



ETHEKWINI MUNICIPALITY
TREASURY
Office of the Deputy City Manager

PROMULGATION OF RESOLUTION LEVYING RATES

Notice is hereby given that on **29 May 2020** the Council of eThekweni Municipality adopted the following resolutions in conformity with the provisions of Section 14 of the Local Government: Municipal Property Rates Act 6 of 2004 and Section 17 (3) (a) (ii) of the Local Government: Municipal Finance Management Act 56 of 2003.

1. DETERMINATION OF RATES

In terms of the Rates Policy **2020/2021** adopted by Council on **26 March 2020**, the Municipality may levy different Rates for different categories of Property.

That the rate randage for the said financial year for the eThekweni Municipality, be and is hereby assessed and levied for the following categories at:

Category of Property	Cents in the Rand
Agriculture	0.3132
Business & Commercial	2.8406
Outside Urban Development Line	1.8536
Industrial	3.6660
Public Service Infrastructure	0.3132
Residential	1.2528
Unauthorised/Abandoned/Illegal Usage	10.0224
Vacant Land	5.6171
Sectional Title Registered Real Rights of extension	5.6171
Mining property	3.6660

Multiple Use Property will be dealt with in accordance with the Rates Policy.

2. Exemptions, Rebates and Reductions:

The following reductions on the market value of the property and rebates on the rates payable, be and are hereby granted in accordance with the Rates Policy.

2.1 Residential Property

That in addition to the statutory reduction of R15 000, a further reduction of R105 000 be and is hereby approved for property values exceeding R230 000.

2.1.1 Indigent Households

That all residential property with a market value of R 230 000 and less, as assigned in the valuation roll or supplementary valuation roll, be recognised as indigent households for the purposes of relief contemplated in the Indigent Policy and qualify for a 100% exemption from rates. Further to this that all residential households with a property market value of R 500 000 or less of which the aggregate monthly Household income is R3 600.00 or less be eligible to apply for registration as an Indigent Household under the Indigent Policy.

2.1.2 Senior Citizens, Disability Grantees / Medically Boarded Persons and Child Headed Households:

- (i) That where a property is not exempt from rates in terms of 2.1.1 above, a rebate not exceeding R 4 810 or such lesser amount as may otherwise be payable, be and is hereby approved (in addition to the reduction stipulated in 2.1 above) for qualifying Senior Citizens, disability grantees / medically boarded persons and child headed households as defined in the rates policy.
- (ii) That it be and is hereby resolved to place a maximum limit of R 2 million on the value of the property, in order to qualify for the Senior Citizens rebate in (i) above.
- (iii) That it be and is hereby resolved that a rebate under clause 7.2.2.4 of the rates policy may be granted to qualifying Senior Citizens who are trustees in a trust, notwithstanding that an independent professional person also holds office as a trustee and does not meet the qualifying criteria.

2.2 Public Benefit Organisations:

That on application and approval, only Public Benefit Organisations listed in Clause 7.5 of the Municipality's Rates Policy 2020/2021 shall receive an exemption from rates.

2.3 Life Rights Schemes and Retirement Complexes:

That on application and approval, a 25 % rebate be granted to qualifying Life Rights Schemes and Retirement Complexes registered in terms of the Housing Development Scheme for Retired Persons Act 65 of 1988.

2.4 Bed and Breakfast Undertakings:

That on application and approval a rebate of 50% be granted to all Bed and Breakfast establishments that satisfy the requirements of the Rates Policy, as amended.

2.5 Guest House Undertakings:

That on application and approval a rebate of 25% be granted to all Guest House undertakings that satisfy the requirements of the Rates Policy, as amended.

2.6 Back Packer Lodges, Holiday Accommodation and Student Accommodation

- i. That on application and approval, the following rebates shall apply to Back-packer establishments that satisfy the requirements of the Rates Policy, as amended:
 - a) Where up to 40 beds are available to guests, a rebate not exceeding 50% will apply;
 - b) Where up to 80 beds are available to guests, a rebate not exceeding 25% will apply.
- ii. That on application and approval, property let out for the purposes of Holiday Accommodation for reward, be granted a rebate of 64%;
- iii. That on application, property let out for purposes of Student Accommodation, be granted a rebate of 25%.
- iv. That the rebate for Student Accommodation be restricted to those properties that are located within areas identified in the Municipality's spatial development plans as being suitable for student accommodation. Where properties are owned by an Organ of State, the Organ of State must be registered as an institution of Higher Learning.

2.7 Schools not for Gain:

That a rebate of 50% be and is hereby granted to qualifying schools not for gain.

2.8 Properties in the ownership of the Municipality or Municipal entities

- i. That all municipal owned properties are exempted from property rates, except for Trading Services and Municipal owned properties where the Municipality has entered into an agreement with any person, indicating otherwise.
- ii. That a rebate of 63% be and is hereby granted to the International Convention Centre in respect of property rates payable to the Municipality.

2.9 Natural and Other Disasters

- (i) That on application and approval, a temporary rebate of 75% be granted in respect of property damaged by disaster for a period of six months or a portion thereof.
- (ii) That on application and approval, a further temporary rebate of 75% be granted thereafter, for a period not exceeding six months.
- (iii) That the rebate is granted on the category of property prior to damage.
- (iv) That the Council may determine that a rebate be granted in relation to a disaster as envisaged in 7.11.7 of the Rates Policy, as amended. In this regard a special rebate be allowed for:
 - a. Bed and Breakfast property Owners
 - b. Guesthouse property Owners
- (v) That the rebate in (iv) above, be calculated on the difference between the rates that are payable by such category of Owners in accordance with the rating category assigned to their properties, and the rates that would be otherwise leviable if the property had been assigned a residential category. This rebate shall be for a limited duration and will lapse on a date determined by resolution of the Council.

