

*[Vir Afrikaans, sien onderaan.]*

A recent press release by Media 24 that Swartland Municipality is one of 29 municipalities in South Africa who does not comply with the amendment act to the Municipal Property Rates Act, is incorrect and creates the impression that the municipality's conduct regarding the levying of property rates in respect of properties within its area of jurisdiction, is illegal.

The amendment act referred to in the said release has come into effect on 1 July 2015 and stipulates that municipalities may not levy differential property rates in respect of specified property categories, inter alia residential properties, which includes the so-called 'geographical areas' of Grotto Bay and Jakkalsfontein. The said amendment act furthermore provides that in instances where municipalities do levy differential rates, such rates should be phased out over a period of seven years with effect from 1 July 2015.

In Swartland Municipality's case differential rates were applicable to the geographical areas of Grotto Bay and Jakkalsfontein until 30 June 2015, where property rates were levied at 25% of the rate applicable to residential properties, based on the fact that no municipal services are provided to these areas.

As indicated, the amendment act requires that such differential rates be phased out, until properties in the geographical areas concerned are fully taxed. The Municipality therefore amended its property rates by-law and policy (which were promulgated in the Government Gazette on 12 June 2015), to the effect that the rates to be paid by owners of residential properties in Grotto Bay and Jakkalsfontein as from 1 July this year, has been increased from 25% to 40% of the applicable rate. The rate shall within the years to follow, within the prescribed timeframe, be increased with effect from 1 July annually to a rate equal to that levied in respect of other residential properties in the municipal area.

The property rates levied by the Municipality are therefore, both as regards the above-mentioned aspect and in all other respects in compliance with the applicable statutory requirements.

*'n Onlangse persvystelling van Media 24 dat Swartland Munisipaliteit een van 29 landwyse munisipaliteite is wat nie aan die wysigingswet op die Municipal Property Rates Act (slegs op Engels uitgegee) voldoen nie, is verkeerd en skep die wanindruk dat die munisipaliteit onwettig optree met die heffing van eiendomsbelasting ten aansien van eiendomme in sy jurisdiksiegebied.*

*Die wysigingswet waarna in die media-artikel verwys word, het op 1 Julie 2015 in werking getree, en bepaal dat munisipaliteite nie gedifferensieerde eiendomsbelastingtariewe mag hef ten opsigte van bepaalde kategorieë eiendomme nie, waaronder residensiële eiendomme, wat die sg. 'geografiese gebiede' van Grotto Bay en Jakkalsfontein insluit. Die betrokke wysigingswet maak insgelyks voorsiening dat waar dit wel die geval sou wees dat munisipaliteite 'n gedifferensieerde belastingtarief hef, dit vanaf 1 Julie 2015 oor 'n periode van hoogstens sewe jaar uitgefaseer moet word.*

*In die geval van Swartland Munisipaliteit was gedifferensieerde tariewe tot 30 Junie 2015 nog van toepassing op die gebiede van Grotto Bay en Jakkalsfontein, waar eiendomme slegs teen 25% van die belastingkoers toepaslik op residensiële eiendomme aangeslaan is, gebaseer daarop dat geen dienste deur die munisipaliteit in hierdie woonareas gelewer word nie.*

*Soos gemeld, vereis die wysigingswet dat hierdie gedifferensieerde tarief oor 'n periode uitgefaseer moet word, totdat die eiendomme in die betrokke geografiese gebiede ten volle belas word. Die Munisipaliteit het gevolglik sy verordening en beleid met betrekking tot eiendomsbelasting gewysig (welke verordening en beleid op 12 Junie 2015 in die Staatskoerant afgekondig is) om te strook met die nuwe wetgewing, tot die effek dat die belastingtarief wat die eienaars van residensiële eiendomme in Grotto Bay en Jakkalsfontein vanaf 1 Julie vanjaar moet betaal, vanaf 25% tot 40% van die belastingkoers aangepas is. Die koers sal in die daaropvolgende jare, binne die voorgeskrewe termyn, met ingang vanaf 1 Julie jaarliks aangepas word tot gelykstaande aan die eiendomsbelastingtarief wat ook op ander residensiële eiendomme in die munisipale gebied van toepassing is.*

*Die eiendomsbelastingheffings van die Munisipaliteit is dus wat bogemelde aspek betref, asook in alle ander opsigte in ooreenstemming met die statutêre bepalinge daaromheen.*