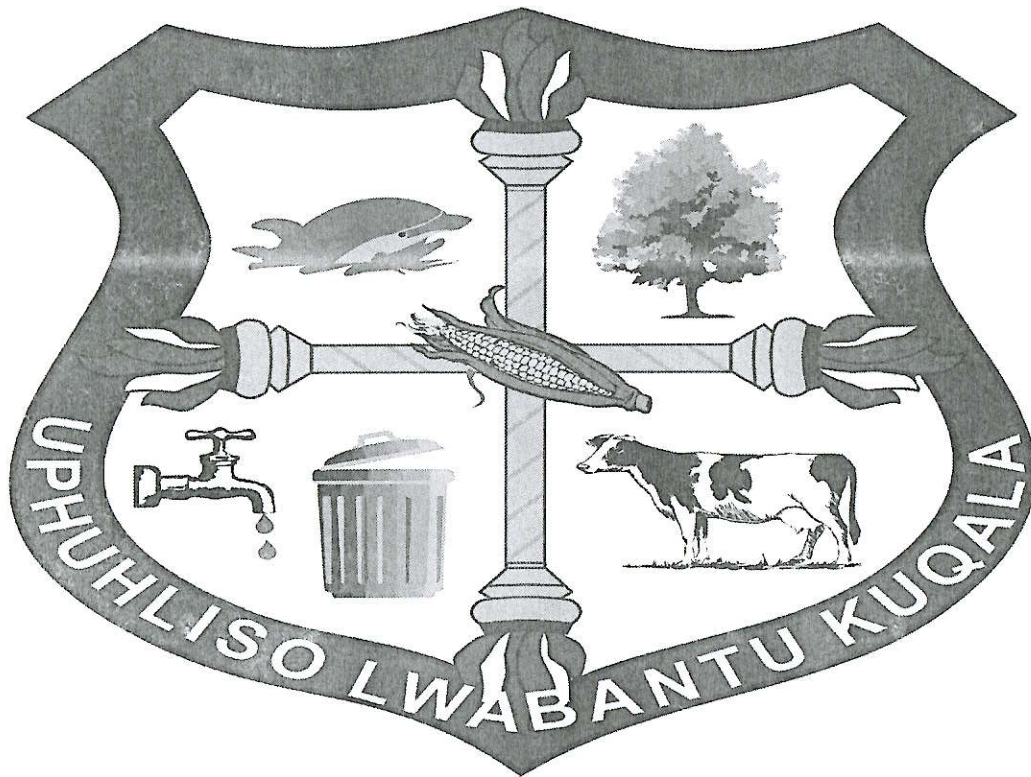


INGQUZA HILL LOCAL MUNICIPALITY



INGQUZA HILL LOCAL MUNICIPALITY

PROPERTY RATES POLICY
2026/27

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REVIEW HISTORY

LAST REVIEW DATE	SUMMARY OF CHANGES
May 31, 2025	<ul style="list-style-type: none"> • No amendments
June 30, 2025	<ul style="list-style-type: none"> • No amendments
May 31, 2026	<ul style="list-style-type: none"> • Added definition – PSP • Amendment of paragraph 7,1 – Categories Of Properties to align with the Act • Amended Paragraph 7,2 to align with Section 8(1) of the MPRA

1. LEGISLATIVE CONTEXT

- 1.1 This policy is mandated by Section 3 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, which specifically provides that a municipality must adopt a Rates Policy.
- 1.2 In terms of Section 229 of the Constitution of the Republic of South Africa, 1996 (No.108 of 1996) as amended, a municipality may impose rates on property.
- 1.3 In terms of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, a municipality in accordance with-
 - a. Section 2(1), may levy a rate on property in its area; and
 - b. Section 2(3), must exercise its power to levy a rate on property subject to-
 - i. Section 229 and any other applicable provisions of the Constitution;
 - ii. the provisions of the Property Rates Act and any regulations promulgated in terms thereof; and
 - iii. the rates policy.
- 1.4 In terms of Section 4 (1) (c) of the Local Government: Municipal Systems Act, 2000 (No. 32 of 2000) as amended, the municipality has the right to finance the affairs of the municipality by imposing, *inter alia*, rates on property.
- 1.5 In terms of Section 62(1)(f)(ii) of the Local Government: Municipal Finance Management Act, 2003 (No. 56 of 2003) the municipal manager must ensure that the municipality has and implements a rates policy.
- 1.6 This policy must be read together with, and is subject to the stipulations of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) and any regulations promulgated in terms thereof from time to time.