2.10 Vacant Land:

That the reduction of R30 000 on the market value of Vacant Land located 'Outside the Urban Development Line' as defined in the amended Rates Policy, be granted.

2.11 Nature Reserves and Conservation areas

That on application and approval, nature reserves and conservation areas shall be excluded from rates.

2.12 Economic Development

- (i) Green field Developments in Priority Areas

That on application and approval by Council, all non-residential developments which are located in Priority Areas, as contemplated in the Economic Development Incentive Policy, shall receive a rebate limited to the difference

between the Vacant Land rates range and that of the intended use of the developed land, as envisaged in the Rates Policy read with the Economic Development Incentive Policy.

(ii) Brownfield Development in Priority Areas

That on application and approval by Council, all non-residential developments which are located in Priority Areas, as contemplated in the Economic Development Incentive Policy, shall receive a rebate based on the value of the developments as the table below:

VALUE OF DEVELOPMENT R (MILLIONS)	PERCENTAGE REBATE ON RATES
0 - 50	15%
51 - 150	25%
151 - 300	50%
301 and above	65%

(iii) Special Investment Incentives

That subject to compliance with criteria contained in the Economic Development Incentive Policy read together, where applicable, with the Rates Policy, a rebate may be allowed for the following identified investment categories (i.e Investment Value, Jobs Created, Targeted Sector, Spatial Priority). The rebate will be per property for greenfield and brownfield in commercial, industrial or multiple use developments.

The maximum rebate available will be the aggregate of the percentage rebates assigned to the qualifying criteria as set out in the table below:

CATEGORY	CRITERIA	INVESTMENT VALUE	MAXIMUM %AGE REBATE
Investment Value	New investment in any industrial or commercial property development.	R0 – R299 million; or	10%
		>R300 million	20%
Jobs Created	FTE Jobs created post construction in new investment in any Sector for a fixed 3-year period.	All inclusive	
	<ul style="list-style-type: none"> • 50-250 jobs 		5%
	<ul style="list-style-type: none"> • 251-500 jobs and above. 		10%
	FTE jobs in new investment in the Targeted Sectors the 3-year period post construction:	All inclusive	15%
	<ul style="list-style-type: none"> • 50-250 jobs • 251-500 and above jobs. 		20%
Targeted Sectors	Investment in Targeted Sectors as defined in the eThekweni Inclusive Growth Strategy 2019-2024.	All inclusive	40%
Spatial Priority: Secondary Nodes, Former Township Areas; Transit Oriented development node, Prime investment corridor and Special Inner City Incentives.	Investment in Spatial Priority Area. As defined in the City's Spatial Development Plan & the Inclusive Growth Strategy 2019-2024.	All inclusive	20%

- (iv) The incentive policy will not be implemented retrospectively but rebates as stated herein will be implemented from date of approval.

- (v) The Incentive is not available to residential property which has not been identified within the densification strategy of the City.

2.13 Special Rating Areas

- (i) That the Special Rating Areas as indicated in Annexure A be and are hereby noted.
- (ii) That in respect of the Special Rating Areas, additional rates, as indicated in Annexure A hereto, be approved and levied (subject to any exclusions or exemptions determined in the Rates Policy) in respect of each category of rateable property within the boundaries of the Special Rating Area.
- (iii) That for the purposes of **Clause 9** of the Rates Policy in relation to requirements for determination of a new special rating area, the total minimum value of the rateable properties within the proposed boundaries of the area, be determined at R400 Million.

2.14 Consulates

That property owned by Consulates be valued and rates be raised and recovered from the Department of International Relations and Co-operation in terms of the Diplomatic Immunities and Privileges Act 2001 (Act 37 of 2001).

2.15 Green Certified Building

On application and approval by Council, all non-residential developments which fall within the City, as contemplated in the Green Building Incentive Policy of Council read together with the Rates Policy shall receive a rebate as set out below:

(a) GREEN STAR

Certification	Description	Incentive/Provision	Responsibility
6 Star	Mandatory: 6 Star rating, i.e. over 75 points, with a minimum of 14 points for ENE 1. Optional additional: 1. 6 points or more for the Socio-Economic Category, and/or 2. 3 points or more for the Innovation Category.	Rebate calculated on property rates tax payable: Mandatory: 35% reduction. Optional additional: 1. Additional 3%; and/or 2. Additional 2%.	Revenue Management Unit and Development Planning, Management and Environment Unit.

5 Star	Mandatory: 5 Star rating, i.e. between 60 and 74 points, with a minimum of 8 points for ENE 1. Optional additional: 1. 12 points or more for the Socio-Economic Category, and/or 2. 5 points or more for the Innovation Category.	Rebate calculated on property rates tax payable: Mandatory: 20% reduction. Optional additional: 1. Additional 6%; and/or 2. Additional 4%.	Revenue Management Unit and Development Planning, Management and Environment Unit.
4 Star	Mandatory: 4 Star rating, i.e. between 45 and 59 points, with a minimum of 4 points for ENE 1. Optional additional: 1. 12 points or more for the Socio-Economic Category.	Rebate calculated on property rates tax payable: Mandatory: 9% reduction. Optional additional:	Revenue Management Unit and Development Planning, Management and Environment Unit.

(b) EDGE

Certification	Description	Incentive/Provision	Responsibility
Edge	Mandatory: Residential buildings to achieve minimum 20% less energy use (than National Building Regulations), 20% less water use, and 20% less embodied energy in materials, as per the EDGE tool.	1. Additional 6%. Rebate calculated on property rates tax payable: Mandatory: 35% reduction.	Revenue Management Unit and Development Planning, Management and Environment Unit.

