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GENERAL NOTICE

Notice 2761 of 2000

MINISTRY FOR PROVINCIAL AND LOCAL GOVERNMENT

LOCAL GOVERNMENT: PROPERTY RATES BILL, 2000

1. I, Fholisani Sydney Mufumadi, Minister for Provincial and Local Government, in terms of section 154 of the Constitution, hereby publish the Local Government: Property Rates Bill, 2000, for public comment.
2. Comments must be submitted in writing to -

The Director-General
Attention: Mr. C Pakade
Department of Provincial and Local Government
Private Bag x 804
Pretoria,
0001

3. Comments may also be faxed to facsimile number (012) 334 0611 at the above address
4. Comments must be received by no later than 4 October 2000

LOCAL GOVERNMENT: PROPERTY RATES BILL

To regulate the levying of property rates by municipalities; and to provide for matters in connection therewith.

CHAPTER 1

INTERPRETATION AND APPLICATION

Definitions

1. In this Act, unless the context otherwise indicates –

"category", in relation to property, means a category of property determined in terms of section **3**;

"date of valuation" means the date determined by a municipality in terms of section **[16] 22** (1);

"district management area" means a part of a district municipality which in terms of section 6 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998) has no local municipality and is governed by that municipality alone;

"district municipality" means a municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155(1) of the Constitution as a category C municipality;

"existing rateable property" means property on which a rate was levied before 30 June 1999;

"financial year" means the period starting 1 July in a year to 30 June the next year;

"Gazette" means the national *Government Gazette*;

"improved value", in relation to property, means the value of property including improvements;

"improvements", in relation to property, means land and any building attached to land, whether removable or not, or any other immovable structure in, on or under the land or pertaining to a right in property, excluding –

- a. a structure constructed solely for the purpose of rendering the land concerned suitable for the erection of any immovable structure thereon; and
- b. any underground building attached to land, whether removable or not, or any other immovable underground structure on land which is the subject matter of any mining authorisation or mining right as defined in the Minerals Act, 1991 (Act No. 50 of 1991);"

"land reform beneficiary", in relation to a property, means a person who–

- a. acquired the property through the Provision of Certain Land for Settlement and Assistance Act, 1993 (Act No. 126 of 1993), or the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994); or
- b. holds the property subject to the Communal Property Associations Act, 1996 (Act No. 28 of 1996);

"MEC for local government" means the member of the Executive Council of a province responsible for local government in the province;

"Minister" means the Cabinet member responsible for local government;

"municipal council" or **"council"** means a municipal council referred to in section 157 of the Constitution;

"municipality" –

- a. as a corporate entity, means a municipality as described in section 2 of the Local Government: Municipal Systems Act, 2000 (Act No... of 2000); and

- b. as a geographic area, means an area [**determined**] demarcated in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998),

and includes a municipality which existed when this Act took effect until that municipality is replaced in terms of the Local Government: Municipal Structures Act, 1998 [(**Act No. 117 of 1998**)];

"new rateable property" means property on which no property tax was levied before 30 June 1999;

"non-beneficial owner", in relation to property, means an owner of property which is –

- a. held by the owner in trust for another or the general public;
- b. utilised in terms of a system of communal land tenure; or
- c. earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994);

"occupier", in relation to property, means a person in actual occupation of property without regard to the title under which that person occupies the property;

"organ of state" an organ of state as defined in section 239 of the Constitution;

"owner" –

- a. in relation to property referred to in paragraph (a) of the definition of "property", means the person in whose name the property is registered;
- b. in relation to a right in property referred to in paragraph (b) of the definition of "property", the person in whose name the right is registered,

provided that the persons mentioned below must be regarded as the owner in the following cases:

- a. the trustee, in the case of trust property;
- b. the executor or administrator, in the case of property in a deceased estate;
- c. the trustee or liquidator, in the case of property in an insolvent estate or in liquidation;
- d. the judicial manager, in the case of property under judicial management;
- e. the curator in the case of property under curatorship;
- f. the usufructuary, in the case of a property that is subject to a usufruct;
- g. the lessee, in the case of property that is subject to –
 - i. a registered lease;
 - ii. a lease for a period of not less than ten years or for the natural life of either the lessee or another person mentioned in the lease; or
 - iii. a lease that is renewable from time to time by the lessee indefinitely or for periods which together with the first period amount to not less than ten years, whether or not that renewal is dependent on the periodic consent or permission of, or the periodic renewal of a license by, an organ of state; or

- h. the lessee, in the case of property that is registered in the name of a municipality and is leased by it;

"participation quota" means a participation quota as defined in the Sectional Titles Act, 1986 (Act No. 95 of 1986);

"phasing in", in relation to a rate on property, means a scheme whereby only a percentage of the rate applicable to the property for a particular year is payable during that year, which progresses to higher percentages of the rate applicable for the following years until the full rate is payable, and **"phase in"** has a corresponding meaning;

"prescribe" means prescribe by regulation in terms of section 65;

"property" means –

- a. any immovable property registered under separate title; or
- b. any right registered against property mentioned in paragraph (a);

"public infrastructure" means –

- a. public roads;
- b. water pipes, ducts or other conduits, reservoirs or other infrastructure forming part of a water scheme serving a bigger area than a single municipality;
- c. power stations, lines or other infrastructure forming part of an electricity scheme serving a bigger area than a single municipality;
- d. railway, lines or other infrastructure forming part of a national railway system;
- e. telecommunication installations, lines, or other infrastructure forming part of a national telecommunications system; or
- f. airports and harbours serving a bigger area than a single municipality;

"rate" means a municipal rate or tax on property as envisaged in section 229 (1) (a) of the Constitution;

"register"–

- a. means to record in a register in terms of the Deeds Registries Act, 1937 (Act No. 47 of 1937) or the Mining Titles Registration Act, 1967 (Act No. 16 of 1967); and
- b. includes any other formal act in terms of legislation to record a right to use land for or in connection with mining purposes,

and **"registered"** has a corresponding meaning;

"sectional title scheme" means a development scheme as defined in the Sectional Titles Act, 1986;

"sectional title unit" means a unit as defined in the Sectional Titles Act, 1986;

"site value", in relation to property, means the value of the property excluding the value of improvements;

"this Act" includes any regulations made in terms of section 65.

Application of Act

1A. Except in respect of a district management area, the provisions of this Act do not apply to a district municipality.

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CHAPTER [1] 2

LEVYING OF RATES

Rateable property

2. (1) A municipality may, subject to the other provisions of this Act, levy a rate on –
 - a. all property in its municipal area;
 - b. all property in its municipal area excluding any specific category or categories of property; or
 - c. any specific category or categories of property in its municipal area.

(2) Different rates may be levied for different categories of property.

Categories of property

3. (1) A municipality may determine categories of property for the purposes of this Act according to –
 - a. the use of the property;
 - b. the status of the property; or
 - c. the area in which the property is situated.

