



# ETHEKWINI MUNICIPALITY

## RATES POLICY

### 2019/ 2020

## CONTENTS

Preamble

Purpose

Definitions

Problem Statement

Policy

1. Institutional requirements
2. Liability for rates
3. Amount due for rates
4. Method and frequency of payment of rates
5. Categories of property
6. Categories of owners of property
7. Exemptions, Rebates and Reductions (Relief)
  - 7.1 Residential Property
  - 7.2 Senior Citizens
  - 7.3 Disability grantees/medically boarded persons
  - 7.4 Child Headed Households
  - 7.5 Public Benefit Organisations
  - 7.6 Life Rights Schemes and Retirement Complexes
  - 7.7 Commercial Accommodation
  - 7.8 Schools not for gain
  - 7.9 Sporting Bodies
  - 7.10 Municipal Properties
  - 7.11 Natural and Other Disasters

- 7.12 Vacant Land
- 7.13 Consulates
- 7.14 Other Impermissible Rates
- 7.15 Green Star Certified Buildings
- 8. Agricultural property
- 9. Special Rating Areas in Terms of Section 22 of the Act
- 10. Properties used for Multiple Purposes
- 11. Unauthorised or Illegal Development or Use, and Abandoned Property or Building
- 12. Rural Residential Property and Rateable Rural Property
- 13. Sectional Title Properties
- 14. Economic Development
- 15. Multiple entries in the valuation roll
- 16. Payment and Recovery of Rates
- 17. Deferment of Rates
- 18. Supplementary valuations
- 19. General
- 20 Policy Evaluation and Review

## **Annexure A**

## **Annexure B**

## **PREAMBLE**

In terms of Section 229 (1) on the Constitution of the Republic of South Africa the Municipality has the power to levy a rate on property in its area.

In terms of Section 3 (1) of the Local Government: Municipal Property Rates Act, No. 6 of 2004 (hereinafter referred to as the MPRA) and Section 62(1)(f) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 (hereinafter referred to as the MFMA), a Municipality should adopt and implement a policy on the levying of rates on rateable property.

This document sets out the rates policy of the eThekweni Municipality and must be read in conjunction with the eThekweni Municipality: Property Rates Bylaw 2015, as amended, and the MPRA.

## **PURPOSE**

The objective of this Policy is to regulate the power of the Municipality to impose rates on property in a sustainable, fair and equitable way.

## **DEFINITIONS AND ACRONYMS**

In addition to the Definitions provided for in the MPRA the following Definitions apply for the purpose of this Policy-

**"Act"** means Local Government: Municipal Property Rates Act, No.6 of 2004;

**"Additional Rate"** means an additional rate contemplated in Sections 19(1)(d) and 22(1)(b) of the Act read together with **clause 9**, and is payable and collected in the same manner as other property rates imposed by the Municipality;

**"Audited Financial Statements"** mean, for the purposes of **clause 7.5** and **7.8**:

An annual report issued by an independent registered auditor or a person certified by a registered body or a certified bookkeeper expressing an opinion on financial statements. This includes a statement of financial position; a statement of financial performance; a cash-flow statement; other statements that may be prescribed; and any notes to these statements;

**"Back-packer lodge"** means a commercial accommodation establishment where beds are available to guests in communal, hostel type accommodation;

**"Bed & Breakfast"** means a commercial accommodation establishment with a maximum of 8 beds available, to guests and conducted in terms of a valid planning

authorisation or consent issued by the Municipality or other competent authority in terms of applicable planning legislation;

**“Billing Cycle”** means the start of the cycle on which the account is printed to the date on which it falls due and payable;

**“Brownfield”** means a Brownfield development as contemplated in terms of the Economic Development Incentive Policy of the Municipality;

**“Business and Commercial property”** means:

- (a) Property used for the activity of buying, selling or trading in commodities or services and includes any office or other accommodation on the same property, the use of which is incidental to such activity;
- (b) Property on which the administration of the business of private or public entities takes place;
- (c) Property used for the provision of commercial accommodation;
- (d) Property used for education purposes;
- (e) Property used by the State or any organ of State; or
- (f) Property excluded from any other category of property;

**“Business Plan”** means a motivation report, Supplementary Services Implementation Plan and Term Budget as contemplated in **clause 9**;

**“By-law”** means eThekweni Municipality: Property Rates By-law 2015, as amended;

**“CFO”** means Chief Financial Officer of the Municipality as defined in the MFMA or his/her delegate in terms of Section 59 of the Local Government Municipal Systems Act, No.32 of 2000;

**“Commercial Accommodation”** means lodging, or board and lodging, in any house, flat, apartment, room, hotel, motel, inn, guesthouse, bed & breakfast, backpacker lodge, boarding house, residential holiday resort establishment, time share, holiday accommodation, student accommodation, unit, chalet, tent, caravan,

camping site or similar establishment which is regularly or systematically supplied but excludes a Primary property;

**“Community Tourism Organisation” (CTO)** means an independent local organisation registered with the Municipality’s Durban Tourism Department and the KwaZulu-Natal Economic Development, Tourism and Environmental Affairs Department, responsible for the promotion of tourism establishments and tourism operators within a local area;

**“Companies Act”** means the Companies Act, No.71 of 2008, as amended;

**“Council”** means the eThekweni Municipal Council; a council composed and elected in terms of section 157 of the Constitution;

**“EDTEA”** means KwaZulu-Natal Economic Development, Tourism and Environmental Affairs Department;

**“Finance Agreement”** means the agreement duly signed, and entered into in terms of Section 67 of the MFMA;

**“Greenfield”** means a Greenfield development as contemplated in the Economic Development Incentive Policy of the Municipality;

**“Guest-house”** means a commercial accommodation establishment with a minimum of 9 and a maximum of 20 beds available to guests and conducted in terms of a valid planning authorisation or consent issued by the Municipality or other competent authority in terms of applicable planning legislation;

**“Heritage Act”** means the KwaZulu-Natal Heritage Act, No.4 of 2008, as amended;

**“Holiday Accommodation”** means in relation to this Policy, a residential property (other than a hotel) that is privately owned and which is used or rented out periodically (either in its entirety or portions thereof), for a period up to 60 days at a time, per transient guest with a permanent place of residence elsewhere, for

commercial purposes. The supply of such holiday accommodation includes the supply of furniture and fittings as part of the right of occupation in an all-inclusive fee;

**“Hospice”** means, for the purpose of **clause 7.5**, a facility registered with the Department of Social Development, that provides hospice care to people in the final phase of a terminal illness, with focus on comfort and quality of life, rather than cure;

**“IDP”** means Integrated Development Plan contemplated in Section 25 of the Systems Act;

**“Industrial Property”** means property used for a branch of trade or manufacturing, production, assembly or processing of finished or partially finished products from raw material or fabricated parts or the holding thereof in respect of which capital and labour are involved, and includes—

- (a) The processing of raw products on the property;
- (b) The storage and warehousing of products on the property; and
- (c) Any office or other similar facility on the same property, the use of which is incidental to such activity;

**“Juristic Person”** includes a partnership, association or other body of persons, corporate or unincorporated and includes a trust and organ of state;

**“Life Rights Scheme”** means a housing development scheme, with rights of occupation, as contemplated in the Housing Development Schemes for Retired Person’s Act, No.65 of 1988;

**“MFMA”** means Local Government: Municipal Finance Management Act, No.56 of 2003, as amended;

**“Minor”** means a natural person under the age of 18 years;

**“Municipal”** means for the purposes of **clause 6.1(k)**, the Municipality, where it is either the registered owner of property or property is statutorily vested in the Municipality;

**“Municipal Financial Year”** means the year starting 1 July each year;

**“National Building Regulations”** mean the National Building Regulations and Building Standards Act, No.103 of 1977, as amended;

**"NPC"** means for the purpose of **clause 9**, a Non-profit company which concluded a Finance Agreement with the Municipality prior to 1 July 2019;

**“Non-Profit Retirement Villages”** shall bear the same meaning as ‘housing development scheme’ defined in the Housing Development Schemes for Retired Person’s Act, No.65 of 1988 read together with Section 30 of the Income Tax Act, No. 58 of 1962;

**“Old Age Home”** means for the purposes of this Policy, a residential facility of the nature contemplated in the Older Persons Act, No.13 of 2006, as amended, for persons who have attained the age of 60 years or older;

**“Orphanage”** means a residential institution devoted to the care of children whose parents or family members are unable, or unwilling, to care for them;

**“Outside Urban Development Line”** means a geographical area comprising of properties in respect of which municipal services are mostly not available and where development is generally not promoted, as demarcated on Annexure **A** hereto;

**“Owner”** means in addition to the persons defined in the Act, includes–

- a) in relation to a property referred to in paragraph (a) of the definition of "property" in the Act, means a person in whose name ownership of the property is registered;
- b) The administrator of the body corporate of the sectional title scheme in the case of common property in a sectional title scheme where there are no elected trustees of the body corporate;
- c) The administrator, where the owner of the building is a mental health care user as defined in section 1 of the Mental Health Act, No.17 of 2002;

- d) The business rescue practitioner, where the owner of the property has been placed under business rescue;
- e) The managing agent, where the owner of the building is absent from the Republic of South Africa or where the Municipality has, after reasonable attempts, not been able to determine his or her whereabouts;
- f) Every person who is entitled to occupy or use a building, or who does occupy or use a building, where –
  - (i) The owner of the building is absent from the Republic of South Africa;
  - (ii) The Municipality has, after reasonable attempts, not been able to determine the whereabouts of the owner of the building; and
  - (iii) There is no managing agent;
- g) Trustees and beneficiaries jointly, in the case of property in a trust;
- h) An executor or administrator, in the case of property in a deceased estate;
- i) A trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;
- j) A judicial manager, in the case of a property in the estate of a person under judicial management;
- k) A curator, in the case of a property in the estate of a person under curatorship;
- l) A person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude, as joint owner together with the registered owner;
- m) A lessee, in the case of a property that is registered in the name of the Municipality and is leased by it;
- o) A buyer or a developer, in the case of a property that was sold by the Municipality and in respect of which possession has been given pending registration of ownership in the name of the buyer, beneficiary, or a developer;
- p) A fideicommissary as joint owner together with the fiduciary;
- q) The Ingonyama Trust, in respect of the land vested in The Ingonyama Trust by virtue of The Ingonyama Trust Act of 1994;
- r) The National Government of the Republic of South Africa, in the case of a property that is registered in the name of a deregistered company or close



- corporation and where ownership thereof has accrued to the state by operation of law (bona vacantia); or
- s) An owner of the property in the name of any juristic person not mentioned in this definition of an owner;

**“Person”** means a natural person or Juristic Person;

**“Prescribed Form”** means any document that may be prescribed by law or approved by Council or required by the CFO from time to time;

**“Primary Property”** means the primary residential property where a person has his or her permanent principal home to which he or she returns or intends to return and where he or she resides for at least nine (9) months in the Municipal Financial Year;

**“Property timesharing scheme”** or **“timeshare”** means a scheme regulated by the Property Time-Sharing Control Act No.75 of 1983, as amended;

**“Public Benefit Organisation” (PBO)** means a public benefit organisation as defined in Section 30(1) of the Income Tax Act, No.58 of 1962;

**“Public School”** means a public school contemplated in Chapter 3 of the South African Schools Act, No.84 of 1996, as amended;

**“Rateable Rural Property”** means any structure on privately owned land, (including land in the ownership of an organ of state) which is situated within identified rural areas of the Municipality, where the value of a structure on such land, exceeds the value threshold as determined by the Council when approving the Municipality’s annual budget;

**“Relief”** means exemptions, rebates or reductions that may be granted by the Municipality in terms of this Policy;

**“Rural Residential”** means privately owned land, with multiple residential structures, situated within identified rural areas of the Municipality, where each

residential structure does not exceed the value as determined by Council in its budget meeting, as the maximum reduction amount for residential property;

**“SARS”** means the South African Revenue Service;

**“School Not for Gain”** means for the purposes of **clause 7.8**, a school registered and operating in terms of the South African Schools Act, No.84 of 1996, as amended, and in respect of which a tax exemption certificate has been issued by the South African Revenue Services as contemplated in Part 1 of the Ninth Schedule of the Income tax Act, No.58 of 1962;

**“Sectional title scheme”** means a sectional title scheme regulated by the Sectional Titles Act, No.85 of 1986, as amended, read with the Sectional Titles Scheme Management Act, No.8 of 2011, as amended;

**“Senior Citizen”** means a natural person who is sixty (60) years or older;

**“Share block scheme”** means a share block scheme regulated by the Share Blocks Control Act, No.59 of 1980, as amended;

**“Special Rating Area” (SRA)** subject to Section 22 of the Act, means a geographic area, approved by Council, within which property owners agree to pay for certain services supplementary to those supplied by the Municipality. These services are financed by levying an Additional Rate, which is added to the rates bill of the property owners within the geographical area;

**“Systems Act”** means the Local Government: Municipal Systems Act, No.32 of 2000, as amended;

**“Term Budget”** means the term budget contemplated in **clause 9**;

**“The Municipality”** means eThekweni Municipality;

**“Trading Services property”** means property used by the Municipality’s Electricity Department; Municipal Parking Areas; Municipal Market Buildings and property used by the Municipality’s water, refuse and sanitation departments;

**“Use’** in relation to the levying of a rate for different categories of rateable property, means actual use contemplated in Section 8(1)(a) of the Act and relates to the activity that takes place on the property; and

**“Vacant Land”** means, subject to the provisions of Section 9 of the Act, a rateable property where no immovable improvements have been erected.

## **PROBLEM STATEMENT**

The Constitution enjoins municipalities to be developmental in nature, in addressing service delivery priorities and promoting the economic and financial viability of municipalities.

Municipalities need to be provided with access to a sufficient and buoyant source of revenue necessary to fulfil their developmental responsibilities.

Income derived from property rates is a critical source of revenue for municipalities to achieve their constitutional objectives, especially in areas that have been neglected in the past due to racially discriminatory laws.

The Act specifies that it is essential that municipalities exercise their power to impose rates within a statutory framework and enjoins municipalities to adopt a rates policy consistent with the Act.

## **POLICY**

### **1. INSTITUTIONAL REQUIREMENTS**

- 1.1 Treasury is the responsible municipal cluster for this Policy.
- 1.2 In applying its rates policy, the Municipality will meet the requirements of the Act and the MFMA, and any other relevant legislation.
- 1.3 Section 3 of the Act provides that a rates policy takes effect on the effective date of the first valuation roll prepared by a Municipality in terms of the Act.
- 1.4 Council shall review its rates policy, together with the Municipality's budget, annually.
- 1.5 In order to ensure compliance with the Local Government Municipal Finance Management Act, 2003: Municipal Regulations on Standard Chart of Accounts No. R312 dated 22 April 2014, the valuation roll will, by 2022, reflect the zoning of the property, in addition to the other prescribed requirements.

## **2. LIABILITY FOR RATES**

- 2.1 Rates levied on property must be paid by the owner of the property.
- 2.2 Joint owners or trustees of a trust, are jointly and severally liable for payment of Rates on the property, the one paying the other to be absolved.
- 2.3 Service of accounts or documents or process on any one owner is deemed to be service on all owners.

## **3. AMOUNT DUE FOR RATES**

- 3.1 The Municipality will, by resolution, as part of each annual operating budget process, determine a rate in the rand for every category of property.

- 3.2 Rates may be changed annually, in accordance with the budget resolution, as result of–
- a) any increase in the Budget;
  - b) any increase in rebates, exemptions and or reductions;
  - c) any Regulatory changes to ratio's as prescribed in terms of section 19 of the Act;
  - d) any decrease in the market value of property;
  - e) any removal, amendment or suspension of restrictive conditions or servitudes registered against a property; or
  - f) any other related reason not listed above.

#### **4. METHOD AND FREQUENCY OF PAYMENT OF RATES**

- 4.1 The Municipality shall recover a rate on a monthly basis in 12 near equal instalments, together with any supplementary rates.
- 4.2 The Municipality may recover a rate annually, on application, from owners with fifty (50) or more property rates accounts under the following conditions:
- 4.2.1 Such application must reach the Municipality on or before 30 April of each year and
  - 4.2.2 Such annual amount must be paid by 31 October of each year.
- 4.3 The Municipality may recover a rate annually for National and Provincial Government owned property.
- 4.4 The payment of rates shall not be affected by reason of objections, an appeal or non-compliance with the rates policy.
- 4.5 The Municipality may publish a number of Supplementary Valuation Rolls during the year, in accordance with Section 78 of the Act. The rates, as adjusted by the Supplementary Valuation Roll, will be levied accordingly.

4.6 Unless otherwise specified in Section 78 of the Act, relief and rates will not be raised or implemented retrospectively.

## 5. CATEGORIES OF PROPERTY

5.1 The Municipality may levy different Rates for different categories of Property, the details of which are contained in **ANNEXURE B** attached hereto.

5.2.1 Subject to **clause 5.2.2**, the categories of property are determined according to the use of the property and the property shall be rated on such actual use.

5.2.2 Rateable Rural Property will be valued and rated in accordance with the footprint of the actual structure erected on such property.

5.3 A change in use may result in a change in the category of the property.

5.4 The Municipality does not separately value rights in land except:

- a) public service infrastructure;
- b) rights of extension in sectional title schemes;
- c) registered leases within identified rural areas of the Municipality and
- d) deed of grant rights

5.5 Differential rating among the various property categories may be executed by different rate randages for each property category.

5.6 The Municipality has identified the following categories of property in line with section 8 and 93A of the Act-

- a) Residential property;
- b) Agricultural property;
- c) Vacant land;
- d) Industrial property;
- e) Business and Commercial property;
- f) Public Service Infrastructure Property,

- g) Outside Urban Development Line,
- h) Unauthorised or Illegal development or use, and Abandoned Property or Building;
- i) Rateable Rural Property;
- j) Rural Residential;
- k) Mining property; and
- l) Sectional Title Registered Real Rights of extension

5.7. Where a property is used for multiple purposes, the Municipality will assign the appropriate categories listed in **clause 5.6** to the different purposes for which the property is used.

5.8 The prohibition on the levying of rates on Public Service Infrastructure is limited to properties referred to in Section 17 (1)(aA) of the Act and is being phased in, as contemplated in Section 93A (Transitional Arrangement: Public Service Infrastructure) of the Act. Full prohibition will apply with effect from the 2021/2022 Municipal financial year.

5.9 Without derogating from the provisions of the Act, where Vacant Land has been improved by the erection of a structure in accordance with a valid building plan approved in terms of legislation the Municipal Valuer may be guided by the date on which an occupancy certificate was issued in terms of Section 14 of the National Building Regulations for the purpose of initiating a supplementary valuation in terms of Section 78 of the Act and re-categorising the property.

## **6. CATEGORIES OF OWNERS OF PROPERTY**

6.1 The Municipality has determined the following categories of owners of property-

- a) residential;
- b) senior citizens;
- c) disability grantees or medically boarded persons;

- d) child headed households;
- e) public benefit organisations;
- f) life rights schemes and retirement complexes;
- g) bed & breakfasts, guesthouses, back packer lodges, holiday accommodation and student accommodation;
- h) schools not for gain;
- i) sporting bodies;
- j) land reform beneficiaries;
- k) municipal;
- l) public service infrastructure;
- m) owners of property affected by natural and other disasters;
- n) vacant land;
- o) nature reserves or conservation areas; and
- p) economic development (Greenfield and Brownfield).

## **7. EXEMPTIONS, REBATES AND REDUCTIONS (“RELIEF”)**

- a) The Municipality may, in terms of the criteria set out in this Policy exempt a specific category of owners of properties, or the owners of a specific category of properties, from the payment of a rate levied on their property; or grant to a specific category of owners of properties, or to the owners of a specific category of properties, a rebate on or a reduction in the rates payable in respect of their properties, as determined in this clause 7.
- b) The Owner must make application for Relief in a prescribed form no later than 30 April preceding the new Municipal financial year for which Relief is sought. Relief shall only be granted upon approval of the application by the Municipality. Unless indicated to the contrary in this Policy, Relief shall become effective on 1 July of the financial year for which it is sought.
- c) Once the application is approved, it must be renewed annually in the prescribed form, and must reach the Municipality no later than 30 April preceding the new Municipal financial year for which Relief is sought.



- d) Unless indicated to the contrary in this Policy, the existing application will lapse should it not be renewed annually before 30 April preceding the new Municipal financial year. Relief will only be re-instated prospectively from the next practical billing cycle once a renewal application, in the prescribed form, has been approved. The onus is on the beneficiary to ensure that that the Relief has been renewed.
- e) All exemptions, rebates and reductions are subject to an amount determined by a resolution of Council when approving the Municipality's annual budget.
- f) No category of owner shall qualify for multiple rebates except for Senior Citizens, Disability Grantees, Child Headed Households and Medically Boarded persons.
- g) Unless indicated to the contrary in this Policy, Relief will lapse:
  - i. at the end of the Municipal Financial Year for which it was granted; or
  - ii. where the applicant ceases to meet all the relevant qualifying criteria; or
  - iii. on date of transfer of the property.

## **7.1 RESIDENTIAL PROPERTY**

7.1.1 The Act imposes a R15 000 exclusion in the value of residential property. Accordingly, the Municipality will not levy a rate on the first R15 000 of the market value of Residential Properties as set out in section 17(1) (h) of the Act.

7.1.2 The Municipality may grant a rebate on the rates payable on residential property by resolution of Council at its annual budget meeting.

Unless the Council determines otherwise at its annual budget meeting, such rebate will be granted on an application basis as contemplated in **clause 7 (b)**.

7.1.3 The Municipality may grant an exemption from the payment of rates on residential property, or a reduction on the valuation of residential property in accordance with a resolution of the Council at its annual budget meeting.

## **7.2 SENIOR CITIZENS**

The aim of this rebate is to alleviate the burden on Senior Citizens who have a fixed income and limited resources.

7.2.1 Subject to the criteria set out in **clause 7.2.2** and **7.2.3**, Senior Citizens may be granted a rebate on their Primary Property, with effect from the next practical billing cycle, following the date of approval of an application.

7.2.2 The criteria for the grant of the Senior Citizens' Rebate are as follows:

7.2.2.1 The applicant -

- a) must be sixty (60) years or older;
- b) must produce a South African bar-coded identity document or a Smart Identity card;

7.2.2.2 The property in respect of which the rates rebate application applies, must meet the following criteria:

- a) The property must be the Primary Property of the applicant;
- b) In the case of owners married in community of property, the property must be registered in the name of the applicant, and/or the applicant's spouse;
- c) In the case of the co-ownership of a property other than in terms of a marriage in community of property, the property must be registered jointly in the names of the applicant and

the co-owner (who must be a natural person and meet the applicable criteria for a Senior Citizen, as stipulated in **clause 7.2.2.7**) in equal and undivided shares;

- d) In the case of a property subject to a usufruct or a personal servitude of use or habitation in favour of the applicant, such right of usufruct, use or habitation must be registered; or
- e) The value of the property must not exceed a value as determined by the Council when approving the Municipality's annual budget.

7.2.2.3 The rebate will only be granted to an applicant in respect of one property.

7.2.2.4. In the case of a property registered in the name of a Trust:

- a) the application must be made by the trustee(s) of the Trust; and
- b) all the beneficiaries of the Trust must meet the criteria in **clause 7.2.2**; and
- c) the trustee(s) must submit with the application for the rebate, certified copies of:
  - (i) the title deed of the property; and
  - (ii) the trust deed; and
  - (iii) any document amending the trust deed; and
  - (iv) the current Letters of Authority in respect of the Trust.

7.2.2.5 In the case of an application by the holder of a usufruct or a personal servitude of use or habitation, the applicant must submit with the application:

- (i) the title deed of the property; and
- (ii) where applicable, the registered notarial deed of usufruct or use or habitation.

7.2.2.6 In the case of owners married in community of property, and only one spouse is a Senior Citizen, the property may still qualify for a

rebate under this Policy, and the application must be made by the spouse who is a Senior Citizen.

7.2.2.7 In the case of the co-ownership of a property other than in terms of a marriage in community of property:

- a) All the owners in their individual capacities must meet the applicable qualifying criteria for a Senior Citizen; and
- b) The property must be registered jointly in the names of the applicant and the co-owner (who must be a natural person) in equal and undivided shares.

7.2.3 The Senior Citizens Rebate will lapse –

- a) on the death of the applicant if the applicant owns 100% of the property;
- b) on the date of transfer of the property;
- c) when the applicant ceases to reside permanently in the property;
- d) in the case of a property registered in the name of a trust, when the beneficiaries no longer meet the qualifying criteria;
- e) in the case of a property which is subject to a usufruct or a personal right of use or habitation, when the holder of the right of usufruct, use or habitation no longer meets the qualifying criteria;
- f) at the end of the Municipal Financial Year for which the rebate is granted;
- g) when the primary property undergoes a category change and no longer meets the qualifying criteria for relief; or
- h) on the date of transfer of the applicant's undivided share in the property, in the case of co-ownership in equal and undivided shares as contemplated in **clause 7.2.2.7**.

7.2.4 Rebates granted in error or due to false or incorrect information supplied by the applicant, will be reversed immediately from date of inception of the rebate.

- 7.2.5 Council may approve further rebates at its annual budget meeting, based on its indigence support programme and the income level of qualifying applicants.
- 7.2.6 For the purposes of **clause 7.2.2.3**, an owner in a Sectional Title Scheme who owns, in addition to the residential unit, a garage, parking, granny flat or storage room, on separate Title, is deemed to be the owner of one (1) property.
- 7.2.7 For the purposes of **clause 7.2.2.3**, an owner of two or more properties which are notarially tied to each other, is deemed to be the owner of one (1) property.
- 7.2.8 Where a Senior Citizen has failed to make application for relief before 30 April as specified in 7(d), and the failure was not due to any negligence on the part of such Senior Citizen, the Senior Citizen may submit representations to the CFO as to why the Relief should be renewed.
- (a) Representations shall be made by submitting an affidavit or affirmation, signed before a Commissioner of Oaths, indicating the reasons for the failure to make timeous application for the renewal of the Relief and the grounds why the renewal of the Relief should be granted. The prescribed renewal application form, duly completed, must accompany such document.
  - (b) Any representations must be submitted within three (3) months of the new Municipal financial year for which the relief is sought (i.e. by 30 September).
  - (c) A panel of 3 officials within the Revenue Management Unit, nominated by the CFO, one (1) of whom shall be the Head Revenue Management, will consider the representations and reply thereto in writing.
  - (d) Such panel may conduct independent investigations to verify the facts or call for additional information.
  - (e) The panel may-
    - (i) Allow the representations if there are reasonable grounds indicating that the Relief ought to be renewed in which event the Relief will

apply in respect of the whole of the Municipal financial year for which the Relief is sought, subject to **clause 7.2.3**.

(ii) Reject the representations if there are no such reasonable grounds.

7.2.9 By 1 July 2021, any agreement or arrangement with an existing beneficiary in terms of the now repealed Section 170 (Deferment of Payment of Rates: Aged Citizens) of the Local Authorities Ordinance No. 25 of 1974, will be deemed to have lapsed and will have no force and effect.

Unless an application for a rebate is lodged and approved by the Municipality in terms of this Policy, any relief enjoyed under such repealed provision of the Ordinance will cease, and the owner will be liable for the rates payable on the property, as determined by the Council, when approving the annual budget.

### **7.3 DISABILITY GRANTEES OR MEDICALLY BOARDED PERSONS**

7.3.1 The intention of this rebate is to assist those people who have a physical or mental condition that constrains him/her from performing normal work related functions and as a consequence he/she is unable to find employment or unable to maximise his/her earning capacity.

In the spirit of this, the CFO may hear representations where an application has been rejected. The same process as laid down in section 25 (Disputes) of the Municipality's Credit Control and Debt Collection Policy shall apply, with such changes as are necessary. The Applicant may be required to submit to further medical examinations by a Municipal appointed medical practitioner, at the expense of the Applicant. The CFO or his nominee may make a decision that is binding.

7.3.2 Disability Grantees including temporary disability grantees or Medically Boarded persons may, on annual application, be granted a rebate, with effect from the next practical billing cycle following the date of application, subject to the following:

- a) Disability grantees: the applicant must be in possession of a letter, issued by the Department of Social Services, confirming receipt of a disability grant, or a specialist medical practitioner confirming disability and inability to work. ;
- b) Medically boarded persons: the applicant must produce a letter from the Applicant's relevant ex-employer or the underwriter for the employer confirming medical boarding;
- c) The applicant must produce a South African bar coded identity document or Smart Identity Card;
- d) The applicant must reside on the Primary Property;
- e) The applicant must be the registered owner of the Primary Property. Where couples are married in community of property, the property may be registered in the name of either spouse where such property constitutes part of the joint estate;
- f) Joint owners must each meet the above criteria (where applicable) or the criteria set out in **clause 7.2** (i.e. as a senior citizen / disabled / medically boarded person);
- g) In the case of a Trust, the beneficiaries must meet all of the above criteria. A copy of the Title Deed must be produced;
- h) In the case of a usufruct or a personal servitude of use or habitation in favour of the applicant, such right of usufruct, use or habitation must be registered in the Deeds Office. The holder of the personal servitude must meet all of the above criteria, where applicable. A copy of the Title Deed must be produced. The holder/s of the servitude will be granted the rebate jointly on one property only; and
- i) Executors/Administrators of deceased estates, liquidators and trustees of insolvent estates are excluded from any rebates.

### 7.3.3 The rebate will lapse:

- a) Subject to **clause 7.3.3(e)**, on death of the applicant if the applicant owns 100% of the property ;
- b) on the date of transfer of the property;
- c) When the applicant ceases to reside permanently on the primary property;

- d) In the case of a property registered in the name of a medically boarded person when a medically boarded person gains employment;
- e) At the end of a Municipal financial year for which the rebate is granted;
- f) When the property undergoes a category change and no longer meets the qualifying criteria for Relief.

7.3.4 Rebates granted in error or due to false or incorrect information supplied by the applicant, will be reversed immediately from date of inception of the rebate.

#### **7.4 CHILD HEADED HOUSEHOLDS**

7.4.1 A property shall be classified as a “Child Headed Household” if either:

7.4.1.1 all the occupants of the property are minors; or

7.4.1.2 the adult/s occupying the property together with a Minor/s are so debilitated by age or disease that they are unable to function as the head of the household; and

7.4.1.3 a social worker from the Department of Social Welfare has investigated the circumstances of the property and has certified that the circumstances set out in **clause 7.4.1.1** and **7.4.1.2** apply to the property.

7.4.2 A Child Headed Household may receive a rebate, from a date as determined by the CFO, subject to the following–

7.4.2.1 The property is registered in the name of a debilitated adult or one or more minors, or in the name of an adult who has died; and

7.4.2.2 The minors reside permanently on the property; and

7.4.2.3 The value of the property must not exceed a value as determined by resolution of Council at its annual budget meeting.

7.4.3 The application for the rebate must be accompanied by confirmation from the Department of Social Welfare that the criteria set out in **clause 7.4.1.1** or in **7.4.1.2** have been met and that in fact the property is headed by a minor.



7.4.4 In addition, if the property is registered in the name of one or more persons who have died, the application must be accompanied by:

7.4.4.1 A copy of the Letters of Executorship or the Letters of Administration in respect of the estate of the registered owner;

7.4.4.2 A copy of the Liquidation and Distribution Account or the Statement of Assets and Liabilities authorising the transfer of the property to the minor(s), if those documents have been drafted and submitted to the Office of the Master of the High Court.

7.4.5 In the case of a property where the only adult occupant(s) is/are terminally ill, the application must be accompanied by a certified copy of the medical report confirming that the adult(s) is/are terminally ill.

7.4.6 An application for a rebate must be renewed annually and endorsed by the Department of Social Welfare as contemplated in **clause 7.4.3**.

7.4.7 The Rebate will lapse –

7.4.7.1 once the minor reaches the age of 18;

7.4.7.2 on the date of transfer of the property;

7.4.7.3 when the minor(s) cease(s) to reside permanently in the property; or

7.4.7.4 if the Department of Social Welfare certifies that it no longer regards the household as a Child Headed Household;

7.4.7.5 if an application is not submitted annually (and in this regard late applications may be reinstated with effect from the next billing cycle); or

7.4.7.6 when the property undergoes a category change and no longer meets the qualifying criteria for relief.

## **7.5 PUBLIC BENEFIT ORGANISATIONS**

7.5.1 The Municipality may grant a Public Benefit Organisation exemption from the payment of rates where the activities listed below are carried out on a property, for the benefit of the public or a section thereof, subject to **clause 7.5.2:-**

- i) Welfare & Humanitarian  
Orphanage, Non-profit retirement village, Life – rights scheme; Old age home, Residential facility for physically and or mentally disabled persons.
- ii) Health Care  
Hospital, clinic, mental hospital, hospice.
- iii) Animal Welfare  
Care and protection of animals (aquatic and/or terrestrial), reptiles and/or birds including the rehabilitation, or prevention of the ill-treatment thereof.
- iv) Education and Development  
Training, education and/or rehabilitation of persons with severe physical or mental disability.
- v) Cultural  
Cemetery and/or crematorium;  
Promotion, protection, preservation or maintenance of a property with Heritage Landmark status under the Heritage Act and open to the public.

