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## GOVERNMENT NOTICE

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### MINISTRY OF PROVINCIAL AND LOCAL GOVERNMENT

No. R. 363

27 March 2009

#### LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT, 2004

Under sections 19 and 83 of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004), I, Sicelo Shiceka, in concurrence with the Minister of Finance, hereby make the regulations in the schedule:

**S. SHICEKA**  
**MINISTER FOR PROVINCIAL AND LOCAL GOVERNMENT**

## SCHEDULE

### INTERPRETATION

#### Definitions

1. In these regulations, a word or expression to which a meaning has been assigned in the Act, has that meaning, and unless the context indicates otherwise, -  
“**agricultural property**” means property envisaged in section 8(2)(d)(i),(e) and (f)(i) of the Act.

## REGULATIONS ON THE RATE RATIO BETWEEN THE RESIDENTIAL AND NON-RESIDENTIAL CATEGORIES OF PROPERTY

### Rates ratios to be applied

2. The rate on the categories on non residential property listed in the first column of the table below may not exceed the ratio to the rate on residential properties listed in the second column of the table below, where,

- (a) the first number in the second column of the table represents the ratio to the rate on residential properties;
- (b) the second number in the second column of the table represents the maximum ratio to the rate on residential property that may be imposed on the non-residential properties listed in the first column of the table:

Categories	Ratio in relation to residential property
Residential property	1:1
Agricultural property	1:0.25
Public service infrastructure property	1:0.25

### Commencement

3. The provisions of regulation 2 take effect on 1 July 2009.

### Short title

4. These regulations shall be called the Municipal Property Rates Regulations on the Rate Ratio between Residential and Non-Residential Properties.