(2) Separate categories may be determined for properties falling within paragraph (a) of the definition of "property" and for properties falling within paragraph (b) of the definition.

(3) Categories of property that may be determined include the following categories:

- a. residential properties;
- b. industrial properties;
- c. commercial properties;
- d. properties of which national or provincial organs of state are the owners;
- e. properties of which national or provincial organs of state are the non-beneficial owners;
- f. farm land used for-

- i. agricultural purposes;
 - ii. other commercial purposes; or
 - iii. non-commercial purposes;
- g. unused farmland;
 - h. conservation areas, including –
 - i. national or provincial parks; or
 - ii. wilderness or ecologically protected areas;
- i. small holdings used for-
 - i. agricultural purposes;
 - ii. residential purposes;
 - iii. industrial or commercial purposes; or
 - iv. general purposes;
 - j. privately owned towns serviced by the owner;
 - k. formal and non-formal settlements;
 - l. tribal and other forms of communal land;
 - m. land –
 - i. acquired through the Provision of Certain Land for Settlement and Assistance Act, 1993 [(Act 126 of 1993)], or the Restitution of Land Rights Act, 1994 [(Act 22 of 1994)]; or
 - ii. which is subject to the Communal Property Associations Act, 1996 [(Act 28 of 1996)];
 - n. land on which national monuments are proclaimed.

Exclusions

- 4. (1) A municipality may not –
 - a. levy a rate mentioned in section 5 on public infrastructure; or
 - b. in any other way exercise its power to levy rates on property in a way that would materially and unreasonably prejudice national economic policies, economic activities across its boundaries, or the national mobility of goods , services, capital or labour.

(2) The Minister of Finance may issue guidelines in the *Gazette* to assist municipalities in the exercise of their power to levy rates consistent with subsection (1) (b).

Amount of rate

- 5. (1) A rate levied on property must be –
 - a. based on the value of the property in accordance with the valuation roll which is currently applicable in the municipality; and

- b. an amount in the rand determined by the municipality on the improved value of the property.

(2) A rate is levied on the improved value of property may be composed of separate amounts on the site value of the property and the value of the improvements.

(3) (a) The Minister, with the concurrence of the Minister of Finance, may by notice in the *Gazette* set a limit on –

- i. the amount of the rate that municipalities may levy on property; or
- ii. the percentage by which a rate on property may be increased annually.

(b) Different limits may be set in terms of paragraph (a) for–

- i. different kinds of municipalities which may, for the purposes of the application of this section, be defined in the notice either in relation to categories or types of municipality within the meaning of the Local Government: Municipal Systems Act, 2000 [(Act No.... of 2000)], or in any other way; or
- ii. different categories of property.

Additional rates

6. (1) A municipality may –

- a. define an area within the municipality as a special rating district; and
- b. levy an additional rate on property in that district for the purpose of funding improvements exclusively in that district.

(2) Before determining a special rating district, the municipality must consult the communities, residents and ratepayers that will be affected.

(3) When a municipality determines a special rating district, the municipality must–

- a. indicate the boundaries of the district;
- b. indicate the improvements to be effected in the district; and
- c. establish separate accounting and other record-keeping systems with respect to the improvements to be effected in the district.

[(2)](4) Subsection (1) does not preclude a municipality from using its resources derived from sources other than an additional rate to fund improvements anywhere in the municipality, including in a special rating district.

Period for which rates may be levied

7. A rate may not be levied by a municipality for more than one financial year at a time, except with the approval of the MEC for local government in the province.

Commencement of rates

8. A rate takes effect on a date determined by the municipality which may not be a date before the date on which the municipality's valuation roll takes effect.

Phasing in of [certain] rates

9. (1) A municipality may, subject to subsection (3), phase in, over a period not exceeding three financial years a rate levied by it on certain property or a category of property that –
 - a. was previously not subject to a rate;
 - b. was previously exempted or excluded from a rate;
 - c. was previously granted a rebate on a rate;
 - d. is newly included in the municipal area by way of a municipal boundary adjustment; or
 - e. shows an extraordinary increase in value between the previous valuation roll and the current valuation roll.
- (2) The application of this section may be regulated by regulation in terms of section 65.
- (3) At the request of a municipality, the MEC for local government in the province may extend the phasing in period referred to in subsection (1) to a period which together with the initial period does not exceed six financial years if -
 - a. the property or category of property is or falls within a tribal or other area that is subject to a system of communal land tenure;
 - b. the property or category of property is or consists of unscrewed rural land;
 - c. the property or category of property is or consists of formal or informal settlements; or
 - d. exceptional circumstances arise as a result of an adjustment of municipal boundaries.
- (4) When extending a phasing in period, the MEC for local government must determine the maximum percentage of the rate payable during each year in the extended period.

Compulsory phasing in of certain rates

10. (1) A rate levied on new rateable property or on property of which the owner is a land reform beneficiary must, subject to subsection (4), be phased in over a period of three financial years.
- (2) A rate referred to in subsection (1) may –
 - a. in the first year be no more than 25 per cent of the rate for that year applicable to the property;
 - b. in the second year be no more than 50 per cent of the rate for that year applicable to the property; and
 - c. in the third year be no more than 75 per cent of the rate for that year applicable to the property.

(3) A rate levied on new rateable property or on property of which the owner is a land reform beneficiary may be no more than the rate levied on similar property or category of property in the municipality, if any.

(4) The MEC for local government in the province may extend the phasing in period referred to in subsection (1) to a period which together with the initial period does not exceed six financial years.

(5) When extending a phasing in period, the MEC for local government must determine the maximum percentage of the rate payable during each year in the extended period.

Levying of rates in areas under jurisdiction of traditional authorities

11. **NOTE:** The clause will be developed once the negotiations with traditional leaders have been finalised. However, it would be worthwhile if all interested parties could comment on the levying of rates in areas under the jurisdiction of traditional leaders.

Register of properties

12. (1) A municipality must draw up and maintain a register of properties situated within the municipality, consisting of a Part A and a Part B.

(2) Part A of the register consists of the certified valuation roll.

(3) Part B of the register –

a. consists of lists of properties in respect of which –

- i. **[an additional rate is levied in terms of section 6;]**
- ii. no rate is levied;
- iii. a rate is to be phased in in terms of section 9 or 10;
- iv. a rebate on or a reduction in the rate is of force; and
- v. a grant-in-aid in lieu of a rate is of force; and

b. must reflect the following particulars in respect of each property listed in terms of paragraph (a):

- i. the registered or other description of the property;
- ii. the category in which the property falls;
- iii. the address of the property;
- iv. the extent of the land area of the property;
- v. the name of the owner;
- vi. the postal address of the owner; and
- vii. any other prescribed particulars.

(4) The register must be open for public inspection during office hours.

(5) The municipality must review the register at least annually.

(6) All exemptions, rebates, reductions and grants-in-aid referred to in subsection (3) must be reflected as expenditure in the annual budget of the municipality.

