

# MOSES KOTANE LOCAL MUNICIPALITY



## LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT NO. 6 OF 2004 MUNICIPAL PROPERTY RATES BY-LAW

The Moses Kotane Local Municipality, hereby, in terms of section 6 of the Local Government: Municipal Property Rates Act, 2004, has by way of (125/05/2025) adopted the Municipality's Property Rates By-law set out hereunder.

| Original Council Approval |             | Amended |
|---------------------------|-------------|---------|
| Date of Council Approval  | 30/05/2025  | No      |
| Resolution Number         | 125/05/2025 |         |
| Effective Date            | 1 July 2025 |         |

## **MOSES KOTANE LOCAL MUNICIPALITY**

### **MUNICIPAL PROPERTY RATES BY-LAW**

#### **PREAMBLE**

WHEREAS section 229(1) of the Constitution requires a municipality to impose rates on property and surcharges on fees for the services provided by or on behalf of the municipality;

AND WHEREAS section 13 of the Municipal Systems Act read with section 162 of the Constitution requires a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province;

AND WHEREAS section 6 of the Local Government: Municipal Property Rates Act, 2004 requires a municipality to adopt by-laws to give effect to the implementation of its property rates policy; the by-laws may differentiate between the different categories of properties and different categories of owners of properties liable for the payment of rates.

NOW THEREFORE IT IS ENACTED by the Council of the Moses Kotane Local Municipality, as follows:

## **1. 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 No. 6 of 2004), shall bear the same meaning unless the context indicates otherwise-

**‘Municipality’** means the Moses Kotane Local Municipality;

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

**‘Rates Policy’** means the Municipality’s property rates policy adopted by the Council by Resolution No. 129/05/2021 in terms of section 3(1) of the Local Government: Municipal Property Rates Act, 2004.

## **2. OBJECTS**

The object of this By-law is to give effect to the implementation of the Municipality’s Rates Policy as contemplated in section 6 of the Municipal Property Rates Act.

## **3. THE RATES POLICY**

The Municipality prepared and adopted a Rates Policy as contemplated in terms of the provisions of section 3(1) of the Municipal Property Rates Act. The Rates Policy outlines the municipality’s rating practices; therefore, it is not necessary for this By-law to restate and repeat same.

The Rates Policy is hereby incorporated by reference in this By-law. All amendments to the Rates Policy as the Council may approve from time to time, shall be deemed to be likewise incorporated.

The Municipality does not levy rates other than in terms of its Rates Policy and the annually promulgated resolution levying rates which reflects the cent amount in the Rand rate for each category of rateable property.

The Rates Policy is available at the Moses Kotane Civic Centre, 933 Station Road, Mogwase, 0314, The municipal offices in Madikwe as well as all satellite offices and libraries. It is also available electronically on the municipal website, **[www.moseskotane.gov.za](http://www.moseskotane.gov.za)**, where members of the public can easily access the Rates Policy because it must be easily accessible to the persons it affects.

#### **4. CATEGORIES OF RATEABLE PROPERTIES**

The Rates Policy provides for categories of rateable properties determined in terms of section 8 of the Act.

#### **5. CATEGORIES OF PROPERTIES AND CATEGORIES OF OWNERS OF PROPERTIES**

The Rates Policy provides for categories of properties and categories of owners of properties for the purposes of granting relief measures (exemptions, reductions and rebates) in terms of section 15 of the Act.

#### **6. ENFORCEMENT OF THE RATES POLICY**

The Municipality's Rates Policy is enforced through the municipality's Credit Control and Debt Collection Policy and any further enforcement mechanisms stipulated in the Act and the Municipality's Rates Policy.

#### **7. SHORT TITLE AND COMMENCEMENT**

This By-law is called the Moses Kotane Municipal Property Rates By-law, and takes effect on the date on which it is published in the North West Provincial Gazette.