



KAI! GARIB DM MUNICIPALITY

RATES POLICY

POLICY AS AMENDED ON 1/6/2009 – COUNCIL MEETING [KAI! GARIB DISTRICT MUNICIPALITY]

POLICY AS AMENDED ON 31/5/2010 – COUNCIL MEETING [KAI! GARIB DISTRICT MUNICIPALITY]

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KAI! GARIB DISTRICT MUNICIPALITY RATES POLICY

1. DEFINITIONS

- 1.1 “**Definitions, words and expressions**” as used in the Act are applicable to this policy document wherever it is used;
- 1.2 “**Municipality**” means **KAI! GARIB DM**
- 1.3 “**Act**” means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);
- 1.4.1 “**Agriculture**” means the practice to cultivate, crops, vegetation, vineyards and trees for agricultural purposes on a farm; and the keeping, grazing and feeding of livestock to put it up for sale as livestock or products of livestock.
- 1.4.2 “**Agricultural Purposes**” means the following:
- a) In respect of using the property, including the use for ecotourism and the practice and hunting of game.
 - b) In respect of an agricultural unit, including all irrigation plots practiced as a single agricultural unit according to the discretion of the municipality, and
 - c) In respect of an agricultural unit, including all live stock practiced as a single agricultural unit according to the discretion of the municipality.
- 1.5 “**Residential**” means upgraded property that is:
- 1.5.1 mainly used for residential purposes
 - 1.5.2 a unit, registered in terms of the Sectional Title Act and mainly used for residential purposes
 - 1.5.3 owned by a share-block company and mainly used for residential purposes
 - 1.5.4 a residential unit, used for residential purposes on property which is used for educational purposes
 - 1.5.5 vacant or untilled, regardless the zoning or planned use there of, is specifically excluded from this property category

2. ADOPTION OF RATES POLICY

- 2.1 This policy is mandated by Section 3 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004), which states that a municipality must create a rates policy.
- 2.2 In terms of Section 62(1)(f)(ii) of the Local Government: Municipal Finance Management Act, 2003 (No. 56 of 2003) the municipal manager must ensure that the municipality has and implements a rate policy.

3. SCOPE OF THE POLICY

- 3.1 This policy document guides the annual setting (or revision) of property rates. It does not make specific property rates proposals.
- 3.2 Details pertaining to the applications of the various property rates will be published in the Provincial Gazette and the municipality's schedule of tariffs, which must be read in conjunction with this policy.
- 3.3 The tariff schedule will be made available to organised agriculture by means of a committee consisting of representatives of agricultural unions in the region. The tariff schedule shall also be placed on the website of Kai! Garib District Municipality.

4. ADOPTION OF BY-LAWS

- 4.1 In terms of Section 6(1) of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004), a municipality must adopt by-laws to give effect to the implementation of its rates policy.

5. POWER TO LEVY RATES

- 5.1 In terms of Section 229 of the Constitution of the Republic of South Africa, 1996 (No. 108 of 1996), a municipality may impose rates on property.
- 5.2 In terms of the Act a municipality, in accordance with-
 - 5.2.1 Section 2(1), may levy a rate on property in its area; and
 - 5.2.2 Section 2(3), must exercise its power to levy a rate on property subject to-
 - a) section 229 and any other applicable provisions of the Constitution;
 - b) the provisions of the Act and any regulations promulgated in terms thereof; and
 - c) the rates policy.

6. POLICY PRINCIPLES

- 6.1 The rates policy for **KAI! GARIB DM** is based on the following principles:
 - 6.1.1 Equity: The municipality will treat all ratepayers with similar properties the same.
 - 6.1.2 Affordability: The ability of a person to pay rates will be taken into account by the municipality. In dealing with poor/indigent ratepayers the municipality will provide relief measures through exemptions, reductions or rebates.
 - 6.1.3 Sustainability: Rating of property will be implemented in a way that:
 - a) supports sustainable local government by providing a stable and buoyant revenue source within the discretionary control of the municipality; and

