

CAPE AGULHAS MUNICIPALITY

PROPERTY RATES BY-LAW

PREAMBLE

WHEREAS

- (1) Section 229(1) of the Constitution authorises a municipality to impose rates on property;
- (2) Section 3 of the Property Rates Act determines that a council of a municipality must adopt a policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality;
- (3) Section 6(1) of the Property Rates Act determines that a municipality must adopt by-laws to give effect to the implementation of its rates policy.

BE IT ENACTED by the Cape Agulhas Municipality Council, as follows:

1. INTERPRETATION

In this By-Law,

“Constitution” means the Constitution of the Republic of South Africa, 1996;

“Municipality” means the Cape Agulhas Municipality;

“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;

“rates policy” means the rates policy adopted by the Municipality in terms of the Property Rates Act and this by-law.

2. ADOPTION AND IMPLEMENTATION OF RATES POLICY

- (1) The Municipality shall adopt a rates policy on the levying of rates on rateable property in the municipality.
- (2) The Municipality may implement such rates policy to give effect to it.

3. CONTENT OF RATES POLICY

The Municipality’s rates policy shall be compiled in accordance with Section 3 of the Property Rates Act.

4. STATEMENTS OR DECLARATIONS

No person shall—

- 4.1 make any false application, statement or declaration which will affect the rates payable on any property whether on his/her own behalf or that of someone else;
- 4.2 refuse to report any amendments to an application, statement or declaration, referred to in sub-section 4.1, to the Municipality within 7 days after such occurrence.

5. PENALTIES

Any person who contravenes the provisions of section 4 shall be guilty of an offence and on conviction liable to the payment of a fine not exceeding one thousand rand or imprisonment for a period not exceeding 3 months or to such imprisonment without the option of a fine or to both such fine and such imprisonment.

6. SHORT TITLE

This By-Law shall be called the Property Rates By-Law of Cape Agulhas Municipality.

10 July 2009

5502

KAAP AGULHAS MUNISIPALITEIT

VERORDENING OP EIENDOMSBELASTING

VOORWOORD

NADEMAAL

- (1) Artikel 229(1) van die Grondwet ’n munisipaliteit magtig om belasting op eiendom te hef;
- (2) Artikel 3 van die Wet op Eiendomsbelasting bepaal dat ’n raad van die munisipaliteit in ooreenstemming met die Wet op Eiendomsbelasting ’n beleid moet aanvaar ten opsigte van die heffing van belasting op belasbare eiendom in die munisipaliteit;
- (3) Artikel 6(1) van die Wet op Eiendomsbelasting bepaal dat ’n munisipaliteit verordeninge moet aanvaar om uitvoering te gee aan die implementering van sy eiendomsbelastingbeleid.

DERHALWE WORD deur die Kaap Agulhas Munisipaliteit as volg uitgevaardig:

1. WOORDOMSKRYWING

In hierdie Verordening beteken

“eiendomsbelasting” of “belasting” ’n munisipale belasting op eiendom soos beoog in die Wet op Eiendomsbelasting en hierdie verordening.

“Grondwet” die Grondwet van die Republiek van Suid-Afrika, 1996;

“Munisipaliteit” die Kaap Agulhas Munisipaliteit;

“Wet op Eiendomsbelasting” die Plaaslike Regering: Wet op Munisipale Eiendomsbelasting, 6 van 2004.

2. AANVAARDING EN IMPLEMENTERING VAN EIENDOMSBELASTINGBELEID

- (1) Die Munisipaliteit sal ’n eiendomsbelastingbeleid op die heffing van belasting op belasbare eiendom in die munisipaliteit aanvaar.
- (2) Die Munisipaliteit kan sodanige eiendomsbelastingbeleid implementeer om uitvoering daaraan te gee.

3. INHOUD VAN EIENDOMSBELASTINGBELEID

Die Munisipaliteit se eiendomsbelastingbeleid sal ooreenkomstig Artikel 3 van die Wet op Eiendomsbelasting opgestel word.

4. VERKLARINGS EN VOORSTELLINGS

Geen persoon sal—

- 4.1 enige vals aansoek, verklaring of voorstelling maak wat die belasting betaalbaar op enige eiendom sal raak nie, hetsy namens hom/haarself of namens iemand anders;
- 4.2 versuim om enige wysigings op ’n aansoek, verklaring of aankondiging waarna in subartikel 4.1 verwys word, binne 7 dae na sodanige gebeurtenis aan die Munisipaliteit te rapporteer nie.

5. STRAFBEPALINGS

Enige persoon wat die bepalinge van artikel 4 oortree sal skuldig wees aan ’n oortreding en by skuldigbevinding blootgestel wees aan betaling van ’n boete van hoogstens eenduisend rand, of tronkstraf vir ’n tydperk van hoogstens 3 maande, of beide sodanige boete en tronkstraf.

6. KORT TITEL

Hierdie Verordening heet die Verordening op Eiendomsbelasting van Kaap Agulhas Munisipaliteit.

10 Julie 2009

5502