

# THEEWATERSKLOOF MUNICIPALITY



## RATES POLICY

**2026/2027**

Effective for the 2026/2027 financial year

Approved by Council: 28 May 2026

Resolution: SC06/2026



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## RATES POLICY

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## **1. BACKGROUND**

- 1.1 The Local Government: Municipal Property Rates Act (Act 6 of 2004) including any amendments and associated regulations (hereinafter referred to as the MPRA) and Section 62 (1) (f) of the Local Government: Municipal Finance Management Act (Act 56 of 2003) (the MFMA) requires Theewaterskloof Municipality to develop and adopt a rates policy consistent with the aforementioned Acts on levying of rates on rateable property in the jurisdiction of the Municipality (WC031).

This Policy is formulated in terms of Section 3 of the MPRA.

- 1.2 In developing and adopting this rates Policy, Theewaterskloof Municipality has sought to give effect to the sentiments expressed in the preamble of the MPRA, namely that:
- The Constitution requires local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;
  - There is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfil its developmental responsibilities;
  - Revenue derived from property rates represent a critical source of income for municipalities to achieve constitutional objectives, especially in areas neglected in the past because of racially discriminatory legislation and practices; and
  - It is essential that municipalities exercise their power to impose rates within a statutory framework which enhances certainty, uniformity, and simplicity across the nation and which takes account of historical imbalances and the burden of rates on the poor.

## **2. LEGISLATIVE CONTEXT**

- 2.1 In terms of Section 229 of the Constitution, (Act 108 of 1996), a municipality may impose rates on property.
- 2.2 In terms of Section 4 (1) (c) of the Local Government: Municipal Systems Act, (Act 32 of 2000), a municipality has the right to finance the affairs of the municipality by imposing, *inter alia*, rates on property.
- 2.3 In terms of Section 2 (1) of the MPRA a metropolitan or Local municipality may levy a rate on property in its area in accordance with the provisions of the MPRA.
- 2.4 In terms of Section 62 (1) (f) (ii) of the Local Government: Municipal Finance Management Act, (Act 56 of 2003) (the MFMA), a municipality must have and implement a rates policy as may be prescribed by any applicable national legislation.
- 2.5 This Policy must be read together with, and is subject to the provisions of the MPRA.
- 2.6 In terms of Section 8 (1) of the MPRA, Theewaterskloof Municipality will, as the primary instrument, levy rates on the use of property, but implemented as per paragraph 5.5 of this Policy.
- 2.7 All citations to applicable Acts as referenced in this Policy shall include all amendments and regulations to such as promulgated.



### **3. GUIDING PRINCIPLES**

- 3.1 This (Rates) Policy, together with the Municipality's budget, will be reviewed annually by the Municipal Council. This process will be executed as per Sections 3 to 6 of the MPRA.
- 3.2 The rating of property will be implemented impartially, fairly, equitably and without bias, and these principles also apply to the setting of criteria for exemptions, reductions, and rebates contemplated in Section 15 of the MPRA.
- 3.3 The rating of property will be implemented in a way that -
- is developmentally oriented;
  - supports local and socio-economic development;
  - promotes simplicity, uniformity, and certainty in the property rates assessment process;
  - gives due consideration to the need for simple and practical process of billing and collection of property rates;
  - promotes sustainable land management, especially that which reduces the risk from natural disasters;
  - achieves national and local environmental management objectives;
  - supports sustainable local government by providing a stable and buoyant revenue source within the legislative control of the Municipality; and
  - balances the affordability to the public versus the financial sustainability of the Municipality.
- 3.4 Other principles that will steer the processes of this Policy:
- All ratepayers within a specific category will be treated equally and reasonably.
  - The ability of a person as part of a group with similar circumstances to pay rates will be taken into consideration.
  - The Municipality will, when levying property rates for each financial year, take cognizance of the aggregate burden of rates on property owners in the various categories of property ownership.
  - Rates Increases/Decreases will be guided by the budget requirements of the Municipality, and by Section 20 of the MPRA.
  - In dealing with the poor/indigent ratepayers, the Municipality may provide relief measures through exemptions, reductions, or rebates.
- 3.5 Further determinants that will guide the processes of this Policy:
- The Zoning Scheme of the Municipality determines, via the provisions therein, the zoning and thus the legally binding use of a given property.
  - However, the rating of said property is governed by the MPRA which determines a collection of rules that by implication sets the conditions by which the use of a property is categorised. It is therefore possible that even though an owner is using a property within the set rules of the Zoning Scheme, said property would not be rated on the same basis due to the definitions and provisions as applied according to the MPRA and this Policy.
  - Moreover, such categorisation instituted according to the MPRA or this Policy does not condone any unlawful use of a property regardless of circumstances.



#### 4. DEFINITIONS

In this Policy, a word or expression derived from a word or expression as defined, has a corresponding meaning unless the context indicates that another meaning is intended.

The following four definitions in the MPRA are merely shown for clarity:

**“Exclusion”**, in relation to a municipality's rating power, means a restriction of that power.

**“Exemption”**, in relation to the payment of a rate, means an exemption granted by a municipality.

**“Reduction”**, in relation to a rate payable on a property, means the lowering of the amount for which the property was valued and the rating of the property at that lower amount.

**“Rebate”**, in relation to a rate payable on a property, means a discount granted on the amount of the rate payable on the property.

**In addition to the definitions contained in the MPRA (of which a few are listed below for ease of reference), the following definitions apply for the application of this Rates Policy.**

Furthermore, specific terms or phrases used, but not defined in the MPRA are defined herein to elucidate said term or phrase for a specific perspective of the MPRA by the Municipality: -

**“the Municipality”** means Theewaterskloof Municipality (WC031).

**“MPRA”** refers to the Local Government: Municipal Property Rates Act (Act 6 of 2004) including any subsequent amendments and consequential regulations.

**“MFMA”** refers to the Local Government: Municipal Finance Management Act, (Act 56 of 2003).

**“Systems Act”** refers to the Local Government: Municipal Systems Act, (Act 32 of 2000).

**“Accommodation Establishment”** means a property used for the supply of overnight facilities to temporary guests at a fee. This includes, but is not limited to: bed & breakfast establishments, guesthouses, hotels, self-catering accommodation and Airbnb accommodation.