- b) supports local social economical development.
- 6.1.4 Cost efficiency: Rates will be based on the market value of all rateable property as provided for in the Act.
- 6.2 The rates policy will further determine the criteria to be applied by the municipality with regards to;
 - 6.2.1 Exemptions to a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate on their properties;
 - 6.2.2 Grants to a specific category of owners of properties, or to the owners of a specific category of properties, a rebate on or reduction in the rate payable in respect of their properties; and
 - 6.2.3 Increased rates;
 - 6.2.4 Determine how the municipality's powers in terms of Section 9(i) of the Act must be exercised in relation to properties used for multiple purposes;
 - 6.2.5 Identify properties to be phased-in;
 - 6.2.6 Take into account the effect of rates on the poor and include appropriate measures to alleviate the rates burden on them;
 - 6.2.7 Take into account the effect of rates on organisations conducting specified public benefit activities and registered in terms of the Income Tax Act for tax reductions because of those activities, in the case of property owned and used by such organisations for those activities;
 - 6.2.8 Take into account the effect of rates on public service infrastructure.

7. DATE OF IMPLEMENTATION

This policy is to be implemented with effect from **1 July 2009**

8. ANNUAL REVIEW OF RATES POLICY

The municipality will annually review, and if necessary, amend its rates policy. The amendments to the rates policy will accompany the municipality's annual budget when it is tabled in the Council. *Community participation in the amendments to the rates policy will, through the annual budget process of the Municipal Systems Act (Act 32/2000), be executed in the following manner;*

- 8.1 *Advertisements placed in the local newspapers*
- 8.2 *Placing of the policy on the Kai! Garib District Municipality's website*
- 8.3 *Placing of the policy at satellite offices and local municipal offices*
- 8.4 *Discussions with a committee existing from representatives of the representative agricultural unions in the municipal region*

9. LIABILITY FOR RATES

9.1 Because rates constitute taxation, there is no *quid pro quo* between the ratepayer and the benefit received from the council.

9.2 Ratepayers may choose to pay rates annually, on or before **30 September** in one instalment, or in twelve instalments on or before the seventh day of the month, following the month, in which it becomes payable. If a ratepayer settles his/her account in one payment, in full, a rebate of 5% is granted to him/her.

9.3 If the owner of property that is subject to rates, notify the municipal manager or his/her nominee in writing not later than **31 May** in any financial year, or such later date in such financial year as may be determined by the municipal manager or his/her nominee, that he/she wishes to pay all rates in respect of such property in instalments, such owner shall be entitled to pay all rates in the subsequent financial year and each subsequent financial year in twelve instalments until such notice is withdrawn by him/her in a similar manner.

9.4 Rates are payable in full and interest will be charged on rates that are in arrears.

9.5 A ratepayer remains liable for the payment of the rates whether or not an account has been received, and if an account has not been received, the onus is on him or her to establish the amount due for the rates and to pay the amount to the Council.

9.6 If a ratepayer wishes to dispose of a property, he or she must comply with the provisions of section 118 of the Systems Act, which requires an advance payment of an amount to cover, *inter alia*, the rates due before a rates clearance certificate is issued, such payment to be calculated to cover a lead time of at least 90 days.

9.7 Where the rates levied on a particular property have been incorrectly determined, whether because of an error or omission on the part of the municipality, or false information provided by the property owner concerned, or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll.

9.8 In addition, where the error occurred because of false information provided by the property owner, or as a result of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

10. LIABILITY FOR RATES OF AGRICULTURAL PROPERTIES OWNED BY MORE THAN ONE OWNER IN UNDIVIDED SECTIONS PRIOR THE COMMENCEMENT OF THE SUBDIVISION OF AGRICULTURAL LAND ACT, 1970

The municipality will;

10.1 In the case of joint ownership of property, all the property owners are jointly and separately liable for the payment of rates and any interest charges thereon.

11. ACCOUNTS TO BE RENDERED

The municipality will render each person liable for the payment of a rate with a written account specifying –

- 11.1 The amount due for rates payable.
- 11.2 The date on or before which the amount is payable.
- 11.3 How the amount was calculated.
- 11.4 Market value of the property in terms of the general valuation roll.
- 11.5 If the property is subject to any compulsory phasing-in discount in terms of section 21 of the Act, the amount of the discount, and
- 11.6 If the property is subject to any additional rate in terms of section 22 of the Act the amount due for additional rates.
- 11.7 The furnishing of accounts for rates in terms of this section is subject to section 102 of the Municipal Systems Act.