7.5.2 An Exemption shall be subject to the following conditions:

- i) The property must be registered in the name of the applicant and be used for any purpose listed in **clause 7.5.1**.
- ii) The Public Benefit Organisation must produce:
  - (a) a tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, No.58 of 1962, and
  - (b) also, a tax clearance certificate confirming that the Public Benefit Organisation is in good standing.

- iii) The Public Benefit Organisation must produce its Audited Financial Statements for assessment by the CFO.
- iv) The CFO has the right to conduct a full financial analysis and credit check of the Public Benefit Organisation and to call for such other documents as may be considered relevant to the consideration of the application.

The purpose of granting an exemption in terms of this Policy is to assist Public Benefit Organisations with limited resources that are liable for the payment of rates and not for those who have the ability to pay as determined from their Audited Financial Statements by the CFO in terms of clause **7.5.2iii**).

An assessment to determine ability to pay, will entail the following:

- (a) Analysing the Audited Financial Statements in terms of income and overall resources;
  - (b) Examining the credibility of year on year expenditure;
  - (c) Ensuring that profits or surpluses are calculated by excluding transfers to reserves and excessive writing off or depreciation of assets;
  - (d) Comparing the total annual turnover to the rates billed to determine whether the rates exceed 5% of the total turnover;
  - (e) Disregarding accumulated reserves for specific purposes;
  - (f) Excluding funds raised from external sources (such as grants, subsidies and donations).
- v) All municipal accounts held in the name of the Public Benefit Organisation must be up to date at date of the application, or the Public Benefit Organisation must have concluded a suitable arrangement with the Municipality in terms of its Credit Control and Debt Collection Policy.
  - vi) The Public Benefit Organisation must produce a Special Consent Authority or a Zoning Certificate from the Municipality's Land Use Management Department confirming that the use of the property is not in breach of any planning law or Planning Scheme.

- vii) The exemption will only be granted after an official application has been made and approved by the CFO.
- viii) The Municipality retains the right to refuse an application for exemption if the details supplied on the application form are incomplete, incorrect or false.
- ix) The use of any land or buildings, or any part thereof, in terms of **clause 7.5.1**, shall not be for the private pecuniary benefit of any individual, whether as a trustee in a trust, shareholder in a company or otherwise.
- x) Notwithstanding compliance with all the conditions set out in **clause 7.5.2**, an application from a Public Benefit Organisation may be refused if an assessment of the Audited Financial Statements shows that the Public Benefit Organisation is not adhering to the criteria/conditions for Public Benefit Organisations as set out in Section 30 of the Income Tax Act, No.58 of 1962, as amended read together with the Ninth Schedule thereto.
- xi) If, during the currency of any Municipal financial year, any exempted property is used for any purpose other than the purpose for which it was so exempted, the owner shall become liable to the Municipality for any rates that, had it not been for the exemption, would have been payable on the property with effect from the date the event occurred. The amount for which the owner becomes liable shall be regarded as rates in arrears and the owner shall be liable, in addition to the rates, to pay to the Municipality interest thereon at the rate prescribed in the Municipality's Credit Control and Debt Collection Policy.
- xii) The property shall not be owned by the State.
- xiii) Application for exemption must be made on an annual basis, by no later than 30 April preceding the new Municipal Financial Year. A failure to do so will result in the Public Benefit Organisation not qualifying for the exemption for that particular Municipal Financial Year.
- xiv) An exemption granted, will apply for the full Municipal Financial Year unless the reason for granting the exemption ceases to apply during the year.

## **7.6 LIFE RIGHTS SCHEMES AND RETIREMENT COMPLEXES**

7.6.1 Where a property does not qualify for exemption from rates under **clause 7.5.1 (i)**, the owner of a property on which a Life Rights Scheme or a retirement complex has been developed, may, on application, receive a rebate not exceeding an amount or a percentage as determined by Council when approving the Municipality's annual budget.

7.6.2 Qualifying Criteria–

- a) the scheme/complex/development must be registered in terms of the Housing Development Schemes for Retired Persons Act, No.65 of 1988;
- b) the scheme/complex/development must be registered with and regulated by the South African Association for Homes for the Aged (SAHA); and
- c) the Title Deeds of the property must be appropriately endorsed.

## **7.7 COMMERCIAL ACCOMMODATION**

On approval of an application, commercial accommodation specified hereunder, may receive a rebate not exceeding an amount and or a percentage as determined by Council when approving the Municipality's annual budget.

### **7.7.1 Qualifying Criteria for Bed & Breakfast / Guest-house/Back-packer lodge/Holiday Accommodation:**

- a) Except in the case of Holiday Accommodation and Back-packer lodges, the owner of the property, must permanently reside on the property.

Where a Juristic Person is the registered owner of the property, at least one director/member/trustee thereof must reside permanently on the property, with the exception of Holiday Accommodation and back-packer establishments.

No rebate will be granted where any director/member/trustee of such Juristic Person is also a director/member/trustee of another Juristic Person that likewise owns a Bed and Breakfast, Guest House or Back-packer lodge within the jurisdiction of the Municipality.

- b) The Bed & Breakfast / Guesthouse / Back-packer lodge/Holiday Accommodation must be registered with a CTO and **EDTEA**. The applicant must meet the criteria set by Durban Tourism and all membership fees or other fees payable to Durban Tourism and the CTO must be paid up to date.
- c) The applicant must provide details of the establishment in respect of total size of developed property, total number of rooms and facilities available to guests. This will be required to be certified by Durban Tourism.
- d) A permit/licence in terms of the Municipality's By-law dealing with accommodation establishments, and Town Planning approval must accompany the application, where applicable.
- e) A valid approval issued by an authorised representative of the Municipality's Fire Department, must accompany the application.
- f) The relevant CTO must confirm its support for the rebate renewal application by certifying the applicant's rebate renewal application form.
- g) In the case of Holiday Accommodation that is the subject of a rental pool scheme in respect of:
  - (i) A property timesharing scheme
  - (ii) A sectional Title Scheme
  - (iii) A share block scheme

where the rental pool scheme is carried on separately from the owners, the applicant must produce a SARS ruling that such rental pool scheme is carried on as an agent of the owners or shareholders and not as a separate enterprise.

- h) The property must not comprise of a rental pool structure which is managed by a rental pool management company or hotel management company (as evidenced by the sale and rental pool agreement concluded by the owner of the property) and in respect of which the owner is entitled to a share of the income stream attributable to the property.

#### **7.7.1.1 Rebates**

Although the establishments listed in **clause 7.7.1** are rated as Business and Commercial, a property may qualify for a rebate as contemplated below. The purpose of granting a rebate is to promote the sustainability and enhance the competitiveness of small and medium enterprises whilst also ensuring that proper record keeping of such establishments is achieved.

##### **a) Bed & Breakfast / Guest-houses –**

- i) Where up to 8 beds are available to guests, a rebate not exceeding an amount as determined by Council when approving the Municipality's annual budget, will apply.
- ii) Where between a minimum of 9 and a maximum of 20 beds are available to guests, a rebate not exceeding an amount as determined by Council at its annual budget meeting, will apply.

##### **b) Back –packer lodges –**

- i) Where up to 40 beds are available to guests, a rebate not exceeding an amount as determined by Council at its annual budget meeting, will apply.
- ii) Where up to 80 beds are available to guests, a rebate not exceeding an amount as determined by Council at its annual budget meeting, will apply.
- iii) Where more than 80 beds are available to guests, a rebate not exceeding an amount as determined by Council at its annual budget meeting, will apply.

##### **c) Holiday Accommodation–**

- (i) A property let out for the purposes of holiday accommodation, may receive a rebate not exceeding an amount or a percentage as determined by Council at its annual budget.

- (ii) In addition to complying with the applicable provisions of **clause 7.7.1**, the applicant must provide proof of compliance with the provisions of **clause 7.7.3**.

### **7.7.2 Student Accommodation–**

A property let out for the purpose of accommodating registered students and or learners of higher education, may receive a rebate not exceeding an amount and or a percentage as determined by Council at its annual budget meeting and the following criteria must be met.

#### Qualifying Criteria:

- a) Owners must apply annually. Failure to apply will result in a lapse of the rebate.
- b) A list of students and student registration certificates must accompany the application.
- c) There must be at least four (4) learners or students occupying the property.
- d) The property must be available to students or learners for a period exceeding hundred and eighty (180) days in any given year.
- e) Lease agreements with higher education Institutions and or with the student or learner, where applicable must be included.
- f) A copy of a permit or approval as may be required by law for the conduct of a student accommodation establishment must be provided. (e.g. planning consent; a permit/licence issued under the Municipality's By-law dealing with accommodation establishments, if applicable), duly certified by a Commissioner of Oaths as a true copy of the original document.
- g) A clearance certificate from the Municipality's Environmental Health Unit.
- h) A valid approval issued by an authorized representative of the Municipality's Fire Department.
- i) The property must not be owned by an Organ of State.



- j) Any rebate will lapse should any legislation applicable to the use of the property for student accommodation, be contravened and such breach not be rectified notwithstanding written demand or directive to do so by the Municipality or any other competent authority.

### **7.7.3 Information relating to Holiday Accommodation**

7.7.3.1 For the purposes of implementing and enforcing the provisions of this Policy, the levying of and recovery of amounts due for, rates on property, the maintenance of an updated valuation roll and verifying information, any Person

7.7.3.1.1 Providing Holiday Accommodation or allowing Holiday Accommodation to take place on a property or premises;

7.7.3.1.2 Conducting a rental pool scheme relating to the provision of Holiday Accommodation either as Owner, Body Corporate, Operator or as an agent on behalf of an Owner or occupier of property or premises,

must, by no later than 30 April of each financial year, furnish the Municipality with a written statement in a prescribed form, specifying, -

- a) the property that is used for Holiday Accommodation and furnishing the property description as registered in the Deeds Registry Office of KwaZulu-Natal;
- b) In addition to (a) above, in the case of Timeshare or Share block Schemes, the name of the Scheme and details pertaining to the flat or unit on the property being used for Holiday Accommodation;
- c) In addition to the information set out in (a) and (b) above, such other information and particulars as may be prescribed so as to achieve the objectives mentioned in **clause 7.7.3.1**.

#### **7.7.3.2 Where-**

7.7.3.2.1 A person commences any activity specified in **clause 7.7.3.1.1** or **7.7.3.1.2**, in any Financial Year, such person must notify the Municipality within forty five (45) days of such event. Such

notification must be in a prescribed form and be supported by a valid written consent of the trustees of the Body Corporate or their authorized agents, in the case of a Sectional Title Scheme and, in the case of a share block scheme, by a valid written consent of a duly authorized representative of the share block company.

7.7.3.2.2 A juristic person furnishes a written statement referred to in **clause 7.7.3.1**, such statement must be signed by at least one (1) duly authorized office bearer/director/member of the juristic person.

7.7.3.3 In the event of a person ceasing to provide Holiday Accommodation in respect of a property or premises or withdrawing a property or premises from a rental pool scheme, the Owner or, as the case may be, the Operator, must notify the Municipality within forty five (45) days of such event.

7.7.3.4 A person who fails to-

7.7.3.4.1 furnish a written statement in terms of **clause 7.7.3.1** or on request by the Municipality; or

7.7.3.4.2 notify the Municipality within the time period contemplated in **clause 7.7.3.3**,

commits an offence, in addition to such other remedies that the Municipality may have in terms of this Policy or the law.

## **7.8 SCHOOLS NOT FOR GAIN.**

7.8.1 A School Not for Gain may be granted a rebate subject to the following conditions:

- a) the applicant must produce a tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, No.58 of 1962;
- b) the CFO must consider all applications;

- c) the Municipality retains the right to refuse an application if the details supplied in the application form are incomplete, incorrect or false;
- d) the use of any land or buildings, or any part thereof, shall not be for the private pecuniary benefit of any individual, whether as a shareholder in a company or otherwise;
- e) if during the currency of any Municipal financial year, any such land or building is used for any purpose other than the purpose for which it was so granted a rebate, the Municipality shall impose rates thereon or on such portion so used, at a rate proportionate to the period of such use;
- f) The School Not for Gain must produce its Audited Financial Statements for assessment by the CFO;
- g) The CFO has the right to conduct a full financial analysis and credit check of the School Not for Gain and to call for such other documents as may be considered relevant to the consideration of the application; and
- h) Notwithstanding anything contained in this Policy to the contrary, the Department of Education or the Department of Public Works (National or Provincial) as the case may be, may make application for Relief on behalf of all or certain, qualifying public schools within the jurisdiction of the Municipality either in a combined application or on an individual basis.

## **7.9 SPORTING BODIES**

7.9.1 Sporting bodies shall be rated on the value of the building area used for commercial purposes only or as stipulated in the lease agreement with the Municipality.

7.9.2 The building area shall exclude change rooms and store rooms necessary for the sport.

7.9.3 Applicants must produce a tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, No.58 of 1962.

## **7.10 PROPERTIES IN THE OWNERSHIP OF THE MUNICIPALITY OR MUNICIPAL ENTITIES**

7.10.1 All municipal owned properties are exempted from property rates, except for Trading Services property and Municipal owned properties where the Municipality has entered into an agreement with any Person, indicating otherwise.

7.10.2 Council may, by way of a resolution at its annual budget meeting, grant a rates rebate, reduction or exemption in respect of property in the ownership of municipal entities. Such relief may be in respect of the whole of the property or a portion thereof, where the property is used for multiple purposes and the Council determines that relief should apply to a particular category.

## **7.11 NATURAL AND OTHER DISASTERS**

7.11.1 Properties that have been damaged by a natural disaster, as defined in terms of the Disaster Management Act 2002 (Act 57 of 2002) may be re-valued on application, as at date of such natural disaster, in accordance with the Act. An application must be made within sixty (60) days from the date of such natural disaster.

7.11.2 Where property has been damaged by causes other than that defined by the Disaster Management Act, and such damage renders the property uninhabitable, then, on application, the Municipality may grant a six (6) months temporary rebate, from the date of damage to

the property. An application must be made within sixty (60) days from the date of such occurrence.

7.11.3 The Municipality may grant a further extension of the temporary rebate referred to in **clause 7.11.2**, on application. The applicant must apply no later than forty-five (45) days prior to the expiry of the six month period. Any further period will be subject to the further rebate period determined by Council at its annual budget meeting.

7.11.4 A rebate does not apply where a property has been totally or partially destroyed as a result of an act of arson perpetrated by either the owner of the property or member of the household.

7.11.5 A maximum rebate threshold may be determined by Council at its annual budget meeting.

## **7.12 VACANT LAND**

7.12.1 Subject to **clause 7.12.2**, the Municipality may grant a reduction in market value of all vacant land, not exceeding an amount as determined by Council when approving the Municipality's annual budget.

7.12.2 Vacant land which is considered developable in terms of applicable law may not be granted such reduction in market value.

7.12.3 Vacant land situated in the Outside Urban Development Line and within an area determined by Council at its annual budget meeting, may be excluded from a reduction in market value for the purposes of encouraging capital investment in such area.

## **7.13 CONSULATES**

Property owned by Consulates shall be valued and rates shall be raised, and recovered from the Department of International Relations and Co-operation in terms of the Diplomatic Immunities and Privileges Act, No.37 of 2001.

#### **7.14 OTHER IMPERMISSIBLE RATES**

- a) The Municipality will not levy a rate where it is impermissible to do so in terms Section 17 of the Act.
- b) The Municipality shall be entitled to request such documents as approved by the CFO, from owners of property, in order to ensure adherence to Section 17 of the Act.

##### **7.14.1 LAND REFORM BENEFICIARIES**

In accordance with the Act, property belonging to a land reform beneficiary or his/her heirs, dependants or spouse, is exempt, from rates for ten (10) years from date on which the beneficiary's title was registered in the office of the Registrar of Deeds; provided that such exemption lapses upon alienation of the property by the land reform beneficiary or his/her heirs, dependants or spouse.

##### **7.14.2 PUBLIC SERVICE INFRASTRUCTURE (PSI)**

- 7.14.2.1 Rates will not be levied on the first 30% of market value of, PSI referred to in paragraphs (c), (d), (f), (i) and (j) of the definition of PSI in the Act.
- 7.14.2.2 The prohibition on the levying of rates on PSI referred to in Section 17(1)(aA) of the Act is to be phased in, as contemplated in Section 93A (Transitional Arrangement Public Service Infrastructure) of the Act. Any exclusion during the phasing in process, will be determined by Council when approving the annual budget.

### 7.14.3 NATURE RESERVES / CONSERVATION AREAS

- 7.14.3.1 Nature Reserves and Conservation areas which are proclaimed in terms of the National Environmental Management: Protected Areas Act, No.57 of 2003 shall be excluded from rates.
- 7.14.3.2 Newly Proclaimed Nature Reserves/Conservation areas shall receive exclusion upon application and production of the relevant Proclamation.
- 7.14.3.3 Nature Reserves not proclaimed as aforesaid, shall be rated as vacant land and may be excluded from rates, once the owners are in receipt of an Environmental Certificate in terms of **clause 7.14.3.4**.
- 7.14.3.4 Upon application to the Environment Planning and Climate Protection Department, an Environmental Certificate may be granted to owners of any piece of land or part thereof, where:
- a) The Municipality considers the land to be environmentally sensitive, e.g. it forms part of the Durban Metropolitan Open Space System (DMOSS);
  - b) The land is zoned for conservation purposes or an environmental servitude has been registered in favour of the Municipality over the environmentally sensitive area; and
  - c) The landowner, with the assistance of the Municipality, prepares and implements an approved management plan aimed at protecting and improving the local environment.
- 7.14.3.5 Where the land is not zoned for conservation purposes and an environmental servitude has not been registered in favour of the Municipality, an owner may be granted a reduction or rebate, provided the owner has agreed to the Municipality rezoning the affected land to protect the environment.
- 7.14.3.6 The owner of a Nature Reserve / Conservation area cannot receive a reduction or rebate on the Nature Reserve/Conservation area component of the property in addition to the rate benefits in terms of **clause 7.14.3.4** above.

- 7.14.3.7 The Environmental Certificate will lapse if the property is no longer used for bona fide environmental conservation purposes, in which event, the property will be rated on its new use from date of such use.
- 7.14.3.8 Parks and environmental protection areas within a Home Owners' Association shall receive an exemption once a servitude restricting its use is registered or the land is zoned for environmental protection.
- 7.14.3.9 A rebate will lapse if the owner or any person acting through the owner or on the owner's instructions, breaches any provision of an environmental management plan pertaining to the property or environmental legislation and fails to remedy such breach, notwithstanding a written demand or directive to do so by the Municipality or EDTEA.

## **7.15 GREEN STAR CERTIFIED BUILDINGS**

- 7.15.1 An owner of a rateable property on which an energy efficient building has been newly erected or on which an existing building has been altered and becomes an energy efficient building, either in the immediate preceding Municipal Financial Year or during the current Municipal Financial Year, may, on application and approval, be granted a reduction or a rebate as determined by Council at its annual budget meeting. In addition to criteria that Council may determine at such meeting, the following criteria will apply-
- a) An application for the rebate or reduction must be made on the prescribed form;
  - b) The energy efficient building must, for rating purposes, be assigned a rating category of Business and Commercial and or Industrial;



- c) No rebate or reduction on rates will be granted where the owner is already in receipt of an economic development incentive rebate referred to in **clause 14** of this Policy;
- d) An occupancy certificate in terms of Section 14 of the National Building Regulations must have been issued in respect of the energy efficient building;
- e) The applicant must be in possession of a certificate awarded by the Green Building Council of South Africa in respect of an 'as built' rating.

17.15.2 The rebate or reduction may be for a defined period or subject to annual application, as determined by Council, when approving the Municipality's annual budget.

17.15.3 No reduction or relief will be granted retrospectively.

17.15.4 Any rebate or reduction will lapse should any environmental, building or planning legislation, be contravened and such breach not be rectified notwithstanding written demand or directive to do so by the Municipality or any other competent authority.

## **8. AGRICULTURAL PROPERTY**

8.1 In order for a property to fall within the definition of "Agricultural Property" in the Act and meet the requirement that such property is '*used primarily for agricultural purposes*', an agricultural certificate must be issued by the Municipal Valuer as contemplated in **clause 8.2** .

8.2 The Owner must make application for an agricultural certificate on a prescribed form;

8.3 An agricultural certificate may be granted to an owner of any piece of land or part thereof, on the following basis:

- a) The Municipal Valuer is satisfied that such land is used exclusively for *bona fide* agricultural purposes or subsistence farming;
- b) An application has been lodged with the Real Estate Unit, by no later than 30th April preceding the start of the new Municipal year for which the agricultural certificate is sought;
- c) The Owner has produced a tax certificate, (such as an IT34 certificate) issued by the South African Revenue Services (SARS) proving that they are taxed as a farmer or a mill contract (e.g. in the case of sugar cane) proving that he/she is an active farmer; and
- d) The permitted use of the property for which a rebate is sought, must be agricultural.

8.4 The owner of agricultural property cannot receive a reduction or rebate on the agricultural component of the property in addition to the agricultural randage.

8.5 Once the application referred to in **clause 8.2**, is approved, it must be renewed annually in the prescribed form, and must reach the Municipality no later than 30 April preceding the new Municipal financial Year.

8.6 The Municipality may inspect a property before or after granting a rebate and, subject to the rules of natural justice, to revoke or amend any decision made prior to such inspection.

8.7 An owner is required to immediately inform the Municipality should the agricultural activity for which the rebate has been granted, cease or be terminated. Rates lawfully due to the Municipality arising from such occurrence may be backdated to the date of such occurrence, in accordance with Section 78 of the Act.

## **9. SPECIAL RATING AREAS IN TERMS OF SECTION 22 OF THE ACT**

### **PART 1**

#### **9.1 Determination of a SRA**

9.1.1 The Municipality may, in terms of the Act and this Policy, and by resolution of the Council, at its annual budget meeting, establish a SRA and determine the Additional Rate that will be levied on rateable property in such SRA.

## **9.2 Liability for Additional Rate on rateable property**

9.2.1 Subject to the provisions of the Act and this Policy:

9.2.1.1 the Additional Rate will apply to all rateable property within a SRA including rateable property owned by an Organ of State.

9.2.1.2 Successors in title to rateable property within a SRA will be liable for the Additional Rate with effect from date of transfer of a rateable property into their name.

## **9.3 Exclusion**

9.3.1 Property that is owned by, or vested in, the Municipality or a Municipal Entity of which the Municipality is the parent Municipality is excluded from payment of the Additional Rate.

9.3.2 Property owners who are Senior Citizens, disability grantees/medically boarded persons and Child Head Households are excluded from payment of the Additional Rate.

9.3.3 Without derogating from Section 93A of the Act read with this Policy, property that is exempt from the levying of rates in terms of Section 17 of the Act, is excluded from payment of the Additional Rate.

9.3.4 Any other categories of owners or property that are exempt from the payment of rates in terms of this Policy or the Act, are excluded from the payment of the Additional Rate.

9.3.5 The Council may exclude properties from payment of the Additional Rate where they do not exceed a value as determined by the Council when approving the annual budget.

#### **9.4 Purpose of a SRA**

9.4.1 An Additional Rate is levied on rateable property in an SRA, exclusively, to fund supplementary services (in addition to those normally provided by the Municipality) in order to improve or upgrade the area.

9.4.2 The type and scope of the supplementary services to be delivered within a geographic area are based on the needs of the area and owners within the area who will be liable for payment of the Additional Rate. Whilst needs will differ from one geographic area to another, SRA's provide a potential tool to achieve the following outcomes (not necessarily finite)-

9.4.2.1 enhance and supplement the municipal services provided by the Municipality;

9.4.2.2 facilitate the regeneration and upliftment of distressed areas;

9.4.2.3 promote investment by the private sector into the SRA;

9.4.2.4 address barriers to local economic growth;

9.4.2.5 contribute to an attractive, safe and people centred public realm;

9.4.2.6 facilitate the fulfilment of the Municipality's objects and developmental duties as set out in its IDP.

#### **9.5 Factors considered by the Council when determining a SRA**

9.5.1 The Council will consider determining a SRA provided the requirements of this Policy and Section 22 of the Act have been complied with, including that -

- 9.5.1.1 Sufficient evidence exist that it will be financially viable to use a SRA to raise funds for the proposed improvements or upgrade of the area and that the collection rate in the immediate preceding Municipal Financial Year did not fall below 95%;
- 9.5.1.2 The proposed SRA contains no less than 200 rateable properties, or the total value of the rateable properties exceeds the value as determined by the Council from time to time;
- 9.5.1.3 The proposed improvements or upgrade to be effected, have been clearly and fully described to enable both the local community within the area and the Council to make an informed decision;
- 9.5.1.4 The geographic area has been clearly demarcated allowing the proposed improvements or upgrade to be logically linked to the area;
- 9.5.1.5 The Additional Rate, which will be in addition to the standard property rate levied on rateable property, is affordable and does not exceed 25% of the municipal rates payable by a registered owner of a rateable property within the SRA;
- 9.5.1.6 The Term Budget is realistic in respect of the supplementary services to be provided, and allows for a cash backed stabilisation reserve fund not exceeding 30% of the Additional Rate to address unforeseen expenditure, specifically, the eventuality of a reduction in the quantum of the Additional Rate collectable from registered owners on account of a decrease in the valuation of any rateable property or a change in the category of a rateable property during a Municipal Financial Year;
- 9.5.1.7 The SRA will not be used to reinforce existing inequities in the development of the Municipality;

- 9.5.1.8 The determination of the SRA is consistent with the objectives of the Municipality's IDP;
- 9.5.1.9 The determination of separate accounting and other record-keeping systems by the Municipality regarding the revenue generated by the Additional Rate and the improvement and upgrading of the SRA;
- 9.5.1.10 A differentiation between categories of properties will apply when levying the Additional Rate;
- 9.5.1.11 The majority of members of the local community, as contemplated in **clause 9.11**, who will be liable for paying the Additional Rate in the SRA, have consented to its formation;
- 9.5.1.12 Ultimately, the Council is vested with the sole discretion to determine whether or not a SRA should be determined.

## **9.6 Initiation of a SRA**

- 9.6.1 Subject to the provisions of this Policy, the Act or the Bylaw, any owner or group of owners who own rateable property within a proposed SRA, may motivate of their own accord or through their ward committee or the Councillor of the area, for the Municipality to determine an area as a SRA.

Nothing however, detracts from the right of a Municipality to establish a SRA.

- 9.6.2 All costs incurred by any person in respect of the initiation of a SRA shall be for the person's account.

## **9.7 Structural Arrangement of a SRA**

9.7.1 Although Section 22 of the Act does not prescribe the structural arrangements that must be put in place to administer a SRA, only the institutional mechanisms referred to in **clauses 9.7.1.1 and 9.7.1.2** are acceptable to the Municipality to administer a SRA established in terms of the Act. Previously a SRA could be administered by a NPC which received the Additional Rate via a process regulated by Section 67 of the MFMA. This mechanism will however, be phased out.

9.7.1.1 An external service provider regulated by Section 76 of the Systems Act.

9.7.1.2 An internal mechanism contemplated by Section 76 of the Systems Act This will be in exceptional cases, where the relevant line department(s) has/have confirmed that adequate resources exist within their department and have thus, signified their support to providing the supplementary services to the SRA, on the basis that existing services to other areas will not be compromised.

## **9.8 Processes for the Establishment of a SRA**

The process for establishing a SRA as contained in this Policy, must be followed in order for the Council to give consideration to the determination of a SRA.

## **9.9 Initiating the SRA**

9.9.1 The Applicant contemplated in **clause 9.6**, must establish a Steering Committee composed of not less than three persons representing the property owners in the proposed SRA. Representivity, including gender representivity must be taken into account when such Steering Committee is established. Members of the Steering Committee must at all times, be in good

standing in respect of all monies lawfully due by them to the Municipality. No prospective service provider to the SRA may be a member of the Steering Committee.

9.9.2 The Steering Committee must furnish the CFO with the names of the members of the Steering Committee and must meet with the CFO prior to commencing with the initiation/motivation process to ensure that the SRA is the appropriate mechanism to address the needs of the local community within the area and that the proposed supplementary services are consistent with the objectives of the Municipality's IDP.

9.9.3 The Steering Committee must keep comprehensive documentary records relating to the establishment of the SRA, including minutes of meetings.

9.9.4 Should the Steering Committee resolve to proceed with the establishment of the SRA, it must notify the CFO in writing and provide the CFO with the following-

9.9.4.1 an aerial map in colour depicting the boundaries of the SRA and clearly showing all roads within the SRA. Such map may be procured from the Municipality's Surveying and Land Information Department.

9.9.4.2 an extract of the property database obtainable from the Municipality's Real Estate (Valuations) Department reflecting all property situated within the SRA. The Steering Committee must, with the assistance of the Municipality, verify the accuracy of such database. Any anomalies must be reported to the CFO for remedial action.

9.9.4.3 a list of properties situated within the SRA where the outcome of an objection or appeal in terms of the Act, is pending.

9.9.5 After receipt of the property database, the CFO will prepare a total arrears profile of the owners of property who will be liable for the Additional Rate within the SRA. Only when the CFO is satisfied with the financial viability of



the proposed SRA, may the Steering Committee proceed further with its motivation for the SRA.

9.9.6 To assist the Steering Committee to proceed with a motivation to the Municipality for the establishment of a SRA in accordance with this Policy, the Municipality may distribute notices to property owners relating to a proposed SRA, given that addresses of property owners within the proposed SRA, will not necessarily be in the public domain.

9.9.7 The Steering Committee must conduct an urban management perception survey (only one survey per property owner), in the form prescribed, of not less than 20% of properties in the property database (a proportional split in terms of the usage code is required). In addition, a random sample of people both living and conducting business within the area, which is equal in number to not less than 5% of the properties in the database, must be carried out. The CFO has the right to request a further survey/sample, if necessary. The CFO may reduce the number of survey/sample forms required, subject to fully motivated reasons in writing.

9.9.8 The Steering Committee must consult with the relevant municipal department(s) and address the following-

9.9.8.1 the current service(s) provided and the levels thereof;

9.9.8.2 the desired improvements/upgrades to the current services and proposed manner of implementation.

Relevant details of the respective departments are obtainable from any of the Municipality's Sizakala Centres.

9.9.9 All documents relating to the establishment of the SRA, must be approved by the CFO before circulating them to the public.

9.9.10 The Steering Committee must compile a Business Plan in accordance with the provisions of **clause 9.15**.

9.9.11 The Steering Committee must establish and maintain a website that is accessible to the local community and the Municipality, for the purpose of viewing information pertaining to the proposed SRA including information on the Business Plan and such information as may be prescribed in terms of this Policy.

## **9.10 First Public Meeting – in principle support**

9.10.1 Any application for the determination of a SRA must be preceded by the holding of a public meeting ('the First Public Meeting'). Such meeting shall only be convened by the Municipality once the CFO has confirmed in writing, in the prescribed form, that the Applicant has complied with the requirements set out in **clause 9.9**.

9.10.2 The purpose of the First Public Meeting is to enable the local community to be consulted and, in particular the owners of Property, including on the following matters-

9.10.2.1 the proposed boundaries of the SRA;

9.10.2.2 the proposed supplementary services;

9.10.2.3 the proposed rate range of the Additional Rate which is expected to be applicable in terms of the Business Plan;

9.10.2.4 the differentiation between categories of property when the Additional Rate is levied;

9.10.2.5 the Business Plan;

9.10.2.6 the proposed vehicle to manage and administer the SRA; and

9.10.2.7 the consent of the majority of the owners of rateable property, as contemplated in **clause 9.11.2.1** and **9.11.2.2**, who will be liable for paying the Additional Rate.

9.10.3 Prior to the holding of the First Public Meeting, the Steering Committee must:

9.10.3.1 give notice of the intention to apply for the approval of the SRA, such notice to be given by-

9.10.3.1.1 publishing a notice in a prescribed form, in at least one local daily newspaper circulating in the proposed SRA;

9.10.3.1.2 placing, subject to the provisions of the Municipality's Advertising Bylaws, prominent information posters, in a prescribed form, on street poles within the proposed SRA;

9.10.3.1.3 displaying a notice at the Municipality's head office, such municipal satellite offices, as determined by the CFO and such municipal libraries, as determined by the CFO, for public inspection during office hours;

9.10.3.1.4 serving notice on every ratepayer who will be liable for payment of the Additional Rate, in the manner contemplated in **clause 9.18**;

9.10.3.1.5 posting a copy of the notice on the Steering Committee's website referred to in **clause 9.9.11**; and

9.10.3.1.6 making a copy of the notice available to the CFO for publication on the Municipality's own official web-site.

