



## **PROPERTY RATES POLICY**

**2025/2026**

# CONTENTS

|  |         |
|--|---------|
| 1. PREAMBLE . . . . .  | 2       |
| 2. DEFINITIONS . . . . .   | 3 - 8   |
| 3. BACKGROUND . . . . .  | 9       |
| 3.1 INTRODUCTION . . . . .   | 9       |
| 3.2 GUIDING PRINCIPLES . . . . .   | 9       |
| 3.3 STRATEGIC FOCUS . . . . .  | 10      |
| 3.4 OBJECTIVES OF THE POLICY . . . . .   | 10 - 11 |
| 4. ANNUAL OPERATING BUDGET AND POLICY REVIEW . . . . .   | 11      |
| 5. LEVYING OF RATES . . . . .  | 11      |
| 5.1 RATE TO BE LEVIED ON ALL RATABLE PROPERTIES . . . . .  | 11      |
| 5.2 PERIOD FOR WHICH RATES MAY BE LEVIED . . . . .   | 11      |
| 5.3 THE EFFECTIVE DATE OF THE RATES POLICY . . . . .   | 11      |
| 6. DIFFERENT CATEGORIES OF PROPERTIES . . . . .  | 12 - 13 |
| 7. CATEGORIES OF OWNERS OF PROPERTY AND CATEGORIES OF PROPERTIES FOR<br>PURPOSES OF EXEMPTIONS, REDUCTIONS AND REBATES . . . . . | 13 - 14 |
| 7.1 RESIDENTIAL. . . . .   | 14      |
| 7.2 INDIGENT OWNERS AND CHILD HEADED HOUSEHOLDS. . . . .   | 14      |
| 7.3 PENSIONERS. . . . .  | 14      |
| 7.4 OWNERS OF BUSINESS OR INDUSTRIAL PROPERTY WITH HIGH MARKET VALUES<br>14  |         |
| REQUIREMENTS FOR EXEMPTIONS, REDUCTIONS AND REBATES . . . . .  | 15      |
| 8. SPECIAL RATING AREAS. . . . .   | 16      |
| 9. LIABILITY FOR RATES . . . . .   | 16      |
| 9.1 PROPERTY RATES PAYABLE BY OWNERS . . . . .   | 16      |
| 9.2 SECTION 78 APPLICATIONS . . . . .  | 16      |
| 9.3 METHOD AND TIME OF PAYMENT . . . . .   | 16      |
| 9.3 PAYMENT AND RECOVERY OF RATES . . . . .  | 16      |
| 9.4 FREQUENCY OF VALUATIONS . . . . .  | 17      |
| 10 SHORT TITLE . . . . .   | 17      |
| 11 DATE OF IMPLEMENTATION. . . . .   | 17      |

## **1. PREAMBLE**

**WHEREAS** section 229 of the Constitution of the Republic of South Africa empowers municipalities to levy property rates, subject to national legislation;

**AND WHEREAS** section 2 of the Local Government: Municipal Property Rates Act No. 6 of 2004 is the national legislation that empowers a municipality to levy a rate on property in its area;

**AND WHEREAS** in terms of section 3(1) of the Local Government: Municipal Property Rates Act No. 6 of 2004 the council of a municipality must adopt a rates policy consistent with the Act on the levying of rates on rateable property in the municipality;

**AND WHEREAS** section 3(2) of the Local Government: Municipal Property Rates Act No. 6 of 2004 prescribes what issues are to be addressed in the rates policy;

**AND WHEREAS** any exemptions, rebates or reductions provided for in the Rates Policy must, in terms of section 3(5) of the Local Government: Municipal Property Rates Act No. 6 of 2004, comply and be implemented in accordance with a prescribed national framework;

**NOW THEREFORE** the Council of the Polokwane Municipality has adopted the Policy as set out hereunder: -

## 2. DEFINITIONS

For the purpose of this Policy any word or expression to which a meaning has been assigned in the Act, shall bear that same meaning in this Policy, and unless the context indicates otherwise:

