

# BITOU MUNICIPALITY: RATES BY-LAW

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### 1. Interpretation

In this By-Law, the English text prevails in the event of any conflict with the Afrikaans text, and, unless the context otherwise indicates –

**“municipality’s rates policy”** means a rates policy adopted by the municipality in terms of this By-Law;

**“Constitution”** means the Constitution of the Republic of South Africa 1996;

**“Customer Care and Revenue Management By-Law”** means the municipality’s Customer Care and Revenue Management By-Law as required by sections 96(b), 97 and 98 of the Municipal Systems Act, 32 of 2000;

**“municipality”** means the Municipality of Bitou, established in terms of Section 12 of the Municipal Structures Act, 117 of 1998, and includes any political structure, political office bearer, councillor, duly authorized agent or any employee acting in connection with this by-law by virtue of a power vested in the municipality and delegated or sub-delegated to such political structure, political office bearer, councillor, agent or employee;

**“Property Rates Act”** means the Local Government: Municipal Property Rates Act, 6 of 2004;

**“rate”** or **“rates”** means a municipal rate on property as envisaged in section 229 of the Constitution.

### 2. Principles and Objectives

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

(2) In terms of section 3 of the Property Rates Act, a municipal council must adopt a policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality.

(3) In terms of section 6(1) of the Property Rates Act, a municipality must adopt by-laws to give effect to the implementation of its rates policy.

(4) In terms of section 6(2) of the Property Rates Act, by-laws adopted in terms of section 6(2) may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

### 3. Adoption and implementation of rates policy

- (1) The municipality shall adopt and implement a rates policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality.
- (2) The municipality shall not be entitled to levy rates other than in terms of a valid rates policy.

#### **4. Contents of rates policy**

The municipality's rates policy shall, *inter alia*:

- (1) apply to all rates levied by the municipality pursuant to the adoption of the municipality's annual budget;
- (2) comply with the requirements for: -
  - (a) the adoption and contents of a rates policy specified in section 3 of the Property Rates Act;
  - (b) the process of community participation specified in section 4 of the Property Rates Act;
  - (c) the annual review of a rates policy specified in section 5 of the Property Rates Act;
- (3) specify any further principles, criteria and implementation measures consistent with the Property Rates Act for the levying of rates which the municipality may wish to adopt;
- (4) include such further enforcement mechanisms, if any, as the municipality may wish to impose in addition to those contained in the Customer Care and Revenue Management By-Law.

#### **5. Enforcement of rates policy**

The municipality's rates policy shall be enforced through the Customer Care and Revenue Management By-Law and any further enforcement mechanisms stipulated in the municipality's rates policy.

#### **6. Operative date**

This By-Law shall take effect upon publication in the Provincial Gazette.