

**WITZENBERG MUNICIPALITY**  
**RATES BY-LAW**

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

Now therefore the Municipal Council of Witzenberg Municipality approves and adopts the following rates by-law.

**1. Definitions**

For the purpose of these by-laws any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) shall bear the same meaning in these by-laws and unless the context indicates otherwise-

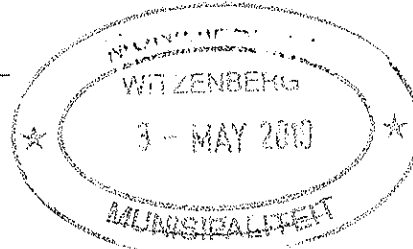
“act” means the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004).

“municipality” means the municipal council for the municipal area of Witzenberg Municipality.

**2. Rating of property**

In terms of section 2(3) of the Act the power of the municipality to levy rates on property is subject to—

- (a) Section 229 and other applicable provisions of the Constitution
- (b) The provisions of the Act
- (c) The municipality's rates policy; and
- (d) This by-law



**3. General principles**

- (1) Rates are levied as an amount in the rand based on the market value of all rateable property contained in the municipality's valuation roll.
- (2) Criteria are provided for the determination of categories of property and owners and for the purpose of levying different rates on categories of property and owners.
- (3) Different rates will be levied for different categories of rateable property.
- (4) Relief measures in respect of payment for rates will not be granted to any category of property or owners on an individual basis, other than by way of an exemption, rebate or reduction.
- (5) All ratepayers with similar properties will be treated the same.
- (6) The ability of a person to pay rates will be taken into account.
- (7) Provision will be made for the promotion of local social development and sustainable local government.
- (8) Rates will be based on the value of all rateable property and the amount required by the municipality to balance the operating budget.

**4. Classification of services and expenditure**

- (1) The municipal manager or his/her nominee subject to the guidelines provided by the National Treasury and Executive Mayor or Committee and principles contained in the rates policy will classify services, categorise expenditure and create cost centres to prevent that property rates subsidise trading and economic services.
- (2) Trading and economic services will be ring fenced and financed from service charges while community and subsidised services will be financed from profits on trading and economic services, regulatory fees and rates and rates related income.

**5. Categories of properties and owners**

- (1) In terms of Section 3(3) of the Act the municipality must determine the criteria for the determination of categories of property and owners for granting exemptions, reductions and rebates and criteria if it levies different rates for different categories of property.
- (2) In terms of sections 8(1) and 15(1) read in conjunction with section 19 of the Act the municipality may exempt a category of owner of property from rates or grant a rebate or reduction in the rates.
- (3) The criteria for categories of property and owners and the different categories of property and owners are reflected in the municipality's rates policy and adjusted annually, if required, during the budget process.

**6. Properties used for multiple purposes**

Rates on properties used for multiple purposes will be levied on properties used for—

- (a) a purpose corresponding with the permitted use of the property, if the permitted use of the property is regulated; or
- (b) a purpose corresponding with the dominant use of the property.

**7. Differential rating**

- (1) Criteria for differential rating on different categories of properties in terms of section 8(1) of the Act will be according permitted use of the property.

- (2) Differential rating among the various property categories will be done by way of setting different cent amount in the rand for each property category.

### 8. Criteria for exemptions, reductions and rebates

Criteria for determining categories of owners of property for the purpose of granting exemptions, rebates and reductions in terms of section 15(2) of the Act will be according to—

- (a) indigent status of the owner of a property;
- (b) sources of income of the owner of a property;
- (c) owners of property situated within an area affected by—
  - i. a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or
  - ii. any other serious adverse social or economic conditions;
- (d) owners of residential properties with a market value below a determined threshold; or
- (e) owners of agricultural properties who are bona fide farmers.

### 9. Exemptions

- (1) Over and above the exemptions provided for in sections 16 and 17 of the Act specific categories of property as indicated in the table below are exempted from the payment of rates within the meaning of section 15(1)(a) of the Act and 9(2) to 9(7) of this by-law.

Description of category of property	Criteria
Municipal properties	9(2)
Cemeteries and crematoriums	9(3) and 9(5)
Public Benefit organizations	9(4) and 9(5)

- (2) Municipal properties are exempted from paying rates as it will increase the rates burden or service charges to property owners or consumers.
- (3) Cemeteries and crematoriums registered in the names of private persons and operated not for gain.
- (4) Public benefit organisations as provided for in the Rates Policy may apply for the exemption 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):
- (5) Exemptions will be subject to the following conditions:
  - (a) all applications must be addressed in writing to the municipality;
  - (b) a SARS tax exemption certificate must be attached to all applications;
  - (c) the municipal manager or his/her nominee must approve all applications;
  - (d) applications must reach the municipality before the end of October preceding the start of the new municipal financial year for which relief is sought; and
  - (e) the municipality retains the right to refuse exemptions if the details supplied in the application form were incomplete, incorrect or false.

### 10. Rebates

- (1) Categories of properties

- (a) The municipality may grant rebates within the meaning of section 15(1) (b) of the Act on the rates to the owners of the following categories of properties and subject to the criteria and conditions contained in 10(1)(b) and 10(1)(c) of this by-law:

Description of category of property	Criteria
Industrial	10(1)(b)
Business/commercial	10(1)(b)
Property below a prescribed valuation level	10(1)(c)

- (b) The municipality may grant rebates to rateable enterprises that promote local, social and economic development in its area of jurisdiction, based on its Tariff policy.

- i. The following criteria will apply:

- a. job creation in the municipal area;
- b. social upliftment of the local community; and
- c. creation of infrastructure for the benefit of the community.

- ii. Rebates will be granted on application subject to:

- a. a business plan issued by the directors of the company indicating how the local, social and economic development objectives of the municipality are going to be met;
- b. a continuation plan issued by the directors and certified by auditors of the company stating that the objectives have been met in the first year after establishment and how the company plan to continue to meet the objectives; and
- c. an assessment by the municipal manager or his/her nominee indicating that the company qualifies.

(c) The municipality can determine in its rates policy that properties with a market value below a prescribed valuation level may be granted a rebate equal to the difference between the market value and the value as contemplated in sect 17(1) (h) of the Property Rates Act.