2. DEFINITIONS

- 2.1 “**Act**” means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) as amended;
- 2.2 “**Definitions, words and expressions**” as used in the Act are applicable to this policy document wherever it is used;
- 2.3 “**Municipality**” means the municipality of INGQUZA HILL LOCAL MUNICIPALITY;
- 2.4 “**Residential property**” means improved property that:
- (a) is a unit registered in terms of the Sectional Title Act and used predominantly for residential purposes. (5 dwelling units property if the property has more than 6 dwelling units will be categories as business.)
 - (b) Is owned by a share-block company and used solely for residential purposes.
 - (c) Is a residence used for residential purposes situated on property used for or related to educational purposes.
 - (d) Special Residential
 - (e) General residential
- And specifically exclude vacant land irrespective of its zoning or intended use.
- 2.5 “**market value**”, in relation to a property, means the value of the property determined in accordance with section 46;
- 2.6 “**rate**” means a municipal rate on property envisaged in section 229 (1) (a) of the Constitution;
- 2.7 “**rateable property**” means property on which a municipality may in terms of section 2 levy a rate, excluding property fully excluded from the levying of rates in terms of section 17;t
- 2.8 “**rebate**”, in relation to a rate payable on a property, means a discount granted in terms of section 15 on the amount of the rate payable on the property;
- 2.9 “**Category**”
- (a) In relation to property, means a category of properties determined in terms of clause 7 and 8; and,
 - (b) In relation to owners of properties, means a category of owners determined in terms of clause 7 and 8.
- 2.10 “**newly rateable property**” means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding—
- (a) A property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and
 - (b) A property identified by the Minister by notice in the Gazette where the phasing-in of a rate is not justified;

- 2.11 “**multiple purposes**”, in relation to a property, means the use of a property for more than one Purpose
- 2.12 “**public service purposes**” in relation to the use of property, means property owned and used by the 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

3. POLICY PRINCIPLES

- 3.1 Rates are levied in accordance with the Act as an amount in the rand based on the market value of all rateable property contained in the municipality’s general valuation roll and supplementary valuation roll.
- 3.2 As allowed for in the Act, the municipality has chosen to differentiate between various categories of property and categories of owners of property as contemplated in clause 7 and 8 of this policy. Some categories of property and categories of owners are granted relief from rates as contemplated in clause 11 to 13 of this policy. The municipality however does not grant relief in respect of payments for rates to any category of owners or properties, or to owners of properties on an individual basis other than those contemplated in clause 11 to 13.
- 3.3 There would be no phasing in of rates based on the newly rateable property of the new valuation roll, except as prescribed by legislation and in accordance with clause 16 of this policy.
- 3.4 The rates policy for the municipality is based on the following principles:
- (a) Equity
The municipality will treat all ratepayers with similar properties the same.
 - (b) Affordability
The ability of a person to pay rates will be taken into account by the municipality. In dealing with the poor/indigent ratepayers the municipality will provide relief measures through exemptions, reductions or rebates.
 - (c) Sustainability
Rating of property will be implemented in a way that:

- i. it supports sustainable local government by providing a stable and buoyant revenue source within the discretionary control of the municipality; and
 - ii. Supports local social economic development
- (d) Cost efficiency
- Rates will be based on the value of all rateable property and will be used to fund community and subsidised services after taking into account surpluses generated on economic (refuse removal) services and the amounts required to finance exemptions, rebates, reductions and phasing-in of rates as approved by the municipality from time to time.