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| <b>“Act”</b>                     | means the Local Government: Municipal Property Rates Act, No. 6 of 2004 (Act No. 6 of 2004) as amended;   |
| <b>“Agricultural property”</b>   | means a 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 property for the purpose of eco-tourism or for the trading in or hunting of game includes the remainder of town. Farm properties and agricultural holdings smaller than 5 hectare may be categorised as residential.        |
| <b>“Annually”</b>                | means once every financial year;  |
| <b>“Bona fide farmer”</b>        | means a farmer who is carrying on farming operations where his/her actions as well as his/her intentions are genuine intentions to develop land as a farming proposition.   |
| <b>“Business and commercial”</b> | means the activity of trade in goods or services and includes any office or other accommodation on the same erf, the use of which is incidental to such business, with the exclusion of the business of mining, agriculture, farming, or inter alia, any other business consisting of cultivation of soils, the gathering in of crops or the rearing of livestock or consisting of the propagation and harvesting of fish or other aquatic organisms. |
| <b>“Category”</b>                | (a) in relation to property, means a category of properties determined in terms of Section 8 of the Act ; and<br>(b) In relation to owners of properties, means a category of owners determined in terms of Section 15(2) of the Act.   |
| <b>“Child-headed household”</b>  | means a household where the main caregiver of the said household is younger than 18 years of age. Child-headed household means a household headed by a child as defined in the section 28(3) of the Constitution.   |
| <b>“Exemption”</b>               | in relation to the payment of a rate, means an exemption granted by a Municipality in terms of Section 15 of the Act;   |
| <b>“Illegal use”</b>             | means a use that is inconsistent with or in contravention with the permitted use of the property.   |
| <b>“Industrial”</b>              | means a branch of trade or manufacturing, production assembling or processing of finished or partially finished products from raw materials or  |

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|                               | fabricated part, on so large scale that capital and labour are significantly involved. This may include grain silos, factories and any office or other accommodation on the same property, the use of which is incidental to the use of such property.   |
| <b>“Indigent”</b>             | means an indigent person referred to in the Indigent Support Policy of the Polokwane Municipal Council   |
| <b>“Multiple purposes”</b>    | in relation to a property, means the use of a property for more than one purpose, subject to section 9 of the Act.   |
| <b>“Municipal properties”</b> | means those properties of which the municipality is the registered owner.  |
| <b>“Mining”</b>               | means any operation or activity for the purpose of extracting any mineral on, in or under the earth, water or any residue deposit, whether by underground or open working or otherwise and includes any operation or activity incidental thereto; as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);  |
| <b>“Owner”</b>                | <p>(a) in relation to a property referred to in paragraph (a) of the definition of “<i>property</i>”, means a person in whose name ownership of the property is registered;</p> <p>(b) in relation to a right to in paragraph (b) of the definition of “<i>property</i>”, means a person in whose name the right is registered;</p> <p>(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;</p> <p>(bB) <i>in relation to a share block company</i>, the share block company as defined in the Share Block Control Act, 1980 (Act No. 59 of 1980);</p> <p>(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;</p> <p>(c) in relation to a land tenure right referred to in paragraph (c) of the definition of “<i>property</i>”, means a person in whose name the right is registered or to whom it was granted in terms of legislation; or</p> <p>(d) in relation to public service infrastructure referred to in</p> |

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|                               | <p>paragraph (d) of the definition of “<i>property</i>”, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “<i>publicly controlled</i>”:</p> <p><i>Provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:</i></p> <ul style="list-style-type: none"> <li>(i) a trustee, in the case of a property in a trust excluding state trust land;</li> <li>(ii) an executor or administrator, in the case of a property in a deceased estate;</li> <li>(iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;</li> <li>(iv) a judicial manager, in the case of a property in the estate of a person under judicial management;</li> <li>(v) a curator, in the case of a property in the estate of a person under curatorship;</li> <li>(vi) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;</li> <li>(vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it; <ul style="list-style-type: none"> <li>(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</li> </ul> </li> <li>(viii) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;</li> </ul> |
| <p><b>“Permitted Use”</b></p> | <p>Means the limited purposes for which the property may be used in terms of:</p> <ul style="list-style-type: none"> <li>(a) any restrictions imposed by - <ul style="list-style-type: none"> <li>I. A condition of title.</li> <li>II. A provision of the Polokwane applicable Town Planning or land use scheme as amended from time to time.</li> <li>III. Any legislation applicable to any specific property or properties.</li> </ul> </li> <li>(b) any alleviation of any such restrictions;</li> </ul>  |
| <p><b>“person”</b></p>        | <p>includes an organ of state;</p>   |