3. Phasing in of Rates

That the following phasing in of rates be and are hereby approved subject to Section 21 of The Local Government: Municipal Property Rates Act 6 of 2004:

- (i) A rate levied on newly rateable property must be phased in over a period of three financial years.
- (ii) A rate levied on property belonging to a Land Reform Beneficiary or his or her heirs must, after ten years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds, be phased in over a period of three financial years.

The phasing in discount on properties referred to in (i) and (ii) above will apply as follows:

- a) 75% in the first year
- b) 50% in the second year
- c) 25% in the third year

(iii) A rate levied on newly rateable property owned and used by organizations conducting specified public benefit activities and registered in terms of the Income Tax Act for those activities must be phased in over a period of four financial years, with the following phasing in discounts:

- a) 100% in the first year
- b) 75% in the second year
- c) 50% in the third year
- d) 25% in the fourth year

4. **Flat Service Charge for formal properties valued below R 185 000 and informal settlements where water and ablution facilities have been provided**

That a flat service charge rate be investigated for formal properties valued below R 185 000 and those informal settlements where water and ablution facilities have been provided.

5. **Date of Operation of Determination of Rates**

That this determination comes into operation on **1 July 2020**.

6. **Final Date for Payment of Rates**

- (i) Where rates are payable in monthly instalments, such payments shall be in twelve (12) equal or near equal instalments payable 21 days from date of account.
- (ii) Where rates are payable annually the final date for payment shall be 31 October 2020, provided that where this date falls on a Sunday or public holiday payment shall occur on the last working day prior to such Sunday or public holiday.

7. **Administration Charge on Arrear Rates**

That the administration charge on arrear rates as referred to in Clause 9.8 of the Credit Control and Debt Collection Policy is determined at 10%. Collection of arrear rates is in accordance with the Credit Control and Debt Collection Policy.

8. **Interest on Arrears**

That the interest rate to be applied to arrear accounts, shall be the interest rate as prescribed by Regulation 9 of the Municipal Property Rates Regulations, 2006.

ANNEXURE A – 2020/2021

ADDITIONAL RATES LEVIED ON SPECIAL RATING AREAS (2.13 REFERS)

Special Rating Areas	Residential	Business and Commercial	Industrial	Vacant Land	Agriculture	Unauthorised/abandoned	Public Service Infrastructure
a) Precincts bordered by Monty Naicker, Dorothy Nyembe, Anton Lembede and Dr Yusuf Dadoo Streets. (CBD Precinct)	0,00189	0,004287	0	0	0		
b) Precinct bordered by Soldiers Way, Dr AB Xuma Road, Florence Nzama Street and Bram Fischer Road. (North East Business Precinct)	0	0,000643	0,00083	0,001271	0		
c) Precinct bordered by Dorothy Nyembe Street, Margaret Mncadi Avenue, Beach Walk and Anton Lembede Street. (North East Business Precinct)	0	0,000643	0,00083	0,001271	0		
d) Precinct bordered by Soldiers Way, Bram Fischer Road, Sylvester Ntuli, KE Masinga and Archie Gumede (Place) Roads. (North East Business Precinct)	0	0,000643	0,00083	0,001271	0		
e) Precinct bordered by OR Tambo Parade, Dr Pixley KaSeme Street Mall, Rutherford and Gillespie Streets (South Beach Precinct).	0,002381	0,005398	0	0.010675	0		
f) Umhlanga Promenade Precinct bordered by Ocean Way (South), Lot 430 (North), Lagoon Drive (West) and the Indian Ocean (East).	0,001207	0,002737	0	0,005412	0		
g) Precinct bordered by Burlington Road, Burlington Drive, Nagel Road, Windsor Road, Midmar Road and Henley Road.	0	0	0	0	0	0	0
h) Umhlanga Village Precinct bordered by Flamingo Lane, Ocean Way, Lagoon Drive, McCauland Crescent, Weaver Crescent and the Ruth First Highway.	0	0,003042	0	0	0		
i) Giba Gorge bordered by N3 Highway (South), Reservoir Road, Jan Smuts Avenue, Galloway Lane, Mountbatten Place, Alexander Drive, King Cetshwayo Highway (East), Portion 157 of Clifton (North) to Saint Helier Road (West)	0,000453	0	0	0,002033	0,000113		
j) Maytime Community bordered by M13 Highway, Woodside Avenue, Haygarth Road, Abrey Road, Msonti, Quilhall Lane, Alexander Avenue, Mtonbi and Victory Road.	0,002861	0,006488	0	0,012829	0		
K) Area consisting of the length of Florida Road, from Lillian Road to Mitchell's Park, including properties on both sides of Florida Road.	0	0,008549	0,011033	0,016906	0	0	

h) Westville Perth West Area bounded by Glencairn Close in the West, Stanley Teale Road in the South, Robert Herrick Avenue in the North and the eastern boundary consisting of Linford Place and Drayton Place in Westville	0,003767	0	0	0,003767			0
i) Glenwood area bounded by Helen Joseph Road, King Dinuzulu Road, Berea Road, Turners Avenue, Che Guevara Road, Moore Road, Clark Road and Bulwer Road.	0	0,00445	0,005744	0	0	0	



ETHEKWINI MUNICIPALITY
TREASURY
Office of the Deputy City Manager

UKUSHICILELWA KWESINQUMO SOKUBIZWA KWAMA-RATE

Lesi yisaziso sokuthi mhla zingama-**29 kuMeyi 2020** uMkhandlu kaMasipala weTheku wathatha lezi zinqumo ngaphansi kweSigaba 14 somthetho iLocal Government: Municipal Property Rates Act 6 yowezi-2004 kanye neSigaba 17 (3) (a) (ii) sika-Local Government: Municipal Finance Management Act, uMthetho 56 ka-2003:

1. UKUNQUNYWA KWAMA-RATE

Ngokwenqubomgomo yama-rate yonyaka ka-**2020/2021** eyaphasiswa wuMkhandlu mhla ka-**26 kuMashi 2020** uMasipala ungabiza ama-rate angafani maqondana nemikhakha eyehlukene yezindawo noma yezakhiwo.

