Winnie Madikizela-Mandela, South Africa

# Municipal Property Rates By-law, 2025

Legislation as at 30 June 2025

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# Winnie Madikizela-Mandela
# South Africa

# Municipal Property Rates By-law, 2025

Published in Provincial Gazette 5439 on 30 June 2025

**Commenced on 30 June 2025**
*Note: See section 7.*

*[This is the version of this document from 30 June 2025 and includes any amendments published up to 4 July 2025.]*

Winnie Madikizela Mandela Local Municipality, hereby, in terms of section 6 of the Local Government: Municipal Property Rates Act, 2004, has by way of resolution on 30 May 2024 adopted the Municipality's Property Rates By-law set out hereunder for the financial year 2025/26.

WHEREAS section 229(1) of the Constitution requires a municipality to impose rates on property and surcharges on fees for the services provided by or on behalf of the municipality;

AND WHEREAS section 13 of the Municipal Systems Act 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;

AND WHEREAS section 6 of the Local Government: Municipal Property Rates Act, 2004 requires a municipality to adopt by-laws to give effect to the implementation of its property rates policy; the by-laws may differentiate between the different categories of properties and different categories of owners of properties liable for the payment of rates;

NOW THEREFORE IT IS ENACTED by the Council of the Winnie Madikizela Mandela 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 (Act No. 6 of 2004), shall bear the same meaning unless the context indicates otherwise—

"**Municipality**" means (Winnie Madikizela Mandela Local Municipality);

"**Municipal Property Rates Act**" means the Local Government: Municipal Property Rates Act, 2004 (Act No 6 of 2004);

"**Rates Policy**" means the (Winnie Madikizela Mandela) Municipality's property rates policy adopted by the Council in terms of section 3(1) of the Local Government: Municipal Property Rates Act, 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 does 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 at 51 Winnie Madikizela Mandela Street, municipality's main office, municipal libraries and electronically at the municipal website www.winniemmlm.gov.za where members of the public can easily access the Rates Policy.

## 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 Winnie Madikizela Mandela Municipal Property Rates By-law, and takes effect on the date on which it is published in the *Provincial Gazette*.