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| <b>“Pensioner”</b>                     | refers to a person who is at least 60 years of age and is in receipt of a total monthly income from all sources (including the income of the spouse of the owner) not exceeding an amount to be determined by the Council;  |
| <b>“Primary Property”</b>              | means the primary residential property where a person has his or her permanent principal home to which he or she returns or intends to return.  |
| <b>“Property”</b>                      | means: <ul style="list-style-type: none"> <li>(a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;</li> <li>(b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;</li> <li>(c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or</li> <li>(d) public service infrastructure</li> </ul>         |
| <b>“Public benefit organisation”</b>   | means property owned by public benefit organisations and used for any specific public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 3 (education and development) of part 1 of the Income Tax Act  |
| <b>“Private open space”</b>            | means land that is owned and used for practising of sport, play- or leisure facilities or used as a botanical garden, private park, cemetery or nature area or roads.   |
| <b>“Publicly controlled”</b>           | means owned by or otherwise under the control of an organ of state, including: <ul style="list-style-type: none"> <li>(a) a public entity listed in the Public Finance Management Act 1999 (Act No 1 of 1999);</li> <li>(b) a municipality; or</li> <li>(c) a municipal entity as defined in the Municipal Systems Act 32 of 2000</li> </ul>  |
| <b>“Public service infrastructure”</b> | means publicly controlled infrastructure of the following kinds: <ul style="list-style-type: none"> <li>(a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;</li> <li>(b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;</li> <li>(c) power stations, power substations or power lines forming part of an electricity scheme serving the public;</li> </ul> |

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|                                    | <p>(d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;</p> <p>(e) railway lines forming part of a national railway system;</p> <p>(f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;</p> <p>(g) runways aprons and the air traffic control unit at national or provincial airports; including the vacant land know as the obstacle free zone surrounding these, which must be vacant for the air navigation purposes;</p> <p>(h) breakwaters, sea wall, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising of lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;</p> <p>(i) any other public controlled infrastructure as may be prescribed; or</p> <p>(j) a right registered against immovable property in connection with infrastructure mentioned in paragraphs (a) to (i);</p> |
| <b>“public service purposes”</b> , | <p>in relation to the use of a property, means property owned and used by an organ of state as-</p> <p>(a) Hospitals and clinics;</p> <p>(b) <i>schools, pre-schools, early childhood development centres or further education and training colleges;</i></p> <p>(c) <i>national and provincial libraries and archives;</i></p> <p>(d) police stations;</p> <p>(e) correctional facilities; or</p> <p>(f) courts of law,</p> <p>but excludes property contemplated in the definition of "public service infrastructure";</p>   |
| <b>“Place of Worship”</b>          | <p>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: -</p> <p>(a) registered in the name of a religious community;</p> <p>(b) registered in the name of a trust established for the sole benefit of a religious community; or</p> <p>(c) subject to land tenure right</p>   |
| <b>“Rate”</b>                      | <p>means a municipal rate on property envisaged in Section 229(1)(a) of the Constitution;</p>  |
| <b>“Rateable property”</b>         | <p>means property on which a municipality may in terms of Section 2 of the Act levy a rate, excluding property fully excluded from the levying of rates in terms of Section 17 of the Act;</p>   |

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| <b><i>“Ratio”</i></b>                | in relation to section 19 of the Act, 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 general application to all properties within a property category; |
| <b><i>“Rebate”</i></b>               | in relation to a rate payable on a property, means a discount granted in terms of Section 15 of the Act on the amount of the rate payable on the property;   |
| <b><i>“Reduction”</i></b>            | in relation to a rate payable on a property, means the lowering in terms of Section 15 of the Act of the amount for which the property was valued and the rating of the property at that lower amount;   |
| <b><i>“Residential property”</i></b> | 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 of the Act;   |
| <b><i>“Organ of State”</i></b>       | means an organ of state as defined in section 239 of the Constitution.   |

### **3. BACKGROUND**

#### **3.1 INTRODUCTION**

The Local Government Municipal Property Rates Act (Act no 6 of 2004) as amended from time to time requires a municipality to develop and adopt a rates policy consistent with the Act on the levying of rates on rateable property in the Municipality.

