EKURHULENI BUDGET

ANNEXURE D02

PROPERTY RATES BY-LAW

2020-2021

20 years of a responsive and modern public service partner that fosters change towards building a better Ekurhuleni

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CITY OF EKURHULENI METROPOLITAN MUNICIPALITY

PROPERTY RATES BY-LAW

By-law

To give effect to the implementation of the City of Ekurhuleni Metropolitan Municipality's Property Rates Policy and to provide for matters incidental thereto.

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 6(1) of the Local Government : Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, requires a municipality to adopt By-laws to give effect to the implementation of its Rates Policy;

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

AND WHEREAS section 6(2) of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, provides that By-laws adopted in terms of section 6(1) may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

BE IT THEREFORE ENACTED by the City of Ekurhuleni Metropolitan Municipality, as follows:-

Definitions

In this By-law 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 –

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

"**Council**" means the City of Ekurhuleni Metropolitan Municipality; and

"**rate**" or "**rates**" means a municipal rate on property as envisaged in section 229 of the Constitution of the Republic of South Africa.

1. Adoption and implementation of Rates Policy

i. The Council shall adopt and implement a property rates policy consistent with the Act on the levying of rates on rateable property within the jurisdiction of the municipality; and
ii. The Council shall not be entitled to levy rates other than in terms of its rates policy.

2. Contents of Property Rates Policy

The Council's property rates policy shall, *inter alia:*

i. Apply to all property rates levied by the Council pursuant to the adoption of its Annual Budget;
ii. Comply with the requirements for:
    (a) the adoption and contents of a Property Rates Policy specified in section 3 of the Act;
    (b) the process of community participation specified in section 4 of the Act; and
    (c) the annual review of a Property Rates Policy specified in section 5 of the Act.
iii. Specify any further principles, criteria and implementation measures consistent with the Act for the levying of property rates which the Council may adopt; and
iv. Include such further enforcement mechanisms, if any, as the Council may wish to impose.

3. Enforcement of Property Rates Policy

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

4. Short title and commencement

This By-law is the Property Rates By-law, and takes effect on 01 July 2020.