9.10.4 The notice of the First Public Meeting must-

- 9.10.4.1 state the purpose of such meeting;
- 9.10.4.2 contain details of the place, date and time when such meeting is to be held;
- 9.10.4.3 include the proposed boundaries and supplementary services;
- 9.10.4.4 state the proposed Term Budget;
- 9.10.4.5 state that unless exempted by the Act and this Policy, all property owners will be liable for the proposed Additional Rate;
- 9.10.4.6 include the Municipality's address where the Business Plan may be inspected for the period;
- 9.10.4.7 state the location where, date from which and date by when, written comments and representations to the proposed SRA, and/or the Business Plan in accordance with **clause 9.15**, may be submitted to the Municipality. Provided that the period specified in such notice for the submission of objections may not be less than thirty days calculated from the date on which the First Public Meeting is held.

9.10.5 The Steering Committee must provide proof of publication in the newspapers by lodging the full newspaper tear sheets with the Municipality within seven working days (excluding weekends and public holidays) of date of closing of the period allowed for lodging objections.

9.10.6 In addition to the proof contemplated in **clause 9.10.5**, the Steering Committee must simultaneously submit to the Municipality an affidavit confirming compliance with **clause 9.10.3.1.2 - 9.10.3.1.6**. The deponent to the affidavit must be one of the members who has knowledge and can attest to the facts.

9.10.7 The First Public Meeting must be held not less than 10 working days (excluding weekends and public holidays) and not more than thirty days (excluding weekends and public holidays) after the date of the notice. The venue must be situated within the boundaries of the proposed SRA, unless the CFO, on good grounds, approves another venue in writing before the First Public Meeting is held and prior to publication of the notice referred to in **clause 9.10.3.1.1**.

9.10.8 Interested persons must, at the First Public Meeting, be:

9.10.8.1 furnished with all relevant information relating to the proposed SRA, including the Business Plan;

9.10.8.2 given an opportunity to ask questions, express their views and make representations;

9.10.8.3 briefed on the procedure which allows any of them to lodge objections for the consideration of the Council in its deliberations on the application contemplated in **clause 9.12**.

9.10.9 The First Public Meeting must be attended by a representative from the Municipality and chaired by a suitably qualified and experienced person.

9.10.10 Minutes of the First Public Meeting must be kept and a copy lodged with the CFO no later than fourteen working days (excluding weekends and public holidays) after the First Public Meeting is held. Such minutes shall be available for inspection by the local community, upon request, at the address mentioned in **clause 9.10.4.7**.

## **9.11. Obtaining support for the SRA**

9.11.1 Support for the establishment of the SRA may only be formally obtained after the First Public Meeting, and on the prescribed consent form provided by the CFO.

9.11.2 In order for the establishment of the proposed SRA to be considered, sufficient number of property owners within the SRA must sign the prescribed consent form to demonstrate that:

9.11.2.1 in the case of a proposed SRA where the properties are predominantly categorised as 'Business and Commercial', at least 51% of such owners in number, support the establishment of the SRA. Each registered owner will be entitled to one (1) vote irrespective of the number of co-owners. Residential owners will be zero rated in respect of the Additional Rate.

9.11.2.2 in the case of a proposed SRA other than the one contemplated in **clause 9.11.2.1**, at least 66% of owners in number and equating to 51% of the value of rateable property within the SRA, support the establishment of the SRA. Each registered property will be entitled to one (1) vote irrespective of the number of co-owners.

9.11.3 All support forms must be filed and cross referenced to the property database in terms of **clause 9.9.4.2** to verify the accuracy thereof.

9.11.4 Any property owner who wants to object to the establishment of a SRA or any other matter directly related to the proposed SRA, can do so by indicating this on the prescribed consent form. The objector will have the right to submit a formal objection letter in accordance with **clause 9.14** once an application for the establishment of a SRA is submitted to the Council.

9.11.5 Consents and objections will be considered only if they are submitted to the Municipality by the last day specified in the notice referred to in **clause 9.10.4.7**.

9.11.6 A second public meeting must be called if the Business Plan is materially amended, as determined by the CFO, after the First Public Meeting has been held. In such instance, the provisions of **clause 9.10** apply with the necessary changes to the second public meeting for approval of the SRA.

9.11.7 The Steering Committee may engage with any objectors who object to the proposed SRA pursuant to the holding of the First Public Meeting or the second public meeting, as contemplated in **clause 9.10.1** and **9.11.6** respectively. Where engagement happens, the Steering Committee must provide the objectors and the Municipality, with minutes of the meeting held with them. An objector will be allowed to respond to the minutes within ten working days.

9.11.8 A person liable for the Additional Rate may appoint any individual as a proxy to participate in, and speak at, the First Public Meeting contemplated in **clause 9.10.1**, or give or withhold written consent on behalf of such person for any purpose in terms of this Policy relating to the determination of a SRA, provided that the proxy appointment must be in writing, dated and signed by such person and be in a prescribed form. Any proxy presented at the First Public Meeting must be retained by the Steering Committee and be available for inspection by the Municipality, if necessary. Where a proxy appointment has been given for the purposes of submitting any prescribed document in terms of this Policy relating to the determination of a SRA, either the original proxy appointment must accompany such prescribed document or a lawful certified copy attested by a commissioner of oaths.

## **9.12 Application in terms of Section 22 of the Act**

9.12.1 An application for the establishment of a SRA must be submitted in accordance with this Policy.

9.12.2 An application for the determination of a SRA must-

9.12.2.1 be in writing and be in the prescribed form;

9.12.2.2 be accompanied by the Business Plan;

9.12.2.3 be accompanied by payment of any prescribed fee.

9.12.3 The Steering Committee must give notice of the SRA application, as contemplated in **clause 9.13.1**, but may only proceed to do so, once the CFO has confirmed in writing that the application complies in all respects with this Policy.

9.12.4 The Steering Committee must commence with public notice in the manner and form provided for in **clause 9.13.1**, within fourteen working days (excluding weekends and public holidays) of receipt of the notification referred to in **clause 9.12.3**, or within such further period which the CFO may approve in writing.

9.12.5 The Steering Committee must display the following on the website established in terms of **clause 9.9.11**:

- i) Application letter;
- ii) Business Plan;
- iii) Report on the urban management perception survey;
- iv) Presentations given at public meetings;
- v) Minutes of public meetings;
- vi) this Policy;
- vii) the Bylaw;
- viii) SRA frequently asked questions;
- ix) Notices; and
- x) Prescribed consent/objection form

9.12.6 The SRA application must be submitted by no later than 31 August of the financial year preceding the start of the new Municipal Financial Year for which the application is made. Such date enables the Municipality to make provision for the Additional Rate in its budget processes for such Municipal



Finance Year. The CFO may extend this date to 30 September if a properly motivated request is received and the Municipality's budget processes can accommodate this.

### **9.13 Advertising of Application**

9.13.1 The Steering Committee must give notice of its application to the Municipality for the establishment of a SRA by

9.13.1.1 publishing a notice in a prescribed form, once, in at least one local daily newspaper circulating in the proposed SRA, and giving notice in a community (local) newspaper, where applicable. Provided that where the dates of publication differ, the date of the last publication is deemed to be the date of publication;

9.13.1.2 displaying a notice at the Municipality's head office, such municipal satellite offices, as determined by the CFO and such municipal libraries, as determined by the CFO, for public inspection during office hours;

9.13.1.3 serving notice on every ratepayer who will be liable for payment of the Additional Rate, in the manner contemplated in **clause 9.18**;

9.13.1.4 making a copy of the notice available to the CFO for publication on the Municipality's web-site.

9.13.2 A notice contemplated in **clause 9.13.1.1** must be published in the language of the newspaper.

9.13.3 Every notice contemplated in **clause 9.13.1** must state that written objections to the determination of a SRA or the provisions of the Business Plan may be lodged with the Municipality by not later than a date specified in the notice, which shall not be less than thirty working days (excluding weekends and public holidays) after the date of publication in terms of **clause 9.13.1.1**, and must further state that the Business Plan is available for inspection at a

location determined by the CFO within the SRA, during such thirty day period

9.13.4 The Steering Committee must provide proof of publication in the newspapers by lodging the full newspaper tear sheets with the Municipality within seven working days (excluding weekends and public holidays) of date of closing of the period allowed for lodging objections.

#### **9.14 Objections to the SRA**

9.14.1 Objections must be submitted to the Municipality by the last day specified in the notices in terms of **clause 9.13.1.1**. Any consent or objection submitted late will be disqualified from consideration.

9.14.2 Objectors to the establishment of a SRA must do so in writing provided that where an objector wants to make oral representations, such objector must be assisted by a municipal official at one of the Municipality's Sizakala Centres. The first name, surname and designation of the municipal official who recorded the oral representations must appear on the objection document.

9.14.3 An objection must contain the following:

9.14.3.1 The name and physical address of the person making the objection;

9.14.3.2 The address at which the person shall receive service of any notice or correspondence, which may include a facsimile or email address;

9.14.3.3 the interest of the person in the application;

9.14.3.4 full reasons for the objection.

## **9.15 Content of the Business Plan**

9.15.1 The Business Plan must:

9.15.1.1 include a motivation report;

9.15.1.2 include an aerial map in colour delineating the geographic boundaries of the SRA and clearly showing all roads within the SRA;

9.15.1.3 show alignment with the Municipality's IDP;

9.15.1.4 include a draft Supplementary Services Implementation Plan reflecting the level of improvements or upgrade contemplated by the community;

9.15.1.5 include a Term Budget based on the information relating to property values, category of usage and respective rate randages available at the time;

9.15.1.6 confines the supplementary services to public places;

9.15.1.7 demonstrates how it is anticipated the SRA and local community may benefit;

9.15.1.8 give attention to socio-economic challenges prevalent in the SRA.

## **9.16 Content of the Motivation Report**

9.16.1 The content of the motivation report must be in the prescribed form and include the following annexures:

- 9.16.1.1 A list of all rateable Property within the SRA, contact details of all property owners consulted and the value of each property and their category, as reflected in the Municipality's general valuation roll or any relevant supplementary valuation roll;
- 9.16.1.2 Proof of the consent of the majority of the local community within the proposed SRA who will be liable for paying the Additional Rate;
- 9.16.1.3 Proof of the notice of the public meeting or meetings contemplated in this Policy;
- 9.16.1.4 Minutes of the public meetings or other meetings contemplated in this Policy;

## **9.17 The Term Budget**

9.17.1 The Term Budget must address at least the following:

- 9.17.1.1 a three year budget with a forecast for five years, that is sustainable in terms of being funded from realistic anticipated revenue to be collected and is also sufficiently conservative to address the fact that the Municipality will be entitled to maintain a cash backed stabilisation reserve fund as contemplated in **clause 9.5.1.6**;
- 9.17.1.3 a budget split for the provision of improvements or upgrades between the different categories of rateable properties;
- 9.17.1.6 be compliant with generally recognised accounting principles. The CFO exercising his/her oversight role, may reject and refer back any budget that is not accordance with such principles.

## **9.18 Service of documents**

9.18.1 Subject to any prescribed mode of service or communication stipulated in any notice or document contemplated in this **clause 9**, any document that needs to be served on any person in terms of this Policy in relation to the establishment of a SRA, may be served:

9.18.1.1 by sending the document by pre-paid registered post, to the last known residential or business address in the Republic. An acknowledgement of the posting thereof from the postal service must be obtained;

9.18.1.2 by sending the document by pre-paid registered post to the municipal billing address of the person, where available;

9.18.1.3 by delivering the document by hand to the person (with proof of receipt by signature on delivery);

9.18.1.4 by successful electronic transmission of the document to the last known e-mail address of the person or to the e-mail address used for municipal billing purposes, where available; or

9.18.1.5 by SMS to the mobile phone number of the person (with proof of receipt through a delivery or read receipt).

9.18.2 If a document has been served in terms of **clause 9.18.1** by delivering the document to the addressee personally, the date on which the document was delivered, must be regarded as the date of service of the document.

9.18.3 If a document has been served by successful electronic transmission of the document to the e-mail address, the date on which the document was successfully transmitted must be regarded as the date of service of the document.

9.18.4. If a document has been served by pre-paid registered post or certified mail, service must be regarded as having been effected to that person's last known residential or business address in the republic and acknowledgement of the posting thereof from the postal service is obtained.

## **9.19 Decision of the Council**

9.19.1 When considering an application for the determination of a SRA, the Council may:

9.19.1.1 determine a SRA with such conditions (including the duration period) as the Council considers to be in the interest of the local community and the property owners who will be liable for the Additional Rate;

9.19.1.2 refuse the application, in which event the CFO must, within thirty working days (excluding weekends and public holidays), furnish the applicant with written reasons for not approving the determination of a SRA; or

9.19.1.3 refer the application back to the applicant for amendment in such manner as the Council may direct.

9.19.2 If an application is refused by the Council or referred back to the applicant in accordance with **clause 9.19.1.3**, the applicant may, within six months of the Council's decision but subject to **clause 9.12.6**, re-apply to the Council for the determination of the SRA, provided that such application has been appropriately amended to accommodate the reasons for refusal or referral, as the case may be.

## **PART 2**

### **9.20 Transitional Provisions**

9.20.1 Finance Agreements that were concluded with a NPC prior to the Effective Date and remain in place, shall have force and effect until the expiry thereof by effluxion of time or termination of the agreement for whatever reason.

Nothing, however, shall derogate from the Municipality's right, annually, amongst other things, to review the performance of a NPC under a subsisting Finance Agreement, its compliance with obligations under such agreement and this Policy or the provisions of an earlier policy applicable when the Finance Agreement was concluded, as well as the continuing financial viability of the SRA.

9.20.2 The CFO may, upon written submission by a NPC, condone non-compliance by such NPC with any new provision introduced in this Policy in relation to the NPC's budgeting, reporting and other obligations in terms of a Finance Agreement. The NPC must rectify the non-compliance by such period as determined by the CFO

9.20.3 The CFO may approve a written application by a NPC for an amendment of its Business Plan, as approved by the Council, where the CFO considers it not likely to materially affect the rights or interests of any property owner within the SRA, provided that the CFO may require the NPC to cause a notice of the application for such amendment to be published in a form approved by the CFO.

9.20.4 The CFO may request a forensic audit of a NPC should it be deemed necessary.

9.20.5 The NPC will within one month after its annual general meeting, provide the CFO with draft minutes of the annual general meeting to ensure compliance with the legal requirements.

### **PART 3**

## **9.21 Financial Viability of a SRA**

9.21.1 If the collection rate of a SRA falls below 95%, the Municipality may dissolve the SRA as in **clause 9.23**.

## **PART 4**

### **9.22 Amendment of Boundaries**

9.22.1 Amendment to boundaries of an existing SRA, shall be treated as a new determination of a SRA in terms of Section 22 of the Act read with this Policy.

9.22.2 The new SRA boundary may not exceed 100% of the existing SRA boundary in size.

## **PART 5**

### **9.23 Dissolution of a Special Rating Area**

9.23.1 An SRA may be dissolved by a Council Resolution –

9.23.1.1 Where a NPC breaches the Finance Agreement and has failed to remedy the breach within the period determined in the Finance Agreement.

9.23.1.2 If, in the case of a SRA where the properties are predominantly categorised as 'Business and Commercial', at least 51% of the owners in number, liable for the Additional Rate, sign the Prescribed Form supporting the dissolution of the SRA. Each registered owner will be entitled to one (1) vote irrespective of the number of co-owners. or



9.23.1.3 If, in the case of a SRA other than the one contemplated in **clause 9.23.1.2**, at least 66% of owners in number, liable for the Additional Rate, and equating to 51% of the value of rateable property within the SRA, sign the Prescribed Form supporting the dissolution of the SRA. Each registered property will be entitled to one (1) vote irrespective of the number of co-owners.

9.23.1.4 If the Council, upon the recommendation of the CFO, determines that the SRA is not financially viable, as contemplated in **clause 9.21**.

9.23.1.5 For any other good cause, after prior consultation with the local community.

9.23.2 Unless otherwise determined by the Council, the effective date of dissolution of a SRA, shall be on the last day of June in the Municipal financial year of the Council resolution.

## **10. PROPERTIES USED FOR MULTIPLE PURPOSES**

10.1 Properties used for multiple purposes will, for rating purposes, be dealt with in terms of Section 9(1)(c) of the Act and rates levied on such property will be determined by-

10.1.1 apportioning the market value of the property to the different purposes for which the property is used; and

10.1.2 applying the rates applicable to the appropriate categories listed in clause 5.6, to the different market value apportionments.

## **11. UNAUTHORISED OR ILLEGAL DEVELOPMENT, OR USE AND ABANDONED PROPERTY OR BUILDING**

- 11.1 Where a property is being or , has been developed or is being used without authority or illegally, in contravention of National Legislation, any Municipality's By-laws or any Regulations, the Land Use Scheme or any other applicable law, the Municipality may change its category to the "Unauthorised or Illegal development or use, and Abandoned Property or Building" category.
- 11.2 Where a property or the buildings on a property have, in the opinion of the CFO, been abandoned and have become or are becoming derelict or unusable in its present condition for the purpose for which it was intended, the Municipality may change the category of the relevant property to the "Unauthorised or Illegal development or use, and Abandoned Property or Building" category.
- 11.3 Where an owner or any person occupying privately owned property through such owner unlawfully encroaches upon an adjoining Municipal property, the Municipality will change the category of the offending owner's property to "Unauthorised or Illegal development or use, and Abandoned Property or Building" category, until such time as the unlawful activity ceases.

## **12. RURAL RESIDENTIAL PROPERTY and RATEABLE RURAL PROPERTY**

- 12.1 Individual structures, on Rural Residential property identified by the Municipality, may be valued and rated on individual accounts notwithstanding the non-registration of any subdivisions.
- 12.2 Individual structures on Rateable Rural Property may be valued and rated on individual accounts notwithstanding the non-registration of any subdivisions.
- 12.3 Notwithstanding the individual accounts, the owner of the property remains liable for rates.

## **13. SECTIONAL TITLE PROPERTIES**

- 13.1 Registered exclusive use areas shall be valued together with the sectional title units concerned.
- 13.2 Exclusive use areas in terms of the Rules of the Body Corporate shall form part of the common property.
- 13.3 Units not used for residential purposes shall not benefit from residential rebates or reductions.
- 13.4 The Municipality may value real rights of extension, and such rights shall be rated in accordance with the property category ascribed in terms of **clause 5.6(I)** and that rate range determined by the Council at its annual budget meeting.
- 13.5 Where registered real rights are being traded, the rights may be included in the valuation roll.
- 13.6 Where a Share Block Company as defined by the Share Blocks Control Act 1980 (Act no. 59 of 1980) has opened a Sectional Title Register in respect of residential land and buildings to which the Share Block Scheme relates, then, only residential sectional title unit owners may qualify for rebates under **clause 7.2, 7.3 and 7.4**, provided they meet the necessary criteria as set out by the Municipality from time to time.

#### **14. ECONOMIC DEVELOPMENT**

- 14.1 In order to stimulate economic development within the City, a specific rates rebates, referred to as the “development incentive rebate”, may, upon application and approval be granted as an incentive for a particular development.

14.2 The amount of any particular development incentive rebate and the criteria for the granting of any specific development incentive rebate (without derogating from the provisions of clause 14.3), shall be determined annually by the Council when approving the Municipality's annual budget.

14.3 The development incentive rebate is informed by the Economic Development Incentive Policy as approved by the Council. (The Economic Development and Investment Promotion Unit is the custodian of the Economic Development Incentive Policy).

In the event of any conflict between this Policy and the Economic Development Incentive Policy, this Policy shall prevail.

14.4 Every individual application for the development incentive rebate together with a draft agreement to be concluded between the Municipality and the owner of the property (the "Contracting Party"), must be submitted to the Council for approval.

14.5 In relation to a Greenfield Investment, the vacant land may receive a rebate on the difference in rate randage of the intended use of the developed land, on approval of building plans based on the following criteria–

- a) the rebate shall be according to the category rate randage of the property as informed by the approved building plan;
- b) the rebate shall be for a defined period;
- c) the Contracting Party shall be under obligation to complete the development within the defined period, and
- d) Subject to annual inflationary linked increases, the rebate shall remain the same, until such time as an occupancy certificate has been issued by the Municipality in terms of Section 14 of the National Building Regulations or upon expiry of the defined period, whichever is the earlier, as per the agreement between the Municipality and the Contracting Party.
- e) Notwithstanding d) above, in the case of a development with a total investment value of R1 billion or more, where:

- i) a registrable subdivision is developed and an occupancy certificate has been issued; or
  - ii) a Certificate of Registered Title has been issued by the Deeds Registry in respect of a subdivision,
- such subdivision will be excluded from the rebate and will be rateable in terms of the Act.

14.6 In relation to a Brownfield investment, a rebate as approved by the Council, on individual applications may be granted for prioritized areas earmarked by the Municipality, based on the following criteria–

- a) building plans for the proposed development must have been approved;
- b) the development incentive rebate shall be for a defined period;
- c) the Contracting Party shall be under a non-renewable contractual obligation to complete the development within the defined period; and
- d) Subject to annual inflationary linked increases, the rebate shall remain the same, until such time as an occupancy certificate has been issued by the Municipality in terms of Section 14 of the National Building Regulations, as amended or upon expiry of the defined period, whichever is the earlier, as per the agreement between the Municipality and the Contracting Party.
- e) Notwithstanding d) above, in the case of a development with a total investment value of R1 billion or more, where:
  - i) a registrable subdivision is developed and an occupancy certificate has been issued; or
  - ii) a Certificate of Registered Title has been issued by the Deeds Registry in respect of a subdivision,such subdivision will be excluded from the rebate and will be rateable in terms of the Act.

14.7 A development incentive rebate is:

- 14.7.1 granted on application only;
- 14.7.2 for a defined period;
- 14.7.3 dealt with on its own merit;

- 14.7.4 as determined by the Council when approving the Municipality's annual budget; and
  - 14.7.5 subject to the Municipality's annual budget for a particular Municipal Financial Year;
  - 14.7.6 subject to the conclusion of an agreement between the Municipality and the owner of the property;
  - 14.7.7 applied to the category rate randage that is leviable by the Municipality to the development site in question and uses thereon during a particular Municipal Financial Year. No rebate will be granted retrospectively; and
  - 14.7.8 ultimately, subject to the provisions of this Policy and the Act.
- 14.8 Where a development is complete and there is subsequent occupation but transfer of ownership has not taken place, the Contracting Party shall be liable for the relevant taxes and any other municipal debt arising out of such occupation including interest charges.
- 14.9 If the Contracting Party receives the development incentive rebate in error, the Municipality reserves the right to reverse the rebate in the manner it deems fit.
- 14.10 The agreement contemplated in clause 14.3 may, with the prior consent of the Municipality in writing, be ceded to a successor in title of the Contracting Party.

## **15. MULTIPLE ENTRIES IN THE VALUATION ROLL**

- 15.1 On application, unregistered long leases on land owned by the State or a State Entity may, at the discretion of the Municipal Valuer be valued and rated per lease boundary, the costs of which shall be borne by the Applicant.

- 15.2 Notwithstanding such valuation and rating, the owner of the land shall remain responsible for the rates on such land.

## **16. PAYMENT AND RECOVERY OF RATES**

- 16.1 Payment and recovery of rates shall be governed by the Municipality's Credit Control and Debt Collection Policy.
- 16.2 The lodging of an objection or appeal does not defer liability for the payment of rates beyond the date determined for payment.

## **17. DEFERMENT OF RATES**

### **Unemployed Persons**

- 17.1 The Municipality may on application defer the payment of rates in terms of Section 26(3) of the Act, only in respect of rates payable in respect of residential property, under the following special circumstances. To qualify for deferment of rates, the Applicant:
- 17.1.1 must be temporarily unemployed for a period not exceeding 3 months as at the date of application;
  - 17.1.2 must substantiate his/her application with a letter by the Department of Labour confirming unemployment status;
  - 17.1.3 must produce an unemployment Insurance Fund (UIF) card; where an applicant was employed in a formal sector;
  - 17.1.4 must produce a permit issued by the Municipality's Business Support (Informal Trade) Unit; where an applicant was employed in the informal sector;
  - 17.1.5 must furnish an affidavit confirming his/her unemployment status;
  - 17.1.6 must produce any other relevant documents that the CFO may request from time to time;
  - 17.1.7 must reside permanently on the residential property concerned; and

- 17.1.8 must be the registered owner of the residential property.
- 17.2. Application must be made in writing on the prescribed form.
- 17.3 Subject to clause 17.5, a deferment period shall endure for a period of six (6) months, calculated from the date of approval.
- 17.4 The Municipal account must be up to date at the date of application, in order for the application to be considered.
- 17.5 Any deferment granted in terms hereof shall terminate immediately–
- 17.5.1 upon the death of the registered owner; provided that the Council may continue such deferment, in any case where it is established to its satisfaction that the property concerned has been inherited by the surviving spouse and that such spouse is continuing in occupation of the property;
  - 17.5.2 upon the expropriation, transfer or other disposal of the property concerned;
  - 17.5.3 upon the owner ceasing to reside permanently on the property concerned;
  - 17.5.4 if the owner fails by the final date for the payment thereof, to pay rates or any part thereof owing in respect of the property concerned, after allowing for the amount of the deferment;
  - 17.5.5 Upon the applicant becoming formally or informally employed or trading for his/her own account; or
  - 17.5.6 on expiry of the period of deferment.
- 17.6 Deferment of rates payment will not be granted simultaneously with any rates rebate provided in this Policy, i.e. the ratepayer will not enjoy a deferment simultaneously with a rebate.

### **Point Waterfront**



- 17.7 It is recorded that certain unsold properties within Special Zone 91, being the Point Waterfront development, the area of which is depicted on the Municipality's Planning Scheme Map, are the subject of rates deferment granted to the developer and registered owner of the sites, Durban Point Development Company Pty Ltd, in which the Municipality has a 50% shareholding interest.

Per Council resolution dated 28 October 2015, and in terms of Section 26(3) of the Act, the Council approved the deferment of rates in respect of properties still registered in the name of the Durban Point Development Company Pty Ltd, for the period 1 July 2014 to 30 June 2019 with the proviso that when transfer of any land parcel takes place to any other party, rates will become payable by the new owner and the deferred portion on the property in question, will be due and payable. Any rates accrued up to the point of sale on the remaining properties will remain deferred until the expiration of the deferment period of 30 June 2019, at which date the entire accumulated amount will become due and payable.

## **18. SUPPLEMENTARY VALUATIONS**

- 18.1 The Municipality shall from time to time value new properties and revalue existing properties, and such new valuations shall be reflected in a supplementary valuation roll, and the rates levied on a property listed in the supplementary valuation roll will become payable as determined in Section 78 of the Act.
- 18.2 In the case where there was a change in the category of a rateable property as contemplated in Section 78(1)(g) of the Act, rates levied on such property shall become payable on the date on which the change of category occurred or on the date on which the supplementary valuation roll reflecting the change, was completed, whichever date is the earlier subject to the provisions of **clause 18.3 and 18.4.**

- 18.3 If it is not possible to determine the exact date on which the change of category occurred, the CFO may determine such date and may have regard to the following:
- 18.3.1 the date of issue of a Certificate by the Development Planning and Environmental Management Department indicating abandoned, unauthorized or illegal development/use as contemplated by **clause 11**;
  - 18.3.2 the date of issue of a Certificate by the Real Estate Unit following an inspection of the property;
  - 18.3.3 any records or correspondence confirming the date of change of category;
  - 18.3.4 any enforcement /compliance or other notice issued in terms of any law, indicating a change of category; or
  - 18.3.5 any other factors which the CFO deems relevant.
- 18.4 Where the CFO has determined that the date on which the change of category referred to in Section 78 (1)(g) of the Act preceded the date of transfer of the property to the current owner of the property, the date on which the change of category occurred will, for the purposes of Section 78(4)(e) of the Act, be deemed to be the date of transfer to such current owner.

## **19. GENERAL**

- 19.1 The CFO or his nominee may hear representations where applications for rebates or exemptions have been rejected and his/her nominee may take a decision, based on the spirit of this Policy, which is binding.
- 19.2 The Municipality values property in accordance with International Valuation Standards as determined by the International Valuations Standards Council, and the provisions of the Act.

- 19.3 In the case of mass appraisal of any category of rateable property, the Municipality is guided by the Standard on Mass Appraisal of Real Property compiled and updated from time to time, by the International Association of Assessing Officers. If any portion of these standards is found to be in conflict with the Act, the Act will prevail.
- 19.4 In order to facilitate identification of different uses of property, the Municipality ascribes generalised functional names to different property use groups and assigns a use code to such property use groups. Such information is reflected on the Valuation Roll in addition to the property rating category. A review of the different functional names is currently under way and will be completed by 2019.

## **20. POLICY EVALUATION AND REVIEW**

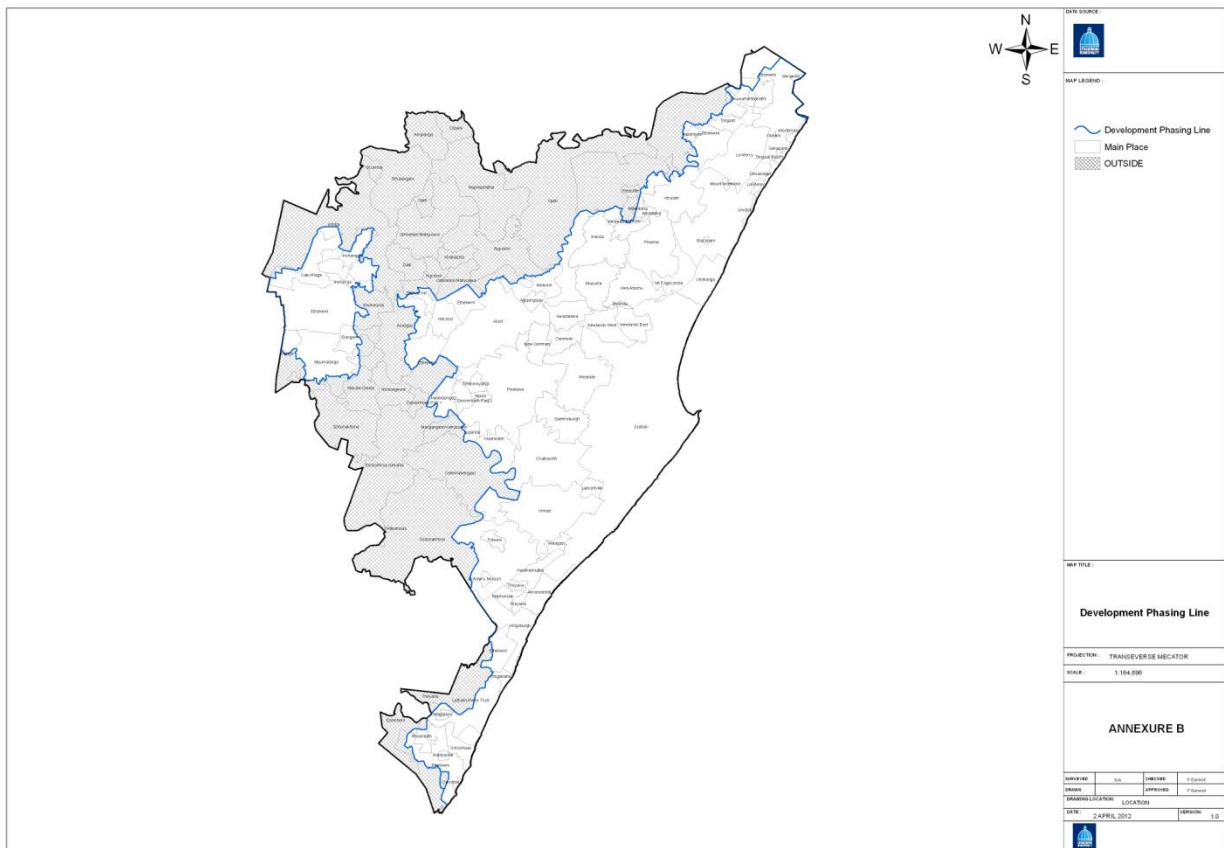
This is the 11th review of the original rates policy adopted by the Council in 2008 in compliance with the Act.

Practical implementation issues, legislative requirements and where applicable, statistics are used to evaluate and review this policy. This policy is reviewed annually in terms of the Act.

