

OVERSTRAND MUNICIPALITY

PROPERTY RATES BY-LAW

PREAMBLE

WHEREAS

- (1) Section 229(1) of the Constitution authorises a municipality to impose rates on property;
- (2) Section 3 of the Property Rates Act determines that a council of a municipality must adopt a policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality;
- (3) Section 6(1) of the Property Rates Act determines that a municipality must adopt by-laws to give effect to the implementation of its rates policy;

BE IT ENACTED by the Overstrand Municipality Council, as follows.

1. INTERPRETATION

In this By-Law,

“**Constitution**” means the Constitution of the Republic of South Africa, 1996;

“**Municipality**” means the Overstrand Municipality

“**Property Rates Act**” means the Local Government: Municipal Property Rates Act, 6 of 2004;

“**rate**” or “**rates**” means a municipal rate on property as envisaged in section 229 of the Constitution;

“**rates policy**” means the rates policy adopted by the Municipality in terms of the Property Rates Act and this by-law.

2. ADOPTION AND IMPLEMENTATION OF RATES POLICY

- (1) The Municipality shall adopt a rates policy on the levying of rates on rateable property in the municipality.
- (2) The Municipality may implement such rates policy to give effect to it.

3. CONTENTS OF RATES POLICY

The Municipality's rates policy shall be compiled in accordance with Section 3 of the Property Rates Act.

4. STATEMENTS OR DECLARATIONS

No person shall—

- 4.1 make any false application, statement or declaration which will affect the rates payable on any property whether on his/her own behalf or that of someone else,
- 4.2 refuse to report any amendments to an application, statement or declaration, referred to in sub-section 4.1, to the Municipality within 7 days after such occurrence.

PENALTIES

Any person who contravenes the provisions of section 4 shall be guilty of an offence and on conviction liable to the payment of a fine not exceeding one thousand rand or imprisonment for a period not exceeding 3 months or to such imprisonment without the option of a fine or to both such fine and such imprisonment.

6. SHORT TITLE

This By-Law shall be called the Property Rates By-Law of the Overstrand Municipality.