PROPERTY RATES TARIFFS FOR 2022/2023 FINANCIAL YEAR, EFFECTIVE 1 JULY 2023

No	Tariff Code	Policy Ref	Property Category	Rate Ratio (to residential rate)	Tariff 2023/2024	Impermissible	Reductions	Exemptions	Rebate
CATEGORIES OF PROPERTIES AS PER PROPERTY RATES POLICY									
1	RES001	9.1.8	Residential properties	1:1	0,0107830	15 000		135 000	
2	IND001		Industrial properties	1:2	0,021566				
3	BUS001		Business and Commercial properties	1:2	0,021566				
4	AGR001		Agricultural properties	1:0.25	0,002696				
5	MIN001		Mining Properties	1:2	0,021566				
6	POS001		Properties owned by an organ of state and used for public service purposes	1:2	0,021566				
7	PSI001	9.1.7	Public Service Infrastructure properties	Exempt				100%	
8	PBO001	9.1.1	Properties owned by Public Benefit Organisations and used for specified public benefit activities	Exempt				100%	
9	PRO001	9.1.4	Protected areas	Exempt				100%	
10	MUN001	9.1.2	Municipal properties	Exempt				100%	
11	PMM001	9.1.3	Public monuments and memorials	Exempt				100%	
12	UNR001		Unregistered Properties (Administrative Purposes)	Exempt				100%	
13	COM001	9.1.5	Communal land and Land Reform Beneficiaries	Exempt				100%	
14	POW001	9.1.6	Place of Worship and Vicarage	Exempt				100%	
15	VAC001		Vacant Land	1:3	0,032349				
CATEGORIES OF OWNERS QUALIFYING FOR ADDITIONAL REBATES									
16		9.3.7	Approved Indigents and Poor Households	As per Council's Indigent Policy					100% Indigents and for Poor Households 50% and 25% as per Indigent Policy
17		9.3.1	Pensioners earning a combined income the maximum of 4 times old age pension	Residential property owners who are over 60 years of age, who are both permanent occupiers and the sole owners of the property concerned whose aggregate household income does not exceed the maximum of 4 times old age pension					100% up to R1 300 000 property value
18		9.3.1	Pensioners earning a combined income of the maximum of 5 times old age pension	Residential property owners who are over 60 years of age, who are both permanent occupiers and the sole owners of the property concerned whose aggregate household income does not exceed the maximum of 5 times old age pension					50% up to R1 300 000 property value
19		9.3.2	Sports grounds used for amateur sports	Application Based					75%
20		9.3.3	Old Age Institutions registered at the Department of Welfare	Application Based					85%
21	RESAGR	9.3.4	Residential property owners residing on agricultural holdings	Owners of small holdings (with property type agricultural holdings / farms)					50% up to R750 000 property value
22		9.3.5	Privately Owned Schools	Application Based					50%
23	RESFLP	9.3.6	FLISP	First time owners of Government Flisp Housing who qualified for government subsidy. Once the Flisp subsidy beneficiary sells the property, the new property owner will not qualify for the rebate unless he/she is also a Flisp subsidy beneficiary.					75% up to R500 000 property value
24	BREW01	9.4.1	Developer Incentive	Application Based					10%
25	SAV005	9.4.1	Developer Incentive	Application Based					75%
26		9.4.2 to 9.4.3	Special Development rebate on Residential, Business/Commercial and Industrial.	As per Council's Property Rates Policy					
27		9.3.8	Pensioners, Indigent households, Flisp properties and Residential properties in terms of a Natural Disaster.	As per Council's Property Rates Policy					Council to determine Amount and the Period

Assessment Rates is Non Vatable

Z. MHLONGO
EXECUTIVE DIRECTOR FINANCE