

STELLENBOSCH MUNISIPALITEIT (WC024)

PROKLAMERING VAN EIENDOMSBELASTING TARIWE VIR DIE 2020/21 FINANSIËLE JAAR

VAN TOEPASSING VIR DIE PERIODE 1 JULIE 2020 TOT 30 JUNIE 2021

Besluit vir heffing van Eiendomsbelasting

Kennis geskied hiermee in terme van artikels 14(1) en 14(2) asook 22(1) van die Plaaslike Regering Munisipale Eiendomsbelasting Wet (No 6 of 2004) (die MEBW); dat die Raad van die Stellenbosch Munisipaliteit, by die Spesiale Raadsvergadering op 27 Mei 2020, deur middel van Besluit/Item Nommer 7.2.5(e) besluit het om belasting te hef op eiendomme soos uiteengesit in die ondergenoemde skedules en dat die onderstaande belastingtariewe goedgekeur word vanaf 01 Julie 2020. Die goedgekeurde tariewe vir eiendomsbelasting word gelys in "A" hieronder en die spesifieke goedgekeurde kortings kategorieë asook die Spesiale Aanslaggebied tariewe word gelys in "B" en "C" hieronder.

A. EIENDOMSBELASTING:

Kategorie van Eiendom	Tarief
Residensieel	R 0.005410
Industrieel	R 0.011901
Besigheid	R 0.011901
Landbou	R 0.001354
Mynbou	R 0.011901
Staatsdiensdoeleindes	R 0.011901
Openbare Diensinfrastruktuur	R 0.001354
Openbare Weldaadsorganisasie	R 0.001354
Erfenis	R 0.011901
Vakant Residensieel	R 0.010820
Vakant Ander (nie Residensieel ook nie Landbou)	R 0.021641
Multi Gebruiksdoeleindes (Geïdentifiseerde komponente word gekategoriseer en aangeslaan volgens bogenoemde)	Multi Tarief

B. KORTINGS:

Kortings word in paragraaf 8 van die goedgekeurde Eiendomsbelastingbeleid van die Munisipaliteit in detail beskryf.

Die spesifieke ondergenoemde kortings is daarby ingesluit:

1. Kortings en Bruto Maandelikse Huishoudelike Inkomste vir Kwalifiserende Pensioenarisse en Gestremde Persone

Bruto Maandelikse Huishoudelike Inkomste			% Kortings
Tot en met		R 8 000	100%
Vanaf	R 8 001	tot R10 000	75%
Vanaf	R10 001	tot R12 000	50%
Vanaf	R12 001	tot R15 000	25%

2. Munisipale Waardasie Drempelwaarde

Vir kwalifiserende residensieël eiendom tot 'n maksimum waarde van R200 000, wat insluit die bedrag van R15 000 soos per Artikel 17(1)(h) van die MEBW en die R185 000 vermindering soos per paragraaf 8.2.1(ii) van die goedgekeurde Eiendomsbelastingbeleid.

Paragraaf 8.2.1(ii) is slegs van toepassing op eiendomme met waardasies tot R5 000 000.

3. Stellenbosch Spesiale Kortings

'n Korting van 20% kan toegestaan word ooreenkomstig paragraaf 8.6 van die goedgekeurde Eiendomsbelastingbeleid van die Munisipaliteit.

C. SPESIALE AANSLAGGEBIED:

1. Tariewe van toepassing op verskeie goedgekeurde Spesiale Aanslag Gebiede

(Verwys na die Spesiale Aanslaggebied Beleid van die Munisipaliteit)

Spesiale Aanslag Gebied	Tarief (BTW Ingesluit)
Jonkershoek	R 0.001203
Technopark	R 0.002154

Volledige inligting rakende die besluit van die Raad, die Eiendomsbelastingbeleid en die Spesiale Aanslaggebied Beleid van die Munisipaliteit asook die kortings van toepassing op verskeie kategorieë van eienaars van eiendomme of op eienaars van spesifieke kategorieë van eiendomme volgens bepaalde kriteria soos beskryf in die voorgenoemde beleide is beskikbaar op die webwerf www.stellenbosch.gov.za asook by die verskeie munisipale kantore en openbare biblioteke.

GL METTLER
MUNISIPALE BESTUURDER

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STELLENBOSCH MUNICIPALITY (WC024)

PROMULGATION OF PROPERTY TAX RATES FOR THE 2020/21 FINANCIAL YEAR

APPLICABLE FOR THE PERIOD 1 JULY 2020 TO 30 JUNE 2021

Resolution Levying Property Rates

Notice is given in terms of sections 14(1), 14(2) and 22(1) of the Local Government Municipal Property Rates Act (No 6 of 2004) (the MPRA); that the Stellenbosch Municipal Council, at a Special Council Meeting, held on 27 May 2020, resolved by means of Resolution/Item Number 7.2.5(e), to levy the rates on properties, reflected in the under mentioned schedules and approved the specific tariffs for the same and approved the relief measures and Special Rating Area tariffs reflected in "B" and "C" below, with effect from 01 July 2020.

A. PROPERTY RATES:

Category of Property	Rate
Residential	R 0.005410
Industrial	R 0.011901
Business and Commercial	R 0.011901
Agricultural	R 0.001354
Mining	R 0.011901
Public Service Purposes	R 0.011901
Public Service Infrastructure	R 0.001354
Public Benefit Organisation	R 0.001354
Heritage	R 0.011901
Vacant Residential	R 0.010820
Vacant Other (not Residential nor Agricultural)	R 0.021641
Multiple Use Purpose (Identified components are categorised and rated as per the above)	Multi Tariff

B. RELIEF MEASURES:

Relief Measures are generally described in paragraph 8 of the approved Rates Policy of the Municipality.

This includes the specific under mentioned relief measures:

1. Rebate and Gross Monthly Household Income for Qualifying Senior Citizens & Disabled Persons

Gross Monthly Household Income			% Rebate
Up to		R 8 000	100%
From	R 8 001	to R 10 000	75%
From	R10 001	to R 12 000	50%
From	R12 001	to R 15 000	25%

2. Municipal Valuation Threshold Value

On qualifying residential properties, up to a maximum value of R200 000, which amount includes the R15 000 as per Section 17(1)(h) of the MPRA and

the R185 000 Reduction granted as per paragraph 8.2.1(ii) of the approved Rates Policy. Paragraph 8.2.1(ii) is only applicable on properties with valuations up to R5 000 000.

3. Stellenbosch Special Rebate

A rebate of 20% may be granted as per paragraph 8.6 of the approved Property Rates Policy of the Municipality.

C. SPECIAL RATING AREA:

1. Tariffs applicable for the various approved Special Rating Areas

(Refer to the Special Rating Area Policy of the Municipality)

Special Rating Area	Tariff (Including VAT)
Jonkershoek	R 0.001203
Technopark	R 0.002154

Full details of the Council resolution, the municipality's Rates Policy, the Special Rating Area Policy as well as the relief measures specific to the various categories of owners of properties or owners of a specific category of properties as determined through criteria in the aforementioned policies are available for inspection on the website www.stellenbosch.gov.za and at the municipality's offices and public libraries.

GL METTLER
MUNICIPAL MANAGER

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