**THIS POLICY AND PRESCRIBED FORMS ARE AVAILABLE AT CUSTOMER SERVICE CENTRES, SIZAKALA CENTRE OFFICES AND THE CITY HALL, DURBAN AND ON THE ETHEKWINI MUNICIPALITY WEBSITE [www.durban.gov.za](http://www.durban.gov.za)**

# ANNEXURE A

## URBAN DEVELOPMENT LINE



<b>Rate Code</b>	<b>Rating Category</b>
*1	Residential property
2	Agricultural property
3	Vacant Land
4	Industrial Property
5	Business and Commercial Property
8	Public Service Infrastructure properties
9	Outside urban Development Line
22	Unauthorised or Illegal development or use, and Abandoned Property or Building
1	Rateable Rural Property
1	Rural Residential

#### **ANNEXURE B**

44	Mining Property
105	Sectional Title Real rights of extension



### **UMASIPALA WASETHEKWINI INQUBOMGOMO YAMA-RATE KA-2019/2020**

## OKUQUKETHWE

Isendlalelo

Inhloso

Izincazelo zamagama asetshenzisiwe

Umsuka

Inqubomgomo

1. Izidingo ngokwenqubo
2. Isibopho sokukhokha ama-rate
3. Inani lama-rate okufanele akhokhwe
4. Indlela nezikhawu zokukhokhwa kwama-rate
5. Imikhakha yomhlaba/yezakhiwo
6. Imikhakha yabanikazi bomhlaba
7. Ukukhululwa, izaphulelo noshwele ekukhokheni ama-rate
  - 7.1 Izindawo zokuhlala
  - 7.2 Asebekhulile
  - 7.3 Abantu abahola impesheni yokukhubazeka/abathathe umhlalaphansi ngenxa yokugula
  - 7.4 Imizi ephethwe yizingane
  - 7.5 Izinhlango ezisiza umphakathi
  - 7.6 Izinhlango zokuthenga ilungelo lokuhlala endaweni namakhaya omhlalaphansi
  - 7.7 Indawo yokuhlala ekhokhelwayo
  - 7.8 Izikole ezingenzi nzuzo
  - 7.9 Izinhlango zemidlalo
- 7.10 Imihlaba/izakhiwo zikaMasipala
- 7.11 Izibhichongo zemvelo nezinye izibhichongo
- 7.12 Umhlaba ongakhiwe
- 7.13 Amahhovisi amaxusa amazwe angaphandle

- 7.14 Amanye ama-rate angavumelekile
- 7.15 Izakhiwo [ezonga imvelo futhi ezinezitifiketi zalokho](#)
8. Umhlaba wolimo
9. Izindawo ezikhokha ama-rate ayisipesheli (SRA) ngokweSigaba 22 soMthetho
10. Umhlaba osetshenziselwa okuningi
11. Izakhiwo ezishiywe ngabanikazi, ukusetshenziswa/ukwakha ngaphandle kokugunyazwa/ngokungemthetho
12. Imizi yasemakhaya nomhlaba okhokha ama-rate emakhaya
13. Imihlaba/izakhiwo ezinobunikazi ngokuhlanganyela
14. Intuthuko yezomnotho
15. Amagama avela kaningi ohlwini lokuklanywa kwamanani omhlaba
16. Ukukhokhwa nokuqoqwa kwama-rate
17. Ukuhlehliswa kokukhokhwa kwama-rate
18. Ukuklanywa kokwengeza kwamanani omhlaba
19. Okunye
20. Ukuhloliswa nokubuyekwezwa kwenqubomgomo

#### **Isithasiselo A**

#### **Isithasiselo B**

#### **ISENDLALELO**

NgokweSigaba 229(1) soMthethosisekelo waseRiphabhliki yaseNgingizimu Afrika uMasipala unegunya lokukhokhisa ama-rate ngezakhiwo ezisendaweni yakhe.

NgokweSigaba 3(1) soMthetho iLocal Government: Municipal Property Rate Act 6 ka-2004 (lapha ozobizwa nge-MPRA) neSigaba 62(1)(f) soMthetho iLocal Government: Municipal Finance Management Act 56 ka-2003 (lapha ozobizwa nge-MFMA), uMasipala kufanele aphasise bese elandela inqubomgomo emayelana nokukhokhisa ama-rate kulezo zakhiwo okumele ziwakhokhe.

Lo mbhalo uchaza inqubomgomo yama-rate kaMasipala waseThekwini kanti kufanele ufundwe kanye noMthetho kaMasipala waseThekwini ka-2015 omayelana nama-rate omhlaba njengokuchitshiyelwa kwawo kanye neMPRA.

## **INHLOSO**

Inhloso yale Nqubomgomo ukuqondisa igunya likaMasipala lokukhokhisa ama-rate ngomhlaba nezakhiwo ngendlela ebhekela izidingo zamanje nezangomuso, engakhethi futhi enobulungiswa.

## **IZINCAZELO ZAMAGAMA ASETSHENZISIWE NAKHIWE NGEZINHLAMVU ZOKUQALA**

Ngaphezu kwezincazelo ezibekwe eMthethweni i-MPRA, kule nqubomgomo kusebenza lezi ezilandelayo:

**“uMthetho”** kushiwo iLocal Government: Municipal Property Rates Act, No. 6 ka-2004;

**“ama-rate engeziwe”** kushiwo ama-rate engeziwe aqondwe eZigabeni 19(1)(d) no-22(1)(b) zoMthetho ezifundwa kanye nendinyana 9 kanti akhokhwa ngendlela efanayo neyaweminye imihlaba abizwa uMasipala;

**“izitatimende zezimali ezicwangingiwe”** maqondana nendinyana **7.5** no-**7.8** yale Nqubomgomo: Kushiwo umbiko wonyaka okhishwa nguMcwangingimabhuku ozimele obhalisiwe noma ngumuntu oqinisekise ngumkhandlu obhalisiwe noma umgcinimabhuku okusebenza kwezimali, oveza umbono ngesimo sezimali. Lokhu kufaka isitatimende sesimo sezimali; isitatimende sokusebenza kwezimali; ukungena nokuphuma kwemali okwenzekile kanye nokulindelekile; ezinye izitatimende ezingadingeka; kanye nanoma yimuphi umbhalo ngalezi zitatimende;

**“iBack-packer lodge”** kushiwo indawo yokuhlala izivakashi ekhokhelwayo enemibhede yezivakashi endawonye njengasehostela;

**“iBed & Breakfast”** yinoma iyiphi indawo yokuhlala ekhokhelwayo enemibhede yokulala izivakashi engeqile kweyi-8 esetshenziswa ngokwegunya elisebenzayo



lezokuhlela noma ngemvume ekhishwe uMasipala noma olunye uhlaka olunegunya ngokomthetho wokuhlela ofanele;

**“isikhathi sokubizwa kwenkokhelo”** sisho kusukela ngosuku lokubhalwa kwe-akhawunti kuze kufike usuku okumele kukhokhwe ngalo;

**“iBrownfield”** kushiwo indawo okungase kwakhiwa kuyo ebisetshenziswa zimboni phambilini njengoba ichazwe kwinqubomgomo kaMasipala yokukhuthaza ukuthuthukiswa komnotho;

**“isakhiwo sebhizinisi noma sohwebo”** kushiwo:

- (a) Isakhiwo esisetshenziselwa ukuthenga, ukudayisa noma ukuhweba ngempahla noma ngokwenza imisebenzi ethile kanti leli gama lifaka namahhovisi noma okunye ukuhlala khona kulowo mhlaba ukusetshenziswa kwakhona okungumxhantela walokhu;
- (b) Isakhiwo okwenziwa kuso imisebenzi yokuphathwa kwebhizinisi elizimele noma lezinhlaka zikahulumeni;
- (c) Isakhiwo esisetshenziswa njengendawo yokuhlala ekhokhelwayo;
- (d) Isakhiwo esisetshenziselwa imfundo;
- (e) Isakhiwo esisetshenziswa uhulumeni nanoma yiluphi uhlaka lukahulumeni noma
- (f) Isakhiwo esingafakwe ndawo emikhakheni yezakhiwo;

**“iPulani yeBhizinisi”** kushiwo umbiko oyisincomo, ipulani yokuhlinzekwa kwamasevisi okwengeza kanye nesabelomali sakhona njengoba kushiwo endimaneni 9;

**“uMthetho kaMasipala”** kushiwo iProperty Rates By-law ka-2015 kaMasipala waseThekwini, njengoba ichitshiyelwe;

**“iCFO”** kushiwo iChief Financial Officer kaMasipala njengokuchazwa kwayo eMthethweni iMFMA noma lowo emqokile ngokweSigaba 59 soMthetho iLocal Government Municipal Systems Act (uMthetho 32 ka-2000);

**“indawo yokuhlala ekhokhelwayo”** yindawo yokuhlala ekhokhelwayo, noma kuyiphi indlu, ifulethi, igumbi, ihhotela, imotel, inn, iguest house, ibed & breakfast, iback-packer lodge, iboarding house, indawo okuthathelwa kuyona amaholide, indawo enabanikazi abayivakashela ngezikhathi ezithile zonyaka, indawo yokuchitha amahilide, indawo yokuhlala abafundi, eyakhiwe ngokhuni, itende, icaravan, indawo okukhempelwa kuyona noma enye indawo enjalo ehlale itholakala ngezikhathi ezithile noma ngendlela ehlekile kodwa kuleli gama ayibalwa indlu eqashwe ngokwesivumelwano sokuqashiselana;

**“inhlango yezokuvakasha yomphakathi (CTO)”** kushiwo inhlango yendawo ezimele ebhaliswe emnyangweni wakwaDurbanTourism kaMasipala noMnyango Wokuthuthukiswa Komnotho, Ezokuvakasha Nezemvelo KwaZulu-Natal (EDTEA) ebhekene nokuqhakambisa izakhiwo zokuvakasha nabasebenza ngokuvakasha endaweni.

**“iCompanies Act”** kushiwo umthetho iCompanies Act No. 71 ka-2008 njengoba ichitshiyelwe;

**“uMkhandlu”** kushiwo uMkhandlu kaMasipala waseThekwini; umkhandlu obunjwe futhi okhethwe ngokwesigaba 157 soMthethosisekelo;

**“i-EDTEA”** kushiwo uMnyango Wezokuthuthukiswa Komnotho, Ezokuvakasha Nezemvelo KwaZulu-Natal;

**“Isivumelwano sezimali”** kushiwo isivumelwano esenziwe sasayinwa ngokweSigaba 67 se-MFMA njengoba kufanele;

**“i-Greenfield”** kushiwo ukwakha endaweni engakaze isetshenziselwe ukuhlala, uhwebo noma izimboni njengoba ichazwe kwinqubomgomo kaMasipala yokukhuthaza ukuthuthukiswa komnotho;

**“i-Guest house”** yindawo yokuhlala ekhokhelwayo enemibhede eyi-9 kuya ku-20 yokulalisa izivakashi esetshenziswa ngokwegunya elisebenzayo lezokuhlela noma

ngemvume ekhishwe uMasipala noma olunye uhlobo olunegunya ngokomthetho wokuhlela ofanele;

**“i-Heritage Act”** kushiwo uMthetho iKwaZulu-Natal Heritage Act No. 4 ka-2008;

**“Indawo yokuchitha iholide”** ngokwale nqubomgomo kushiwo indawo yokuhlala engeyomnikazi (ngale kwehhotela) ebuye isetshenziswe noma iqashiselwe abanye abantu (yonke noma ezinye izingxenye zayo) ngezikhathi ezithile izinsuku ezingeqile ku-60 ngesikhathi ngokwesivakashi sesikhashana esihlala kwenye indawo njengendawo ekhokhelwayo. Ukuhlinzeka ngale ndawo yalolu hlobo yokuchitha iholide kufaka nokufaka nefenisha nezinye izidingo konke okukhokhelwa imali eyodwa ehlanganisa konke yelungelo lokuhlala;

**“I-Hospice”** kushiwo, ngokwendimana 7.5, isakhiwo esibhalise eMnyangweni wakwaSocial Development esihlinzeka ngosizo lokunakekela abantu abaphethwe yizifo ezingelapheki asebebambeke kakhulu esigxile ekubasizeni ngokunciphisa ubuhlungu nangokuba baphatheke kangcono, hhayi ekubelapheni;

**“i-IDP”** kushiwo uHlelo Lwentuthuko Edidiyele oluchazwe eSigabeni 25 soMthetho iSystems Act;

**“Isakhiwo esiyimboni”** kushiwo isakhiwo esisetshenziselwa isigaba esithile sohwebo noma sokwakha, ukukhiqiza, ukuhlanganisa noma ukusebenza ngemikhiqizo esiqediwe noma osekusele kancane iqedwe isuselwa kokwemvelo eyakhiwa ngako noma izingxenye ezakhiwe noma ukugcinwa kwayo maqondana nakho okufakwa izimali nabasebenzi, kanti leli gama lifaka -

- (d) Ukuguqulwa kokwemvelo okwakhiwa ngako kuleso sakhiwo;
- (e) Ukugcinwa kwemikhiqizo kuleso sakhiwo;
- (f) Nanoma yiliphi ihhovisi noma enye indawo yokuhlala kuleso sakhiwo ukusetshenziswa kwakhona okungumxhantela walokhu;

**“National Building Regulations”** uchaza uMthetho iNational Building Regulations and Building Standards Act, No. 103 ka-1977, njengokuchitshiyelwa kwawo;

**“iNPC”** ngokwendimana **9** kushiwo inkampani engenzi nzuzo eyenza isivumelwano sezimali noMasipala ngaphambi kuka-1 Julayi 2019;

**“Izindawo zasebethathe umhlalaphansi ezingenzi inzuzo”** zinencazelo efana neye-‘housing development scheme’ echazwe eMthethweni iHousing Development Schemes for Retired Person’s Act, uMthetho 65 ka-1988, ufundwa neSigaba 30 soMthetho i-Income Tax Act (uMthetho 58 ka-1962);

**“ikhaya labadala”** ngokwale nqubomgomo kushiwo indawo yokuhlala yohlobo olushiwo eMthethweni i-Older Persons Act (uMthetho 13 ka-2006) wabantu asebeneminyaka ewu-60 nangaphezulu, njengokuchitshiyelwa kwawo;

**“Ikhaya lezintandane”** kushiwo indawo yokuhlala enakekela izingane abazali bazo noma imindeneni yazo engakwazi noma engazimisele ngokuzinakekela;

**“Ngaphandle kwendawo enezidingo okungakhiwa kuyo edolobheni”** kusho indawo enemihlaba engenazo izidingo zikamasipala okungakhuthazwa ukwakha kuyo njengoba ubekiwe umngcele esithasiselweni **A** salapha;

**“umnikazi”** ngaphezu kwabantu abachazwe eMthethweni, leli gama lisho nalokhu:

- g) maqondana nesakhiwo okukhulunywe ngaso esigabeni (a) encazelweni ye“sakhiwo” eMthethweni, kusho umuntu isakhiwo esibhaliswe egameni lakhe;
- h) umsingathi wababhekele indawo ohlelweni lwendawo enobunikazi ngokuhlanganyela lapho umhlaba unobunikazi obuhlanganyelwe ohlelweni lwendawo enobunikazi ngokuhlanganyela lapho kungekho bantu abakhethwe njengababhekele indawo;
- i) umsingathi, uma umnikazi wesakhiwo esebenzisa indawo yabagula ngekhande njengoba ichazwe esigabeni 1 soMthetho iMental Health Act, No.17 of 2002 (uMthetho 17 ka-2002);
- j) umtakuli webhizinisi uma umnikazi esefakwe ngaphansi kwalolo hlelo;
- k) oyiso lapho umnikazi wesakhiwo engekho eRiphabhliki yaseNingizimu Afrika noma uma uMasipala ezame ngokungalindeleka wangakwazi ukuthola ukuthi ukuphi;

- l) lowo nalowo muntu onelungelo lokuhlala noma ukusebenzisa isakhiwo, noma ohlala noma osebenzisa isakhiwo lapho –
- (i) umnikazi wesakhiwo engekho eRiphabhliki yaseNingizimu Afrika;
  - (ii) uMasipala ezame ngokungalindeleka wangakwazi ukuthola ukuthi ukuphi umnikazi wesakhiwo; futhi
  - (iii) kungekho muntu oyiso;
- m) abengamele ifa nabazuzayo behlangene, uma umhlaba uyifa elisingethwe;
- n) umbheki wefa noma umsingathi uma umnikazi wesakhiwo engasekho;
- o) owengamele ifa noma umabi walo uma umhlaba ungaphansi komuntu oxakwe zikweletu noma uma selicazwa;
- p) obhekele ngokusemthethweni uma umhlaba noma isakhiwo singaphansi komuntu ofakwe ngaphansi kwalolo hlelo;
- q) umphathi uma umhlaba noma isakhiwo singaphansi komuntu ongaphansi kohlelo lokuphathelwa izinto zakhe umbuso;
- r) umuntu okubhaliswe ngaye ilungelo lokusebenzisa umhlaba womunye umuntu ngale kokuwonela phansi kumbe elokudlula, uma umhlaba ungaphansi kwaleyo mibandela, njengomnikazi ngokubambisana nomnikazi obhalisiwe;
- s) oqashile uma isakhiwo noma umhlaba ubhaliswe egameni likaMasipala futhi uqashiswe nguye;
- t) umthengi noma umakhi, uma isakhiwo noma umhlaba wadayiswa nguMasipala ubunikazi bawo banikezwa kusalindwe ukubhaliselwa ubunikazi egameni lomthengi, ozozuza noma umakhi;
- u) lbamba lendlalifa elenganyelwe njengomnikazi ngokuhlanganyela nowethenjwe ngokwengamela ifa;
- v) Ingonyama Trust, maqondana nomhlaba ongaphansi kweNgonyama Trust ngokomthetho iNgonyama Trust Act, ka-1994;
- w) UHulumeni weRiphabhliki yaseNingizimu-Afrika uma kuyisakhiwo noma umhlaba obhaliswe egameni lenkampani noma iclose corporation engasabhalisile futhi ubunikazi baso/bawo sebudlulele kuhulumeni ngokusebenza komthetho; noma
- x) Umnikazi womhlaba noma wesakhiwo esisegameni lomuntu ngokomthetho ongabaluliwe kule ncazelo yomnikazi;

**“umuntu”** kushiwo umuntu siqu noma umuntu ngokomthetho;

**“iFomu elinqunyiwe”** kushiwo noma yimuphi umbhalo ongabekwa ngokomthetho noma ogunyazwe wuMkhandlu noma ongadingwa yiCFO izikhathi ngezikhathi;

**“isakhiwo okuhlala kusona umnikazi”** yisakhiwo okuhlala kuso umnikazi njengekhaya lakhe, ahlala noma ahlose ukuhlala kuso okungenani izinyanga eziyi-9 onyakeni wezimali kaMasipala;

**“Property timesharing scheme”** noma **“timeshare”** kusho uhlelo olulawulwa uMthetho iProperty Time-Sharing Control Act No.75 of 1983, njengokuchitshiyelwa kwawo;

**“Inhlangano esiza umphakathi”** kushiwo inhlangano esiza umphakathi njengoba ichazwe eSigabeni 30(1) soMthetho i-Income Tax Act, No.58 ka-1962;

**“isikole sikhulumeni”** kushiwo isikole sikhulumeni njengoba sichazwe eSahlukweni 3 soMthetho iSouth African Schools Act (uMthetho No 84 ka-1996), njengoba uchitshiyelwe;

**“Umhlaba osemakhaya okhokha ama-rate”** kushiwo noma yimuphi umhlaba emhlabeni ongowomuntu nje (kubalwa nomhlaba ongaphansi kohlaka lukahulumeni) osezindaweni zikaMasipala ezisemakhaya ezishiwo, lapho isakhiwo sinenani elingaphezu kwelishiwo nguMkhandlu ngenkathi uvuma isabelomali sikaMasipala sonyaka;

**“ukuxegiselwa”** kushiwo ukukhululwa, izaphulelo noma ukwehliselwa okunganikezwa nguMasipala ngokwale Nqubomgomo;

**“Umuzi wasemakhaya”** kushiwo umhlaba womuntu, onezakhiwo eziningana zokuhlala osezindaweni zikaMasipala zasemakhaya ezikhonjiwe lapho umuzi ngamunye unenani elingeqile kwelinqunywe uMkhandlu njengeliphezulu ngokungeqiwe lesamba sokuxegiselwa endaweni yokuhlala emhlanganweni wawo wesabelomali;

**“SARS”** umele iSouth African Revenue Service;

**”isikole esingenzi nzuzo”** ngokwendimana **7.8**, sisho isikole esibhaliswe futhi esisebenza ngokoMthetho iSouth African Schools Act, 1996 (uMthetho 84 ka-1996) njengoba uchitshiyelwe, esinesitifiketi sokukhululwa ekukhokheni intela esikhishwe yiSouth African Revenue Services njengoba kushiwo eNgxenyeni 1 kaSheduli 9 yoMthetho i-Income Tax Act, 1962 (uMthetho 58 ka-1962);

**“Sectional title scheme”** isho uhlelo olunobunikazi ngokuhlanganyela olulawulwa uMthetho iSectional Titles Act (uMthetho No.85 ka-1986), njengoba uchitshiyelwe, ufundwa noMthetho iSectional Titles Scheme Management Act (uMthetho No. 8 ka-2011), njengoba uchitshiyelwe;

**“umuntu osekulile”** umuntu oneminyaka engamashumi ayisithupha (60) ubudala noma ngaphezulu;

**“Share block scheme”** uhlelo olulawulwa uMthetho iShare Blocks Control Act (uMthetho No. 59 ka-1980) njengoba uchitshiyelwe;

**“Indawo ekhokha ama-rate ayisipesheli noma iSRA”** kushiwo indawo eklanywe yavunywa nguMkhandlu lapho abanikazi bezakhiwo ezikuyo bevuma khona ukukhokhela amasevisi angaphezulu kwalawo abawatholayo kuMasipala. Lokhu kukhokhelwa ngokwengeza enye imali kweyama-akhawunti ama-rate abanikazi bezakhiwo ezikuleyo ndawo, kuye ngokwesigaba 22 soMthetho;

**“Systems Act”** kushiwo iLocal Government: Municipal Systems Act (uMthetho No.32 ka-2000), njengoba uchitshiyelwe;

**“isabelomali sethemu”** kushiwo isabelomali sesikhathi esishiwo **endimaneni 9**;

**“uMasipala”** kushiwo uMasipala waseThekwini;

**“Isakhiwo semisebenzi yohwebo”** kushiwo isakhiwo noma umhlaba osetshenziswa nguMnyango kaGesi kaMasipala; Izindawo/Izakhiwo zokupaka zikaMasipala; Amabhilidi Ezimakethe kaMasipala kanye nomhlaba osetshenziswa yiminyango kaMasipala yezamanzi, ezokuthuthwa kukadoti nokuhanjiswa kwendle;

**“Ukusebenzisa”** mayelana nokubizwa kwama-rate emikhakha eyehlukene yezakhiwo ekhokha ama-rate kusho ukusetshenziswa kwangempela okushiwo eSigabeni 8(1)a) soMthetho futhi kuqondene nalokho okwenziwayo kuleyo ndawo;

**“umhlaba ongakhiwe ”** ngaphansi kwemibandela yeSigaba 9 soMthetho, umhlaba okhokha ama-rate okungakhiwe lutho kuwo olungesuseke;

## **UMSUKA WALE NQUBOMGOMO**

UMthethosisekelo uyalela omasipala ukuba babeke phambili intuthuko, babhekelele kakhulu ukuhlinzekwa kwabantu ngezidingo ezibalulekile futhi bakhuthaze ukusimama ngakwezomnotho nakwezezimali komasipala.

Omasipala kudingeka ukuba bakwazi ukuthola imithombo eyanele yemali abayidingayo ukuze bakwazi ukufeza izibopho abanazo zokuthuthukisa umphakathi.

Imali etholakala ngama-rate ingumthombo obalulekile wemali etholwa womasipala ukuze bakwazi ukufezekisa izibopho abanazo abazethweswe umthethosisekelo, ikakhululazi ezindaweni ebezinganakekelwe phambilini ngenxa yemithetho ebibandlulula ngokobuhlanga.

UMthetho uthi kubalulekile ukuba omasipala basebenzise amandla abo ukunquma ama-rate ngokuhambisana nomkhombandlela osemthethweni futhi uyalela omasipala ukuba bakhe inqubomgomo yama-rate ehambisanayo noMthetho.

## **INQUBOMGOMO**

### **1. IZIDINGO NGOKWENQUBO**



- 1.5 ICluster yakwaTreasury iyona eqondene nokuqikelela ukulandelwa kwale nqubomgomo.
- 1.6 Ekulandeleni le nqubomgomo yama-rate, uMasipala uzohlangabezana nezidingo zoMthetho neze-MFMA, nanoma imiphi eminye imithetho esebenzayo.
- 1.7 ISigaba 3 soMthetho sihlinzekela ukuba inqubomgomo yama-rate iqale ukusebenza ngosuku lokuqala kokusebenza kohlu lokuqala lokuklanywa kwamanani omhlaba olwenziwe nguMasipala ngokwalo Mthetho.
- 1.8 UMkhandlu uzobuyekeza inqubomgomo yama-rate kanye nesabelomali sikaMasipala minyaka yonke.
- 1.9 Ukuze kuqinisekiswa ukuthi kwenziwa okufunwa uMthetho iLocal Government Municipal Finance Management Act, 2003: Municipal Regulations on Standard Chart of Accounts No. R312 yomhla ka-22 Ephreli 2014, ngo-2022 uhlu olukhombisa amanani ezakhiwo luyobe seluveza nokuklanywa komhlaba ngamunye ngaphezu kokuhlangabezana nezinye izidingo ezibekiwe.

## **2. ISIBOPHO SOKUKHOKHA AMA-RATE**

- 2.1 Ama-rate akhokhelwa umhlaba kumele akhokhwe ngumnikazi walowo mhlaba;
- 2.2 Ukukhokhwa kwama-rate kungumthwalo wabanikazinoma abengamele ifa ngokuhlanganyela futhi bebonke banejoka lokuwakhokha, kukhokhe oyedwa kukhokheleke nabanye.
- 2.3 Ukuthunyelwa kwencwadi ye-akhawunti kunoma yimuphi umnikazi oyedwa kuthathwa ngokuthi kwenziwe kubo bonke abanikazi.

## **3. INANI LAMA-RATE OKUFANELE AKHOKHWE**

3.1 UMasipala, njengengxenywe yohlelo lolwabiwomali lwaminyaka yonke, uzonquma inani lama-rate erandini lalowo nalowo mkhakha womhlaba noma wezakhiwo.

3.2 Ama-rate angaguqulwa njalo ngonyaka ngokwesinqumo sesabelomali ngenxa:

- a) yokwenyuka kwesabelomali;
- b) yanoma yikuphi ukwenyuka kwezaphulelo, ukuxegiselwa, nokwehliselwa;
- c) yanoma yiziphi izinguquko ezibalweni kanjengoba kunqunywe eSigabeni 19 soMthetho;
- d) yanoma yikuphi ukwehla enanini isakhiwo noma umhlaba ongathengiswa ngalo; noma
- e) noma ikuphi ukususwa, ukuchitshiyelwa noma ukumiswa kwemibandela enqindayo noma amalungelo okudlula abhaliswe emhlabeni; noma
- f) ngenxa yanoma yisiphi isizathu esifanele esingabekiwe ngenhla.

#### **4. INDLELA NEZIKHAWU ZOKUKHOKHWA KWAMA-RATE**

4.1 UMasipala angaqoqa ama-rate ngamancozuncozu nyanga zonke izinyanga ezilishumi nambili (12) kanjalo nalawo engeziwe.

4.2 UMasipala angawaqoqa ngonyaka ama-rate kubanikazi abanamashumi amahlanu (50) ama-akhawunti ama-rate omhlaba noma ngaphezulu uma befake izicelo ngaphansi kwale mibandela:

4.2.1 Isicelo esinjalo kumele sifike kuMasipala engakedluli umhla ka 30 ku-Ephreli unyaka nonyaka; futhi

4.2.2 Le mali yonyaka kumele umhla ka 31 ku-Okthoba unyaka nonyaka ushaye isikhokhiwe.

4.3 UMasipala angawabiza ngonyaka ama-rate omhlaba kaHulumeni kaZwelonke kanye nakoweSifundazwe.

4.4 Ukukhokhwa kwama-rate ngeke kwathikanyezwa wukuthi kukhona abaphikisanayo namanani anqunyiwe, abafake izicelo zokuba amanani anqunyiwe abuyekezwe kumbe ukungathotshelwa kwenqubomgomo yama-rate.

4.5 UMasipala angashicilela isichibiyelo sezinhlw eziningana ezengeziwe zokuklanywa kwamanani omhlaba phakathi nonyaka njengokusho kweSigaba 78 soMthetho. Kuyobe sekukhokhiswa ama-rate amiswe kabusha afanele ngokwalolu luhlu olwengeziwe lokuklanywa kwamanani.

4.6 Ngaphandle uma kuchazwe esigabeni 78 soMthetho, ukuxegiselwa ukukhokha ama-rate ngeke kwenziwe kususelwa emuva.

## 5. IMIKHAKHA YOMHLABA/YEZAKHIWO

5.1 UMasipala angakhokhisa ama-rate ehlukenengemikhakha yezakhiwo eyehlukahlukeneng, imininingwane yale mikhakha ishicilelwe **kwiSithasiselo B**, esiphezela le nqubomgomo.

5.2.1 Kuncike ku-5.2.2 wale nqubomgomo, imikhakha yezakhiwo yehlukaniswa ngokwendlela leso sakhiwo esisetshenziswa ngayo ngokunjalo nama-rate anqunywa ngokwendlela esisetshenziselwa yona isakhiwo.

5.2.2 Umhlaba osemakhaya okhokha ama-rate uklanyelwa inani ukhokhiswe ama-rate ngokwendawo ethathwe yisakhiwo esakhiwe kuwona.

5.3 Izinguquko ekusetshenzisweni komhlabazingadala izinguquko emkhakheni isakhiwo esingena kuwona.

5.4 UMasipala akawaklami ngokwehlukana amanani amalungelo emhlabeni ngaphandle:

- a) kwengqalasizinda yomphakathi;
- b) kwamalungelo okunweba ezindaweni ezinobunikazi ngokuhlanganyela;

- c) kokuqasha okubhalisiwe ezindaweni zikaMasipala ezishiwozasemakhaya;
- d) komhlaba amalungelo obunikazi bawo angedluliselwe komunye umuntu.

5.5 Ama-rate angabalwa akhokhiswe ngokwehlukahlukana emikhakheni yomhlaba eyehlukahlukene emkhakheni ngamunye.

5.6 UMasipala uzehlukanise ngale mikhakha elandelayo izakhiwo noma imihlaba ngokulandela iSigaba 8 no-93A zoMthetho:

- a) Izindawo zokuhlala;
- b) Umhlaba wolimo;
- c) Izindawo zezimboni;
- d) Izindawo zamabhizinisi nohwebo;
- e) Umhlaba wezinhlango ezihlomulisa umphakathi osetshenziselwa izidingo zomphakathi
- f) Umhlaba ongakhiwe ;
- g) Umhlaba osetshenziselwa izinto ezingagunyaziwe noma ezingekho emthethweni;
- h) Imizi yasemakhaya;
- i) Umhlaba okhokha ama-rate wasemakhaya; kanye
- j) Nomhlaba ongaphandle kwemingcele yentuthuko yedolobha.
- k) Umhlaba onemayini
- l) namalungelo abhalisiwe ezakhiwo ezinobunikazi ngokuhlanganyela.

5.7 Uma umhlaba usetshenziselwa okuningi, uMasipala kumele uqoke emikhakheni engaphansi kuka-5.6 umkhakha ofanele angafaka kuwo lowo mhlaba osetshenziselwa okuningi.

5.8 Ukwenqatshelwa kokubizwa kwama-rate kwingqalasizinda yomphakathi okushiwo eSigabeni 17(1)(aA) soMthetho kufakwa kancane ngezigaba ezihleliwe njengoba kushiwo eSigabeni 93A (Izinhlelo Zesikhashana Zengqalasizinda Yomphakathi) soMthetho. Ukwenqatshelwa okuphelele kuyosebenza kusukela onyakeni wezimali kaMasipala ka-2021/2022.

5.9 Ngaphandle kokugudluka kwimibandela yoMthetho, lapho umhlaba ongakhiwe wenziwe ngcono ngokwakha isakhiwo esivumelana nepulani yokwakha ephasisiwe ngokomthetho, umklami wamanani ezakhiwo kaMasipala angalawulwa usuku okwakhishwa ngalo isitifiketi sokungena kuleso sakhiwo ngokweSigaba 14 seNational Building Regulations ngenhloso yokuqala ukuklama kokwengeza ngokweSigaba 78 soMthetho nokufaka lowo mhlaba noma isakhiwo komunye umkhakha.

## **6. IZINHLOBO ZABANIKAZI BOMHLABA**

6.1 UMasipala unqume lezi zinhlobo ezilandelayo zabanikazi bomhlaba:

- a) Abanikazi bemizi;
- b) Abantu asebekhulile ngokweminyaka;
- c) Abahola impesheni yokukhubazeka / yokugula;
- d) Imizi ephethwe yizingane;
- e) Izinhlango ezisiza umphakathi;
- f) Izinhlelo zokuthenga ilungelo lokuhlala endaweni namakhaya omhlalaphansi;
- g) AmaBed and Breakfast, ama-Guest houses nama-Back packers;
- h) Izikole ezingenzi inzuzo;
- i) Izinhlango zemidlalo;
- j) Ababuyiselwe amalungelo omhlaba;
- k) Umasipala;
- l) Ingqalasizinda yomphakathi;
- m) Abanikazi bomhlaba osendaweni ethintekwezibhcongweni zemvelo;
- n) Umhlaba ongakhiwe ;
- o) Iziquwu/izindawo zokongiwa kwemvelo; kanye
- p) Nezindawo zentuthuko yomnotho (Ama-Greenfield nama-Brownfield).