Municipal Systems – Act 32/2000 – 102 (1) & (2)

- 11.7.1 consolidate any separate accounts of persons who are responsible for payments to the municipality;
- 11.7.2 a payment by such a person credit against any account of that person; and
- 11.7.3 implement any of the debt recovery and credit control measures, for which provision was made in this Chapter, regarding any outstanding amounts on any of the accounts of such a person.
- 11.7.4 Sub-article (1) is not applicable if there is a dispute between the municipality and a person referred to in that sub-article regarding a specific amount, demanded by the municipality from that person.

12. AMOUNT DUE FOR RATES

KAI! GARIB DM will, by resolution, as part of each annual operating budget process, determine a rate (cent in the Rand) based on the property value included in the Kai! Garib District Municipality's valuation roll.

13. VALUATION CRITERIA

Properties are to be valued in accordance with generally recognised valuation practices, methods and standards as provided by the Act.

KAI! GARIB DM has contracted *DDP Valuers (Pty) Ltd* to compile a general valuation roll and interim valuations for the duration of the contract **(2009-2013)**.

14. CATEGORIES OF PROPERTY FOR LEVYING OF DIFFERENT RATES

The municipality may, in terms of the criteria set out in this rates policy, levy different rates for different categories of ratable property. The categories of property are determined according to the use of the property, or permitted use of the property, and the geographical area in which the property is situated.

- 14.1 Residential property
- 14.2 Industrial property
- 14.3 Business property
- 14.4 Municipal property
- 14.5 State property
- 14.6 Farming property
- 14.7 Public service infrastructure
- 14.8 Multiple use property
- 14.9 Agricultural holdings
- 14.10 Vacant land
- 14.11 Mining property
- 14.12 Properties owned by public benefit organisations
- 14.13 Informal settlements
- 14.14 State trust land
- 14.15 Communal land; as defined in section 1 of the Communal Land Rights Act of 2004
- 14.16 Protected areas
- 14.17 Properties on which national monuments are proclaimed
- 14.18 Place of public worship

The above categories are subject to confirmation after the valuation roll has been completed.

14.19 Ecotourism

15. CRITERIA FOR RATING MULTIPLE USE PROPERTY

KAI! GARIB DM will consider applications in this regard on an ad-hoc basis according to Section 9 of the Act.

16. DIFFERENTIAL RATING

- 16.1 The Agreement signed between Organised Agriculture and Kai! Garib District Municipality, !Kheis Municipality and Mier Municipality and confirmed by the various Councils at the end of May 2010 is part of this policy statement – attached as annexure to the policy statement.
- 16.2 Further to the negotiated Agreement and read in conjunction with paragraph 10.2 of the Agreement, it is agreed on 25 May 2010 (confirmed by Councils at the end of May 2010) that in view of Art. 19 and 21 of the Property Rates Act (Act 6/2004) no deviation be taken i.r.o. the in-phasing of rates.
- 16.3 It is further agreed as follows:
That, with the R480/Rmillion as basis i.r.o. the 2009/10 Financial Year, the undermentioned ratio be determined for the next 4 years with 5.5% as percentage (VPI).
- 16.4 KAI! GARIB District Municipality proposes that a differentiated rate on the following category properties, subject to exemptions, grants, rebate and/or reductions, as fully described in this policy, be levied:

Basic Tariff (all properties excluding agricultural, public infrastructure and business properties) : Ratio to basic tariff 1: 1

Agricultural Properties	:	2009/10	-	1: 0.2
		2010/11	-	1: 0.16
		2011/12	-	1: 0.11
		2012/13	-	1: 0.08

Public Infrastructure : Ratio to basic tariff 1: 0.25

Business Properties : Ratio to basic tariff 1: 1.25

17. RELIEF MEASURES RELATED TO CATEGORIES OF PROPERTIES AND CATEGORIES OF OWNERS OF PROPERTIES

A municipality may, in terms of criteria set out in its rates policy;

- 17.1 exempt a specific category of owners of properties, or the owners of a specific category of properties, from payment of a rate levied on their property; or
- 17.2 grant to a specific category of owners of properties, or to the owners of a specific category of properties, a rebate on or reduction in the rates payable in respect of their properties.

