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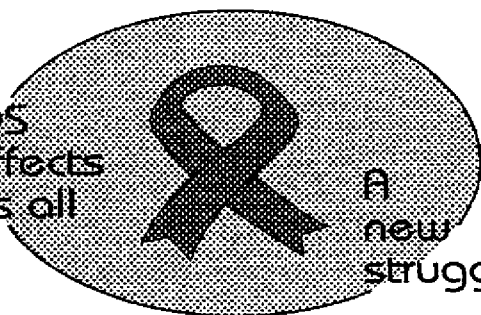
Vol. 21

NELSPRUIT, 30 JUNE
JUNIE 2014

No. 2328

We all have the power to prevent AIDS

AIDS
affects
us all



A
new
struggle

**AIDS
HELPLINE**

0800 012 322

DEPARTMENT OF HEALTH

Prevention is the cure

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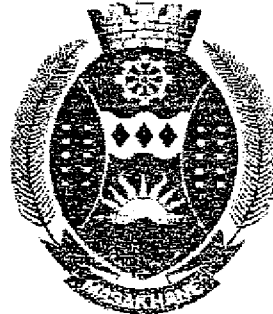
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LOCAL AUTHORITY NOTICES

LOCAL AUTHORITY NOTICE 137



STEVE TSHWETE LOCAL MUNICIPALITY NOTICE : PROVINCIAL GAZETTE

Notice is hereby given that in terms of Section 14 (2) of the Local Government: Municipal Property Rates Act No 6 of 2004 that Steve Tshwete Local Council has inter alia approved the amendment of the property rates per Council Resolution SC31/05/2014 as set out hereunder:

Extract from the minutes of the Special Council meeting held on 29 May 2014

SC31/05/2014

FINANCES : ANNUAL BUDGET FOR THE 2014/2015 TO 2016/2017 FINANCIAL YEARS

3. THAT, in terms of Section 75A of the Local Government Municipal Systems Act, 32 of 2000 and section 24 of the Local Government Municipal Property Rates Act, 6 of 2004, approves and adopts with effect from 1 July 2014 that property tax be levied on the market value of all rateable properties subject to the allowed rebates, exemptions and reductions as follows:

3.1	Category	Rate Applicable
3.1.1	Residential with the exclusion of the first R15 000 of assessed market value	0,89 cent in the Rand
3.1.2	Government owned residential with the exclusion of the first R15 000 of assessed market value	0,89 cent in the Rand
3.1.3	Residential - 2 nd dwelling	0,89 cent in the Rand
3.1.4	Government residential - 2 nd dwelling	0,89 cent in the Rand
3.1.5	Duets not subject to a sectional title scheme	0,89 cent in the Rand
3.1.6	Government duets not subject to sectional title scheme	0,89 cent in the Rand

3.1.7	Residential : home business	0,89	cent in the Rand
3.1.8	Vacant land earmarked for residential	1,34	cent in the Rand
3.1.9	Illegal usage	2,89	cent in the Rand
3.1.10	Accommodation establishments	1,11	cent in the Rand
3.1.11	Business and commercial including government owned	2,67	cent in the Rand
3.1.12	Industrial	2,23	cent in the Rand
3.1.13	Industrial special	1,96	cent in the Rand
3.1.14	Farms including agricultural small holdings used for agricultural/residential purposes	0,22	cent in the Rand
3.1.15	Farms including agricultural small holdings used for eco-tourism/trading in or hunting of game	1,34	cent in the Rand
3.1.16	Farms including agricultural small holdings used for business/commercial/ industrial purposes	2,67	cent in the Rand
3.1.17	Farm including agricultural small holdings used for any other than the specified purposes	0,22	cent in the Rand
3.1.18	Mining	3,56	cent in the Rand
3.1.19	Public benefits organisations	0,22	cent in the Rand
3.1.20	Schools including government owned/ school hostels	1,11	cent in the Rand
3.1.21	Multiple used premises according to major use:		
	Residential	0,89	cent in the Rand
	Commercial	2,67	cent in the Rand
	Industrial	2,23	cent in the Rand
	Accommodation establishment	1,11	cent in the Rand
	Mining	3,56	cent in the Rand
3.1.22	Privately owned roads / parks / sport grounds, subject to the stipulations of section 17(2)(b) of Act 6 of 2004,	0,89	cent in the Rand

where applicable

3.1.23 Privately owned towns 0,22 cent in the Rand

3.2 Rebates in recognition of section 15(2) of Act 6 of 2004

3.2.1 That for all indigent households enlisted under the Council's indigent support and free basic services scheme property rates be fully discounted and the expenditure be recovered from the proportional equitable share payment to the Council by the South African National Treasury.