## **7. UKUXEGISELA, IZAPHULELO NOKWEHLISELWA ("UKUPHUNYUZWA")**

a) Ngokwemibandela ebekwe kule nqubomgomo, uMasipala angaxegisela isibopho sokukhokha, aphulele noma ehlise imali ekhokhwa uhlobo oluthile lwabanikazi bemihlaba, noma abanikazi bomkhakha othile wemihlaba, ekukhokheleni ama-rate emihlabeni yabo; noma ehlisele noma aphulele emkhakheni othile wabanikazi bemihlaba, noma kubanikazi bomkhakha othile wemihlaba njengokusho kwale ndima7.

b) Umnikazi kufanele afake isicelo sokuxegiselwa efomini elifanele ungakadluli umhla ka-30 Ephreli owandulela unyaka wezimali omusha kaMasipala ukuphunyuzwa okuqondene nawo. Ukuxegiselwa kumele kuvunywe kuphela uma isicelo sivunywe nguMasipala. Ngaphandle uma le nqubomgomo isho okunye, ukuphunyuzwa kumele kuqale mhla lulunye Julayi 1 wonyaka wezimali okufunelwa wona.

c) Uma isicelo sesivunyiwe, kumele sivuselelwe minyaka yonke ngefomu elifanele sifinyelele kuMasipala ungakedluli umhla ka-30 Ephreli owandulela unyaka omusha wezimali kaMasipala ukuxegiselwa okuqondene nawo.

d) Ngaphandle kwalapho le nqubomgomo isho okunye, isicelo siyophelelwa yisikhathi uma singavuselelwa minyaka yonke ngaphambi komhla ka 30 Ephreli. Ukuxegiselwa kuyobuye kuqalwe emuva kusukela ekuqaleni okulandelayo kokubhalwa kwesikweletu kuya osukwini okumele kukhokhwe ngalo uma isicelo sokuvuselela sesivunyiwe. Kungumthwalo womuntu ohlomulayo ukuqinisekisa ukuthi izicelo zokuxegiselwa ziyavuselelwa.

e) Konke ukuxegiselwa, izaphulelo noma ukwehliselwa ingxenye yemali kuyokwenziwa ngokwesamba nesibalo esiyonqunywa nguMkhandlu kwisabelomali sawo sonyaka.

f) Akukho mkhakha wabanikazi oyovumeleka ukuthola izaphulelo eziningi ezahlukene ngaphandle kwasebekhulile, abakhubazekile, imizi ephethwe yizingane nabangasasebenzi ngenxa yokugula.

g) Ngaphandle kwalapho le nqubomgomo isho okunye, ukuxegiselwa kuyophela:

- I. Ekupheleni konyaka wezimali kaMasipala okwakuvelyelwe wona;
- II. Umfakisicelo engasahlangabezani nemibandela edingekayo; noma
- III. Ngelanga lokwedluliselwa komhlaba.

## **7.1 INDAWO YOKUHLALA**

7.1.1 UMthetho ubeka u-R15 000 ongeke ukhokhelwe ama-rate enani lendawo yokuhlala. Ngaleyo ndlela uMasipala ngeke ubize ma-rate ngo-R15 000 wokuqala wenani umhlaba ongathengiswa ngalo endaweni yokuhlala njengoba kubekwe esigabeni 17(1)(h) soMthetho.

7.1.2 UMasipala angavumela isaphulelo kuma-rate okumele akhokhwe endaweni yokuhlala ngokwesinqumo soMkhandlu emhlanganweni wawo wesabelomali waminyaka yonke. Ngaphandle uma uMkhandlu unquma ngenye indlela emhlanganweni wawo wesabelomali sonyaka, lesi saphulelo siyonikezwa uma kufakwe isicelo njengoba kushiwo endimaneni 7 (b).

7.1.3 UMasipala angavumela okunye ukuxegiselwa ekukhokheni ama-rate esakhiweni sokuhlala, noma ukwehliselwa enanini eliklanyelwe lesi sakhiwo sokuhlala ngokwesinqumo soMkhandlu emhlanganweni wawo wesabelomali sonyaka.

## **7.2 ABANTU ASEBEKHULILE NGOKWEMINYAKA**

Inhloso yalesi saphulelo ukuphungula umthwalo kubantu asebedala abangenelwa yimali emile futhi abadonsa kanzima.

7.2.1 Abantu asebekhulile bangathola izaphulelo ezakhiweni abazisebenzisela ukuhlala kusukela ngosuku lokuqala lwenyanga olulandela usuku lokufakwa kwesicelo ngaphansi kwale mibandela ebekwe ku-7.2.2 no-7.2.3 lapha ngezansi:

## 7.2.2 Imibandela yokuxegiselwa kwabantu asebekhulile ngeminyaka imi kanje:

### 7.2.2.1 Ofaka isicelo kufanele anelise lesi zidingo-

- (a) abe neminyaka yobudala engu 60 noma ngaphezulu;
- (b) aveze umazisi waseNingizimu-Afrika onamagabelo noma oyikhadi;

### 7.2.2.2 Umuzi ofakelwa isicelo sokuxegiselwa kufanele wanelise lezi zidingo:

- (a) Ofaka isicelo kufanele lowo muzi ube yilona khaya ahlala kulona ngokugcwele;
- (b) Maqondana nabanikazi bomuzi abashade umshado ohlanganisa amafa, lowo muzi kufanele ubhaliswe egameli lomuntu ofaka isicelo kanye/noma likaphathina wakhe;
- (c) Uma kungumuzi onobunikazi ngokuhlanganyela ngale komuzi onabanikazi abashade umshado ohlanganisa amafa, lowo muzi kufanele ubhaliswe ngokuhlanganyela emagameni ofake isicelo kanye nangumnikazi kanye naye (okumele kube ngumuntu qobo futhi owanelisa lezi zidingo zabantu asebekhulile njengoba zichaziwe endimaneni 7.2.2.7) ngamasheya alinganayo angehlukani;
- (d) Maqondana nomuzi lowo ofaka isicelo sokuxegiselwa anelungelo lokuwusebenzisa, lelo lungelo kufanele libhaliswe; noma
- (e) Inani lomuzi ofakelwa isicelo akufanele leqe enanini elinqunywe uMkhandlu ngesikhathi uphasisa isabelomali sawo sonyaka.

### 7.2.2.3 Ukuxegiselwa kuyovunywa maqondana nomuzi owodwa kuphela.

### 7.2.2.4 Maqondana nomuzi obhaliswe egameni leTrust:

- (a) ofaka isicelo kufanele kube ngabasingathi beTrust; futhi
- (b) bonke abahlomulayo kuleyo Trust kufanele banelise izidingo ezibekwe ku-7.2.2 futhi
- (c) abasingathi beTrust kufanele isicelo sabo siphelzelwe amakhophi aqinisekisiwe alezi zinto:
  - (i) itayitela lobunikazi baleso sakhiwo; kanye
  - (ii) ne-Trust Deed; kanye
  - (iii) nanoma iyiphi incwadi echibiyela i-Trust Deed kanye
  - (iv) nezincwadi zokugunyazwa maqondana ne-Trust.



7.2.2.5 Uma isicelo sokuxegiselwa senziwa umuntu onelungelo lokusebenzisa umhlaba noma lokuhlala esakhiweni somunye umuntu ngale kokusonela phansi eliqondene ngqo nalowo ofaka isicelo, lowo ofaka isicelo kufanele isicelo sakhe siphelzelwe yilezi zinto:

- (i) itayitela laleso sakhiwo kanye;
- (ii) netayitela okubhaliswe ngalo lelo lungelo lokusebenzisa lowo mhlaba noma leso sakhiwo.

7.2.2.6 Maqondana nabanikazi abashade umshado ohlanganisa amafa, kodwa kungoyedwa kuphela kubona ongumuntu osekulile ngobudala, lowo muzi ungakuthola ukuxegiselwa ngaphansi kwale nqubomgomo, futhi maqondana nalokho isicelo kudingeka senziwe yilowo osengumuntu osekulile ngokweminyaka.

7.2.2.7 Maqondana nezakhiwo ubunikazi bakhona obuhlanganyelwe kodwa lokho kuhlanganyela okungekona ngenxa yokushada umshado ohlanganisa amafa:

- (a) Bonke abanikazi, ngokwahlukana kwabo, kumele banelise izidingo zokufaneleka ukuthola ukuxegiselwa kwabantu asebekhulile ngeminyaka; futhi
- (b) Leso sakhiwo kufanele sibhaliswe ngokuhlanganyela emagameni alowo ofaka isicelo kanye nalowo angumnikazi ngokuhlanganyela naye (okufanele abe ngumuntu, hhayi inkampani noma uhlaka olunjalo) futhi abe namasheya alinganayo nomnikazi angahlukanisiwe.

7.2.3 Izaphulelo zabantu asebekhulile ngeminyaka ziyaphela uma –

- a) ofake isicelo eshona uma indawo kungeyakhe yonke;
- b) ngosuku lokubhaliswa komunye umuntu ubunikazi baleyo ndawo;
- c) lapho ofake isicelo engasahlali ngokugcwele kulowo muzi;
- d) maqondana nesakhiwo sethrasti, uma abanikazi bethrasti bengasayifezi imibandela yokufaneleka;
- e) uma umnikazi welungelo lokusebenzisa indawo noma lokuhlala engasayifezi imibandela yokufaneleka emisiwe;
- f) ekupheleni konyaka wezimali kaMasipala ukuxegiselwa okumaqondana nawo;

g) uma umuzi wokuhlala ushintsha umkhakha obukuwona ungasahlangabezani nenqubo yokufaneleka ukuthola ukuxegiselwa; noma

h) ngosuku lokudluliselwa kwamasheya omfakisicelo kulowo muzi uma ngabe ebenobunikazi ngokuhlanganyela futhi enamasheya njengoba kushiwo **kwindimana**

#### **7.2.2.7.**

7.2.4 Izaphulelo ezinikezwe ngephutha noma ngenxa yolwazi olungelona iqiniso noma olungamanga anikezwe ofake isicelo, ziyohoxiswa ngokushesha kusukela ngelanga ezaqala ngalo.

7.2.5 UMkhandlu ungavuma ezinye izaphulelo emhlanganweni wawo wonyaka wesabelomali kuncike ohlelweni lwawo lokubhekelela abampofu nobungako bemali engenayo yabafake izicelo abafanelekile.

7.2.6 Maqondana nokusebenza **kwendimana 7.2.2.3**, umnikazi wohlelo lweSectional Title Scheme onanegaraji, indawo yokupaka, indlu ethe qekelele engahlalisa umndeni noma igumbi lokulondoloza impahla, ngaphansi kwelinye itayitela, uthathwa njengomnikazi wesakhiwo/umhlaba owodwa.

7.2.7 Umnikazi wesakhiwo/wemihlaba emibili noma ngaphezulu ehlanganisiwe etayiteleni, uthathwa njengomnikazi womhlaba owodwa **ngokwendimana 7.2.2.3**.

7.2.8 Uma osekhulile engasifakanga isicelo sokuxegiselwa ngaphambi kwamhla ka-30 Ephreli njengoba kushiwo ku-7(d) lokho kungenzeki ngenxa yobudedengu bakhe, angabhalela iCFO azikhalele achaze ukuthi kungani ukuxegiselwa kufanele kuvuselelwe.

(a) ukuzikhalela kufanele kwenziwe ngokufaka incwadi efungelwe noma isiqiniseko esisayinwe ngumfungisi esikhomba izizathu zokungavuselelwa kwesicelo sokuxegiselwa kusenesikhathi nokuthi kungani ukuvuselelwa kufanele kuvunywe. Ifomu efanele yokuvuselela egcwaliswe ngokuyikho kufanele iphelezwe yile ncwadi.

(b) izincwadi ezidingekayo kufanele zilethwe zingakapheli izinyanga ezintathu uqalile unyaka wezimali omusha kaMasipala ukuxegiselwa okuqondene nawo (ungakadluli umhla ka-30 Septhemba).

(c) Iphaneli yezisebenzi ezintathu zakwaRevenue Management Unit eziqokwe yiCFO esinye sazo okuyiNhloko yakwaRevenue Management, ziyocubungula izizathu zokuzikhalela bese ziphendula ngokubhala.

(g) Le phaneli yezisebebenzi ingenza uphenyo oluzimele ukuqinisekisa okubhaliwe noma zifune olunye ulwazi.

(h) Le phaneli -

(i) Ingazamukela izizathu ezibekiwe encwadini yokuzikhalela uma uma zizwakala, zikhomba ukuthi ukuxegiselwa kufanele kuvuselelwe nembala okuyobe sekuyenzeka unyaka wonke wezimali kaMasipala obekucelelwa wona njengokusho **kwendimana 7.2.3.**

(ii) Ingasichitha isicelo uma kungekho zizathu ezizwakalayo.

7.2.9 Kuyoshaya umhla ka-1 Julayi 2021 noma yisiphi isivumelwano noma uhlelo olwenziwe ngokweSigaba 170 manje esesichithiwe (Ukuhlehliswa Kokukhokhwa Kwama-rate: Izakhamuzi esezikhulile) sika-Authorities Ordinance No. 25 ka-1974 selungasasebenzi njengoba luyobe selungasekho emthethweni.

Ngaphandle uma kufakwe isicelo sokuxegiselwa savunywa nguMasipala ngokwale nqubomgomo, noma yikuphi ukuxegiselwa obekutholakala ngaphansi kwale ndimana esihoxisiwe yale Odinensi kuyonqamuka, bese kulindeleka ukuba umnikazi akhokhe ama-rate abizwe maqondana naleso sakhiwo, njengokunquma koMkhandlu ngenkathi uphasisa isabelomali sawo sonyaka.

### **7.3 ABANTU ABAHOLA IMPESHENI YOKUKHUBAZEKA/ABANGASEBENZI NGENXA YOKUGULA**

7.3.1 Inhloso yalezi zaphulelo ukusiza labo bantu abaphazamiseke ngandlela thize emzimbeni noma engqondweni okwenza bangakwazi ukusebenza ngandlela ejwayelekile ngaleyo ndlela bangabe besakwazi ukuthola umsebenzi noma bangakwazi ukufinyelela esicongweni sabangakuhola.

Ngokwenhloso yalokhu-ke uCFO angakulalela ukuzikhalela kwalabo izicelo zabo zokuxegiselwa ezichithiwe. Uhlelo olufanayo nalolo olubekwe esigabeni 25 (Imibango) seNqubomgomo Yokulawulwa Nokuqoqwa Kwezikweletu luyosebenza,

nalezo zinguquko ezidingekayo. Ofake isicelo kungadingeka ukuba avume ukuphinda ahlolwe ngudokotela oqokwe nguMasipala, kube ngofake isicelo okhokha izindleko zalokho kuhlolwa. U-CFO noma lowo amqokile angathatha isinqumo nakanjani okumele sihlonishwe.

7.3.2 Abantu abahola impesheni yokukhubazeka kubalwa nabakhubazeke okwesikhashana uma befake isicelo unyaka nonyaka bangathola izaphulelo kusukela ngosuku lokuqala lwesikhathi okukhishwa ngalo i-akhawunti kulandela usuku lokufakwa kwesicelo ngaphansi kwale mibandela elandelayo:

- a) Abahola impesheni yokukhubazeka: Ofaka isicelo kumele abe nencwadi ekhishwe nguMnyango Wezenhlalakahle eqinisekisa ukuthi uthola impesheni yokukhubazeka, noma incwadi kadokotela owuchwepheshe kulo mkhakha eqinisekisa ukuthi ukhubazekile futhi akasakwazi ukusebenza.
- b) Abangasasebenzi ngenxa yokugula: Ofaka isicelo kufanele akhiphe incwadi evela kowayengumqashi wakhe noma kumshuwalense womqashi wakhe eqinisekisa ukuthi akasasebenzi ngenxa yokugula;
- c) Ofaka isicelo kumele alethe umazisi wakhe waseNingizimu-Afrika onamagabelo noma oyikhadi;
- d) Ofaka isicelo kumele kube uhlala khona ngokugcwele kulowo muzi;
- e) Ofaka isicelo kumele abe ngumnikazi walowo muzi obhaliswe ngokusemthethweni. Uma abahlalisene beshade ngomshado ohlanganisa amafa, umuzi ungabhaliswa egameni loyedwa uma umuzi lowo uyingxenywe yempahla engeyabo ngokuhlanganyela;
- f) Abanikazi ngokuhlanganyela kumele banelise le mibandela engenhla (uma kuqondana) noma eku-7.2 ngenhla (okungukuthi osekulile/okhubazekile/ongasasebenzi ngenxa yokugula);
- g) Maqondana neTrust, abanikazi beTrust kufanele bahlangabezane nayo yonke imibandela engenhla baveze nekhophi yetayitela;
- h) Maqondana nelungelo lokusebenzisa umhlaba womunye umuntu kumbe lokuhlala esakhiweni somunye umuntu, lelo lungelo lokusebenzisa umhlaba, ukusebenzisa noma ukuhlala kumele libhaliswe eDeeds Office. Umninilo kumele afeze yonke le mibandela engenhla aveze nekhophi yetayitela. Abanikazi belungelo lelo bayothola isaphulelo ngokuhlanganyela emhlabeni owodwa kuphela.

i) Abasingathi bamafa abantu abashonile, ababi bamafa kanye nabasingathi bamafa abantu abagajwe yizikweletu kanye namafa acwile ezikweletwini kabafakiwe ezaphulelweni noma ngabe iziphi.

7.3.3 Isaphulelo siyonqamuka:

- a) Kweyame kwindimana **7.3.3(e)**, lapho owafaka isicelo eshona uma kunguyena yedwa obengumnikazi womuzi;
- b) Ngosuku umuzi obhaliswa ngalo egameni lomunye umuntu;
- c) Lapho owafaka isicelo eyeka ukuhlala ngokugcwele kulowo muzi;
- d) Uma kungumuzi obhaliswe egameni lomuntu ongasasebenzi ngenxa yokugula, lapho lowo muntu obengasasebenzi ngenxa yokugula ethola umsebenzi;
- e) Ekupheleni konyaka wezimali kuMasipala lokho kuxegiselwa obekumaqondana nawo; noma
- f) Uma kuba nezinguquko mayelana nomkhakha lowo mhlaba noma umuzi okuwona futhi ungasahlangabezani nezidingo zokufaneleka ukuthola ukuxegiselwa.

7.3.4 Ukuxegiselwa okuvunywe ngephutha noma ngenxa yolwazi olungelona noma olungamanga olunikezwe ngofake isicelo, kuyohoxiswa ngokushesha kusukela ngelanga okwaqala ngalo.

## **7.4 IMIZI EPHETHWE YIZINGANE**

7.4.1 Umuzi kumele uthathwe njengo'muzi ophethwe yizingane' uma:

7.4.1.1 bonke abantu bakulowo muzi beyizingane; noma

7.4.1.2 abantu abadala abahlala kulowo muzi nezingane bexhwale ngenxa yokuguga noma ngenxa yokugula ngendlela ebonza bangasakwazi ukwenza umsebenzi wabo njengenhloko yalowo muzi; futhi

7.4.1.3 usonhlalakahle woMnyango Wezokuthuthukiswa Komphakathi enze uphenyo ngesimo sakulowo muzi wakuqinisekisa ukuthi lowo muzi uyayanelisa le mibandela ebekwe ku-**7.4.1.1** no-**7.4.1.2**.

7.4.2 Umuzi ophethwe yizingane ungathola ukuxegiselwa kusukela ngosuku olunqunywe yiCFO ngaphansi kwale mibandela elandelayo:

7.4.2.1 Lowo muzi kufanele ubhaliswe egameni lomzali oxhwalile noma enye noma ezinye zezingane, noma egameni lomuntu omdala osewashona; futhi

7.4.2.2 Lezo zingane ezithintekayo kufanele zihlale ngokuphelele kulowo muzi; futhi

7.4.2.3 Inani lomuzi kufanele lingeqi inani elinqunywe uMkhandlu emhlanganweni wawo wesabelomali sonyaka.

7.4.3 Isicelo kufanele siphelzelwe ubufakazi obuvela eMnyangweni Wezokuthuthukiswa Komphakathi ukuthi le mibandela ku-7.4.1.1 naku-7.4.1.2 ifeziwe nokuthi umuzi uphethwe yizingane ngempela.

7.4.4 Ngaphezu kwalokhu, uma umuzi ubhaliswe egameni lomuntu/labantu abangasekho, isicelo kufanele siphelzelwe:

7.4.4.1 amakhophi ezincwadi zabasingethe izindaba zamafa alabo banikazi;

7.4.4.2 ikhophi yencwadi yokwabiwa nokwahlukaniswa kwefa ekhombisa ukwedluliselwa komuzi ezinganeni noma isitatimende sefa nezikweleti esigunyaza ukwedluliselwa komuzi ezinganeni, uma lezo zincwadi zibhalwe yiHhovisi likaMaster of the High Court.

7.4.5 Maqondana nomuzi abantu abadala abangabanikazi bawo abaxhaliswe yisifo esingelapheki, isicelo kufanele siphelzelwe yikhophi efungelwe yombiko kadokotela efakazela isimo sakhe.

7.4.6 Isicelo sokuxegiselwa kufanele sivuselelwe minyaka yonke futhi kufanele siphelzelwe yincwadi yoMnyango Wezokuthuthukiswa Komphakathi kanjengoba kubekiwe kwindimana 7.4.3.

7.4.7 Ukuxegiselwa kuyonqamuka uma:

7.4.7.1 ingane ifinyelela eminyakeni eyi-18 yobudala;

7.4.7.2 ngosuku umuzi obhaliswa ngalo komunye umuntu;

7.4.7.3 lapho izingane ziyeka ukuhlala ngokugcwele kulowo muzi;

7.4.7.4 uma uMnyango Wezokuthuthukiswa Komphakathi ungasawuthathi lowo muzi njengophethwe yizingane;

7.4.7.5 uma izicelo zingafakwanga minyaka yonke; izicelo ezifike emva kwesikhathi zingaphinda ziqhubeke kusukela ngosuku lokuqala lwesikhathi esilandelayo sokukhipha ama-akhawunti kulandela ukufakwa kwesicelo noma

7.4.7.6 Uma kuba nezinguquko mayelana nomkhakha lowo muzi okuwona futhi ungasahlangabezani nezidingo zokufaneleka ukuthola ukuxegiselwa.

## **7.5 IZINHLANGANO EZISIZA UMPHAKATHI**

7.5.1 UMasipala angayikhulula ekukhokheni ama-rate inhlangotho esiza umphakathi uma kwenziwa lokhu okukleliswe ngenzansi esakhiweni esifakelwa isicelo noma ingxenye yaso ukuze kusizakale umphakathi, ngaphansi kwemibandela **yendimana**

### **7.5.2:-**

i) **Izikhungo zezehlalakahle nezesisa:**

Ikhaya lezintandane, indawo yabadala engenzi nzuzo, uhlelo lokuthenga ilungelo lokuhlala endaweni olungenzi nzuzo; ikhaya labadala, indawo yokuhlala yabantu abakhubazeke emzimbeni kanye noma abakhubazeke engqondweni.

ii) **Izikhungo zokunakekelwa kwempilo:**

Isibhedlela, umtholampilo, isibhedlela sabagula ngengqondo, iHospice.

iii) **Inhlalakahle yezilwane:**

Ukunakekelwa nokuvikelwa kwezilwane, (ezasemanzini kanye noma emhlabeni), ezihquzelayo kanye/noma izinyoni okufaka ukuhlunyeleliswa, noma ukunqandwa kokuphathwa kabi kwazo.

vi) **Imfundo nentuthuko:**

Ukuqeqesha, imfundo kanye/noma ukuhlunyeleliswa kwabantu abakhubazeke kakhulu emzimbeni nasengqondweni.

vii) **Amasiko:**

Amathuna nezindawo zokulothisa;

Ukukhuthazwa, ukuvikelwa ukongiwa kumbe ukulondolozwa komhlaba/izakhiwo ezingamafa ngaphansi koMthetho iHeritage Act futhi ezivulelwe umphakathi.

7.5.2 Ukuxegiselwa isibopho sokukhokha okungenhla kumele kube ngaphansi kwale mibandela elandelayo:

xv) Isakhiwo kufanele sibhaliswe egameni lofake isicelo futhi sisetshenziselwe okunye kwalokhu okukleliswe endimaneni 7.5.1;

- xvi) Inhlangano esiza umphakathi kufanele iveze:
  - (a) isitifiketi sokuxegiselwa isibopho sokukhokha intela esikhishwe yiSouth African Revenue Services (SARS) njengokusho kweNgxenye 1 yesheduli yesishiyagalolunye yoMthetho i-Income Tax Act, 1962 (uMthetho 58 ka-1962) kanye
  - (b) neTax Clearance Certificate eqinisekisa ukuthi leyo nhlangano esiza umphakathi inegama elihle maqondana nezentela.
- xvii) Inhlangano esiza umphakathi kufanele iveze izitatimende zezimali ezikhishwe ngabacwaningimabhuku ukuze azifundele uCFO;
- xviii) U-CFO unelungelo lokwenza uhlaziyo olugcwele abheke nesimo sokukwazi ukukhokha senhlangano esiza umphakathi afune neminye imibhalo abona ifanele ekucutshungulweni kwesicelo. Inhloso yokunikeza ukuxegiselwa ngokwale nqubomgomo ukusiza izinhlangano ezisiza umphakathi ezingacaphuni kokuningi ezinesibopho sokukhokha ama-rate hhayi ezikwaziyo ukukhokha ngokukhomba kwezitatimende zazo ngokuhlonza kukaCFO emva kokuhlola amabhuku ezimali ngokwendimana 7.5.2(iii).

Ukuhlaziywa kokukwazi ukukhokha kuyofaka lokhu okulandelayo:

- (a) Ukuhlaziywa kwezitatimende zamabhuku ezimali ngokwemali engenayo nayo yonke nje impahla yenhlangano;
- (b) Ukuhlola ukwethembekala kwezitatimende zokusetshenziswa kwezimali unyaka nonyaka;
- (c) Ukuqinisekisa ukuthi izibalo zenzuzo nezokungaphezulu kokudingekayo ukuqhuba umsebenzi zenziwa ngokungafaki nokubekelwe ingomuso nehaba ekusuleni izikweletu nokuhlinzekela ukwehla kwamanani empahla yenhlangano;
- (d) Ukuqhathanisa imali engena ngonyaka isiyonke namarates akhokhiwe ukubheka ukuthi amarates eqile yini ku-5% wemali engenayo isiyonke;
- (e) Ukungakubali okubekelwe inhloso ethile ngomuso;
- (f) Ukungazibali izimali eziqongelelwe zivela emithonjeni yangaphandle (njengezibonelelo, uxhaso, izipho).



- xix) Wonke ama-akhawunti kaMasipala asegneni lenhlangano esiza umphakathi kufanele kube akhokhiwe ngelanga lokufakwa kwesicelo, ngaphandle kwalokho kube inhlangano esiza umphakathi ilwenzile uhlelo olufanele noMasipala ngokwenqubomgomo yokulawulwa nokukhokhwa kwezikweletu;
- xx) Inhlangano esiza umphakathi kufanele iveze iSpecial Consent Authority noma iZoning Certificate ekhishwe uMnyango kaMasipala wakwa-Land Use Management eqinisekisa ukuthi ukusetshenziswa komhlaba ewusebenzisayo akwephuli mthetho naluhlelo lokuhlela, iPlanning Scheme.
- xxi) Ukuxegiselwa isibopho sokukhokha kuyovunyelwa ngemuva kokwenziwa kwesicelo esisemthethweni savunywa ngu-CFO.
- xxii) UMasipala unelungelo lokwenqaba isicelo sokuxegiselwa isibopho sokukhokha uma imininingwane enikeziwe esicelweni ingaphelele, kungeyona noma ingamanga;
- xxiii) Ukusebenzisa noma yimuphi umhlaba noma izakhiwo, noma ingxenye yalokho, ngokuka-7.5.1 ngenhla, kumele kungabi ngenhloso yokuzitholela inzuzo ngasese, noma ngabe umuntu uyilungu leTrust noma ngane unamasheya enkampanini kumbe ngenye indlela;
- xxiv) Noma ingafezwa yonke imibandela ebekwe endimani **7.5.2** isicelo senhlangano esiza umphakathi singenqatshwa uma ukuhlolwa kwezitatimende zezimali ezicwaningiwe kukhombisa ukuthi inhlangano esiza umphakathi kayiyilandeli imibandela yenhlangano esiza umphakathi ebekwe eSigabeni 30 soMthetho i-Income Tax Act 58 ka-1962 njengokuchitshiyelwa kwayo ifundwa kanye neSheduli 9 yakhona.
- xxv) Uma kuthi phakathi nanoma yimuphi unyaka wezimali kaMasipala, umhlaba noma isakhiwo lesi kusetshenziselwe enye inhloso okungaseyona le esixegiselwe ngenxa yayo, uMasipala kumele abize ama-rate abezokhokhwa ngalowo mhlaba ukuba bekungekho kuxegiselwa awabale ahambisane nesikhathi salokho kusetshenziswa. Isamba okumele sikhokhwe ngumnikazi kumele sithathwa njengama-rate asilele umnikazi okumele awakhokhe kanye nenzalo ebalwe

njengoba kuqoshwe enqumbomgomweni kaMasipala yokulawulwa nokukhokhwa kwezikweletu.

- xxvi) Umhlaba noma isakhiwo kufanele kungabi esombuso.
- xxvii) Isicelo sokuxegiselwa kufanele sifakwe minyaka yonke kungakadluli kumhla ka-30 Ephreli owandulela unyaka omusha wezimali kaMasipala. Ukungakwenzi lokhu kuyodala ukuba inhlango esiza umphakathi ingakufaneleki ukuxegisilewa ngalowo nyaka wezimali kaMasipala.
- xxviii) Isicelo esivunyiwe siyoqhubeka unyaka wonke wezimali kaMasipala ngaphandle uma isizathu sokuvuma ukuxegiselwa singasasebenzi ngawo lowo nyaka.

## **7.6 IZINHLELO ZOKUTHENGA ILUNGELO LOKUHLALA NAMAKHAYA OMHLALAPHANSI**

7.6.1 Uma umhlaba ungakufaneleki ukuxegiselwa isibopho sokukhokha ngaphansi kwendimana **7.5.1(i)**, umnikazi womhlaba okwaxhiwe kuwo uhlelo lokuthenga ilungelo lokuhlala noma ikhaya lomhlalaphansi angakuthola ukuxegiselwa okungeqile esambeni noma ephesentini eliyonqunywa nguMkhandlu kulwabiwomali lwawo lonyaka.

7.6.2 Imibandela yokufaneleka -

- a) Uhlelo kumele kube ngolubhaliswe ngokoMthetho iHousing Development Scheme for Retired Persons uMthetho No. 65 ka-1988;
- b) Uhlelo kumele kube ngolubhalisile futhi luqondiswe yiSouth African Association for Homes for the Aged (SAHA); kanye
- c) Namatayitela obunikazi kumele afakazelwe njengoba kufanele.

## **7.7 IZINDAWO ZOKUHLALA EZIKHOKHELWAYO**

Uma sekuvunyiwe isicelo, indawo yokuhlala ekhokhelwayo ebalulwe ngenzansi ingabuyiselwa ingxenye yemali kungeqi esambeni kanye noma ephesentini elishiwo nguMkhandlu kwisabelomali sawo sonyaka.

