
REPUBLIC OF SOUTH AFRICA

**LOCAL GOVERNMENT:
MUNICIPAL PROPERTY RATES
AMENDMENT ACT**

IRIPHABHULIKI YASENINGIZIMU AFRIKA

**UHULUMENI WASEKHAYA:
UMTHETHO OCHITSHIYELWE
WENTELA KAMASIPALA
WOBUNINIMHLABA**

No 29, 2014

GENERAL EXPLANATORY NOTE:

[] Words in bold type in square brackets indicate omissions from existing enactments.

 Words underlined with a solid line indicates insertions in existing enactments.

ACT

To amend the Local Government: Municipal Property Rates Act, 2004, so as to provide for the amendment and insertion of certain definitions; to delete the provisions dealing with district management areas; to provide that a rates policy must determine criteria for not only the increase but also for the decrease of rates; to delete the provisions of section 3(4) and to provide for a rates policy to give effect to the regulations promulgated in terms of section 19(1)(b); to provide that by-laws giving effect to the rates policy must be adopted and published in terms of the Municipal Systems Act; to provide for the determination of categories of property in respect of which rates may be levied and to provide for a municipality to apply to the Minister for authorisation to sub-categorise property categories where it can show good cause to do so; to regulate the timeframe of publication of the resolutions levying rates and what must be contained in the promulgated resolution; to provide for the Minister to make a decision in terms of section 16(2) with the concurrence of the Minister of Finance; to provide for the exclusion from rates of certain categories of public service infrastructure as well as mining rights or mining permits, to provide that infrastructure above the surface in respect of mining property is rateable and the rates are payable by the holder of the mining right or mining permit; to provide that the exclusion from rates in respect of land belonging to a land reform beneficiary is extended to the spouse and dependants; to provide that an exclusion from rates in respect of the seashore lapses if any part thereof is alienated; to provide that a municipality may levy different rates on vacant residential property; to provide that a municipality may not recover rates in respect of a right of exclusive use registered against a sectional title unit from the body corporate; to provide that a person liable for a rate must furnish the municipality with his or her postal address; to provide that municipalities are not required to value properties fully excluded from rates; to provide for the period of validity of a valuation roll to be four years in respect of a metropolitan municipality and five years in respect of local municipalities; to provide for the MEC for local government to extend the period of validity of valuation rolls by two additional years where the provincial executive has intervened in terms of section 139 of the Constitution and by one financial year and two financial years for metropolitan

INCAZELO EJWAYELEKILE:

[] Amagama agqanyisiwe phakathi ezikweleni akhomba okushiye emthethweni omisiwe.

Amagama adwetselwe ngomugqa ogqamile akhomba emthethweni omisiwe.

UMTHETHO

Ukuchibiyela kuHulumeni waSekhaya: uMthetho weNtela kaMasipala Yobuninimhlaba, 2004, ukuze kuhlinzekelwe ngezichibiyelo kanye nokufakwa kwezinye izincazelo; ukususa izinhlinzeko ezidingida izindawo ezisingethwe yizifunda; uqagule izindlela hhayi nje kuphela zokwenyusa izintela kodwa nezokuzehlisa; ukususa imibandela yesigaba sesi-3(4) kanye nokuhlinzekela ngenqubomgomo yentela ukuze kusetshenziswe izimiso zomthetho ezisungulwe ngokwemigomo yesigaba se-19(1)(b); ukuhlinzekela ngokuthi imithethomgomo yomasipala enikeza indlela yokusebenza kwenqubomgomo yezintela kumele ishicilelwe ngokoMthetho wokuSebenza koMasipala; ukuhlinzekela ngokunquma imikhakha yendawo engathweswa intela kanye nokuhlinzekela ukuba umasipala ufake isicelo kuNgqongqoshe sokugunyazwa kokuhlukaniswa kwemikhakha yendawo uma kunezizathu ezifanele zokwenza lokho; ukushaya imithethomgomo ozolawula isikhathi sokushicilelwa kwezinqumo eziphathelene nokutheliswa intela kanye nokuthi yini okufanele kuqukathwe yizinqumo ezithathiwe; ukuhlinzekela ngokuthi uNgqongqoshe akwazi ukuthatha isinqumo ngokwesigaba se-16(2) ngokubambisana noNgqongqoshe wezeZimali; ukuhlinzekela ngokungafakwa ohlelweni lokukhokhwa kwentela kwezinye izinhla eziphathelene nezinsiza yengqalasizinda yomphakathi ngokunjalo futhi namalungelo okumba noma izimvume zokumba, ukuhlinzekela ngokuthi ingqalasizinda engaphezu komhlaba uma kukhulunywa ngendawo yokumba, iyatheliswa nanokuthi intela ikhokhwa yilowo onamalungelo okumba noma onemvume yokumayina; ukuhlinzekela ngokuthi ukungafakwa ohlelweni lokukhokhiswa intela kulowo mhlaba owenganyelwe ngabathile abayizindlalifa wedluliselwa kokuganenwe nabo kanye nalabo abanelungelo efeni; ukuhlinzekela ngokuthi ukungafakwa ohlelweni lwentela kwendawo egudle ugu kupheliswa uma noma iyiphi ingxenywe eyedluliselwa komunye; ukuhlinzekela ngokuthi umasipala angathelisa izintela ezingafani ezindaweni ezingakhe lutho; ukuhlinzekela ngokuthi umasipala engeze afuna ukubuyiselwa izintela kulabo abanelungelo lokusebenzisa indawo ezibhaliswe ngokomklamo wamatayitela enhlanganweni ezimele; ukuhlinzekela ngokuthi umuntu ofanelwe ukukhokha intela kumele alethe kumasipala indawo lapho kunokuxhunyanwa naye; ukuhlinzekela ngokuthi omasipala akamele ukwenza izilinganisomanani ezindaweni okungafanele zikhokhelwe intela; ukuhlinzekela ngesikhathi sokuqinisekisa kohlu lwezilinganisomanani ukuba sibe yiminyaka emine kumasipala wedolobha elikhulu futhi sibe iminyaka emihlanu komasipala bezindawo; ukuhlinzekela ngokunwetshwa kwesikhathi sokubasemthethweni kohlu lwezilinganisomanani ngu-MEC wohulumeni bezindawo ngeminye iminyaka yokwengeza emibili uma sekungenelele iziphathimandla zesifundazwe ngokwemigomo yesigaba se-139 soMthethosisekelo nangonyaka wezimali oodwa kanye neminyaka yezimali emibili kumasipala wedolobha elikhulu nakomasipala bendawo uma umasipala efake isicelo ngokukhethekile; ukuhlinzekela ngokuthi inhlango ezimele, inkampani engamele ngoku-

and local municipalities respectively on request by a municipality in any exceptional circumstances; to provide that a body corporate, share block company or managing association is required to provide information to a valuer; to delete the requirement for the payment of interest in specific instances; to delete the requirement for the establishment of a valuation appeal board in every district municipality; to provide that a professional associated valuer may be appointed to the valuation appeal board if a professional valuer cannot be appointed; to amend the quorum of an appeal board to include the valuer member of the valuation appeal board; to amend the dates on which a supplementary valuation takes effect; to provide for the notification of owners of property affected by a supplementary valuation; to limit condonation by the MEC for local government through the framework to municipalities only; to provide for more effective monitoring and reporting by municipalities and provinces on critical areas of the implementation of the Act; to extend the Minister's regulatory powers; to provide for the phasing in of certain regulations; to provide for the phasing in of the prohibition on the levying of rates on certain types of public service infrastructure; to provide for transitional arrangements in respect of municipalities that have been affected by a redetermination of municipal boundaries; to provide for transitional arrangements for the implementation of section 8; and to provide for matters connected therewith.

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

Amendment of section 1 of Act 6 of 2004, as amended by section 24 of Act 19 of 2008

1. Section 1 of the Local Government: Municipal Property Rates Act, 2004 (the principal Act), is hereby amended—

(a) by the substitution for the definition of “agricultural purpose” of the following definition:

“**‘agricultural [purpose] property’ [in relation to the use of a property,]** 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 [a] the property for the purpose of eco-tourism or for the trading in or hunting of game;”;

(b) by the insertion after the definition of “date of valuation” of the following definition:

“**‘day’** 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;”;

(c) by the deletion of the definition of “district management area”;

(d) by the substitution for the definition of “land tenure right” of the following definition:

“**‘land tenure right’** means [an old order right or a new order right] a land tenure right as defined in section 1 of the [Communal Land Rights Act, 2004 (Act No. 11 of 2004)] Upgrading of Land Tenure Rights Act, 1991 (Act No. 112 of 1991);”;

bambisana noma inhlango esingethe kudingeka ilethe ulwazi kumlinganisimanani; ukususwa kwesidingo sokukhokhekwa kwenzalo ezimeli ezithile; ukususwa kwesidingo sokusungulwa kwebhodi lokwedlulisela izikhalazo zezilinganisomanani kubo bonke omasipala bezifunda; ukuhlinzekela ngokuthi kuqokwe umlinganisimanani owenza umsebenzi ofundelwe enhlanganweni aqokelwe ibhodi lokubuyekeza izilinganisomanani uma umlinganisimanani ofundele umsebenzi engeke aqokwe; ukuchibiyela inamba yesibalo samalungu anelungelo lokuqhuba umhlango uma amanye engekho sebhodi lokwedlulisela izikhalazo ukuba sifake nelungu lezilinganisomanani lebhodi lokwedluliswa kwezikhalazo; ukuchibiyela izinsuku okufanele kwenziwe ngazo izichibiyelo zezilinganisomanani; ukuhlinzekela ngokwaziswa kwabanikazi bezindawo ezithintekile ngezilinganisomanani ezichitshiyelwe; ukunciphisa ukuxolela ngu-MEC ngokohlaka lokuqapha komasipala kuphela; ukuhlinzekela ngohlelo olunempumelelo lokuqapha kanye nokubika okumele kwenziwe ngomasipala kanye nezifundazwe ngezindawo ezithile ezisemqoka zokuphumelelisa lo Mthetho; ukunweba amandla kuNgqongqoshe okushaya izimiso zomthetho; ukuhlinzekela ngokufakwa kwezimiso zomthetho zithile; ukuhlinzekela ngokufakwa kokuvimbela kokuthelisa izintela ezinhlotsheni ezithile zezinsiza zengqalasizinda yomphakathi; ukuhlinzekela ngamalungiselelo esikhashana komasipala abathintekile ngokuklanywa kabusha kwemingcele; ukuhlinzekela ngamalungiselelo esikhashana okusetshenziswa kwesigaba sesi-8; kanye nokuhlinzekela ngezindaba ezihlobene nalokhu.

NJENGALOKHU KUMISWE yiPhalamende laseRiphabhulikhi yaseNingizimu Afrika, njengokulandelayo:—

Ukuchitshiyelwa kwesigaba soku-1 soMthetho wesi-6 wezi-2004, njengalokhu sichitshiyelwa yisigaba 24 soMthetho 19 wezi-2008

1. Isigaba soku-1 soHulumeni waseKhaya: uMthetho weNtela kaMasipala yoBuninimhlaba, 2004 (uMthethongqangi), siyachitshiyelwa—

(a) Ngokufaka esikhundleni sencazelo “izinhloso zokulima” yencazelo elandelayo:

“**umhlaba [okuhloswe] wokulima’ [mayelana nokusetshenziswa akomhlaba,]** uchaza umhlaba osetshenziselwa ezolimo kodwa, ngaphandle kokuphambuka esigabeni sesi-9, awubandakanyi ingxenye yawo esetshenziswa ukuhlala izivakashi, futhi awubandakanyi ukusetshenziswa komhlaba kwezokuvakasha noma ukuhwebelana noma ukuzingela;”;

(b) Ukufaka emva kwencazelo “usuku lwesilinganisomanani” encazelweni elandelayo:

“**usuku’** kusho ukuthi uma noma yiziphi izinsuku zibekelwe ngokusemthethweni ukwenza noma yimuphi umsebenzi, kumele zibalwe ngokungahlanganisi usuku lokuqala futhi nokuhlanganisa usuku lokugcina, ngaphandle uma usuku lokugcina luwela ngaphansi koMgqibelo, iSonto noma naluphi usuku oluyiholidi lomphakathi, lapho inamba yezinsuku kumele zibalwe ngokungahlanganisi usuku lokuqala kanye nanoma yimuphi lowo Mgqibeko, iSonto noma iholodi lomphakathi;”;

(c) ukususwa kwencazelo “indawo esingethwe ngumasipala wesifunda”;

(d) ukufaka esikhundleni sencazelo “ilungelo lokuhlala endaweni” encazelweni elandelayo:

“**ilungelo lokuhlala lendawo’** kuqondwe [ilungelo lohlelo oludala noma ilungelo lohlelo olusha] ilungelo lokuhlala lendawo njengalokhu lichazwe esigabeni soku-1 [soMthetho weLungelo loMhlaba oHlanganyelwe, 2004 (uMthetho we-11 onyakeni wezi-2004)] ukwenziwa ngcono kwezinga loMthetho waMalungelo oKuhlala oMhlaba we-1991 (uMthetho we-112 we-1991);”;