18. EXEMPTIONS

The following categories of property are exempted from rates:

- 18.1 Public service infrastructure.
- 18.2 Properties used for the provisions of public parks and zoned as public open space and includes undeveloped municipal property which is for the purposes of this policy deemed to be public open space.
- 18.3 Municipal property – Except property leased to third parties in accordance with a lease registered according to the Act on Formalities in regard with Leasing of Land, 1969 (Nr. 18 of 1969).

19. COMPULSORY EXEMPTIONS

The Council may not levy a rate on the following in terms of section 17(1) of the Act:

- 19.1 On the first 30% of the market value of public service infrastructure.
- 19.2 On those parts of a special nature reserve, national park or nature reserve within the meaning of the Protected Areas Act, or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act, 2004, which are not developed or used for commercial, business, agricultural or residential purposes.
- 19.3 Mineral rights within the meaning of paragraph (b) of the definition of “property” in section 1 of the Act.
- 19.4 Property belonging to a land reform beneficiary or his or her heirs, provided that the exclusion lapses ten years from the date on which such beneficiary’s title was registered in the office of the Register of Deeds.
- 19.5 The first R15,000.00 of the market value of a residential property in terms of section 17(1)(h) of the Act.
- 19.6 Property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community, which is occupied by an office-bearer of that community who officiates at services at that place of worship.

The above exemptions are subject to Item 2 of the Act.

20. REBATES

CATEGORIES OF PROPERTIES;

- 20.1 Residential properties: The municipality may grant an additional rebate as annually determined, which applies to improved residential property that is;
 - 20.1.1 Used predominantly for residential purposes
 - 20.1.2 Registered in terms of the Sectional Title Act
 - 20.1.3 Owned by a share-block company

- 20.2 Cemeteries and crematoriums: Registered in the names of private persons and operated without gain.
- 20.3 State properties: As annually determined by the municipality.
- 20.4 Public Benefit Organisations: The following Public Benefit Organisations may apply for the rebates or reductions of property rates subject to producing a tax exemption certificate issued by the South African Revenue Services (SARS), as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962):
- 20.4.1 Health care institutions: Properties used exclusively as a hospital, clinic and mental hospital, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality.
- 20.4.2 Welfare institutions: Properties used exclusively as an orphanage, non-profit retirement villages, old age homes or benevolent/charitable institutions, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality.
- 20.4.3 Educational institutions: Property belonging to educational institutions declared or registered by law.
- 20.4.4 Independent schools: Property used by registered independent schools for educational purposes only.
- 20.4.5 Charitable institutions: Property belonging to not-for-gain institutions or organisations that perform charitable work.
- 20.4.6 Sporting bodies: Property used by an organisation whose sole purpose is to use the property for sporting purposes on a non-professional basis.
- 20.4.7 Cultural institutions: Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969, or the Cultural Institutions Act, Act 66 of 1989.
- 20.4.8 Museums, libraries, art galleries and botanical gardens: Registered in the name of private persons, open to the public and not operated for gain.
- 20.4.9 Youth development organisations: Property owned and/or used by organisations for the provision of youth leadership or development programmes.
- 20.4.10 Animal welfare: Property owned or used by institutions/organisations whose exclusive aim is to protect birds, reptiles and animals on a not-for-gain basis.
- 20.4.11 Heritage sites: Declared as such in terms of Section 27 of the National Heritage Resources Act, 1999 (Act No. 25 of 1999).
- 20.5 To qualify for the rebate, properties refer to in Item 20.2 and 20.4, a property owner must;
- 20.5.1 Apply in writing to the Municipality by not later than **1 March** and thereafter prior to validity period of the financial year.