4. SCOPE OF THE POLICY

- 4.1 This policy document guides the annual setting (or revision) of property rates. **It does not make specific property rates proposals.** Details pertaining to the applications of the various property rates are published in the Provincial Gazette and the municipality's schedule of tariffs, which must be read in conjunction with this policy.

5. APPLICATION OF THE POLICY

- 5.1 In imposing the **rate in the rand for each annual operating budget component**, the municipality shall grant exemptions, rebates and reductions to the categories of properties and categories of owners as allowed for in this policy document.

6. PRINCIPLES APPLICABLE TO FINANCING OF SERVICES

- 6.1 The municipal manager or his/her nominee must, subject to the guidelines provided by the National Treasury and Mayor of the municipality, make provision for the following classification of services:-
- (a) Economic services
 - i. Refuse removal.
 - (b) Community and subsidised services
- These include all those services ordinarily being rendered by the municipality excluding those mentioned in 6.1 (a) (i)
- 6.2 economic services as referred to in clauses (a) must be ring fenced and financed from service charges while community and subsidised services referred to in clause (b) will be financed from surpluses on trading and economic services, regulatory fees, rates and rates related income.

7. CATEGORIES OF PROPERTY

7.1 Different rates may be levied in respect of the following categories of rateable properties and such rates will be determined on an annual basis during the compilation of the annual budget:-

7.1.1 **Residential properties;**

7.1.2 **Industrial properties;**

7.1.3 **Business/office properties;**

7.1.4 **Business/commercial properties;**

7.1.5 **Farm properties (including small holdings) used for:-**

- **Agricultural purposes only;**
- **Commercial purposes;**
- **Industrial purposes;**
- **Residential purposes;**

7.1.6 **Farm properties used for residential purposes;**

7.1.7 **Properties owned by an organ of state and used for public service purposes;**

7.1.8 **Municipal properties;**

7.1.9 **Public service infrastructure referred to in the Act;**

7.1.10 **State trust land;**

7.1.11 **Properties-**

- **acquired through the Provision of the Land and Assistance Act, 1993(Act 126 of 1993), or the Restitution of Land Rights Act, 1994 (Act 22 of 1994); or**
- **Properties subject to the Communal Property Associations Act, 1996 (Act 28 of 1996);**

7.1.12 **Protected areas;**

7.1.13 **Properties on which national monuments are proclaimed;**

7.1.14 **Properties owned by Public Benefit Societies;**

7.1.15 **Properties used for multiple purposes;**

7.1.16 **Vacant**

7.2 In determining the category of a property referred to in 7.1 the municipality shall take into consideration the following criteria or a combination thereof:-

- (a) The use of the property;
- (b) Permitted use of the property; and
- (c) A combination of (a) and (b).

7.3 In order to create certainty and to ensure consistency the criteria mentioned in 7.2 shall be applied as indicated below in order of priority and no deviation is permissible:

7.3.1 Properties shall first of all be categorised in accordance with their actual use.

7.3.2 Town planning schemes, Town establishment schemes and Town planning regulations where applicable may be used to determine the formal use if for whatever reason the status of usage of a property cannot be determined in terms of 7.3.1 above. All relevant information including circumstantial evidence may be taken into consideration in attempt to determine for what purpose the property is being used. **A physical inspection may be done to acquire the necessary information.**

7.4 Properties used for multiple purposes shall be categorised and maybe rated as provided for in section 9 of the Act and as more fully described in clause 9.

8. **CATEGORIES OF OWNERS**

8.1 For the purpose of granting exemptions, reductions and rebates in terms of clause 11, 12 and 13 respectively the following categories of owners of properties are determined:-

- (a) Those owners who qualify and who are registered as indigents in terms of the adopted indigent policy of the municipality;
- (b) Owners dependent on pensions or social grants for their livelihood;
- c) Owners temporarily without income;

owners of property situated within an area affected by a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or any other serious adverse social or economic conditions; owners of residential properties with a market value lower than an amount determined by the municipality; or owners of agricultural properties who are bona fide farmers.