- (e) by the insertion after the definition of “metropolitan municipality” of the following definition:
 “**‘mining property’** means a property used for mining operations as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);”;
- (f) by the substitution for the definition of “multiple purposes” of the following definition:
 “**‘multiple purposes’**, in relation to a property, means the use of a property for more than one purpose, subject to section 9;”;
- (g) by the deletion of the definition of “municipality”;
- (h) by the insertion after the definition of “occupier” of the following definitions:
 “**‘office bearer’**, in relation to places of public worship, means the primary person who officiates at services at that place of worship;
‘official residence’, 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;”;
- (i) by the insertion in the definition of “owner”—
 (i) after paragraph (b) of the following paragraphs:
 “(bA) in relation to a time sharing interest contemplated in the Property Time-sharing Control Act, 1983 (Act No. 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;
 (bB) in relation to a share in a share block company, the share block company as defined in the Share Blocks Control Act, 1980 (Act No. 59 of 1980);
 (bC) in relation to buildings, other immovable structures and infrastructure referred to in section 17(1)(f), means the holder of the mining right or the mining permit;”;
- (ii) after subparagraph (vii) of the following subparagraph:
 “(viiA) 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”;
- (j) by the insertion after the definition of “person” of the following definition:
 “**‘place of public worship’** 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 the 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;”;
- (k) by the substitution for paragraph (g) of the definition of “public service infrastructure” of the following paragraph:
 “(g) runways [or], 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;”;

- (e) ukufaka emva kwencazelo “umasipala wedolobhakazi” encazelweni elandelayo:
 “**‘indawo yokumba/yemayini’** kuqondwe indawo esetshenziselwa imisebenzi yokumba/yokumayina njengalokhu ichazwe eMthethweni wezokuThuthukiswa kokuMbiwa phansi kanye nezoKusaluketshezi, wezi-2002 (uMthetho wama-28 wezi-2002);”;
- (f) ukufaka esikhundleni sencazelo “isakhiwo semisebenzi eyingxubevange” yencazelo elandelayo:
 “**‘isakhiwo semisebenzi eyingxubevange’**, uma kukhulunywa ngesakhiwo, kuqondwe ukusetshenziswa kwendawo isetshenziselwa izinhloso ezingaphezu kweyodwa, ngokuqondene nesigaba sesi-9;”;
- (g) ukususwa kwencazelo “umasipala”;
- (h) ukufaka emva kwencazelo “umhlali” yencazelo elandelayo:
 “**‘umphathi wehhovisi’**, uma kukhulunywa ngezindawo zomphakathi zokukhonza, kuqondwe umuntu ophethe okunguyena ohlola izinhlelo zokukhonza kuleyo ndawo yokukhonza;
‘indawo yokuhlala esemthethweni’, uma kukhulunywa ngezindawo zomphakathi zokukhonza, ichaza—
 (a) ingxenywe yomhlaba esetshenziswa ukuhlala; noma
 (b) indawo yokuhlala eyodwa, uma indawo yokuhlala ingekho kuleyo ndawo yomphakathi yokukhonza, ibhaliswe egameni emphakathini ongamakholwa noma ibhaliswe egameni lomfelandawonye osungulwe ukuze kuzuze umphakathi ongamakholwa futhi esetshenziswa njengendawo yokuhlala ilabo abaphethe;”;
- (i) ukufaka encazelweni “umnikazi”—
 (i) emva kwesiqephu (b) esiqeshini esilandelayo:
 “(bA) esimeni lapho kunokubambisana khona njengalokhu kubekwe eMthethweni oLawula ukuBambisana esakhiweni/eNdaweni, we-1983 (okunguMthetho ongunombolo 75 we-1983), kuqondwe isigungu samaphathi esibalulwe kumthethomgomo obekwe ngokwesigaba se-12 soMthethweni oLawula ukuBambisana esakhiweni/eNdaweni, we-1983, nanjengalokhu kushicilelwe eSazisweni sikaHulumeni u-R327 somhla zingama-24 kuNhlolanja 1984;
 (bB) lapho kubanjiswene khona enkampani ebambisene ngokwebhulokhi njengalokhu ichazwe eMthethweni oLawula iBhulokhi, we-1980 (okunguMthetho ongunombolo 59 we-1980);
 (bC) njengalokhu kubhekiswe ezakhiweni, kwezinye izakhiwo ezingagudluzeki kanye nengqalasizinda njengalokhu kukhulunywa ngakho esigabeni se-17 (1)(f), kuqondwe umnikazi onamalungelo okumba (emayini) noma imvume yokumba (yokumayina);”;
- (ii) emva kwesiqeshana (vii) ngokombandela wesiqeshana esilandelayo:
 “(viiA) lowo onemvume yokuqasha, lapho amalungelo okuhlala endaweni esebenza khona nanokuthi leyo ndawo iqashwe ngumuntu onalawo malungelo; okanye”;
- (j) ukufaka emva kwencazelo “umuntu” yencazelo elandelayo:
 “**‘indawo yomphakathi yokukhonza’** kusho indawo ebhaliswe ngokusemthethweni egameni lalelo hlelo lomphakathi nanokuthi lisetshenziselwa ikakhulu izinhloso zesonto lokhu kungahlanganisi isakhiwo sokufundisa lapho isakhiwo noma izifundo zebandla kuyizona kuphela ezifundiswayo: kodwa uma indawo—
 (a) ibhaliswe ngokusemthethweni egameni lenhlangano yebandla;
 (b) ibhaliswe ngokusemthethweni egameni lezethenjwa elisungulelwe kuphelela ukuzuzisa inhlangano yebandla; noma
 (c) uma leyo ndawo kunelungelo eliphelele lokuhlala noma lokuthi isetshenziswe;”;
- (k) ukufaka esiqeshini (g) sencazelo “ingqalasizinda yezidingo zomphakathi” yencazelo elandelayo:
 “(g) ibala lokubaleka iziphaphamshini [**okanye**], ibala lokupaka iziphaphamshini nobuxhakaxhaka bokulawula ezihamba esibhakabhakeni ezikhumulweni zezindiza kuzwelonke okanye nasezifu-

- (l) by the insertion after the definition of “public service infrastructure” of the following definition:
- “**public service purposes**’, in relation to the use of a property, means property owned and used by an organ of state as—
- (a) hospitals or clinics;
 - (b) schools, pre-schools, early childhood development centres or further education and training colleges;
 - (c) national and provincial libraries and archives;
 - (d) police stations;
 - (e) correctional facilities; or
 - (f) courts of law,
- but excludes property contemplated in the definition of ‘public service infrastructure’;”;
- (m) by the insertion after the definition of “rateable property” of the following definition:
- “**ratio**’, in relation to section 19, means the relationship between the cent amount in the Rand applicable to residential properties and different categories of non-residential properties: Provided that the two relevant cent amounts in the Rand are inclusive of any relief measures that amount to rebates of a general application to all properties within a property category;”;
- and
- (n) by the substitution for the definition of “residential property” of the following definition:
- “**residential property**’ means a property included in a valuation roll in terms of section 48(2)(b) [**as residential;**] in respect of which the primary use or permitted use is for residential purposes without derogating from section 9;”.

Amendment of section 2 of Act 6 of 2004

2. Section 2 of the principal Act is hereby amended by the deletion of subsection (2).

Amendment of section 3 of Act 6 of 2004, as amended by section 25 of Act 19 of 2008

3. Section 3 of the principal Act is hereby amended—
- (a) by the substitution in subsection (3)(b) for subparagraph (i) of the following subparagraph:

“(i) levies different rates for different categories of properties determined in terms of section 8;”;
 - (b) by the substitution in subsection (3)(b) for subparagraph (iv) of the following subparagraph:

“(iv) increases or decreases rates;”;
 - (c) by the addition in subsection (3) of the word “and” at the end of paragraph (j);
 - (d) by the addition in subsection (3) after paragraph (j) of the following paragraph:

“(k) in respect of agricultural property, give effect to the regulations promulgated in terms of section 19(1)(b).”;
 - (e) by the deletion of subsection (4).

- ndazweni, kuhlanganisa nendawo engenalutho eyaziwa ngokuthi indawo engenazithiyo ezungeze lezi zindawo, okumele ihlale engenalutho ngenhloso yokuqondisa izindiza;”;
- (l) ukufaka emva kwencazelo “ingqalasizinda eyizinhlinzeko zomphakathi” yencazelo elandelayo: 5
 “**‘ngokwenhloso yezinhlinzeko zomphakathi’**, uma kukhulunywa ngokusetshenziswa kwendawo, kuqondwe indawo esingethwe nese-tshenziswa isakhiwo sombuso njenge—
 (a) zibhedlela kanye nemitholampilo;
 (b) izikole, kuhlanganisa izikole zojahidada, izinkulisa noma kanye namakholiji emfundo ephakeme nokufundela ezamakhono;
 (c) imitapo yolwazi kazwelonke neyezifundazwe;
 (d) iziteshi zamaphoyisa;
 (e) amajele; noma
 (f) izinkantolo zomthetho, 15
 kodwa kungahlanganisi izindawo njengalokhu zibalulwe encazelweni ‘ingqalasizinda yezinhlinzeko zomphakathi’;”;
- (m) ukufaka emva kwencazelo “indawo ithelelwa intela” yencazelo elandelayo: 20
 “**‘ubukhulu bokulinganiselwa’** uma kubhekwa isigaba se-19, kuqondwe ubudlelwane phakathi isenti lifinyelela eShumini elisebenza ezindaweni zokuhlala kanye nemikhakha ehlukeneyezindawo okungezona ezokuhlala: Ingakumbi uma lelo senti lifinyelela eShumini lihlanganisa nanoma yiziphi izinyathelo zokuhlenga ezifinyelela ekubuyiselweni kwemali yokusebenza okujwayelekile kuzo zonke izindawo ezingaphansi kohlobo lwesandawo;” kanye 25
- (n) nokufakwa kwencazelo “isakhiwo esiyindawo yokuhlala” yencazelo elandelayo: 30
 “**‘isakhiwo esiyindawo yokuhlala’** kuqondwe indawo equkwe ohlwini lwezilinganisomanani ngokwesigaba 48(2)(b) [**‘njengendawo yokuhlala’**] inhloso yaso enkulu okuwukuyisebenzisela ukuhlala noma imvume yokuyisebenzisela ukuhlala ngaphandle kokuphambuka esigabeni sesi-9;”.

Ukuchitshiyelwa kwesigaba sesi-2 soMthetho wezi-2004

2. Isigaba sesi-2 soMthetho omkhulu siyachitshiyelwa ngokususa esigatshaneni isiqeshana sesi (2). 35

Ukuchitshiyelwa kwesigaba sesi-3 soMthetho wezi-2004, njengalokhu sichitshiyelwa yisigaba 25 soMthetho 19 wezi-2008

3. Isigaba sesi-3 soMthetho omkhulu siyachitshiyelwa—
- (a) ngokufaka esikhundleni sesigatshana (3)(b) sesiqeshana (i) sesiqeshana ezilandelayo: 40
 “(i) ukuthelisa izintela ezingefani ezinhlobo ezehlukeneyezakhiwo/zomhlaba/zendawo njengalokhu zibalulwe ngokwesigaba sesi-8;”;
- (b) ngokufaka esikhundleni sesigatshana (3)(b) isigatshana (iv) esilandelayo: 45
 “(iv) ukwenyuswa noma ukwehliswa kwezintela;”;
- (c) ngokwengeza isigatshana sesi-(3) egameni “kanye” ekupheleni kwendima (j);
- (d) ngokwengeza isigatshana sesi-(3) ngemuva kwendima (j) sale ndima elandelayo: 50
 “(k) uma kukhulunywa ngomhlaba wezolimo, kusetshenziswe izimiso zomthetho ezisungulwe ngokwemigomo yesigaba se-19(1)(b).”;
- (e) ngokususa isigatshana sesi-(4).

Amendment of section 6 of Act 6 of 2004

4. Section 6 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) A municipality must adopt and publish by-laws, in terms of sections 12 and 13 of the Municipal Systems Act, to give effect to the implementation of its rates policy.”. 5

Amendment of section 7 of Act 6 of 2004, as amended by section 26 of Act 19 of 2008

5. Section 7 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) When levying rates, a municipality must, subject to subsection (2), levy rates on all rateable property in its area **[or, in the case of a district municipality, on all rateable property in the district management area]**.”. 10

Substitution of section 8 of Act 6 of 2004

6. The following section is hereby substituted for section 8 of the principal Act:

“**Differential rates** 15

8. (1) Subject to section 19, a municipality may, in terms of the criteria set out in its rates policy, levy different rates for different categories of rateable property, determined in subsection (2) and (3), which must be determined according to the—

- (a) use of the property; 20
- (b) permitted use of the property; or
- (c) a combination of (a) and (b).

(2) A municipality must determine the following categories of rateable property in terms of subsection (1): Provided such property category exists within the municipal jurisdiction: 25

- (a) Residential properties;
- (b) industrial properties;
- (c) business and commercial properties;
- (d) agricultural properties;
- (e) mining properties; 30
- (f) properties owned by an organ of state and used for public service purposes;
- (g) public service infrastructure properties;
- (h) properties owned by public benefit organisations and used for specified public benefit activities; 35
- (i) properties used for multiple purposes, subject to section 9; or
- (j) any other category of property as may be determined by the Minister, with the concurrence of the Minister of Finance, by notice in the *Gazette*.