**‘Agricultural property’** as defined in the MPRA means property that is used primarily for agricultural purposes but, without derogating from section 9, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purpose of eco-tourism or for the trading in or hunting of game.

**“Agricultural purposes”** refers to the active pursuit by a *bona fide* farmer to provide a living from agricultural activities.

**“Agricultural activities”** means the cultivation of soils for purposes of planting, growing, and gathering of crops or trees in a managed and structured manner; the intensive



rearing of livestock or aquaculture. In addition, all the provisions as detailed in the definition of “*Agricultural Property*” in the MPRA persist in this Policy.

**“Agri-tourism”:** *Tourism activities taking place on a working farm where the main activity is farming and tourism is a secondary by-product.*

**“Bona fide farmer”** is a person or legal entity that farms with the intention of making a living from the development, cultivation and utilisation of agricultural land.

**“Business property”** means a property that is used for the purpose described as the activity of buying, selling or trade in goods, commodities or services and includes any office or other buildings on the same property, the use of which is incidental to such activity. This definition excludes the business of mining and agriculture activities. Identified accommodation establishments providing 3 or more guest bedrooms will be assigned a business category and the business tariff will be levied accordingly, this might be for the property as a whole or on a multiple-purpose basis.

**“Commercial property”** is synonymous with “Business property”.

**“Conservation Area”** means:

- a *Protected Area* as defined in Section 1 of the MPRA and listed in the “Protected Areas Register” as stipulated in Section 10 of the *Protected Areas Act*; nevertheless, specifically those parts of properties as described in Section 17 (1) (e) of the MPRA; or
- a mountain catchment area as described in Section 9 of the *Protected Areas Act* and declared in terms of the Mountain Catchment Areas Act, (Act 63 of 1970).

**“Chief Financial Officer (CFO)”** means a person designated in terms of Section 80 (2) (a) of the Local government: Municipal Finance Management Act, (Act 56 of 2003).

**“Day”** (as defined in the MPRA) means when any number of days are prescribed for the performance of any act, those days must be reckoned by excluding the first and including the last day, unless the last day falls on a Saturday, Sunday or any public holiday, in which case the number of days must be reckoned by excluding the first day and also any such Saturday, Sunday or public holiday.

**“Industrial property”** means a property that is used for the purpose described as the construction, manufacturing, production assembling or processing of finished or partially finished products from raw materials or fabricated parts, typically via a high-volume production process and on such large scale that capital and labour are significantly necessitated; and includes any office or other buildings on the same property, the use of which is incidental to such business.

**“Land Reform Beneficiary** (as defined in the MPRA) in relation to a property, means a person who -

- (a) acquired the property through the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993) or the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994).
- (b) holds the property subject to the Communal Property Associations Act, 1996 (Act No. 28 of 1996).
- (c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25 (6) and (7) of the Constitution be enacted after this Act has taken effect.



**“Land tenure right”** (as defined in the MPRA) means a land tenure right as defined in section 1 of the Upgrading of Land Tenure Rights Act, 1991 (Act 112 of 1991).

**“Mining property”** (as defined in the MPRA) means property used for mining operations as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act 28 of 2002).

**“Multiple purposes”** (as defined in the MPRA) in relation to a property, means the use of a property for more than one purpose, subject to section 9 of the MPRA.

**“Office bearer”** (as defined in the MPRA), in relation to places of public worship, means the primary person who officiates at services at that place of worship.

**“Official residence”**, (as defined in the MPRA) in relation to places of public worship means –

- (a) a portion of the property used for residential purposes; or
- (b) one residential property, if the residential property is not located on the same property as the place of public worship,

Registered in the name of a religious community or registered in the name of a trust established for the sole benefit of a religious community and used as a place of residence for the office bearer.

**“Open Space”** means a property, but specifically land that is used as a park, garden, for passive leisure or maintained in its natural state and which is zoned as open space. These properties may either be publicly owned being commonly open to public access; or privately owned and used without financial gain.

**“Owner”** (as defined in the MPRA) –

- in relation to a property referred to in paragraph (a) of the definition of “property”, means a person in whose name ownership of the property is registered;
- in relation to a right referred to in paragraph (b) of the definition of “property”, means a person in whose name the right is registered;
- in relation to a time sharing interest contemplated in the Property Time-sharing Control Act, 1983 (Act 75 of 1983), means the management association contemplated in the regulations made in terms of section 12 of the Property Time-sharing Control Act, 1983, and published in Government Notice R327 of 24 February 1984;
- in relation to a share in a share block company, the share block company as defined in the Share Blocks Control Act, 1980 (Act 59 of 1980)
- in relation to buildings, other immovable structures and infrastructure referred to in section 17 (1) (f) of the MPRA, means the holder of the mining right or the mining permit;
- in relation to a land tenure right referred to in paragraph (c) of the definition of “property” in the MPRA, means a person in whose name the right is registered or to whom it was granted in terms of legislation; or





- in relation to public service infrastructure referred to in paragraph (d) of the definition of “property”, in the MPRA, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “publicly controlled”,

provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:

- A trustee, in the case of a property in a trust excluding state trust land ;
- an executor or administrator, in the case of a property in a deceased estate;
- a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation
- a judicial manager, in the case of a property in the estate of a person under judicial management
- a curator, in the case of a property in the estate of a person under curatorship;
- a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;
- a lessee, in the case of a property that is registered in the name of a municipality and is leased by it;
- a lessee, in the case of property to which a land tenure right applies and which is leased by the holder of such right; or
- a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

***“Place of public worship”*** (as defined in the MPRA), means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium: Provided that that property is –

- (a) registered in the name of the religious community’;
- (b) registered in the name of a trust established for the sole benefit of a religious community; or
- (c) subject to a land tenure right.

***“Public service infrastructure”*** (as defined in the MPRA) means publicly controlled infrastructure of the following kinds:

- (a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;
- (b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;
- (c) power stations, power substations or power lines forming part of an electricity scheme serving the public;



- (d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
- (e) railway lines forming part of a national railway system;
- (f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;
- (g) runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for air navigation purposes
- (h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;
- (i) any other publicly controlled infrastructure as may be prescribed; or
- (j) a right registered against immovable property in connection with infrastructure mentioned in paragraphs (a) to (i).