9. PROPERTIES USED FOR MULTIPLE PURPOSES

9.1 Rates on properties used for multiple purposes will be levied as per Property Rates Act, *Section 9* as follows:

- a) In accordance with the “dominant use of the property” or
- b) In accordance with the “different uses” by apportioning the market value of a category of property to the different purposes for which the property is used if both (a) above cannot be applied.
- c) Applying the rates applicable to the categories determined by the municipality for properties used for those purposes to the different market value apportionments.

10. DIFFERENTIAL RATING

10.1 Criteria for differential rating on different categories of properties will be according to:-

- (a) The nature of the property including its sensitivity to rating e.g. agricultural properties used for agricultural purposes.
- (b) The promotion of social and economic development of the municipality.

10.2 Differential rating among the various property categories will be done by way of setting different cent amount in the rand for each property category; and

10.3 by way of reductions and rebates as provided for in this policy document.

11. EXEMPTIONS

11.1 The following categories of property are exempted from rates:-

(a) **Municipal properties**

Municipal properties are **exempted from paying rates** as it will increase the rates burden or service charges to property owners or consumers.

(b) **Residential properties**

All residential properties with a market value of less than the amount as annually determined by the municipality are exempted from paying rates.

For the 2024/25 financial year the maximum reduction is determined as R60 000

The first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality -

For residential properties; or

For properties used for multiple purposes, provided one or more components of the property are used for residential purposes. The impermissible rates R15 000 contemplated in terms of section **17(1) (h)** of the Property Rates Act is

included in the amount referred to above as annually determined by the municipality. This is an important part of the council's indigent policy and is aimed primarily at alleviating poverty.

(c) **Low cost residential units**

Low cost residential units (RDP Houses) are exempt from paying rates as approved by the council.

(d) **Public Service Infrastructure**

Is exempted from paying rates as allowed for in the Act as they provide essential services to the community.

(e) **Public Benefit Organisations**

The following Public Benefit **Organisations may apply for the exemption of property rates** subject to producing a tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962):-

ii. **Welfare institutions**

Properties used exclusively as an orphanage, non-profit retirement villages, old age homes or benevolent/charitable institutions, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality.

x. **Animal welfare**

Property owned or used by institutions/organisations whose exclusive aim is to protect birds, reptiles and animals on a not-for-gain basis.

Those owners who qualify and who are registered as indigents in terms of the adopted indigent policy of the municipality;

- owners dependent on pensions or social grants for their livelihood;
- owners temporarily without income;
- owners of property situated within an area affected by a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or any other serious adverse social or economic conditions;
- owners of residential properties with a market value lower than an amount determined by the municipality; or
- Owners of agricultural properties who are bona fide farmers.

Categories of owners

(a) **Retired and Disabled Persons Rate Rebate**

- i. Retired and Disabled Persons qualify for special rebates according to monthly household income. To qualify for the rebate a property owner must:-
 - a. occupy the property as his/her normal residence;
 - b. be at least 60 years of age or in receipt of a disability/old age pension from the Department of Welfare and Social Development;
 - c. be in receipt of a total monthly income from all sources (including income of spouses of owner) not exceeding the amount as determined by Council, (indigent policy);
 - d. an exemption on the property rates on such properties where the owner resides, if their total income as defined in the Municipality's Property Rates
 - e. in the case where the owner has more than one property; only one residential property will be exempted the one used as his/ her primary resident
 - f. provided that where the owner is unable to occupy the property due to no fault of his/her own, the spouse or minor children may satisfy the occupancy requirement.
- ii. Property owners must apply on a prescribed application form for a rebate as determined by the municipality.
- iii. Applications must be accompanied by-
 - a. a certified copy of the identity document or any other proof of the owners age which is acceptable to the municipality;
 - b. sufficient proof of income of the owner and his/her spouse;
 - c. an affidavit from the owner;
 - d. if the owner is a disabled person proof of a disability pension payable by the state must be supplied; and
 - e. if the owner has retired at an earlier stage for medical reasons proof thereof must be submitted.
- iv. These applications must reach the municipality during municipal financial year for which relief is sought.
- v. The municipality retains the right to refuse rebates if the details supplied in the application form were incomplete, incorrect or false.