(2) Categories of owners

(a) The following categories of owners of rateable properties may be granted a rebate on rates within the municipality within the meaning of section 15(1) (b) of the Act in determined in the rates policy of the municipality:

Description of Category of Owners	Criteria
Retired and disabled persons	10(2)(b)

(b) Criteria for granting rebates to category of owners

i. Retired and Disabled Persons Rate Rebate

To qualify for the rebate a property owner must:

- a. occupy the property as his/her normal residence;
- b. be at least 60 years of age or in receipt of a disability pension from the Department of Welfare and Population Development;
- c. not be the owner of more than one property; and
- d. 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 satisfy the occupancy requirement.

ii. Property owners must apply on a prescribed application form for a rebate as determined by the municipality.

iii. Applications must be accompanied by—

- a. a certified copy of the identity document or any other proof of the owners age which is acceptable to the municipality;
- b. sufficient proof of income of the owner and his/her spouse;
- c. an affidavit from the owner;
- d. if the owner is a disabled person proof of a disability pension payable by the state must be supplied; and
- e. if the owner has retired at an earlier stage for medical reasons proof thereof must be submitted.

iv. These applications must reach the municipality before the start of the new municipal financial year for which relief is sought.

v. The municipality retains the right to refuse rebates if the details supplied in the application form are incomplete, incorrect or false.

## 11. Reductions

(1) Categories of property and owners

(a) A reduction in the municipal valuation as contemplated in section 15(1) (b) of the Act will be granted where the value of a property is affected by—

- i a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or
- ii. any other serious adverse social or economic conditions.

(b) The reduction will be in relation to the certificate issued for this purpose by the municipal valuer.

(c) All categories of owners can apply for a reduction in the rates payable as described above.

(d) Criteria for granting reductions

i. A reduction in the municipal valuation as contemplated in section 15(1) (b) of the Act will be granted where the value of a property is affected by fire damage, demolition or floods.

ii. The reduction will be in relation to the certificate issued for this purpose by the municipal valuer.

## 12. Rates increases

(1) The municipality will consider increasing rates annually during the budget process in terms of the guidelines issued by National Treasury from time to time.

(2) Rate increases will be used to finance the increase in operating costs of community and subsidised services.

(3) Relating to community and subsidised services the following annual adjustments will be made:

- (a) All salary and wage increases as agreed at the South African Local Government Bargaining Council
- (b) An inflation adjustment for general expenditure, repairs and maintenance and contributions to statutory funds, and
- (c) Additional depreciation costs or interest and redemption on loans associated with the assets created during the previous financial year.

(4) Extraordinary expenditure related to community services not foreseen during the previous budget period and approved by the council during a budget review process will be financed by an increase in property rates.

(5) Affordability of rates to ratepayers.

(6) All increases in property rates will be communicated to the local community in terms of the municipality's policy on community participation.

**13. Notification of rates**

- (1) The municipality will give notice of all rates approved at the annual budget meeting at least 30 days prior to the date that the rates become effective. Accounts delivered after the 30 days notice will be based on the new rates.
- (2) A notice stating the purport of the municipality's resolution and the date on which the new rates become operational will be displayed by the municipality at places installed for that purpose.

**14. Payment of rates**

- (1) Ratepayers may choose between paying rates annually in one instalment on or before 30 September or in twelve equal instalments on or before the seventh day of the month following on the month in which it becomes payable.
- (2) If the owner of property that is subject to rates, notify the municipal manager or his/her nominee 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.
- (3) Interest on arrears rates, whether payable on or before 30 September or in equal monthly instalments, shall be calculated in accordance with the provisions of the credit control, debt collection and indigent policy of the municipality.
- (4) If a property owner, who is responsible for the payment of property rates in terms of this policy, fails to pay such rates in the prescribed manner, it will be recovered from him/her in accordance with the provisions of the Credit Control, Debt Collection and indigent policy of the Municipality.
- (5) Arrears rates shall be recovered from tenants, occupiers and agents of the owner, in terms of section 28 and 29 of the Act.
- (6) 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.
- (7) 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.

**15. Short title**

This by-law is the rates by-law of the Witzenberg Municipality.

**16. Commencement**

This by-law comes into force and effect on 1 March 2010.

23 April 2010

21706

**WITZENBERG MUNISIPALITEIT**  
**VERORDENING OP EIENDOMSBELASTING**

Aangesien artikel 6 van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, 2004 (Nr. 6 van 2004) van 'n munisipaliteit vereis om verordeninge te aanvaar om uitvoering te gee aan die implementering van sy eiendomsbelastingbeleid,  
Derhalwe word die volgende eiendomsbelastingverordening nou deur die Munisipale Raad van Witzenberg Munisipaliteit goedgekeur en aanvaar.

**1. Definisies**

Vir die doel van hierdie verordening sal enige woord of uitdrukking waaraan 'n betekenis toegeskryf is in die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, 2004 (Nr. 6 van 2004), dieselfde betekenis in hierdie verordening hê, tensy uit die samehang anders blyk—

“wet” beteken die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, 2004 (Nr. 6 van 2004).

“munisipaliteit” beteken die munisipale raad vir die munisipale gebied van Witzenberg Munisipaliteit.

**2. Belastingbepaling van eiendom**

Ingevolge artikel 2(3) van die Wet is die munisipaliteit se mag om belasting op eiendom te hef onderworpe aan—

- (a) Artikel 229 en ander toepaslike bepalings van die Grondwet
- (b) Die bepalings van die Wet
- (c) Die munisipaliteit se eiendomsbelastingbeleid; en
- (d) Hierdie verordening.

**3. Algemene beginsels**

- (1) Eiendomsbelasting word gehef as 'n bedrag in Rand gegrond op die markwaarde van alle belasbare eiendom vervat in die munisipaliteit se waardasierrol.

- 2) Kriteria word verskaf vir die vasstel van eiendoms- en eienaarskategorieë en vir die heffing van verskillende belasting op eiendoms- en eienaarskategorieë.
- 3) Verskillende belasting sal gehef word vir verskillende kategorieë van belasbare eiendom.
- 4) Verligtingsmaatreëls ten opsigte van die betaling van eiendomsbelasting sal nie op 'n individuele grondslag aan enige eiendoms- of eienaarskategorie toegestaan word nie, behalwe by wyse van 'n vrystelling, korting of verlaging.
- 5) Alle belastingbetalers met soortgelyke eiendomme sal dieselfde behandel word.
- 5) 'n Persoon se vermoë om eiendomsbelasting te betaal, sal in ag geneem word.
- 7) Voorsiening sal gemaak word vir die bevordering van plaaslike maatskaplike ontwikkeling en volhoubare plaaslike regering.
- 3) Eiendomsbelasting sal gegrond wees op die waarde van alle belasbare eiendom en die bedrag wat deur die munisipaliteit benodig word om die bedryfsbegroting te balanseer.