**“SARS”** means the South African Revenue Service.

**“ratepayer”** means a person or legal entity that is liable in terms of the MPRA and this Policy for the payment of rates on property levied by the Theewaterskloof Municipality. The term “Ratepayer” is herein considered to be synonymous with the MPRA definition of the term “owner”.

**“residential purposes”** in relation to the use of the property means improved property primarily intended for human habitation and inhabited as such; taking cognisance of paragraph 7.2 of this Policy and provided that:

- the following properties are specifically excluded from this definition: hostels, old age homes, accommodation establishments providing 3 or more guest bedrooms , and vacant land; and
- to qualify, the predominant use of a property with not more than two dwelling units on said property, must be for this purpose; or
- to qualify, properties registered in terms of the Sectional Title Act, (Act 95 of 1986) must solely be used for this purpose; or
- to qualify, properties owned by a share-block company must solely be used for this purpose; or
- to qualify, the predominant use of a retirement scheme or life right scheme must be 60% or more for this purpose.

**“vacant land”** means a property without any buildings or structures, where no immovable improvements have been constructed and which will be categorised as per paragraph 5.5 of this Policy.



“**valuation roll**” means a valuation roll drawn up in terms of Section 30 of the MPRA or a supplementary valuation roll drawn up in terms of Section 78 of the MPRA.

## **5. IMPOSITION OF RATES**

- 5.1 The Municipality shall as part of the annual budgeting cycle, set for each category a rate, (being a cent amount in the Rand) that will be imposed in accordance with the MPRA on the valuation value of a property for all rateable properties as recorded in the Municipality’s valuation roll drawn up in terms of the MPRA. The amount so determined together with any relief measures as described in this Policy shall be the Rates due and payable by the owner of said property.

The levying of rates forms part of the Municipality’s annual budget process as set out in Chapter 4 of the MFMA.

Details of the resolution pertaining to the rate for each of the various property categories are to be published in the *Provincial Gazette* as set out in Section 14 of the MPRA.

- 5.2 The rates charged as a cent amount in the Rand for the residential property category as per paragraph 6.1 (a) of this Policy is the base rate and the rate charged to other categories of properties are reflected as a ratio to the residential rate if so prescribed by Regulations promulgated in accordance with the MPRA.
- 5.3 The Municipality will be guided by the definition of “ratio” in the MPRA and directed by Regulations pertaining to rate ratios as promulgated in terms of Section 19 of the MPRA and as applicable to the prescribed non-residential properties.
- 5.4 For properties used for multiple purposes, the Municipality may apply the category of multiple use. For such properties, the Municipal Valuer will apportion a value to each distinct use and apply the appropriate category for billing at the applicable rate.
- 5.5 For the purposes of determining a property’s category, the Municipality will determine such as per Section 8 (1) of the MPRA. It should be noted that the Municipality considers permitted use to be appropriate on vacant properties and that all other properties would be categorised according to the actual use of said property.
- 5.6 The Valuation Roll will, according to Section 32 (1) of the MPRA, remain valid for a General Valuation cycle of five years.

## **6. CATEGORIES**

- 6.1 Categories of Property

Property Categories, each of which correlates to a distinct use of a property, have been determined as described below.



The Municipality will apply the following property Categories:

Item	Category (of property)	Article Ref	Purpose/Use
(a)	Residential	Art 8(2)(a)	Refer Section 1 ( <i>"Definitions"</i> ) in the MPRA and the defined term <i>"Residential Purposes"</i> as per paragraph 4 in this Policy.
(b)	Industrial	Art 8(2)(b)	Refer the definition as per paragraph 4 in this Policy.
(c)	Business (and commercial)	Art 8(2)(c)	Refer the definitions as per paragraph 4 in this Policy.
(d)	Agricultural	Art 8(2)(d)	Refer Section 1 ( <i>"Definitions"</i> ) in the MPRA and the defined term <i>"Agricultural Purposes"</i> as per paragraph 4 in this Policy.
(e)	Mining	Art 8(2)(e)	Refer Section 1 ( <i>"Definitions"</i> ) in the MPRA.
(f)	Public Service Purposes	Art 8(2)(f)	Refer Section 1 ( <i>"Definitions"</i> ) in the MPRA.
(g)	Public Service Infrastructure	Art 8(2)(g)	Refer Section 1 and Subsections 17 (1) (a) and 17 (1) (aA) of the MPRA.
(h)	Public Benefit Organisation	Art 8(2)(h)	Used for a <i>"Specified public benefit activity"</i> as defined in Section 1 of the MPRA.
(i)	Multiple Use	Art 8(2)(i)	Refer paragraph 7.2 in this Policy.
(j)	Vacant Residential	Art 8(2)(a) vacant	Vacant and Permitted use set for a Residential property.
(k)	Vacant Industrial	Art 8(2)(b) vacant	Vacant and Permitted use set for an Industrial property category.
(l)	Vacant Business and Commercial	Art 8(2)(c) vacant	Vacant and Permitted use set for Business or Commercial property.

## 6.2 Categories for Relief Measures

The Municipality will consider relief measures on rates, being Exemptions, Rebates and/or Reductions on properties, according to various criteria as described in this Policy.

## 7. APPLICATION OF RATING CRITERIA

The Municipality will, in addition to the various criteria referenced above, apply the following criteria when rating a property:

### 7.1 Vacant Properties

Vacant residential property will be rated as per the Vacant Residential Category.

Vacant property other than residential property will be rated as per the Vacant Business and Commercial Category or the Vacant Industrial Category.

Normally, Agricultural properties will not be considered as being vacant, however this consideration lapses if the ambit of either of the terms *"agricultural activities"* or *"bona fide farmer"* as defined in this Policy is not relevant.

The category of Vacant properties will be determined according to the property's permitted use and these properties will not qualify for any relief measures not including properties belonging to religious organisations (as referred to in paragraph 7.13) and vacant properties valued R15 000 or less (refer to paragraph 8.10 of this policy).