(b) **Child headed families**

- i. Families headed by children qualify for special rebates according to monthly household income. To qualify for the rebate the head of the family must:-
 - a. occupy the property as his/her normal residence;
 - b. not be older than 25 years of age, or in exceptional cases as determined by Council;
 - c. still be a scholar or unemployed; and
 - d. be in receipt of a total **monthly income** from all sources not exceeding the amount as determined by Council, (**indigent policy**);
- ii. The family head must apply on a prescribed application form for a rebate as determined by the municipality and must be assisted by the municipality with completion of the application form;
- iii. Applications must be accompanied by-
 - a. a certified copy of the identity document or any other proof of the applicant's age which is acceptable to the municipality;
 - b. sufficient proof of total household income;
 - c. an affidavit from the applicant;
- iv. These applications must reach the municipality during **municipal financial year** for which relief is sought.
- v. The municipality retains the right to refuse rebates if the details supplied in the application form were incomplete, incorrect or false.

11.2 Exemptions will be subject to the following conditions:-

- (a) All applications referred to in 11.1 (e) must be addressed in writing to the municipality;
- (b) A SARS tax exemption certificate must be attached to all applications;
- (c) The municipal manager or his/her nominee must approve all applications;
- (d) Applications must reach the municipality during municipal financial year for which relief is sought; and
- (e) The municipality retains the right to refuse exemptions if the details supplied in the application form were incomplete, incorrect or false.

12. REDUCTIONS

12.1 Reductions as contemplated in section 15 of the Act will be considered on an *ad-hoc* basis in the event of the following:-

12.1.1 Partial or total destruction of a property.

12.1.2 Disasters as defined in the Disaster Management Act, 2002 (Act 57 of 2002).

12.2 The following conditions shall be applicable in respect of 12.1:-

12.2.1 The owner referred to in 12.1.1 shall apply in writing for a reduction and the onus will rest on such applicant to prove to the satisfaction of the municipality that his property has been totally or partially destroyed. He/ she will also have to indicate to what extent the property can still be used and the impact on the value of the property.

12.2.2 Property owners will only qualify for a rebate if affected by a disaster as referred to in the Disaster Management Act, 2002 (Act No. 57 of 2002).

12.2.3 A reduction based on the discretion of the Council to a maximum of 50% will be allowed in respect of both 12.1.1 and 12.1.2 as mandated by Council.

12.2.4 An ad-hoc reduction will not be given for a period in excess of 6 months, unless the municipality gives further extension on application.

12.2.5 If rates were paid in advance prior to granting of a reduction the municipality will give credit to such an owner as from the date of reduction until the date of lapse of the reduction or the end of the period for which payment was made whichever occurs first.

13. REBATES

13.1. Categories of property

(a) **Business, commercial and industrial properties**

i. The municipality may **grant rebates to rateable enterprises that promote local, social and economic development in its area of jurisdiction**, based on its Local, Social and Economic Development Policy. The following criteria will apply:-

- a. job creation in the municipal area;
- b. social upliftment of the local community; and
- c. creation of infrastructure for the benefit of the community.

ii. **A maximum rebate as annually determined by the municipality will be granted on application subject to:-**

- a. a business plan issued by the directors of the company indicating how the local, social and economic development objectives of the municipality are going to be met;
- b. a continuation plan issued by the directors and certified by auditors of the company stating that the objectives have been met in the first year after establishment and how the company plan to continue to meet the objectives;

- c. an assessment by the municipal manager or his/her nominee indicating that the company qualifies; and
 - d. a 20% rebate will apply on market value
- iii. In determining the annual rebate the municipality shall take into consideration all relevant and applicable circumstances.
- (b) **State owned properties**
State owned properties are exempt on the first 20% of the market value
- (c) **Residential properties**
 The first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality and 40% rebate
 For residential properties; or
 For properties used for multiple purposes, provided one or more components of the property are used for residential purposes. .
- (e) **Agricultural / Farms property rebate**
 iii. **Agricultural / Farms properties are exempt on the first 20% of the market value**

13.2 The extent of the rebate in terms of 13.1 shall annually be determined by the municipality and it shall be included in the annual budget.