(3) In addition to the categories of rateable property determined in terms of subsection (2), a municipality may determine additional categories of rateable property, including vacant land: Provided that, with the exception of vacant land, the determination of such property categories does not circumvent the categories of rateable property that must be determined in terms of subsection (2). 40 45

(4) (a) Where a municipality can, on good cause, show that there is a need to sub-categorise the property categories listed in subsection (2), a municipality must apply to the Minister in writing for authorisation to create one or more of such sub-categories.

- (b) Such application must— 50
 - (i) be accompanied by a motivation for such sub-categorisation;
 - (ii) demonstrate that such sub-categorisation is not in contravention of section 19; and

Ukuchitshiyelwa kwesigaba sesi-6 soMthetho wesi-6 wezi-2004

4. Isigaba sesi-6 soMthetho omkhulu siyachitshiyelwa ngokufaka esikhundleni sesigatshana (1) sesigatshana esilandelayo:

“(1) umasipala kumele emukele futhi ashicilele ngokusemthethweni imithetho yomasipala, njengalokhu kulawula isigaba se-12 nese-13 soMthetho Wohlelo lokuSebenza koMasipala, ukuze akwazi ukuqalisa ukusebenza kwenqubomgomo yokuthelisa.” 5

Ukuchitshiyelwa kwesigaba sesi-7 soMthetho wesi-6 wezi 2004, njengalokhu sichitshiyelwa yisigaba-26 soMthetho 19 wezi-2008

5. Isigaba sesi-7 soMthetho omkhulu siyachitshiyelwa ngokufaka esikhundleni sesigatshana (1) isigatshana esilandelayo:

“(1) uma kutheliswa izintela, umasipala kumele, ngokubheka isigatshana (2), athelise izintela kuzo zonke izakhiwo ezidinga ukuthelwa endaweni engaphansi kwakhe [noma, **uma kungumasipala wesifunda, kuzo zonke izindawo ezingaphansi kolawulo lukalowo masipala wesifunda**].” 15

Ukufakela kabusha kwesigaba sesi-8 soMthetho wesi-6 wezi-2004

6. Isigaba esilandelayo sichibiyela ngokufakela kabusha isigaba sesi-8 soMthetho:

“Izintela ezehlukahlukene

8. (1) ngokubheka isigaba sesi-19, umasipala ngokwezimiso zakhe zenqubomgomo yakhe yentela angathelisa intela eyehlukene ngokwezinhlobo ezehlukene zezindawo ezinokuthelwa intela, njengolokhu imiswe esigatshaneni sesi (2) nese-3, okumele iklanywe—

- (a) ngokusetshenziswa kwendawo;
- (b) ngokusetshenziswa kwendawo okuvunyiwe; noma
- (c) ngohlelo luka (a) no (b) kuhlange 25

(2) umasipala kumele uhlonze izinhla ezilandelayo ezinokutheliswa intela ngokwesigatshana (1): Uma lezi zinhla zezindawo zikhona ngaphansi kwendawo engaphansi kolawulo lwalowo masipala:

- (a) Izindawo zokuhlala;
- (b) izindawo zezimboni; 30
- (c) izindawo zamabhizinisi nezokuhwebelana;
- (d) izindawo zezolimo;
- (e) izindawo zokumba;
- (f) izindawo ezingaphansi kolawulo lombuso futhi ezisetshenziselwa izidingo zomphakathi; 35
- (g) ingqalasizinda yendawo yomphakathi;
- (h) indawo eyenganyelwe yizinhlangano zomphakathi nanokuthi zisetshenziselwa ukuzuzisa umphakathi;
- (i) izindawo/izakhiwo ezitshenziselwa imisebenzi enhlobonhlobo, ngokwesigaba sesi-9; noma 40
- (j) nanoma yiluphi olunye uhlobo lwendawo/lwesakhiwo njengalokhu kulawula uNgqongqoshe, ngokubambisana noNgqongqoshe weze-Zimali, ngokweSaziso kuGazethi.

(3) Ngaphezu kwezinhlobo zezakhiwo/zezindawo ezibalulwe esigatshaneni sesi-(2), umasipala, angaqagula ezinye izinhlobo zezindawo/zomhlaba ezengeziwe, kuhlanganisa indawo engenalutho, ezilandelayo, ngaphandle kwendawo engenalutho, uma leyo ndawo ingangeni ohlwini lwezindawo okumele zihlonzwe ngokwesigatshana (2).

(4) (a) Uma umasipala ungaveza ukuthi kunesidingo sokuhlukanisa ngemikhakha, ingxenye yendawo esohlwini lwesigatshana sesi-(2), uMasipala kufanele ufake isicelo kuNgqongqoshe ngokubhalwe phansi ukuze ugunyazwe ukuba usungule umkhakha noma imikhakha. 50

(b) Leso sicelo kufanele—

- (i) sihambisane nezincomo zokuhlukaniswa kwemikhakha;
- (ii) siveze ukuthi ukuhlukaniswa kwemikhakha akushayisani nesigaba se-19; futhi 55

- (iii) reach the Minister at least 15 months before the start of the municipal financial year in which the municipality envisages levying a rate on such sub-categorised property.”

Amendment of section 9 of Act 6 of 2004, as amended by section 27 of Act 19 of 2008

7. Section 9 of the principal Act is hereby amended by the substitution in subsection (1) for paragraph (c) of the following paragraph: 5
“(c) multiple purposes in terms of section 8(2)[(r)](i).”

Amendment of section 11 of Act 6 of 2004

8. Section 11 of the principal Act is hereby amended—
(a) by the substitution for subsection (2) of the following subsection: 10
“(2) A rate levied by a municipality on residential properties with a market value below a prescribed valuation level may, instead of a rate determined in terms of subsection (1), be a uniform fixed amount per property.”; and
(b) by the deletion of subsection (3). 15

Amendment of section 12 of Act 6 of 2004

9. Section 12 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:
“(3) A rate levied for a financial year may not be increased during a financial year [**only**] as provided for in section 28(6) of the Municipal Finance Management Act.”. 20

Amendment of section 14 of Act 6 of 2004

10. Section 14 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:
“(2) (a) A resolution levying rates in a municipality must be annually promulgated, within 60 days of the date of the resolution, by publishing the resolution in the *Provincial Gazette*. 25
(b) The resolution must—
(i) contain the date on which the resolution levying rates was passed; 30
(ii) differentiate between categories of properties; and
(iii) reflect the cent amount in the Rand rate for each category of property.”.

Amendment of section 15 of Act 6 of 2004, as amended by section 28 of Act 19 of 2008

11. Section 15 of the principal Act is hereby amended—
(a) by the substitution in subsection (2) for the words preceding paragraph (a) of the following words: 35
“(2) When granting in terms of subsection (1) exemptions, rebates or reductions in respect of owners of categories of properties, a municipality may determine such categories in accordance with section 8(2) and subsection (2A), and when granting exemptions, rebates or reductions in respect of categories of owners of properties, such categories may include—”; 40

- (ii) sifike kuNgqongqoshe okungenani ezinyangeni eziyi-15 ngaphambi kokuba kuqale unyaka wezimali zikamasipala lowo masipala ofisa ukuthwesa intela kuleyo ndawo ehlukaniswe ngemikhakha.”.

Ukuchitshiyelwa kwesigaba sesi-9 soMthetho wesi-6 wezi-2004, njengalokhu sichitshiyelwa yisigaba 27 soMthetho 19 wezi-2008 5

7. Isigaba sesi-9 soMthetho somkhulu uyachitshiyelwa ngokufaka esikhundleni sesigatshana soku-(1) sesiqephu (c) sesiqephu esilandelayo:

- “(c) isakhiwo semisebenzi enhlobonhlobo njengalokhu kubalulwe esigabeni sesi-8(2)[(r)](i).”.

Ukuchitshiyelwa kwesigaba se-11 soMthetho wesi-6 wezi-2004

8. Isigaba se-11 soMthetho omkhulu siyachitshiyelwa—

- (a) Ngokufaka esikhundleni sesigatshana sesi-(2) sesigatshana esilandelayo:
“(2) intela etheliswe ngumasipala ezindaweni zokuhlala ngokohlelo lwenani lemali yangaleso sikhathi engaphansi kwesilinganisomanani esisemthethweni, ngokwentela eklanye ngokwesigatshana soku-(1), ingenziwa ibe yintela efanayo emile isakhiwo ngesakhiwo/indawo ngendawo/umhlaba ngomhlaba.”; kanye
- (b) nokususa isigatshana sesi-(3).

Ukuchitshiyelwa kwesigaba se-12 soMthetho wesi-6 wezi-2004 20

9. Isigaba se-12 soMthetho Omkhulu siyachitshiyelwa ngokufaka esikhundleni sesigatshana (3) sesigatshana esilandelayo:

- “(3) Intela etheliswe kulowo nyaka wezimali ingeze yenyuswa ngalowo nyaka [kuphela] njengalokhu kuhlinzekwe esigabeni 28(6) soMthetho kaMasipala Wokusebenza kweZimali.”.

Ukuchitshiyelwa kwesigaba se-14 soMthetho wesi-6 wezi-2004

10. Isigaba se-14 soMthetho omkhulu siyachitshiyelwa ngokufaka esikhundleni sesigatshana (2) isigatshana esilandelayo:

- “(2) (a) isinqumo sokuthelisa izintela komasipala kumele saziswe kuwonke-wonke ngonyaka ezinsukwini ezingama-60 ngosuku isinqumo esashicilelwa ngalo kuGazethi yesiFundazwe.
- (b) Isinqumo kumele siqukathe okulandelayo—
- (i) usuku okwaphasiswa ngalo isinqumo sokuthelisa izintela;
- (ii) sehluhanise phakathi kwezinhla zezindawo/izakhiwo; kanye
- (iii) sikhombise inani lecenti eRandini ohlwini ngalunye.”.

Ukuchitshiyelwa kwesigaba se-15 soMthetho wesi-6 wezi-2004 njengalokhu sichitshiyelwa yisigaba 28 soMthetho 19 wezi-2008

11. Isigaba se-15 soMthetho omkhulu siyachitshiyelwa—

- (a) ngokufaka esikhundleni sesigatshana (2) samagama andulela isiqephu (a) amagama alandelayo: 40
- “(2) uma ngokwesigatshana soku (1) unikeza ilungelo lokungakhokhi, lokubuyiselwa imali noma lokunciphisa kulabo abangabanikazi bezinhlobo zezindawo/zezakhiwo/zomhlaba, umasipala angaqagula lezo zinhlobo njengalokhu kulawula isigaba sesi-(8)(2) kanye nesigatshana sesi-(2A), nanokuthi ngesikhathi kunikezwa lelo lungelo lokungakhokhi, lokubuyiselwa imali noma lokunciphisa ngasohlangothini lwezinhlobo zezakhiwo/zemihlaba/zezindawo zabanikazi, izinhlobo ezinjalo zingafaka phakathi—”;

- (b) by the insertion after subsection (2) of the following subsection:
- “(2A) In addition to the categories of rateable property determined in terms of section 8(2), a municipality may, subject to any ratio determined in terms of section 19, for the purposes of granting exemptions, rebates and reductions, determine such property categories based on—
- (a) properties used for public service purposes; and
 - (b) properties to which the provisions of the National Heritage Resources Act, 1999 (Act No. 25 of 1999), apply, or an institution that has been declared to be subject to the Cultural Institutions Act, 1998 (Act No. 119 of 1998).”;
- (c) by the deletion in subsection (3)(b) of subparagraphs (ii) and (iii).

Amendment of section 16 of Act 6 of 2004

12. Section 16 of the principal Act is hereby amended by the substitution in subsection (2) for paragraphs (a) and (b) of the following paragraphs:

- (a) If a rate on a specific category of properties, or a rate on a specific category of properties above a specific amount in the Rand, is materially and unreasonably prejudicing any of the matters listed in subsection (1), the Minister, **[after notifying]** with the concurrence of the Minister of Finance, must, by notice in the *Gazette*, give notice to the relevant municipality or municipalities that the rate must be limited to an amount in the Rand specified in the notice.
- (b) A municipality affected by a notice referred to in paragraph (a) must give effect to the notice **[and, if necessary, adjust its budget for the next financial year accordingly]**, the effective date of which must be from the date determined by the Minister in the notice.”.