Ukuthi isilinganiso erandini kulo nyaka wezimali kuMasipala waseThekwini siklanywe sama kanje kule mikhakha yezakhiwo:

Umkhakha wesakhiwo	Amasenti eRandini
Owolimo	0.3132
Amabhizinisi nezindawo zohwebo	2.8406
Izakhiwo ezisendaweni engale komngcele wendawo ehlinzekwe ngezidingo	1.8536
Izimboni	3.6660
Ingqalasizinda yomphakathi	0.3132

Imizi	1.2528
Izakhiwo ezingagunyaziwe noma ezingekho emthethweni	10.0224
Umhlaba ongakhiwe	5.6171
Amalungelo atholakala ngama-sectional title	5.6171
Izakhiwo zezimayini	3.6660

Udaba lwezakhiwo ezisetshenziselwa izinto ezixubile luzobhekwa kanjengokuyalela kwenqubomgomo yama-rate.

2. Ukuxegiselwa isibopho sokukhokha, izaphulelo nokwehliselwa:

Lezi zaphulelo ezilandelayo emananini lezi zakhiwo ebezingadayiswa ngawo kanye nokuxegiselwa kuma-rates, ngaphansi kwenqubomgomo yama-rates kuzoma kanje:

2.1 Imizi

Ukuthi maqondana nemizi, ngaphezulu kwesaphulelo sika-R15 000, kuyavunywa ukuthi kuphinde kube nesaphulelo sika-R105 000 maqondana naleyo mizi enani layo lingaphezulu kuka-R230 000.

2.1.1 Imizi yabaswele

Ukuthi yonke imizi yokuhlala enani layo lingu-R 230 000 nangaphansi ohlwini lokuklanywa kwamanani ezakhiwo noma isengezo salo, ayithathwe njengemizi yabaswele echazwe kwenqubomgomo yokubhekelela abaswele bese yethulwa wonke umthwalo wokukhokha ama-rate. Ngaphezu kwalokhu, yonke imizi enani layo lingu-R500 000 noma ngaphansi imali engenayo kuyona ngenyanga engu-R3 600.00 noma ngaphansi nayo ivumeleke ukuba ibhaliswe njengemizi yabaswele ngaphansi kwale nqubomgomo.

2.1.2 Asebekhulile/Abahola impesheni vokukhubazeka/abangasasebenzi ngenxa yokugula kanve nemizi ephethwe vizingane:

(iv) Ukuthi la umuzi ungaphulelwe ukukhokha ama-rates ngokuka 2.1.1 ngaphezulu, isaphulelo esingeqi ku-R4 810 noma esinye isaphulelo esingaphansi okufanele sikhokhwe, manje siyavunywa (ngaphezu kokuxegiselwa okukhulunywa ngakho ku-2.1 ngenhla) maqondana nabafanelekile abahola impesheni yokuguga, abahola impesheni yokugula/yokukhubazeka noma labo abayekiswe ukusebenza ngenxa yokugula kanye nemizi ephethwe yizingane njengoba ichaziwe kwinqubomgomo yama-rate.

(v) Ukuthi kuyanqunywa ukuthi kubekwe umkhawulo wezigidi ezimbili zamaRandi (R2 million) enanini lomuzi ukuze umnikazi athole lesi saphulelo esenzelwe abadala esishiwo ku-(i) ngaphezulu.

(vi) Ukuthi kuyanqunywa ukuthi isaphulelo ngaphansi kwesigatshana 7.2.2.4 singanikezwa asebekhulile abanelisa izidingo abangamalungu ethrasti, yize noma engaba khona umuntu ozimele naye oyilungu lethrasti kodwa ongazanelisi izidingo zokufaneleka maqondana nokunikwa lesi saphulelo.

2.2 Izinhlango ezisiza umphakathi:

Ukuthi emva kokufaka izicelo, zavunywa, izinhlango ezisiza umphakathi ezisohleni olusendimeni 7.5 kwinqubomgomo yama-rate kaMasipala ka-2020/2021 zingawakhokhiswa ama-rate.

2.3 Izinhlango zamalungelo okuphila namakhaya asebethathe umhlalaphansi:

Ukuthi emva kokufaka izicelo, zavunywa, izinhlango zamalungelo okuphila namakhaya asebethathe umhlalaphansi abhalise ngaphansi komthetho iHousing Development Scheme for Retired Persons Act 65 ka-1988 behliselwe ngo-25%.

2.4 Ama-Bed & Breakfast:

Ukuthi emva kokufaka izicelo, zavunywa, zonke izindawo ezingama-Bed & Breakfast ezinelisa zonke izimfuno zenqubomgomo yama-rates zithole isaphulelo sika-50%, njengalokhu kuchitshiyeliwe.

2.5 Izindawo ezingama-Guest House:

Ukuthi emva kokufaka izicelo, zavunywa, zonke izindawo ezingama-Guest House ezinelisa zonke izimfuno zenqubomgomo yama-rates zithole isaphulelo sika-25%, njengalokhu kuchitshiyeliwe.

