

City of Johannesburg Municipality, hereby, in terms of section 6 of the Local Government: Municipal Property Rates Act, 2004, has by way of resolution adopted the Municipality's Property Rates By-law set out hereunder.

CITY OF JOHANNESBURG MUNICIPALITY
MUNICIPAL PROPERTY RATES BY-LAW(S) 2022/2023

PREAMBLE

WHEREAS section 229(1) of the Constitution requires a Municipality to impose rates on property and surcharges on fees for the services provided by or behalf of the municipality.

AND WHEREAS section 13 of the Municipal System Act read with section 162 of the Constitution require a Municipality to promulgate municipal by-laws by publishing them in the gazette of the Gauteng Province.

AND WHEREAS section 6 of the Local Government: Municipal Property Rates Act, 2004 requires a Municipality to adopt by-laws to give effect to the implementation of its Property Rates Policy; the by-law may differentiate between the different categories of properties and different categories of owners of properties liable for the payment of the payment of rates:

NOW THEREFORE BE IT ENACTED by the Council of the City of Johannesburg Municipality, as follows:

1. DEFINITIONS

In this by- law, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act No 6. Of 2004, as amended, shall bear the same meaning unless the context indicates otherwise.

‘Municipality’ means the City of Johannesburg Municipality.

‘Municipal Property Rates Act’ means the Local Government: Municipal Property Rates Act, 2004(Act No 6 of 2004) ;

‘Rates Policy’ means the City of Johannesburg property Rates Policy adopted by the Council in terms of section 3(1) of the Local Government Municipal Property Rates Act 2004

2. OBJECTS

The object of this By-law is to give effect to the implementation of the Rates Policy as contemplated in section 6 of the Municipal Property Rates Act.

3. THE RATES POLICY

The Municipality prepared and adopted a Rates Policy as contemplated in terms of the provisions of section 3(1) of the Municipal Property Rates Act. The Rates Policy outlines the municipality’s rating practices therefore, it is not necessary for this By-law to restate and repeat same.

The Rates Policy is hereby incorporated by reference in this By-law. All amendments to the Rates Policy as the Council may approve from time to time shall be deemed to be likewise incorporated.

The Municipality does not levy rates other than in terms of its Rates Policy and the annually promulgated resolution levying rates which reflects the cent amount in the Rand rate for each category of rateable property.

The Rates Policy is available on the City of Johannesburg website at www.joburg.org.za. Electronic copy can be requested from Veli Hlophe on the email address velih@joburg.org.za. Hard copies will be available at all City of Johannesburg Regional offices.

4. CATEGORIES OF RATEABLE PROPERTIES

The Rates Policy provides for categories for categories of rateable properties determined in terms of section 8 of the Act.

5. CATEGORIES OF PROPERTIES AND CATEGORIES OF OWNERS OF PROPERTIES

The Rates Policy provides for categories of properties and categories of owners of properties for the purpose of granting relief measures (exemption, reduction, and rebates) in terms of section 15 of the act

6. ENFORCEMENT OF THE RATES POLICY

The Municipality's Rates Policy is enforced through the municipality's Credit Control and Debt Collection Policy and any further enforcement mechanisms stipulated in terms of section 15 of the Act.

7. SHORT TITLE AND COMMENCEMENT

This by-law is called the City of Johannesburg Municipal Property Rates By-law and takes effect on the date on which is published in the Provincial Gazette.