Amendment of section 17 of Act 6 of 2004, as amended by section 29 of Act 19 of 2008

13. Section 17 of the principal Act is hereby amended—

- (a) by the substitution in subsection (1) for paragraph (a) of the following paragraph:
- “(a) subject to paragraph (aA), on the first 30% of the market value of public service infrastructure;”;
- (b) by the insertion in subsection (1) after paragraph (a) of the following paragraph:
- “(aA) on any property referred to in paragraphs (a), (b), (e), (g) and (h) of the definition of ‘public service infrastructure’;”;
- (c) by the substitution in subsection (1) for paragraph (b) of the following paragraph:
- “(b) on any part of the sea-shore as defined in the **[Sea shore Act, 1935 (Act No. 21 of 1935)] National Environmental Management: Integrated Coastal Management Act, 2007 (Act No. 24 of 2008);**”;
- (d) by the substitution in subsection (1) for paragraph (f) of the following paragraph:
- “(f) on **[mineral] mining rights** or a mining permit within the meaning of [paragraph (b) of the definition of “property” in section 1] the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), excluding any building, other immovable structures and infrastructure above the surface of the mining property required for purposes of mining;”;
- (e) by the substitution in subsection (1) for paragraph (g) of the following paragraph:

- (b) Ukufaka emva kwesigatshana sesi-(2) sesigatshana esilandelayo:
- “(2A) ngaphezu kwezinhlobo zezakhiwo/zezindawo/zemihlaba ezibalulwe esigabeni sesi-8(2), umasipala angaqagula, kodwa ngokubhekela ubukhulu bokulinganiselwa obubalulwe esigabeni se-19, ngenhloso yokunikeza ilungelo lokungayikhokhi intela, lokubuyiselwa imali kanye nelokuncishiselwa, angaqagula izinhlobo ngaphansi kwalokhu—
- (a) Impahla esisetshenziselwa izinhloso zomphakathi; kanye
- (b) izindawo lapho kunezinhlizeko uMthetho wezamaGugu zikaZwelonke, 1999 (uMthetho 29 we-1999) usebenza khona, noma isikhungo ezibekwe ngokusemthethweni ngaphansi koMthetho weziKhungo zezaMasiko, 1998, (uMthetho 119 we-1998).”; kanye
- (c) ngokususa esigatshaneni sesi-(3)(b) iziqephu (ii) no (iii).

Ukuchitshiyelwa kwesigaba se-16 soMthetho wesi-6 wezi-2004

12. Isigaba se-16 soMthetho omkhulu siyachitshiyelwa ngokufaka esikhundleni sesigatshana sesi-(2) seziqephu (a) no (b) iziqephu esilandelayo:

- “(a) uma intela yohlobo oluthile lwesakhiwo/lwendawo, noma uhlobo oluthile lwesakhiwo/indawo lungaphezulu kwenani ngokwamaRandi, lulimaza ngokungenasidingo noma yikuphi phakathi kwezinto ezisohlwini olusesigatshanane soku-(1), uNgqongqoshe [emva kokwazisa] ngokubambisana noNgqongqoshe wezeZimali, kumele ngokwesaziso kuGazethi, akhiphe isaziso kulabo masipala noma omasipala abathintekayo ukuthi intela kumele igcine enanini ngokwamaRandi elibalulwe esazisweni.
- (b) Umasipala ochashazelwe isaziso esivezwe endimeni (a) kufanele ulandele isaziso [futhi, uma kunesidingo, uhlele isabelomali sawo sonyaka wezimali olandelayo ngendlela efanele], usuku okufanele siqale ngalo ukusebenza kufanele kube usuku olunqunywe uNgqongqoshe ngesaziso.”.

Ukuchitshiyelwa kwesigaba se-17 soMthetho wesi-6 wezi-2004, njengalokhu sichitshiyelwa yisigaba 29 soMthetho 19 wezi-2008

13. Isigaba se-17 soMthetho omkhulu siyachitshiyelwa—

- (a) ngokufaka esikhundleni sesigatshana (1) sesiqephu (a) esiqeshini esilandelayo:
- “(a) ngaphandle kwesiqephu (aA), amaphesenti okuqala angama-30 evelu esebenza ngaleso sikhathi kungqalasizinda yezidingo zomphakathi;”;
- (b) ngokufaka phakathi esigatshaneni soku-(1) emva kwesiqephu (a) sesiqephu esilandelayo:
- “(aA) kunoma iyiphi indawo okukhulunywe ngayo eziqeshini (a), (b), (e), (g) no (h) yencazelo yengqalasizinda eyizinsiza zomphakathi;”;
- (c) ukufaka esikhundleni sesigatshana soku-(1) sesiqephu (b) sesiqephu esilandelayo:
- “(b) kunoma iyiphi indawo esogwini njengalokhu ichazwe [kuMthetho woGu, 1935 (uMthetho 21 we-1935)] Kwezokusingathwa kweze-Mvelo zikaZwelonke: uMthetho wezokuSingathwa kwendawo ezisoGwini oDidiyelwe, wezi-2008 (uMthetho 24 wezi-2008);”;
- (d) ngokufaka esikhundleni sesigatshana soku-(1) sesiqephu (f) sesiqephu esilandelayo:
- “(f) kumalungelo [kumaminerali] okumba noma imvume yokumba ngaphansi kwencazelo [isiqephu (b) sencazelo ye “ndawo” esigatshaneni 1] uMthetho wokuThuthukiswa kweZimbiwa nokuSaluketshezi, wezi-2002 (uMthetho 28 wezi-2002) kushiya ngaphandle noma yisiphi isakhiwo, isakhiwo ezingasuseki kanye nengqalasizinda engaphezulu komhlaba endaweni yokumayina okudingeka ukuthi kumayinwe kuyo;”;
- (e) ngokufaka phakathi esigatshaneni soku-(1) emva kwesiqephu (g) sesiqephu esilandelayo:

- “(g) on a property belonging to a land reform beneficiary or his or her heirs, dependants or spouse provided that this exclusion lapses—
 (i) ten years from the date on which such beneficiary’s title was registered in the office of the Registrar of Deeds; or
 (ii) upon alienation of the property by the land reform beneficiary or his or her heirs, dependants or spouse;”; 5
- (f) by the substitution in subsection (1) for paragraph (i) of the following paragraph:
 “(i) on a property registered in the name of and used primarily as a place of public worship by a religious community, including **[an] the** official residence registered in the name of that community which is occupied by **[an] the** office bearer of that community who officiates at services at that place of worship.”; 10
- (g) by the insertion after subsection (1) of the following subsection:
 “(1A) The exclusion from rates of a property referred to in subsection (1)(b) lapses—
 (a) if the property is alienated or let; or
 (b) if the exclusion from rates of a property lapses in terms of paragraph (a), the new owner or lessee becomes liable to the municipality concerned for the rates that, had it not been for subsection (1)(b), would have been payable on the property, notwithstanding section 78, with effect from the date of alienation or lease.”; 15 20
- (h) by the substitution in subsection (2) for paragraph (b) of the following paragraph:
 “(b) (i) If the property in respect of which the declaration is withdrawn is privately owned, the owner, upon withdrawal of the declaration, becomes liable to the municipality concerned for any rates that, had it not been for subsection (1)(e), would have been payable on the property, notwithstanding section 78, during the period commencing from the effective date of the current valuation roll of the municipality. 25
 (ii) If the property was declared as a protected area after the effective date of the current valuation roll, rates are payable only from the date of declaration of the property.”; and 30
- (i) by the substitution in subsection (5) for paragraph (b) of the following paragraph: 35
 “(b) If the exclusion from rates of a property used as such an official residence lapses, the religious community owning the property becomes liable to the municipality concerned for any rates that, had it not been for subsection (1)(i), would have been payable on the property, notwithstanding section 78, during the period of one year preceding the date on which the exclusion lapsed.”. 40

Amendment of section 19 of Act 6 of 2004, as amended by section 30 of Act 19 of 2008

- 14.** Section 19 of the principal Act is hereby amended—
 (a) by the substitution in subsection (1) for paragraph (a) of the following paragraph: 45
 “(a) different rates on residential properties, except as provided for in sections 11(2), 21 and **[89] 89A: Provided that this paragraph does not apply to residential property which is vacant;**” and

- “(g) endaweni engeyalabo abahlomule ohlelweni lokubuyiselwa umhlaba noma izindlalifa, abantwana noma okuganenwe nabo ngaphandle uma lokhu kupheliswa—
- (i) eminyakeni eyishumi kusukela osukwini okwabhaliswa ngalo abadli befa ehhovisi loMphathi Omkhulu wokubhaliswa kweZakhiwo; noma
- (ii) uma indawo yedluliselwa kumniniyo noma kundlalifa, ezinganeni noma kokuganenwe naye;”;
- (f) ngokufaka endaweni yesigatshana soku-(1) sendima (i) le ndima elandelayo: “(i) emhlabeni obhaliswe ngegama futhi osetshenziswa njengendawo yokukhonza emphakathini ngamkholwa, kubandakanya indawo esemthethweni yokuhlala ebhaliswe ngegama lomphakathi esetshenziswa osesikhundleni emphakathini ogunyaza ukusetshenziswa kwaleyo ndawo wokukhonza.”;
- (g) ngokufaka emva kwesigatshana soku-(1) sesigatshana esilandelayo: “(1A) ukungatheliswa intela ezindaweni okukhulunywe ngazo esigatshaneni soku-(1)(b) kuphela—
- (a) uma indawo yehlukaniswa noma iqashiswa, noma
- (b) uma ukungafakwa ohlelweni lokuthelela indawo intela kuphelelwa yisikhathi njengalokhu kubikwe esiqeshini (a), uma umnikazi omusha noma othenga sakuqasha, njengalokhu kungenzeka, engena ohlelweni lwalowo masipala lokuthela intela, okwakungeyikho okwesigatshana soku-(1)(b), okwakufanele ukuba ikhokhelwe indawo, noma kunjalo izinhlinzeko zesigaba sama-78 ziyosebenza, kusukela ngosuku lokwahlukanisa noma sokuqasha(shisa).;”;
- (h) ngokufaka esikhundleni sesigatshana sesi-(2) sesiqephu (b) sesiqephu esilandelayo: “(b) (i) Uma indawo lapho ukumenyenzelwa kwayo kuhoxiswa yenganyelwa ngumuntu ozimele, umnikazi, emva kokuhoxiswa kwezimemezelo, iyobe isibuyela kumasipala othintekayo ngasohlangothini lwanoma iyiphi intela, obengabe kusigatshana (i) (e), okwakufanele ikhokhelwe indawo, nakuba kunjalo izinhlinzeko zesigaba sama-78 ziyasebenza, kusukela ngosuku lokuqala kokusebenza komqulu wohlu lwezilinganisomanani zikamasipala zangaleso sikhathi;
- (ii) Uma indawo yayimenyenzelwe njengendawo evikelekile emva kosuku lokuqala kokusebenza komqulu wohlu lwezilinganisomanani olusebenza ngaleso sikhathi, intela ikhokhwa kuphela kusukela ngosuku okuyomenyenzelwa ngalo indawo.”; kanye
- (i) ngokufaka phakathi emva kwesigatshana sesi-(5) sesiqephu (b) sesiqephu esilandelayo: “(b) Uma ukungafakwa ohlwini lwentela yendawo esetshinziswayo njengendawo yokuhlala esemthethweni isikhathi sakho siphela, umphathi webandla owengamele leyo ndawo kuba nguyena okumele abike kulowo masipala othintekayo mayelana nanoma iyiphi intela okwakufanele ikhokhwe ngaphansi kwesigatshana soku-(1)(i), nakuba izinhlinzeko zisigaba sama-78 sisebenza, ngesikhathi esingangonyaka esandulela usuku ukungafakwa ohlelweni lwaphela.”.

Ukuchitshiyelwa kwesigaba se-19 soMthetho wesi-6 wezi-2004, njengalokhu sichitshiyelwa yisigaba 30 soMthetho 19 wezi-2008

- 14. Isigaba se-19 soMthetho omkhulu siyachitshiyelwa—**
- (a) ngokufaka kusigatshana soku-(1) sesiqephu (a) sesiqephu elandelayo: “(a) izintela ezehlukene ezindaweni zokuhlala, ngaphandle kwalokhu okuhlinzekwe ezigabeni okungesi-11(2), 21 nesama [89] 89A: ngaphandle uma lesi siqephu singasebenzi endaweni yokuhlala engakhe lutho;”; kanye

(b) by the substitution for subsection (2) of the following subsection:

“(2) The ratio referred to in subsection (1)(b) may be subject to prescribed norms and standards, and may only be prescribed with the concurrence of the Minister of Finance.”.