#### . Klassifisering van dienste en uitgawes

- 1) Die munisipale bestuurder of sy/haar verteenwoordiger sal, onderhewig aan die riglyne wat deur die Nasionale Tesourie en Uitvoerende Burgemeester of Komitee verskaf is en die beginsels wat in die eiendomsbelastingbeleid vervat is, dienste klassifiseer, uitgawe kategoriseer en kostesentrums skep om te voorkom dat eiendomsbelasting handels- en ekonomiese dienste subsidieer.
- 2) Handels- en ekonomiese dienste sal afgekamp en gefinansier word uit diensteheffings, terwyl gemeenskaps- en gesubsidieerde dienste gefinansier sal word uit winste op handels- en ekonomiese dienste, reëlingsfooie en -belasting en eiendomsbelastingverwante inkomste.

#### . Eiendoms- en eienaarskategorieë

- 1) Ingevolge artikel 3(3) van die Wet moet die munisipaliteit die kriteria bepaal vir die vasstelling van eiendoms- en eienaarskategorieë vir die toestaan van vrystellings, kortings en verlaging, asook kriteria indien die munisipaliteit verskillende belasting vir verskillende eiendoms-kategorieë hef.
- 2) Ingevolge artikel 8(1) en 15(1), saamgelees met artikel 19 van die Wet, mag die munisipaliteit 'n kategorie eiendomseienaar van eiendomsbelasting vrystel of 'n korting of verlaging in die eiendomsbelasting toestaan.
- 3) Die kriteria vir eiendoms- en eienaarskategorieë en die verskillende eiendoms- en eienaarskategorieë word in die munisipaliteit se eiendomsbelastingbeleid weerspieël en word, indien nodig, jaarliks tydens die begrotingsproses aangepas.

#### . Eiendomme met meerdoelige gebruik

Belasting op eiendom wat vir verskeie doeleindes gebruik word, sal gehef word op eiendomme wat gebruik word vir—

- (a) 'n doeleinde wat ooreenstem met die toegelate gebruik van die eiendom, indien die toegelate gebruik van die eiendom gereguleer word; of
- (b) 'n doeleinde wat ooreenstem met die vernaamste gebruik van die eiendom.

#### . Differentiële belastingbepaling

- 1) Kriteria vir differentiële belastingbepaling op verskillende eiendoms-kategorieë ingevolge artikel 8(1) van die Wet sal in ooreenstemming met die toegelate gebruik van die eiendom wees.
- 2) Differentiële belastingbepaling vir die verskillende eiendoms-kategorieë sal gedoen word deur middel van die vasstel van verskillende sentbedrae per Rand vir elke eiendoms-kategorie.

#### . Kriteria vir vrystellings, kortings en verlaging

Kriteria vir die bepaling van kategorieë van eiendomseienaars vir die doel om vrystellings, kortings en verlaging ingevolge artikel 15(2) van die Wet toe te staan, sal wees in ooreenstemming met—

- (a) die behoeftigheidstatus van die eienaar van 'n eiendom;
- (b) inkomstebronne van die eienaar van 'n eiendom;
- (c) eienaars van eiendom wat geleë is in 'n gebied wat geraak word deur—
  - i. 'n ramp binne die betekenis van die Wet op Rampbestuur, 2002 (Wet Nr. 57 van 2002); of
  - ii. enige ander ernstig nadelige maatskaplike of ekonomiese toestande;
- (d) eienaars van residensiële eiendomme met 'n markwaarde onder 'n vasgestelde drempel; of
- (e) eienaars van landbou-eiendomme wat bona fide-boere is.

## 9. Vrystellings

- (1) Bo en behalwe die vrystellings wat bepaal is in artikel 16 en 17 van die Wet, word spesifieke eiendoms-kategorieë soos aangedui in die onderstaande tabel vrygestel van die betaling van eiendomsbelasting binne die betekenis van artikel 15(1)(a) van die Wet en 9(2) tot 9(7) van hierdie verordening.

Beskrywing van eiendoms-kategorie	Kriteria
Munisipale eiendomme	9(2)
Begraafplase en krematoriums	9(3) en 9(5)
Openbare voordeel-organisasies	9(4) en 9(5)

- (2) Munisipale eiendomme word vrygestel van die betaling van eiendomsbelasting, aangesien dit die belastinglas of diensteheffings vir eiendoms-eienaars of verbruikers sal verhoog.
- (3) Begraafplase en krematoriums wat in die naam van private persone geregistreer is en nie vir winsdoeleindes bedryf word nie.
- (4) Openbare voordeel-organisasies soos bepaal in die Eiendomsbelastingbeleid kan aansoek doen vir die vrystelling van eiendomsbelasting by bewys van 'n belastingvrystellingsertifikaat uitgereik deur die Suid-Afrikaanse Inkomstediens (SARS), soos uiteengesit in Deel 1 van die Negende Bylae van die Inkomstebelastingwet, 1962 (Nr. 58 van 1962):
- (5) Vrystellings is onderhewig aan die volgende voorwaardes:
- alle aansoeke moet skriftelik aan die munisipaliteit gerig word;
  - 'n belastingvrystellingsertifikaat van SARS moet by alle aansoeke aangeheg word;
  - die munisipale bestuurder of sy/haar verteenwoordiger moet alle aansoeke goedkeur;
  - aansoeke moet die munisipaliteit bereik voor die einde van Oktober voor die begin van die nuwe munisipale boekjaar waarvoor verligting gevra word; en
  - die munisipaliteit behou die reg voor om vrystellings te weier indien die besonderhede wat op die aansoekvorm verskaf is onvolledig, verkeerd of onwaar was.

## 10. Kortings

- (1) Eiendoms-kategorieë

- (a) Die munisipaliteit mag binne die betekenis van artikel 15(1) (b) van die Wet kortings toestaan op die eiendomsbelasting vir die eienaars van die volgende eiendoms-kategorieë en onderhewig aan die kriteria en bepalinge wat in 10(1)(b) en 10(1)(c) van hierdie verordening vervat word:

Beskrywing van eiendoms-kategorie	Kriteria
Industrieel	10(1)(b)
Sake/kommersieel	10(1)(b)
Eiendom onder 'n voorgeskrewe waardasievlak	10(1)(c)

- (b) Die munisipaliteit mag kortings toestaan aan belasbare ondernemings wat plaaslike, maatskaplike en ekonomiese ontwikkeling in sy jurisdiksiegebied bevorder, gegrond op sy tariefbeleid.

