
GOVERNMENT NOTICE

DEPARTMENT OF COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS

No. R. 195

12 March 2010

MINISTRY FOR COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS

LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT, 2004 (ACT NO.6 OF 2004): AMENDMENT OF THE MUNICIPAL PROPERTY RATES REGULATIONS, 2009

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 amend the Municipal Property Rates Regulations as published in Government Notice Number R. 363 of 27 March 2009, as set out in the schedule.

S. SHICEKA

**MINISTER FOR COOPERATIVE GOVERNANCE AND TRADITIONAL
AFFAIRS**

SCHEDULE

Amendment of the Municipal Property Rates Regulations as published in Government Notice Number R. 363 of 27 March 2009 (hereinafter referred to as the "Regulations")

1. The Arrangement of Regulations is hereby amended by replacing the Municipal Property Rates Regulations as published in Government Notice Number R. 363 of 27 March 2009, with the following 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;

"public benefit organisation property" means property owned by public benefit organisations and used for any specified public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax 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 of 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
Public benefit organisation property	1:0.25

Commencement

3. The provisions of regulation 2, as far as they apply to –

(a) Agricultural and public service infrastructure property are deemed to have taken effect from 1 July 2009.

(b) Public benefit organisation property takes effect on 1 July 2010.

Short title

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