Amendment of section 20 of Act 6 of 2004, as amended by section 31 of Act 19 of 2008 5

15. Section 20 of the principal Act is hereby amended—

(a) by the substitution in subsection (2) for paragraph (a) of the following paragraph:

“(a) different kinds of municipalities which may, for the purposes of this section, be defined in the notice either in relation to categories, **[of municipalities within the meaning of the Municipal Structures Act] types**, or budgetary size of municipalities or in any other way; or”;

(b) by the insertion after subsection (2) of the following subsection: 15

“(2A) The Minister may, with the concurrence of the Minister of Finance, and by the notice referred to in subsection (1), delay the implementation of a limit, for a period determined in that notice and in respect of the different kinds of municipalities defined in terms of subsection (2)(a).”. 20

Amendment of section 25 of Act 6 of 2004

16. Section 25 of the principal Act is hereby amended by the substitution for subsections (1) and (2) of the following subsections:

“(1) A rate levied by a municipality on a sectional title unit is payable by the owner of the unit or the holder of a right contemplated in section 25 or 27 of the Sectional Titles Act. 25

(2) A municipality may not recover the rate on a sectional title unit, or on a right contemplated in section 25 or 27 of the Sectional Titles Act registered against the sectional title unit, or any part of such rate, from the body corporate controlling a sectional title scheme, except when the body corporate is the owner of any specific sectional title unit, or the holder of such right.”. 30

Amendment of section 27 of Act 6 of 2004

17. Section 27 of the principal Act is hereby amended by the insertion after subsection (1) of the following subsection:

“(1A) A person liable for a rate must furnish the municipality with an address where correspondence can be directed to.”. 35

Amendment of section 30 of Act 6 of 2004

18. Section 30 of the principal Act is hereby amended—

(a) by the substitution in subsection (2) for the words preceding paragraph (a) of the following words: 40

“(2) All rateable properties in the municipality must be valued during a general valuation, including **[all] those properties [fully or]** partially excluded from rates in terms of section 17(1)(a)[, (e), (g),] and (h) [and (i)]: Provided that—”; and

(b) by the substitution for subsection (3) of the following subsection: 45

“(3) All properties valued in terms of subsection (2) must be included in the valuation roll: Provided that properties referred to in **[subsection (2)(b) and in section] sections 7(2)(a)(i) and (ii) and 17(1)(e), (g) and (i)** must be included in the valuation roll whether **[or not]** they **[were] have been** valued or not.”. 50

(b) ukufaka esikheleni sesigatshana (2) sesiqephu esilandelayo:

“(2) Ubungako (ratio) bokulinganisela okukhulunywe ngabo esigatshani (1)(b) singaba nombandela wezimiso nemigomo njengalokhu kubekwe, nanjengoba kungashicilelwa ngokusemthethweni ngokubambisana noNgqongqoshe wezeZimali.”

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Ukuchitshiyelwa kwesigaba sama-20 soMthetho wesi-6 wezi-2004, njengalokhu sichitshiyelwa yisigaba 31 soMthetho 19 wezi-2008

15. Isigaba sama-20 soMthetho omkhulu siyachitshiyelwa—

(a) ngokufaka kusigatshana sesi-(2) sesiqephu (a) sesiqephu esilandelayo:

“(a) izinhlobo ezehlukene zomasipala, ngenhloso yalesi sigaba, zingachazwa ngokwesaziso okungaba ngokwezinhlobo; **[zomasipala ngaphansi kwencazelo yoMthetho kaMasipala weZakhiwo]** ngokwezinhlobo noma ngobukhulu besabelomali somasipala noma nanoma ngayiphi enye indlela; noma”; kanye

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(b) ukufaka emva kwesigatshana (2) sesigatshana esilandelayo:

“(2A) UNgqongqoshe, ngokuvumelana noNgqongqoshe wezeZimali, nanokukhipha isaziso okukhulunywe ngaso esigatshani soku-(1), angabambezela ukuqalisa kokusebenza komkhawuko, isikhathi esinqunywe esazisweni kanye nangokwezinhlobo ezehlukene zomasipala njengalokhu zichazwe esigatshani sesi-(2) (a).”

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Ukuchitshiyelwa kwesigaba sama-25 soMthetho wesi-6 wezi-2004

16. Isigaba sama-25 soMthetho omkhulu sichitshiyelwa ngokufaka esikhundleni zesigatshana soku-(1) nesesi-(2) zesigatshana ezilandelayo:

“(1) intela etheliswa ngumasipala engxenyeni yendawo eklanyiwe ikhokhwa ngumnikazi waleyo ngxenye, noma lowo onelungelo layo njengalokhu kubekwe esigabeni sama-25 noma sama-27 soMthetho weZindawo eziKlanyiwe.

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(2) umasipala engeze afuna intela ezingxenyeni zezindawo eziklanyiweyo, noma elungelweni njengalokhu kubekwe esigabeni sama-25 noma sama-27 soMthetho weZindawo eziKlanyiweyo ezingabhalisiwe engxenyeni yezindawo eziklanyiweyo, noma nayiphi ingxenye yaleyo ntela, yenhlangano elawula isikimu sendawo eklanyiwe, ngaphandle uma inhlangano ingumnikazi wanoma iyiphi ingxenye yendawo eklanyiwe, noma engumnikazi onalelo lungelo.”

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Ukuchitshiyelwa kwesigaba sama-27 soMthetho wesi-6 wezi-2004

17. Isigaba sama-27 soMthetho omkhulu siyachitshiyelwa ngokufaka emva kwesigatshana soku-(1) sesigatshana esilandelayo:

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“(1A) Umuntu okufanele akhokhe intela kumele anikeze umasipala indawo lapho kunokuxhunyanwa naye khona.”

Ukuchitshiyelwa kwesigaba sama-30 soMthetho wesi-6 wezi-2004

18. Isigaba sama-30 soMthetho omkhulu siyachitshiyela—

(a) ngokufaka esikhundleni sesigatshana sesi-(2) emagameni andulela indima (a) lawa magama alandelayo:

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“(2) Zonke izakhiwo ezikhokhelwa intela kumasipala kumele kwenziwe izilinganisomanani kuzo ngesikhathi kwenziwa izilinganisomanani okwejwayelekile, kuhlenganisa **[zonke] lezo zakhiwo [ezigwele noma]** ezikhishelwe mbijana ngaphandle ekukhokheni izintela njengalokhu kulawula isigaba se-17(1)(a)[, (e), (g),] kanye no-(h) **[kanye no-i]**: Inqobo nje uma-”; futhi

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(b) ngokufaka esikhundleni sesigatshana sesi-(3) sesigatshana esilandelayo:

“(3) Zonke izakhiwo okwenziwe kuzo izilinganisomanani njengalokhu kulawula isigatshana sesi-(2) kumele zifakwe ohlwini lwezilinganisomanani: Ngaphandle uma izindawo okukhulunywa ngazo **[isigatshana sesi-2(b) kanye nase]** esigabeni sesi-7(2)(a)(i) no (ii) kanye nesigaba se-17(1)(e), (g) no (i) kumele zifakwe ohlwini lwezilinganisomanani noma ngabe **[noma cha zaze]** zenzelwe izilinganisomanani noma azenzelwanga.”

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Amendment of section 32 of Act 6 of 2004

19. Section 32 of the principal Act is hereby amended—

- (a) by the substitution in subsection (1) for paragraph (b) of the following paragraph:
- “(b) remains valid for that financial year or for one or more subsequent financial years as the municipality may decide, but in total not for more than—
- (i) four financial years in respect of a metropolitan municipality;
and
(ii) five financial years in respect of a local municipality.”; and
- (b) by the substitution for subsection (2) of the following subsection:
- “(2) The MEC for local government in a province may extend the period for which a valuation roll remains valid [**to five financial years, but only**]
(a) in the case of—
- (i) a metropolitan municipality, to six financial years; and
(ii) a local municipality, to seven financial years,
- if the provincial executive has intervened in the municipality in terms of section 139 of the Constitution; or
- (b) in the case of—
- (i) a metropolitan municipality, to five financial years; and
(ii) a local municipality, to seven financial years,
- on request by the municipality, in other exceptional circumstances which warrant such extension.”.

Amendment of section 34 of Act 6 of 2004

20. Section 34 of the principal Act is hereby amended by the insertion after paragraph (a) of the following paragraph:

- “(aA) subject to section 81(1B), as part of the process towards submitting a valuation roll contemplated in paragraph (b), after appointment and until submission of the certified valuation roll, submit a monthly progress report to the municipal manager on the valuation of properties, regardless of whether properties are valued in terms of section 45(2)(a) or in terms of a combination of section 45(2)(a) and (b);”.

Amendment of section 42 of Act 6 of 2004

21. Section 42 of the principal Act is hereby amended—

- (a) by the substitution in subsection (1) for paragraph (a) of the following paragraph:
- “(a) require the owner, tenant or occupier of a property which the valuer must value in terms of this Act, or the agent of the owner, or the body corporate controlling a sectional title scheme or the share block company in respect of a share block scheme or the management association in respect of a property time-sharing scheme, to give the valuer access to any document or information in possession of the owner, tenant, occupier, [**or**] agent, body corporate, share block company or management association which the valuer reasonably requires for purpose of valuing the property;”; and
- (b) by the substitution in subsection (1) for paragraph (c) of the following paragraph:

Ukuchitshiyelwa kwesigaba sama-32 soMthetho wesi-6 wezi-2004

19. Isigaba sama-32 soMthetho omkhulu siyachitshiyelwa—

- (a) ngokufaka endaweni yesigatshana soku-(1) endimeni (b) le ndima elandelayo:
 “(b) izoqhubeka nokusebenza kulowo nyaka wezimali noma onyakeni
 owodwa noma edlulile kowodwa yezimali elandelayo ngendlela 5
 umasipala onganquma ngayo, kodwa uma isihlangene ingadluli—
 (i) kungadluli iminyaka yezimali emine uma kuwumasipala
 wedolobha elikhulu; futhi
 (ii) iminyaka yezimali emihlanu uma kuwumasipala
 wendawo.”; futhi 10
- (b) ngokufaka endaweni yesigatshana sesi-(2) lesigatshana esilandelayo:
 “(2) U-MEC kuhulumeni wendawo esifundazweni anganweba
 isikhathi sokusebenza kohlu lokuhlola **[ukuba sibe iminyaka yezimali
 emihlanu, kodwa kuphela]**—
 (a) uma— 15
 (i) kungumasipala wedolobha elikhulu, kube iminyaka yezimali
 eyisithupha; futhi
 (ii) uma kungumasipala wendawo, kube iminyaka yezimali
 eyisikhombisa,
 uma iziphathimandla zesifundazwe zingenelele kumasipala ngo- 20
 kwemigomo yesigaba se-139 soMthethosisekelo; noma
 (b) uma—
 (i) kungumasipala wedolobha elikhulu, kube iminyaka yezimali
 emihlanu; futhi
 (ii) kungumasipala wendawo, kube iminyaka yezimali eyisi- 25
 khombisa,
 ngesicelo sikamasipala, kwezinye izimo esiqinisekisa lokho kunwe-
 tshwa.”.

Ukuchitshiyelwa kwesigaba sama-34 soMthetho wesi-6 wezi-2004

**20. Isigaba sama-34 soMthetho omkhulu siyachitshiyelwa ngokufaka emva 30
 kwesiqeshana (a) sesiqephu esilandelayo:**

- “(aA) ngokubheka isigaba sama-81(1B), njengengxenywe yenqubo
 yokulethwa kohlu lwezilinganisomanani okukhulunywe ngazo
 kupharagrafu (b), emva kokuqokwa nanokuthi kuze
 kulethwe/kuthunyelwe uhlu lwezilinganisomanani oluqinisekisiwe, 35
 kumele kulethwe imibiko yokusebenza yanyanga zonke kumenenja
 kamasipala ngokwenziwa kwezilinganisomanani zezindawo, ngoku-
 ngabheki ukuthi lezo ndawo kwenziwe yini izilinganisomanani kuzo
 noma cha njengalokhu kubekwe esigabeni sama-45(2)(a) noma
 ngokwenhlanganisela yesigaba sama-45(2)(a) kanye no (b);”. 40

Ukuchitshiyelwa kwesigaba sama-42 soMthetho wesi-6 wezi-2004

21. Isigaba sama-42 soMthetho omkhulu siyachitshiyelwa—

- (a) ngokufaka esikhundleni sesigatshana soku-(1) sesiqephu (a) sesiqephu
 esilandelayo:
 “(a) kudingeka umnikazi, umqashi noma ohlala endaweni okufanele 45
 umlinganisomanani enze izilinganisomanani ngokwalo Mthetho, noma
 lowo omele umnikazi, noma inkampani elawula isikimu sendawo
 eklanyiwe noma inhlango ebambisene ebhulokhini noma inhlango
 yabaphathi ephathelene nesikimu sengxenywe yendawo yokuphumula
 esetshenziswa ngokubambisana ukunika ithuba lokufinyelela kunoma
 iyiphi idokhyumenti noma ulwazi olusezandleni zomnikazi, umqaphi, 50
 ohlezi esakhiweni; **[noma]** umqaphi wendawo, inkampani esemthe-
 thweni, inkampani ebambisene ebhulokhini noma inhlango yaba-
 phathi lapho umlinganisomanani ezidinga lezi zinto ezibalwe ngenhla
 ngezinhloso zokwenza izilinganisomanani esakhiweni;”; kanye
 (b) ngokufaka esikhundleni sesigatshana soku-(1) sesiqephu (c) sesiqephu 55
 esilandelayo:

“(c) in writing require the owner, tenant or occupier of the property, or the agent of the owner, or the body corporate controlling a sectional title scheme or the share block company in respect of a share block scheme or the managing association in respect of a property time-sharing scheme to provide the valuer, either in writing or orally, with particulars regarding the property which the valuer reasonably requires for purpose of valuing the property.”. 5

Amendment of section 55 of Act 6 of 2004

22. Section 55 of the principal Act is hereby amended—
- (a) by the substitution in subsection (2) for paragraph (b) of the following paragraph: 10
- “(b) either—
- (i) recover from [, or repay to,] the person liable for the payment of the rate the difference determined in terms of paragraph (a) [plus interest at a prescribed rate] without adding interest on the amount due for rates; or 15
- (ii) repay to the person who made the payment the difference determined in terms of paragraph (a) plus interest at the prescribed rate.”; and
- (b) by the deletion of subsection (3). 20

Amendment of section 56 of Act 6 of 2004

23. Section 56 of the principal Act is hereby amended—
- (a) by the substitution for subsection (1) of the following subsection: 25
- “(1) The MEC for local government must, by notice in the [provincial] *Provincial Gazette*, establish as many valuation appeal boards in the province as may be necessary, but not fewer than one in each [district municipality and each] metropolitan municipality.”; and
- (b) by the deletion of subsection (2).