- i. Die volgende kriteria is van toepassing:

- werkskepping in die munisipale gebied;
- maatskaplike opheffing van die plaaslike gemeenskap; en
- die skep van infrastruktuur vir die voordeel van die gemeenskap.

- ii. Kortings sal toegestaan word op versoek, onderhewig aan:

- 'n sakeplan wat uitgereik is deur die direkteurs van die maatskappy, wat aantoon hoe die plaaslike, maatskaplike en ekonomiese ontwikkelingsdoelwitte van die munisipaliteit bereik gaan word;
- 'n voortsettingsplan wat uitgereik is deur die direkteurs en onderteken is deur die ouditeurs van die maatskappy, wat noem dat die doelwitte binne die eerste jaar ná vestiging bereik is en hoe die maatskappy beplan om voort te gaan met die bereiking van die doelwitte; en
- 'n evaluering deur die munisipale bestuurder of sy/haar verteenwoordiger, wat aantoon dat die maatskappy in aanmerking kom.

- (c) Die munisipaliteit kan in sy eiendomsbelastingbeleid bepaal dat eiendomme met 'n markwaarde onder 'n voorgeskrewe waardasievlak 'n korting mag ontvang wat gelykstaande is aan die verskil tussen die markwaarde en die waarde soos uiteengesit in artikel 17(1) (h) van die Eiendomsbelastingwet.

- (2) Eienaars-kategorieë

- (a) Die volgende kategorieë van eienaars van belasbare eiendomme mag 'n korting ontvang op eiendomsbelasting in die munisipaliteit binne die betekenis van artikel 15(1) (b) van die Wet soos bepaal in die eiendomsbelastingbeleid van die munisipaliteit:

Beskrywing van eienaars-kategorie	Kriteria
Afgetrede en gestremde persone	10(2)(b)

## (b) Kriteria vir die toestaan van kortings aan eienaarskategorie

## i. Eiendomsbelastingkorting vir Afgetrede en Gestremde Persone

Om vir die korting in aanmerking te kom, moet 'n eiendomseienaar:

- a. die eiendom as sy/haar normale woonplek bewoon;
- b. ten minste 60 jaar oud wees of 'n ongeskiktheidspensioen van die Departement van Welsyn en Bevolkingsontwikkeling ontvang;
- c. nie die eienaar van meer as een eiendom wees nie; en
- d. in gevalle waar die eienaar die eiendom buite sy/haar eie toedoen nie kan bewoon nie, kan die eggenoot of minderjarige kinders aan die okkupasievereiste voldoen.

## ii. Eiendomseienars moet op 'n voorgeskrewe aansoekvorm aansoek doen vir 'n korting soos bepaal deur die munisipaliteit.

## iii. Aansoeke moet vergesel wees van—

- a. 'n gewaarmerkte afskrif van die identiteitsdokument of enige ander bewys van die eienaar se ouderdom wat vir die munisipaliteit aanvaarbaar is;
  - b. voldoende bewys van inkomste van die eienaar en sy/haar eggenoot;
  - c. 'n beëdigde verklaring van die eienaar;
  - d. indien die eienaar 'n gestremde persoon is, moet bewys gelewer word dat 'n ongeskiktheidspensioen deur die staat betaal word; en
  - e. indien die eienaar weens mediese redes op 'n vroeër ouderdom afgetree het, moet bewys daarvan gelewer word.
- iv. Hierdie aansoeke moet die munisipaliteit bereik voor die begin van die nuwe munisipale boekjaar waarvoor verligting gevra word.
- v. Die munisipaliteit behou die reg voor om kortings te weier indien die besonderhede wat op die aansoekvorm verskaf is onvolledig, verkeerd of onwaar is.

**11. Verlagings**

## (1) Eiendoms- en eienaarskategorieë

- (a) 'n Verlaging in die munisipale waardasie soos beskou in artikel 15(1) (b) van die Wet sal toegestaan word waar die waarde van 'n eiendom geraak word deur—
  - i. 'n ramp binne die betekenis van die Wet op Rampbestuur, 2002 (Wet Nr. 57 van 2002); of
  - ii. enige ander ernstig nadelige maatskaplike of ekonomiese toestande.
- (b) Die verlaging sal wees in ooreenstemming met die sertifikaat wat vir dié doel deur die munisipale waardeerder uitgereik is.
- (c) Alle kategorieë van eienaars kan aansoek doen vir 'n verlaging in die betaalbare eiendomsbelasting soos hierbo beskryf.
- (d) Kriteria vir die toestaan van verlagings
  - i. 'n Verlaging in die munisipale waardasie soos beskou in artikel 15(1) (b) van die Wet sal toegestaan word waar die waarde van 'n eiendom geraak word deur brandskade, vernietiging of vloede.
  - ii. Die verlaging sal wees in ooreenstemming met die sertifikaat wat vir dié doel deur die munisipale waardeerder uitgereik is.

**12. Verhogings in eiendomsbelasting**

- (1) Die munisipaliteit sal dit jaarliks tydens die begrotingsproses oorweeg om eiendomsbelasting te verhoog ingevolge die riglyne wat van tyd tot tyd deur die Nasionale Tesourie uitgereik word.
- (2) Eiendomsbelastingverhogings sal gebruik word om die verhoging in die bedryfskoste van gemeenskaps- en gesubsidieerde dienste te finansier.
- (3) Met betrekking tot gemeenskaps- en gesubsidieerde dienste sal die volgende jaarlikse aanpassings gemaak word:
  - (a) Alle salaris- en loonverhogings soos ooreengekom by die Suid-Afrikaanse Bedingingsraad vir Plaaslike Regering
  - (b) 'n Inflasie-aanpassing vir algemene uitgawes, herstelwerk en instandhouding en bydraes tot statutêre fondse, en
  - (c) Bykomende depresiasiekoste of rente en delging op lenings wat verband hou met die bates wat tydens die vorige boekjaar geskep is.
- (4) Buitengewone uitgawes wat verband hou met onvoorsiene gemeenskapsdienste tydens die vorige begrotingsperiode en wat tydens 'n begrotingshersieningsproses deur die raad goedgekeur is, sal deur 'n verhoging in eiendomsbelasting gefinansier word.
- (5) Bekostigbaarheid van eiendomsbelasting vir belastingbetalers.
- (6) Alle verhogings in eiendomsbelasting sal ingevolge die munisipaliteit se beleid op gemeenskapsdeelname aan die plaaslike gemeenskap gekommunikeer word.

