MIDVAAL LOCAL MUNICIPALITY
PUBLIC NOTICE

NOTICE IN TERMS OF SECTION 21 A OF THE LOCAL GOVERNMENT: MUNICIPAL SYSTEMS ACT, ACT 32 OF 2000 AND SECTION 14 (2) OF THE LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT, ACT 6 OF 2004 READ WITH THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, ACT 56 OF 2003

In terms of Section 2, 7, 8 and 14 of the Local Government: Municipal Property Rates Act 6 of 2004 ("the Act"), read with Sections4(1)(c)(i) and 75A of the Local Government Municipal Systems Act 32 of 2000, the following rate in the Rand is for the Financial Year 1 July 2026 to 30 June 2027, as per Council's approval on 28 May 2026 on the market value of the property or on the market value of a right in the property within the area of jurisdiction of the Council as appearing in the valuation roll, in respect of the various categories of properties set out below.

The approved service tariffs and rates will come into operation on 1 July 2026 which was approved by Council on 28 May 2026, and after the Public Consultation period.

PROPERTY RATES TARIFFS FOR 2026/2027

No	Tariff Code	Policy Ref	Property Category	Rate Ratio (to residential rate)	Tariff 2026/2027	Impermissible	Reductions	Exemptions	Rebate
CATEGORIES OF PROPERTIES AS PER PROPERTY RATES POLICY									
1	RES001	9.1.8	Residential properties	1:1	0,0108132	15 000		285 000	
2	IND001		Industrial properties	1:2	0,021626				
3	BUS001		Business and Commercial properties	1:2	0,021626				
4	AGR001		Agricultural properties	1:0.25	0,002703				
5	MIN001		Mining Properties	1:2	0,021626				
6	POS001		Properties owned by an organ of state and used for public service purposes	1:2	0,021626				
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	0,032440				
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 agriculatural holdings	Owners of small holdings (with property type agricultural holdings / farms)					50% up to R750 000 property value as per Property Rates Policy
22		9.3.5	Privately Owned Schools	No Rebate					0%
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 as per Property Rates Policy
24	BREW01	9.4.1	Developer Incentive	Application Based					10%
25	SAV005, EYE111, DEV001	9.4.1	Developer Incentive	Application Based					As per Council's Property Rates Policy
26		9.4.2 to 9.4.3	Special Development rebate on Residential, Business/Commercial and Industrial.	Application Based					As per Council's Property Rates Policy
27		9.3.8	Pensioners, Indigent households, Flisp properties and Residential properties	As per Council's Property Rates Policy					Council to determine Amount and the Period
28		9.3.8	Property Owners 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									

1. GRANTING OF EXEMPTIONS, REBATES AND REDUCTIONS

Compulsory and mandatory exemptions will be in line with Sections 15 and 17 of the Local Government: Municipal Property Rates Act, 2004.

1.1 Exemptions

Sections 15 and 17 of the Act allows the granting of exemptions, reductions and rebates. These exemptions, reductions and rebates can be granted to either a specific category of properties, or a specific category of property owners.

1.1.1 Public Benefit Organisations will be exempted from paying property rates, subject to the property being in fully operation as the registered institution and registered in the name of that institution, and not on a leased property. The municipality has the right to request the PUBLIC BENEFIT ORGANIZATION certificate which is issued by SARS. This is to ensure that the organization is registered with SARS in terms of the Ninth Schedule. **Vacant land which is registered in the name of the Public Benefit Organisation does not qualify for Property Rates Exemption.**

1.1.2 Municipal properties will be exempted from property rates;

1.1.3 Properties on which Public Monuments and Memorials are located will be exempted from property rates;

1.1.4 Properties located on special nature reserves, national parks or nature reserves within the meaning of the National Environmental Management: Protected Areas Act, 2003 (57 of 2003) or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act 2004, (10 of 2004), which are not developed or used for commercial, business, agricultural or residential purposes will be exempt from paying property rates;

1.1.5 Properties belonging to a land reform beneficiary or his or her heirs, dependents or spouse will be exempt from paying property rates for the first ten years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds provided that upon alienation of the property by the land reform beneficiary or his or her heirs, dependents or spouse, property rates shall become payable;

1.1.6 Properties registered in the name of and used primarily as a place of public worship by a religious community, including the official residence registered in the name of that community which is occupied by the office bearer of that community who officiates at services at that place of worship will be exempt from paying property rates; and

1.1.7 Public Service Infrastructure will be exempted from paying property rates.

1.1.8 In order to alleviate the tax burden on residential property owners, all properties categorised as residential properties will, in addition to the impermissible rate of R15 000 prescribed in section 17(1)(h) of the Act, receive a further R285 000 exemption on the market value of a property.