### 7.7.1 Imibandela yokufaneleka kwama-B&B/ama-Guesthouse/Ama-Back-packer Lodge/Nezindawo zokuhlala ngamaholide:

- a) Ngaphandle uma kuyindawo yokuhlala ngamaholide kanye namaBack-packer Lodge, umnikazi wendawo kufanele ahlale ngokugcwele kuleso sakhiwo. Uma umnikazi okubhaliswe egameni lakhe lesa sakhiwo kungumuntu ngokomthetho, okungenani oyedwa ongumqondisi /ilungu/iTrustee kumele kube ngohlala ngokugcwele kuleso sakhiwo ngaphandle kwendawo yokuhlala ngamaholide nezindawo ezingamaBack-packer Lodge. Akukho kuxegiselwa ekukhokheni okuyotholakala uma umqondisi /ilungu/iTrustee yalowo muntu ngokomthetho ibuye ibe ngumqondisi /ilungu/iTrustee yomunye umuntu ngokomthetho naye oneB&B/, iGuesthouse noma iBack-packer Lodge esendaweni engaphansi kukaMasipala.
- b) I-B&B/ i-Guest House/i-Back-packer Lodge / indawo yokuhlala ngamaholide kumele ibhaliswe enhlangothini yezokuvakasha yomphakathi (CTO) nakwa-**EDTEA**. Ofake isicelo kufanele ahlangebezane nezidingo ezibekwe yiDurban Tourism futhi zonke izimali zobulungu nezinye ezikhokhwa kwiDurban Tourism neCTO kufanele kube zikhokhiwe.
- c) Ofaka isicelo kumele anikeze imininingwane yendawo mayelana nobukhulu bendawo okwakhiwe kuyo, isibalo samakamelo esewonke nezimfanelo ezingatholwa yizivakashi. Lokhu kudingeka kuqinisekise yiDurban Tourism;
- d) Isicelo sokuxegiselwa kumele sihambisane nemvume/nelayisense yebhizinisi ngokwemithetho kaMasipala elawula izakhiwo zokuhlala kanye nemvume yomnyango wezokuhlelwa kwedolobha.
- e) Isicelo kufanele siphelzelwe yimvume esebenzayo ekhishwe ngonegunya omele umnyango wezokucishwa kwemililo kuMasipala.
- f) I-CTO kufanele ikuqinisekise ukuseseka kwayo isicelo sokuvuselela ukuxegiselwa.

g) Endaweni yokuhlala ngamaholide eyingxenye yohlelo lwerenti ekhokhwa abantu abahlukene ngokuhlanganyela:

- (i) Esakhiweni esinohlelo lwe-timeshare
- (ii) Esakhiweni esiyindawo enobunikazi ngokuhlanganyela
- (iii) Esakhiweni esinohlelo olubizwa nge-share block

lapho uhlelo lwamarenti lungasingethwe ngabanikazi, ofaka isicelo kufanele akhiphe isinqumo sakwaSARS esithi lolo hlelo lwamarenti lusingethwe ngomele abanikazi noma abaninimasheya hhayi njengebhizinisi elehlukile.

h) Isakhiwo akufanele sibe nohlaka lwezerenti oluphethwe yinkampani yezerenti noma inkampani yabaphathi behhotela (njengoba kufakazelwa ukudayiswa nesivumelwano sohlaka lwezerenti ngumnikazi wesakhiwo) futhi maqondana nalokho umnikazi anegunya lokuthola ingxenye yemali engena ngaleso sakhiwo.

#### **7.7.1.1 Izaphulelo:**

Yize noma izakhiwo ezibalulwe **endimaneni 7.7.1** zithathwa njengezebhizinisi nohwebo, isakhiwo singafaneleka ukwaphulelwa kanjengoba kuchaziwe lapha ngenzansi. Inhloso yokunikeza isaphulelo ukusiza lezi zindawo ukuba zisimame nokwelekelela amabhizinisi amancane ukuba akwazi ukuncintisana namanye amabhizinisi kube kuqinisekiswa nokugcinwa kwamarekhodi ashaya emhloeni alezi zindawo.

#### **d) Ama-Bed & Breakfast/amaGuest-house-**

- (i) Uma imibhede yezivakashi ifinyelela kweyi-8, isaphulelo esingekwe seqe esambeni esiyonqunywa nguMkhandlu kwisabelomali sawo sonyaka;
- (ii) Uma imibhede yezivakashi ifinyelela kweyi-9 ingeqi ku-20, isaphulelo esingekwe seqe esambeni esiyonqunywa nguMkhandlu kwisabelomali sawo lonyaka.

#### **e) AmaBack-packer lodge-**

- (i) Uma imibhede yokulala izivakashi ifinyelela ku-40, isaphulelo esingekwe seqe esambeni esiyonqunywa nguMkhandlu kwisabelomali sawo sonyaka;
- (ii) Uma imibhede yokulala izivakashi ifinyelela ku-80, isaphulelo esingekwe seqe esambeni esiyonqunywa nguMkhandlu kwisabelomali sawo sonyaka;
- (iii) Uma imibhede yokulala izivakashi ingaphezu kuka-80, isaphulelo esingekwe seqe esambeni esiyonqunywa nguMkhandlu kwisabelomali sawo sonyaka.

**f) Izindawo zokuhlala ngamaholide:-**

- (i) Indawo eqashisela ukuhlala ngamaholide ingathola isaphulelo esingekwe seqe esambeni kanye noma kwiphesenti eliyonqunywa nguMkhandlu kwisabelomali sawo sonyaka.
- (ii) Ngaphezu kokuthobela imibandela ebekwe ku-7.7.1 wale nqubomgomo, ofaka isicelo kufanele alethe ubufakazi bokuthobela imigomo ebekwe ku-7.7.3.

**7.7.2 Izindawo ezihlalisa abafundi-**

Indawo ehlalisa abafundi ababhalisile kumbe abemfundo ephakeme ingathola isaphulelo esingekwe seqe esambeni kanye noma iphesenti eliyonqunywa nguMkhandlu kwisabelomali sawo sonyaka futhi kuyodingeka ihlangabezane nale mibandela elandelayo.

Imibandela yokufaneleka:

- (a) Abanikazi kufanele bafake izicelo njalo ngonyaka. Uma bengazifakanga kuyophela ukuxegiselwa.
- (b) Uhlu lwamagama abafundi nezitifiketi zokubhalisa kwabo kufanele kuhambisane nesicelo.
- (c) Kufanele kube nabafundi abangekho ngaphansi kwabane (4) abahlala kuleso sakhiwo.
- (d) Isakhiwo kufanele sikwazi ukuhlalisa abafundi izinsuku ezevile ku-180 onyakeni.

- (e) Kufanele kufakwe izivumelwano zokuqasha nezikhungo zemfundo ephakeme kanye/noma nomfundi, kuye ngesimo.
- (f) Kufanele kuvezwe nekhophi yemvume engadingeka ngokomthetho ukuba nendawo ehlala abafundi (isib. Imvume ekhishwe umnyango wezokuhlela kuMasipala, imvume/ilayisense ekhishwe ngaphansi kwemithetho kaMasipala elawula ezezakhiwo zokuhlala (lapho le mvume idingeka khona)), eqinisekise ngokufanelekile nguMfungisi njengekhophi eyiqiniso yencwadi okuyiyonayona.
- (g) I-Clearance Certificate ekhishwe uphiko lukaMasipala lwakwa-Environmental Health.
- (h) Imvume esebenzayo ekhishwe ngogunyaziwe omele umnyango wezokucishwa kwemililo kaMasipala.
- (i) Isakhiwo kufanele singabi esikahulumeni noma uhlaka lukahulumeni.
- (j) Noma isiphi isaphulelo siyonqamuka uma kwepfulwe umthetho othintekayo wokusetshenziswa kwaleyo ndawo ukuhlalisa abafundi futhi lokho kwepfulwa kungalungiswa yize uMasipala nanoma ngubani omunye onegunya esekhiphe umyalelo obhaliwe wokuba silungiswe leso simo.

### **7.7.3 Ulwazi mayelana Nezindawo Zokuhlala Ngamaholidi**

7.7.3.1 Ngokwezinhloso zokulandela le nqubomgomo, ukuklanywa nokuqoqwa kwezimali okumele zikhokhwe zama-rate, ukulungiswa nokufakwa njalo kweminingwane emisha ohlwini lwamanani ezakhiwo nokuqinisekisa ulwazi, noma ngubani –

7.7.3.1.1 Ohlinzeka ngendawo yokuchitha amaholidi noma ovumela ukuba kuchithwe amaholidi esakhiweni noma emhlabeni wakhe

7.7.3.1.2 Onohlelo lokukhokhisa irenti ngokuhlinzeka ngendawo yokuchitha amaholidi njengomnikazi wendawo, njengebhodi yabaphathi besakhiwo, njengomlawuli noma i-ejenti egameni lomnikazi noma ohlala esakhiweni noma ebhilidini,

kumele, engakashayi umhla ka 30 Ephreli wonyaka wezimali ngamunye, anikeze uMasipala isitatimende esibhalwe phansi ngefomu elenzelwe lokho, ecacisa –

- (a) ngesakhiwo esisetshenziselwa amaholidi nencazelo yaso njengoba sibhaliswe ehhovisi lamatayitela KwaZulu-Natali;

- (b) Ngaphezu kuka (a) ngenhla, uma kuyi-timeshare noma uhlelo lwe-shareblock neminingwane yefulethi noma indlu kuleso sakhiwo esetshenziswa njengendawo yokuchitha amaholidi;
- (c) Ngaphezu kolwazi oluku (a) no (b) ngenhla, ahlinzeke lolo lwazi olungadingeka ukuze kufezekiswe izinhloso ezibekwe ku-**7.7.3.1.**

#### 7.7.3.2. Lapho –

7.7.3.2.1 Umuntu eqala ukwenza noma yimuphi umsebenzi obekwe ku-7.7.3.1.1. noma ku-7.7.3.1.2, kunoma yimuphi unyaka wezimali, lowo muntu kumele azise uMasipala zingakapheli izinsuku ezingu-45 eqale lowo msebenzi. Leso saziso kumele sibe kwifomu elenzelwe lokho futhi sihambisane nemvume ebhaliwe yabanikazi bebhodi yabanikazi besakhiwo noma i-ejenti yabo uma kuyisakhiwo esingamafulethi, noma kuyizakhiwo eziphethwe ngokuhlanganyela, ngemvume efanele yomuntu omele inkampani elawula lesa sakhiwo.

7.7.3.2.2. Umuntu ngokomthetho (inkampani) iletha isitatimende esibhalwe phansi okukhulunywe ngaso ku-7.7.3.1, lesa sitatimende kumele sisayinwe okungenani ngumuntu oyedwa onegunya njengelungu/umqondisi/isiphathimandla saleyo nkampani.

7.7.3.3 Uma kwenzeka umuntu eseyeka ukuhlinzeka ngendawo yokuchitha amaholidi mayelana nomhlaba noma isakhiwo noma ehoxisa isakhiwo noma indlu ekutheni aqashise ngayo, umnikazi kumele, njengoba kungaba njalo, umlawuli kumele azise uMasipala zingakedluli izinsuku ezingu-45 kwenzeke lokho.

#### 7.7.3.4 Umuntu ohluleka –

7.7.3.4.1 ukuletha isitatimende esibhaliwe esidingeka ngokwesigatshana **7.7.3.1** noma uma sicelewa nguMasipala; noma

7.7.3.4.2 Ukwazisa uMasipala ngesikhathi esibekwe ku-**7.7.3.4.2**

wenza icala, ngaphezu kwezinye izinyathelo uMasipala angazithatha ngokwale nqubomgomo noma ngokoMthetho.

## 7.8 IZIKOLE EZINGENZI NZUZO

7.8.1 Isikole esingenzi nzuzo singathola ukuxegiselwa ngaphansi kwale mibandela elandelayo:

- i) Ofaka isicelo kumele aveze isitifiketi sokungayikhokhi intela esikhishwe yi-South African Revenue Services (SARS) njengokuyalela kweNgxenye 1 yesheduli yesishiyagalolunye yoMthetho i-Income Tax Act, 1962 (uMthetho 58 ka-1962);
- j) Zonke izicelo kufanele zivunywe yiMenenja kaMasipala noma oqokwe iyona;
- k) UMasipala unelungelo lokusichitha isicelo uma imininingwane enikeziwe esicelweni ingaphelele, kungeyona noma ingamanga;
- l) Ukusetshenziswa kwanoma yimuphi umhlaba noma izakhiwo, noma ingxenye yalokho, kumele kungabi ngenhloso yokuba umuntu azenzele inzuzo ngasese, noma ngabe njengomnikazi wamasheya enkampanini noma ngenye indlela;
- m) Uma kuthi phakathi nanoma yimuphi unyaka wezimali kaMasipala, umhlaba noma isakhiwo lesi kusetshenziselwe enye inhloso okungaseyona le esithole ukubuyiselwa ingxenye yemalingenxa yayo, uMasipala kumele abize ama-rate ngalokho awabale ahambisane nesikhathi salokho kusetshenziswa.
- n) Isikole esingenzi nzuzo kufanele siveze izitifiketi zezitatimende zezimali zicutshungulwe yi-CFO.
- o) U-CFO unelungelo lokwenza ucwaningo oluphelele nophenyo ngezezimali zesikole esingenzi nzuzo nokubiza imibhalo abona idingekile ekucutshungulweni kwesicelo.
- p) Ngale kokulandela okushiwo kule nqubomgomo, uMnyango Wezemfundo noma uMnyango Wezemisebenzi Yomphakathi (Kuzwelonke noma eSifundazweni) njengoba kungaba njalo, ungafaka isicelo sokukhululwa egameni lazo zonke noma izikole ezithile ezisendaweni kamasipala ngesicelo ezihlangene noma ngesicelo sesikole ngasinye.

## **7.9 IZINHLANGANO ZEZEMIDLALO**

7.9.1 Izinhlango zezemidlalo kumele zikhokhiswe ngokwenani lobungako bendawo yezakhiwo ezisetshenziselwa ibhizinisi kuphela noma njengoba kubekwe esivumelwaneni sokuqasha noMasipala.



7.9.2 Indawo yebhildi ayiwafaki amagumbi okushintshela nawokugcina impahla adingekela imidlalo.

7.9.3 Abafaka izicelo kumele baveze isitifiketi sokungayikhokhi intela esikhishwe yiSouth African Revenue Services (SARS) njengokusho kweNgxenywe 1 yesheduli yesishiyagalolunye yoMthetho i-Income Tax Act, 1962 (Act 58 ka-1962).

## **7.10 UMHLABA NEZAKHIWO EZINGEZIKAMASIPALA NOMA ZEZINHLAKA ZAKHE**

7.10.1 Wonke umhlaba nezakhiwo zikaMasipala akuwakhokhiswa ama-rate, ngaphandle komhlaba nezakhiwo zemisebenzi yohwebo naleyo engekaMasipala lapho uMasipala enesivumelwano nomuntu esikhomba okunye khona.

7.10.2 Ngesinqumo emhlanganweni wawo wesabelomali sonyaka, uMkhandlu unganikeza isaphulelo sama-rate, ukwehliselwa noma ukuxegiselwa emhlabeni wezinhlaka zikamasipala. Lokhu kuxegiselwa kungaba maqondana nawo wonke umhlaba noma isakhiwo kumbe ingxenywe yawo, uma usetshenziselwa izinhloso eziningana futhi uMkhandlu unquma ukuthi ukuxegiselwa makusebenze esigabeni esithile.

## **7.11 IZIBHICONGO ZEMVELO NEZINYE IZIBHICONGO**

7.11.1 Izakhiwo ezikhahlanyezwe yisibhicongo semvelo njengokuchaza koMthetho iDisaster Management Act 57 ka-2002 zingabuyele ziklanywe kabusha inani lazo uma kufakwa isicelo ngokwangalolo suku lwesibhicongo, njengokusho koMthetho. Isicelo kufanele sifakwe zingakapheli izinsuku ezingu-60 ngemuva kosuku lesibhicongo.

7.11.2 Lapho indawo ivelelwe umonakalo ngenxa yenye imbangela engachaziwe eMthethweni iDisaster Management Act futhi lowo monakalo wenza indawo leyo kungahlaleki kuyo, uma kufakwe isicelo, uMasipala angavuma

ukubuyiswa kwengxenye yemali okwesikhashana esiyizinyanga eziyisithupha kusukela ngosuku lomonakalo. Isicelo kufanele sifakwe zingakapheli izinsuku ezingu-60 ngemuva kosuku lomonakalo.

7.11.3 UMasipala angakugunyaza okunye ukwelulwa kwesaphulelo sesikhashana okushiwo **endimani 7.11.2** uma kufakwe isicelo. Ofaka isicelo kumele angasifaki sekusele izinsuku ezingaphansi kuka-45 kuphele izinyanga eziyisithupha. Esinye isikhathi siyokhonjwa yisikhathi sokuxegiselwa esilandelayo sinqunywa nguMkhandlu emhlanganweni wawo wesabelomali sonyaka.

7.11.4 Ngeke sibe khona isaphulelo uma isakhiwo silimale saphela nya noma sasala ngenxa yomlilo owokhelwe ngamabomu umnikazi noma ilungu lomndeni wakhe.

7.11.5 Ukwaphulelwa okusekugcineni ngeqophelo kungavunywa nguMkhandlu emhlanganweni wawo wesabelomali sonyaka.

## **7.12 UMHLABA ONGAKHIWE**

7.12.1 Kweyame **kwindimana 7.12.2**, uMasipala angavuma ukulehlisa inani wonke umhlaba ongakhiwe ongathengiswa ngalo kungeqi esambeni esinqunywe uMkhandlu kwisabelomali sawo sonyaka.

7.12.2 Umhlaba ongakhiwe othathwa njengongathuthukiseka ngokweTown Planning Scheme kaMasipala ungencishiselwe enanini ongathengiswa ngalo.

7.12.3 Umhlaba ongakhiwe ongaphandle kwendawo enezidingo okungakhiwa kuyo edolobheni futhi osendaweni ekhonjwe nguMkhandlu emhlanganweni wawo wesabelomali sonyaka ungashiywa ngaphandle ekwehliseni enanini okungathengiselwana ngalo ngenhloso yokukhuthaza ukutshalwa kwezimali kuleyo ndawo.

## **7.13 IZINDAWO EZIHLALA AMANXUSA AMAZWE**

Izakhiwo zamanxusa amazwe zingaklanyelwa amanani futhi zibizelwe ama-rate. Kepha, njengoba amanxusa amazwe engawakhokhi ama-rate kamasipala ngokomthetho iDiplomatic Immunities and Privileges Act (uMthetho 37 ka-2001), lawo ma-rate azobizwa eMnyangweni Wezobuhlobo Nokubambisana Namanye Amazwe (Department of International Relations and Co-operation).

#### **7.14 AMANYE AMA-RATE ANGAVUMELEKILE**

- a) UMasipala angeke akhokhise ma-rate uma kungavumelekile ukwenzenjalo ngokwesigaba 17 soMthetho.
- b) UMasipala unegunya lokucela imibhalo evunye yi-CFO kubanikazi bemihlaba ukuqinisekisa ukulandelwa kwesigaba 17 soMthetho.

##### **7.14.1 ABABUYISELWE AMALUNGELO OMHLABA**

Njengokusho koMthetho, umhlaba womuntu ozuze ngokubuyiselwa amalungelo omhlaba noma ongowezindlalifa zakhe awukhokhiswa ma-rate iminyaka elishumi (10) kusukela ngosuku itayitela lalezo zindlalifa lobunikazi balowo mhlaba elabhaliswa ngalo ehovisi okubhaliswa kulo amatayitela obunikazi bemihlaba, ngaphansi kombandela wokuthi lokho kuxegiselwa kuyaphela lapho lowo mhlaba udayiswa noma usuka ekubhalisweni egameni lalabo ababuyiselwe amalungelo omhlaba noma izindlalifa zabo noma abondiwa yibona noma ophathina babo.

##### **7.14.2 INGQALASIZINDA YOMPHAKATHI**

7.14.2.1 Ama-rate ngeke abizwe kumaphesenti angamashumi amathathu (30%) okuqala enani lengqalasizinda yomphakathi okukhulunywa ngayo kwisigatshana (c), (d), (f), (i) no-(j) encazelweni yengqalasizinda yomphakathi (PSI) eMthethweni.

7.14.2.2 Ukwengqatshelwa kokubizwa kwama-rate kwingqalasizinda yomphakathi okushiwo eSigabeni 17(1)(aA) soMthetho kuzofakwa kancane ngezigaba ezihleliwe njengoba kushiwo eSigabeni 93A (Izinhlelo Zesikhashana

Zengqalasizinda Yomphakathi) soMthetho. Noma yikuphi ukushiywa ngaphandle ngenkathi kufakwa lokhu kancane kancane kuzonqunywa nguMkhandlu emhlanganweni wawo wokuphasisa isabelomali sonyaka.

### **7.14.3 IZIQIWU/ IZINDAWO ZOKONGIWA KWEMVELO**

7.14.3.1 Iziqiwu nezindawo zokongiwa kwemvelo ezimenyezelwe ngokomthetho iNational Environmental Management: Protected Areas Act, 2003 (uMthetho 57 ka-2003), ngeke zikhokhiswe ama-rate.

7.14.3.2 Iziqiwu/izindawo zokongiwa kwemvelo ezisanda kumenyezelwa ngeke zikhokhiswe ama-rate uma zifake izicelo kwavezwa nesimemezelo esisemthethweni esifanele.

7.14.3.3 Iziqiwu ezingamenyezelwe njengoba kushiwo ngenhla, kumele zibalelwe amarate njengomhlaba ongakhiwe futhi zingase zingakhokhiswa ma-rate uma abanikazi bazo sebenesitifiketi semvelo i-Environmental Certificate ngokuka-

#### **7.14.3.4 ngenzansi.**

7.14.3.4 Emva kokufaka isicelo eMnyangweni Wokuhlelela Imvelo Nokuvikelwa Kwesimo Sezulu, i-Environmental Certificate inganikezwa abanikazi banoma yisiphi isiqephu somhlaba noma ingxenye yawo, lapho:

- a) UMasipala umhlaba ewuthatha njengozwelayo emvelweni isib. uyingxenye yeDurban Metropolitan Open Space System (DMOSS);
- b) Umhlaba uklanyelwe ukongiwa noma kubhaliswe ilungelo likaMasipala lokuwusebenzisela imvelo ezweyayo;
- c) Umnikazi womhlaba, elekelelwa nguMasipala, enza futhi alandele uhlelo lokuphatha oluvunyiwe ngalo okuqondwe ukuvikela nokwenza ngcono imvelo endaweni.

7.14.3.5 Lapho umhlaba ungaklanyelwe ukongiwa noma kungabhaliswe lungelo likaMasipala lokuwusebenzisela imvelo, umnikazi angakuthola ukuncishiselwa noma ukubuyiselwa ingxenye yemali inqobo nje uma evuma ukubauMasipala awuklame kabusha lowo mhlaba ngenjongo yokuvikela imvelo.

7.14.3.6 Umnikazi womhlaba oyisiqiwu/wokongiwa kwemvelo ngeke athole kwehliselwa noma ukubuyiselwa ingxenye yemali engxenyeni yomhlaba wakhe eyisiqiwu/ewumhlaba wokongiwa kwemvelo ngaphezu kwezibonelelo kumarate ezitholakala ngokuka-**7.14.3.4** ngenhla.

7.14.3.7 I-Environmental Certificate iyophelelwa yisikhathi uma umhlaba ungasasetshenziselwa izinhloso zokongiwa kwemvelo, lapho-ke umhlaba usuyobalelwa njengokusetshenziswa kwawo okusha kusukela ngosuku okwaqala ngalo.

7.14.3.8 Amapaki nezindawo zokuvikelwa kwemvelo ezingaphansi kukasosesheni wabanikazi bemizi iHome Owners' Association ziyoxegiselwa uma sekubhaliswe ilungelo lokudlula elikubekela imikhawulo ukusetshenziswa kwazo noma uma umhlaba usuklanyelwe ukuvikelwa kwemvelo.

7.14.3.9 Isaphulelo siyonqamuka uma umnikazi noma omunye umuntu oyisithunywa somnikazi ephula noma imuphi umbandela wohlelo lokuphathwa kwendawo maqondana nomhlaba noma umthetho wemvelo futhi engakulungisi lokhu kwephulwa komthetho yize noma uMasipala noma u-EDTEA esemnike umyalelo obhaliwe wokuba alungise lesi simo.

## 7.15 **IZAKHIWO EZONGA IMVELO FUTHI EZINEZITIFIKETI ZALOKHO**

7.15.1 Umnikazi wesakhiwo omhlaba esikhokha ama-rate osanda kufaka isakhiwo esonga amandla noma onesakhiwo esisanda kuguqulwa saba ngesonga amandla, ngaphambi nje kwalo nyaka wezimali kaMasipala noma kuwona lo nyaka wezimali, uma efake isicelo savunywa angehliselwa noma anikwe isaphulelo kuye ngokunquma koMkhandlu emhlanganweni wawo wesabelomali sonyaka. Ngaphandle kweminye imibandela uMkhandlu ongayibeka kulo mhlango, kuyosebenza le mibandela elandelayo-

- a) Isicelo sesaphulelo noma sokwehliselwa kufanele senziwe efomini eyenzelwe lokho;
- b) Isakhiwo esonga amandla kufanele sifakwe esigabeni sebhizinisi nohwebo kanye noma semboni ukwenzela ama-rate;
- c) Akukho saphulelo kumbe ukwehliselwa okuyovunywa uma umnikazi vele esenesaphulelo sokukhuthaza intuthuko yomnotho esishiwo endimaneni 14 yale Nqubomgomo;
- d) NgokweSigaba 14 seNational Building Regulations kufanele kube sikhishiwe isitifiketi sokuhlala sesakhiwo esonga amandla;
- e) Ofaka isicelo kufanele abe nesitifiketi esikhishwa yiGreen Building Council of South Africa sesigaba esibizwa nge-“as built’ rating”.

7.15.2 Isaphulelo kumbe ukwehliselwa kungaba ngokwesikhathi esinqunyiwe noma kube nombandela wokufakwa kwesicelo minyaka yonke kuye ngokunquma koMkhandlu ngesikhathi uphasisa isabelomali sonyaka sikaMasipala.

7.15.3 Akukho kwehliselwa kumbe ukuphunyuzwa okuyoqala esikhathini esingaphambi kokwamukelwa kwesicelo.

7.15.4 Noma yisiphi isaphulelo kumbe ukwehliselwa kuyonqamuka uma kwephulwa noma yimuphi umthetho wezemvelo, wezakhiwo noma wokuhlela futhi lokho kwephulwa komthetho kungalungiswa yize noma uMasipala nanoma ubani omunye onegunya esekhiphe umyalelo obhaliwe wokuba silungiswe lelo simo.

## **8. UMHLABA WOLIMO**

8.1 Ukuze umhlaba ungene ngaphansi kwencazelo ethi “uMhlaba Wolimo” eMthethweni futhi uhlangabezane nezidingo zokuthi lowo mhlaba usetshenziselwe izinhloso zolimo, kumele kukhishwe isitifiketoi sezolimo esikhishwa umklami wamanani omhlaba kaMasipala njengoba kushiwo **endimeni 8.2**.

8.2 Umnikazi kumele afake isicelo sesitifiketi somhlaba wezolimo ngefomu eyenzelwe lokho.

8.3 Umnikazi wanoma yisiphi isiqeshana somhlaba noma ingxenye yaso anganikwa isitifiketi sezolimo, ngaphansi kwale mibandela elandelayo:

- e) umklami wamanani emihlaba enelisekile ukuthi ngempela lowo mhlaba usetshenziselwa ulimo noma ukuziphilisa kuphela;
- f) umnikazi kumele afake isicelo kwaReal Estate unyaka nonyaka ungakadluli umhla zingama-30 ku-Ephreli owandulela ukuqala konyaka omusha kaMasipala leso sitifiketi esifunwa maqondana nawo;
- g) umnikazi ezeze isitifiketi sentela (njenge-IT34 certificate) esikhishwe ngabakwa-SARS esifakazela ukuthi bakhokha intela njengabalimi noma njengabanesivumelwano sokugaya (uma kuwumoba) esifakazela ukuthi bangabalimi ngempela futhi

h) ukusetshenziswa okuvunyelwe komhlaba isaphulelo esifunwa mayelana nakho kumele kube ngokolimo.

8.4 Umnikazi womhlaba wolimo akanakwehliselwa kumbe abuyiselwe ingxenye yemali maqondana nengxenye esetshenziselwa ezolimo ngaphezu kwesilinganiso erandini ngalinye esimaqondana nolimo.

8.5 Uma isicelo okukhulunywe ngaso **endimeni 8.2** ngenhla, sesigunyaziwe, kumele sivuselelwe ngefomu elibekiwe, futhi kumele sifinyelele kuMasipala engakashayi umhla ka 30 Ephreli owandulela ukuqala konyaka wezimali kaMasipala.

8.6 UMasipala angawuhlola umhlaba ngaphambi kumbe ngemuva kokuvuma isaphulelo futhi angahoxisa noma achibiyele nanoma yisiphi isinqumo esenziwe ngaphambi kwalokho kuhlola kuye ngemigomo, inqubo nesinqumo esinobulungiswa.

8.7 Umnikazi kudingeka angapholisi maseko azise uMasipala uma umsebenzi wolimo isaphulelo esavunyw mayelana nawo ungasaqhubeki. Amarate okumele atholwe nguMasipala ngokomthetho ngenxa yalokho angabizwa kusukela emuva ngosuku lokhu okwenzeka ngalo ngokweSigaba 78 soMthetho.

## **9. IZINDAWO EZIKHOKHA AMA-RATE AYISIPESHELI (SRA) NGAPHANSI KWESIGABA 22 SOMTHETHO**

### **INGXENYE 1**

#### **9.1 Ukunqunywa kwezindawo ezikhokha ama-rate ayisipesheli (SRA)**

9.1.1 NgokoMthetho nangokwale nqubomgomo, nangesinqumo soMkhandlu emhlanganweni wawo wesabelomali wonyaka, uMasipala angasungula indawo ezokhokha ama-rate ayisipesheli (SRA) futhi anqume nama-rate azobizwa kuleyo ndawo engaphansi kwe-SRA.

#### **9.2 Ijoka lokukhokha ama-rate engeziwe emhlabeni okhokhelwa ama-rate**

9.2.1 Kuncike kokuhlinzekelwe eMthethweni nakule Nqubomgomo:

9.2.1.1 ama-rate engeziwe azosebenza emhlabeni okhokha ama-rate okwi-SRA kubandakanya umhlaba okhokhelwa ama-rate okungowohlaka lombuso.

9.2.1.2 Abayothatha itayitela lomhlaba okhokhelwa ama-rate okwi-SRA bayokhokha ama-rate engeziwe kusukela osukwini lokubhaliswa komhlaba okhokha ama-rate egameni labo.

### **9.3 Abangawakhokhi ama-rate engeziwe**

9.3.1 Izakhiwo zikaMasipala noma eziphethwe umasipala noma zezinhlaka zikaMasipala azikhokhiswa ama-rate engeziwe.

9.3.2 Abanikazi bezakhiwo asebekhulile, abakhubazekile abangasasebenzi ngenxa yokugula nemizi ephethwe yizingane kabawakhokhi ama-rate engeziwe.

9.3.3 Ngale kokuchezuka eSigabeni 93A soMthetho sifundwa nale Nqubomgomo, izakhiwo ezingawakhokhi ama-rate ngokweSigaba 17 soMthetho aziwakhokhi ama-rate engeziwe.

9.3.4 Noma imiphi eminye imikhakha yabanikazi noma yezakhiwo engawakhokhi ama-rate ngokwale Nqubomgomo noma uMthetho, ayiwakhokhi ama-rate engeziwe.

9.3.5 UMkhandlu ungangazikhokhisi ama-rate engeziwe izakhiwo ezinenani elingeqile kwelinqunywe uMkhandlu ngesikhathi uphasisa isabelomali sonyaka.

### **9.4 Inhloso ye-SRA**

9.4.1 Ama-rate engeziwe abizwa kulowo mhlaba okwi-SRA okhokha ama-rate, ngokukhethekile, ukuze kukhokhelwe ezinye izinsiza ezengeziwe (ngaphezu kwalezo ezivele zihlinzekwa nguMasipala) ukuze kuphuculwe noma kulungiswe izinga lendawo.



9.4.2 Uhlobo nobungako bemisebenzi eyengeziwe okumele kuhlinzekwe kuleyo ndawo kuncike ezidingweni zaleyo naleyo ndawo kanti umnikazi wendawo nguyena oyobhekana nokukhokhela ama-rate engeziwe. Nakuba izidingo ziyokwehluka indawo nendawo, i-SRA iyithuluzi lokufezekisa lezi zinjongo ezilandelayo (akuzona zonke)-

9.4.2.1 ukukhuthaza nokwandisa amasevisi kamasipala ahlinzekwa nguMasipala;

9.4.2.2 ukuhlelela ukulungiswa kabusha nokuphuculwa kwezindawo ezingaphansi kwengcindezi;

9.4.2.3 ukukhuthaza utshalomali lwamabhizinisi azimele kwi-SRA;

9.4.2.4 ukuvula iminyango yezomnotho emphakathini;

9.4.2.5 ukuba negalelo ekwakhiweni kwezindawo zomphakathi ezihehayo, eziphephile nezithandwa ngabantu;

9.4.2.6 ukuqinisekisa ukufezekiswa kwezinjongo zikaMasipala nezinjongo zentuthuko ezibekwe kwi-IDP.