- i. **Health care institutions**
 Properties used exclusively as a hospital, clinic and mental hospital, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality.
- ii. **Educational institutions**
 Property belonging to educational institutions declared or registered by law.
- iii. **Charitable institutions**
 Property belonging to not-for-gain institutions or organisations that perform charitable work.
- iv. **Sporting bodies**
 Property used by an organisation whose sole purpose is to use the property for sporting purposes on a non-professional basis.
- v. **Cultural institutions**

Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989.

vi. Youth development organisations

Property owned and/or used by organisations for the provision of youth leadership or development programmes.

14. PAYMENT OF RATES

- 14.1 Ratepayers may choose between paying rates annually in one instalment on or before 30 October or in twelve equal instalments on or before the seventh day of the month following on the month in which it becomes payable. If no arrangement are made with the municipality the municipality billed the rate monthly.
- 14.2 If the owner of property that is subject to rates, notify the municipal manager or his/her nominee in writing not later than 30 June in any financial year, or such later date in such financial year as may be determined by the municipal manager or his/her nominee that he/she wishes to pay all rates in respect of such property in instalments, such owner shall be entitled to pay all rates in the subsequent financial year and each subsequent financial year in twelve instalments until such notice is withdrawn by him/her in a similar manner.
- 14.3 Interest on arrears rates, whether payable on or before 30 September or in equal monthly instalments, shall be calculated in accordance with the provisions of the credit control, debt collection and indigent policy of the municipality.
- 14.4 If a property owner who is responsible for the payment of property rates in terms of this policy fails to pay such rates in the prescribed manner, it will be recovered from him/her in accordance with the provisions of the Credit Control, Debt Collection and indigent policy of the Municipality.
- 14.5 Arrears rates shall be recovered from tenants, occupiers and agents of the owner, in terms of section 28 and 29 of the Act as follows:-
- 14.5.1 If an amount, due for rates levied on a property, is not paid by the owner by the due date as shown on the account and no reaction is forthcoming from the owner after two written reminders have been issued, the municipality shall recover the arrear amount in full or partially as follows: (arrears might include collection costs)
- 14.5.2 From the agent who is lawfully responsible to collect commission or rental in respect of the property concerned;
- 14.5.3 From a tenant or occupier of the property, only after an attempt was made to collect it from an agent refer to in 14.5.2 but such attempt was unsuccessful or no such agent exists or only a part of the outstanding amount could successfully be recovered.

14.5.4 The amount recoverable is limited to the amount as stipulated in the Act and it may only be recovered after written notice has been served on the party concerned (tenant, occupier or agent) of the rates due and payable, but not yet paid by owner of the property.

14.5.5 The notice referred to in 14.5.4 shall give the party concerned at least 14 calendar days to pay the outstanding rates.

14.6 Where the rates levied on a particular property have been incorrectly determined, whether because of an error or omission on the part of the municipality or false information provided by the property owner concerned or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll.

14.7 In addition, where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

15. ACCOUNTS TO BE FURNISHED

15.1 The municipality will furnish each person liable for the payment of rates with a written account, which will specify:

- (i) The amount due for rates payable,
- (ii) The date on or before which the amount is payable,
- (iii) How the amount was calculated,
- (iv) The market value of the property, and
- (v) Rebates, exemptions, reductions or phasing-in, if applicable.

15.2 A person liable for payment of rates remains liable for such payment, whether or not such person has received a written account from the municipality. If the person concerned has not received a written account, he/she must make the necessary enquiries with the municipality.