1.2 Reductions

The Council may determine reductions to be applied to the market value of properties from time to time.

1.3 Rebates

Pensioners

Persons dependent on a nominal income due to medical incapacitation – medical certificate must be attached as proof thereof.

1.3.1 Owners dependent on pensions or social grants: Residential property owners who are over 60 years of age, who are both permanent occupiers and the owner/s of the property concerned whose aggregate household income does not exceed the maximum of 4 times old age pension per month will receive a rebate of 100% of their property rates for the first R1 300 000 of their property value. Residential property owners who are over 60 years of age, who are both permanent occupiers and the owner/s of the property concerned whose aggregate household income does not exceed the maximum of 5 times old age pension per month will receive a rebate of 50% of their property rates for the first R1 300 000 of their property value (i.e. maximum of R1 000 000 after the first R300 000 residential reduction has been applied). Property Owners with more than 1 property will not qualify for Pensioner Rebates.
Pensioner rebates will be valid for a period of 12 months from date of approval. Once the application for Pensioner rebate is approved, the outstanding debt will be written of as a once off benefit.

1.3.2 Sports grounds used for amateur sports will receive a rebate of 75% of their property rates (application based, annually).

1.3.3 Old age institutions registered at the Department of Welfare will receive a rebate of 85% of their property rates (application based, annually); subject to the property being registered in the name of the Old Age Institution as a Public Benefit Organisation.

1.3.4 Owners of small holdings (with property type as contained in the valuation roll, agricultural holdings / farms) where the usage is indicated as a residential dwelling, will receive a rebate of 50% of their property rates for the first R750 000 of their property value (i.e. maximum of R450 000 after the first R300 000 residential reduction has been applied).

1.3.5 Owners of Private Schools will not receive rebates of their property rates..

1.3.6 First time owners of Government Flisp Housing who qualified for government subsidy will receive a 75% rebate of their property rates for the first R500 000 of their property value (i.e. maximum of R200 000 after the first R300 000 residential reduction has been applied). 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.

1.3.7 Indigent Customers will be exempted from Property Rates.

1.3.8 In the event of owners of properties situated within an area affected by a disaster within a meaning of Disaster Management Act, (Act No. 57 of 2002), and the Property Rates Act, as amended, Section 15(2) (c) and (d), and any other serious adverse social or economic conditions, an additional exemption on municipal valuation may be provided to property owners. Council will determine the amount and the period for which the rebate will apply.

1.3.9 If an Industrial customer affected by Section 189 processes are experiencing short- to medium-term cash flow constraints, which impair their ability to settle municipal property rates and charges timeously. Without relief, this may result in:

- Accumulation of arrears
- Increased credit control actions
- Further business closures
- Additional job losses

PROPOSED INTERVENTION

An additional temporary rebate on property rates for eligible Industrial customers affected by a Section 189 process, as a targeted relief measure may be granted to:

- Support business sustainability
- Promote continued economic activity
- Preserve remaining employment
- Encourage continued engagement and compliance with the municipality

The rebate will be application-based, evaluated individually, and granted only to qualifying customers who submit sufficient supporting documentation

ELIGIBILITY CRITERIA

To qualify for the proposed rebate, Industrial customers must:

Submit a formal application, inclusive of:

- A motivation letter outlining the financial impact
- Be categorised as Industrial in terms of the municipal valuation roll
- Provide proof of an approved or completed Section 189 process
- Demonstrate financial distress linked directly to the restructuring
- Be compliant with submission requirements and engage with municipal credit control processes
- Submits 3 Years Audit Financial Statements
- Any additional supporting documentation as may be required-

An additional rebate of 50% on Property Rates may be granted to qualifying Industrial customers affected by a Section 189 process.

This rebate will be applicable once of for a maximum period of twelve (12) months from the date of approval.

The Chief Financial Officer or a duly delegated official be authorised to assess and approve applications.

The closing date for Rebate applications in terms of the sections above will be the end of July of every financial year for approval by Council.

2. The resolution regarding the service tariffs and rates levies are available at the Municipality's head office (Rates Section), satellite offices and libraries for public inspection during office hours as well as on the official website of the municipality, www.midvaal.gov.za.

Ward Councillors can be contacted for information. If you are not familiar with your Ward Councillor or his/her contact details, kindly phone the Speakers Office at (016) 360 7680.

Further information on the Tariffs and Rates Levies can be obtained from Finance Department, Mr. Arie Meiring at telephone (016) 360 7527 during normal working hours, 07h30 to 16h00.

Municipal Manager
Midvaal Local Municipality
P.O. Box 9
MEYERTON
1960

ORIGINAL SIGNED BY THE
MUNICIPAL MANAGER

P. MAGODI
MUNICIPAL MANAGER

MN 4104/26