



EMFULENI
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

**DRAFT RATES BY-LAWS TO
GIVE EFFECT TO PROPERTY
RATES POLICY**

2025 - 2026

EFFECTIVE 1 JULY 2025

Section 6 - MPRA

TABLE OF CONTENTS

	PREAMBLE	3
1.	DEFINITIONS	3
2.	OBJECTS	4
3.	ADOPTION AND IMPLEMENTATION OF RATES POLICY	4
4.	CONTENTS OF RATES POLICY	4
5.	ENFORCEMENT OF RATES POLICY	10
6.	OPERATIVE DATE	10

PREAMBLE

WHEREAS Section 229(1) of the Constitution of the Republic of South Africa authorises a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the municipality.

AND WHEREAS section 3 of the Local Government: Municipal Property Rates Act, 2004 (No 6 of 2004), a municipality must adopt a policy consistent with the Act on the levying of rates on rateable property in the municipality.

AND 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: the by-laws may differentiate between the different categories of properties and different categories of owners of properties liable for payment of rates.

AND WHEREAS section 13 of the Local Government: Municipal Systems Act, 2000 read with section 162 of the Constitution requires a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province.

NOW therefore be it enacted by the Council of Emfuleni 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, 2004 (No. 6 of 2004) shall bear the same meaning in these by-laws and unless the context indicates otherwise-

“Municipality” means the municipal council for the municipal jurisdiction area of Emfuleni Local Municipality;

“Credit Control and Debt Collection Policy” means the Municipalities Credit Control and Debt Collection Policy as required by sections 96(b) and 97 of the Local Government: Municipal Systems Act, 32 of 2000;

“Rate” or “rates” means a municipal rate as envisaged in section 229 of the Constitution of the Republic of South Africa.

“Rates Policy” means the rates policy adopted by the Council of the Municipality from time to time, contemplated in chapter 2 of the Property Rates Act and which is consistent with the Local Government: Municipal Property Rates Act, Act no. 6 of 2004 as amended.

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

2. OBJECTS

The object of this By-law is to give effect to the implementation of the municipality's 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 shall 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 website of EMFULENI LOCAL MUNICIPALITY (<https://emfuleni.gov.za/>) as well as Municipal offices (Vanderbijlpark and Vereeniging).

4. CATEGORIES OF RATEABLE PROPERTIES

The Rates Policy provides 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 purposes of granting relief measures (exemptions, reductions, 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 the Act and the Municipality's Rates Policy.

7. SHORT TITLE AND COMMENCEMENT

This By-law is called the Emfuleni Local Municipality, Municipal Property Rates By law, and takes effect on the date on which it is published in the *Provincial Gazette*.