2.6 Ama-Back-Packer Lodges, Izindawo zokuhlala ngamaholide nezindawo zokuhlalisa abafundi

- i. Ukuthi emva kokufaka izicelo, zavunywa, kusebenze lezi zaphulelo ezilandelayo maqondana nezindawo ezingama-Back-Packer ezinelisa zonke izimfuno zenqubomgomo yama-rates njengalokhu kuchitshiyeliwe.:
 - a) Lapho kunemibhede yokulala izivakashi engeqile kwengamashumi amane (40), indawo ithole isaphulelo esingeqile ku-50%;
 - b) Lapho kunemibhede yokulala izivakashi engeqile kwengamashumi ayishiyagalombili (80), indawo ithole isaphulelo esingeqile ku-25%.
- ii. Ukuthi emva kokufaka isicelo, savunywa, kusebenze isaphulelo sika-64% maqondana nezindawo eziqashiselwa abasemaholidini;

- iii. Ukuthi emva kokufaka isicelo, savunywa, kusebenze isaphulelo sika-25% maqondana nezindawo zokuhlalisa abafundi.
- iv. Ukuthi isaphulelo ezindaweni zokuhlalisa abafundi sigcine kulezo zakhiwo ezisezindaweni ezisohlelweni lukaMasipala lokuthuthukiswa kwezindawo njengalezo ezikufanele ukuhlalisa abafundi. Lapho indawo kungeyesakhiwo noma umnyango kahulumeni, leso sakhiwo noma lowo mnyango kumele ubhaliswe njengesikhungo semfundo ephakeme.

2.7 Izikole ezingenzi inzuzo:

Ukuthi izikole ezingenzi inzuzo ezanelisa izidingo ezibekiwe zinikwe isaphulelo sika-50%.

2.8 Izakhiwo/umhlaba kaMasipala

- i. Ukuthi wonke umhlaba kuMasipala ungakhokhiswa ama-rate, ngaphandle kwemisebenzi yohwebo kanye nomhlaba nezakhiwo zikaMasipala lapho uMasipala enze khona isivumelwano nomunye umuntu, esisho okwahlukile kulokhu.
- ii. Ukuthi isaphulelo sika-63% siyaphasiswa maqondana nama-rates i-International Convention Centre okufanele iwakhokhele uMasipala.

2.9 Izibhichongo zemvelo nezinye izibhichongo

- (i) Ukuthi emva kokufakwa kwezicelo, zavunywa, izakhiwo ezikhahlanyezwe yizibhichongo ezithile zinikwe isaphulelo sesikhashana sika-75% isikhathi esiyizinyanga eziyisithupha noma ingxenye yaleso sikhathi.
- (ii) Ukuthi emva kokufakwa kwezicelo, zavunywa, lezi zakhiwo ziphinde zinikwe esinye isaphulelo sesikhashana sika-75% isikhathi esingeke seqe ezinyangeni eziyisithupha.
- (iii) Ukuthi lesi saphulelo sinikezwe maqondana nomkhakha wesakhiwo ngaphambi kokuvelelwa yisibhichongo.
- (iv) Ukuthi uMkhandlu unganquma ukuthi isaphulelo sikhishwe mayelana nesibhichongo njengalokhu kuchaziwe ku-7.11.7 wenqubomgomo yama-rates, njengalokhu kuchitshiyeliwe. Ngalokho isaphulelo esiyisipesheli kumele sivunyelwe:
 - a. Kubanikazi bama- Bed and Breakfast
 - b. Kubanikazi bama-Guesthouse
- (v) Ukuthi isaphulelo esiku (iv) ngenhla, sibalwe ngomehluko phakathi kwama-rates akhokhwa abanikazi abasesigabeni esinjalo ngokuhambisana nesigaba sokukala esibekelwe izindawo zabo, kanye nama-rates angakhokhwa ngenye

indlela uma indawo isesigabeni sezindawo zokuhlala. Lesi saphulelo sizoba esesikhathi esilinganiselwe futhi sizophela ngosuku oluzonqunywa uMkhandlu.

2.10 Umhlaba ongakhiwe:

Ukuthi kunikezwe isaphulelo sika-R30 000 enanini umhlaba ongakhiwe ongadayiswa ngalo endaweni engale komngcele wendawo ehlinzekwe ngezidingo zikaMasipala kanjengoba ichaziwe kwinqubomgomo yama-rate echitshiyelwe.

2.11 Iziqiwu nezindawo zokongiwa kwemvelo

Ukuthi emva kokufakwa kwezicelo, zavunywa, iziqiwu nezindawo zokongiwa kwemvelo zingakhokhiswa ama-rates.

2.12 Ukuthuthukiswa komnotho

- (i) Intuthuko yohlobo olubizwa nge-Greenfield Development ezindaweni ezihlonziwe ezibekwe eqhulwini:

Ukuthi emva kokuba kufakwe isicelo futhi leso sicelo semukelwa uMkhandlu, yonke intuthuko engeyona eyendawo yokuhlala ezindaweni ezihlonziwe ezibekwe eqhulwini, kanjengoba zichazwe kwinqubomgomo yokukhuthaza intuthuko, zithole isaphulelo esingeqile kumahluko ophakathi kwesilinganiso erandini somhlaba ongakhiwe kanye naleso salokho okuhloswe ukuba lowo mhlaba usetshenziselwe kona, kanjengoba kuchaziwe kwinqubomgomo yama-rate ifundwa nenqubomgomo yokukhuthaza ukuthuthukiswa komnotho

- (ii) Intuthuko yohlobo olubizwa nge-Brownfield Development ezindaweni ezihlonziwe ezibekwe eqhulwini:

Ukuthi emva kokuba kufakwe isicelo futhi leso sicelo semukelwa uMkhandlu, yonke intuthuko engeyona eyendawo yokuhlala ezindaweni ezihlonziwe ezibekwe eqhulwini, kanjengoba zichazwe kwinqubomgomo yokukhuthaza ukuthuthukiswa komnotho, zithole isaphulelo esibalwa ngenani lentuthuko kanjengoba kukhonjisiwe kuleli thebula elilandelayo:

