

APPLY FOR A RATES REBATE TODAY!

The City of Johannesburg will be implementing its new Rates Policy from 1 July 2008.
Please check below to see if you qualify for a rebate!

WHO QUALIFIES FOR A REBATE?

PUBLIC BENEFIT ORGANISATIONS which are recognised in terms of Section 32 of the Income Tax Act and who provide services referred to in items 1,2 and 4 of Part 1 of the 9th schedule to the Act (in other words welfare and humanitarian services organisations, health care service organisations and educational and development service organisations). These types of organisations are entitled to 100% rebate.

HERITAGE ORGANISATIONS which are registered as such with the SA Heritage Association of South Africa (SAHRA) are entitled to 20% rebate.

FARMING AND AGRICULTURAL - land which is being used for bona-fide farming or agricultural holdings use and where the owner is being taxed by the SA Revenue Service as a farmer is entitled to 55% rebate. Land classified as agricultural holdings that is used for business or residential purposes will not be entitled to a rebate.

EDUCATION - government-owned and privately-owned creches, pre-primary schools, primary schools, high schools and universities which are registered with the Gauteng or national Department of Education. Privately-owned schools or colleges which are classified as a business will not qualify for a rebate. Privately-owned schools or colleges which are renting premises (and therefore don't own the land they are using) do not qualify for a rebate. Primary and secondary education will receive 50% rebate, tertiary education facilities qualify for 20% rebate.

PRIVATELY-OWNED SPORTS CLUBS - Only those privately-owned sports clubs which meet the stipulated criteria may apply for a rebate of up to 40% of its monthly rates account.

PEOPLE DEPENDANT ON A NATIONAL SOCIAL SECURITY GRANT - Anyone who is dependant on a national Social Security Grant qualifies for a 100% rebate. This will include child-headed households; people living with HIV/Aids; etc. But remember you must apply for this rebate. It is not given automatically.

SECTIONAL TITLE - all Sectional Title properties are entitled to an automatic 20% rebate (i.e.: you will not have to apply for this rebate). However if, for example, you are a pensioner living in a Sectional Title property, you will need to apply for your pensioner rebate.

LAND DEVELOPED TO A HIGH DENSITY - Where a property is developed to a density of 70 dwelling units per hectare or higher, the property owner will be entitled to apply for a 20% rebate. This is an automatic rebate that will be applied based on the zoning of the property.

INNER CITY PROPERTY - property owners who have developed property located in the Inner City (which is defined according to Council resolution) and which is 80% residential and 20% commercial will be entitled to a 40% rebate; these owners will have to apply for this rebate.

PENSIONERS - pensioners who meet the criteria can qualify for either a 50% rebate or a 100% rebate.

PUBLIC SERVICE INFRASTRUCTURE is exempt from rating.

WHAT HAPPENS AFTER I'VE SUBMITTED MY APPLICATION FORM?

Your application will be considered and then you will be notified whether or not your application has been approved. Remember that just by submitting an application doesn't mean that it will be granted. We will check to ensure that you have provided all the required information and applying for.

WHO MUST APPLY FOR A REBATE?

The following categories of property owners **MUST SUBMIT AN APPLICATION FOR A REBATE ON THEIR RATES ACCOUNT:**

- **PENSIONERS:** All applicants have to be a minimum of 60 years of age; own and live on their property and the property may not exceed R1,5m in value; and who are
 - Dependent on a national Social Security Grant;
 - Have a gross monthly income of R5000 or less;
 - Have a gross monthly income of between R5 000 and R9000;
- **HERITAGE ORGANISATIONS** which own land;
- **OWNERS OF VACANT LAND** where planning permission to develop the property is not given as a result of the Council or Eskom being unable to provide municipal services such as water or power;
- **PRIVATE COLLEGES** which own land and which are registered by the national Department of Education as education facilities; note that schools and colleges which are registered as businesses do not qualify for a rebate;
- **PUBLIC BENEFIT ORGANISATIONS** (including those that offer welfare and humanitarian services, health care services and educational and development services);
- **FARMING AND AGRICULTURAL LAND OWNERS;**
- **PRIVATE SPORTS CLUBS**
 - where a sports club is either unable to pay for the property rates; and
 - the membership of the club is open to previously disadvantaged persons; and
 - the land owned by the club is used primarily for sporting activities; and/or
 - the club is involved in sports development programmes for previously disadvantaged communities.

The following categories of land owners **NEED NOT APPLY** for a rebate - the rebate will be applied automatically to your account:

- religious organisations which own property and where the property is -used primarily as a place of public worship;
- property owners who are dependent on a national Social Security Grant;
- Sectional Title property owners;
- government-owned crèches, pre-primary schools, primary schools and high schools.
- privately-owned crèches, pre-primary schools, primary schools, high schools that are registered as school with the national Department of Education

WHEN MUST I APPLY FOR A REBATE?

Anyone is eligible for a rebate on their rates account **SHOULD APPLY IMMEDIATELY** for their rebate. The **CLOSING DATE FOR ALL APPLICATIONS FOR RATES REBATES IS 31 AUGUST 2008.**

WHERE MUST I APPLY FOR A REBATE?

Rebate application forms are available from any of the City's Customer Service Centres. You may also request us to email a copy of the application form to you by sending us a request to ratespolicy@joburg.org.za. You may also download the form from the City's website at www.joburg.org.za select eservices and follow the prompts.

HOW DO I APPLY FOR A REBATE?

You must complete the rates rebate application form relevant to your status, and attach all the documentation that is required. Generally speaking, you will need to give written proof that you comply with the criteria set out in the rebate you are applying for. So, for example, if the criteria relates to income, you will need to provide proof of income. If the criteria relates to use, you will need to provide proof of use.

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