If a property owner applies for relief and the property category determined is vacant residential, but the owner can prove to the satisfaction of the Municipality that there is a structure on the property, the relief measure may be applied and the property will be revalued during the Supplementary valuation process.



## **7.2 Multiple Use Properties**

Properties with multiple uses as per Section 9 of the MPRA may be categorised for each distinct use as listed in the valuation roll and which category will be applied for billing at the appropriate and applicable rate.

The different uses will be grouped into two or more components, each with a relevant market value apportionment. A multiple use property may only qualify for the valuation exclusion as per paragraph 8.2.1 (i) of this Policy, provided that at least one of the components has been categorised as residential.

## **7.3 Public Service Purposes Properties**

Properties used for Public Service Purposes will be categorised as Public Service Purposes properties as per paragraph 6.1 (f) of this Policy and will be rated at the applicable rate.

The exclusions, exemptions, rebates, and reductions relating to the usage of properties as detailed in this Policy and the MPRA, will apply if applicable.

## **7.4 Public Service Infrastructure Properties (PSI)**

The Municipality will apply the rate ratio as set out in the MPRA to Public Service Infrastructure properties.

Moreover, the Municipality will exclude such properties as per Sections 17 (1) (a) and 17 (1) (aA) of the MPRA and will further grant 100% exemption on the Rates Due remaining on any such PSI properties after the aforementioned exclusion has been applied.

## **7.5 Municipal Properties**

Municipal-owned properties which are leased in terms of a lease agreement or those Municipal-owned properties which are allocated to beneficiaries but not yet transferred, will be rated as per the provisions of this Policy.

The exclusions, exemptions, rebates, and reductions relating to the usage of properties as detailed in this Policy and the MPRA, will apply if applicable.

The rates of the abovementioned non-excluded properties will be passed on to the lessee or the allocated beneficiary provided that such liability is not specifically exempted by provisions in the deeds of sale applicable to said property.

All other Municipal-owned properties as described in Section 7 (2) (a) (i) of the MPRA, will be excluded from paying property rates.

## **7.6 Rural Properties**

The categorizing and/or qualification of all rural properties will be dealt with at the sole discretion of the Municipality.

### **7.6.1 Agricultural property**

The Municipality will comply with the rate ratio as set out in the MPRA for agricultural property. These properties will however not qualify for any relief measures.



### 7.6.2 Alternate Criteria and Use

- (a) Where a property in a rural area is being used for business, mining, or industrial purposes, such as truck depots, construction yards, restaurants, functioning venue, guesthouses, and/or factories, said property will be valued and rated according to the category for business, mining, or industrial properties as applicable. The Municipality may however, consider valuing said property as a Multiple Use Property (refer to paragraph 7.2 of this Policy). Where properties are used for business purposes, the Rural Areas Business rebate may apply (refer to paragraph 8.8 of this Policy).
- (b) Properties in rural areas that are primarily used for residential purposes will be valued and rated as residential properties and may qualify for the Rural Areas Residential Rebate (refer to paragraph 8.8 of this Policy).
- (c) Owners of a property in rural areas which is not categorised as an agricultural property, but which in the opinion of the owner should be agricultural, must apply (refer to paragraph 13.1 of this Policy) for a revaluation, submit documentation as required by the CFO and declare in an affidavit, that no contraventions of the criteria for agricultural activities are taking place on the property. The application will be dealt with according to the supplementary valuation process.

### 7.7 Special Rating Area (SRA)

The Municipality may consider the application for a Special Rating Area provided that the owners of the predefined demarcated area have approved the budget and the specifics relating to such SRA. The process must adhere to Section 22 of the MPRA and to the Municipality's Special Rates Policy and By-law.

The Municipality will levy an additional rate on properties in that demarcated area to upgrade or improve said area. The funds generated by the additional rate in a specific Special Rating Area shall only be utilised in said area and only for the intended upgrading or improvement of said area.

The budget for such SRA will be raised via a pre-determined tariff on the municipal valuation of each property. This pre-determined tariff is linked to the SRA's budget proposal and would therefore be unique to a specific SRA and for a given financial year.

Once the SRA has been approved by a Resolution of Council at its annual budget, the Municipality will levy the additional rate on a monthly basis as from the effectivity date of the SRA. The payments collected for the additional rate due for a given month will be transferred to the SRA's management company once all monies on the owner's account due to the Municipality have been covered.

### 7.8 Land Reform Beneficiary Properties

The Municipality will apply a category for a Land Reform Beneficiary property that corresponds to the use of said property. This said category will be applied for billing at the appropriate and applicable rate

However, the Municipality will exclude such properties from rates for a period of 10 years subject to Section 17 (1) (g) and phase-in the rates as per Section 21 (1) (b) of the MPRA.



## **7.9 Open Spaces Properties**

The Municipality will grant 100% exemption on the Rates due on said properties.

## **7.10 Heritage Properties**

The Municipality recognises properties described in Section 15 (2A) (b) of the MPRA as Heritage properties which will be rated at the applicable rate.

Owners of heritage properties must annually submit, according to paragraph 13.1 of this Policy proof of their status as per the above criteria.

The Municipality will grant 100% exemption on the rates due on said approved properties.

## **7.11 Public Benefit Organisations (PBO)**

The Municipality will comply with the rate ratio as set out in the MPRA to Public Benefit Organisations.

As per the MPRA the specific public benefit activity listed in Item 1 (Welfare and Humanitarian), Item 2 (Health Care), and Item 4 (Education and Development) of Part I of the Ninth Schedule of the Income Tax Act will be applicable.

A property which is categorized as a PBO but also qualifies as a Non-Profit Organisation according to paragraph 8.6 of this policy, will be categorized as a PBO and then receive the 100% NPO exemption.

## **7.12 Conservation Area**

The Municipality may exclude those portions of a property within the ambit of a conservative area as defined in this Policy, from the payment of rates.

The apportioned value of any portion of such property, utilized for any purpose other than that used for such conservation purposes, or developed and used for commercial, business, agricultural or residential purposes will be categorised accordingly and rated at the applicable rate as described in paragraph 7.2 of this Policy. Furthermore Section 5(1) of the Mountain Catchment Areas Act (Act No. 63 of 1970) will be applicable and no rates will be payable on the areas a described in this section.

