



SCHEDULE "A"

EKURHULENI METROPOLITAN MUNICIPALITY

NOTICE OF GENERAL ASSESSMENT RATES AND FIXED DAYS OF PAYMENT IN RESPECT OF THE FINANCIAL YEAR 1 JULY 2008 TO 30 JUNE 2009

1. That in terms of section 75A of the Local Government: Municipal Systems Act, Act 32 of 2000, as amended, and section 21 of the Local Authorities Rating Ordinance, 1977, as amended, the general assessment rate BE LEVIED for the 2008/2009 financial year on rateable property recorded in the valuation roll, including land owned or leased by Council at 10.99 cents in the rand on land value only in the area of the Ekurhuleni Metropolitan Municipality;
2. That in terms of section 26 of the Local Authorities Rating Ordinance, 11 of 1977, as amended, the amount due for assessment rates for the 2008/2009 financial year BE PAID in twelve (12) instalments on dates as indicated on accounts which will be rendered from 1 July 2008 to June 2009, provided that should the amount levied for rates not be divisible by twelve, the difference will reflect within the twelve instalment payable.
3. That in terms of sections 21(4), 39 and 40 of the Local Authorities Rating Ordinance, 11 of 1977, as amended, a rebate BE GRANTED on the general assessment rate levied on the site value of land or site value of any right-in-land as contemplated in section 21 (3)(a) of the said Ordinance as follows:
 - 3.1 40% be granted on the general rate levied in respect of rateable property zoned:
 - 3.1.1 "Z.A.R.", "general residential" or "residential 1,2,3,4 or 5 (residential 5-for residential purposes only)" or "Special for residential purposes only" in terms of a town-planning scheme and. on which a dwelling unit(s) exists (i.e. excluding unimproved stands) and which are used exclusively for that purpose.
 - 3.1.2 Farming/agricultural zoned properties that do not qualify for the rebate as granted in 3.2
 - 3.2 40% be granted on the general rate levied in respect of properties that are exclusively used for bona fide farming/agricultural activities by the registered owners of such properties provided: (i.e. excluding unimproved and unused agricultural holdings)

- 3.2.1 That such property does not qualify or receive any other rebate, permission or exemption in terms of any other provision of the Local Government Rating Ordinance, 11 of 1977
 - 3.2.2 That the registered owner must apply in writing for such rebates annually for every financial year, and
 - 3.2.3 That a valuer appointed by the Council after an inspection certify that the Property is in fact used exclusively for bona fide farming / agricultural activities by the registered owner thereof
4. That a remission be granted in terms of Section 32 (1) of the Local Authorities Rating Ordinance, 11 of 1977, as amended on the following properties.
- 4.1 *Where a township has been proclaimed but no services (water, refuse, sewerage and electricity) can be rendered by Council for residential properties and as mentioned in 3.1 above, a **further 40%** of the amount due for rates be granted.*
5. That in the event that where a Home Enterprise is run from a property zoned Residential as detailed in 3. above, **and** in accordance with the provisions of the Ekurhuleni Policy on Home Enterprises, the consumer shall be granted the rebate of 40% subject to the following conditions:
- 5.1 For this purpose a “Home Enterprise” is defines as follows:
 - 5.1.1 A small scale business operated by the resident from home and employing a maximum of 2 people, excluding a domestic worker and gardener.
 - 5.1.2 The size of the Home Enterprise may not exceed 50 sq/meters of the property or 25% of the dwelling unit / outbuildings, whichever is the smallest. Of this area, no more than 20 sq/meters may be used for storage purposes.
 - 5.1.3 The primary use of the property **MUST** remain to be residential in nature.
 - 5.1.4 All such uses as detailed in Paragraph 4 of the said Policy will not be considered as a Home Enterprise.
 - 5.2 That special consent use approval be obtained from Development Planning in terms of the applicable Town Planning Scheme.
6. That subject to the approval of the Premier in terms of section 32(1) (c) of the Local Authorities Rating Ordinance, 11 of 1977, as amended, the registered owner of rateable property used for residential purposes as mentioned in 3.1 and 3.2 above, will upon application **BE REMITTED** a further percentage on a sliding scale of the amount due for rates, provided that:
- (a) He/she is a pensioner whom:
 - (i) Shall not be less than 60 years of age, provided that where couples are married in community of property and the property is registered in both

husband and wife's name, the age of only the eldest will be the qualifying factor.