Amendment of section 58 of Act 6 of 2004

24. Section 58 of the principal Act is hereby amended by the substitution in subsection (1) for paragraph (b) of the following paragraph: 30
- “(b) not fewer than two and not more than four other members with sufficient knowledge of or experience in the valuation of property, of which at least one—
- (i) must be a professional valuer registered in terms of the Property Valuers Profession Act, 2000 (Act No. 47 of 2000); or 35
- (ii) may be a professional associated valuer, without restrictions and with at least ten years experience, registered in terms of the Property Valuers Profession Act, 2000 (Act No. 47 of 2000), if a professional valuer cannot be appointed.”. 40

Amendment of section 68 of Act 6 of 2004

25. Section 68 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:
- “(1) (a) A majority of the members of an appeal board serving at any [relevant]

“(c) ngokubhalwe phansi kudingeka umnikazi, umqaphi noma ohlala esakhiweni, noma oqaphe isakhiwo somnikazi, noma inkampani esemthethweni okuyiyona elawula isikimu sengxenye yendawo eklanyiwe noma inkampani ebambisene ebhulokhini noma inkampani yabaphathi ephathelene nesikimu sendawo yokuphumula esetshenziswa ngokubambisana banike umlinganisimanani ngendlela ebhalwe phansi noma ngomlomo, imininingwane emayelana nendawo umlinganisimanani ayidingayo ngezinhloso zokwenza izilinganisomanani esakhiweni.” 5 10

Ukuchitshiyelwa kwesigaba sama-55 soMthetho wesi-6 wezi-2004

22. Isigaba sama-55 soMthetho omkhulu siyachitshiyelwa—

(a) ngokufaka esikhundleni sesigatshana sesi-(2) sesiqephu (b) sesiqephu elandelayo:

“(b) okunye oku—

(i) ukuqoqa[, **noma ukuphinde akhokhe ku,**] kulowo okumele akhakhe intela ewumahluko kuleyo okukhulunywe ngayo esiqeshini (a) [**kuhlanganisa nenzalo esemthethweni ngaleso sikhathi**] ngaphandle kokwengeza inzalo enanini okufanele likhokhwe enteleni; okanye 15 20

(ii) ukubuyisela inkokhelo kulowo muntu owenze inkokhelo ewmehluko njengalokhu kushicilelwe esiqeshini (a) kuhlanganisa nenzalo esemthethweni.”; kanye

(b) ukususwa kwesigatshana sesi-(3).

Ukuchitshiyelwa kwesigaba sama-56 soMthetho wesi-6 wezi-2004

23. Isigaba sama-56 soMthetho omkhulu siyachitshiyelwa—

(a) ngokufaka esikhundleni sesigatshana soku-(1) sesigatshana esilandelayo:

“(1) U-MEC wohulumeni beziNdawo kumele, ngokwesaziso kuGazethi [**yesifundazwe**] yesiFundazwe, asungule amabhodi amaningi okwedlulisa izikhalo ezimayelana nezilinganisomanani esifundazweni njengalokhu kuyobe kudingekile, kodwa lingabi ngaphansi kwelilodwa esifundazweni ngasinye [**umasipala wesifunda kanye noyedwa**] umasipala wedolobhakazi.”; kanye 30

(b) ukususa isigatshana sesi-(2).

Ukuchitshiyelwa kwesigaba sama-58 soMthetho wesi-6 wezi-2004

24. Isigaba sama-58 soMthetho omkhulu siyachitshiyelwa ngokufaka esikhundleni sesigatshana soku-(1) sesiqephu (b) sesiqephu esilandelayo:

“(b) amalungu anolwazi olwenele noma inkulalwazi ekulinganisweni kwamanani ezakhiwo akumele abe ngaphansi kwababili futhi angabi ngaphezulu kwamane, okungenani elilodwa lawo kumele kube— 40

(i) uchwepheshe okufundele ukwenza izilinganisomanani njengalokhu kulawula uMthetho Wezobuchwepheshe kwezeZilinganisomanani kwezeMihlaba/kwezeZindawo, 2000 (uMthetho ongunombolo 47 wezi-2000); noma

(ii) uchwepheshe ofundele isilinganiso mali ngaphandle kokubekelwa umkhawulo onolwazi lomsebenzi lweminyaka eyishumi, wabhaliswa ngokwemigomo yoMthetho Wezobuchwepheshe kwezeZilinganisomanani kwezeMihlaba/kwezeZindawo, 2000 (uMthetho 47 wezi-2000), uma ungeke ukwazi ukuqasha uchwepheshe wesilinganisonani ofundele lo msebenzi.” 45 50

Ukuchitshiyelwa kwesigaba sama-68 soMthetho wesi-6 wezi-2004

25. Isigaba sama-68 soMthetho omkhulu siyachitshiyelwa ngokufaka phakathi esigatshaneni soku-(1) sesiqephu esilandelayo:

“(1)(a) Iningi lamalungu ebhodini lokwedluliswa kwezikhazazo akhonza noma [**ngesikhathi esiqondile**] ngasiphi isikhathi, kuhlanganisa nelungu lebhodi 55

time, constitutes a quorum for a meeting of the board.

(b) In addition to a quorum being present, a meeting may not continue unless the valuer member of the appeal board is present.”.

Amendment of section 78 of Act 6 of 2004, as amended by section 33 of Act 19 of 2008

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26. Section 78 of the principal Act is hereby amended—

- (a) by the deletion in subsection (1) of the word “or” at the end of paragraph (f);
- (b) by the addition in subsection (1) of the word “or” at the end of paragraph (g);
- (c) by the addition to subsection (1) of the following paragraph:
“(h) the value of which was incorrectly recorded in the valuation roll as a result of a clerical or typing error.”;
- (d) by the substitution in subsection (2) for paragraph (b) of the following paragraph:
“(b) the supplementary valuation [roll takes effect on the first day of the month following the completion of the public inspection period required for the supplementary valuation roll in terms of section 49 (as read with this section), and] remains valid for the duration of the municipality’s current valuation roll.”;
- (e) by the substitution in subsection (4) for the words preceding paragraph (a) of the following words:
“(4) Rates on a property based on the valuation of that property in a supplementary valuation [roll] become payable with effect from—”;
- (f) by the substitution in subsection (4) for paragraph (a) of the following paragraph:
“(a) [the effective date of the supplementary roll,] the first day of the month following the posting of the notice contemplated in subsection (5), in the case of a property referred to in subsection (1)(a) [, (e)] or (f);”;
- (g) by the insertion in subsection (4) after paragraph (a) of the following paragraph:
“(aA) the first day of the month following the posting of the notice contemplated in subsection (5) in the case of property referred to in subsection (1)(a), (e), (f) or (h): Provided that in the case of a decrease in value in respect of a property referred to in subsection (1)(e), the rates become payable on the date the property was incorrectly valued or the clerical or typing error was made;”; and
- (h) by the addition of the following subsections:
“(5) (a) A municipal valuer must on completion of the supplementary valuation contemplated in subsection (1)(a) to (g), and following a correction contemplated in subsection (1)(h), serve the results of the supplementary valuations or corrections contemplated in subsections (1)(g) and (h), by ordinary mail, or if appropriate, in accordance with section 115 of the Municipal Systems Act, on every owner of property who has been affected by a supplementary valuation contemplated in subsection (1)(a) to (g) and a correction contemplated in subsection (1)(h), a notice reflecting the supplementary valuation or correction of the property, as well as the particulars listed in section 48(2);
(b) The notice referred to in paragraph (a) must inform the property owner that he or she may lodge a request for review with the municipal

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lezilinganisimanani, benza ikhoramu ukuze umhlangano webhodi ukwazi ukuhlala.

(b) Ukwengeza ikhoramu eqotshweyo, umhlangano awunakuhambela phambili uma ilungu elingumlinganisi-manani kumalungu ebhodi lingekho.”.

Ukuchitshiyelwa kwesigaba sama78 soMthetho we-6 wezi-2004 njengalokhu sichitshiyelwa yisigatsha -33 soMthetho 19 wezi-2008 5

26. Isigaba sama-78 soMthetho omkhulu siyachitshiyelwa—

- (a) ngokufaka esikhundleni sesigatshana soku-(1) igama “okanye” ekupheleni kwesiqephu (f);
- (b) ngokufaka esikhundleni sesigatshana soku-(1) igama “okanye” ekupheleni kwesiqephu (g);
- (c) ngokwandisa kwisigatshana soku-(1) esisiqephu esilandelayo:
“(h) isilinganisomanani esasibhaleke ngephutha ohlwini lwesilinganisomanani ngenxa yephutha likamabhalane noma iphutha lokuthayipha.”; 15
- (d) ukufaka esigatshaneni sesi-(2) sesiqephu (b) sesiqephu esilandelayo:
“(b) uhlu lwezilinganisomanani oluchitshiyelwe [umqulu uqala ukusebenza osukwini lokuqala lwenyanga olulandela ukuphuthulwa kwesikhathi sokuhlolwa kwalo ngumphathi okuyisikhathi esidingekayo sokuhlolwa komqulu owuhla lwezilinganisomanani oluchitshiyelwe njengalokhu kulawula isigaba sama-49 (njengalokhu sifundwa nalesi sahluk), nonakuthi] luyohlala lusebenza ngesikhathi somqulu wangaleso sikhathi wohlu lwezilinganisomanani zikamasipala.”; 20
- (e) ukufakwa esigatshaneni sesi-(4) samagama andulela isiqephu (a) samagama alandelayo:
“(4) Izintela endaweni ethelelwa intela ezigxile ezilinganiswenimanani zaleyo ndawo ezilinganiswenimanani ezichitshiyelwe [umqulu wohlu] zikhokhwa kusukela—”;
- (f) ukufaka esigatshaneni sesi-(4) sesiqephu (a) sesiqephu elandelayo:
“(a) [usuku lokusebenza kohlu lokusiza,] usuku lokuqala lwenyanga olulandela ukuchonywa kwesaziso njengalokhu kubikwe esigatshaneni sesi-(5), uma kukhulunywa ngezindawo okukhulunywe ngazo esigatshaneni soku-(1)(a) [, (e)] noma (f);”; 30
- (g) ukufaka phakathi esigatshaneni sesi-(4) emva kwesiqephu (a) sesiqephu esilandelayo:
“(aA) usuku lokuqala enyangeni olulandela ukuchonywa kwesaziso njengalokhu kubikwe esigatshaneni sesi-(5) kulezo ndawo okukhulunywe ngazo esigatshaneni soku-1(a), (e), (f) noma (h): ngaphandle uma kube nokwehla kwamanani uma kukhulunywa ngezindawo okukhulunywe ngazo esigatshaneni soku-1(e), izintela ziyokhokhwa ngosuku indawo okwenziwe kuyo izilinganisomanani ngalo okungahambanga ngendlela eqondile noma lapho kwaba khona iphutha komabhalane noma iphutha lokuthayipha;”; kanye 40
- (h) nokufaka ezigatshana ezilandelayo:
“(5) (a) umlinganisimanani kamasipala kumele uma eseqedile ukwenza izilinganisomanani ezichitshiyelwe njengoba kubekwe esigatshaneni soku-(1)(a) kuya ku-(g), nanokuthi emva kokulungiswa njengalokhu kubekwe esigatshaneni soku-1(h), athumele imiphumela yalezo zilinganisomanani ezichitshiyelwe noma lokho okulungisiwe njengalokhu kubekwe esigatshaneni soku-(1)(g) nese (h), ngeposi elijwayelekile, noma uma kungenzeke, ngokuhambisa ngokwesigaba se-115 soMthetho woHulumeni baseKhaya, kunoma kumuphi umnikazi wendawo othintekile ngesilinganisimanani esichitshiyelwe njengalokhu kubekwe esigatshaneni soku-(1)(a) kuya ku-(g) okanye ukulungiswa okubhalwe esigatshaneni soku-1(h), isaziso esibonisa izilinganisomanani ezichitshiyelwe noma ukulungiswa kwendawo, ngokunjalo neminingwane esohlwini esigabeni sama-48(2); 50
(b) Isaziso okubhekiswe kuso esiqeshini (a) kumele sazise umnikazi wendawo ukuthi angafaka isicelo sokubuyezwa kumenenja kama- 55
 60

manager in writing, within 30 days after the posting of the notice in respect of any matter reflected in the supplementary valuation.

(c) The municipal valuer may adjust the valuation on consideration of the request for review contemplated in paragraph (b).

(6) The municipality must, at least once a year, compile and publish a supplementary valuation roll of all properties on which a supplementary valuation, as contemplated in subsection (1) was made, including review decisions referred to in subsection (5)(b), and make it public and available for inspection in the manner provided for in section 49.”.