Rates policy

13. (1) A municipality must –

- a. adopt a policy complying with the provisions of this Act on the levying of rates on property in the municipality; and
- b. levy rates in accordance with its adopted policy.

(2) A rates policy must -

- a. treat persons liable for rates equitably;
- b. determine the criteria to be applied by the municipality when it –
 - i. levies different rates for different categories of property;
 - ii. exempts or excludes property or property of a specific category from a rate;
 - iii. gives rebates or reductions in respect of a rate; or
 - iv. increases rates;
- c. take into account the effect of rates on the poor; and
- d. allow the municipality to promote local social and economic development.

(3) A municipal council must annually review its rates policy.

(4) Any exemptions, exclusions rebates or reductions referred to in subsection (2) and provided for in a rates policy adopted by a municipality, must be in accordance with a prescribed national framework.

By-laws to give effect to property rates policy

14. (1) A municipality must adopt by-laws to give effect to its rates policy, its implementation and enforcement.

(2) By-laws in terms of subsection (1) may differentiate between–

- a. different categories of property; and
- b. different categories of owners liable for the payment of rates.

CHAPTER [7] 3

RECOVERY OF RATES

Property rates payable by owners

[58] **15.** (1) A rate levied by a municipality on property must be paid by the owner of the property subject to Chapter 9 of the Local Government: Municipal Systems Act, 2000 [(Act No. of 2000)].

(2) Joint owners of property are jointly and severally liable for the amount due for rates.

Property of which state is non-beneficial owner

[59] **16.** A rate levied by a municipality on property held by a national or provincial organ of state as a non-beneficial owner is not recoverable from the organ of state.

Method and time of payment

[60] **17.** (1) A municipality must recover a rate –

- a. in a single annual amount or in monthly instalments of equal or varying amounts; or
- b. in special cases, as may be agreed with the owner of the property.

(2) A rate payable in a single annual amount must be paid before a day determined by the municipality and a rate payable in monthly instalments must be paid before a day in each month determined by the municipality.

Accounts to be furnished

[61] **18.** (1) A municipality must furnish each person liable for the payment of a rate with a written account specifying –

- a. the annual amount or the amount of the monthly instalment payable;
- b. the date before which the amount is payable;
- c. the basis of calculation of the amount;
- d. the site value or the improved value of the property depending on which value the rate was based;
- e. particulars of any phasing in of the rate[; **and**
- f. **in the case of an additional rate referred to in section 6, the amount and the purpose of the rate].**

(2) The fact that a person liable for the payment of a rate has not received an account sent by the municipality to that person's postal address as recorded in the municipality's property register, does not affect that person's liability to pay the amount due.

Recovery of arrear rates from tenants and occupiers

[62] **19.** (1) If an amount due for rates levied in respect of a property is unpaid after the day determined in terms of section [60] **17** (2), the municipality may recover the amount in whole or in part from a tenant or occupier of the property.

(2) The amount the municipality may recover from the tenant or occupier of the property is limited to the amount of the rent or other money due and payable by the tenant or occupier to the owner of the property.

Absent owners

[63] **20.** (1) If the owner of a property is absent, the municipality may recover the amount due for rates on the property in whole or in part from the agent of the owner or other person receiving rent for the property on behalf of the owner.

(2) The amount the municipality may recover from the agent or other person is limited to the amount of the rent received by the agent or that person, less the commission due to that agent or person subject to the Estate Agents Act, 1976 (Act No. 112 of 1976).

(3) The agent or other person, on request by the municipality, must furnish the municipality with a written statement specifying all payments received by that agent or person during a period determined by the municipality for rent on the property.

CHAPTER [2] 4

GENERAL VALUATION OF RATEABLE PROPERTY

Part 1: General

General valuation and preparation of valuation roll

[15] **21.** A municipality intending to levy a rate on property in the municipality must in accordance with this Act cause –

- a. a general valuation to be made of property on which it intends to levy a rate; and
- b. a valuation roll of all those properties to be prepared.

Date of valuation

[16] **22.** (1) For the purposes of a general valuation, a municipality must fix a date that may be no more than six months before the first day of July of the year in which the roll is to be implemented.

(2) The general valuation must reflect the value, determined in terms of this Act, of all property to be rated, as at the date of valuation.

Commencement and period of validity of valuation rolls

[17] **23.** (1) A valuation roll –

- a. takes effect on the date of publication of the notice referred to in section [31] 37 (a) or the commencement of the next financial year, whichever is the sooner; and
- b. remains in force for that financial year or for that and one or more subsequent financial years as the municipality may decide, but not more than four financial years.

(2) At the request of a municipality, the MEC for local government in the province may extend the period for which a valuation roll remains in force to five financial years.

Part 2: Municipal valuers

Appointment of municipal valuers

[18] 24. (1) A municipality, before the valuation date, must appoint an official of the municipality or another person as municipal valuer to be responsible and accountable to it for the preparation and completion to certification, of a valuation roll.

(2) A person who is not an official of the municipality may be appointed as municipal valuer only through a competitive bidding process in terms applicable legislation.

Functions of municipal valuers

[19] 25. (1) A municipal valuer must in accordance with this Act–

- a. prepare a valuation roll of all property in the municipality on which the municipality intends to levy a rate;
- b. value the properties concerned for inclusion in the roll;
- c. submit the valuation roll to the municipality within a prescribed period;
- d. consider and decide objections to the valuation roll;
- e. assist the valuation appeal board concerned to dispose of appeals against decisions taken in terms of paragraph (d);
- f. prepare a supplementary valuation roll whenever this becomes necessary; and
- g. generally provide the municipality with appropriate administrative support incidental to the valuation roll.

(2) A municipal valuer who is not an official of a municipality may appoint one or more assistant municipal valuers to assist the municipal valuer with the performance of any of the functions set out in subsection (1).

(3) The municipal manager may designate one or more officials of the municipality as assistant municipal valuers to assist the municipal valuer with the performance of any of those functions if the municipal valuer is an official of the municipality.

Municipal partnerships

[20] **26.** (1) A municipality may enter into an agreement with one or more other municipalities to appoint a single municipal valuer and to share the cost of preparing valuation rolls.

(2) Section [18] **24** (2) does not apply if the municipalities concerned agree to appoint an official of one of them as municipal valuer.

Qualifications of municipal valuers

[21] **27.** (1) A municipal valuer –

- a. must be a person registered as a valuer, or an associated valuer in terms of legislation regulating the valuers profession; and
- b. may not be a councillor of the municipality.

(2) An municipal assistant municipal valuer –

- a. must be a person registered as a valuer, an associated valuer or a valuer in training in terms of legislation regulating the valuers profession; and
- b. may not be a councillor of the municipality.

Prescribed declaration

[22] **28.** Before assuming office, a municipal valuer or assistant municipal valuer must make the prescribed declaration before a commissioner of oaths regarding the performance of office, and lodge a certified copy of the declaration with the municipal manager.

