

Johannesburg, South Africa

## Municipal Property Rates

Legislation as at 29 June 2022

FRBR URI: /akn/za-jhb/act/by-law/2022/municipal-property-rates/eng@2022-06-29

There may have been updates since this file was created.

PDF created on 7 December 2023 at 11:27.

*Collection last checked for updates: 22 November 2023.*

Check for updates



### About this collection

The legislation in this collection has been reproduced as it was originally printed in the Government Gazette, with improved formatting and with minor typographical errors corrected. All amendments have been applied directly to the text and annotated. A scan of the original gazette of each piece of legislation (including amendments) is available for reference.

This is a free download from LawLibrary and is presented in collaboration with the African Legal Information Institute, the Judicial Institute for Africa and the Laws.Africa Legislation Commons, a collection of African legislation that is digitised by Laws.Africa and made available for free.

[www.lawlibrary.org.za](http://www.lawlibrary.org.za) | [info@lawlibrary.org.za](mailto:info@lawlibrary.org.za)

[www.laws.africa](http://www.laws.africa) | [info@laws.africa](mailto:info@laws.africa)

There is no copyright on the legislative content of this document.

This PDF copy is licensed under a Creative Commons Attribution 4.0 License (CC BY 4.0). Share widely and freely.

Municipal Property Rates  
Contents

1. Definitions ..... 1

2. Objects ..... 1

3. The Rates Policy ..... 1

4. Categories of rateable properties ..... 2

5. Categories of properties and categories of owners of properties ..... 2

6. Enforcement of the Rates Policy ..... 2

7. Short title and commencement ..... 2

# Johannesburg South Africa

## Municipal Property Rates By-law, 2022

[Published in Gauteng Provincial Gazette 258 on 29 June 2022](#)

**Commenced on 29 June 2022**

*[This is the version of this document from 29 June 2022 and includes any amendments published up to 22 November 2023.]*

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 behalf of the municipality.

AND WHEREAS section 13 of the Municipal System Act read with section 162 of the [Constitution](#) require a Municipality to promulgate municipal by-laws by publishing them in the gazette of the Gauteng 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-law may differentiate between the different categories of properties and different categories of owners of properties liable for the payment of the payment of rates:

NOW THEREFORE BE IT ENACTED by the Council of the City of Johannesburg 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 No 6. Of 2004, as amended, shall bear the same meaning unless the context indicates otherwise.

"**Municipality**" means the City of Johannesburg Municipality.

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

"**Rates Policy**" means the City of Johannesburg 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 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 on the City of Johannesburg website at [www.joburg.org.za](http://www.joburg.org.za). Electronic copy can be requested from Veli Hlophe on the email address [velih@joburg.org.za](mailto:velih@joburg.org.za). Hard copies will be available at all City of Johannesburg Regional offices.

#### **4. Categories of rateable properties**

The Rates Policy provides for categories 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 purpose of granting relief measures (exemption, reduction, 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 terms of section 15 of the Act.

#### **7. Short title and commencement**

This by-law is called the City of Johannesburg Municipal Property Rates By-law and takes effect on the date on which is published in the *Provincial Gazette*.