- 20.5.2 Applications must be accompanied by:
- a. SARS tax exemption certificate;
 - b. An affidavit;
 - c. Any other document the Municipality may deem necessary to satisfy him of the validity of the application; and
 - d. The Municipality retains the right to refuse exemptions if the details supplied in the application were incomplete, incorrect or false.

21. RATES TO THE POOR TO ALLEVIATE RATES BURDEN

The following categories of ownership are determined for purposes of rebates to alleviate rates burden to the poor:

- 21.1 Natural persons who own and occupy residential property, who have limited income and who are not pensioners, but can show that his or her annual income falls below the limit determined by the municipality from time to time.

To qualify for the rebate, a property owner must:

- 21.1.1 Occupy the property as his/her normal residence;
- 21.1.2 Be in receipt of a total monthly income from all sources (including income of spouse of owner) not exceeding an amount determined by the municipality from time to time;
- 21.1.3 Provided that where the owner is unable to occupy the property due to no fault of his/her own, the spouse or minor children may comply to the occupancy requirement;
- 21.1.4 An affidavit from the owner.

- 21.2 Natural persons who own and occupy residential property, who are dependant on a State social security grant in terms of the Social Assistance Act, 1992 (Act No. 59 of 1992) as their sole source of income.

To qualify for the rebate, a property owner must:

- 21.2.1 Occupy the property as his/her normal residence;
- 21.2.2 The maximum monthly income of the household may not exceed twice the value of prevailing State social grant;
- 21.2.3 An affidavit from the owner.

- 21.3 Retired and disabled persons qualify for special rebates according to monthly household income.

To qualify for the rebate, a property owner must:

- 21.3.1 Occupy the property as his/her normal residence;

- 21.3.2 Be at least 60-years of age, or in receipt of a disability pension from the Department of Welfare and Population Development;
 - 21.3.3 Be in receipt of a total monthly income from all sources (including income of spouse of owner) not exceeding an amount determined by the municipality from time to time.
- 21.4 Child-headed families. Families headed by children qualify for special rebates according to monthly household income.
- To qualify for the rebate, the head of the family must:
- 21.4.1 Occupy the property as his/her normal residence;
 - 21.4.2 Not be more than 18-years of age;
 - 21.4.3 Still be a scholar or jobless; and
 - 21.4.4 Be in receipt of a total monthly income from all sources (including income of spouse of owner) not exceeding an amount determined by the municipality from time to time.
- 21.5 To qualify for the rebate, a property owner / head of household (with regards to Item 21.4) must:
- 21.5.1 Apply in writing to the municipality by not later than 1 March and thereafter prior to validity period of the financial year.
 - 21.5.2 Applications must be accompanied by:
 - a) A receipt of a total monthly income from all sources (including income of spouses of owner) not exceeding an amount determined by the municipality from time to time;
 - b) Certified copy of identity document;
 - c) An affidavit; and
 - d) Any other document the municipality may deem necessary to satisfy it of the validity of the application.

22. PHASING-IN OF RATES

- 22.1 The rates to be levied on newly-rateable property shall be phased-in as explicitly provided for in Section 21 of the Act.
- 22.2 The phasing-in discount on the properties referred to in Section 21 shall be as follows:
 - 22.2.1 First year : 75% of the rate for that year

- 22.2.2 Second year : 50% of the rate of that year
- 22.2.3 Third year : 25% of the rate of that year

23. AGRICULTURAL PROPERTIES

23.1 Agricultural properties qualify for a special percentage rebate on the rate, as determined annually by the municipality (refer to Item 12 of this policy). Rates will be phased in over a three-year period, as contemplated by the Act on the following basis:

- 23.1.1 2009/10 Financial year : 75% rebate of the rate for that year
- 23.1.2 2010/11 Financial year : 50% rebate of the rate of that year
- 23.1.3 2011/12 Financial year : 25% rebate of the rate of that year

24. REDUCTIONS

24.1 Reductions as contemplated in section 15 of the Act will be considered on an *ad-hoc* basis in the event of the following:

- 24.1.1 Total destruction of a property;
- 24.1.2 Disasters as defined in the Disaster Management Act, 2002 (Act 57 of 2002).