## **9.5 Izinto ezibhekwa wuMkhandlu uma unquma ngama-SRA**

9.5.1 UMkhandlu unquma ngama-SRA uma zilandeliwe izidingo zale Nqubomgomo nezesigaba 2 soMthetho, okubandakanya ukuthi –

9.5.1.1 kunobufakazi obanele bokuthi kuzoba lula ukusebenzisa i-SRA ukwandisa izimali zokulungisa noma zokuhlumelelisa leyo ndawo nokuthi ukuqoqwa kwama-rate kuleyo ndawo onyakeni wezimali owedlule bekungekho ngaphansi kuka 95%;

9.5.1.2 I-SRA ehlongozwayo inezakhiwo ezingekho ngaphansi kuka 200 ezikhokhelwa ama-rate, noma isamba sesisonke sezakhiwo ezikhokhelwa ama-rate singaphezu kwesamba esinqunywa ngumkhandlu izikhathi ngezikhathi;

9.5.1.3 Ukulungiswa okuhlongozwayo kuchazwe ngendlela ephelele necacile ukuze umphakathi wendawo noMkhandlu bakwazi ukuthatha isinqumo;

9.5.1.4 Indawo iklanywe kahle ukuvumela ukuba kwenziwe lokhu kulungisa noma lokho kuvuselela umhlaba kuleyo ndawo;

9.5.1.5 Ama-rate engeziwe, azokuba ngaphezu kwama-rate ejwayelekile abizwa kulowo mhlaba, ayakhoneka futhi aweqi ngaphezu kuka 25% wama-rate

kamasipala akhokhwa ngumnikazi obhalisiwe womhlaba okhokhelwa ama-rate kwi-SRA;

- 9.5.1.6 Isabelomali seThemu siyiqiniso mayelana namasevisi okwengeza azohlinzekwa, futhi sivumela ukuthi kube nezimali ezibekiwe ezingasetshenziswa ezingekho ngaphezu kuka 30% wama-rate okwengeza zokubhekana nezindleko ezingalindelekile, ikakhulukazi, uma kwenzeka incipha email yama-rate engeziwe eqoqwayo kubanikazi bezakhiwo ngenxa yokuncipha kwamanani aklanyelwe izakhiwo zabo ezikhokhelwa ama-rate noma ngenxa yokushintsha komkhakha wezakhiwo ngesikhathi sonyaka wezimali kaMasipala;
- 9.5.1.7 I-SRA ngeke isetshenziswe ukuqhubela phambili ukungalingani okukhona entuthukweni kaMasipala;
- 9.5.1.8 Ukunqunywa kwe-SRA kuyahambisana nezinjongo zikaMasipala ze-IDP, ikakhulukazi uhlelo lwamaphuzu ayisishiyagalombili lukaMasipala oluqukethwe kuyona;
- 9.5.1.9 Ukunqunywa kohlelo lwama-akhawunti nokugcinwa kwamarekhodi okwehlukile kuMasipala mayelana nengeniso eyenziwa ngama-rate engeziwe kanjalo nokulungiswa nokuphuculwa kwe-SRA;
- 9.5.1.10 Umehluko phakathi kwemikhakha yomhlaba kuyosebenza uma kubizwa ama-rate engeziwe;
- 9.5.1.11 Iningi lamalungu omphakathi wendawo, njengoba kushiwo **kwindimana 9.11** azobhekana nokukhokha ama-rate engeziwe;
- 9.5.1.12 Ekugcineni uMkhandu kuphela ongunya lokunquma ukuthi kufanele yini iSRA isungulwe.

## **9.6 Ukusungulwa kwe-SRA**

- 9.6.1 Kuncike kokuhlinzekelwe kule nqubomgomo, uMthetho kanye noMthetho kuMasipala, noma yimuphi umnikazi noma iqoqwana labanikazi abanesakhiwo esikhokha ama-rate endaweni okuhlongozwa kuyona i-SRA, bangacela, ngokusebenzisa ikomidi lewadi noma iKhansela lewadi, ukuba uMasipala ahlonze leyo ndawo njenge-SRA.

Akukho nokho okunqabela uMasipala ilungelo lokusungula iSRA.

9.6.2 Zonke izindleko ezithwalwe yinoma yimuphi umuntu ngesikhathi ethatha izinyathelo zokusungulwa kweSRA ziyothwalwa yilowo muntu.

## **9.7 Ukuhleleka nokwakheka kweSRA**

9.7.1 Nakuba iSigaba 22 soMthetho singalawuli ukuthi kumele kuhlelwe kanjani ukulawulwa kwe-SRA, yilezi zinhlelo ezichazwe **kwindimana 9.7.1.1 no-9.7.1.2** kuphela ezamukelekile kuMasipala zokulawulwa kweSRA esungulwe ngokoMthetho. Phambilini iSRA ibingakwazi ukuphathwa yi-NPC okuyiyo ebimukela ama-rate okwengeza ngaphansi kohlelo olulawulwa ngeSigaba 67 somthetho iMFMA. Kepha le ndlela manje isiyaqedwa.

9.7.1.1 Owenza umsebenzi ovela ngaphandle ngendlela elawulwa yiSigaba 76 somthetho iSystems Act.

9.7.1.2 Ukuphathwa nguMasipala okushiwo eSigabeni 76 somthetho iSystems Act. Lokhu kuyokwenzeka ezimweni ezingajwayelekile impela, lapho iminyango efanele kuMasipala iqinisekise khona ukuthi inazo izidingo ezanele ngakho iyakweseka ukuhlinzeka iSRA ngamasevisi engeziwe uma nje lokho kungeke kuholele ekuphazamisekeni kokuhlinzekwa kwamasevisi kwezinye izindawo.

## **9.8 Inqubo yokusungulwa kwe-SRA**

Inqubo yokusungulwa kwe-SRA equkethwe kule nqubomgomo kumele ilandelwe ukuze uMkhandlu ukwazi ukusibheka isicelo sokusungulwa kweSRA.

## **9.9 Ukuqala iSRA**

9.9.1 Ofaka isicelo oshiwo **kwindimana 9.6** kumele asungule ikomidi elilawulayo elakhiwe abantu abangekho ngaphansi kwabathathu elimele abanikazi bezakhiwo kuleyo ndawo ehlongozwayo yeSRA. Kumele kubhekelelwe ubulili uma sekusungulwa lelo komidi elilawulayo. Amalungu ekomidi elilawulayo kumele zikhathi zonke kube ngabantu abasemabhukwini amahle ikakhulukazi ngokukweleta uMasipala izimali. Akukho muntu ofuna ukuhlinzeka iSRA ngamasevisi athile okufanele abe yilungu lekomidi elilawulayo.

9.9.2 Ikomidi elilawulayo kumele linikeze uCFO amagama amalungu alelo komidi futhi kumele lihlangane noCFO ngaphambi kokuqala inqubo yokusungula iSRA ukuze kuqinisekiwe ukuthi iSRA iwuhlelo olufanele lokubhekana nezinkinga zalowo mphakathi nokuthi imisebenzi eyengeziwe iyahambisana nezinjongo ze-IDP kaMasipala.

9.9.3 Ikomidi elilawulayo kumele ligcine wonke amarekhodi aphantselane nokusungulwa kweSRA, okubandakanya namaminithi emihlangano.

9.9.4 Uma ikomidi elilawulayo livumelana ngokuthi liyaqhubeka nokusungula iSRA, kumele lazise uCFO ngencwadi bese linikeza uCFO lokhu okulandelayo:

9.9.4.1 imephu yendawo ethwetshulwe ngaphezulu enombala ekhombisa imingcele lapho kuhamba khona iSRA, ekhombisa ngokusobala yonke imigwaqo ekhona kwiSRA. Leyo mephu kumele itholakale eMnyangweni kaMasipala wakwa-Surveying and Land Information.

9.9.4.2 iminingwane ecashunwe ohlwini lwemizi olutholakala emnyangweni kaMasipala wakwaReal Estate evezwa izakhiwo ezikhona kwiSRA. Ikomidi elilawulayo kumele, ngosizo lukamasipala, liqinisekise ukuthi iminingwane iyiyona. Noma yikuphi okungesilona iqiniso kumele kubikwe kuCFO ukuze kulungiswe.

9.9.4.3 uhlu lwezakhiwo ezikwiSRA lapho kusalindwe khona isinqumo sokuphikisa noma sokwedlulisela phambili isinqumo ngokoMthetho.

9.9.5 Ngemuva kokuthola iminingwane yazo zonke izakhiwo ezithintekayo, iCFO iyobe isilungisa uhlu lwezikweletu zabanikazi bezakhiwo okuyibona abazobhekana nokukhokha ama-rate engeziwe kwiSRA. Uma iCFO isigculisekile ngokuthi izimali zizoba khona zeSRA, ikomidi elilawulayo liyoqhubeka nesicelo salo sokusungulwa kwe-SRA.

9.9.6 Ukuze kusizwe ikomidi elilawulayo ngesicelo salo kuMasipala sokusungula indawo ezokhokha ama-rate ayisipesheli ngokuhambisana nale nqubomgomo, uMasipala angakhipha izaziso azibhekise kubanikazi bezakhiwo maqondana nesicelo sokusungulwa kweSRA ehlongozwayo, kube kubekwe emqondweni ukuthi

amakheli abanikazi bazakhiwo ezisendaweni yeSRA ehlongozwayo ngeke enekelwe noma ngubani.

9.9.7 IKomidi elilawulayo kumele lenze inhlolovo (ucwaningo olulodwa maqondana nomnikazi wesakhiwo ngamunye), ngendlela ebekiwe, ezakhiweni ezingekho ngaphansi kuka 20% walezo ezisohlwini (kudingeka ukwehlukana kwezinhlobo zezakhiwo ezikhona kuleyo ndawo). Ngaphezu kwalokho, kumele kwenziwe isampula labantu abaxubile abahlala nabanamabhizinisi kuleyo ndawo, elingaba yisibalo esingekho ngaphansi kuka 5% wezakhiwo ezikhona ohlwini lwezakhiwo. ICFO inelungelo lokucela ukuba kwenziwe olunye icwaningo namanye amasampula uma kunesidingo. ICFO inganciphisa isibalo sabantu okuzokwenziwa kubo ucwaningo noma amasampula uma kunesidingo, kuncike ekutheni kumele kube nezincomo ezizwakalayo ezibhalwe phansi.

9.9.8 Ikomidi elilawulayo kumele lixoxisane neminyango kaMasipala ethintekayo mayelana nalokhu okulandelayo –

9.9.8.1 amasevisi atholakalayo namazinga akhona;

9.9.8.2 ukulungiswa nokuphuculwa abakufisayo kwamasevisi akhona nendlela ababona ukuthi kwenziwe ngayo.

Imininingwane efanele mayelana neminyango ethintekayo iyatholakala kunoma yiziphi izikhungo zikaSizakala.

9.9.9 Yonke imibhalo ephathelene nokusungulwa kweSRA kumele igunyazwe yiCFO ngaphambi kokuba ikhishelwe emphakathini.

9.9.10 Ikomidi elilawulayo kumele lihlanganise ipulani yebhizinisi ngokuhambisana **nendima-9.15.**

9.9.11 Ikomidi elilawulayo kumele lakhe futhi ligcine kahle iwebsite etholakala kalula emphakathini wendawo nakuMasipala, ngenhloso yokubona ulwazi oluphathelene neSRA ehlongozwayo kubandakanya nepulani yebhizinisi nalolo lwazi njengoba lungabekwa ngokwale nqubomgomo.

## **9.10 Umhlangano wokuqala womphakathi – ukweselwa ngokwenqubomgomo**

9.10.1 Noma yisiphi isicelo sokuba kusungulwe iSRA kumele sandulelwe wukubanjwa komhlangano womphakathi (“umhlangano wokuqala womphakathi”). Lowo omhlangano kumele ubizwe nguMasipala kuphela uma iCFO isiqinisekise ngenchwadi, ngefomu elibekiwe, ukuthi ofake isicelo uyilandelile imibandela ebekwe **kwindimana-9.9**.

9.10.2 Inhloso yalo mhlango wokuqala womphakathi ukuqinisekisa ukuthi ikomidi elilawulayo liyabonisana nomphakathi wendawo, ikakhulukazi abanikazi bezakhiwo, phakathi kokunye mayelana nalezi zindaba ezilandelayo –

9.10.2.1 imingcele ehlongozwayo yeSRA;

9.10.2.2 imisebenzi eyengeziwe ehlongozwayo;

9.10.2.3 ama-rate ahlongozwayo azokwengezwa okulindeleke ukuba asebenze ngokwepulani yebhizinisi;

9.10.2.4 ukwehlukana kwemikhakha yezakhiwo uma sekufakwe ama-rate engeziwe;

9.10.2.5 ipulani yebhizinisi;

9.10.2.6 uhlelo olukhona lokuphatha nokulawula uSRA; kanye

9.10.2.7 nemvume yeningi labanikazi nezakhiwo kuleyo ndawo ekhokha ama-rate njengoba kushiwo ku-9.11.2.1 no-9.11.2.2, okuyibona abazokhokha ama-rate engeziwe.

9.10.3 Ngaphambi kokubamba umhlangano wokuqala womphakathi, ikomidi elilawulayo kumele –

9.10.3.1 likhiphe isaziso ngenhloso yokusungulwa kweSRA, leso saziso kumele sikhishwe –

9.10.3.1.1 ngokushicilela isaziso esibhalwe ngendlela enqunyiwe, ephephandabeni okungenai elilodwa lansuku zonke elifundwa kwiSRA ehlongozwayo;

9.10.3.1.2 ngokufakwa, kweyame eMthethweni kaMasipala Wezokukhangisa, kwezingqwembe zokwazisa ezindaweni ezisobala, ezibhalwe ngendlela enqunyiwe, noma ezigxotsheni emigwaqweni kuleyo ndawo okuhlongozwa kuyona iSRA;

9.10.3.1.3 ngokukhangisa enhloko hovisi kaMasipala, kwamanye amahhovisi kaMasipala ashiwo yiCFO kanye nakwimitapo yolwazi kuMasipala kanjengoba kunganquma iCFO ukuze kubonwe ngezikhathi zokusebenza;

9.10.3.1.4 ngokukhipha isaziso sinikezwe bonke abakhokhi bama-rate abazokhokha ama-rate engeziwe, ngendlela ebekwe **kwindimana-9.18**;

9.10.3.1.5 ngokufaka ikhophi yesaziso kwi-website yekomidi elilawulayo eshiwo **kwindimana-9.9.11**; kanye

9.10.3.1.6 nangokunika ihhovisi leCFO ikhophi yesaziso ukuze isifake kwi-website kaMasipala.

9.10.4. Isaziso somhlangawo wokuqala kumele –

9.10.4.1 sisho inhloso yomhlangano;

9.10.4.2 sisho usuku, indawo nesikhathi okuzobanjwa ngaso umhlangano;

9.10.4.3 sisho imingcele ehlongozwayo nemisebenzi ezokwengezwa;

9.10.4.4 sisho isabelomali sesikhathi esibekiwe esihlongozwayo;

9.10.4.5 sisho ukuthi ngaphandle uma kwenqatshelwe uMthetho nale Nqubomgomo, bonke abanikazi bomhlaba bamelwe ukukhokha ama-rate engeziwe;

9.10.4.6 sibe nekheli likaMasipala lapho kungabhekwa khona ipulani yebhizinisi isikhathi esithile;

9.10.4.7 sisho indawo lapho, kusukela ngosuku oluthile kuya ngosuku oluthile, kungahanjiswa khona kuMasipala ukuphawula nemibono ebhalwe phansi mayelana neSRA ehlongozwayo noma mayelana nepulani yebhizinisi ngokuhambisana **nendimana 9.15**. Kuncike ekutheni isikhathi esishiwo kuleso saziso sokuletha ukuphikisa angeke sibe ngaphansi kwezinsuku ezingu-30 sibalwa kusukela osukwini okubanjwe ngalo umhlangano wokuqala.

9.10.5 Ikomidi elilawulayo kumele liveze ubufakazi bokushicilelwa kwesaziso emaphephandabeni ngokuthi lilethe lonke ikhasi lephephandaba okubhalwe kulo isaziso kuMasipala zingakedluli izinsuku eziyisikhombisa (zingabalwa izimpelasonto namaholidi) kuvalwe isikhathi esivumelekile sokuhambisa izikhalo nokuphikisa.

9.10.6 Ngaphezu kobufakazi obushiwo ku-**9.10.5**, ikomidi elilawulayo kumele lilethe kuMasipala incwadi efungelwe eqinisekisa ukuthi liwulandele u-**9.10.3.1.2 – 9.10.3.1.6**. Osayinayo encwadini efungelwe kumele kube ngomunye wamalungu onolwazi futhi ongafakaza ngalolu lwazi.

9.10.7 Umhlangano wokuqala womphakathi kumele ubanjwe phakathi kwwzinsuku eziyisishumi kuya kwezingamashumi amathathu (zingabalwa izimpelasonto namaholidi) kukhishwe isaziso. Indawo yomhlangano kumele ibe ngaphakathi kwemingcele yeSRA ehlongozwayo, ngaphandle uma iCFO, ngezizathu ezizwakalayo, igunyaza enye indawo ngencwadi ngaphambi kokubanjwa komhlangano okukhulunywe ngawo ku-**9.11.3.1.1**.

9.10.8 Abantu abanentshisekelo kumele emhlanganweni wokuqala womphakathi -

9.10.8.1 banikezwe ulwazi abaludingayo mayelana neSRA ehlongozwayo kubandakanya nepulani yebhizinisi;

9.10.8.2 banikezwe ithuba lokubuza imibuzo baveze nemibono yabo futhi benze nezethulo;

9.10.8.3 batshelwe ngenqubo ezolandelwa uma befuna ukufaka izikhalazo ukuze zicutshungulwe uMkhandlu uma usudingida isicelo esishiwo ku **9.12**.

9.10.9 Umhlangano wokuqala womphakathi kumele wethanyelwe yizithunywa zikaMasipala futhi usihlalo wawo kumele kube ngumuntu ofanelekile futhi onesipiliyoni.

9.10.10 Amaminithi omhlangano wokuqala womphakathi kumele agcinwe futhi ikhophi yawo ihanjiswe kuCFO zingakedluli izinsuku ezingu 14 (engabalwa amaholidi nezimpelasonto) kubanjwe umhlangano wokuqala womphakathi. Lawo maminithe kumele atholakale uma umphakathi ufuna ukuwabona, ngesicelo ekhelini okukhulunywe ngalo ku-**9.10.4.7**.

## **9.11 Ukuthola ukwesekwa kweSRA**



9.11.1 Ukwesekwa kokusungulwa kweSRA kugatholakala kuphela ngemuva komhlangano wokuqala womphakathi, futhi ngemvume enqunyiwe ekhishwe yiCFO.

9.11.2 Ukuze kusungilwe iSRA ehlongozwayo, kumele kube nabanikazi bezakhiwo abanele kuleyo SRA abasayina imvume eshoyo ukuthi-

9.11.2.1 uma kulowo mhlaba okuhlongozwa ukuba ube yiSRA izakhiwo eziningi kuwna zingamabhizinisi noma zingezohwebo, okungenani u-51% walabo banikazi ayakweseka ukusungulwa kweSRA. Umnikazi ngamunye uyokuba nevoti elilodwa kungakhathaleki ukuthi ungumnikazi wezakhiwo ezingaki. Abanikazi bemizi noma izakhiwo zokuhlala ngeke bakhokhiswe ama-rate engeziwe.

9.11.2.2 uma kuyiSRA engafani nale okukhulunywa ngayo ku-**9.11.2.1**, okungenani u-66% wabanikazi bezakhiwo nabayisibalo esingu-51% senani lezakhiwo ezikhokha ama-rate kwiSRA, bayaseseka isiphakamiso sokuba kusungulwe iSRA. Isakhiwo esisodwa esibhalisiwe siyoba nevoti elilodwa kungakhathaleki ukuthi sinabantu abangaki abangabanikazi.

9.11.3 Wonke amafomu okweseka kumele agcwaliswe futhi ahambisane nohlu lwezakhiwo njengoba kushiwo ku-**9.9.4.2** ukuze kubonakale ukuthi ayiqiniso.

9.11.4 Umnikazi wesakhiwo ofuna ukuphikisana nokusungulwa kweSRA nanoma iluphi olunye udaba lweSRA ehlongozwayo angenza lokho ngokusholokho kwifomu elinqunyiwe. Ophikisayo uyoba nelungelo lokuletha ukuphikisa kwakhe okusemthethweni ngokuhambisana no-**9.14** uma isicelo seSRA sesethulwa eMkhandlwini.

9.11.5 Ukuphawula nokuphikisa kuyocutshungulwa kuphela uma kulethwe kuMasipala ngaphambi kosuku lokuvala olubekwe esazisweni esishiwo ku-**9.10.4.7**.

9.11.6 Kumele kubizwe umhlangano wesibili womphakathi uma kuchitshiyelwa ipulani yebhizinisi, njengoba kungasho uCFO, ngemva komhlangano wokuqala womphakathi. Uma kuba njalo, okuhlinzekelwe ku-**9.10** kuyosebenza nezinguquko ezidingekayo emhlanganweni wesibili ukuze kugunyazwe iSRA.

9.11.7 Ikomidi elilawulayo lingaxoxisana nabanye abaphikisana nesicelo seSRA ngaphambi kokubamba umhlangano wokuqala womphakathi noma umhlangano wesibili womphakathi, njengoba kushiwo ku-9.10.1 no-9.11.6. Uma sekuboniswana, Ikomidi elilawulayo kumele linikeze abaphikisayo noMasipala amaninithi emihlangano eliyibambe nabo. Ophikisayo uyovunyelwa ukuba aphenidule kumaminithi zingakedluli izinsuku eziyishumi zokusebenza.

9.11.8 Umuntu okumele akhokhe ama-rate engeziwe angaqoka noma ngubani njengomuntu ozommela ozobamba iqhaza, akhulume, emhlanganweni wokuqala womphakathi njengoba kushiwo ku-9.10.1, noma anikeze noma agodle imvume ebhalwe phansi yalowo muntu ngokwenhloso yale nqubomgomo mayelana nesinqumo ngeSRA, kuncike ekutheni lowo muntu oyisithunywa kumele aqokwe ngenchwadi, enosuku futhi yasayinwa umuntu omqokayo efomini elinqunyiwe. Noma iyiphi ifomu yokuqokelwa ukumela omunye emhlanganweni wokuqala womphakathi kumele igcinwe yikomidi elilawulayo futhi ibe khona uma sekuzohlola uMasipala, uma kunesidingo. Lapho kuqokwe umuntu ozomela omunye ngenjongo yokuhambisa imibhalo ethile enqunywe ngokwale nqubomgomo mayelana nezinqumo ngeSRA, kumele kube khona incwadi eqoka lowo muntu noma ikhophi yayo eqinisekise ngumfungisi.

## **9.12 Isicelo ngokwesigaba 22 soMthetho**

9.12.1 Isicelo sokusungulwa kweSRA kumele sithunyelwe ngokuhambisana nale nqubomgomo.

9.12.2 Isicelo sokusungulwa kweSRA kumele –

9.12.2.1 sibhalwe phansi kwifomu eyenzelwe lokho;

9.12.2.2 sihambisane nepulani yebhizinisi;

9.12.2.3 sihambisane nokukhokhwa kwezimali ezinqunyiwe.

9.12.3 Ikomidi elilawulayo kumele likhiphe isaziso ngesicelo seSRA, njengoba kubekwe ku-9.13.1, kodwa futhi lingenza njalo uma iCFO isiqinisekise ngenchwadi ukuthi isicelo siyayanelisa yonke imibandela yale nqubomgomo.

9.12.4 IKomidi elilawulayo kumele liqale ngesaziso somphakathi ngendlela ebekwe ku-9.13.1, zingakapheli izinsuku ezingu-14 (engabalwa amaholidi nezimpelasonto) kutholakele isaziso okukhulunywe ngaso ku 9.12.3, noma ngaleso sikhathi eside kunalesi esingagunyazwa yiCFO ngencwadi.

9.12.5 Ikomidi elilawulayo kumele liveze lokhu okulandelayo kwi-website yalo ngokuka 9.9.11-

- i) incwadi yesicelo;
- ii) ipulani yebhizinisi;
- iii) umbiko wocwaningo ngemibono yokuphathwa kwedolobha;
- iv) izethulo ezitholakele emhlanganweni womphakathi;
- v) amaminithi emihlangano yomphakathi;
- vi) ile nqubomgomo;
- vii) uMthetho kaMasipala;
- viii) imibuzo evame ukubuzwa ngeSRA;
- ix) Izaziso; kanye
- x) nefomu lokuvuma/lokuphikisa isiphakamiso.

9.12.6 Isicelo seSRA kumele silethwe engakedluli umhla ka 31 Agasti wonyaka ngamunye wezimali owandulela ukuqala konyaka omusha wezimali ofakelwa isicelo. Lolo suku luzokwenzela ukuthi uMasipala alungiselele ama-rate engeziwe uma sekuhlelwa isabelomali salowo nyaka wezimali. I-CFO ingalwelula usuku luye kumhla ka 30 Septhembu uma kunesincomo esizwakalayo esitholwe uMasipala kanti ukuhlelwa kwesabelomali sikaMasipala angeke kuphazamiseke.

### **9.13 Ukukhangisa Isicelo**

9.13.1 Ikomidi elilawulayo kumele likhiphe isaziso ngesicelo elisenze kuMasipala sokusungulwa kweSRA ngokuthi –

9.13.1.1 kushicilelwe isaziso esibhalwe ngendlela enqunyiwe, kanye, ephephandabeni lansuku zonke okungenani elilodwa elifundwa kwiSRA ehlongozwayo

9.13.1.2 kufakwe izaziso emahhovisi kaMasipala, kwamanye amahhovisi kaMasipala, njengoba kunganquma iCFO nakwimitapo yolwazi kaMasipala, njengoba kunganquma iCFO ukuze umphakathi uzibone ngezikhathi zokusebenza;

9.13.1.3 kunikezwe umkhokhi wama-rate ngamunye isaziso okunguyena ozokhokha ama-rate engeziwe ngendlela ebekwe ku **9.18**;

9.13.1.4 kunikezwe iCFO ikhophi ukuze ayifake kwi-website kaMasipala.

9.13.2 Isaziso esishiwo ku-**9.13.1.1** kumele sishicilelwe ngolimi lwalelo phephandaba.

9.13.3 Zonke izaziso ezishiwo ku-**9.13.1** kumele zisho ukuthi izikhalazo mayelana nokunquma ngeSRA noma mayelana nokushiwo yipulani yebhizinisi zingafakwa kuMasipala lungakedluli usuku olubekwe esazisweni, okungamele kube yisikhathi esingaphansi kwezinsuku ezingamashumi amathathu (zingabalwa izimpelasonto namaholidi) kushicilelwe isaziso ngokuka-**9.13.1.1.**, futhi kumele kushiwo ukuthi ipulani yebhizinisi ikhona kwabafuna ukuyibona endaweni ebekwe yiCFO kwiSRA isikhathi esiyizinsuku ezingu 30.

9.13.4 Ikomidi kumele liveze ubufakazi bokushicilelwa emaphephandabeni ngokuletha ikhasi lephephandaba eliphelele kuMasipala ezinsukwini eziyisikhombisa (kungabalwa izimpelasonto namaholidi) kusukela osukwini lokuvalwa kwesikhathi sokulethwa kwemibono ephikisanayo nokuhlongozwayo.

## **9.14 Ukuphikisana nokusungulwa kweSRA**

9.14.1 Ukuphikisa isiphakamiso sokusungulwa kweSRA kumele kwenziwe kuMasipala ngemuva kosuku lokugcina olubekwe kwisaziso ngokuka **9.13.1.1**. Noma yikuphi ukuvuma isiphakamiso noma ukusiphikisa okulethwe sekwedlule isikhathi angeke kubhekwe.

9.14.2 Abaphikisayo ukusungulwa kweSRA kumele bakusho lokho ngokubhala phansi kuncike ekutheni lowo ofuna ukukusho ngomlomo, kumele asizwe abasebenzi bakaMasipala kwesinye sezikhungo zikaSizakala zikaMasipala. Igama

lokuqala, isibongo nesikhundla somsebenzi kaMasipala oqophe umuntu owenza izethulo ngomlomo kumele kuvele kuleyo ncwadi yokuphikisana nesiphakamiso.

9.14.3 Zonke izincwadi zokuphikisana nesiphakamiso kumele ziqukathe lokhu okulandelayo:

9.14.3.1 Igama nekheli lomgwaqo lomuntu ophikisayo;

9.14.3.2 Ikheli lapho angemukela khona izincwadi zokumphendula, okumele kubandakanye ifeksi nekheli le-email;

9.14.3.3 abantu abathintekayo esicelweni;

9.14.3.4 izizathu eziphelele zokuphikisa.

## **9.15 Okuqukethwe yipulani yebhizinisi**

9.15.1 Ipulani yebhizinisi kumele

9.15.1.1 ihambisane nencwadi yezincomo;

9.15.1.2 ifake imephu yendawo ewumbala ekhombisa imingcele yeSRA futhi ekhombisa imigwaqo ekwiSRA;

9.15.1.3 ikhombise i-IDP kaMasipala;

9.15.1.4 ibandakanye uhlelo oluhlongozwayo lwamasevisi okwengeza azotholakala olukhombisa nobungako bobungcono okufanele kulindelwe umphakathi.

9.15.1.5 ifake isabelomali sethemu ngolwazi lwamanani omhlaba, imikhakha osetshenziselwa yona nokwahlukana kwama-rate akhona ngaleso sikhathi;

9.15.1.6 ikhulume kuphela ngamasevisi engeziwe ezindaweni zomphakathi;

9.15.1.7 iveze ukuthi iSRA ehlongozwayo izowusiza kanjani umphakathi;

9.15.1.8 ikhulume ngezinsalelo ezibhekene nomphakathi kwezomnotho endaweni yeSRA.

## **9.16 Okuqukethwe umbiko oncoma iSRA**

9.16.1 Okuqukethwe umbiko oncoma iSRA kumele kubhalwe kwifomu elenzelwe lokhu futhi kuhambisane nalezi zithasiselo:

9.16.1.1 Uhlu lwezakhiwo ezikhokha ama-rate kwiSRA, imininingwane yokuxhumana nabanikazi bezakhiwo okukhulunywe nabo namanani esakhiwo ngasinye nemikhakha yazo, njengoba kuvela ohlwini lwamanani azo lukaMasipala nakunoma yiluphi olunye uhlu lwamanani ezakhiwo nomhlaba olwengenziwe;

9.16.1.2 Ubufakazi bokuvunywa kweSRA ehlongozwayo yiningi lomphakathi endaweni okuhlongozwa kuyo iSRA okuyilona elizokhokha ama-rate engeziwe;

9.16.1.3 Ubufakazi bezaziso zemihlangano yomphakathi okukhulunywe ngayo kule nqubomgomo;

9.16.1.4 Amaminithi emihlangano yomphakathi neminye imihlangano okukhulunywe ngayo kule nqubomgomo.

## **9.17 Isabelomali sethemu**

9.17.1 Isabelomali sethemu kumele sibhekelele okungenani lokhu okulandelayo:

9.17.1.1 isabelomali seminyaka eyisihlanu, esikhombisayo ukuthi izimali zizotholakala kanjani ngokuveza imithombo yengeniso eyethembekile okuzoqoqwa kuyona izimali ezisuselwa ezilinganisweni eziyiqiniso zama-rate engeziwe aqoqwa ngenyanga ukubhekana nokuthi uMasipala uzoba nelungelo lokugcina isikhwama sezimali zokubhekelela izinguquko okukhulunywe ngazo kwindimana **9.5.1.6**;

9.17.1.2 isabelomali esihlukanisayo izabelo zemisebenzi yokwenza ngcono endaweni ngokwemikhakha ehlukehukene yezakhiwo ezikhokha ama-rate;

9.17.1.3 silandele imigomo yokuphathwa kwezimali esemthethweni. ICFO ngokusebenzisa amandla ayo okwalusa, ingachitha noma ibuyisele emuva isabelomali esingahambisani naleyo migomo.

## **9.18 Ukuthunyelwa kwezincwadi**

9.18.1 Kuncike kwinqubo enqunyiwe yokuhambisa imibhalo noma yokuxhumana ebekwe kunoma yisiphi isaziso noma umbhalo okukhulunywa ngawo **kwindimana 9**, noma imuphi umbhalo odinga ukuba uhanjiswa kumuntu ngokwale nqubomgomo mayelana nokusungulwa kweSRA, ungahanjiswa:

9.18.1.1 ngokuthunyelwa kwencwadi ngeposi elirejistiwe, ekhelini elaziwayo lokugcina noma ekhelini lebhizinisi kwiRiphabhlikhi. Kumele kutholakale incwadi eqinisekisa ukuposwa kwaleyo ncwadi kulelo posi okuthunyelwe ngalo;

9.18.1.2 ngokuthunyelwa kwezincwadi eposini elibhaliswe njengeposi lokuthumela ama-akhawunti kaMasipala lalowo muntu uma likhona;

9.18.1.3 ngokuhambisa ngesandla kulowo muntu (okumele kube nobufakazi bokusayina uma ukuthi uyitholile);

9.18.1.4 ngokuyithumela ngekhompyutha ekhelini le-email lokugcina elaziwayo elisetshenziselwa ukuthumela izincwadi zama-akhawunti kaMasipala, uma likhona;

9.18.1.5 nge-SMS enombolweni yocingo yalowo muntu (kudingeka nobufakazi bokuthi ihambile noma bokuthi uyivulile);

9.18.2 Uma incwadi ihanjiswe ngokwesigaba **9.18.1**, ngokuyihambisa ngesandla ekhelini, usuku ehanjiswe ngalo kumele luthathwe njengosuku ekhishwe ngalo leyo ncwadi;

9.18.3 Uma ihanjiswe ngempumelelo nge-email incwadi, usuku ehanjiswe ngalo ngempumelelo kumele luthathwe njengosuku ekhishwe ngalo leyo ncwadi;

9.18.3 Uma incwadi ihanjiswe ngeposi elirejistiwe noma ngeposi eliqinisekisiwe kumele kuthathwe ngokuthi ikhishwe ngosuku ehanjiswe ngalo kulelo kheli elaziwayo lomgwaqo noma lebhizinisi kwiRiphabhlikhi futhi kumele kutholakale incwadi ewubufakazi bokuyiposa kulelo posi eposwe kulona.