The Municipality will apply Section 17 (2) of the MPRA upon withdrawal of said property from the conservation agreements inferred in Section 17 (1) (e) of the MPRA.

## **7.13 Religious Organisations**

In terms of Sections 1 and 17 (1) (i) of the MPRA, the Municipality will not levy a rate on a property used primarily as a place of public worship by a religious community, including the official residence which is occupied by the office bearer of that community who officiates at services at that place of worship

The Municipality may consider granting 100% exemption for other official residences that are occupied by additional office-bearers (in context to the MPRA definition but excluding the primary person criteria) of the religious community provided that all other criteria regarding ownership described under the definition of “*office bearer*” and “*official residence*” in Section 1 of the MPRA prevails.





All cemeteries / crematoria registered in the name of a religious organisation will receive a 100% rates exemption (refer to paragraph 8.5.1 (d) of this policy).

The Municipality will apply Section 17 (5) of the MPRA if as per Section 17 (5) (a) of the MPRA said property is no longer used or has been disposed by the religious community.

## **8. RELIEF MEASURES**

### **8.1 Applying relief measures on Rates**

Notwithstanding that the Municipality is obligated as per the MPRA to exclude specific properties or parts thereof from rating, the Municipality will consider applying relief measures on property rates, being Exemptions, Rebates and/or Reductions as described in this Policy.

- (a) The Municipality will not grant relief in respect of payments for rates to any category of owners or properties other than that as provided for in this Policy, nor to owners of properties on an individual basis.
- (b) The Municipality will exclude specific properties or parts thereof as indicated in subparagraphs of paragraph 7 above or as indicated below.
- (c) The Municipality may grant exemptions, rebates and/or reductions to the categories of properties and/or categories of owners that meet the specified criteria as indicated in subparagraphs of paragraph 7 above or as indicated below.
- (d) Any application (when required or as requested) for the relief of rates must be submitted as per paragraph 13.1 of this Policy.

### **8.2 Residential Property**

8.2.1 The Municipality will not levy a rate on the initial portion of the valuation of a residential property being the sum of:

- (i) the first R15 000 exclusion on the basis set out in Section 17 (1) (h) of the MPRA; and
- (ii) on a further R85 000 reduction, provided it does not exceed the remaining valuation in respect of a residential property, or the primary component of a multiple use property, that is categorised for *residential purposes* as per the definition in paragraph 4 of this Policy.

This reduction will only apply if the total valuation of said property or said component of a multiple use property does not exceed R200 000. All subcomponents of a multiple use property do not qualify.

- (iii) On a further R60 000 reduction, provided that this amount does not exceed the remaining valuation after applying the amounts referred to in subparagraphs (i) and/or (ii) above and heretofore excluded. Provided further that:
  - (a) multiple use properties do not qualify for this reduction; and
  - (b) designated owners being registered owners of properties or allocated beneficiaries as per paragraph 7.5 of this Policy who are natural persons aged 70 years and above may qualify; and





- (c) the designated owners must occupy the property as his/her normal residence; and
  - not be an owner of more than one property; and
  - where the designated owner is unable to occupy the property due to no fault of his/her own, the spouse or minor children may satisfy the occupancy requirement; and
  - where the occupant of a residential property is the usufructuary of the property, he/she may satisfy the occupancy requirement; and
- (d) an application is submitted as per paragraph 13.1 of this Policy with proof of the date of birth. This application for 8.2.1 (iii) will only have to be performed once and the relief measure will stay in place until the property is transferred.

The above where applicable, will be applied once only per property.

### **8.3 Indigent owners**

**Owners** of residential property qualifying for an indigent grant in terms of the Council's Indigent Policy, will be exempted from the payment of property rates.

### **8.4 Senior Citizens**

Designated owners being registered owners of properties or allocated beneficiaries as per paragraph 7.5 of this Policy who are senior citizens may qualify for a rebate according to their gross monthly household income.

To qualify for the rebate referred to above, the designated owner must be a natural person, registered as a South African citizen. If not a South African citizen the designated owner must be the registered owner of the property within the jurisdiction of the Municipality and must submit proof of his/her permanent residency in South Africa.

The property in question must satisfy the residential property requirements as per this Policy and in addition to the above-mentioned, the designated owner must also:

#### **8.4.1 Occupy the property as his/her normal residence; and**

- (a) be at least 60 years of age; and
- (b) be in receipt of a gross monthly income from all sources (including financial contributions of all members of the household permanently residing at that property) not exceeding the highest income amount as referenced in the table of paragraph 8.4.4 of this policy; and
- (c) not be the owner of more than one property; and
- (d) where the designated owner is unable to occupy the property due to no fault of his/her own, the spouse or minor children may satisfy the occupancy requirement; and
- (e) where the occupant of a residential property is the usufructuary of the property, he/she may satisfy the occupancy requirement.

#### **8.4.2 Apply as per paragraph 13.1 of this Policy with proof of income, which may include proof of a SARS assessment.**



- 8.4.3 If the property in question is alienated by the designated owner, then that owner would be liable for the pro rata rates, inclusive of the pension rebate. The new owner will be liable for the full pro rata portion of the rates excluding any pension rebates.
- 8.4.4 The percentage rebate granted to different monthly household income levels will be determined according to the schedule below. The income bands and rebates for the effective financial period of this Policy are as follows:

Gross Monthly Household Income				% Rebate
Income bands				
Up to		5 000		100%
From	5 001	to	10 000	50%

- 8.4.5 The relief measures as per paragraphs 8.3 and 8.4 may not be granted concurrently. Furthermore, the most beneficial relief measure from these said paragraphs that could be granted in a financial year to a beneficiary, will prevail.

## 8.5 Disabled Persons

Designated owners being registered owners of properties or allocated beneficiaries as per paragraph 7.5 of this Policy who are disabled persons may qualify for a rebate according to their gross monthly household income.

To qualify for the rebate referred to above, the designated owner must be a natural person, registered as a South African citizen. If not a South African citizen the designated owner must be the registered owner of the property within the jurisdiction of the Municipality and must submit proof of his/her permanent residency in South Africa.