**13. Kennisgewing van eiendomsbelasting**

- (1) Die munisipaliteit sal ten minste 30 dae voor die datum waarop die eiendomsbelasting in werking tree, kennis gee van alle tariewe wat by die jaarlikse begrotingsvergadering goedgekeur is. Rekeninge wat na die 30 dae kennisgewing gelewer word, sal op die nuwe tariewe gegrond wees.
- (2) 'n Kennisgewing met vermelding van die inhoud van die munisipaliteit se besluit en die datum waarop die nuwe eiendomsbelasting in werking tree, sal deur die munisipaliteit vertoon word by plekke wat vir dié doeleinde geïnstalleer is.

**14. Betaling van eiendomsbelasting**

- (1) Belastingbetalers kan kies om eiendomsbelasting jaarliks in een paaiement op of voor 30 September te betaal, of in twaalf gelyke paaiemente op of voor die sewende dag van die maand wat volg op die maand wanneer dit betaalbaar word.
- (2) Indien die eienaar van eiendom wat aan eiendomsbelasting onderhewig is, die munisipale bestuurder of sy/haar verteenwoordiger voor 31 Mei in enige boekjaar, of op 'n later datum in sodanige boekjaar soos bepaal deur die munisipale bestuurder of sy/haar verteenwoordiger, daarvan in kennis stel dat hy/sy alle tariewe ten opsigte van sodanige eiendom in paaiemente wil betaal, sal sodanige eienaar daarop geregtig wees om alle tariewe in die daaropvolgende boekjaar en elke daaropvolgende boekjaar in twaalf paaiemente te betaal totdat sodanige kennisgewing op 'n soortgelyke wyse deur hom/haar teruggetrek word.
- (3) Rente op agterstallige eiendomsbelasting, hetsy betaalbaar op of voor 30 September of in gelyke maandelikse paaiemente, sal bereken word in ooreenstemming met die bepalings van die munisipaliteit se beleid op kredietbeheer, skuldinvordering en noodleniging.
- (4) Indien 'n eiendomseienaar wat ingevolge hierdie beleid verantwoordelik is vir die betaling van eiendomsbelasting versuim om sodanige eiendomsbelasting op die voorgeskrewe wyse te betaal, sal dit van hom/haar verhaal word in ooreenstemming met die bepalings van die munisipaliteit se beleid op kredietbeheer, skuldinvordering en noodleniging.
- (5) Agterstallige eiendomsbelasting sal verhaal word van huurders, bewoners en agente van die eienaar ingevolge artikel 28 en 29 van die Wet.
- (6) Waar die eiendomsbelasting wat op 'n spesifieke eiendom gehef word verkeerd bereken is, hetsy weens 'n fout of weglating deur die munisipaliteit of weens onwaar inligting wat deur die betrokke eiendomseienaar verskaf is of weens 'n oortreding van die toegelate gebruik van die betrokke eiendom, sal die betaalbare eiendomsbelasting korrek aangepas word vir die tydperk wat strek vanaf die datum waarop die fout of weglating opgemerk is tot die datum waarop die eiendomsbelasting eerste gehef is ingevolge die huidige waardasierol.
- (7) Voorts, waar die fout plaasgevind het weens onwaar inligting wat deur die eiendomseienaar verskaf is of as gevolg van 'n oortreding van die toegelate gebruik van die betrokke eiendom, sal rente op die onbetaalde deel van die aangepaste betaalbare eiendomsbelasting gehef word teen die maksimum koers wat deur heersende wetgewing toegelaat word.

**15. Kort titel**

Hierdie verordening is die eiendomsbelastingverordening van die Witzenberg Munisipaliteit.

**16. Aanvang**

Hierdie verordening tree in werking op 1 Maart 2010.

23 April 2010

21706

**WITZENBERG UMASIPALA WASE****UMMISELO LWEERHAFU**

Nangona iCandelo lesi-6 loRhulumente weKhaya: uMthetho weeRhafu zePropati yeDolophu, wama-2004 (iNombolo yesi-6 yama-2004) ufuna ukuba umasipala amkele imimiselo ukunika impembelelo ekuphunyezweni kwepolisi: yeerhafu zawo.

Nangona kunjalo, ngoku, iBhunga leDolophu likaMasipala weWitzenberg uvuma kwaye wamkela ummiselo lweerhafu olulandelayo.

**1. Inkcazelo**

Ngesizathu sale mimiselo, naliphina igama okanye intetho ekuthe kuyo intsingiselo yanikezelwa kuRhulumente weKhaya: uMthetho weeRhafu zePropati zeDolophu, wama-2004 (iNombolo yesi-6 yama-2004) uya kuba nentsingiselo enye kule mimiselo nangaphandle kokuba umxholo ubonisa okwahlukeneyo—

“**umthetho**” uthetha uRhulumente weKhaya: uMthetho weeRhafu zePropati zeDolophu, wama-2004 (iNombolo yesi-6 yama-2004).

“**umasipala**” uthetha ibhunga ledolophu kwingingqi yedolophu kaMasipala weWitzenberg.

**2. Umlinganiselo wepropati**

Mayela necandelo le-2(3) loMthetho, amandla kamasipala okurhafisa iirhafu kwipropati axhomekeke kwi—

- (a) Candelo lama-229 nakwezinye izibonelelo ezisebenzayo zoMgaqo-siseko
- (b) Zibonelelo zoMthetho
- (c) Polisi kamasipala yeerhafu; na
- (d) Kolu mmiselo

**3. Iinqobo jikelele**

- (1) Iirhafu zirhafiswa njengesimbuku kwirandi ezisekwe kwixabiso lemakethi zepropati yonke ezinokurhafelwa eziqulethwe kumqulu kamasipala wokuqikelelwa kwexabiso.
- (2) Iinqobo zokugweba zibonelelwe ukumisela iindidi zepropati nabaninizo nangenjongo yokurhafisa iirhafu ezohlukeneyo kwiindidi zepropati nabaninizo.
- (3) Iirhafu ezohlukeneyo ziya kurhafiswa kwiindidi ezohlukeneyo zepropati erhafelwayo.
- (4) Imilinganiselo yesiqabu ngokumayela nokuhlululwa kweerhafu ayisayi kunikezelwa nakoluphina udidi lwepropati okanye abanini bazo ngokusekelwe kubuqu boyedwa, ngaphandle kwendlela yokukhululwa, isaphulelo semali okanye ukuncitshiswa.