Right to inspect property

[23] **29.** (1) A municipal valuer, assistant municipal valuer or a person authorised by the municipal valuer may, at any reasonable time during the day, enter upon and inspect any property that must be valued for purposes of the valuation roll.

(2) If another Act of Parliament restricts or prohibits entry to any specific property, the municipal valuer must value that property by the best generally recognised valuation practice or method that does not require inspection.

(3) A municipal valuer or assistant municipal valuer may -

- a. make extracts from any document or information which that valuer reasonably believes is necessary for the valuation; and
- b. in writing require the owner or occupier of the property, or the agent of the owner or occupier, to provide that valuer with written particulars regarding the property which the valuer reasonably believes are necessary for the valuation.

Pecuniary interest

[24] **30.** A municipal valuer or assistant municipal valuer who has a direct or indirect pecuniary interest in a property to be valued by that valuer, may not perform the valuation unless that interest is recorded and disclosed in the prescribed manner.

Protection of confidential information

[25] **31.** A municipal valuer, assistant municipal valuer or person authorised in terms of section 23 (1) may not disclose to any person any confidential information obtained in terms of this Act, except –

- a. within the scope of that valuer or person's powers and duties in terms of this Act;
- b. for the purpose of carrying out the provisions of this Act;
- c. for the purpose of legal proceedings; or
- d. in terms of an order of court.

CHAPTER [3] 5

VALUATION CRITERIA

Valuation

[26] **32.** (1) Property to be valued for purposes of a rate must be valued in accordance with generally recognised valuation practices, methods and standards, and the provisions of this Act.

(2) For the purposes of subsection (1) –

- a. physical inspection of the property to be valued is optional; and
- b. comparative, analytical and other systems or techniques may be used, including –
 - i. aerial photography;
 - ii. information technology;
 - iii. computer applications and software; and
 - iv. computer assisted mass appraisal systems or techniques.

(3) (a) If the available market related data of any category of new rateable property is not sufficient for the proper application of subsections (1) and (2), such property may be valued in accordance with any mass valuation system or technique as may be approved by the municipality concerned and as may be appropriate in the circumstances, including a valuation system or technique based on predetermined bands of property value and the designation of properties to one of those bands on the basis of minimal market related data.

(b) This subsection expires 10 years after this Act took effect.

General basis of valuation

[27] **33.** (1) Subject to section 51(3) of the Sectional Titles act, 1986 [(Act No. 95 of 1986)], and the other provisions of this Act-

- a. the improved value of property must be determined as an amount equal to what the property would have realised if sold on the date of valuation in the open market by a willing seller to a willing buyer;
- b. the site value of property must be determined as an amount equal to what the property would have realised if sold on the date of valuation in the open market by a willing seller to a willing buyer, but on the assumption that—
 - i. there are no improvements on the property; and
 - ii. only the existing improvements may be erected on the property; and
- c. the value of improvements must be determined by subtracting the site value of the property from its improved value.

(2) In determining the value of a property –

- a. the value of the property as enhanced by any licence or privilege relating to the property must be included; and
- b. the value of any improvement on the property that was erected or is being used in contravention of a condition of title or any legislation, including a provision of a town planning scheme, must be included as if the improvement was erected or is being used lawfully.

Sectional title schemes

[28] **34.** When valuing units in a sectional title scheme, the valuer must -

- a. determine the improved value and the site value, as the case may be, of the property as a whole in accordance with sections 1 and 2 of this Part; and
- b. determine the values of the respective units by dividing the values determined in terms of paragraph (a) by each unit's participation quota as defined in the Sectional Titles Act, 1986 [(Act No. 95 of 1986)].

Special valuations

[29] **35.** (1) A municipality may apply to the MEC for local government in the province for approval to value a property by special valuation where –

- a. there is insufficient information on which to base market value;
- b. the market is inadequately developed or distorted;
- c. property and tenure rights are obscure or confused;
- d. the cost of a non-special valuation is likely to equal or exceed the revenue yield;
- e. there is no material municipal service delivery; or
- f. the owner of the property provides acceptable municipal services to residents or occupiers of the property.

(2) A special valuation may be carried out on the basis of –

- a. self-valuation by affidavit;
- b. negotiation in the case of prescribed industrial, communal, agricultural or forestry property; or
- c. valuation, other than by way of market value according to generally recognised valuation practice and method.

CHAPTER [4] 6

VALUATION ROLLS

Preparation of valuation rolls

[30] **36.** (1) A valuation roll must list all property in the municipal area on which the municipality intends to levy a rate.

(2) The valuation roll must reflect the following particulars in respect of each property as at the date of valuation:

- a. the registered or other description of the property;
- b. the category in which the property falls;
- c. the address of the property;
- d. the extent of the land area of the property;
- e. the site value, the value of the improvements and the improved value;
- f. the valuation practice or method applied and whether there was a special valuation;
- g. the name of the owner;
- h. the postal address of the owner; and
- i. any other prescribed particulars.

(3) If the property is a registered sectional title scheme –

- a. the items in subsection (2) must be reflected for the property as a whole; and
- b. the following additional particulars must be reflected with respect to each unit:
 - i. the number of the unit;
 - ii. the participation quota as depicted in the sectional title register; and
 - iii. the name and postal address of the owner.

Public notice of valuation roll

[31] **37.** The municipal valuer must submit the valuation roll to the municipal manager, and the municipal manager must within 21 days of receipt of the roll –

- a. publish in the prescribed form in the *provincial Gazette*, and once a week for two consecutive weeks in a newspaper circulating in the municipality, a notice-

- i. stating that the roll is open for public inspection for a period stated in the notice, which may not be less than 30 days from the date of publication of the last notice;
 - ii. inviting every person who wishes to lodge an objection in respect of any matter in or omitted from the roll to do so in the prescribed manner within the stated period; and
- b. serve on every owner of property listed in the valuation roll and whose address is recorded in the register referred to in section **12**, a copy of the notice referred to in paragraph (a) together with particulars of that owner's property included in the roll in terms of section **[30] 36** (2) and (3).

Inspection of and objections to valuation roll

[32] 38. (1) Any person with a legitimate interest in the valuation roll may within the period during which the valuation roll lies open for inspection –

- a. inspect and make extracts from the roll during office hours; and
- b. lodge an objection to the municipal valuer against any matter appearing on or omitted from the roll.

(2) The municipal manager must assist an objector to lodge an objection if that objector is unable to read or write.

(3) The municipal council may lodge an objection to the municipal valuer against any matter appearing on or omitted from the roll.

Processing of objections

[33] 39. The municipal valuer must –

- a. process, consider and decide objections in accordance with the prescribed procedure and within the prescribed time limit; and
- b. record the reasons for the decision.

Certification

[34] 40. (1) When the municipal valuer has disposed of all objections and has made all necessary adjustments to the valuation roll, or if there were no objections, the municipal valuer must certify and sign the roll.

(2) On certification a valuation roll becomes final for the period for which it is in force, subject to any appeals in terms of Chapter **[5] 7**.