15.3 In the case of joint ownership the municipality shall consistently, in order to minimise costs and unnecessary administration, recover rates from one of the joint owners only provided that it takes place with the consent of the owners concerned. It will be the responsibility of the joint owners to inform Council in writing of any changes in ownership and who the owner/partner is that is responsible for the payment of the accounts.

16. PHASING IN OF RATES

- 16.1 The rates to be levied on newly rateable property shall be phased in as explicitly provided for in section 21 of the Act.
- 16.2 The phasing-in discount on the properties referred to in section 21 shall be as follows:-
- First year 75% of the relevant rate;
 - Second year 50% of the relevant rate; and
 - Third year 25% of the relevant rate.
- 16.3 No rates shall be levied on newly rateable properties that are owned and used by organisations conducting activities that are beneficial to the public and that are registered in terms of the Income Tax Act for those activities, during the first year. Thereafter, the phasing-in discount on these properties shall be as indicated in paragraph 16.2 above

17. FREQUENCY OF VALUATION

- 17.1 The municipality shall prepare a new valuation roll every 5 (five) years, with the option to extend the validity of the valuation roll with the approval of the MEC for Local Government in the province.
- 17.2 Supplementary valuations will be done on a continual basis/ atleast annually to ensure that the valuation roll is properly maintained.

18. COMMUNITY PARTICIPATION

- 18.1 Before the municipality adopts the rates policy, the municipal manager will follow the process of community participation envisaged in chapter 4 of the Municipal Systems Act and comply with the following requirements:
- 18.1.1 Conspicuously display the draft rates policy for a period of at least 30 days (municipality to include period decided on) at the municipality's head and satellite offices and libraries (and on the website).
- 18.1.2 Advertise in the media a notice stating that the draft rates policy has been prepared for submission to council and that such policy is available at the various municipal offices and on the website for public inspection. (Property owners and interested persons may obtain a copy of the draft policy from the municipal offices during office hours at a fee as determined by Council). Property owners and interested persons are invited to submit written comments or representations to the municipality within the specified period in the notice.
- 18.1.3 Council will consider all comments and/or representations received when considering the finalisation of the rates policy.

19 REGISTER OF PROPERTIES

- 19.1 The municipality will compile and maintain a register in respect of all properties situated within the jurisdiction of the municipality. The register will be divided into Part A and Part B.
- 19.2 Part A of the register will consist of the current valuation roll of the municipality and will include all supplementary valuations done from time to time.
- 19.3 Part B of the register will specify which properties on the valuation roll or any supplementary valuation roll are subject to:-
 - i. Exemption from rates in terms of section 15 of the Property Rates Act,
 - ii. Rebate or reduction in terms of section 15,
 - iii. Phasing-in of rates in terms of section 21, and
 - iv. Exclusions as referred to in section 17.
- 19.4 The register will be open for inspection by the public at the municipal main offices during office hours or on the website of the municipality.
- 19.5 The municipality will update Part A of the **register every 12 months** during the supplementary valuation process except for year one in which the register maybe updated twice.
- 19.6 Part B of the register will be **updated on a continuous** basis.

20. BY-LAWS TO GIVE EFFECT TO THE RATES POLICY

- 20.1 The municipality will adopt By-laws to give effect to the implementation of the Rates Policy and such By-laws may differentiate between different categories of properties and different categories of owners of properties liable for the payment of rates.

21 REGULAR REVIEW PROCESSES

- 21.1 The rates policy must be reviewed on an annual basis to ensure that it complies with the Municipality's strategic objectives is contained in the Integrated Development Plan and with legislation.

22 ENFORCEMENT/IMPLEMENTATION

- 22.1 This rates policy will come into effect after approval the Council

23. ADOPTION OF THE POLICY

Policy adopted by Council of Ingquza Hill Local Municipality for implementation.

Approved by Resolution number..... on this 29. MAY day of 2026.....



CLLR S.B. VATSHA
SPEAKER OF THE COUNCIL