- (5) Bonke abarhafi abanepropati ezifanayo baya kuphathwa ngendlela enye.
- (6) Ubunakho bomntu ekuhlawuleni iirhafu buya kuthathelwa ingqalelo.
- (7) Isibonelelo siya kwenziwa ukunyusa uphuhliso lwasekuhlaleni norhulumente wekhaya ogcinakalayo.
- (8) Iirhafu ziya kusekelwa kwixabiso lazo zonke iipropati ezirhafelwayo nesambuku esifunwa ngumasipala ukulungelelanisa uhlahlo lwabiwo mali olusebenzayo.

#### 4. Ukuhlulwa kweenkonzo nenkcitho-mali

- (1) Umphathi wedolophu okanye umntu wakhe ommiselweyo phantsi kwemigaqo ebonelelwe liSebe lezeMali likaZwelonke noSodolophu oMkhulu okanye iKomiti nemithetho-siseko equlethwe kwipolisi yeerhafu iya kuhlala iinkonzo, ukwahlula ngeendidi inkcitho-mali nokudala amaziko endleko ukunqanda iirhafu zepropati ekuxhaseni urhwebo neenkonzo zoqoqosho
- (2) Iinkonzo zorhwebo nezooqoqosho ziya kubiyelwa ze zihlawulelwe ngeemali zenkonzo loxa uluntu neenkonzo ezixhasiweyo ziya kube zihlawulelwa kwiinzuzo zeenkonzo zorhwebo noqoqosho, imirhumo emiselweyo neerhafu nemivuzo enxulumene neerhafu.

#### 5. Iindidi zepropati nabandinizo

- (1) Ngokumayela neCandelo lesi-3(3) loMthetho, umasipala kumele amisele iinqobo zokugweba ukumisela iindidi zepropati nabandinizo ngokunikezela ukukhululwa, izinciphiso izaphulelo mali neenqobo zokugweba ukuba urhafisa iirhafu ezohlukeneyo kwiindidi zepropati ezahlukeneyo.
- (2) Ngokumayela namacandelo esi-8(1) nele-15(1), efundeka ngokuhlangeneyo necandelo le-19 loMthetho, umasipala angakhulula udidi lomnini kwiirhafu okanye anikezele isaphulelo mali okanye isinciphiso kwiirhafu.
- (3) Iinqobo zokugweba zeendidi zepropati nabandinizo neendidi ezohlukeneyo zepropati nabandinizo zibonakalisiwe kwipolisi yeerhafu kamasipala ze zalungelelaniswa ngonyaka, ukuba kuyimfuneko, ngexesha lenkqubo yohlahlo lwabiwo mali.

#### 6. Iipropati ezisetyenziselwa izizathu ezininzi

Iirhafu kwiipropati ezisetyenziselwa izizathu ezininzi ziya kurhafelwa kwiipropati ezisetyenziselwa-

- (a) isizathu esingqamene nokusetyenziswa okuvunyelweyo kwepropati, ukuba ukusetyenziswa okuvunyelweyo kwepropati kulawulwe; okanye
- (b) isizathu esingqamene nokusetyenziswa kwepropati okulawulayo.

#### 7. Ukurhafiswa okohlukanisayo

- (1) Iinqobo zokugweba zokurhafiswa okohlukanisayo kwiindidi ezahlukeneyo zepropati ngokuphathelele necandelo lesi-8 (1) loMthetho ziya kuba ngokuvumelana nokusetyenziswa okuvunyelweyo kwepropati.
- (2) Ukurhafiswa okohlukanisayo phakathi kweendidi ezininzi zepropati kuya kwenziwa ngendlela yokumisela isambuku esohlukeneyo sesenti kwirandi ngodidi ngalunye lwepropati

#### 8. Iinqobo zokugweba zokukhulula, zokunciphisa nezaphulelo mali

Iinqobo zokugweba ezimisela iindidi zabanini bepropati ngesizathu sokubanika ukukhululwa, izaphulelo mali nozinciphiso mayela necandelo le-15(2) loMthetho ziya kungqinelana-

- (a) nobume bobuhlwempu bomnini propati;
- (b) nemithombo yomvuzo yomnini propati;
- (c) nabanini propati ezime phakathi kwingingqi echatshazelwa—
  - i. yintlekele phakathi kwentsingiselo yoMthetho woLawulo lweNtlekele, wama-2002 (uMthetho onguNombolo wama-57 wama-2002); okanye
  - ii. nazeziphina iimeko ezichasene ngokuqatha nokuhlala noqoqosho;
- (d) nabanini bepropati zokuhlala ezinxabiso lemakethi elingaphantsi komqobo omiselweyo; okanye
- (e) nabanini bepropati zolimo abangamafama anyanisekileyo (bona fide)

#### 9. Ukukhululwa

- (1) Ngaphaya nangaphezulu kokukhululwa okubonelelwe kumacandelo e-16 ne-17 oMthetho, iindidi ezizodwa zepropati njengoko zibonisiwe kwithebyibhile engezantsi, zikhululwe ekuhlawuleni iirhafu phakathi kwentsingiselo yecandelo le-15(1) loMthetho ne-9(2) ukuya kwi-9(7) lolu mmiselo.

Inkcazelo yodidi lwepropati	Iinqobo zokugweba
Iipropati zedolophu	9(2)
Amangcwaba neendawo zokutshisa izidumbu	9(3) ne-9(5)
Imibutho yeNzuzo yoLuntu	9(4) ne-9(5)

- (2) Iipropati zedolophu zikhululwe ekuhlawuleni iirhafu njengokuba ziza kunyusa umthwalo weerhafu okanye intlawulo yeenkonzo kubanini propati okanye abathengi.
- (3) Amangcwaba neendawo zokutshisela izidumbu ezibhaliswe emagameni abantu babucala kwaye engasetyenziselwa nzuzo.

- (4) Imibutho yenzuzo yoluntu njengoko ibonelelwe kwiPolisi yeeRhafu ingafaka isicelo sokukhululwa kwiirhafu zepropati phantsi kokuveza isetifikethi sokukhululwa kwirhafu esikhutshwe ziiNkonzo zeNgeniso zoMzantsi Afrika (SARS) ezicamngcwe kwiNxenye yoku-1 yeShedyuli yesiThoba yoMthetho weRhafu yoMvuzo, ye-1962 (iNombolo yama-58 ye-1962):
- (5) Ukukhululwa kuya kuba phantsi kweemeko ezilandelayo:
- zonke izicelo mazidluliselwe ngokubhalela kwamasipala;
  - isetifikethi sokukhululwa kwirhafu sakwaSARS kumele sinamatheliswa kwizicelo zonke;
  - umlawuli wedolophu okanye umntu wakhe omiselweyo kumele azivume izicelo;
  - izicelo kumele zifike kwamasipala phambi kokuphela kuka-Okthobha owandulela ukuqala konyaka mali omtsha wedolophu wona usafunelwa isiqabu; kwaye
  - umasipala unelungelo lokwalela ukukhululwa ukuba iinkcukacha ekubonelelwe ngazo kwifomu yesicelo aziphelelanga, azichanekanga okanye aziyonyani.