## **9.19 Isinqumo soMkhandlu**

9.19.1 Uma kucutshungulwa isicelo ngokusungulwa kweSRA, uMkhandlu –

9.19.1.1 ungasamukela isicelo sokusungulwa kweSRA ubeke naleyo mibandela (okufaka nobude besikhathi) uMkhandlu ongabona ifanele ezoba wusizo emphakathini wakuleyo ndawo nakubanikazi bezakhiwo ezisendaweni ezokhokha ama-rate engeziwe;

9.19.1.2 ungasichitha isicelo, okuyothi uma kuba njalo iCFO, ezinsukwini ezingu 30 zokusebenza (engabalwa amaholidi nezimpelasonto), inikeze umfakisicelo izizathu zokuchithwa kwesicelo seSRA; noma

9.19.1.3 ungabuyisela isicelo emuva kumfakisicelo ukuze sichitshiyelwe ngendlela engayalelwa uMkhandlu.

9.19.2 Uma isicelo sichithwa wuMkhandlu noma sibuyiselwa emuva kumfakisicelo ngokuhambisana no-9.19.1.3, umfakisicelo, ezinyangeni eziyisithupha kuphume isinqumo soMkhandlu kodwa kuncike ku-9.12.6, angaphinde afake isicelo kabusha eMkhandlwini ukuze unqume ngeSRA, kuncike ekutheni leso sicelo sesichitshiyelwe kahle ukuze silungise izizathu ezenze sachithwa phambilini.

## **INGXENYE 2**

### **9.20 Imibandela yokuhlinzekela isikhathi senguquko**

9.20.1 Izivumelwano zezimali ezenziwa neNPC ngaphambi kosuku ukusebenza okuyoqala ngalo futhi ezisasebenza, zisoqhubeka nokusebenza zize ziphelelwe yisikhathi ngokuphela kwesivumelwano ngenxa yanoma yisiphi isizathu.

Kepha akukho lutho oluyothikameza ilungelo likaMasipala lokubuyekeza ukusebenza kweNPC minyaka yonke ngaphansi kwesivumelwano sezimali esikhona, ukulandela kwayo izibopho ngaphansi kwalesi sivumelwano nenqubomgomo noma imibandela yenqubomgomo yaphambilini ebisebenza ngesikhathi kwenziwa isivumelwano sezimali, kanjalo nokuba sesimweni esihle ngakwezezimali kweSRA, kungagcini lapho;

9.20.2 Ngesicelo esibhaliwe seNPC, i-CFO ingakuxolela ukungayithobeli kwaleyo NPC noma yimiphi imibandela emisha efakwe kule nqubomgomo ethinta ukwabiwa kwezimali yiNPC, ukubika, neminye imigomo mayelana nesivumelwano sezimali. I-NPC kuyodingeka ikulungise lokho kungathobeli kwayo imibandela efanele esikhathini esinqunyelwe yiCFO;

9.20.3 I-CFO ingasamukela isicelo esibhaliwe seNPC sokuchitshiyelwa kwepulani yebhizinisi yayo, ephasiswe uMkhandlu, uma ibona ukuthi lokho ngeke kuwalimaze amalungelo anoma yimuphi umnikazi wesakhiwo osendaweni yeSRA, kodwa-ke



iCFO ingadinga ukuba iNPC ishicilele isaziso sesicelo saleso sichibiyelo ngendlela evunywe yiCFO.

9.20.4 I-CFO ingacela ukuhlolwa okunzulu kwamabhuku eNPC uma kunesidingo.

9.20.5 Ingakapheli inyanga ngemuva komhlangano wayo wonyaka, i-NPC kudingeka ukuba inikeze iCFO amaminithi ahlangozwayo omhlangano wonyaka ukuqinisekisa ukuthi umthetho uyathotshelwa.

### **INGXENYE 3**

#### **9.21 Ukuba sesimweni esihle kweSRA kwezezimali**

9.21.1 Uma izinga lokuqoqwa kwezimali zama-rate engeziwe kwiSRA lehla liba ngaphansi kuka-95%, uMasipala angayihlakaza njengoba kushiwo **endimaneni 9.23.**

### **INGXENYE 4**

#### **9.22 Ukuchitshiyelwa kwemingcele**

9.22.1 Ukuchitshiyelwa kwemingcele ekhona yeSRA kumele kuthathwe njengokuqalwa okusha kweSRA ngokweSigaba 22 soMthetho ufundwa kanye nale Nqubomgomo.

9.22.2 Imingcele emisha yeSRA angeke yeqe ku-100% wemingcele evele ikhona ngobukhulu.

### **INGXENYE 5**

#### **9.23 Ukuhlakazwa kwendawo ekhokha ama-rate ayisipesheli**

9.23.1 I-SRA ingahlakazwa ngesinqumo soMkhandlu uma–

9.23.1.1 I-NPC yephule isivumelwano sezezimali futhi yehluleka ukulungisa lokho ngesikhathi esibekiwe esivumelwaneni sezezimali.

9.23.1.2 Uma, ngasohlangothini lweSRA lapho izakhiwo eziningi ziklanywe njengamabhizinisi noma izitolo, okungenani u-51% wabanikazi abakhokha ama-rate engeziwe, besayina ifomu elibekiwe beseka ukuhlakazwa kweSRA. Umnikazi wesakhiwo oyedwa uyofaka ivoti elilodwa kungakhathaleki isibalo sabanikazi besakhiwo; noma

9.23.1.3 uma, ngasohlangothini lweSRA ngale kwalokhu okushiwo ku-**9.23.1.2**, okungenani isibalo esingu-66% sabanikazibezakhiwo abakhokha ama-rate engeziwe, abalingana no-51% wenani lezakhiwo ezikhokha ama-rate kwiSRA, besayina ifomu elenzelwe lokho beseka ukuhlakazwa kweSRA. Umnikazi wesakhiwo ngasinye uyoba nevoti elilodwa noma ngabe bangaki abanye abanye angabanikazi kanye nabo.

9.23.1.4 Uma uMkhandlu, ngesincomo seCFO, unquma ukuthi iSRA ayisakwazi ukuzimela kwezezimali, njengoba kuhlangozwe kwindimana **9.25**.

9.23.1.5 Uma kunesizathu esifanele, ngemuva kokubonisana nomphakathi wendawo.

9.23.2 Ngaphandle uma uMkhandlu unquma ngenye indlela, usuku lokuhlakazwa kweSRA kuyoba usuku lokugcina lukaJuni onyakeni wezimali kuMasipala okuthathwa ngawo lesi sinqumo.

## **10. IZAKHIWO EZISETSHENZISELWA OKUNINGI**

10.2 Ukwenzela ukukhokhwa kwama-rate, ezakhiweni ezisetshenziselwa izinhloso eziningi kuyolandelwa iSigaba 9(1)(c) soMthetho futhi ama-rate alezo zakhiwo ayonqunywa –

10.1.1 ngokuhlukanisa inani lasezimakethe lalowo mhlaba noma laleso sakhiwo ngenhloso ezisetshenziselwa yona; kanye

10.1.2 nangokusebenzisa ama-rate asebenza emikhakheni yezakhiwo ezibekwe esigabeni 5.6 ngenhla ngokwezilinganiso ezihlukile zamanani asemakethe.

## **11. IZAKHIWO EZISHIYWE DENGWANE, EZISETSHENZISWA / EZAKHIWE NGAPHANDLE KOKUGUNYAZWA/NGOKUNGEMTHETHO**

11.1 Uma isakhiwo/umhlaba ushiywe ngumnikazi, wakhiwe noma usetshenziswa ngokungemthetho futhi ngokuphambene nemithetho kaMasipala neyezwe, iLand Scheme Use nanoma imuphi umthetho ofanele, uMasipala angawuguqula umkhakha wawo ube ngosetshenziswa/ngowakhiwe ngokungagunyaziwe noma ngokungemthetho.

11.2 Uma umnikazi (umnikazi owenza icala) egamanela ngokungemthetho emhlabeni kaMasipala ongumakhelwane, uMasipala uyoguqula umkhakha womhlaba noma wesakhiwo salowo mnikazi awubize ama-rate omkhakha wesakhiwo esisetshenziswa/esakhiwe ngokungagunyaziwe noma ngokungemthetho kuze kube uyayeka ukwenza isenzo esingemthetho.

## **12. IZAKHIWO EZISEMAKHAYA**

12.1 Izakhiwo ezingazodwana, emhlabeni wokuhlala wasemakhaya okhonjwe nguMasipala zingaklanywa zibizwe ama-rate kwi-akhawunti yomnikazi ngamunye phezu kokuba ukudatshulwa kwawo kungabhalisiwe.

12.2 Izakhiwo ezingazodwana emhlabeni wasemakhaya obizwa ama-rate zingaklanywa zibizwe ama-rate kwi-akhawunti yomnikazi ngamunye phezu kokuba ukudatshulwa kwawo kungabhalisiwe.

12.3 Noma ama-akhawunti angehlukana, ngumnikazi womhlaba onomthwalo wokukhokha ama-rate.

### **13. IMIHLABA/IZAKHIWO EZINOBUNIKAZI NGOKUHLANGANYELA**

- 13.1 Izindawo ezisetshenziselwa okuthile kuphela futhi lokho kusetshenziswa kubhaliswe kuRegistrar of Deeds kumele ziklanywe inani kanye nalezo zakhiwo ezihambisana nazo;
- 13.2 Izindawo ezisetshenziswa ngabanikazi abathile kuphela ngokwemithetho yeBody Corporate ziyothahwa njengengxenye yendawo yawo wonke umuntu;
- 13.3 Izakhiwo ezingasetshenziselwa ukuhlala kumele zingazuzi ekuncishiselweni noma ekubuyiselweni ingxenye yemali ngokokuhlala;
- 13.4 UMasipala angaklama amanani angempela okunweba, abalwe ngokomkhakha womhlaba ngokwendimana **5.6(1)** nangesibalo samasenti athile erandini ngalinye anqunywe uMkhandlu emhlanganweni wawo wesabelomali sonyaka;
- 13.5 Uma amalungelo abhalisiwe omhlaba edayiswa, angafakwa ohlwini lokuklanywa kwamanani.
- 13.6 Lapho iShare Block Company njengokuchazwa kwayo eMthethweni iShare Blocks Control Act 1980 (uMthetho 59 ka-1980) ivule irejista yobunikazi ngokuhlanganyela emhlabeni noma ezakhiweni zokuhlala nasezakhiweni eziqondene neShare Block Scheme, ngabanikazi bemihlaba ngokuhlanganyela kuphela abafanele ukubuyiselwa ingxenye yemali ngaphansi kwendimana **7.2, 7.3 no-7.4**, inqobo nje uma behlangabezana nemibandela efanele ebekwa nguMasipala njalo izikhathi ngezikhathi.

### **14. INTUTHUKO YEZOMNOTHO**

- 14.1 Ukuze kukhuthazwe ukuthuthuka komnotho kuMasipala, ukuxegiselwa amarate okufanele akhokhwe kungase kuvunywe uma kufakwe isicelo maqondana nentuthuko ethile ehlongozwayo.

14.2 Isamba intuthuko ethile exegiselwa ngayo kanye nemibandela okufanele yaneliswe maqondana nalokho kuxegiselwa (ngaphandle kokuxegisa imibandela yendimana 14.3) kuyonqunywa uMkhandlu ngesikhathi uphasisa isabelomali sikaMasipala sonyaka.

14.3 Isaphulelo sokukhuthaza intuthuko sakhelwe phezu kwenqubomgomo yokukhuthaza ukuthuthukiswa komnotho eyaphasiswa nguMkhandlu. (Umnyango wezokuthuthukiswa komnotho nokukhuthaza utshalomali yiwo osingethe le nqubomgomo yokukhuthaza ukuthuthukiswa komnotho).

Uma kuba nokushayisana phakathi kwale Nqubomgomo neyomnyango wokukhuthaza ukuthuthukiswa komnotho, kuyosebenza le Nqubomgomo.

14.4 Isicelo ngasinye sokuxegiselwa esiphelezelwa yimibhalo eyesekayo kumele sivunywe nguMkhandlu kanye nesivumelwano phakathi kukaMasipala nomnikazi womhlaba.

14.5 Mayelana notshalomali endaweni echazwe njenge-Greenfield, umhlaba ongakhiwe uyoxegiselwa ingxenye yemali emehlukweni erandini ngalinye lokusetshenziswa okuhlosiwe komhlaba othuthukisiwe ngesikhathi sokuphasiswa kwamapulani okwakha ngaphansi kwale mibandela elandelayo:

- (a) Ukuxegiselwa kumele kube ngokomkhakha we-rate erandini lomkhakha waleso sakhiwo njengokulawula kwepulani yokwakha yaleyo ntuthuko;
- (b) Ukuxegiselwa kumele kube ngokwesikhathi esichaziwe;
- (c) Umthuthukisi unesibopho sokuqeda ukwakha esikhathini esinqunyiwe
- (d) Ukuxegiselwa kufanele kuhlale kufana kuze kube isikhathi lapho uMasipala esekhiphe khona isitifiketi sokungena esakhiweni ngokwe**Sigaba 14** soMthetho iNational Building Regulations and Building Standards Act, 1977 (Umthetho 103 ka-1977) njengokuchitshiyelwa kwawo noma ekupheleni kwesivumelwano phakathi kukaMasipala nomthuthukisi, kuye ngokwenyuka kokwehla kwamandla emali ngonyaka.
- (e) Yize kunalo mbandela oku(d) ngenhla, entuthukweni efinyelela ku-R1b kweve lapho:
  - i) kwakhiwa ingxenyanengabhaliseka khona sekukhishwe nesitifiketi sokuphuthula noma

- ii) iDeeds Registry isikhiphe iCertificate of Registered Title mayelana nengxenyana

leyo ngxenyana ingakhishwa ingafakwa engxenyeni yemali ebuyayo amarate iwakhokhe njengokusho koMthetho.

14.6 Mayelana nentuthuko ezindaweni ezichazwe njenge-Brownfield ukubuyiselwa ingxenye yemali okuvunywe nguMkhandlu kungavunywa maqondana nesicelo ngasinye ezindaweni uMasipala azibeke eqhulwini ngaphansi kwale mibandela elandelayo-:

- a) kumele kube nohlelo lokwakha oluvunyiwe;
- b) Intuthuko kumele kube ngeyesikhathi esinqunyiwe
- c) Umthuthukisi kumele abe nesibopho esingevuselelwe sokuqeda esikhathini esinqunyiwe.
- d) Ukubuyiselwa ingxenye yemali kufanele kuhlale kufana kuze kube isikhathi lapho uMasipala esekhiphe khona isitifiketi sokungena esakhiweni ngokwe**Sigaba 14** soMthetho iNational Building Regulations and Building Standards Act, 1977 (Umthetho 103 ka-1977) njengokuchitshiyelwa kwawo noma ekupheleni kwesivumelwano phakathi kukaMasipala nomthuthukisi.
- e) Yize kunalo mbandela oku(d) ngenhla, entuthukweni efinyelela ku-R1b kweve lapho:
  - i) kwakhiwa ingxenyana engabhaliseka khona sekukhishwe nesitifiketi sokungena esakhiweni noma
  - ii) iDeeds Registry isikhiphe iCertificate of Registered Title mayelana nengxenyana  
leyo ngxenyana ingakhishwa ingafakwa engxenyeni yemali ebuyayo amarate iwakhokhe njengokusho koMthetho.

14.7 Ukuxegiselwa ngenhloso yokukhuthaza intuthuko -

14.7.2 kudinga kufakwe isicelo;

14.7.2 ngokwesikhathi esinqunyiwe;

14.7.3 kubukwa isicelo ngasinye;

14.7.4 kuya ngesinqumo esithathwa uMkhandlu ngesikhathi uphasisa isabelomali sikaMasipala sonyaka:

14.7.5 kuncika kwisabelomali sikaMasipala salowo nyaka wezimali;

14.7.6 kuncika ekwenziweni kwesivumelwano phakathi kukaMasipala nomnikazi wesakhiwo;

14.7.7 kusebenza maqondana nomkhakha we-rate erandini ngalinye elibizwa uMasipala kuleso siza esithuthukiswayo ngalow nyaka wezimali. Akukho kuxegiselwa okuyonikezwa mayelana nesikhathi esesedlule; futhi

14.7.8 Ekugcineni konke kuncike emibandeleni yale nqubomgomo noMthetho.

14.8 Lapho intuthuko isiphothuliwe isakhiwo sase siqala ukusetshenziswa kodwa ubunikazi baso bungakadluliselwa kumnikazi, isibopho sokukhokha izintela kanye nanoma yiziphi ezinye izikweleti zikaMasipala ezidalekayo ngenxa yalokho kusetshenziswa ngesomthuthukisi.

14.9 Uma umthuthukisi ethola ukuxegiselwa ngenhloso yokukhuthaza intuthuko ngephutha, uMasipala unelungelo lokukuhoxisa lokho kuxegiselwa ngendlela ayibona ifanele.

14.10 Isivumelwano esishiwo ku-14.3 ngenhla singanikezwa umthuthukisi olandelayo ngemvume kaMasipala ebhaliwe.

## **15. UKUFAKA OKUNINGI OHLWINI LOKUKLANYWA KWAMANANI**

15.1 Uma kufakwe isicelo, izivumelwano zokuqasha isikhathi eside emhlabeni ongokahulumeni noma wohlaka lukahulumeni ezingabhalisiwe zingaklanywa ngokubona komklami manani ezakhiwo kuMasipala zikhokhiswe ngokomngcele wesivumelwano sokuqashiselana, izindleko zithwalwe ngofake isicelo.

15.2 Yize noma kwenziwa lokhu kuklanywa kwenani, ama-rate kulowo mhlaba ayisibopho somnikazi womhlaba.

## **16. UKUKHOKHWA NOKUQOQWA KWAMA-RATE**

16.1 Ukukhokhwa nokuqoqwa kwama-rate kumele kulawulwe yinqubomgomo kaMasipala yokulawula izikweletu nokuqoqwa kwazo.

16.2 Ukufakwa kwesicelo sokuphikisa noma sokwedlulisela udaba phambili akukuhlehlisi ukukhokha kwama-rate ngosuku lokukhokhwa kwawo.

## **17. UKUHLEHLISWA KOKUKHOKHWA KWAMA-RATE**

### **Abantu abangasebenzi**

17.1 Uma kufakwe isicelo uMasipala angakuhlehlisa ukukhokhwa kwama-rate ngokwesigaba 26(3) soMthetho, maqondana nemizi kuphela, ngaphansi kwale mibandela eyisipesheli elandelayo. Ukufaneleka ukuhlehliselwa ukukhokha ama-rate, ofaka isicelo kufanele:

17.1.1 abe umuntu ongasebenzi okwesikhashana esingeqile ezinyangeni ezintathu ngesikhathi sokufakwa kwesicelo;

17.1.2 isicelo sakhe asifakazele ngencwadi yoMnyango Wezabasebenzi iqinisekisa ukungasebenzi kwakhe;

17.1.3 aveze ikhadi lokungasebenzi (Ie-Unemployment Insurance Fund (UIF)) uma kade erejistiwe;

17.1.4 aveze imvume ekhishwe umnyango wakwa-Business Support kuMasipala (uphiko lwakwa-Informal Trade) uma kade esebenza eziphilisa ngokudayisa;

17.1.5 aveze incwadi efungelwe eqinisekisa ukungasebenzi kwakhe;

17.1.6 alethe nanoma iyiphi enye incwadi engafunwa yi-CFO ngezikhathi ezahlukene;

17.1.7 ahlale ngokugcwele kuleso sakhiwo;futhi

17.1.8 abe ngumnikazi lowo muzi obhaliswe egameni lakhe.

17.2 Isicelo kumele sibhalwe efomini eyenzelwe lokho.

17.3 Isikhathi sokuhlehlisa siyoqhubeka izinyanga eziyi-6 kusukela ngosuku lokuvunywa kwesicelo kuye ngembinadela yendimana 17.5.

17.4 Ukuze sisetshenzwe isicelo, umfakisisicelo kufanele angamkweleti lutho uMasipala ngosuku afaka ngalo isicelo.



17.5 Noma yikuphi ukuhlehliswa okuvunywe kulandelwa lokhu kuyonqamuka ngaleso sikhathi –

17.5.1 ekufeni komnikazi obhalisile; ngaphansi kombandela wokuthi uMkhandlu ungaqhubeka nalokhu kuhlehlisa, uma ugculiseka ukuthi lowo muzi utholwe njengefa nguphathina osaphila nokuthi usahlala kuwona;

17.5.2 uma udliwa nguhulumeni, udayiswa noma uchithwa nganoma iyiphi enye indlela;

17.5.3 uma umnikazi eyeka ukuhlala ngokugcwele kuleso sakhiwo;

17.5.4 umnikazi engawakhokhi ama-rate kumbe ingxenye yawo ngosuku olungujuqu lokukhokhwa kwawo, ngemuva kokuhlehliselwa;

17.5.5 uma ofake isicelo eqashwa noma ezihwebela yena; noma

17.5.6 ekupheleni kwesikhathi sokuhlehliselwa.

17.6 Ukuhlehliswa kokukhokhwa kwama-rate angeke kuvunywe kanye kanye nokuxegiselwa okuhlinzekelwe kule nqubomgomo.

### **Point Waterfront**

17.7 Kuqoshwa ukuthi imihlaba ethize engadayisiwe engaphansi kukaSpecial Zone 91 okuyiPoint Water Front Development, ekhonjiswe kwimidwebo yokuhlela kaMasipala, ingahlehliselwa ama-rate kumthuthukisi nomnikazi obhalisiwe, iDurban Point Development Company Pty Ltd, lapho uMasipala enamasheya khona angu-50%.

Ngokwesinqumo soMkhandlu sangamhla zingama-28 Okthoba 2015 nangokweSigaba 26(3) seMPRA, uMkhandlu wavuma ukuhlehliswa kwama-rate ezakhiweni ezisabhaliswe egameni leDurban Point Development Company Pty Ltd isikhathi esisukela kuJulayi 1, 2014 kuya ku-30 Juni 2019 ngaphansi kombandela wokuthi uma kwedluliselwa noma imuphi umhlaba noma kubani ama-rate ayokhokhwa ngumnikazi omusha kanye nengxenye yahlehlisiwe emhlabeni othintekayo. Nanoma yimaphi ama-rate okudingeka akhokhwe ngesikhathi sokudayiselana emihlabeni esele ayohlala ehlehlisiwe kuze kuphele isikhathi

sokuhlehliswa ngo-Juni 30, 2019, usuku wonke la marate abelokhu enqwabelana okuyodingeka ukuba akhokhwe ngalo.

## **18. UKUKLANYWA KWAMA-RATE KOKUCHIBIYELA**

18.1 Ngezikhathi ezithile uMasipala uyoklama amanani ezakhiwo ezintsha futhi aklame kabusha nawalezo ebezivele zikhona bese kuthi lawo manani afakwe ohlwini lokuchibiyela lwamanani ezakhiwo kanti lawo ma-rate asohlwini lokuchibiyela kuyodingeka akhokhwe kanjengoba kusho iSigaba 78 soMthetho.

18.2 Uma kube nenguquko emkhakheni wesakhiwo esikhokha ama-rate njengoba kushiwo eSigabeni 78(1)(g) soMthetho, ama-rate kuleso sakhiwo kuyobe sekudingeka akhokhwe ngosuku inguquko emkhakheni eyenzeka ngalo noma ngosuku okwaphothulwa ngalo uhlu lokuchibiyela olukhombisa inguquko, lokho nje okwenzeka kuqala kuye ngemibandela yendimana **18.3 no-18.4**.

18.3 Uma kungenzeke ukukhomba usuku okuyilonalona lwenguquko emkhakheni wesakhiwo, u-CFO angalunquma lolu suku ebheka lokhu okulandelayo:

18.3.1 Usuku lokukhishwa kwesitifiketi nguMnyango wakwaDevelopment Planning and Environmental Management olukhomba ukushiywa dengwane, ukusetshenziswa okungagunyaziwe noma okungekho emthethweni kanjengoba kuchaza **indimana 11**;

18.3.2 usuku lokukhishwa kwesitifiketi ngabakwaReal Estate kulandela ukuhlolwa komhlaba noma isakhiwo;

18.3.3 noma imiphi imibhalo noma ukubhalelana okuqinisekisa usuku lokuguquka komkhakha;

18.3.4 noma yisiphi isaziso sokuyalela ukuba kuthotshelwe umthetho noma esinye esinjalo esikhishwe ngokomthetho, esikhombisa ukuguquka komkhakha;kanye

18.3.5 nanoma yini enye i-CFO eyibona ifanele.

18.4 Uma iCFO ithole ukuthi usuku lwenguquko emkhakheni okushiwo esigabeni 78 (1)(g) soMthetho lwandulela usuku lokudluliselwa komhlaba kumniniwo wamanje, usuku lwenguquko emkhakheni luyothathwa njengosuku lokwedluliselwa kulowo mnikazi ukwenzela isigaba 78(4)(e) soMthetho.

## **19. OKUNYE**

19.1 U-Chief Financial Officer (CFO) noma lowo amqokile angalalela izicelo zokubuyezwa kwezinqumo ezidluliselwe kuyena uma izicelo zokuxegiselwa noma zokungakhokhi zichithiwe bese u-CFO/lowo amqokile athathe isinqumo ngokwale nqubomgomo nakanjani okumele sihlonishwe.

19.2 UMasipala uklama amanani ezakhiwo ngokwemigomo elandelwa emazweni omhlaba anqunywa yi-International Valuation Standards Council nangokwemibandela yoMthetho.

19.3 Lapho kuklanywa amanani ezakhiwo eziningi ngesikhathi ezikhokha ama-rate ezikunoma yimuphi umkhakha, uMasipala ulandela umbhalo obizwa ngeStandard on Mass Appraisal of Real Property ohlanganiswa yi-International Association of Assessing Officers ohlale ubuyezwa izikhathi ngezikhathi. Uma nanoma iyiphi ingxenye yale mibhalo ishayisana noMthetho, kudingeka kulandelwe okushiwo uMthetho.

19.4 Ukuze kuhlonzwe ukusetshenziswa kwezakhiwo okwahlukahlukene, uMasipala unikeza amagama okusebenza endlalekile emaqoqweni okusetshenziswa kwezakhiwo okwehlukahlukene futhi anikeze neqoqo ngalinye lokusetshenziswa nekhodi. Lolu lwazi luyakhonjiswa ohlwini lokuklanywa kwamanani kanye nomkhakha wokuklanywa kwamanani. Ukubuyezwa kwamagama okusetshenziswa kuyaqhubeka kumanje nje kanti u-2019 uyoshaya sekuphuthuliwe.

## **20. UKUHLOLWA NOKUBUYEKEZWA KWALE NQUBOMGOMO**

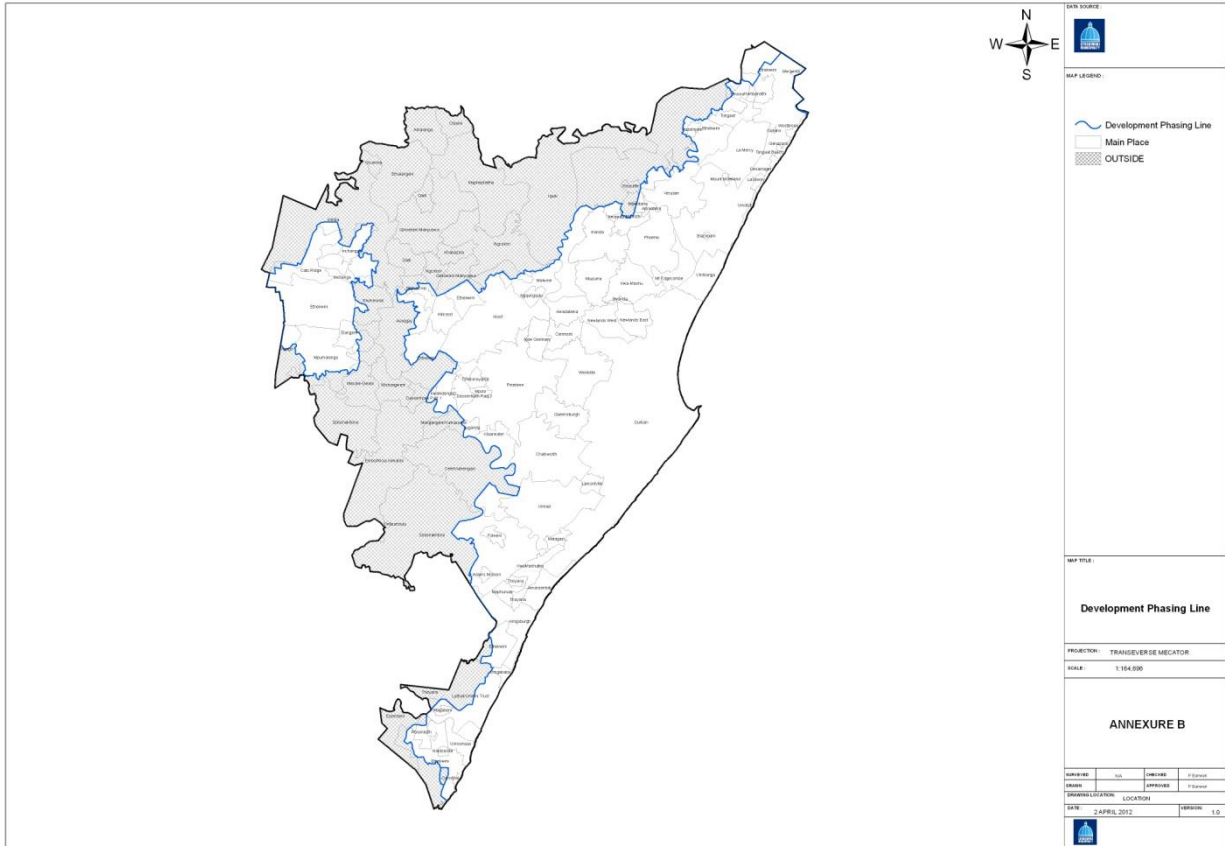
Lokhu ngokubuyezwa kweshumi nanye kwenqubomgomo yokuqala yama-rate eyaphasiswa uMkhandlu ngo-2008 ngokuhambisana noMthetho.

Kubhekwa izindaba ezithinta ukulandeleka kwale nqubomgomo, izidingo zomthetho kanye nezibalo ekuhloleni nasekubuyekezeni le nqubomgomo. Le nqubomgomo ibuyekwezwa minyaka yonke njengokusho koMthetho.

**LE NQUBOMGOMO NAMAFOMU ASHIWO KUYONA KUYATHOLAKALA  
EMAHHOVISI KAMASIPALA OKUSIZWA KUWONA AMAKHASIMENDE,  
EZIKHUNGWENI ZIKASIZAKALA, ECITY HALL, ETHEKWINI KANYE NAKWI-  
WEBSITE KAMASIPALA WETHEKU KULELI KHELI: [www.durban.gov.za](http://www.durban.gov.za)**

# ISITHASISELO A

## IMINGCELE YOKUKLANYWA KWENTUTHUKO



## ISITHASISELO B

<b>Ikhodi yama-rate</b>	<b>Umkhakha wokubizwa kwama-rate</b>
1	Umhlaba/izakhiwo zokukuhlala
2	Umhlaba wolimo
3	Umhlaba ongakhiwe
4	Umhlaba wezimboni
5	Umhlaba noma izakhiwo zebhizinisi nohwebo
8	Umhlaba noma izakhiwo zengqalasizinda yomphakathi
9	Imingcele yokuklanywa kwentuthuko
22	Ukusetshenziswa/ukwakhiwa okungagunyaziwe noma ngokungemthetho/izakhiwo ezishiywe dengwane
1	Umhlaba wasemakhaya okhokha ama-rate
1	Umhlaba osetshenziselwa ukuhlala wasemakhaya
44	Umhlaba wemayini
105	Izakhiwo ezinobunikazi ngokuhlanganyela