The property in question must satisfy the residential property requirements as per this Policy and in addition to the above-mentioned, the designated owner must also:

- 8.5.1 Occupy the property as his/her normal residence; and
- (a) be in receipt of a disability pension; and
  - (b) be in receipt of a gross monthly income from all sources (including financial contributions of all members of the household permanently residing at that property) not exceeding the highest income amount as referenced in the table of paragraph 8.4.4 of this policy; and
  - (c) not be an owner of more than one property; and
  - (d) where the designated owner is unable to occupy the property due to no fault of his/her own, the spouse or minor children may satisfy the occupancy requirement; and
  - (e) where the occupant of a residential property is the usufructuary of the property, he/she may satisfy the occupancy requirement.
- 8.5.2 Apply as per paragraph 13.1 of this Policy with proof of income, which may include proof of a SARS assessment. Substantiation of the disability may be required.



- 8.5.3 If the property in question is alienated by the designated owner, then that owner would be liable for the pro rata rates, inclusive of the pension rebate. The new owner will be liable for the full pro rata portion of the rates excluding any pension rebates.
- 8.5.4 The percentage rebate granted to different monthly household income levels will be determined according to the schedule below. The income bands and rebates for the effective financial period of this Policy are as follows:

Gross Monthly Household Income				% Rebate
Income bands				
Up to		5 000		100%
From	5 001	to	10 000	50%

- 8.5.5 The relief measures as per paragraphs 8.3 and 8.4 may not be granted concurrently. Furthermore, the most beneficial relief measure from these said paragraphs that could be granted in a financial year to a beneficiary, will prevail.

## 8.6 Non-Profit Organizations (NPO)

An organisation must be operated as a Non-Profit Organisation (NPO) to be considered as a candidate for the relief measures described in this paragraph.

Organizations listed in paragraph 8.6.1 below that are operated as not-for-gain (declared or registered by law) or organisations that execute activities as per Item 6 (Cultural), item 7 (Conservation, Environment, and Animal Welfare) and Item 9 (Sport) of Part 1 of the Ninth Schedule to the Income Tax Act may receive a rebate. All abovementioned organisations being privately controlled must be the owner of said properties.

These rebates are not applicable to any vacant land irrespective of its zoning or intended usage unless stated otherwise in this Policy.

All NPO must annually submit, according to paragraph 13.1 of this Policy proof of their status as per the above criteria (this prerequisite does not apply to cemeteries / crematoria registered in the name of a religious organisation).

On approval, the abovementioned organisations will receive a 100% rebate.

### 8.6.1 Prescribed not-for-gain organisations

(a) Health and welfare institutions

Privately owned properties used exclusively as a hospital, clinic, mental hospital, orphanage, non-profit retirement village, old age home or benevolent institution, including workshops used by the inmates, laundry, or cafeteria facilities.

(b) Charitable institutions

Properties used solely for the performance of charitable work.

(c) Agricultural societies

Property owned by agricultural societies and used solely for the purposes of the society.

(d) Cemeteries and crematoria



Privately owned properties used as cemeteries and crematoria. Cemeteries and crematoria registered in the name of a religious organisation will automatically be exempted (see 7.13).

(e) Heritage properties

Open to the public and used as historical monuments, museums, libraries, and art galleries.

(f) War veterans

Property registered in the name of a trustee or organisation in terms of the Social Assistance Act, (Act 13 of 2004), maintained for the welfare of war veterans and their families.

(g) Sports clubs

Affiliated with a regional or national body or properties used by an organisation whose sole purpose is to use the property for amateur sport or any activity connected with such sport.

(h) Educational institutions

Property used by NPOs (declared or registered by law) predominantly for educational purposes.

## 8.7 Properties affected by Disaster or adverse Economic Conditions

The Municipality may consider additional relief measures as envisaged in Section 15 (2) (d) of the MPRA and as approved by Council.

## 8.8 Rural Areas Rebate

### 8.8.1 Rural Areas Residential Rebate

The Municipality will consider relief measures for **owners** of properties in rural areas that have been categorised as per this Policy as Residential properties but that are registered at the South African Deeds Office as farm properties. This relief measure shall be known as the Rural Areas Rebate. Multi-purpose properties will be excluded from receiving this rebate. The Municipal Council will annually during the budget processes approve this rebate's discount percentage. If the Rural Areas Residential Rebate applies to a property, the property or property owner will not be eligible for any other rebates as detailed in this policy.

### 8.8.2 Rural Areas Business Rebate

To promote Agri-tourism within the Theewaterskloof Municipal Area, the Municipality will consider relief measures for **owners** of properties in rural areas that have been categorised as per this Policy as Business properties but that are registered at the deeds office as farm property. The valuation of the business property or business portion of the property (in the case of Multiple use properties) may not exceed R2 000 000. This relief measure shall be known as the Rural Areas Business Rebate. The Municipal Council will annually during the budget processes approve this rebates' discount percentage. If the Rural Areas Business Rebate applies to a property, the property or property owner will not be eligible for any other rebates as detailed in this policy except where the property is a multiple use property then the other usages may apply for any applicable rebates as per this Policy.



## 8.9 Developers' Incentive

Developers of large construction projects (commencing after the implementation date of this policy) within the jurisdiction of the Municipality, which when completed would have a beneficial impact on the employment opportunities and the social and economic upliftment of the local community, may apply for this incentive relief measure on condition that the provisions and procedures as described below are followed.

