



**RATES BY-LAW**

**2018/2019 FINANCIAL YEAR**

# RATES BY-LAWS

## By-law

To give effect to the implementation of the Midvaal Local Municipality's Rates Policy and to provide for matters incidental thereto.

## Preamble

WHEREAS section 6(1) of the Local Government: Municipal Property Rates Act, 2004 (6 of 2004) as amended, requires a municipality to adopt By-laws to give effect to the implementation of its Rates Policy;

AND WHEREAS section 6(2) of the Local Government: Municipal Property Rates Act, 2004 (6 of 2004) as amended, provides that By-laws adopted in terms of section 6(1) may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

BE IT THEREFORE ENACTED by the Council of the Midvaal 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 6 of 2004) shall bear the same meaning and unless the context indicates otherwise –

“**Act**” means the Local Government: Municipal Property Rates Act, 2004 (6 of 2004);

“**Council**” means the Council of the Midvaal Local Municipality; and

“**rate**” or “**rates**” means a municipal rate on property as envisaged in section 229 of the Constitution of the Republic of South Africa.

## 2. Adoption and implementation of Rates Policy

- (1) The Council shall adopt and implement a rates policy consistent with the Act on the levying of rates on rateable property within the jurisdiction of the municipality; and
- (2) The Council shall not be entitled to levy rates other than in terms of its rates policy.

## 3. Contents of Rates Policy

The Council’s rates policy shall, *inter alia*:

- (1) Apply to all rates levied by the Council pursuant to the adoption of its Annual Budget;
- (2) Comply with the requirements for:
  - (a) the adoption and contents of a rates policy specified in section 3 of the Act;

- (b) the process of community participation specified in section 4 of the Act;  
and
  - (c) the annual review of a Rates Policy specified in section 5 of the Act.
- (3) Specify any further principles, criteria and implementation measures consistent with the Act for the levying of rates which the Council may adopt; and
- (4) Include such further enforcement mechanisms, if any, as the Council may wish to impose.

#### **4. Enforcement of Rates Policy**

The Council's Rates Policy shall be enforced through the Credit Control and Debt Collection By-law and Policy and any further enforcement mechanisms stipulated in the Act and the Council's Rates Policy.

#### **5. Short title and commencement**

This By-law is the Rates By-law, and takes effect on 1 July 2018.