

Matzikama, South Africa

## Property Rates By-law, 2010

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# Matzikama South Africa

## Property Rates By-law, 2010

[Published in Western Cape Provincial Gazette 6788 on 10 September 2010](#)

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*[This is the version of this document from 7 December 2012  
and includes any amendments published up to 7 March 2025.]*

*[Amended by [Property Rates By-law: Amendment](#) on 7 December 2012]*

The Matzikama Municipality herewith adopts the following by-law in terms of section 156(2) of the Constitution of the Republic of South Africa, 1996 and section 6 of the Local Government: Municipal Property Rates Act, 2004:

### 1. Preamble

- (1) The municipality may impose rates on property and surcharges on fees for services provided by or on behalf of the municipality in terms of section 229(1) of the Constitution.
- (2) The municipal council must adopt a policy on the levying of rates on rateable property in the municipality in terms of section 3 of the Property Rates Act.
- (3) The municipal council must adopt a by-law to give effect to the implementation of its rates policy in terms of section 6(1) of the Property Rates Act.
- (4) The municipal council may in section 6(2) of the Property Rates Act differentiate between different categories of properties and different categories of owners of properties liable for the payment of rates.

### 2. Definitions

In this by-law, the Afrikaans text prevails in the event of an inconsistency with the English text and unless the context indicates otherwise:

"**Constitution**" means the Constitution of the Republic of South Africa, 1996;

"**Credit Control and Debt Collection By-Law**" means the municipality's Credit Control and Debt Collection By-Law as contemplated in sections 96(b), 97 and 98 of the Local Government: Municipal Systems [Act, No. 32 of 2000](#);

"**municipal council**" means the municipal council of the municipality as contemplated in section 157(1) of the Constitution;

"**municipality**" means the Matzikama Municipality established in terms of section 12 of the Local Government: Municipal Structures [Act, No. 117 of 1998](#);

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

"**rates**" means municipal rates on property as contemplated in section 229 of the Constitution; and

"**rates policy**" the policy of the municipality as adopted by the municipal council by resolution 7.2.4 of 29 May 2012.

### 3. Adoptions and implementation of the rates policy

- (1) The provisions of the rates policy apply to the levying of rates on all rateable property.

- (2) The municipality may not levy a rate except in accordance with its rates policy.

#### **4. Contents of the rates policy**

The municipality's rates policy:

- (a) applies to all rates levied by the municipality in accordance with its approved annual budget;
- (b) complies with the requirements in respect of:
  - (i) the adoption and contents of a rates policy as contemplated in section 3 of the Property Rates Act;
  - (ii) the process of community participation as contemplated in section 4 of the Property Rates Act; and
  - (iii) the annual review of the rates policy as contemplated in section 5 of the Property Rates Act;
- (c) specifies additional principles, criteria and measures in accordance with the Property Rates Act for the levying of rates, which the municipal council may determine;
- (d) specifies the manner in which the principles contemplated in paragraph (c) should be introduced in terms of the rates policy; and
- (e) includes additional implementation mechanisms which the municipal council may wish to introduce, supplementary to those provided for in the Credit Control and Debt Collection By-Law and Policy.

#### **5. Enforcement of the rates policy**

The municipality's rates policy must be enforced by means of the Credit Control and Debt Collection By-Law and any additional implementation mechanisms in accordance with its rates policy.

#### **6. Repeal of by-laws**

Any provision in a by-law, adopted by the municipality or any of the disestablished municipalities that have been incorporated into the municipality, which relates to any aspect provided for in this by-law is herewith repealed.

#### **7. Short title and commencement**

This By-law shall be called the Property Rates By-Law of the Matzikama Municipality and shall come into operation on the date of publication thereof in the Provincial Gazette.