

CITY OF JOHANNESBURG  
METROPOLITAN MUNICIPALITY

RATES POLICY BY- LAWS

The Municipal Manager of the City of Johannesburg Metropolitan Municipality hereby, in terms of section 13(a) of the Local Government: Municipal Systems Act, 2000, (Act No. 32 of 2000), publishes the Rates Policy By-Laws for the City of Johannesburg Metropolitan Municipality, as approved by its Council as set out hereunder.

**1. PREAMBLE**

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

**2. INTERPRETATION**

**Act**” means the Local Government: Municipal Property Rates Act, 6 of 2004;

**Council** means the City of Johannesburg Metropolitan Municipality;

**Council's rates policy** means a rates policy adopted by the Council in terms of this By-Law;

**Constitution** means the Constitution of the Republic of South Africa;

**Rate or rates** means a municipal rate on property as envisaged in section 229 of the Constitution.

### **3. ADOPTION AND IMPLEMENTATION OF RATES POLICY**

- 1) The Council shall adopt and implement a rates policy consistent with the Act on the levying of rates on rateable property in the municipality.
- 2) The council shall not be entitled to levy rates other than in terms of its valid rates policy.

### **4. CONTENTS OF RATES POLICY**

The Council's rates policy shall, inter alia:

- 1) Apply to all rates levied by the Council pursuant to the adoption of its annual budget;
- 2) Comply with the requirements for:-
  - a) The adoption and contents of a rates policy specified in section 3 of the Act;
  - b) The process of community participation specified in section 4 of the Act;
  - c) The annual review of a rates policy specified in section 5 of the Act.;
- 3) specify any further principles, criteria and implementation measures consistent with the Act for the levying or rates which the Council may adopt;
- 4) include such further enforcement mechanisms, if any as the Council may wish to impose.

**5. ENFORCEMENT OF RATES POLICY**

The Council 's rates policy shall be enforced through the Credit Control and Debt Collection By-Law and Policy and any further enforcement mechanisms stipulated in the Council's policy.

**6. OPERATIVE DATE**

This By-Law shall take effect on 1 July 2008.

**7. SHORT TITLE**

These By-Laws are called the Rates Policy By- Laws.