INANI LENTUTHUKO R (MILLIONS)	ISAPHULELO ENTELENI EKHOKHWAYO NGAMAPHESENTI
0 - 50	15%
51 - 150	25%

151 - 300	50%
301 nangaphezulu	65%

(iii) Okuyisipesheli kokukhuthaza utshalomali

Ukuthi kweyame ekuhlangabezaneni nezidingo ezibekwe kwinqubomgomo yokukhuthaza ukuthuthukiswa komnotho, ifundwa, lapho kufanele khona, nenqubomgomo yama-rate, isaphulelo singavunyelwa kulezi zigaba ezilandelayo zotshalomali (okungamanani okutshala imali, imisebenzi edaliwe, imikhakha eqondiwe, ukubekwa eqhulwini kwezindawo). Isaphulelo kuzoba esendawo ngayinye ezikwi-greenfield ne brownfield ezindaweni zokudayiselwa, izimboni kanye nalezo ezisetshenziselwa imisebenzi eminingi.

Isaphulelo esiphezulu kunazo zonke esihlangavunywa sesihlangene yisibalo esiphakathi samaphesenti akhe lokhu okubhekwayo okuleli thuba elilapha ngenzansi:

UHLOBO	OKUBHEKWAYO	INANI LOTSHALOMALI	IPHESENTI ELIPHEZULU LESAPHULELO
Inani lotshalomali	Utshalomali olusha ekwakhiweni kwanoma yisiphi isakhiwo semboni noma sebhizinisi	R0 – R299 million; noma	10%
		>R300 million	20%
Imisebenzi edaliwe	Imisebenzi edaliwe ngemuva kokuphothulwa komsebenzi wokwakha kunoma yiluphi utshalomali kunoma yimuphi umkhakha isikhathi esiyiminyaka emithathu.	Sekubalwe konke	
	<ul style="list-style-type: none"> Imisebenzi engu-50-250 		5%
	<ul style="list-style-type: none"> Imisebenzi engama 251-500 nangaphezulu 		10%

	<p>Imisebenzi edalwe utshalomali olusha emikhakhakeni eqondiwe kule minyaka emithathu ngemuva kokwakhiwa.</p> <ul style="list-style-type: none"> • Imisebenzi engu-50-250 	Sekubalwe konke	15%
	<ul style="list-style-type: none"> • Imisebenzi engu-251-500 nangaphezulu. 		20%
Imikhakha eqondiwe	<p>Utshalomali emikhakhakeni eqondiwe kanjengoba ichaziwe embhalweni wesu likaMasipala lokukhuliswa komnotho lika-2019-2024.</p>	Sekubalwe konke	40%
<p>Ukubekwa eqhulwini kwezindawo:</p> <p>Izindawo ezihlonzelwe intuthuko, ezazingamalokish; ezolindela, nezenzelwe ukukhuthaza intuthuko enkabeni yedolobha.</p>	<p>Utshalomali ezindaweni eziseqhulwini.</p> <p>Njengoba kuchaziwe kwipulani kaMasipala yokuthuthukiswa kwezindawo kanye nesu lokuthuthukiswa komnotho lika-2019-2024.</p>	Sekubalwe konke	20%

(iv) Le nqubomgomo yokukhuthaza utshalomali ngeke isetshenziswe ngendlela ebhekelela nesikhathi esesidlulile kepha konke ukuxegiselwa okukhulunywa ngakho lapha kuzosebenza kusukela ngosuku okuvunywe ngalo.

(v) Le nqubomgomo ngeke isebenze maqondana nezakhiwo zokuhlala ezingahlonziwe njengengxenye yesu lukaMasipala lokukhuthaza izakhiwo ezindaweni ezithile.

2.13 Izindawo ezikhokha ama-rate ayisipesheli

(i) Ukuthi izindawo ezizokhokha ama-rate ayisipesheli kanjengoba zishiwo kwiSengezo A ziyaqashelwa.

- (ii) Ukuthi maqondana nalezi zindawo ezikhokha ama-rate ayisipesheli ama-rate engeziwe kanjengoba kukhonjisiwe kwiSengezo A ayavunywa futhi ayabizwa (ngaphandle kwanoma yiziphi ezingakhishwa kulokhu kugunyazwa kanjengoba kuchaziwe kwinqubomgomo yama-rate) maqondana nomkhakha ngamunye wesakhiwo esingaphakathi kwemingcele yendawo ekhokha ama-rate ayisipesheli.
- (iii) Ukuthi maqondana nezinhlalo ze**Ndima 9** yenqubomgomo yama-rates emayelana nezimfuno zokuklanywa kwendawo entsha ngengezokhokha ama-rates ayisipesheli, inani lesakhiwo selilonke okungeke kwaba ngaphansi kwalo libe uR400 Million (Izigidi Ezingamakhulu Amane zamaRandi).

2.14 **Izakhiwo zamanxusa**

Ukuthi izakhiwo zamanxusa amazwe angaphandle ziklanywe amanani bese kuthi ama-rates azo abizwe eMnyangweni Wezobuhlobo Nokubambisana Namazwe Angaphandle ngaphansi komthetho iDiplomatic Immunities and Privileges Act, 2001 (uMthetho 37 ka-2001).

