



NQUTHU MUNICIPALITY RATES BY-LAWS

Date of Commencement: 1 July 2023

Nquthu Municipality, hereby, in terms of section 6 of the Local Government: Municipal Property Rates Act, 2004, has by way of the resolution number _____ adopted the Municipality's Property Rates By-law set out hereunder.

Bylaw

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

Preamble

WHEREAS section 229(1) of the Constitution requires a municipality to impose rates on property and surcharges on fees for the services provided by or on behalf of the municipality.

AND WHEREAS section 13 of the Municipal Systems Act read with section 162 of the Constitution require a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province.

AND WHEREAS section 6 of the Local Government: Municipal Property Rates Act, 2004 requires a municipality to adopt by-laws to give effect to the implementation of its property rates policy; the by-laws may differentiate between the different categories of properties and different categories of owners of properties liable for the payment of rates;

1. Definitions

In this Bylaw any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) shall bear the same meaning and unless the context indicates otherwise.

'Municipality' means Nquthu Municipality;

'Property Rates Act' means the Local Government: Municipal Property Rates Act, 2004 (Act No 6 of 2004);

'Rates Policy' means the policy on the levying of rates on rateable properties of the Nquthu Municipality, contemplated in chapter 2 of the Municipal Property Rates Act.

2. Object

The object of this by-law is to give effect to the implementation of the Rates Policy as contemplated in section 6 of the Municipal Property Rates Act.

3. The Rates Policy

3.1 The municipality prepared and adopted a Rates Policy as contemplated in terms of the provisions of section 3(1) of the Municipal Property Rates Act.

The Rates Policy outlines the municipality's rating practices; therefore, it is not necessary for this By-law to restate and repeat same.

3.2 The Rates Policy is hereby incorporated by reference in this By-law. All amendments to the Rates Policy as the Council may approve from time to time, shall be deemed to be likewise incorporated.

3.3 The Municipality does not levy rates other than in terms of its Rates Policy and the annually promulgated resolution levying rates which reflects the cent amount in the Rand rate for each category of rateable property.

3.4 The Rates Policy is available at municipal offices, website and municipal libraries.

4. Categories of rateable properties

The Rates Policy provides for categories of rateable properties determined in terms of section 8 of the Act.

5. Categories of properties and categories of owners of Properties

The Rates Policy provides for categories of properties and categories of owners of properties for the purposes of granting relief measures (exemptions, reductions and rebates) in terms of section 15 of the Act.

6. Contents of Rates Policy

The Rates Policy shall, *inter alia*:

- 4.1 Apply to all rates levied by the Municipality pursuant to the adoption of its Annual Budget;
- 4.2 Comply with the requirements for:
 - 4.2.1 the adoption and contents of a rates policy specified in section 3 of the Act;
 - 4.2.2 the process of community participation specified in section 4 of the Act; and
 - 4.2.3 the annual review of a Rates Policy specified in section 5 of the Act.
- 4.3 Provide for principles, criteria and implementation measures that are consistent with the Municipal Property Rates Act for the levying of rates which the Council may adopt; and
- 4.4 Provide for enforcement mechanisms that are consistent with the Municipal Property Rates Act and the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000).

7. Enforcement of Rates Policy

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

8. Short title and commencement

This By-law is called the Municipal Property Rates By-law, and takes effect on 1 July 2023.