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GENERAL NOTICE

NOTICE 1172 OF 2007

MINISTRY FOR PROVINCIAL AND LOCAL GOVERNMENT

LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT, 2004

GAZETTE FOR PUBLIC COMMENT

1. I, Fholisani Sydney Mufamadi, acting in terms of section 84(b) of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) and in concurrence of the Minister of Finance as required through section 19 of the Act, hereby publish for comment the draft regulations contained in the attached Schedule.

2. Comments must be in writing to –

   The Director-General
   Attention: Mr. Mizilikazi Manyike
   Department of Provincial and Local Government
   Private Bag X 804
   PRETORIA
   0001

3. Comments may be faxed to (012) 334 4878 or e-mailed to mpra@dplg.gov.za

4. No comments, which are received after 31 January 2008, will be considered.

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SCHEDULE

INTERPRETATION

Definitions

1. In these regulations, a word or expression to which a meaning has been assigned in the Act, has that meaning, and unless the context indicates otherwise, -

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

"**agricultural property**" means property envisaged in section 8(2)(d)(i),(e) and (f)(i) of the Act;

"**business and commercial property**" means properties envisaged in section 8(2) (c), (d) (ii), and (f) (iv) of the Act;

"**industrial property**" means property envisaged in section 8(2)(b),and(f)(iii) of the Act;

"**mining property**" means property on which an operation or activity of extracting minerals is conducted and includes any operation or activity incidental thereto;

"public benefit organisation property" means property owned by a public benefit organisation and used for any specified public benefit activities listed in Part I of the Ninth Schedule to the Income Tax Act;

"**state owned property**" means property owned by the state excluding the kinds of publicly controlled infrastructure listed in the definition of public service infrastructure.

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REGULATIONS ON A RATE RATIO BETWEEN THE RESIDENTIAL AND NON-RESIDENTIAL CATERGORIES OF PROPERTIES

Rates ratios to be applied

2. (1) The rate on the categories on non residential property listed in the first column of the table below may not exceed the ratio to the rate on residential properties listed in the second column of the table below.

(2) Any property determined by a municipality which is not associated with any of the categories of property listed in the first column of the table below, the applicable ratio is 1:0.25.

(3) The first number in the ratio represents residential property.

Categories	**Ratio in relation to residential property**
Residential property	1:1
Business, commercial and industrial property	1:2
Agricultural property	1:0.25
State owned property	1: 0.25
Public service infrastructure	1:0.25
Public benefit organisation property	1:0.25
Mining property	1:2

Short title

3. These regulations are called the Municipal Property Rates Regulations on a Rate Ratio between Residential and Non residential Properties.

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