Property rates are the most reliable source of revenue for the Municipality. Services financed from rates include installation and maintenance of streets, roads, sidewalks, lighting, and storm water drainage facilities, building and operating clinics, parks, recreational facilities and cemeteries. Property rates revenue is also used to fund municipal administration such as computer equipment, stationery, and costs of Governance, such as Council and community meetings, which facilitate community participation on issues of Integrated Development Plans (IDPs) and municipal budgets.

The Council has resolved, in compliance with the provision of the Act, to impose a rate and as a consequence, this rates policy has been developed within the parameters of the applicable legislation relating to property rates.

#### **3.2 GUIDING PRINCIPLES**

The following principles will ensure that the Municipality treats persons liable for rates equitably in terms of the Act:

- (a) Ratepayers with similar properties will pay similar levels of rates
- (b) The ability of ratepayers to pay their rates will be taken into account by the Council in dealing with the indigent's ratepayers. The municipality will provide relief measures through exemptions, reduction and rebates.
- (c) The determination of the tariffs and the levying of rates must allow the Council to promote local, social and economic development.

### **3.3 STRATEGIC FOCUS**

In determining the rates, exemptions, rebates and reductions, the Council may consider the following:

- (a) the impact of rates on the community,
- (b) the impact of rates on business
- (c) the Integrated Development Plan (IDP) of Council
- (d) the impact of rates on the Local Economic Development (LED) strategy of the Council
- (e) when determining the rates on properties the following aspects must be taken into account namely:
  - (i) the effects of rates on the poor, including appropriate measures in order to alleviate the rates burden on them; and
  - (ii) the effect of reaching the objectives set out in paragraph 2.4 of this policy.
- (f) in developing or amending this policy, the Council commits itself to a process of community participation as envisaged in section 4 of the Act and chapter 4 of the Municipal Systems Act, 2000 (Act No 32 of 2000) (MSA). In addition to the requirements laid down in the MSA, the Council will engage interested parties and structures, such as ratepayer organisations, directly in the process of community participation. In addition, use will be made of established community consultation structures, such as Ward committees, to ensure thorough participation with regard to the afore-mentioned process.

### **3.4 OBJECTIVES OF THE POLICY**

The key objectives of the policy are to:

- (a) ensure that all owners of rateable properties are informed about their liability to pay assessment rates;
- (b) specify relief measures for ratepayers who may qualify for relief or partial relief in respect of the payment of rates through exemptions, reductions and rebates contemplated in section 8 of this policy and section 15 of the Act;
- (c) set out the criteria to be applied by the Council if it increases rates and levies differential rates on different categories of property;
- (d) provide for categories of public benefit organisations, approved in terms of Section 30(1) of the Income Tax Act, 1962 (Act no 58 of 1962) as amended, which ratepayers are eligible for exemptions, reductions and rebates and therefore may apply to the Council for relief from rates;
- (e) recognise the state, organs of state and owners of public service infrastructure as property owners;

- (f) encourage the development of property;
- (g) Ensure that all persons liable for rates are treated equitably as required by the Act.
- (h) determine the level of increases in rates

#### **4. ANNUAL OPERATING BUDGET AND POLICY REVIEW**

The Council must annually consider the levying of rates and determine the rate in the rand during the budget process when it is tabled in the council in terms of section 16 of the Municipal Finance Management Act and if necessary, amend its rates policy. Any amendments to the rates policy must take into account public comments and inputs.

In determining the level of increases in the rates, the criteria to be applied include the following:

- (a) The inflation rate as indicated by the consumer price index;
- (b) Take into consideration the medium term budget growth factors as determined by National Treasury guidelines.

#### **5. LEVYING OF RATES**

Rate to be levied on all rateable properties in line with this Policy

##### **5.1 RATE TO BE LEVIED ON ALL RATEABLE PROPERTIES**

Properties owned by the City of Polokwane will not be levied rates in terms of Section 7(2)(a)(1) of the Act; except for the where:

- Where Council owned property is leased to a third party and the lease agreement provides for the levying of property rates; or
- Where Council owned land is sold to a third and the deed of sale provides for the levying of property rates.

##### **5.2 PERIOD FOR WHICH RATES MAY BE LEVIED**

In terms of Section 12 of the Act,

- (a) When levying rates, a municipality must levy the rate for a financial year and the rate lapses at the end of the financial year for which it was levied.
- (b) The rates levied for a financial year may not be increased during the financial year only as provided for in Section 28(6) of the Municipal Finance Management Act.