- (a) This relief measure is applied as a discount on the rates due by an owner (in this case the developer) of a property within the jurisdiction of the Municipality which would be payable to the Municipality based upon the normal valuation processes.
- (b) To qualify for the relief measure referred to above, the developer will need to:
  - (i) Apply for this incentive relief measure in writing to the Developers' Incentive Committee, before the construction of the project commences;
  - (ii) Submit a business plan in which the extent of the project is presented and the quantifiable benefits to the local community and the economic benefits for the Municipality are addressed. Such benefits should at least encompass the employment opportunities and the social and economic upliftment for the local community; and
  - (iii) Submit schedules of the project covering amongst others the specific milestone when the project is basically complete, and occupation or business processes are initiated;
- (c) To qualify for the relief measure referred to above, the Municipality will evaluate the business plan submitted by the developer and determine:
  - (i) Whether the extent of the project warrants consideration for the Developers' incentive;
  - (ii) That the overall effect of such a project will be within the Municipality's jurisdiction;
  - (iii) The viability, feasibility, and sustainability of the benefits as presented by the developer;
  - (iv) An event date at which time conformance to the benefits as presented by the developer will be reviewed; and
  - (v) Upon a favourable evaluation by the Developers' Incentive Committee, the project business plan and the overview by the Developers' Incentive Committee, will be tabled to the Council for approval. If Council approves such incentive, the incentive will be initiated from the financial year in which the project construction commences or has commenced.
- (d) To conform to the provisions of Section 15 (3) of the MPRA the project under construction will be valued annually when a Supplementary Valuation Roll is compiled so that the Municipality may determine the income forgone after applying the Developers' Incentive.
- (e) If, at any stage of the project, the Municipality determines substantial non-conformance regarding the impact of the benefits presented by the developer, the Developers' Incentive Committee, may request remedial action by the developer and/or present a case to Council to terminate the Developers' Incentive and claim full rates as from the beginning of the project
- (f) The Developers' Incentive shall be in the form of a rebate on the rates due by the developer. This rebate will be implemented in a two-stage approach:



- (i) The first stage will apply during the project construction phase and will be applied in the financial year as from the month in which construction commenced and will be maintained until the date of the specific milestone referred to in subparagraph (b) (iii) above is reached. The period that this stage of the incentive may be applied shall not exceed three financial years unless an extension, not exceeding a further two financial years is approved by the Developers' Incentive Committee. This extension may only be considered by the Developers' Incentive Committee, if the developer presents proof of the unforeseeable circumstances that caused the delay. The rebate during this stage will be 100% of the rates due on the specific portion of the property (if the whole property is not included in the development) as is set out in the project plan.
- (ii) The second (the last) stage of the incentive will initiate when the date of the specific milestone referred to in subparagraph (b) (iii) above or the date of the extended period as approved by the Developers' Incentive Committee, as per subparagraph (f) (i) above, is reached. The rebate during this stage will be phased-in over a period of three financial years according to the table below:

<b>Stage 2 Year</b>	<b>Description (During Stage 2 of the Developers' Incentive)</b>	<b>Percentage Rebate</b>
Fin year 1	As from the date of the specific milestone referred to in paragraph 8.7 (b) (iii).	100%
Fin year 2	Second financial year in stage 2 in the incentive	50%
Fin year 3	Third financial year in stage 2 in the incentive	25%
Thereafter	The Developers' Incentive will no longer be applicable	0%

#### **8.10 Properties with a value equal or below a minimum threshold**

To avoid fruitless and wasteful expenditure, the Council will not levy a rate on any private road or any other property where the market value of the property is equal or less than R15000 or such other amount as determined by Council from time to time.

### **9. LIABILITY FOR AND PAYMENT OF RATES**

#### **9.1 Liability for and payment of rates**

Liability for and payment of rates is governed by criteria in this Policy, by the MPRA, the Theewaterskloof Municipality's Credit Control and Debt Collection Policy, By-Laws, and any other applicable legislation. Actions as per the applicable By-Laws and/or Policies shall be taken against defaulters.

There are one of two methods of payment that the owner of the property must agree upon, namely (i) paying the rates on a monthly basis or (ii) paying the rates in one amount every annum.

The paying of rates on a monthly basis will be the preferred method unless the owner has selected (via a written request) the annual method of payment.

- (i) When paying on a monthly basis the amount due shall be paid not later than the date as specified on the monthly accounts. The cycle of such payments will start on the first day of July (the start of a financial year) and extend to the 30th of June the following year.



- (ii) When paying a once-off amount (the full rates for that financial year), then that amount shall be paid in full not later than the payday determined for the month of October for that financial year.

Changes to the preferred method of payment should be exercised by the owner before 31 May of the year preceding the start (being July) of the financial year in which the payment method is to be implemented.

The Municipality may however consider a request for change by the owner during July and August of a current financial year on condition that such a change may be exercised only once per financial year.

The amount due for rates, irrespective of the selected payment method, may differ month to month in consequence to the activation of a supplementary valuation on said property.

## **9.2 Rates in arrears for longer than 90 days**

When an owner's rates account is in arrears for longer than 90 (ninety) days, the Municipality may then initiate action proceedings and/or the proceedings as described in Sections 28 and 29 of the MPRA.

A notice will be forwarded to the owner in question to indicate the legal proceedings and the actions that the Municipality will initiate as per the Municipality's Credit Control and Debt Collection Policy

## **9.3 Correction of errors and omissions**

Where the rates levied on a particular property have been incorrectly determined, whether by 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.

## **9.4 Multiple owners**

Council will not split a municipal account as a result of multiple ownerships or "backyard dwellers" and will hold the owners of the property liable for the payment of the account.

## **9.5 Prescription of Rates**

In terms of applicable legislation, municipal rates are ordinarily subject to a thirty-year prescription period (Section 11(a)(iii) of the Prescription Act 68 of 1969). However, the Municipal Council retains the authority to determine, levy, and enforce rates notwithstanding the general prescription rule, where such decisions are necessary to safeguard municipal revenue, ensure equitable treatment of ratepayers, or uphold the financial sustainability of the municipality. This authority empowers the Council to make determinations on outstanding rates, interest, and related charges beyond the thirty-





year period, provided that such actions are consistent with principles of fairness, transparency, and lawful governance.

## 10. QUANTIFICATION OF COSTS TO MUNICIPALITY AND BENEFITS TO COMMUNITY

The cost to the Municipality and benefit to the local community in terms of exemptions, rebates, reductions, and exclusions referred to in the MPRA and rates on properties that must be phased-in in terms of the MPRA will be reflected in the Municipality's budget.

