



Western Cape Government • Wes-Kaapse Regering • URhulumente weNtshona Koloni

PROVINCE OF THE WESTERN CAPE

PROVINSIE WES-KAAP

IPHONDO LENTSHONA KOLONI

**Provincial Gazette
Extraordinary**

**Buitengewone
Provinsiale Koerant**

**Isongezelelo
kwiGazethi yePhondo**

7643

7643

7643

Thursday, 30 June 2016

Donderdag, 30 Junie 2016

uLwesine, 30 kweyeSilimela 2016

Registered at the Post Office as a Newspaper

CONTENTS

(Copies are obtainable at Room M21, Provincial Legislature Building, 7 Wale Street, Cape Town 8001.)

Local Authority

City of Cape Town: Notice 2

As 'n Nuusblad by die Poskantoor Geregistreer

INHOUD

(Afskrifte is verkrygbaar by Kamer M21, Provinsiale Wetgewer-gebou, Waalstraat 7, Kaapstad 8001.)

Plaaslike Owerheid

Stad Kaapstad: Kennisgewing 16

Ibhaliswe ePosini njengePhephandaba

IZIQULATHO

(Ushicilelo oLutsha lufumaneka kwigumbi M21, kwiSakhiwo seNdlu yoWiso Mthetho sePhondo, 7 Wale Street, eKapa 8001.)

IGunya loMmandla

ISixeko saseKapa: iSaziso 30

CITY OF CAPE TOWN

NOTICE

In terms of section 14 (2), of the Local Government: Municipal Property Rates Act, 6 of 2004, the following special resolution, to levy rates in this Municipality, was adopted by Council, on 25 May 2016, and is hereby promulgated:

SPC 03/05/16 BUDGET 2016/17 TO 2018/19

RESOLVED that:

- (a) the City's annual budget for the financial year 2016/17; and indicative allocations for the two projected outer years 2017/18 and 2018/19 and related policies be approved and adopted, as set out in the following schedules and annexures:
 - (xi) Property (Tax) Rates as set out in Annexure 2;
 - (xii) Special Rating Areas (SRA) Policy, SRA additional rates as set out in Annexure 3;

The English version was the adopted version

ANNEXURE 2

PROPERTY RATES 2016/17

The property rates are to be levied in accordance with existing Council policies, the Local Government Municipal Property Rates Act 2004 (MPRA), the MPRA Amendment Act 2014 (MPRAA), the MPRA Regulations and the Local Government Municipal Finance Management Act 2003.

The Rates Policy was compiled taking into account feedback received from the Finance Portfolio Committee, Councillors, ratepayers and clients since the adoption of the 2015/16 Property Rates Policy in May 2015. In addition, it was informed by the Public Participation Process conducted during April 2016 and the workshops held with the Finance Portfolio Committee and relevant staff during the period October 2015 to May 2016. The Total Municipal Account (TMA) was modelled to assess the impact of all the billed Council charges on households spread over fourteen valuation brackets to assess the affordability of the package of tariff increases.

Property rates are based on values indicated in the General Valuation Roll 2015 (GV) with the date of valuation being 1 August 2015. The Roll is being updated for properties affected by land subdivisions, alterations to buildings, demolitions and improvements through Supplemental Valuations.

Accordingly the rates levied per individual property will depend on that property's value compared with the valuation of all the rateable properties in the municipal area.

Rebates and concessions are granted to certain categories of property usage and/or property owner.

The definitions and listing of categories are reflected in the Rates Policy attached as Annexure 5.

Residential Properties

For all residential properties, as defined per the Rates Policy, the rates payable will be rebated by the amount of rates payable on such properties of up to the first R200 000 of the individual property value.

The proposed cent-in-the-rand to be levied on all residential properties, as defined per the Rates Policy for 2016/17, is R0,006397. This is the base rate and all other rates levied will be shown as a ratio to the residential rate.

Industrial / Commercial Properties – Undeveloped Land

All properties (including all undeveloped properties) other than those defined as residential will be rated at the ratio of 1:2 to the rate levied on residential properties. The proposed cent-in-the-rand for all properties other than residential for 2016/17 is R0,012795.

Agricultural Properties

Agricultural properties (including farms and small holdings) fall into three categories;

- (a) those used for residential purposes,
- (b) those used for bona fide farming purposes,
- (c) those used for other purposes such as industrial or commercial.

Properties in rural areas that are not used for bona fide farming, but are used as residential properties will be categorised as “residential” and qualify for the rebate of up to the first R200 000 of municipal value as per the General Valuation Roll and the residential cent-in-the-rand. The proposed cent-in-the-rand for agricultural properties or small holdings that qualify for residential status for 2016/17 is R0,006397.