##### **5.3 THE EFFECTIVE DATE OF THE RATES POLICY:**

This rates policy takes effect from 1 July 2025 and subject to review on an annual basis.

## **6. DIFFERENT CATEGORIES OF PROPERTIES**

**6.1** Subject to section 19 of the Act, in terms of the criteria set out in this rates policy, levy different rates for different categories of rateable property, as determined in section 8 subsection (2) and (3) of the MPRA, the categories were determined according to the following criteria: -

- 5.1.1 actual use of the property;
- 5.1.2 permitted use of the property;
- 5.1.3 a combination of 5.1.1 and 5.1.2

In order to create certainty and to ensure consistency, the criteria listed above shall be applied in the following manner:

- Polokwane municipality considered the actual use on the compilation of the valuation roll.
- if, for whatever reason, the actual use of a property cannot be determined in terms of subparagraph (5.1.1), the permitted use thereof shall then be determined in order to appropriately categorise such property.
- Properties used for multiple purposes shall be categorised and rated in a manner provided in section 9 (2) of the Act and the combination of actual and permitted use will be considered.

**6.2** The Council has determined the following categories of property in line with section 8(2) of the Act for purposes of rating:

- (1) residential properties
- (2) industrial properties
- (3) business and commercial properties
- (4) agricultural properties;
- (5) properties owned by an organ of state and used for public service purposes;
- (6) municipal properties
- (7) public service infrastructure;
- (8) mining
- (9) private open space
- (10) multiple purposes;
- (11) places of worship
- (12) properties owned by public benefit organizations and used for specified public benefits activities
- (13) non-permitted use

6.3 The Council has determined the following ratios relevant to each category to the rate on residential properties:

| <b>Rating Category</b>  | <b>Ratio</b> |
|---|--------------|
| Residential Property  | 1            |
| Industrial Properties   | 2            |
| Business and Commercial   | 2            |
| Agricultural Properties   | 0.25         |
| Properties owned by organ of state and used for public service purposes                             | 2            |
| Municipal Properties  | 0            |
| Public Service Infrastructure   | 0.25         |
| Mining  | 2            |
| Private open space  | 1            |
| Properties owned by public benefit organisations and used for specified public benefits activities. | 0.25         |
| Places of worship   | 0            |
| Non-permitted use/ Illegal land use/  | 8            |

**7. CATEGORIES OF OWNERS OF PROPERTY AND CATEGORIES OF PROPERTIES FOR PURPOSES OF EXEMPTIONS, REDUCTIONS AND REBATES.**

The Council has determined the following categories of owners of property or categories of properties in terms of section 15 of the Act.

- (a) Residential
- (b) Indigent Owners and Child Headed Households
- (c) Pensioners
- (d) Owners of Business or Industrial Property with high market values

## **7.1 RESIDENTIAL**

In addition to the impermissible rate on the first R15 000 of the market value of residential in terms of section 17(1)(h) of the Act a further reduction may be granted by Council during the annual budget as per Tariff Schedule.

## **7.2 INDIGENT OWNERS AND CHILD HEADED HOUSEHOLDS**

The Council has adopted an Indigent Support Policy that provides for the alleviation of the rates burden on the low-income sectors of the community within the Municipality. Indigent owners and child headed households are exempted from payment of rates.

## **7.3 PENSIONERS**

The aim of this rebate is to alleviate the burden on pensioners who have fixed income and limited resources. Pensioners may receive a reduction and a rebate of an amount as determined by Council during the annual budget.

Subject to the criteria set out in below:

Pensioners may be granted a rebate on their primary property, effective from the date they qualify, within the applicable financial year.

The applicant must meet the following criteria:

- (a) he or she must produce a valid South African bar coded identity document;
- (b) where couples are married in community of property and the property is registered in both their names, the age of the eldest will be the qualifying factor;
- (c) not be in receipt of an indigent assessment rate rebate;
- (d) A rebate will only be granted in respect of a property on which only one dwelling is erected and such dwelling be occupied by the applicant and his/her dependants.
- (e) The total combined household income from all sources must not exceed the amount specified in the tariff structure.