Amendment of section 80 of Act 6 of 2004

27. Section 80 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) The MEC for local government in a province may, on good cause shown, and on such conditions as the MEC may impose, condone any non-compliance by a municipality with a provision of this Act requiring any act to be done within a specified period or permitting any act to be done only within a specified period.”.

Amendment of section 81 of Act 6 of 2004

28. Section 81 of the principal Act is hereby amended—

(a) by the substitution for the heading of the following heading:

“**Provincial monitoring and reporting**”; and

(b) by the insertion after subsection (1) of the following subsections:

“(1A) The critical milestones that must guide monitoring by the MEC for local government as contemplated in subsection (1) include, but are not limited to, whether—

(a) a municipality has determined a date of valuation for its general valuation in terms of section 31;

(b) a municipality without in-house valuation capacity, has advertised for the appointment of a valuer by a date determined by the Minister by notice in the *Gazette*;

(c) a municipality has designated a municipal valuer by a date determined by the Minister by notice in the *Gazette*;

(d) the municipal manager has submitted a project plan in terms of subsection (1B); and

(e) the municipal valuer has submitted a certified valuation roll to the municipal manager by the prescribed date.

(1B) A municipality must—

(a) by a date determined by the Minister by notice in the *Gazette*, submit a project plan to the MEC for local government outlining detailed actions for the valuation of all properties in the municipal area, indicating when valuations will commence and when valuations will be finalised, including the following milestones:

(i) The date of valuation for the next general valuation and the date by which it will be determined in terms of section 31;

sipala ngencwadi ebhaliwe, zingakapheli izinsuku ezingama-30 kuchonywe isaziso mayelana nanoma yiluphi udaba olusezilinganisweni samanani ezichitshiyelwe noma udaba olushiyeke ezilinganiswemanani ezichitshiyelwe.

(c) Umlinganisimanani kamasipala angalungisa lezo zilinganisomanani ngokucubungula lesi sicelo sokubuyekwezwa ngokwesiqephu (b). 5

(6) Umasipala, okungenani kanye ngonyaka, kumele ahlele aphinde ashicilele umqulu wohlu lwezilinganisomanani ezichitshiyelwe zazo zonke izakhiwo kuhlenganisa nezilinganisomanani ezichitshiyelwe njengalokhu zenziwa esigatshaneni soku-(1), kuhlenganisa izinqumo zokubuyekwezwa okukhulunywe ngazo esigatshaneneni sesi-5(b), ebese ezazisa emphakathini futhi enze ukuba zitholakale ukuze zihlolwe njengalokhu kuhlinzekwe esigabeni sama-49.”. 10

Ukuchitshiyelwa kwesigaba sama-80 soMthetho wesi-6 wezi-2004

27. Isigaba sama-80 soMthetho omkhulu siyachitshiyelwa ngokufaka esikhundleni sesigatshana soku-(1) sesigatshana esilandelayo: 15

“(1) U-MEC wohulumeni bezindawo esifundazweni, uma kube nobulungiswa obukhonjisiwe, nanokuthi ezimemi ezinjalo njengalokhu u-MEC engapoqa, angaxolela lapho umasipala engahambisanga khona ngokohlelo lwezinhlinzeko zalo Mthetho ezilawula ukuthi konke okwakumele kwenzeka kwakufanele kwenzeke ngesikhathi esithile esibekiwe noma isikhathi esivumela ukuthi noma yini okumele yenzeke yenzeke ngesikhathi esinqunyiwe.”. 20

Ukuchitshiyelwa kwesigaba sama-81 soMthetho wesi-6 wezi-2004

28. Isigaba sama-81 soMthetho omkhulu siyachitshiyelwa—

(a) ngokufaka esikhundleni sesihloko lesihloko esilandelayo: 25

“**Ukulandelela nokubika ngokwezifundazwe**”; kanye

(b) no ukufaka emva kwesigatshana soku-(1) sezigatshana ezilandelayo:

“(1A) Izindlela okumele ziqondise ukulandelela (kuNgqongqoshe wesifundazwe) u-MEC wohulumeni bezindawo njengalokhu zibalulwe esigatshaneni soku- (1) zihlanganisa, kodwa okungasho ukuthi kuphelele lapho, uma— 30

(a) umasipala ulugagulile usuku lwezilinganisomanani njengosuku lwezilinganisomanani ezijwayelekile njengalokhu kulawula isigaba sama-31;

(b) umasipala ongenawo amandla okusebenza olwawo uhlu lwezilinganisomanani ngaphakathi, kube ukuthi usikhiphile isikhandliso sokuqashwa komlinganisimanani ngosuku oluqagulwe nguNgqongqoshe ngokwesaziso kuGazethi; 35

(c) umasipala ukhethe umlinganisimanani ngosuku oluqagulwe ngumasipala ngosuku oluqagulwe nguNgqongqoshe ngesaziso kuGazethi; 40

(d) imenenja kamasipala ithumele uhlelo lwephrojekthi njengalokhu kubekwe esigatshaneni sama-(1B); kanye

(e) umlinganisimanani kamasipala uthumelile umqulu wohlu lwezilinganisomanani oqinisekisiwe kumenenja kamasipala ngosuku olunqunyiwe. 45

(1B) Umasipala kumele—

(a) ngosuku olunqunyiwe nguNgqongqoshe ngokwesaziso kuGazethi, kumele athumele uhlelo lwephrojekthi ku-MEC wohulumeni bezindawo oluchaza iminyakazo eneminingwane yokwenziwa kwezilinganisomanani zazo zonke izakhiwo endaweni engaphansi kukamasipala ekhomba ukuthi umsebenzi wezilinganisomanani uyoqala nini nanokuthi uhlelo lwezilinganisomanani luyophothulwa nini ngokunjalo nala magxathu alandelayo: 50

(i) usuku olulandelayo lwezilinganisomanani esijwayekileyo kanye nosuku eziyonqunywa ngalo njengokulawula kwesigaba sama-31; 55

- (ii) the date by which the municipality will advertise for the appointment of a municipal valuer, if the municipality has no in-house valuation capacity;
 - (iii) the date by which the municipality will designate a municipal valuer;
 - (iv) the date by which the municipal manager is to submit quarterly progress reports to the MEC for local government that are based on the municipal valuer's monthly progress reports contemplated in section 34(aA); and
 - (v) the intended date by which the municipal valuer is to submit a certified valuation roll to the municipal manager taking into account the provisions of section 34(d); and
- (b) by no later than 10 days after the date on which each milestone referred to in paragraphs (a)(i) to (v) should have taken place, submit a report to the MEC for local government regarding the status of that milestone and, if the milestone has not been achieved, the remedial actions to rectify the failure to deliver on the milestones in the action plan, and any deviation in the action plan that will impact on the submission date referred to in subsection (1B).
- (1C) A municipality must submit to the MEC for local government such information, reports, documents, explanations and motivations as may be required by the MEC.
- (1D) (a) The Minister may, by notice in the *Gazette*, determine to which municipalities the provisions of this section apply.
- (b) A determination referred to in paragraph (a) may differentiate between municipalities in terms of categories, types or budgetary size or in any other manner.”.

Insertion of sections 82A and 82B in Act 6 of 2004

29. The following sections are hereby inserted in the principal Act after section 82:

“Reporting to Minister by municipalities

82A. A municipality must submit reports, in such form and at such intervals as may be prescribed by the Minister on the implementation of provisions of the Act relating to the following matters:

- (a) Categories of property determined, the cent in the Rand rates determined for each category of property, and any rebates, exclusions and exemptions determined for categories of owners;
- (b) the ratios between residential and all other categories of property;
- (c) total property rates revenue;
- (d) total property rates revenue from each category of property;
- (e) total revenue foregone in respect of any properties subject to partial exclusions, exemptions, rebates and reductions; and
- (f) any other matter that is prescribed or provided for in the Act.

- (ii) usuku umasipala ayokhandisa ngalo ukuqokwa komlinganisimanani kamasipala uma umasipala engenawo ngaphakathi kuwo amandla okwazi ukwenza lo msebenzi; 5
- (iii) usuku umasipala ayobeka khona ngokusemthethweni umlinganisimanani kamasipala; 5
- (iv) usuku lapho imenenja kamasipala iyothumela khona imibiko mayelana nenqubekelaphambili njalo emva kwezinyanga ezintathu ku-MEC, imibiko eyobe igxile kwinqubekelaphambili kamasipala yanyanga zonke njengalokhu kubekwe esigabeni sama-34(aA); kanye 10
- (v) nosuku oluhlongozwayo umlinganisimanani kamasipala okufanele athumele ngalo kumenenja kamasipala umqulu wohlu lwezilinganisomanani eziqinisekisiwe kube kubhekwa izinhlinzeko zesigaba sama-34(d); kanye. 10
- (b) zingakapheli izinsuku eziyi-10 emva kosuku lapho isigaba esinye sezigaba sokwenza okukhulunywe ngazo ezindimeni (a)(i) kuyoma (v) zenzekile, ithumele umbiko ku-MEC wohulumeni bezindawo omayelana nesimo salezo zigaba zokwenza kanye nokuthi uma lezo zigaba zokwenza zingaphumelelanga, lokhu okumele kwenzekile, futhi lapho izimo zokuhlenga izimo zokwehluleka ukuphumelelisa lezo zigaba zokwenza ezisohlwini lokusebenza eziyoba namandla okuphumelelisa okufanele kwenziwe ngosuku olubekelwe ukuphumelelisa njengalokhu lukhonjiswe esigatshaneni (1B). 20
- (1C) Umasipala kufanele uthumele ku-MEC wohulumeni bendawo le mininingwane, imibiko, imiqulu, izincazelo neziphakamiso okungadingwa u-MEC. 25
- (1D) (a) UNgqongqoshe, ngokwesaziso kuGazethi, anganquma ukuthi yibaphi omasipala okusebenza kubo lezi zinhlinzeko zalesi sigaba. 30
- (b) ukunquma okukhulunywe ngakho esiqeshini (a) kungehlukanisa omasipala ngokwezinhla, izinhlobo, noma ngokubheka ubukhulu besabelomali noma nanganoma iyiphi indlela.”.

Ukufakelwa kwesigaba sama-82A nama-82B kuMthetho wesi-6 wezi-2004

29. Isigatsha ezilandelayo siyachitshiyelwa ngokufakelwa kuMthetho omkhulu emva kwesigatshana sama 82: 35

“Ukubika komasipala kuNgqongoshe

- 82A.** Umasipala kumele athumele imibiko, ehlelwe ngokwefomethi kanye nangezikhathi ezithile njengalokhu kuyobe kubekwe ngokomthetho kuNgqongoshe malunga nokumiselwa kwezigatsha zoMthetho kuphathethelele kulokhu okulandelayo: 40
- (a) izinhla zezindawo eziqagulelwe, ngokwentela yesenti eRandini eqagula uhlu ngalunye lwendawo, kanye nanoma iyiphi imbuyiselo, okungangafakiwe, kanye nokungakhokhiswa okuqagulelwe izinhla zabanikazi; 45
- (b) ubungakho phakathi kwezindawo zokuhlala kanye nezinye izinhla zezindawo; 45
- (c) izimali zezintela zezindawo sezizonke;
- (d) izimali zezintela zezindawo sezizonke ohlotsheni ngalunye lwendawo;
- (e) izimali sezizonke eziyisinxephezelo sokukhokhwa mayelana nanoma yiziphi izindawo ngaphandle kokungafakwa okungaphelele okukhishelwe eceleni, imbuyiselo kanye nokuncishiswa; kanye 50
- (f) nanoma yiluphi olunye udaba olushicilelwe noma oluhlinzekwe eMthethweni.

