



**CITY OF EKURHULENI METROPOLITAN MUNICIPALITY**

**PROPERTY RATES BY-LAW (REVIEWED)**

[COUNCIL RESOLUTION: A-F (17-2023): dated 26 May 2023]

[Date of Commencement: 01 July 2023]

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# CITY OF EKURHULENI METROPOLITAN MUNICIPALITY

## PROPERTY RATES BY-LAW

### By-LAW

To give effect to the implementation of the City of Ekurhuleni Metropolitan Municipality's Property Rates Policy and to provide for matters incidental thereto.

### PREAMBLE

**WHEREAS** section 229 of the Constitution of the Republic of South Africa empowers municipalities to levy property rates, subject to national legislation;

**AND WHEREAS** section 6(1) of the Local Government : Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, requires a municipality to adopt By-laws to give effect to the implementation of its Rates Policy;

**AND WHEREAS** section 2 of the Local Government: Municipal Property Rates Act No. 6 of 2004, as amended, is the national legislation that empowers a municipality to levy a rate on property in its area;

**AND WHEREAS** section 6(2) of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, provides that By-laws adopted in terms of section 6(1) may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

BE IT THEREFORE ENACTED by the City of Ekurhuleni Metropolitan Municipality, as follows:-

#### Definitions

In this By-law any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) shall bear the same meaning and unless the context indicates otherwise –

“**Act**” means the Local Government: Municipal Property Rates Act, 2004 (No.6 of 2004);

“**Council**” means the City of Ekurhuleni Metropolitan Municipality; and

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

## 1. Adoption and implementation of Rates Policy

- i. The Council shall adopt and implement a property rates policy consistent with the Act on the levying of rates on rateable property within the jurisdiction of the municipality; and
- ii. The Council shall not be entitled to levy rates other than in terms of its rates policy.

## 2. Contents of Property Rates Policy

The Council’s property rates policy shall, *inter alia*:

- i. Apply to all property rates levied by the Council pursuant to the adoption of its Annual Budget;
- ii. Comply with the requirements for:
  - (a) the adoption and contents of a Property Rates Policy specified in section 3 of the Act;
  - (b) the process of community participation specified in section 4 of the Act; and
  - (c) the annual review of a Property Rates Policy specified in section 5 of the Act.
- iii. Specify any further principles, criteria and implementation measures consistent with the Act for the levying of property rates which the Council may adopt; and
- iv. Include such further enforcement mechanisms, if any, as the Council may wish to impose.

## 3. Enforcement of Property Rates Policy

The Council’s Property Rates Policy shall be enforced through the Credit Control and Debt Collection By-law and Policy and any further enforcement mechanisms stipulated in the Act and the Council’s Property Rates Policy.

## 4. Short title and commencement

This By-law is the Property Rates By-law, and takes effect on 01 July 2023.