Notification

[35] 41. Immediately after certification of a valuation roll the municipal manager must-

- a. publish in the *provincial Gazette*, and in a newspaper circulating in the municipality, a notice that the roll has been certified; and
- b. notify in writing every person who lodged an objection with the municipal valuer, of the decision of the municipal valuer.

Obligation to give reasons

[36] **42.** (1) Within 30 days after publication of the notice referred to in section [35] **41** (a) an objector whose objection has been dismissed, may apply in writing to the municipal valuer for the reasons for the decision.

(2) The municipal valuer must without delay provide the objector with the reasons for the decision in writing, after payment of any prescribed fee.

Right of appeal

[37] **43.** (1) An objector aggrieved by the decision of the municipal valuer may within 30 days of the date of publication of the notice referred to in section [35] **41**, or if the objector has requested reasons in terms of section [36] **42**, within 14 days after the day on which the reasons were sent to the objector, appeal in the prescribed manner to the valuation appeal board concerned against the decision of the municipal valuer.

(2) Subsection (1), adjusted as the context may require, applies to a municipal council and any other person that is not an objector but is directly affected by a decision of the municipal valuer.

(3) An appeal lodged in terms of this section does not defer a person's liability for payment of the amount of a rate beyond the date determined for payment.

CHAPTER [5] 7

VALUATION APPEAL BOARDS

Establishment

[38] **44.** The MEC for local government in a province must by notice in the provincial *Gazette* –

- a. establish as many valuation appeal boards in the province as may be necessary; and
- b. designate each valuation appeal board for one or more municipalities in the province.

Function

[39] **45.** The function of a valuation appeal board is to hear and decide appeals against decisions by municipal valuers concerning objections to matters appearing on or omitted from valuation rolls of municipalities for which it was designated in terms of section [38] **44**(b).

Composition

[40] **46.** (1) A valuation appeal board consists of -

- a. a chairman who must be -
 - i. a judge or magistrate or retired judge or magistrate;
 - ii. a person who has practised as an advocate in the Republic for at least a period of 10 years; or
 - iii. a person in possession of legal qualifications adequate for appointment as chairman; and
- b. not less than two or more than four other members who have sufficient knowledge and experience of the valuation of immovable property and methods of valuation.

(2) The chairperson and members of a valuation appeal board are appointed by the MEC for local government in the province.

(3) A person may be a member of more than one valuation appeal board.

Disqualifications

[41] **47.** (1) The following persons may not be a member of a valuation appeal board:

- a. an unrehabilitated insolvent;
- b. a person who is placed under curatorship;
- c. a person who is declared to be of unsound mind by a court of the Republic; or
- d. a person who has been convicted of an offence and sentenced to imprisonment without the option of a fine for a period of not less than 12 months.

(2) A disqualification in terms of subsection (1) (d) ends five years after the imprisonment has been completed.

(3) A member of a valuation appeal board who is a councillor or an employee of a municipality must withdraw from the proceedings of the board if that municipality's valuation roll is considered by the board.

Term of office

[42] **48.** A member of a valuation appeal board is appointed for four years at a time, but is eligible to be re-appointed.

Conditions of appointment

[43] **49.** (1) The Minister after consultation with the MECs for local government must determine the conditions of appointment of members of a valuation appeal board.

(2) Conditions of appointment may differ in respect of the chairperson and other members of a valuation appeal board.

(3) The municipality or municipalities for which a valuation appeal board was designated in terms of section [38] **44** (b) must remunerate the members of the board in accordance with their conditions of appointment and the directions of the MEC for local government in the province.

Conduct of members

[44] **50.** (1) A member of a valuation appeal board -

- a. must perform the functions of office in good faith and without fear, favour or prejudice;
- b. must disclose any personal or any private business interest that that member or any spouse, parent, child, partner or business associate of that member may have in any matter before the board and must withdraw from the proceedings of the board, unless the board decides that the member's interest in the matter is trivial or not relevant, and announces its decision in public at the first available sitting of the board;
- c. may not use the position or privileges of a member for private gain or to improperly benefit another person; or
- d. may not act in any other way that compromises the credibility, impartiality, independence or integrity of the board.

(2) A member of a valuation appeal board who contravenes or fails to comply with subsection (1) is guilty of misconduct.

Termination of membership

[45] **51.** (1) A person ceases to be a member of a valuation appeal board when that person -

- a. resigns;
- b. is no longer eligible to be a member; or
- c. is removed from office in terms of subsection (2).

(2) The MEC for local government in the province may remove a member of a valuation appeal board from office but only on the grounds of misconduct, incapacity or incompetence.

(3) A decision to remove a member of a valuation appeal board on the grounds of misconduct or incompetence must be based on a finding to that effect by an investigating tribunal appointed by the MEC.

(4) The MEC may suspend a member of a valuation appeal board who is under investigation in terms of subsection (2).

Alternates

[46] **52.** (1) The MEC for local government in a province may appoint alternates for the members of a valuation appeal board.

(2) An alternate acts as a member when the member for which the alternate was appointed –

- a. is absent ; or
- b. has vacated office, until the vacancy is filled.

Meetings

[47] **53.** (1) The chairperson of a valuation appeal board decides when and where the board meets, but must convene a meeting if a majority of the members of the board requests the chairperson in writing to convene a board meeting at a time and place set out in the request.

(2) When hearing an appeal, a valuation appeal board must sit at a place in the municipality whose valuation roll is the subject of the appeal.

(3) If the chairperson is absent or not available, or if there is a vacancy in the office of chairperson, the other members of the board may elect one of them to preside at the meeting or to act as chairperson.

Administrative assistance

[48] **54.** (1) A valuation appeal board may require a municipality whose provisional valuation roll is under consideration, to provide the board with the necessary office accommodation and other administrative assistance, including staff for the board.

(2) A municipality is liable for the cost of a valuation appeal board.

Procedures

[49] **55.** A valuation appeal board may determine its internal procedures subject to any procedures that may be prescribed for its proceedings to dispose of appeals.

Decisions

[50] **56.** A question before a valuation appeal board is decided by a supporting vote of at least the majority of the members of the board.

Orders as to costs

[51] **57.** When a valuation appeal board gives its decision it may –

- a. issue an order with regard to costs that do not exceed an amount equal to the costs as between party and party calculated in accordance with the highest scale applicable in civil cases in a court established for a district in terms of the Magistrates' Courts Act, 1944 (Act 32 of 1944); and
- b. order any person whose appeal or opposition to an appeal is, in its opinion, in bad faith, or frivolous, to compensate the municipality concerned in full or in part for the fees and allowances of the appeal board members and other costs incurred by the municipality in connection with the appeal.

Committees of valuation appeal board

[52] **58.** (1) The MEC for local government in the province concerned may authorise a valuation appeal board to establish one or more committees to assist it in the performance of its functions.

(2) When appointing members to a committee a valuation appeal board is not restricted to members of the board.