## 11. OBJECTIONS AND APPEALS

- (a) Any person may lodge an objection to a valuation subject to Section 50 of the MPRA but within the period stated in the notice referred to in Sections 49 (1) (a) and 78 (5) (b) of the MPRA.
- (b) An appeal to an appeal board against a decision of a municipal valuer in terms of section 51 of the MPRA may be lodged in the prescribed manner subject to Section 54 of the MPRA. The appeal must be lodged (as a guideline), within a period of 30 days nonetheless, as set out in Section 54 (2) of the MPRA.
- (c) The administrative actions or processes as described in the MPRA for the handling of objections or appeals will be the basis that the Municipality will follow.
- (d) The lodging of an objection or appeal: -
  - (i) In terms of Section 50 of the MPRA does not defer liability for the payment of rates in terms of this Policy; or
  - (ii) In terms of Section 54 of the MPRA does not defer liability for the payment of rates in terms of this Policy.
- (e) Payment to members of the Valuation Appeal Board will be made in accordance with the annually revised *Remuneration of Non-Official Members: Commissions & Committees of Inquiry, and Audit Committees*. For remuneration purposes, a Valuation Appeal Board is regarded as a Commission of Inquiry. In terms of the Treasury Regulation 20.2.2, the National Minister of Finance has approved the following maximum daily remuneration rates for non-official members of Commissions and Committees of Inquiry, effective 1 April 2025:

Commission of Inquiry		
	Per day	Per hour
<b>Chairperson</b>	R5 607	R701
<b>Member</b>	R4 169	R521

Revised annual fees will be implemented once formally published.

The above rates apply to sitting fees only and exclude compensation for preparation, research, and travel time (to and from meeting venues).

- Travel costs will be reimbursed in accordance with the Department of Transport's published tariffs.





- Preparation, research, and travel time will be remunerated at the rates specified above.

## **12 CLEARANCE CERTIFICATES**

All monies collected by the Municipality, specifically in respect of Special Rating Areas and any estimated amounts in terms of Section 118 (1A) of the Systems Act, or Section 89 of the Insolvency Act, (Act 24 of 1936), are for the purpose of Section 118 of the Systems Act, deemed to be due and must be paid in order to facilitate the transfer of immovable property.

Clearance Certificates will be issued within the ambit of the Theewaterskloof Municipality's Credit Control and Debt Collection By-law and Policy.

- (i) All amounts that are due must be paid in full prior to the issuing of any clearance certificate in terms of Section 118, of the Systems Act; and
- (ii) No interest shall be paid by the Municipality to the registered seller in respect of these payments which are deemed to be due.
- (iii) The Municipality will not be responsible for the apportionment of rates and/or services due or paid in respect of any rates clearances and registrations.
- (iv) All refunds, including service deposits, will be paid to the transferring attorney after registration of the property;
- (v) Refunds will be allocated to arrear service debt of owners and their tenants and only the balance will be refunded (Refer to paragraph 1.7 of the Credit Control Policy: "Owners will be held responsible for the unpaid municipal charges of the tenants. This places a direct administrative obligation on owners to ensure that their tenants pay their municipal services").
- (vi) Refunds will be processed when and if the transferring attorney's banking details on the creditor's form has been submitted, with a copy of the responsible person's ID document and a deed confirming change of ownership.
- (vii) No interest shall be paid in respect of refunds.
- (viii) Council may levy a service deposit on the new owners account as soon as the change of ownership is finalised on the financial system.
- (ix) Council may restrict municipal services to a property if the new and/or registered owners of the property fail to complete, hand in a connection form and pay the required deposit and connection fees for services at the Municipality. The onus lies with the new owner to complete the connection application upon registration of the property at the deeds office, in the name of the new owner.



## **13. GENERAL**

### **13.1 Applications for Relief Measures**

- (a) All applications, required in terms of this Policy for a specific relief measure must be submitted to the Municipality by 31 May of each year, which date precedes the financial year in which the rate is to be levied. If the relief measure applied for is granted, the relief measure will be applied until the Municipality is notified of the change in status of the owner/property. All successful applicants are bound by all the criteria as per paragraph 13.1 of this Policy. Any applicant who, during a financial year, for the first time, meets all the criteria other than subparagraph (a) above, may apply to receive the relief measure from the date of receipt of the application by the Municipality for the remainder of that financial year, thereafter all the criteria as per subparagraph (a) above will apply to applications for subsequent financial years.
- (b) Late applications received after 31 May of a given year may be considered by the Municipality, and approved by the Chief Financial Officer, in which case, if the relief measure applied for is granted, either a full or a *pro-rata* rebate for the remainder of the next (new) financial year may be applicable.
- (c) Persons who have submitted false information and/or false affidavits will have the relief measure withdrawn with effect from the commencement of the financial year in question.
- (d) All applications for relief measures will require the applicant's municipal accounts to have been paid up to date or the conclusion of a suitable arrangement with the Municipality as provided for in the Theewaterskloof Municipality's Credit Control and Debt Collection By-law and Policy.
- (e) The Municipality reserves the right to request current and/or previous audited financial statements or to inspect all properties before or after implementing the applicable rate and to revoke or amend any decision made prior to such investigation or financial review.
- (f) The Municipality reserves the right to recover any rates and/or relief measures from owners of properties after the status of said properties have changed. If the owner fails to inform the Municipality of the change of status, but the Municipality becomes aware of this, the relief measure will immediately be stopped and all rebates received will become payable.
- (g) The Municipality reserves the right to request any additional information as may be deemed necessary.
- (h) A person who provides false information will be held liable for the immediate repayment of any rebates already granted.

### **13.2 Supplementary Valuations**

Supplementary valuations will be performed as prescribed in Section 78 of the MPRA, Rates payable will be calculated according to Section 78(4) of said Act.

### **13.3 Language Interpretation**

The legal interpretation of the English version of this Policy only shall prevail above all other language translations of this Policy.



#### **13.4 Severance**

If any provision of this Policy is struck down as invalid by a court of law, such provision shall be severed from this Policy, and shall not affect the validity of the remaining provisions.

#### **14. SHORT TITLE**

This Policy will be referred to as the Rates Policy of the Theewaterskloof Municipality.

<b>CURRENT UPDATE</b>	28 May 2026
<b>APPROVAL BY COUNCIL</b>	22 January 2009