- (ii) For the preceding 12 months have received a joint maximum average income (he/she together with spouse) of R8000 or less per month; and
- (iii) Is the occupant of the property concerned which consists of one dwelling only and no part thereof will be sub-leased.
- (iv) The sliding scale:

Indigent Pensioners	
Earnings in terms of Indigent policy	100% rebate on the balance of the account
Monthly earnings per month	
R0.00 to Indigent limit	100% rebate on the balance of the account
Indigent limit to R2 999.99	85% rebate on the balance of the account
R3 000.00 to R4 499.99	70% rebate on the balance of the account
R4 500.00 to R5 999.99	55% rebate on the balance of the account
R6 000.00 to R8 000.00	40% rebate on the balance of the account

- (b) He/she is a mentally and/or physically disabled person complying with the requirements in (a) (ii), (iii) and (iv) above.
 - (c) The aforementioned details must be confirmed by means of a sworn affidavit.
 - (d) The above-mentioned application must be renewed annually.
7. That subject to the, approval of the Premier in terms of section 32(1)(c) of the Local Authorities Rating Ordinance, 11 of 1977, as amended, the remission of rates, as contemplated by the Indigent Policy up to a maximum amount of R20 000 on the land value, BE GRANTED in respect of a registered approved indigent who is:
- (i) The registered owner of the property;
 - (ii) The occupant of the property concerned; and
 - (iii) Has no other independent occupants on the property concerned.
8. That interest at the prime rate of the Ekurhuleni Metropolitan Municipality's bankers (currently ABSA Bank Ltd) will BE CHARGED per month or part thereof on all arrear assessment rates at the applicable interest rate as specified in the Tariffs for Financial Services.
9. That a grant-in-aid BE GRANTED in terms of Section 32A of the Local Authorities Rating Ordinance, 11 of 1977, as amended, on the following properties:
- 9.1 Rateable properties registered in the name of Ekurhuleni Metropolitan Municipality and which Ekurhuleni Metropolitan Municipality for a yearly rent lets, which is lower than the amount fixed by the Premier by notice in the Provincial Gazette. In terms of Council policy, rental is determined on the basis that the Council accepts responsibility for the payment of the rates: a 90% grant in respect of the amount levied as rates on the property.
 - 9.2 Rateable properties registered in the name of another local authority if such property is used in connection with the supply of electricity, water, gas or sewer services: provided that a grant-in-aid equivalent to the amount which may be levied as a rate in any financial year, shall be granted in respect of such rateable property

which was exempted from the payment of any rate in terms of the provisions of Section 5(1)(g)(ii), as it existed immediately prior to the commencement of the Local Authorities Rating Amendment Proclamation, 1993: No grant in respect of the amount levied as rates on the relevant property.