## **7.4 OWNERS OF BUSINESS OR INDUSTRIAL PROPERTY WITH HIGH MARKET VALUES**

Properties used for business or industrial purposes whose improved market value is R50 000 000 and above may receive rebates as approved by Council from time to time currently as follows.

|  |           |
|--|-----------|
| Market Value R 50 000 000 – R 99 999 999   | 2% rebate |
| Market Value R 100 000 000 – R 499 999 999 | 3% rebate |
| Market Value R 500 000 000 and above       | 5% rebate |

## REQUIREMENTS FOR EXEMPTIONS, REDUCTIONS AND REBATES

### General requirements:

An application for rebates, exemptions and reductions on the prescribed application form should reach the office of the Chief Financial Officer during the financial year, or when invitation is done by the municipality for registration or renewal. A once-off application must be submitted with the implementation of every new valuation roll. The applicant applies only once for the reduction and it remains valid for the duration of the valuation roll. The municipality may at its own discretion request the applicants to renew applications.

Confirm the aforementioned details by means of a sworn affidavit.

Rebates granted in error or due to false or incorrect information supplied by the applicant, will be reversed immediately from the date of inception of the rebate.

Should any incorrect information be furnished in the application form property rates will be levied at the normal tariff.

### Exemptions may be subject to the following conditions:

- (a) Application must be made in writing in the prescribed format and will be valid for duration of validity period of valuation roll;
- (b) Applicants must produce 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 (Act 58 of 1962);
- (c) The Municipal Manager or his/her nominee must approve all applications;
- (d) The Council retains the right to refuse exemptions if the details supplied in the application form are incomplete, incorrect or false;
- (e) If during the currency of any financial year, any such land or building is used for any purpose other than the purpose so exempted, the Council shall impose rates thereon or on such portion so used, at a rate proportionate to the period of such use.

### The rebate will lapse:

- (a) On alienation of the property; or
- (b) If any such land or building is used for any purpose other than the purpose so exempted;  
On expiry of validity period of valuation roll

## **8. SPECIAL RATING AREAS**

8.1 The Council may by resolution establish special rating areas and levy an additional rate on property in that area for the purpose of raising funds for improving or upgrading that area.

8.2 Any exclusion, exemption, reduction or rebate granted in terms of this policy does not affect the additional rate payable by the owner in a Special Rating Area.

## **9. LIABILITY FOR RATES:**

### **9.1 PROPERTY RATES PAYABLE BY OWNERS**

- (a) Rates levied on a property must be paid for by the owner of the property.
- (b) Joint owners are jointly and severally liable for payment of rates on the property.
- (c) The municipality will deliver monthly accounts to the latest address on the municipality's record, however Rates payers remains liable for the payment of the rates whether or not an account has been received and if the account was not received the onus shall be on the rate payer concerned should make necessary enquiries with the municipality.
- (d) Rates raised as a charge due to an administrative error may be corrected. Where rates levied on a property have been incorrectly determined due to an administrative or clerical error, or an omission, the Municipality may adjust such rates. The adjustments shall take effect from the date on which the error or omission is detected and shall apply prospectively thereafter.

### **9.2 SECTION 78 APPLICATIONS**

An application fee is required to review the property valuation in terms of section 78 of the Act.

### **9.3 METHOD AND TIME OF PAYMENT:**

Council shall recover an annual levy payable:

- (a) On a monthly basis in twelve (12) equal instalments on or before the due date as determined by council; or
- (b) Single or one (1) annual amount, as may be agreed to with the owner of the property on or before the due date as determined by council
- (c) From the owner as a whole on the billing date (No prorata in the case of transfer of property and the registration date).
- (d) Interest on arrear rates shall be charged at the rate determined by council from time to time.

### **9.4 PAYMENT AND RECOVERY OF RATES:**

Payment and recovery of rates shall be in accordance with Council's Credit Control and Debt Collection policy, section 28 and 29 of the Act and relevant By-laws.

## **9.5 FREQUENCY OF VALUATIONS**

The Municipality shall prepare a new valuation roll every five (5) years of all rateable properties within its jurisdiction and at least one supplementary valuation every twelve (12) months as required by the Act.

## **10. SHORT TITLE**

This policy shall be called the Property Rates Policy of the Polokwane Municipality for the financial year 2025/2026.

## **11. DATE OF IMPLEMENTATION**

This policy shall be implemented on 1<sup>st</sup> July 2025 and shall be reviewed on an annual basis to ensure that it is in line with the municipality's strategic objectives and with legislation.