



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

*Regulation Gazette*

**No. 9242**

*Regulasiekoerant*

**Vol. 537**

**Pretoria, 12 March  
Maart 2010**

**No. 33016**

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**CONTENTS · INHOUD***No.**Page  
No.    Gazette  
         No.***GOVERNMENT NOTICE****Cooperative Governance and Traditional Affairs, Department of***Government Notice*

R. 195	Local Government: Municipal Property Rates Act (6/2004): Amendment: Municipal Property Rates Regulations, 2009 .....	3	33016
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**GOVERNMENT NOTICE**

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**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.

**ISAZISO SIKAHULUMENI**

No. R. 195

12 March 2010

**UNGQONGQOSHE WOKUBAMBISANA NGOKUNXULUMANA  
NAMASIKO ENDABUKO****UHULUMENI WEZINDAWO: UMTHETHO WOKUKHOKHWA KWENTELA  
YOBUNINIMHLABA KOMASIPALA, WEZI-2004**

Ngaphansi kwezigaba 19 nama-83 zoMthetho woHulumeni Bezindawo: uMthetho Wokukhokhwa Kwentela Yobuninimhlaba koMasipala, wezi-2004 (uMthetho ongunombolo 6 wezi-2004), Mina, Sicele Shiceka, ngokuvumelana noNgqongqoshe wezeZimali, ngichibiyela Imithethomigomo Yezentela Yobuninimhlaba njengalokhu ishicilelwe Esazisweni sikaHulumeni esingunombolo R. 363 somuhla we-27 March 2009, njengalokhu kubekwe kuSheduli:

**S. SHICEKA****UNGQONGQOSHE WOKUBAMBISANA NGOKUNXULUMANA  
NAMASIKO ENDABUKO**

## ISHEDULI

Ukuchitshiyelwa kweMithethomigomo yoMasipala Yentela yoBuninimhlaba (“ebuye yaziwe “ngeMithethomigomo”)

1. Ukuhleleka kweMithethomigomo kuyachitshiyelwa ngokubeka endaweni kweMithethomigomo yesiLinganiso soBukhulu Bokulinganiselwa (ratio) Yokukhokhwa Kwentela Yobuninimhlaba koMasipala phakathi kweZindawo Zokuhlala Nokungezona eZokuhlala eyashicilelwa Esazisweni sikaHulumeni esingunombolo R. 363 somuhla we-27 March 2009, leli Sheduli lilandelayo:

## UKUTOLIKWA

### Izincazelo

1. Kule mithethomigomo, igama noma incazelo ebekwe ngayo eMthethweni, isanikeza incazelo efanayo, ngaphandle uma ingqikithi ichaza ngenye indlela,-  
“**Indawo yokulima**” kusho indawo njengalokhu kubekwe esigabeni 8(2)(d)(i),(e) no (f)(i) soMthetho.  
“**Indawo yezinhlango ezizuzisa umphakathi**” kusho indawo engaphansi kwenhlango ezizuzisa umphakathi futhi esetshenziselwa noma yiphi imisebenzi ezizuzisa umphakathi esohlwini lokuqala (inhlalakahle nesihawu), lwesibini (unakekelo lwezempilo) nolwesine (imfundo nokuthuthuka) lwengxenye yoku-1 yeSheduli lesiShiyagalolunye eMthethweni weNtela yabaSebenzi;



**IMITHETHOMIGOMO EYISILINGANISO SOBUKHULU  
BOKULINGANISELWA (RATIO) PHAKATHI KWEZINHLOBO ZEZINDAWO  
ZOKUHLALA NOKUNGEZONA EZOKUHLALA**

**Izilinganiso zobukhulu bezilinganiso okufanele zisebenze.**

2. Isilinganiso ezinhlotsheni zendawo okungeyona eyokuhlala ezisohlwini kukholamu yokuqala ethebhuleni elingezansi lingedlule ebukhulwini bokulinganiselwa esilinganisweni sezindawo zokuhlala ezisohlwini kukholamu yesibili ethebhuleni elingezansi .

- (a) Inombolo yokuqala kukholomu yesibili yethebhula ebukhulwini bokulinganiselwa (ratio) imele indawo yokuhlala.
- (b) Inombolo yesibili kukholomu yesibili yethebhula limele isilinganiso esiphezulu ekulinganisweni nesezindawo zokuhlala, esingahlawuliswa izinhlobo zezindawo zokuhlala okungezona ezokuhlala.

<b>Uhlobo</b>	<b>Ubukhulu bokulinganiselwa (ratio) uma kubhekwa indawo yokuhlala</b>
Indawo yokuhlala	1:1
Indawo yokulima	1:0.25
Inggalasizinda yezinsiza zomphakathi	1:0.25
Indawo yezinhlango ezizuzisa umphakathi	1:0.25

**Ukuqala ukusebenza**

3. Izinhlinzeko zomthethomgomo wesi-2, ngokunxulumene ne-

- (a) Ndawo yokulima kanye nengqalasizinda yezinsiza zomphakathi ziqale ukusebenza mhla zizinye kuNtulikazi (July) ngomnyaka we-2009
- (b) Ndawo yezinhlango ezizuzisa umphakathi ziyoqala ukusebenza mhla zizinye kuNtulikazi (July) ngomnyaka we-2010.

**Isihloko ngokufingqiwe**

4. Lemithethomigomo ibizwa ngokuthi Imithethomigomo yesiLinganiso soBukhulu Bokulinganiselwa (ratio) Yokukhokhwa Kwentela Yobuninimhlaba koMasipala phakathi kweZindawo Zokuhlala Nokungezona eZokuhlala eChibitshelweyo.

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Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001  
Publications: Tel: (012) 334-4508, 334-4509, 334-4510  
Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504  
Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737  
Cape Town Branch: Tel: (021) 465-7531

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001  
Publikasies: Tel: (012) 334-4508, 334-4509, 334-4510  
Advertensies: Tel: (012) 334-4673, 334-4674, 334-4504  
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