

LA 27098 City of Cape Town Rates By-Law published in Provincial Gazette 6444 dated 15 June 2007 is hereby cancelled and replaced by LA 44015 dated 29 June 2007.

CITY OF CAPE TOWN

RATES BY-LAW

1. PREAMBLE

- (1) Section 229(1) of the Constitution authorises a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the municipality.
- (2) In terms of section 3 of the Property Rates Act, a municipal council must adopt a policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality.
- (3) In terms of section 6(1) of the Property Rates Act, a municipality must adopt by-laws to give effect to the implementation of its rates policy.
- (4) In terms of section 6(2) of the Property Rates Act, by-laws adopted in terms of section 6(2) may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

2. INTERPRETATION

In this By-Law, the English text prevails in the event of any conflict with the Afrikaans or Xhosa texts, and, unless the context otherwise indicates—

“**City**” means the City of Cape Town;

“**City’s rates policy**” means a rates policy adopted by the City in terms of this By-Law;

“**Constitution**” means the Constitution of the Republic of South Africa;

“**Credit Control and Debt Collection By-Law and Policy**” means the City’s Credit Control and Debt Collection By-Law and Policy as required by sections 96(b), 97 and 98 of the Systems Act;

“**Property Rates Act**” means the Local Government: Municipal Property Rates Act, 6 of 2004;

“**rate**” or “**rates**” means a municipal rate on property as envisaged in section 229 of the Constitution.

3. ADOPTION AND IMPLEMENTATION OF RATES POLICY

- (1) The City shall adopt and implement a rates policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality.
- (2) The City shall not be entitled to levy rates other than in terms of a valid rates policy.

4. CONTENTS OF RATES POLICY

The City’s rates policy shall, *inter alia*:

- (1) apply to all rates levied by the City pursuant to the adoption of the City’s annual budget;
- (2) comply with the requirements for:—
 - (a) the adoption and contents of a rates policy specified in section 3 of the Property Rates Act;
 - (b) the process of community participation specified in section 4 of the Property Rates Act;
 - (c) the annual review of a rates policy specified in section 5 of the Property Rates Act;
- (3) specify any further principles, criteria and implementation measures consistent with the Property Rates Act for the levying of rates which the City may wish to adopt;
- (4) include such further enforcement mechanisms, if any, as the City may wish to impose in addition to those contained in the Credit Control and Debt Collection By-Law and Policy.

5. ENFORCEMENT OF RATES POLICY

The City’s rates policy shall be enforced through the Credit Control and Debt Collection By-Law and Policy and any further enforcement mechanisms stipulated in the City’s rates policy.

6. OPERATIVE DATE

This By-Law shall take effect on 1 July 2007.