2.15 **Izakhiwo ezibizwa ngama-Green Certified Building**

Emuva kokuba kufakwe isicelo futhi uMkhandlu wasamukela leso sicelo, zonke izakhiwo ezikuMasipala okungezona ezokuhlala, njengoba kushiwo kwiNqubomgomo ebizwa nge-Green Building Incentive Policy yoMkhandlu ifundwa neNqubomgomo yama-Rates zizothola izaphulelo ngale ndlela engezansi:

(a) **GREEN STAR**

Isitifiketi	Incazelo	Isaphulelo	Iminyango ethintekayo
6 Star	<p>Okuwumgomo: Isitifiketi sezinkanyezi eziwu-6, okungamaphuzu angaphezulu kuka-75, angabi ngaphansi kuka-14 awe-ENE 1.</p> <p>Okunye kokwengeza: 1. 6 wamaphuzu noma ngaphezulu emkhakheni wenhlalakahle nesimomnotho somphakathi, kanye/noma 2. 3 wamaphuzu noma ngaphezulu emkhakheni wezindlela ezintsha zokwenza izinto.</p>	<p>Isaphulelo sibalwa ngentela yesakhiwo okufanele ikhokhwe: Okuwumgomo: 35% wesaphulelo.</p> <p>Okunye kokwengeza: 1. Okokwengeza 3%; kanye/noma 2. Okokwengeza 2%.</p>	Revenue Management Unit kanye ne-Development Planning, Management and Environment Unit.

5 Star	<p>Okuwumgomo: Isitifiketi sezinkanyezi eziwu-5, okungamaphuzu aphakathi kuka 60 no-74, angabi ngaphansi kuka-8 awe-ENE 1.</p> <p>Okunye kokwengeza: 1. 12 wamaphuzu noma ngaphezulu emkhakheni wenhlalakahle nesimomnotho somphakathi, kanye/noma</p> <p>2. 5 wamaphuzu noma ngaphezulu emkhakheni wezindlela ezintsha zokwenza izinto.</p>	<p>Isaphulelo sibalwa ngentela yesakhiwo okufanele ikhokhwe: Okuwumgomo: 20% wesaphulelo.</p> <p>Okunye kokwengeza: 1. Okokwengeza 6%; kanye/noma</p> <p>2. Okokwengeza 4%.</p>	Revenue Management Unit kanye ne-Development Planning, Management and Environment Unit.
4 Star	<p>Okuwumgomo: Isitifiketi sezinkanyezi eziwu-4, okungamaphuzu aphakathi kuka 45 no-59, angabi ngaphansi kuka-4 awe-ENE 1.</p> <p>Okunye kokwengeza: 1. 12 wamaphuzu noma ngaphezulu emkhakheni wenhlalakahle nesimomnotho somphakathi.</p>	<p>Isaphulelo sibalwa ngentela yesakhiwo okufanele ikhokhwe: Okuwumgomo: 9% wesaphulelo.</p> <p>Okunye kokwengeza: 1. Okokwengeza:</p>	Revenue Management Unit kanye ne-Development Planning, Management and Environment Unit.

(b) EDGE

Isitifiketi	Incazelo	Isaphulelo	Iminyango ethintekayo
Edge	<p>Okuwumgomo: Izakhiwo zokuhlala kufanele ugesi eziwusebenzisayo wehle ngo-20% noma ngaphezulu (ngaphansi komgomo wemithethonqubo yezokwakha kazwelonke), amanzi anciphe ngo-20%, nempahla okwakhiwe ngayo inciphe ngo-20%, njangokukhomba kwethuluzi i-EDGE. .</p>	<p>Okokwengeza 6%.</p> <p>Isaphulelo sibalwa ngentela yesakhiwo okufanele ikhokhwe: Okuwumgomo: 35% wesaphulelo.</p>	Revenue Management Unit kanye ne-Development Planning, Management and Environment Unit.

3. Ukungeniswa kwama-rates kancane kancane

Ukuthi ukungeniswa kwama-rates kancane kancane ngale ndlela elandelayo kuyavunywa ngaphansi kwemibandela yeSigaba 21 somthetho i-Local Government: Municipal Property Rates Act 6 ka-2004:-

- (i) Ama-rate abizwa maqondana nesakhiwo esiqalayo ukubizwa lama-rates angeniswe ngezigaba iminyaka yezimali emithathu elandelanayo.
- (ii) Ama-rate omhlaba womuntu owuthole ngaphansi kohlelo lokubuyiselwa kwamalungelo omhlaba noma otholwe yizindlalifa zakhe, kufanele, emva kweminyaka eyishumi kusukela osukwini okwabhaliswa ngalo itayitela lalowo mhlaba egameni lalowo muntu ehhovisi okubhaliswa kulona amatayitela obunikazi bomhlaba, afakwe kancane kancane iminyaka yezimali emithathu elandelanayo.

Izaphulelo ezizosebenza maqondana nalezi zakhiwo okukhulunywe ngazo kwindinyana-(i) & (ii) ngaphezulu zizoma kanje:-

- (a) 75% onyakeni wokuqala
- (b) 50% onyakeni wesibili
- (c) 25% onyakeni wesithathu

- (iii) Ama-rate ezakhiwo ezisanda kuqala ukubizwa ama-rates zezinhlango ezenza umsebenzi wokusiza umphakathi ezikubhalisele ukwenza leyo misebenzi ngaphansi komthetho kazwelonke wezintela obizwa nge-Income Tax Act azofakwa kancane kancane isikhathi esiyiminyaka emine, kusebenze lezi zaphulelo ezilandelayo:

- (a) 100% onyakeni wokuqala
- (b) 75% onyakeni wesibili
- (c) 50% onyakeni wesithathu
- (d) 25% onyakeni wesine

4. **Imali ewumgomo ebizwa imizi inani layo eliklanywe langaphansi kuka-R185 000 kanye nazakhiwo eziyimijondolo ezihlinzekwe ngamanzi nezindlu zangasese**

Ukuthi kwenziwe ucwaningo ngemali ewumgomo engase ibizwe maqondana nemizi inani layo eliklanywe langaphansi kuka-R185 000 kanye nazakhiwo eziyimijondolo ezihlinzekwe ngamanzi nezindlu zangasese.