## 10. Izaphulelo Mali

### (1) Iindidi zepropati

- (a) Umasipala anganikezela ngezaphulelo mali phakathi kwentsingiselo yecandelo le-15(1) loMthetho kwiirhafu kubanini beendidi zepropati ezilandelayo phantsi kweenqobo zokugweba neemeko eziqulethwe kwi-10(1)(b) ukuya kwi10(1)(c) zalo mmiselo:

Inkcazelo yodidi lwepropati	Iinqobo zokugweba
Ezoshishino	10(1)(b)
Ishishini/eyorhwebo	10(1)(b)
Ipropati engaphantsi komgangatho wokuqikelelwa kwexabiso omiselweyo	10(1)(c)

- (b) Umasipala anganikezela ngezaphulelo mali kumashishini arhafelwayo anyusa uphuhliso lwasekuhlaleni, loluntu noloqoqosho kwingingqi yalo yolawulo lwezobulungisa, olusekelwe kwipolisi yalo yoluHlu lwamaxabiso/lwerhafu.

i. Iinqobo zokugweba ezilandelayo ziya kusebenza:

- ukudalwa kwamathuba emisebenzi kwingingqi yedolophu;
- ukuphakanyiswa ekuhlaleni koluntu; no
- kudala amaziko ukuze kuzuze uluntu.

ii. Izaphulelo mali ziyakunikezelwa kwisicelo phantsi:

- isicwangciso seshishini esibonelelwe ngabongameli benkampani bebonisa ukuba uphuhliso lwasekuhlaleni, loluntu neloqoqosho luza kuhlangabezana njani neenjongo zikamasipala;
- isicwangciso sokuqhubeka sibonelelwe ngabongameli ze saqinisekiswa ngabaphicothi- zincwadi benkampani bevakalisa ukuba iinjongo zihlangatyaziwe kunyaka wokuqala emva kokusekwa kwaye inkampani iceba ukuhlangabezana njani neenjongo ngokuqhubeka; no
- hlolo ngumlawuli wedolophu okanye umntu wakhe omiselweyo, olubonisa ukuba inkampani ilungele.

- (c) Umasipala angamisela kwipolisi yeerhafu yakhe ukuba iipropati ezinxabiso lemakethi elingaphantsi komgangatho wokuqikelela ixabiso omiselweyo ukuba zinganikwa na isaphulelo mali esilingana nomahluko ophakathi kwexabiso lemakethi nexabiso njengoko licamngciwe kwicandelo le-17(1) (h) loMthetho weRhafu zePropati.

### (2) Iindidi zabanani

- (a) Iindidi zabanani bepropati ezirhafelwayo ezilandelayo zinganikwa isaphulelo mali kwiirhafu phakathi kumasipala phakathi kwentsingiselo yecandelo le-15(1) (b) loMthetho elimiselwe kwipolisi yeerhafu kamasipala:

Inkcazelo yodidi labanani	Iinqobo zokugweba
Abantu abathathe umhlalaphantsi nabakhubazekileyo	10(2)(b)

- (b) Iinqobo zokugweba zokunikezelwa kwezaphulelo mali kudidi labanani

i. Isaphulelo mali seRhafu kuBantu abathathe umhlalaphantsi nabaKhubazekileyo Ukulungela isaphulelo mali, umnini wepropati kumele:

- ahlale kwipropati njengendawo yakhe yokuhlala eqhelekileyo;
- ubuncinane abe nobudala beminyaka engama-60 okanye abe ufumana indodla yokukhubazeka kwiSebe lezeNtlalo-ntle noPhuhliso lwabeMmi;
- angabi ngumnini wepropati edlule kwisinye; ze
- ngaphandle kokuba apho umnini angakwazi ukuhlala kwipropati ngenxa yetyala elingelolakhe buqu, umlingane okanye abantwana abasebancinci bangaxolisa imfuneko yokuhlala apho.

ii. Abanani bepropati kumele bafake isicelo sokophulelwa imali kwifomu yesicelo emiselweyo njengoko kumiselwe ngumasipala.

iii. Izicelo kumele zikhatshwe—

- yikopi eqinisekisiweyo yesazisi kanye nabuphina ubungqina bobudala beminyaka yabanani eyamketekileyo kumasipala;
- ubungqina obaneleyo bomvuzo womnini nomlingane wakhe;
- Ingxelo efunyelweyo (i-afidavithi) esuka kumnini;

- d. ukuba umnini ungumntu okhubazekileyo, ubungqina bentlawulo yendodla yokukhubazeka ngurhulumente kumele buvezwe; ze
- e. ukuba umnini uthathe umhlaphantsi phambi kwexesha ngenxa yezizathu zempilo, ubungqina bumele buvezwe.
- iv. Ezi zicelo kumele zifike kumasipala phambi kokuqala konyaka mali omtsha wedolophu lowo ofunelwa isiqabu.
- v. Umasipala unelungelo lokwalela izaphulelo mali ukuba iinkcukacha ekubonelelwe ngazo kwifomu yesicelo aziphelanga, azichanekanga okanye aziyonyani.

## 11. Izinciphiso

### (1) Iindidi zepropati nabanani

- (a) Isinciphiso kuqikelelo lwexabiso lwedolophu njengoko kucamngciwe kwicandelo le-15(1) (b) loMthetho, siya kunikezelwa apho ixabiso lepropati lichatshazelwa—
  - i. yintlekele phakathi kwentsingiselo yoMthetho woLawulo lweNtlekele, wama-2002 (iNombolo yoMthetho wama-57 wama-2002); okanye
  - ii. ziimeko ezichasene ngokuqatha noluntu noqoqosho.
- (b) Isinciphiso siya kuba sesinxulumene nesetifikethi esikhutshelwe esi sizathu ngumxabisi wedolophu.
- (c) Zonke iindidi zabanani bangafaka isicelo sokuncitshiswa kweerhafu ezihlawulwa njengoko kumiselwe ngentla.
- (d) Iinqobo zokugweba zokunikezelwa kwezinciphiso
  - i. Isinciphiso kuqikelelo lwexabiso lwedolophu njengoko kucamngciwe kwicandelo le-15(1) (b) loMthetho, siya kunikezelwa apho ixabiso lepropati lichatshazelwe ngumonakalo womlilo, ukutshatyalaliswa okanye iimpuphuma.
  - ii. Isinciphiso siya kuba sesinxulumene nokukhutshwa kwesetifikethi ngesi sizathu ngumxabisi wedolophu.