3.2.2 The following rebates be allowed on properties owned by pensioners, disability grantees and/or medically boarded based on their monthly income and which are categorized as residential subject to the conditions as stipulated in the property rates policy:

Qualifying applicants:

R0	to R 2 700,00	100% rebate on applicable tariff
R2 700,01	to R 5 400,00	70% rebate on applicable tariff
R5 400,01	to R 8 100,00	50% rebate on applicable tariff
R8 100,01	to R10 800,00	20% rebate on applicable tariff

3.2.3 That a rebate of 1,14 cent in the Rand be allowed for all property where a single property becomes divided (through subdivision or township establishment) into ten (10) or more full title units and all services, inclusive of water, sewerage, electricity and roads are installed by the developer at his own cost for a period of two (2) years from the date of registration of the subdivision or the proclamation of the township or for a shorter period until the newly created units are sold off or improved before expiry of the two (2) years period.

3.3 A phasing-in discount granted in terms of section 21 of Act 6 of 2004

3.3.1 That property rates on all newly rated property that had not previously been assessed and rated according to any valuation roll or supplementary valuation roll that applied to any area of the municipality in terms of previous legislation be phased in as follows:

(i) in the first financial year a rebate of 75%;

(ii) in the second financial year a rebate of 50% of the rate;

(iii) in the third financial year a rebate of 25% of the rate; and

(iv) in the fourth financial year the full property tax will be payable without any rebate.

3.4 Exemptions from payment of a rate levied

3.4.1 That in terms of section 15(1)(a) of the MPRA, 6 of 2004 the following categories be exempted from payment of a rate levied on their property:

3.4.1.1 rateable property registered in the name of a welfare organization registered in terms of the National Welfare Act, 100 of 1978.

3.4.1.2 rateable property owned by public benefits organizations and used for any specific public benefit activity as listed in item 1,2 and 4 of part 1 of the ninth schedule to the Income Tax Act.

3.4.1.3 museums, art galleries, libraries and botanical gardens which are registered in the names of private persons and which are open to public, whether admission is charged or not as listed in section 6(a) and (b) of the ninth schedule to the Income Tax Act.

3.4.1.4 national monuments including ancillary business activities at national monuments as listed in section 6(a) and (b) of the ninth schedule to the Income Tax Act.

3.4.1.5 rateable property registered in the name of a trustee or trustees or any organization which is being maintained for the welfare of war veterans as defined in section 1 of the Social Aid Act (House of Assembly), 37 of 1989 and their families.

3.4.1.6 sport grounds used for the purposes of amateur sport and any social activities which are connected with such sport.

3.4.1.7 rateable property registered in the name of the Boy Scouts, Girl Guides, Sea Scouts, Voor-trekkers or any organization which is in the opinion of the municipality similar or any rateable property let by the municipality to any such organization.

- 3.4.1.8 rateable property registered in the name of a declared institution in terms of Cultural Institutions Act, 119 of 1998 as amended, promoting the cultural aims as defined in section 6(a) and (b) of the ninth schedule of the Income Tax Act.
- 3.4.1.9 properties in the "*municipal*" category unless a lease or sale agreement for such a property, or part thereof, exist.
- 3.4.1.10 on mineral rights within the meaning of paragraph (b) under "*property*" as per section 1 of Act 6 of 2004.
- 3.4.1.11 on a property belonging to a land reform beneficiary or his or her heirs, provided that this exclusion lapses ten (10) years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds.
- 3.4.1.12 on the first R15 000,00 of the market value of the property assigned in the valuation roll of a municipality to a category determined by the municipality:
- (i) for residential purposes including second dwellings and duets not subject to a sectional title scheme; or
 - (ii) for properties used for multiple purposes, provided one or more components of the property and which forms the major part of the property, are used for residential purposes.
- 3.4.1.13 on a property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship.
- 3.4.1.14 on the first 30% of the market value of public service infrastructure.

3.4.1.15 on those parts of a special nature reserve, national park or national reserve with meaning of Protected Areas Act, or a national botanical garden within the meaning of National Management Biodiversity Act, 2004 which are not developed or used for commercial business, or residential agricultural purposes.

3.5 That all property rates as per paragraphs 3.1.1 to 3.1.23 above be subjected to Value Added Tax at a zero rate.

CERTIFIED A TRUE EXTRACT

W D FOCHE
MUNICIPAL MANAGER