(3) A valuation appeal board -

- a. must determine the function of a committee;
- b. must appoint the chairperson and other members of the committee;
- c. may authorise a committee to co-opt advisory members within limits determined by the board;
- d. may remove a member of a committee from office at any time; and
- e. may determine a committee's procedure.

(4) A valuation appeal board which established a committee may dissolve the committee at any time.

(5) Section [43] **49**, adjusted as the context may require, apply to the conditions of appointment of committee members who are not members of a valuation appeal board.

Right to inspect

[53] **59.** (1) A member of or other person authorised by a valuation appeal board may enter upon and inspect any property that is the subject of an appeal.

(2) If another Act of Parliament restricts or prohibits entry to any specific property and the value of the property is in issue before a valuation appeal board, the board must value the property by the best generally recognised valuation practice or method that does not require inspection.

(3) A member of or other person authorised by a valuation appeal board may -

- a. enter and inspect property referred to in subsection (1) at any reasonable time during the day;
- b. make extracts from any document or information which that member or person reasonably believes is necessary for the valuation; and
- c. in writing require the owner or occupier of the property, or the agent of the owner or occupier, to give that member or person written particulars regarding the property which that member or person reasonably believes is necessary for the valuation.

Protection of confidential information

[54] **60.** A member of or other person authorised by a valuation appeal board to inspect property may not disclose to any person any information obtained during the inspection except –

- a. within the scope of that person’s powers and duties in terms of this Act;
- b. for the purpose of carrying out the provisions of this Act;
- c. for the purpose of legal proceedings; or
- d. in terms of an order of court.

Powers of valuation appeal board

[55] **61.** (1) A valuation appeal board may-

- a. by written notice summon a person to appear before it–
 - i. to give evidence; or
 - ii. to produce a document available to that person and specified in the summons;
- b. call a person present at the meeting of the board, whether summoned or not –
 - i. to give evidence;
 - ii. to produce a document in that person’s custody;
- c. administer an oath or solemn affirmation to that person;
- d. question that person, or have that person questioned; and
- e. retain for a reasonable period a document produced in terms of paragraph (a) (ii) or (b) (ii).

(2) A person appearing before a valuation appeal board, whether summoned or not, may at own expense be assisted by a legal representative.

(3) (a) A person summoned to appear before a valuation appeal board is entitled to witness fees as applicable to state witnesses in criminal proceedings in a court.

(b) Fees referred to in paragraph (a) must be paid by the relevant municipality.

(4) The law regarding privilege as applicable to a witness summoned to give evidence in a criminal case in a court applies to the questioning of a person in terms of subsection (1).

Proceedings by and against valuation appeal boards

[56] **62.** (1) Legal proceedings by or against a valuation appeal board may be instituted in the name of the board.

(2) Any costs awarded in any legal proceedings against a valuation appeal board must be borne by the municipality concerned.

CHAPTER [6] 8

SUPPLEMENTARY VALUATIONS

Supplementary valuations

[57] 63. (1) A municipality may whenever necessary after the municipality's valuation roll has been certified in terms of section [34] 40, cause a supplementary valuation to be made and a supplementary valuation roll to be prepared in respect of any rateable property –

- a. incorrectly omitted from the certified valuation roll;
- b. included in the municipality after the last general valuation;
- c. subdivided or consolidated after the last general valuation;
- d. of which the improved value or site value has substantially increased or decreased for any reason after the last general valuation; or
- e. substantially incorrectly valued during the last general valuation.

(2) For the purposes of subsection (1) the provisions of Part 2 of Chapter [2] 4 and Chapters [3] 5, [4] 6 and [5] 7 are applicable with the necessary changes as the context may require, except that -

- a. the municipal valuer who prepared the certified valuation roll may be appointed for the preparation and completion to certification of the supplementary valuation roll;
- b. the supplementary valuation roll takes effect on the first day of the financial year following the financial year in which the supplementary valuation commenced.

(3) Supplementary valuations must be made as at the date of valuation that applied to the last general valuation.

CHAPTER [8] 9

MONITORING VALUATION QUALITY

National monitoring and reporting

64. (1) The Minister must monitor and from time to time investigate and issue a public report on the effectiveness, consistency, uniformity and application of municipal valuations for rates purposes.

(2) The investigation must include-

- a. valuation-sales ratio studies to monitor the outcomes of the valuation process;
- b. measures of central tendency, including the median for each jurisdiction;
- c. the coefficient of dispersion, being the valuation-level variability across individual properties; and

- d. the price-related differential, being the relative treatments of high value and low value properties.
- (3) The investigation must be undertaken for –
- a. each municipality, and between jurisdictions on a provincial and national basis ; and
 - b. each category of property listed in section 3 (2).
- (4) The report must be capable of application to establish whether–
- a. the ratio of assessed value to sales for a property is within permissible divergence from the mean;
 - b. the average ratio of assessed value to sales for a valuation roll is within permissible divergence from the mean, and reflects the property tax potential for the municipality; and
 - c. there is equity.

CHAPTER [9] 10

MISCELLANEOUS MATTERS

Regulations

65. (1) The Minister may make regulations not inconsistent with this Act concerning–
- a. any matter that may be prescribed in terms of a provision of this Act;
 - b. the preparation, contents, adoption, and enforcement of a municipal rates policy;
 - c. the manner in which rates referred to in section 9 or 10 must be phased in and the criteria that municipalities must take into account;
 - d. the register to be kept by municipalities in terms of section 12;.
 - e. the form and contents of any document referred to in this Act, including any –
 - i. declaration;
 - ii. authorisation;
 - iii. valuation roll;
 - iv. objection to a valuation;
 - v. appeal against a decision of a municipal valuer; and
 - vi. notice;
 - f. the procedure that must be followed in connection with appeals to a valuation appeal board, including the procedure to lodge, oppose, adjudicate and dispose of such appeals;
 - g. the matters for or circumstances in which a valuation appeal board may condone non-compliance with a procedural requirement of this Act;
 - h. the giving of reasons for its decisions by a valuation appeal board;

- i. the funding of valuation appeal boards by municipalities;
- j. inquiries by investigating tribunals to establish alleged misconduct by or alleged incompetence of members of valuation appeal boards;
- k. fees payable for information or the issue of documents in terms of this Act;
- l. the manner of indexing increases to property values between valuation rolls; and
- m. any matter which in the opinion of the Minister is necessary or expedient for the effective carrying out or furtherance of the provisions and objects of this Act.

(2) The Minister may in terms of subsection (1) prescribe a penalty not exceeding imprisonment for a period of six months or a fine of R5000 for any contravention of or failure to comply with a regulation.

(3) Regulations in terms of subsection (1) may differentiate between—

- a. different categories of property; and
- b. different categories of owners liable for the payment of rates.