## 12. Ukunyuswa kweerhafu

- (1) Umasipala uya kuqwalasela ukunyuswa kweerhafu ngonyaka ngexesha lenkqubo yohlahlo lwabiwo mali ngokuphathelele nemigaqo ekhutshwe liSebe lezemali likaZwelonke amaxesha ngamaxesha.
- (2) Ukunyuswa kweerhafu kuya kusetyenziswa ukubonelela ngemali kwiindleko zomsebenzi woluntu nokuxhasa iinkonzo.
- (3) Ngokunxulumene noluntu nokuxhaswa kweenkonzo, izilungiso zonyaka ezilandelayo ziya kwenziwa:
  - (a) Konke ukunyuswa komvuzo njengoko kuvunyelwene kwiBhunga leNgxoxo loRhulumente weKhaya waseMzantsi Afrika
  - (b) Ulungiso lokunyuka kwamaxabiso nemivuzo kwinkcitho jikelele, ukulungiswa nokugcinwa namagalelo kwingxowa mali emiswe ngokomthetho, nee
  - (c) Ndleko zokuhliswa kwamaxabiso ezongezelelekileyo okanye ukusindiswa kwiimali-mboleko ezayanyaniswa nezinto ezidalwe ngexesha lonyaka mali odlulileyo.
- (4) Inkcitho ezingaqhelekanga ezinxulumene neenkonzo zoluntu ezingakhange zilindeleke ngexesha lohlahlo lwabiwo mali lwexesha elidlulileyo ze yavunywa libhunga ngexesha lenkqubo yokuhlola uhlahlo lwabiwo mali, iyakubonelelwa ngemali ngokunyuswa kweerhafu zepropati.
- (5) Ukufikeleleka kweerhafu kubarhafi.
- (6) Konke ukwenyuka kweerhafu zepropati kuya kunxityelelwana ngako kuluntu ngokuphathelele nepolisi kamasipala ekuthatheni inxaxheba koluntu.

## 13. Isaziso seerhafu

- (1) Umasipala uya kukhupha isaziso sazo zonke iirhafu ezivunyiweyo kwintlanganiso yohlahlo lwabiwo mali ubuncinane iintsuku ezingama-30 phambi komhla lowo iirhafu ezintsha eziya kusebenza ngawo. Ii-akhawunti ezihanjiswe emva kwesaziso seentsuku ezingama-30 ziya kube zisekelwe kwiiirhafu ezintsha.
- (2) Isaziso esichaza injongo yesigqibo sikamasipala nomhla lowo iirhafu ezintsha eziya kusebenza ngawo ziya kuboniswa ngumasipala kwiindawo ezimiswe oko.

## 14. Ukuhlawulwa kweerhafu

- (1) Abarhafi bangakhetha phakathi kokuhlawula iirhafu ngonyaka ngesavenge esinye ngowama- okanye phambi kowama-30 kuSeptemba okanye ngezavenge ezilinganayo ezilishumi elinesibini ngolwesi- okanye phambi kosuku lwesixhenxe lwenyanga kulandela inyanga apho irhafu kufuneka ihlawulwe.
- (2) Ukuba umnini wepropati ephantsi kweerhafu, wazisa umlawuli wedolophu okanye umntu wakhe omiselweyo kungakhange kube semva kowama-31 kuMeyi nakuwuphina unyaka mali, okanye kumhla onjalo osemva koko kunyaka mali onjalo njengoko umiselwe ngumlawuli wedolophu okanye umntu wakhe omiselweyo ukuba unqwenela ukuhlawula zonke iirhafu njengezavenge zepropati ezinjalo, umnini onjalo uyakuba nelungelo lokuhlawula zonke iirhafu kunyaka mali olandelayo ngezavenge ezilishumi elinambini kude isaziso esinjalo sibe sirhoxisiwe ngye ngohlobo olunye.
- (3) Inzala zamatyala angekahlawulwa eerhafu, nokuba zihlawuleka ngowama- okanye phambi kowama-30 kuSeptemba okanye kwizavenge zenyanga ezilinganayo, ziya kubalwa ngokumayela nobonelelo lolawulo lwetyala, ukuqokelewa kwetyala nepolisi yobuhlwempu kamasipala.
- (4) Ukuba umnini wepropati, onoxanduva lokuhlawula iirhafu zepropati ngokumayela nale polisi, uyohlulakala ukuhlawula iirhafu ezinjalo ngendlela emiselweyo, iya kufunyanwa kuye ngokuphathelele nezibonelelo zoLawulo lweTyala, ukuqokelelwa kweTyala nepolisi yobuhlwempu kaMasipala.

- (5) Iirhafu ezingamatyala angekahlawulwa ziya kufunyanwa kubaqeshi, abahlali nee-arhente zomnini, ngokumayela necandelo lama-28 nama-29 oMthetho.
- (6) Apho iirhafu zirhafiswa kwipropati ethile zimiselwe ngendlela engachanekanga, nokuba kungenxa yempazamo okanye ukushiywa kwinxenye kamasipala okanye ulwazi olungeyonyani olubonelelwe ngumnini propati ochaphazelekayo okanye ukuchaswa kokusetyenziswa okuvunyelweyo kwepropati echaphazelekayo ingabekwa, iirhafu ezihlawulekayo ziyakulungiswa ngokufanelekileyo kwixesha elandiswa ukusuka kumhla apho impazamo okanye ukukhutshwa kufunyenwe ukubuya umva ukuya kumhla apho iirhafu zaziqale ukurhafiswa ngokuphathelele kumqulu wokuqikelelwa kwexabiso wangoku.
- (7) Ukongeza, apho impazamo yenzeke ngenxa yolwazi olungeyonyani olubonelelwe ngumnini propati okanye ngenxa yokuchasa ukusetyenziswa kwepropati echaphazelekayo okuvunyelweyo, inzala kwisixa esingahlawulwanga seerhafu ezilungisiweyo ezihlawulelwayo ziya kurhafiswa kwirhafu eyeyona inkulu evunyelwe luwiso-mthetho olukhoyo.

#### 15. Isihloko esifutshane

Olu mmiselo, lummiselo lweerhafu lukaMasipala weWitzenberg.

#### 16. Ukuqalisa

Olu mmiselo luyakusebenza ngowo-1 kuMatshi wama-2010.

23 April 2010

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