Bona fide farming properties as defined per the Rates Policy qualify for the special agricultural rate for 2016/17 which is an 80% rebate on the rate levied on residential properties. This rebate exceeds the 75% rebate as per the MPRA Regulations. The proposed cent-in-the-rand levied on such qualifying properties for 2016/17 is R0,001280.

All other properties in rural areas not used for bona fide farming or residential purposes will be rated at the ratio of 1:2 to the residential rate and the proposed cent-in-the-rand for 2016/17 is R0,012795.

Public Service Infrastructure

In terms of the MPRA Council may not levy rates on the first 30% of the market value of Public Service Infrastructure (PSI). The remainder of the market value is rated at the ratio of 1:0.25 of the residential rate (ignoring any rebates or reductions) and the proposed cent-in-the-rand for 2016/17 is R0,001599.

Public Service Infrastructure (Phasing out transitional arrangement)

The MPRAA prescribes the phasing out of the rates liability of certain PSI properties over a period of five financial years. For the 2016/17 financial year the rates must not exceed 60% of the rates that would have been charged had the MPRAA not been implemented. The proposed cent-in-the-rand for the properties listed in Section 17(1)(aA) of the MPRAA for 2016/17 is R0.000959.

Senior Citizens Rate Rebate

Registered owners of residential properties who are senior citizens qualify for special rebates according to gross monthly household income of the persons normally residing on that property. To qualify for the rebate a property owner must be a natural person and the property must satisfy the requirements of the definition of residential property, and must on 1 July of the financial year:

- occupy the property as his/her primary residence, provided that where the owner is unable to occupy the property due to no fault of his/her own, the spouse or partner or children (including minor children) may satisfy the occupancy requirement; and
- be at least 60 years of age; and
- be in receipt of a gross monthly household income as defined in paragraph 3 of the Rates Policy not exceeding R15 000 as proven by the submission of the applicant's most recent income tax return and the minimum of three months bank statements from all financial institutions or, if the person does not have a bank account, such proof as the City may require to substantiate the person's level of gross monthly household income; and the applicant and/or spouse and/or life partner should not be the owner of more than one property nationally (with the exception of any unproductive vacant land) or internationally (subject to paragraph 5.8.11 of the Rates Policy).

A usufructuary or habitatio (right of habitation) or an executor or administrator of a deceased estate will be regarded as an owner. However the applicant must produce a letter or an affidavit from the Master of the Court or a suitably endorsed Title Deed or addendum to the Title Deed to substantiate the appointment.

The criteria of a natural person may be waived at the sole discretion of the CFO to allow for a property owned by a trust where at least one beneficiary meets all of the other requirements of paragraph 5.8 of the Rates Policy; provided that the gross monthly household income of the persons normally residing on that property be added to the gross monthly household income of all beneficiaries, which income may, collectively, not exceed R15 000.

The criteria of a natural person may be waived at the sole discretion of the CFO to allow for a property owned by a Close Corporation (CC) where the total number of members meets all of the other requirements of paragraph 5.8 of the Rates Policy; provided that the gross monthly household income of the persons normally residing on that property be added to the gross monthly household income of all members, which income may, collectively, not exceed R15 000.

The criteria of a natural person may be waived at the sole discretion of the CFO to allow for a property owned by multiple owners where at least one co-owner meets all of the other requirements of paragraph 5.8 of the Rates Policy; provided that the gross monthly household income of the persons normally residing on that property be added to the gross monthly household income of the co-owners of that property, which income may, collectively, not exceed R15 000.

The criteria of registered owner (per the Deeds Office) may be waived at the sole discretion of the CFO to allow the holder of a share or the holder of a life right and who occupies that property which that person has the right to occupy and such person is responsible for the payment of the rates in terms of their right to occupy, to allow that owner and occupant to apply for this rebate (subject to all the other applicable requirements of paragraph 5.8 of the Rates Policy).

Owners must apply for the rebate in the year when a new GV or SV, as the case may be, are implemented. Applications made when a new GV is implemented must be received by the City by 31 August of the financial year when the GV will be implemented to receive the rebate from 1 July of that year. Applications made when a SV is implemented, must be received by the City by the last day of the third month following the implementation date of the SV to receive the rebate from the implementation date of the SV, failing which no such rebate may be granted for those financial years.

Owners of properties where a change of gross household income qualifies the property for a rebate or for a different percentage rebate must apply for the rebate within three months of when the change occurred, failing which no such rebate may be granted for that financial year.

