

eThekweni, South Africa

Municipal Taxation: Surcharges

Legislation as at 15 February 2007

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Municipal Taxation: Surcharges

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eThekweni South Africa

Municipal Taxation: Surcharges By-law, 2007

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1.

In these Bylaws:

- (1) the following words and phrases shall have the meanings ascribed to them under the Constitution of the Republic of South Africa:

Constitution, Fee, Surcharge and Unfair Discrimination
- (2) the following phrases shall have the meanings ascribed to them under the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998):

Executive Committee, Municipal Manager
- (3) the following phrase shall have the meaning ascribed to it under the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000):

Municipal Service
- (4) the following words and phrases shall have the following meanings ascribed to them:

City Manager: The Municipal Manager of the Municipality;

Councillor: A Councillor within the meaning of the Constitution elected for the Municipality;

Municipal Gazette: The newspaper supplement published by the Municipality and commonly called Ezasegagasini Metro;

Municipality: The Category A Municipality within the meaning of the Constitution established in terms of PN343 of 2000 (KZN) and known as eThekweni Municipality; and

Municipal Council: The Municipal Council within the meaning of the Constitution elected for the Municipality.

2.

Subject to the provisions of section 229(2)(a) of the Constitution and to any law made in terms of section 229(2)(b) of the Constitution, the Municipal Council may by resolution supported by the majority of Councillors impose, amend or suspend or withdraw any Surcharge on any Fee charged for any or all Municipal Services provided by or on behalf of the Municipality.

3.

In determining any Surcharge, the Municipal Council may differentiate between:

- (1) different categories of ratepayers, users of Municipal Services, debtors, Municipal Services and "differences in the quality of the

Municipal Service being provided;

- (2) different categories of municipal facility;
- (3) different categories of uses of property or of property; and
- (4) any other categories of things,

on such grounds as is reasonably provided that the differentiation does not amount to Unfair Discrimination.

4.

Any Surcharge shall be levied on the basis of a percentage or percentages determined by the resolution referred to in section 2 of these Bylaws of the Fee charged for the Municipal Service concerned.

5.

In any resolution referred to in section 2 hereof where the Municipal Council:

- (1) imposes, amends or withdraws any Surcharge, it shall fix a reasonable date from which the Surcharge shall be imposed, amended or withdrawn (as the case may be); or
- (2) suspends any Surcharge, it shall fix such period during which such surcharge shall be suspended.

6.

Where the Executive Committee is of the opinion that the Municipal Council should adopt a resolution of the kind referred to in section 2 of these Bylaws, the City Manager shall publish by way of notice of intention to adopt the surcharge in the *Municipal Gazette* not less than 14 days before the date of the proposed resolution and also in all other manners compliant with section 21 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000).

7.

The said notice shall provide details of the Surcharge and shall further inform the members of the public of their right to comment on or object to the Surcharge and provide a date before which the comment or objection should be lodged and an address to which the comments or objections should be sent.

8.

The City Manager shall refer any such comments or objections to the Executive Committee for consideration and such Committee shall report thereon to the Municipal Council.

9.

The Municipality shall publish any resolution of the kind referred to in section 2 hereof in the *Municipal Gazette* and such publication shall be deemed to be sufficient notice of any such resolution to all persons concerned.