5. **Usuku okuzoqala ngalo ukusebenza kwama-rate anqunywe lapha**

Ama-rates anqunywe lapha azoqala ukusebenza mhla ka-1 Julayi 2020.

6. Usuku lokugcina lokukhokha ama-rate:

- (i) Lapho ama-rate ekhokhwa kancane kancane ngenyanga, lokho kukhokha kuyokuba amancozuncozu ayishumi nambili (12) alinganayo noma acishe alingane okufanele akhokhwe zingakapheli izinsuku ezingama-21 kusukela osukwini lwe-akhawunti.
- (ii) Lapho ama-rate ekhokhwa ngonyaka usuku lokugcina lokukhokha umhla ka 31 Okthoba 2020, ngaphansi kombandela wokuthi uma kwenzeka lolu suku luba ngeSonto noma ngeholidi, inkokhelo iyokwenziwa ngosuku lokugcina lokusebenza, ngaphambi kwalelo Sonto noma iholidi.

7. Imali ekhokhwa abasilele emuva nokukhokhela isikweleti sama-rate:

Ukuthi imali yezindleko ekhokhiswa abasilele emuva nokukhokhela isikweleti sama-rate okukhulunywa ngayo eSigabeni 9.8 senqubomgomo yokulawula nokuqoqa izikweleti inqunywe yaba u-10%. Ukuqoqwa kwemali ekweletwayo kuzoba kanjengokulawula kwenqubomgomo kaMasipala eyaphasiswa yokulawula nokuqoqa izikweleti.

8. Inzalo ezikweletini

Ukuthi inzalo ezofakwa kuma-akhawunti asilele emuva nokukhokhelwa kuzoba yileyo enqunywe nguMthethonqubo 9 ngaphansi kwemithethonqubo ebizwa nge-Municipal Property Rates Regulations, ka-2006.

ISENGEZO A – 2020/2021

**AMA-RATE OKWENGEZA AKHOKHWA EZINDAWENI EZIBIZWA AMA-RATE
AYISIPESHELI (FUNDA U-2.13)**

Izindawo ezibizwa ama-rate ayisipesheli	Imizi	Amabhizinisi nohwebo	Izimboni	Umhlaba ongakhiwe	Owolimo	Ongagunyaziwe/ Oshiywe wodwa	Ingqalasizinda yomphakathi
a) Indawo ezungezwe uMonty Naicker, Dorothy Nyembe, Anton Lembede no-Dr Yusuf Dadoo Streets (Enkabeni yedolobha).	0,00189	0,004287	0	0	0		
b) Indawo ezungezwe uSoldiers Way, Dr AB Xuma Road, Florence Nzama Street no-Bram Fischer Road (Endaweni yamabhizinisi eseNyakatho-Mpumalanga).	0	0,000643	0,00083	0,001271	0		
c) Indawo ezungezwe uDorothy Nyembe Street, Margaret Mncadi Avenue, Beach Walk no-Anton Lembede Street (Endaweni yamabhizinisi eseNyakatho-Mpumalanga).	0	0,000643	0,00083	0,001271	0		
d) Indawo ezungezwe uSoldiers Way, Bram Fischer Road, Sylvester Ntuli, KE Masinga no-Archie Gumede (Place) Roads (Endaweni yamabhizinisi eseNyakatho-Mpumalanga).	0	0,000643	0,00083	0,001271	0		
e) Indawo ezungezwe u-OR Tambo Parade, Dr Pixley KaSeme Street Mall, Rutherford no-Gillespie Streets (Indawo yaseSouth Beach).	0,002381	0,005398	0	0.010675	0		
f) Umhlaba Promenade Precinct ozungezwe u-Ocean Way (ngaseNingizimu), Lot 430 (ngaseNyakatho), Lagoon Drive (ngaseNtshonalanga) nolwandle (ngaseMpumalanga).	0,001207	0,002737	0	0,005412	0		
g) Indawo ezungezwe uBurlington Road, Burlington Drive, Nagel Road, Windsor Road, Midmar Road no-Henley Road.	0	0	0	0	0	0	0

h) Umhlanga Village ozungezwe u-Flamingo Lane, Ocean Way, Lagoon Drive, McCauland Crescent, Weaver Crescent no-Ruth First Highway.	0	0,003042	0	0	0		
i) Giba Gorge ezungezwe u-N3 Highway (ngaseNingizimu), Reservoir Road, Jan Smuts Avenue, Galloway Lane, Mountbatten Place, Alexander Drive, King Cetshwayo Highway (ngaseMpumalanga), Portion 157 kaClifton (ngaseNyakatho) kuya kuSaint Helier Road (ngaseNtshonalanga).	0,000453	0	0	0,002033	0,000113		
j) UMaytime Community ozungezwe u-M13 Highway, Woodside Avenue, Haygarth Road, Abrey Road, Msonti, Quilhall Lane, Alexander Avenue, Mtonbi no-Victory Road.	0,002861	0,006488	0	0,012829	0		
k) Indawo eyakhiwe uFlorida Road, kusuka kuLillian Ngoyi Road kuya eMitchell's Park, kubandakanya nezakhiwo ezisezinhlangothini zombili zikaFlorida Road.	0	0,008549	0,011033	0,016906	0	0	
l) IWestville Perth West, ekakwe uGlencairn Close ngasentshonalanga, uStanley Teale Road ngaseningizimu, uRobert Herrick Avenue ngasenyakatho bese kuthi umngcele ongasempumalanga ube noLinford Place noDrayton Place eWestville.	0,003767	0	0	0,003767			0
m) Glenwood, ekakwe uHelen Joseph Road, King Dinuzulu Road, Berea Road, Turners Avenue, Che Guevara Road, Moore Road, Clark Road noBulwer Road.	0	0,00445	0,005744	0	0	0	