- (3) In the event of any under-recovery of rates on a particular property because of an error or omission on the part of the Municipality or false information provided by the property owner concerned, other than false information relating to the rebate referred to in section 7(1), the rates payable shall be appropriately adjusted for the period extending from the date on which the error, omission or false information is detected back to the beginning of the financial year in which the error, omission or false information is detected and for not more than the two preceding financial years, if applicable. In addition, where the under-recovery occurred because of such false information, interest on the unpaid portion of the adjusted rates payable shall be levied at the rate determined by the Municipality in accordance with its Customer Care, Credit Control and Debt Collection By-Law.
- (4) In the event of any over-recovery of rates on a particular property, the account concerned shall be rectified for the year in which the mistake is detected and for not more than the two preceding financial years, if applicable.

9. REPEAL

The Municipality's Property Rates By-Law published in Provincial Gazette No. 7503 dated 02 October 2015 is hereby repealed and replaced with this By-Law.

10. OPERATIVE DATE

This By-Law shall take effect on 1 July 2016.