Offences

66. A person is guilty of an offence if that person –

- a. contravenes section [24] **30** or [25] **31**;
- b. wilfully obstructs, hinders or threatens a valuer or a member of or person authorised by a valuation appeal board when the valuer, member or person performs a function or exercises a power in terms of this Act;
- c. wilfully gives information in any objection in terms of section [32] **38** (1) (b) or an appeal in terms of section [37] **43** which is false in any material respect;
- d. after having been summoned in terms of section [55] **61** fails –
 - i. to be present at the meeting of the valuation appeal board at the time and place specified in the summons;
 - ii. to remain present until excused; or
 - iii. to produce a document specified in the summons;
- e. after having been called in terms of section [55] **61** refuses –
 - i. to appear;
 - ii. to answer any question; or
 - iii. to produce a document in that person's custody; or
- f. fails to comply with a request in terms of section [63] **20** (3) to give information or wilfully supplies false or incorrect information in any material respect.

Transitional [provisions] arrangements and repeal of laws

67. (1) A valuation roll prepared before this Act took effect, remains in force until replaced by a valuation roll certified in terms of this Act, or for a period of

three years from the date on which this Act took effect, whichever is the sooner.

(2) If any conflict relating to the matters dealt with in this Act arises between this Act and the provisions of any other law, except the Constitution and the Local Government: Municipal Systems Act, 2000, the provisions of this Act prevail.

(3) The laws mentioned in the Schedule are hereby repealed to the extent indicated in the second column of the Schedule.

Short title and commencement

68. This Act is called the Local Government: Property Rates Act, [1999] 2000, and takes effect on a date determined by the President by proclamation.

SCHEDULE

PART 1: LAWS OF THE FORMER PROVINCE OF THE CAPE OF GOOD HOPE

Title, No. and year of law	Extent of repeal
1. City of Kimberley Municipal Ordinance, 1913 (Ordinance No. 4 of 1913)	Section 6
2. Municipal Ordinance, 1974 (Ordinance No. 20 of 1974)	Part 2 of Chapter VIII
3. Municipal Amendment Ordinance, 1976 (Ordinance No. 15 of 1976)	Section 5
4. Divisional Councils Ordinance, 1976 (Ordinance No. 18 of 1976)	Part 2 of Chapter VIII
5. Municipal Second Amendment Ordinance, 1978 (Ordinance No. 12 of 1978)	Sections 10 and 11
6. Divisional Councils Amendment Ordinance, 1978 (Ordinance No. 18 of 1978)	Sections 9 and 10
7. Municipal Amendment Ordinance, 1979 (Ordinance No. 7 of 1979)	Sections 16 and 17
8. Divisional Councils Second Amendment Ordinance, 1979 (Ordinance No. 14 of 1979)	Sections 19, 20 and 21
9. Municipal Amendment Ordinance, 1980 (Ordinance No. 17 of 1980)	Sections 7 to 11
10. Divisional Councils Second Amendment Ordinance, 1980 (Ordinance No. 19 of 1980)	Sections 8 to 15
11. Municipal Second Amendment Ordinance, 1980 (Ordinance No. 23 of 1980)	Section 1
12. Divisional Councils Third Amendment Ordinance, 1980	Section 1

(Ordinance No. 26 of 1980)	
13. Divisional Councils Amendment Ordinance, 1981 (Ordinance No. 3 of 1981)	Sections 3 and 4
14. Municipal Amendment Ordinance, 1981 (Ordinance No. 10 of 1981)	Section 2
15. Municipal Amendment Ordinance, 1982 (Ordinance No. 6 of 1982)	Section 1
16. Divisional Councils Amendment Ordinance, 1982 (Ordinance No. 11 of 1982)	Section 3
17. Municipal Second Amendment Ordinance, 1982 (Ordinance No. 16 of 1982)	Section 4
18. Changing of the Financial Year of Local Authorities Ordinance, 1983 (Ordinance No. 4 of 1983)	Section 4
19. Municipal Second Amendment Ordinance, 1983 (Ordinance No. 16 of 1983)	Section 7
20. Divisional Councils Second Amendment Ordinance, 1983 (Ordinance No. 21 of 1983)	Section 6
21. Municipal Amendment Ordinance, 1986 (Ordinance No. 3 of 1986)	Sections 1, 2 and 3
22. Divisional Councils Amendment Ordinance, 1986 (Ordinance No. 4 of 1986)	Sections 1, 2 and 3
23. Proclamation No. 147 of 1993	The whole

PART 2: LAWS OF THE FORMER PROVINCE OF NATAL

Title, No. and year of law	Extent of repeal
1. Glencoe Rate Exemption Ordinance, 1941 (Ordinance No. 19 of 1941)	The whole
2. Weenen Town Board Water Rates Ordinance, 1957 (Ordinance No. 22 of 1957)	The whole
3. Incorporated Area Rates Adjustment Ordinance, 1958 (Ordinance No. 5 of 1958)	The whole
4. Local Authorities Ordinance, 1974 (Ordinance No. 25 of 1974)	Part 6 of Chapter X
5. Local Authorities Amendment Ordinance, 1975 (Ordinance No. 22 of 1975)	Section 2
6. Local Authorities Amendment Ordinance, 1976 (Ordinance No. 7 of 1976)	Sections 3 and 4
7. Local Authorities Amendment Ordinance, 1977 (Ordinance No. 10 of 1977)	Sections 5 and 6
8. Local Authorities Amendment Ordinance, 1978 (Ordinance	Sections 6, 7 and 8

No. 15 of 1978)	
9. Local Authorities Second Amendment Ordinance, 1978 (Ordinance No. 29 of 1978)	Sections 3 and 4
10. Local Authorities Third Amendment Ordinance, 1978 (Ordinance No. 39 of 1978)	Section 2
11. Local Authorities Second Amendment Ordinance, 1979 (Ordinance No. 14 of 1979)	Sections 2 and 3
12. Local Authorities Fourth Amendment Ordinance, 1979 (Ordinance No. 24 of 1979)	Section 8
13. Local Authorities Amendment Ordinance, 1980 (Ordinance No. 8 of 1980)	Sections 2(1), 3 and 4
14. Local Authorities Second Amendment Ordinance, 1980 (Ordinance No. 27 of 1980)	Sections 7 and 8
15. Local Authorities Second Amendment Ordinance, 1981 (Ordinance No. 20 of 1981)	Section 2
16. Local Authorities Amendment Ordinance, 1982 (Ordinance No. 3 of 1982)	Section 1
17. Local Authorities Second Amendment Ordinance, 1982 (Ordinance No. 5 of 1982)	Sections 7 to 11
18. Local Authorities Third Amendment Ordinance, 1982 (Ordinance No. 16 of 1982)	Section 4
19. Local Authorities Amendment Ordinance, 1983 (Ordinance No. 5 of 1983)	Sections 4 to 9
20. Local Authorities Amendment Ordinance, 1984 (Ordinance No. 4 of 1984)	Section 1
21. Local Authorities Fourth Amendment Ordinance, 1984 (Ordinance No. 9 of 1984)	Section 1
22. Local Authorities Amendment Ordinance, 1985 (Ordinance No. 9 of 1985)	Sections 35 to 38
23. Penalties Amendment Ordinance, 1986 (Ordinance No. 8 of 1986)	Paragraph X (ix) of the Schedule
24. Local Authorities Amendment Ordinance, 1986 (Ordinance No. 11 of 1986)	Sections 2, 3 and 4
25. Proclamation No. 4 of 1988	Paragraphs 29, 30 and 31
26. Proclamation No. 16 of 1989	Paragraphs 5 to 8
27. Proclamation No. 12 of 1990	Paragraphs 2, 3 and 4
28. Proclamation No. 55 of 1990	Paragraph 8
29. Proclamation No. 55 of 1991	Paragraphs 8(1), and 9 to 12
30. Proclamation No. 56 of 1992	Paragraphs 2 and 3

31. Proclamation No. 4 of 1994	Paragraphs 5(1), 7 and 8(2)
32. Proclamation No. 6 of 1994	Paragraph 6

PART 3: LAWS OF THE FORMER PROVINCE OF THE ORANGE FREE STATE

Title, No. and year of law	Extent of repeal
1. Local Government Ordinance, 1962 (Ordinance No. 8 of 1962)	Parts IV and V of Chapter XI
2. Local Government Amendment Ordinance, 1963 (Ordinance No. 13 of 1963)	Section 2
3. Local Government Amendment Ordinance, 1966 (Ordinance No. 15 of 1966)	Sections 7 to 10
4. Local Government Amendment Ordinance, 1967 (Ordinance No. 6 of 1967)	Section 2
5. Local Government Amendment Ordinance, 1968 (Ordinance No. 7 of 1968)	Section 5
6. Local Government Further Amendment Ordinance, 1968 (Ordinance No. 14 of 1968)	Section 1
7. Local Government Amendment Ordinance, 1971 (Ordinance No. 11 of 1971)	Section 10
8. Local Government Amendment Ordinance, 1972 (Ordinance No. 6 of 1972)	Section 14
9. Local Government Further Amendment Ordinance, 1974 (Ordinance No. 13 of 1974)	Section 3
10. Local Government Amendment Ordinance, 1975 (Ordinance No. 3 of 1975)	Section 4
11. Local Government Further Amendment Ordinance, 1977 (Ordinance No. 9 of 1977)	Sections 5 and 6
12. Local Government Third Amendment Ordinance, 1977 (Ordinance No. 14 of 1977)	Section 5
13. Local Government Amendment Ordinance, 1979 (Ordinance No. 2 of 1979)	Section 7
14. Local Government Amendment Ordinance, 1982 (Ordinance No. 7 of 1982)	Section 1
15. Local Government Further Amendment Ordinance, 1982 (Ordinance No. 14 of 1982)	Section 5
16. Local Government Amendment Ordinance, 1985 (Ordinance No. 6 of 1985)	Section 1
17. Local Government Amendment Ordinance, 1986 (Ordinance	Sections 7 and 8

No. 19 of 1986)	
18. Proclamation No. 18 of 1988	Paragraphs 40(b) and 43
19. Proclamation No. 5 of 1991	Paragraphs 3 and 4
20. Proclamation No. 86 of 1991	Paragraphs 6 and 7
21. Proclamation No. 90 of 1993	Paragraph 12
22. Proclamation No. 136 of 1993	Paragraphs 7 to 25
23. Proclamation No. 15 of 1996	Paragraph 1

PART 4: LAWS OF THE FORMER PROVINCE OF THE TRANSVAAL

Title, No. and year of law	Extent of repeal
1. Local Government Ordinance, 1939 (Ordinance No. 17 of 1939)	Section 50
2. Transvaal Board for the Development of Peri-Urban Areas Ordinance, 1943 (Ordinance No. 20 of 1943)	Sections 26 <i>bis</i> and 29
3. Local Government Amendment Ordinance, 1944 (Ordinance No. 19 of 1944)	Section 3
4. Peri-Urban Areas Health Board Amendment Ordinance, 1945 (Ordinance No. 21 of 1945)	Section 2
5. Peri-Urban Areas Health Board Amendment Ordinance, 1948 (Ordinance No. 24 of 1948)	Section 10
6. Local Government Amendment Ordinance, 1965 (Ordinance No. 24 of 1965)	Section 3
7. Local Government Amendment Ordinance, 1966 (Ordinance No. 24 of 1966)	Section 5
8. Local Government Amendment Ordinance, 1968 (Ordinance No. 15 of 1968)	Section 4
9. Transvaal Board for the Development of Peri-Urban Areas Health Board Amendment Ordinance, 1970 (Ordinance No. 9 of 1970)	Section 4
10. Transvaal Board for the Development of Peri-Urban Areas Health Board Amendment Ordinance, 1976 (Ordinance No. 12 of 1976)	Section 2
11. Local Authorities Rating Ordinance, 1977 (Ordinance No. 11 of 1977)	The whole, except section 48
12. Local Authorities Rating Amendment Ordinance, 1978 (Ordinance No. 10 of 1978)	The whole
13. Local Government Amendment Ordinance, 1978 (Ordinance No. 16 of 1978)	Sections 4 and 12
14. Local Government Amendment Ordinance, 1980 (Ordinance	Section 2

No. 13 of 1980)	
15. Local Authorities Rating Amendment Ordinance, 1980 (Ordinance No. 15 of 1980)	The whole
16. Local Authorities Rating Amendment Ordinance, 1981 (Ordinance No. 7 of 1981)	The whole
17. Local Authorities Rating Amendment Ordinance, 1982 (Ordinance No. 7 of 1982)	The whole
18. Local Authorities Rating Amendment Ordinance, 1983 (Ordinance No. 10 of 1983)	The whole
19. Local Authorities Rating Amendment Ordinance, 1984 (Ordinance No. 12 of 1984)	The whole
20. Local Authorities Rating Amendment Ordinance, 1985 (Ordinance No. 17 of 1985)	The whole
21. Proclamation No. 46 of 1990	The whole
22. Proclamation No. 3 of 1992	Paragraph 5
23. Proclamation No. 17 of 1994	The whole

PART 5: OTHER LAWS

Title, No. and year of law	Extent of repeal
1. Local Authorities Affairs Amendment Act, 1991 (Act No. 127 of 1991)	Sections 6 and 7
2. Western Cape Law on the Amendment of the Municipal Ordinance of 1974, 1994 (Law No. 1 of 1994)	Section 2
3. Western Cape Law on the Amendment of the Divisional Councils Ordinance of 1976, 1994 (Law No. 2 of 1994)	Section 2
4. Local Government Amendment Act, 1996 (Act No. 8 of 1996 of Gauteng)	The whole
5. Local Government Ordinance Amendment Act, 1997 (Act No. 3 of 1997 of the Free State)	Section 1
6. Local Authorities Rating Amendment Act, 1997 (Act No. 5 of 1997 of Gauteng)	The whole