MOSES KOTANE LOCAL MUNICIPALITY

NOTICE: RESOLUTION FOR PROPERTY RATES
IN RESPECT OF THE FINANCIAL YEAR
1 JULY 2023 TO 30 JUNE 2024

Notice is hereby given that, in terms of section 14(3) of the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) read with section 21A of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) the following property rates will be levied by resolution of the Council, Resolution No. 158/05/2023 dated 31 May 2023, in respect of the above mentioned financial year on the different categories of rateable property recorded in the general valuation roll:

The ratio indicated next to the category of property is in relation to residential property.

(a)   **Residential properties**

On the market value and the following tariff levied as rates on the property: **0,000932** cents in the Rand.

The first R 17 000.00 of the market value of all residential properties will be exempted from property rates.

(b)   **Industrial properties**

On the market value and the following tariff levied as rates on the property **0, 007539** cents in the Rand.

(c)   **Businesses and Commercial properties**

<u>Businesses</u>: On the market value and the following tariff levied as rates on the property: **0, 02348** cents in the Rand.

(i)   <u>Shopping complexes</u>

All shopping complexes and shopping malls on the market value and the following tariff levied as rates on the property: **0, 02348** cents in the Rand.

<u>Commercial</u>: Holiday resorts and hotels with and without gambling rights in terms of the National Gambling Act, Act No. 7 of 2004, motels, entertainment centres including hospitality properties, offices, garages and shopping centres as follows:

(i)   <u>Holiday resorts with gambling rights</u>

On the market value and the following tariff levied as rates on the property: **0, 04648** cents in the Rand.

(ii)   <u>Holiday resorts without gambling rights</u>

On the market value and the following tariff levied as rates on the property: **0, 04146** cents in the Rand.

(d)   **Agricultural Property (Farms and Small Holdings)**

A **rate ratio of 1:0, 25** is applied. On the market value and the following tariff levied as rates on the property: **0, 0002331** cents in the Rand.

(e)   **Mining properties**

On the market value and the following tariff levied as rates on the property: **0, 09886** cents in the Rand.

(f)   **State owned properties used for Public Service Purposes**

Hospitals, Clinics, Hospices, Libraries, Police Stations, Correctional Facilities, Courts of Law, Schools, Colleges and Universities on the market value and the following tariff levied as rates on the property: **0, 03914** cents in the Rand.

(g)   **Public Service Infrastructure (PSI) properties**

A **rate ratio of 1:0, 25** is applied. This includes Eskom servitudes/way leaves, Telkom, MTN, Vodacom, Cell C, Roads, Railway lines, Runways and Air Traffic

Control Units, National and Provincial Roads – On the market value and the following tariff levied as rates on the property: **0, 0002331** cents in the Rand.

The first 30% of the market value of PSI will be exempted from property rates.

(h)   **Public Benefit Organisations (PBO)**

A **rate ratio of 1:0, 25** is applied. This includes Welfare & Caring Institutions approved in terms of section 30 of the Income Tax Act 58 of 1962 - On the market value and the following tariff levied as rates on the property:
0, 0002331 cents in the Rand.

(i)   **Multiple purpose properties**

On the market value and the relevant determined tariff levied as rates on the property for the particular purpose that such land is used for in terms of the property rates policy of Council.

(j)   **Vacant land**

On the market value and the following determined tariff levied as rates on the property: **0, 09886** cents in the Rand.

(k)   **Other properties as determined by the Minister of local government**

None

(l)   **Other properties as determined by the Municipality and approved by the Minister of local government**

None

(m)   **Rebates**

Category/Description	Proposed rebate	Council's adopted rebate
Public Service Infrastructure (PSI)	30% discount Rate ratio 1:0,25	
Properties used by Public Benefit Organisations (PBO)	Rate ratio 1:0,25	
Residential Properties (S.17(1)(h))	R 17 000.00	
Agricultural Land	Rate ratio 1:0,25	
Pensioner Households on residential properties only		
➢ Household with income equal to 2 x monthly Old Persons Grant or less	100%	
Indigent Households – Registered as indigent		
➢ Household with income equal to 2 x monthly Old Persons Grant or less	100%	
Places of worship (Churches)	100%	
Vacant Land-Incentive/Rebate to Developers subject to conditions	80%	

(n)   **Tribal Land**

All rateable properties under tribal management registered in the name of the tribe will be remitted from property rates for the financial year 2023/2024, but excluding the following properties:

State owned and parastatal owned institutions like hospitals, schools, tertiary education facilities, administration buildings, post offices, magistrate courts, PSI buildings and installations, military bases, mines, mining installations and buildings including dwelling houses and infrastructure, servitudes, or any right in land utilized for business purposes. Holiday resorts and hotels with and without gambling rights, motels, entertainment centres and any right in land, including commercial and industrial buildings, offices, garages/service stations, shopping centres and businesses.

(o)   **General**

The amounts due for rates as indicated in this notice shall become due and payable on 1 July 2023 but may be paid in 12 equal installments at the end of each calendar month during the financial year.

Interest will be charged at 9 percent per annum, i.e. (prime rate of 11 percent minus 2 percent) on all amounts in arrears after the fixed date or dates. Defaulters are liable to legal proceedings for recovery of such arrear amounts in terms of the Credit Control and Debt Collection By-Law of the Municipality.

MR. M.V. LETSOALO   **CIVIC CENTRE**
MUNICIPAL MANAGER   **PRIVATE BAG X1011**
                                            MOGWASE
                                            0314