- 9.3 Rateable properties registered in the name of a welfare organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978): 100% grant in respect of the amount levied as rates on the property.
- 9.4 Hospitals, clinics and institutions for mentally ill persons, which are registered as non-profit organizations: 100% grant in respect of the amount levied as rates on the relevant property.
- 9.5 With the approval of the Premier, rateable properties registered in the name of an institution or organization, which, in the opinion of the local authority, performs charitable work: 100% grant in respect of the amount levied as rates on the relevant property.
- 9.6 Rateable properties registered in the name of a recognized agricultural society approved by Council on application and which is used for the purpose of such a society: 90% grant in respect of the amount levied as rates on the relevant property.
- 9.7 Rateable properties registered in the name of a recognized trustee or trustees or any organization as approved by Council on application and which is being maintained for the welfare of war veterans and their families: 90% grant in respect of the amount levied as rates on the relevant property
- 9.8 Sports grounds used for the purposes of amateur sport and any social activities which are connected to sport: 90% grant in respect of the amount levied as rates on the relevant property but subject to existing agreements between club and Council not determining a different position.
- 9.9 Rateable properties registered in the name of the Boy Scouts, Girls Guides, Sea Scouts, Voortrekkers or any organization which is in the opinion of the local authority similar or any rateable property let by a local authority to any such organization: 100% grant in respect of the amount levied as rates on the relevant property.
- 9.10 Rateable properties registered in the name of a declared institution as 4 defined in section I of the Cultural Institutions Act, 1969, (Act No. 29 of 1969), or the Cultural Institutions Act (House of Assembly), 1989, (Act No. 66 of 1989): 90% grant in respect of the amount levied as rates on the relevant property.
- 9.11 Rateable properties registered in the name of an institution or organization which has as its exclusive objective the protection of animals: 100% grant in respect of the amount levied as rates on the relevant property.
- 9.12 That since property or a portion thereof used exclusively for the purpose of and to the extent it is used for public worship and any social or religious activity in places of public worship concerned, or public worship and education, or a residence of a minister in service of a place of public worship, is in terms of Section 5 exempted from the payment of assessment rates, requests in terms of section 32(1) for the remission of rates payable in respect of other properties owned by a place of public worship concerned and which does not automatically qualify for exemption for the

payment of rates in terms of section 5, not be considered, except in cases where vacant land/property is used exclusively for parking purpose of worshipers: 100% grant in respect of the amount levied as rates on the relevant property.

- 10 That in terms of Section 32(1) (a) (ii) of the Local Authorities Rating Ordinance, 11 of 1977, the Council EXPRESSES its opinion that the present increase in the value from the 2002/2004 Valuation roll to the 2004/2006 Valuation roll of some residential properties in particular areas by more than 25% is the result of the valuation of all rateable property within Ekurhuleni Municipality (the compilation of a new valuation roll) and is exceptional circumstances in regard to the levying of rates affecting such rateable property that warrants a remission of rates.
- 11 That in terms of Section 32(1)(a)(ii) of the Local Authorities Rating Ordinance, 11 of 1977, the assessment rates payable on the value of all residential properties of which the value from the 2002/2004 Valuation Roll to the 2004/2006 Valuation roll increased by more than 25% BE REMITTED only on that part of the value above the increase of 25%, subject to the approval of the Premier of Gauteng and subject to the following conditions:
 - (a) That the registered owner also meets all the conditions to qualify for the 40% rebate afforded to residential properties.
 - (b) The remission is only applicable for the 2008/2009 financial year based on the increases as calculated for the 2004/05 financial year.
 - (c) The property is registered in the owner's name before 30 June 2004.
 - (d) 25% of the assessment rates on that part of the increase in land value above 24.99% but less than 49.99%.
 - (e) 60% of the assessment rates on that part of the increase in land value of 50% and above.
 - (f) The remission in (d) and (e) is over and above any other rebate that the owner may qualify for."
- 12 That a 40% rebate be granted to unimproved stands with the zoning of "Z.A.R.", "general residential" or "residential 1,2,3,4 or 5 (residential 5-for residential purposes only)" or "Special for residential purposes only" in terms of a town-planning scheme and on which a dwelling unit(s) is/are being constructed and which will be used exclusively for that purpose, subject to the following conditions:
 - a. That an approved building plan is supplied;
 - b. That a residential dwelling unit(s) be constructed on the property;
 - c. That the 40% rebate be granted for a maximum period of eighteen (18) months from the date the approved building plan was supplied;
 - d. That the occupation certificate be supplied at the end of the eighteen (18) month period;
 - e. That the failure to supply the occupation certificate will result in a reversal of the 40% rebate already granted; and
 - f. That in the event that the said property is sold prior to the issue of the occupation certificate, the rebate already granted be reversed.
- 13 That the indigent limit for both the additional rebates in 2.6 above and the limit set in the indigent Support Policy be set at R1 880.00 as from 1 July 2008.

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