24.2 The following conditions shall be applicable in respect of 24.1:

- 24.2.1 The owner referred to in 24.1.1 shall apply in writing for a reduction and the onus will rest on such applicant to prove to the satisfaction of the municipality that his property has been totally destroyed. He/she will also have to indicate to what extent the property can still be used and the impact on the value of the property.
- 24.2.2 Property owners will only qualify for a rebate if affected by a disaster as referred to in the Disaster Management Act, 2002 (Act No. 57 of 2002).
- 24.2.3 A maximum reduction of 100% will be allowed in respect of both 24.1.1 and 24.1.2.
- 24.2.4 An *ad-hoc* reduction will be in force for a period as recommended by the Department of Agriculture.
- 24.2.5 If rates were paid in advance prior to granting of a reduction, the municipality will give credit to such an owner as from the date of reduction until the date of lapse of the reduction, or the end of the period for which payment was made, whichever occurs first.

25. SPECIAL RATING AREAS

The municipality may, by resolution of its Council, determine an area within that municipality as a special rating area and levy an additional rate on property in that

area for the purpose of raising funds for improving or upgrading that area. The Council may differentiate between categories of properties when levying an additional rate.

Before determining a special rating area, the Council will:

- 25.1.1 Consult the local community, with inclusion of the following matters:
- a) The proposed boundaries of the area;
 - b) The proposed improvement or upgrading of the area;
 - c) Obtain the consent of the majority of the members of the community in the proposed rating area who will be liable for paying the additional rate.

26. LIMITS ON ANNUAL INCREASE OF RATES

The municipality will comply with the notice issued by the Minister of Provincial and Local Government, in concurrence with the Minister of Finance, regarding the set upper limit on the percentage by which rates on properties or a rate on a specific property may be increased in terms of section 20 of the Act

27. COMMUNITY PARTICIPATION

- 27.1 Before the municipality adopts the rates policy, the municipal manager will follow the process of community participation envisaged in chapter 4 of the Municipal Systems Act and comply with the following requirements:
- 27.1.1 Conspicuously display the draft rates policy for a period of at least 30 days (municipality to include period decided on) at the municipality's head and satellite offices and libraries (and on the website).
 - 27.1.2 Advertise in the media a notice stating that the draft rates policy has been prepared for submission to council and that such policy is available at the various municipal offices and on the website for public inspection. Property owners and interested persons are invited to submit written comments or representations to the municipality within the specified period in the notice.
 - 27.1.3 Council will consider all comments and/or representations received when considering the finalisation of the rates policy.
 - 27.1.4 The policy will be made available, free of charge, to the Management of representative agricultural unions in the Kai! Garib District Municipal region.

28. VALUATION ROLL

The signed valuation rolls will be placed and circulated, free of charge, as follows:

- 28.1 satellite offices

- 28.2 municipal offices in the region
- 28.3 submit to the Management of the representative Farmer's Unions in the District Municipal region
- 28.4 be placed on the website of Kai! Garib District Municipality
- 28.5 compact laser disc made available to the Farmer's Union Management
- 28.6 the valuation roll will be available at a rate determined yearly by the Council

29. REGISTER OF PROPERTIES

- 29.1 The municipality will compile and maintain a register in respect of all properties situated within the jurisdiction of the municipality. The register will be divided into Part A and Part B.
- 29.2 Part A of the register will consist of the current valuation roll of the municipality and will include all supplementary valuations done from time to time.
- 29.3 Part B of the register will specify which properties on the valuation roll or any supplementary valuation roll are subject to:
 - 29.3.1 Exemption from rates in terms of section 15 of the Property Rates Act;
 - 29.3.2 Rebate or reduction in terms of section 15;
 - 29.3.3 Phasing-in of rates in terms of section 21; and
 - 29.3.4 Exclusions as referred to in section 17.
- 29.4 The register will be open for inspection by the public at the municipal main offices during office hours, or on the website of the municipality.
- 29.5 The municipality will update Part A of the register every 6 months during the supplementary valuation process.
- 29.6 Part B of the register will be updated on a continuous basis.

Approved by Council: