

**TARRIFFS FOR LEVYING OF ASSESSMENT RATES FOR  
2022/2023 FINANCIAL YEAR**

| <b>ASSESMENT RATES</b>  |                  |                  |                  |  |
|---|------------------|------------------|------------------|--|
| <b>DESCRIPTION</b>  | <b>2020/2021</b> | <b>2021/2022</b> | <b>2022/2023</b> | <b>2022/2023<br/>Percentage Change</b> |
| Residential properties  | 0,009803         | 0,010391         | 0,011015         | 6,00%                                  |
| Sectional Scheme unit used for residential property   | 0,009803         | 0,010391         | 0,011015         | 6,00%                                  |
| Smallholding used for residential purposes property   | 0,009803         | 0,010391         | 0,011015         | 6,00%                                  |
| Business zoned properties used for residential purpose only and occupied by owner property                          | 0,009803         | 0,010391         | 0,011015         | 6,00%                                  |
| Business property   | 0,009803         | 0,010391         | 0,011015         | 6,00%                                  |
| Industrial property   | 0,039212         | 0,041565         | 0,044059         | 6,00%                                  |
| Mining property excluding underground development   | 0,039212         | 0,041565         | 0,044059         | 6,00%                                  |
| Government property used for general purpose  | 0,039212         | 0,041565         | 0,044059         | 6,00%                                  |
| Government property used for agricultural purposes  | 0,004531         | 0,004803         | 0,005091         | 6,00%                                  |
| Government property used as Multipurpose property with portions used for unproclaimed formal Business purposes      | 0,039212         | 0,041565         | 0,044059         | 6,00%                                  |
| Government property used as Multipurpose property with portions used for unproclaimed formal residential purposes   | 0,019606         | 0,020782         | 0,022029         | 6,00%                                  |
| Government property used as Multipurpose property with portions used for unproclaimed informal residential purposes | 0,019606         | 0,020782         | 0,022029         | 6,00%                                  |
| Government property used as Multipurpose property with portions used for other purposes                             | 0,039212         | 0,041565         | 0,044059         | 6,00%                                  |

|   |          |          |          |       |
|---|----------|----------|----------|-------|
| Public service industry and specific ESKOM power stations, power substations and all power lines including structures supporting such powerlines forming the complete part of an electricity scheme serving the public  | 0,000980 | 0,001039 | 0,001101 | 6,00% |
| Public service industry and specific SASOL gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;  | 0,000980 | 0,001039 | 0,001101 | 6,00% |
| Farm land used primarily for agricultural purposes  | 0,002101 | 0,002227 | 0,002361 | 6,00% |
| Farm land used primarily for business & commercial  | 0,004901 | 0,005195 | 0,005507 | 6,00% |
| Farm land used primarily for other purposes   | 0,004901 | 0,005195 | 0,005507 | 6,00% |
| Farm land for eco-tourism and game farms  | 0,004803 | 0,005091 | 0,005397 | 6,00% |
| PBO Public benefit organizations properties owned by public benefit organizations and used for specified public benefit activities listed in Part 1 of the Ninth Schedule to the Income Tax Act   | 0,000980 | 0,001039 | 0,001101 | 6,00% |
| On those parts of a special nature reserve, national park or nature reserve within the meaning of the Protected Areas Act, or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act, 2004, which are not developed or used for commercial, business, agricultural or residential purposes; | R NIL    | R NIL    | R NIL    | 0,00% |
| Properties not included above   | 0,039212 | 0,041565 | 0,044059 | 6,00% |

|  |       |       |       |       |
|--|-------|-------|-------|-------|
| PROPERTY RATES not ratable on the following and thus excluded from any assessment rates  |       |       |       |       |
| · On a property registered in the name of and used primarily as a place of public worship by a religious community, including the official residence registered in the name of that community which is occupied by the office bearer of that community who officiates at services at that place of worship.                        | R NIL | R NIL | R NIL | 0,00% |
| · One residential property, if the residential property is not located on the same property as the place of public worship, registered in the name of a religious community or registered in the name of a trust established for the sole benefit of a religious community and used as a place of residence for the office bearer; | R NIL | R NIL | R NIL | 0,00% |
| · national, provincial or other public roads on which goods, services or labor move across a municipal boundary  | R NIL | R NIL | R NIL | 0,00% |
| · water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public   | R NIL | R NIL | R NIL | 0,00% |
| · railway lines forming part of a national railway system  | R NIL | R NIL | R NIL | 0,00% |

|   |       |       |       |       |
|---|-------|-------|-------|-------|
| · runways [or], aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for air navigation purposes   | R NIL | R NIL | R NIL | 0,00% |
| · breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels | R NIL | R NIL | R NIL | 0,00% |
| · on any part of the seashore as defined in the Seashore Act, 1935 (Act No. 21 of 1935)   | R NIL | R NIL | R NIL | 0,00% |
| · on any part of the territorial waters of the Republic as determined in terms of the Maritime Zones Act, 1994 (Act No. 15 of 1994)   | R NIL | R NIL | R NIL | 0,00% |
| · on any islands of which the state is the owner, including the Prince Edward Islands referred to in the Prince Edward Islands Act, 1948 (Act No. 43 of 1948)   | R NIL | R NIL | R NIL | 0,00% |
| · on mineral rights   | R NIL | R NIL | R NIL | 0,00% |
| · on a property belonging to a land reform beneficiary or his or her heirs, dependents or spouse provided that this exclusion lapses— (i) ten   | R NIL | R NIL | R NIL | 0,00% |

|  |     |     |     |  |
|--|-----|-----|-----|--|
| years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds   |     |     |     |  |
| <b>PROPERTY RATE REBATES</b>   |     |     |     |  |
| <b>PENSIONERS AND DISABILITY PENSIONERS</b>  |     |     |     |  |
| · Up to R20,400.00 income per annum  | 75% | 75% | 75% |  |
| · From R20,400.01 to R21,400.00 income per annum   | 55% | 55% | 55% |  |
| · From R21,400.01 to R22,400.00 income per annum   | 45% | 45% | 45% |  |
| · UP TO R49,290.00 COMBINED INCOME PER ANNUM   | 35% | 35% | 35% |  |
| RESIDENTIAL PROPERTY WITH MARKET VALUE LESS THAN R 110,000.00 THAT ARE OF AN R.D.P. STANDARDS AS PER THE APPLICABLE MARKET TRENDS AND  | 0   | 0   | 0   |  |
| · Registered in the name of a natural person   | 95% | 95% | 95% |  |
| · Government Properties  | 0   | 0   | 0   |  |
| AGRICULTURE  |     |     |     |  |
| · Farm land used primarily for agricultural purposes   | 35% | 35% | 35% |  |
| PUBLIC SERVICE INDUSTRY  |     |     |     |  |
| · In the case of public service infrastructure, (SASOL AND ESKOM) on the market value of the public service infrastructure rebate of that value as contemplated in section 17(1)(a), or on such lower percentage as the Minister may determine | 30% | 30% | 30% |  |

|  |                      |                      |                      |  |
|--|----------------------|----------------------|----------------------|--|
| <b>NEWLY PRIVATE INFRASTRUCTURE DEVELOPMENT</b>  |                      |                      |                      |  |
| The first 85% of the ratable valuation of property of new private infrastructure developments where a single property becomes divided through either subdivision or township establishment into 10 or more full title units and all services inclusive of water, sewerage and electricity and roads are installed by the developer at his own cost for a period of two (2) years from the date of registration of the subdivision or the proclamation of the township or for a shorter period until the newly created units are sold off or improved before expiry of two (2) year period. | 85%                  | 85%                  | 85%                  |  |
| <b>RESIDENTIAL PROPERTY USED FOR RESIDENTIAL PURPOSES</b>  |                      |                      |                      |  |
| · On the first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality—  | 100 % of R 15 000.00 | 100 % of R 15 000.00 | 100 % of R 15 000.00 |  |
| · for residential properties; or   |                      |                      |                      |  |
| · for properties used for multiple purposes, provided one or more components of the property are used for residential purposes;  | 100% of R 15 000.01  | 100% of R 15 000.02  | 100% of R 15 000.02  |  |

|  |                            |                            |                            |  |
|--|----------------------------|----------------------------|----------------------------|--|
| In addition to the first R15.000,00 of exemption above a further 50% remaining value for old age or disabled pensioners solely dependent from their pension, subjected to the following conditions:                | 50% of the remaining value | 50% of the remaining value | 50% of the remaining value |  |
| · the combined income of the landowner and his spouse does not exceed R46.500,00 per annum or determined by council from time to time;   |                            |                            |                            |  |
| · the property is occupied by the owner; and   |                            |                            |                            |  |
| · only owners over the age of 60 years or being the breadwinner and totally dependent on a social disability pension or any other pension comparable to social disability pension, should come into consideration. |                            |                            |                            |  |
| <b>NEWLY RATEABLE PROPERTY</b>   |                            |                            |                            |  |
| As stipulated by section 21 of the MPRA newly ratable property must be phased in as follows:   |                            |                            |                            |  |
| · in the 2016/17 financial year  | 75%                        | 75%                        | 75%                        |  |
| · in the 2017/18 financial year a rebate of 50% of the rate;   | 50%                        | 50%                        | 50%                        |  |
| · in the 2018/19 financial year 25% of the ratable will be granted; and  | 25%                        | 25%                        | 25%                        |  |
| · in the 2019/20 financial year the rate will be payable without any rebate.   | 0%                         | 0%                         | 0%                         |  |
| <b>OTHER REBATES</b>   |                            |                            |                            |  |
| · On the first 30% of the market value of public service infrastructure;   | 30%                        | 30%                        | 30%                        |  |

|   |        |        |        |       |
|---|--------|--------|--------|-------|
| · Owners temporarily without income   |        |        |        |       |
| · Assessment rates billed annually and full and finally settled before November of the current financial year   | 10%    | 10%    | 10%    |       |
| · owners of property situated within an area affected by — (i) a disaster within the meaning of the Disaster Management Act, 2002 (Act 10 No. 57 of 2002); or (ii) any other serious adverse social or economic conditions; |        |        |        |       |
| <b>PROPERTY RATES REDUCTIONS</b>  |        |        |        |       |
| The rate applicable to developed non-urban land or vacant non-urban land will be applied to:  |        |        |        |       |
| · 100% of the pro-rata value of the property on the first 5 hectares thereof;   | 100%   | 100%   | 100%   |       |
| · 75% of the pro-rata value on the property on the next 5 hectares thereof;   | 75%    | 75%    | 75%    |       |
| · 50% of the pro-rata value of the property on the next 5 hectares thereof;   | 50%    | 50%    | 50%    |       |
| · 25% of the pro-rata value of the property on the next 25 hectares thereof;  | 25%    | 25%    | 25%    |       |
| · 1% of the pro-rata value of the remainder thereof in excess of 40 hectares.   | 1%     | 1%     | 1%     |       |
|   |        |        |        |       |
| <b>SERVICE CHARGES (flat rate)</b>  |        |        |        |       |
| (where the property is not on the municipal valuation roll)   |        |        |        |       |
| Household, Churches   | 110,78 | 117,42 | 124,47 | 6,00% |

|                               |        |        |        |       |
|-------------------------------|--------|--------|--------|-------|
| Household income above R5000  | 166,16 | 176,13 | 186,70 | 6,00% |
| Business/Industry, Government | 664,65 | 704,53 | 746,80 | 6,00% |
| Properties not included above | 110,78 | 117,42 | 124,47 | 6,00% |