Reporting to Minister by MECs

82B. The MEC for local government must submit reports in such form and at such intervals as may be prescribed to the Minister on the following matters:

- (a) The granting by the MEC of condonation to municipalities for non-compliance with timeframes as provided for in section 80; 5
- (b) the granting by the MEC of extension of the period of validity of a municipality's valuation roll in terms of section 32;
- (c) reports outlining the progress with the implementation of the next valuation roll following the extension of the period of validity of the valuation roll; 10
- (d) the establishment and terms of office of each valuation appeal board in the province; and
- (e) any other matter that is prescribed or provided for in the Act or as required by the Minister." 15

Amendment of section 83 of Act 6 of 2004

30. Section 83 of principal Act is hereby amended—

- (a) by the substitution in subsection (1) for paragraph (e) of the following paragraph:
 - “(e) the form and contents of any document referred to in this Act, 20 including any—
 - (i) declaration;
 - (ii) authorisation;
 - (iii) valuation roll;
 - (iv) objection to a valuation; 25
 - (v) appeal against a decision of a municipal valuer; [and]
 - (vi) notice; and
 - (vii) request for review of a supplementary valuation.”;
- (b) by the substitution for subsection (3) of the following subsection: 30
 - “(3) Regulations in terms of subsection (1) may—
 - (a) treat different categories of properties, or different categories of owners of properties, differently; or
 - (b) differentiate between different kinds of municipalities, which may, for purposes of this section, be defined either in relation to categories, types or budgetary size, or in any other manner.”; and 35
- (c) by the addition of the following subsection:
 - “(4) (a) The Minister may, by notice in the *Gazette*, delay the implementation of a provision of a regulation made in terms of subsection (1) for a period determined in the notice and on such conditions as may be determined in the notice. 40
 - (b) The delay in terms of paragraph (a) may—
 - (i) apply to municipalities generally; or
 - (ii) be limited in its application to a particular kind of municipality, which may, for purposes of this section, be defined either in relation to a category, type or budgetary size of municipality or in any other manner.”. 45

Repeal of sections 88 and 89 of Act 6 of 2004

31. Sections 88 and 89 of the principal Act are hereby repealed.

Ukubika kukaNgqongqoshe ko-MEC

- 82B.** (1) U-MEC kuhulumeni wendawo kufanele athumele imibiko ngendlela futhi ezikhathini ezinganqunywa uNgqongqoshe mayelana nalezi zindaba ezilandelayo:
- (a) ukugunyaza omasipala u-MEC ngokungasilandeli isikhathi esibekwe esigabeni sama-80; 5
 - (b) ukunweba isikhathi ngu-MEC sokusebenza kohlu lokuhlola lukamasipala ngokwemigomo yesigaba sama-32; 10
 - (c) imibiko eveza inqubekele phambili ngokusetshenziswa kohlu lokuhlola olulandelayo kulandela ukunwetshwa kwesikhathi sokusebenza kohlu lokuhlola; 10
 - (d) ukusungulwa nemisebenzi yebhodi ebuyekeza ukuhlolwa esifundazweni; kanye
 - (e) nezinye izindaba ezinqunyiwe noma ezihlinzekelwe kulo Mthetho noma ezifanele ngokukaNgqongqoshe.”. 15

Ukuchitshiyelwa kwesigaba sama-83 soMthetho wesi-6 wezi-2004

- 30.** Isigaba sama-83 soMthetho omkhulu siyachitshiyelwa—
- (a) ngokufaka esikhathini sesiqephu (e) sesigatshana (1) sesigatshana esilandelayo:
 - “(e) ifomu kanye nokuqukethwe yidokhyumenti okukhulunywe ngakho kulo Mthetho, kuhlenganisa noma—
 - (i) yimaphi amazwi afungelwe;
 - (ii) ukugunyazwa;
 - (iii) uhlu lwezilinganisomanani;
 - (iv) izimpikiso ohlwini lwezilinganisomanani; 25
 - (v) izikhalazo ezihlobene nesinqumo somlinganisimanani; [kanye]
 - (vi) isaziso; kanye
 - (vii) nesicelo sokubuyekeza kwezilinganiso- manani ezichitshiyelwe;”;
 - (b) ukufaka esikhathini sesigatshana sesi-(3) sesigatshana esilandelayo:
 - “(3) Imithethomigomo ngokwesigatshana soku-(1)—
 - (a) ingasingatha izinhla ezehlukene zezindawo, noma izinhla ezehlukene zabanikazi, ngendlela engefani; noma
 - (b) yehlukanise phakathi kwezinhlobo ezehlukene zomasipala, ngezinhloso zalesi sigaba, ezingachazwa ngokuhlobene nezinhla, izinhlobo noma ngobukhulu besabelimali, noma nanoma ngayiphi enye indlela.”; kanye 35
 - (c) ngokufaka esisigatshana esilandelayo:
 - “(4) (a) UNgqongqoshe, ngokwesaziso ku*Gazethi*, angabambezela ukuqaliswa kohlinzeko lwenqubomgomo eyenziwe ngokwesigatshana soku-(1) isikhathi esiqagulwe kusaziso kanye nangokombandela njengalokhu kuqagulwe esazisweni. 40
 - (b) Ukubambezela njengalokhu kubalulwe esiqeshini (a)—
 - (i) kungasebenza komasipala ngokujwayelekile; noma 45
 - (ii) kungancishiswa ukusebenza kwawo komasipala abathile; ngezinhloso zalesi sigaba, abangachazwa ngokohlu, uhlobo noma ubukhulu besabelomali sikamasipala noma nanoma ngayiphi enye indlela.”.

Ukuchithwa kwezigaba sama-88 nama-89 soMthetho wesi-6 wezi-2004 50

- 31.** Isigaba sama-88 nesama-89 soMthetho omkhulu siyachithwa.

Insertion of section 89A in Act 6 of 2004

32. The following section is hereby inserted in the principal Act after section 89:

“Transitional arrangements relating to redetermination of municipal boundaries: Use of valuation rolls and supplementary valuation rolls

89A. (1) If, as a result of the redetermination of a municipal boundary in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998), an area is included into the existing area of jurisdiction of a municipality, that municipality may— 5

(a) continue to use a valuation roll and supplementary valuation roll that was in force in the area that has been included in its area of jurisdiction; and 10

(b) levy rates against property values as shown on that valuation roll or supplementary valuation roll, until it prepares a valuation roll or supplementary valuation roll that includes such area. 15

(2) If a municipality uses valuation rolls and supplementary valuation rolls in terms of subsection (1), that municipality may, notwithstanding section 19(1)(a), impose different rates based on the different valuation rolls or supplementary valuation rolls, so that the amount in the Rand on the market value of the property payable on similarly situated property is more or less the same.”. 20

Substitution of section 90 of Act 6 of 2004

33. The following section is hereby substituted for section 90 of the principal Act:

“Transitional arrangements relating to redetermination of municipal boundaries: Existing rates policies

90. If, as a result of the redetermination of a municipal boundary in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998), an area is included into the existing area of jurisdiction of a municipality during the course of a financial year, that municipality may during the financial year in which the inclusion becomes effective and subsequent financial years, until it prepares a valuation roll or a supplementary valuation roll that includes such area— 25

(a) continue to use the rating policy and by-laws that were in force in the area that has been included in its area of jurisdiction; and 30

(b) levy rates consistent with that rating policy and by-laws.”. 35

Repeal of sections 91 and 92 of Act 6 of 2004

34. Sections 91 and 92 of the principal Act are hereby repealed.

Ukufakwa kwesigaba sama-89A soMthetho wesi-6 wezi-2004

32. Isigaba esilandelayo sifakwa eMthethweni omkhulu emva kwesigaba sama-89:

“Amalungiselelo okuguqulela kwesinye isimo aphathelene nokunqunywa kwemingcele kamasipala: Ukusetshenziswa komqulu wohlu wezilinganisomanani kanye nemiqulu yezinhla zezilinganisomanani ezichitshiyelwe 5

89A. (1) Uma, ngenxa yemiphumela yokunqunywa komngcele komasipala ngokohulumeni bezindawo: uMthetho Wokuklanywa Kwemingcele kaMasipala, 1998 (uMthetho 27 we-1998), indawo ifakwa ngaphakathi endaweni elawulwa umasipala, lowo masipala— 10

(a) angaqhubeka asebenzise umqulu wohlu lwezilinganisomanani kanye nomqulu wohlu lwezilinganisomanani oluchitshiyelwe owawusebenza endaweni efakwe ngaphansi kwendawo elawulwa ngumasipala lowo; kanye 15

(b) nokuthi angathelisa intela ezindaweni ezikhonjiswe kulowo mqulu wohlu lwezilinganisomanani noma umqulu wohlu lwezilinganisomanani oluchitshiyelwe; kuze kube umasipala alungise umqulu wohlu lwezilinganisomanani noma umqulu wohlu lwezilinganisomanani oluchitshiyelwe ofaka naleyo ndawo. 20

(2) uma umasipala esebenzisa imiqulu yezinhla zezilinganisomanani kanye nalowo ochitshiyelwe ngokwesigatshana soku-(1), lowo masipala, nakuba kunezinhlinzeko zesigaba se-19(1)(a), anganquma izintela ezingefani ezixile emiqulwini yezinhla eyehlukene noma kuleyo miqulu echitshiyelwe, ukuze inani lemali ngokweRandi njengalokhu lisebenza ngaleso sikhathi endaweni ekhokhwa ezakhiweni ezifanayo kungenzeka icishe ifane.”. 25

Ukufakela kabusha kwesigaba sama-90 soMthetho wesi-6 wezi-2004

33. Isigaba esilandela isigaba sifakwa esikhundleni sesigaba sama-90 soMthetho omkhulu:

“Amalungiselelo okuguqulela kwesinye isimo aphathelene nokunqunywa kwemingcele kamasipala: Izinqubomigomo zentela ezisebenzayo 30

90. Uma, ngenxa yemiphumela yokunqunywa komngcele komasipala ngokohulumeni bezindawo: uMthetho Wokuklanywa Kwemingcele kaMasipala, 1998 (uMthetho 27 we-1998), indawo ifakwa ngaphakathi endaweni elawulwa umasipala ngesikhathi sokusebenza kwezimali zalowo nyaka, lowo masipala ngaleso sikhathi sonyaka wezimali lakho kufakwa kuqala khona ukusebenza kanye neminyaka yezimali elandelayo, kuze kuhlenganiswe uhlu lokuhlola noma uhlu lokusiza ukuhlola olubandakanya leyo ndawo— 35

(a) angaqhubeka nokusebenzisa inqubomigomo nemithetho yomasipala yokuthelisa leyo eyayisebenza endaweni esifakwe ngaphansi kolawulo lwalowo masipala; nanokuthi 40

(b) angathelisa izintela ezihambisanayo naleyo ngubomigomo nemithetho yomasipala yokuthelisa intela.”. 45

Ukuchithwa kwesigaba sama-91 nesama-92 soMthetho wesi-6 wezi-2004

34. Izigaba okungesama-91 nesama-92 soMthetho omkhulu ziyachithwa.

Insertion of sections 93A and 93B in Act 6 of 2004

35. The following sections are hereby inserted in the principal Act after section 93:

“Transitional arrangement: Public service infrastructure

93A. (1) The prohibition on the levying of rates on public service infrastructure referred in section 17(1)(aA) must be phased in over a period of five municipal financial years, with effect from the date of commencement of this Act. 5

(2) The rates levied on property referred to in subsection (1) must—
 (a) in the first year, be no more than 80 per cent of the rate for that year otherwise applicable to that property; 10
 (b) in the second year, be no more than 60 per cent of the rate for that year otherwise applicable to that property;
 (c) in the third year, be no more than 40 per cent of the rate for that year otherwise applicable to that property;
 (d) in the fourth year be no more than 20 percent of the rate for that year otherwise applicable to that property; and 15
 (e) in the fifth year, be no more than 10 percent of the rate for that year otherwise applicable to that property.

Transitional arrangement: Differential rates

93B. The provisions of section 8 must be applied by a municipality within seven years of the date of commencement of this Act.” 20

Short title and commencement

36. (1) This Act is called the Local Government: Municipal Property Rates Amendment Act, 2014, and comes into operation on a date to be determined by the President by proclamation in the *Gazette*. 25

Ukufakwa kwezigaba sama-93A nesama-93B eMthethweni wesi-6 wezi-2004

35. Isigaba esilandelayo sifakwa eMthethweni omkhulu emuva kwesigaba sama-93:

“Amalungiselelo okuguqulela kwesinye isimo: ingqalasizinda yezinsiza zomphakathi

93A. (1) Ukwenqatshelwa kokutheliswa kwentela kungqalasizinda yezidingo zomphakathi okukhulunywe ngakho esigabeni se-17(1)(aA) kumele kufakwe isikhathi esiyiminyaka emihlanu, kusukela ngosuku okuqala ngalo ukusebenza kwaloMthetho. 5

(2) Intelu ethelelwa indawo okukhulunywe ngayo esigatshaneni soku- (1) kumele— 10

(a) onyakeni wokuqala, okungafanele kube ngaphezulu kwamaphesenti angama-80 entela yalowo nyaka ngaphandle uma lokho kusebenza kuleyo ndawo; 15

(b) onyakeni wesibili, okungafanele kube ngaphezulu kwamaphesenti angama-60 entela yalowo nyaka ngaphandle uma lokho kusebenza kuleyo ndawo; 20

(c) nokuthi onyakeni wesithathu, okungafanele kube ngaphezulu kwamaphesenti angama-40 entela yalowo nyaka ngaphandle uma lokho kusebenza kuleyo ndawo; 25

(d) onyakeni wesine kungabi intela edlule kuamphesenti angama-20 kulowo nyaka ngaphandle uma isebenza kuleyo ndawo; futhi 30

(e) onyakeni wesihlanu, kungabi ngamaphesenti adlule kwayi-10 entela kulowo nyaka ngaphandle uma isebenza kuleyo ndawo.

Amalungiselelo esikhashana: Intelu ehlukahlukene

93B. Imibandela yesigaba sesi-8 kufanele isetshenziswe umasipala ingakapheli iminyaka eyisikhombisa kuqale ukusebenza lo Mthetho.”. 25

Isihloko ngokufingqiwe nokuqala kwawo ukusebenza

36. (1) Lo Mthetho ubizwa ngoWohulumeni Basekhaya: uMthetho Ochitshiyelwe Wentela kaMasipala Wobuninimhlaba, wonyaka wezi-2014, futhi uzoqala ukusebenza ngosuku oluzonqunywa uMongameli ngesimemezelo kuSomqulu. 30