Approved rebate applications will remain valid until the next GV, SV or changes of gross household income affecting those properties are implemented. An owner is required to immediately inform Council should the gross monthly income change. Paragraph 6.2 of the Rates Policy will apply should an owner fail to do so.

Any owner who meets all the other criteria above may apply to receive the rebate from the date of receipt by the City of the application for the remainder of the validity of that GV, where after all the criteria set out above will apply to applications for rebates in subsequent financial years.

In exceptional circumstances the CFO may, in his/her sole discretion, approve the granting of this rebate even though the applicant and/or spouse and/or life partner owns additional properties for which a market-related rental is included in the gross monthly household income.

Where a senior citizen's gross monthly household income changes substantially as a result of the spouse/partner passing away the surviving spouse/partner may apply for the rebate to be adjusted from the date of death.

Where a couple qualifies for a rebate in terms of paragraph 5.8 of the Rates Policy and one passes away and the surviving spouse/partner does not qualify in terms of age, the rebate be retained for a period of 12 months from the date of death subject to meeting the other criteria of paragraph 5.8 of the said policy.

Where a ratepayer qualifies for a rebate in terms of paragraph 5.8 of the Rates Policy and passes away leaving only a child headed household where the child does not qualify in terms of age, the rebate be retained for a period of 12 months from the date of death subject to meeting the other criteria of paragraph 5.8.

The percentage rebate granted to different gross monthly household income levels will be determined according to the schedule below.

The gross monthly household incomes and rebates for the 2016/2017 financial year are as follows:

Gross Monthly Household Income		% Rebate	Gross Monthly Household Income		% Rebate
2015/16		2015/16	2016/17		2016/17
0	3500	100%	0	4000	100%
3501	5000	95%	4001	6000	95%
5001	6000	90%	6001	7000	90%
6001	7000	80%	7001	8000	80%
7001	8000	70%	8001	9000	70%
8001	8500	60%	9001	10000	60%
8501	9000	50%	10001	11000	50%
9001	9500	40%	11001	12000	40%
9501	10000	30%	12001	13000	30%
10001	11000	20%	13001	14000	20%
11001	12000	10%	14001	15000	10%

Disabled Persons Rate Rebate

Registered owners of residential properties who are disabled persons qualify for special rebates according to gross monthly household income of the persons normally residing on that property. To qualify for the rebate a property owner must be a natural person and the property must satisfy the requirements of the definition of residential property, and must on 1 July of the financial year:

- occupy the property as his/her primary residence, provided that where the owner is unable to occupy the property due to no fault of his/her own, the spouse or partner or children (including minor children) may satisfy the occupancy requirement; and
- be in receipt of a disability pension; and
- be in receipt of a gross monthly household income as defined in paragraph 3 of the Rates Policy not exceeding R15 000 as proven by the submission of the applicant's most recent income tax return and the minimum of three months bank statements from all financial institutions or, if the person does not have a bank account, such proof as the City may require to substantiate the person's level of gross monthly household income; and the applicant and/or spouse and/or life partner should not be the owner of more than one property nationally (with the exception of any unproductive vacant land) or internationally (subject to paragraph 5.9.11 of the Rates Policy).

A usufructuary or habitatio (right of habitation) or an executor or administrator of a deceased estate will be regarded as an owner. However the applicant must produce a letter or an affidavit from the Master of the Court or a suitably endorsed Title Deed or addendum to the Title Deed to substantiate the appointment.

The criteria of a natural person may be waived at the sole discretion of the CFO to allow for a property owned by a trust where at least one beneficiary meets all of the other requirements of paragraph 5.9 of the Rates Policy; provided that the gross monthly household income of the persons normally residing on that property be added to the gross monthly household income of all beneficiaries, which income may, collectively, not exceed R15 000.

The criteria of a natural person may be waived at the sole discretion of the CFO to allow for a property owned by a Close Corporation (CC) where the total number of members meets all of the other requirements of paragraph 5.9 of the Rates Policy; provided that the gross monthly household income of the persons normally residing on that property be added to the gross monthly household income of all members, which income may, collectively, not exceed R15 000.

The criteria of a natural person may be waived at the sole discretion of the CFO to allow for a property owned by multiple owners where at least one co-owner meets all of the other requirements of paragraph 5.9 of the Rates Policy; provided that the gross monthly household income of the persons normally residing on that property be added to the gross monthly household income of the co-owners of that property, which income may, collectively, not exceed R15 000.

The criteria of registered owner (per the Deeds Office) may be waived at the sole discretion of the CFO to allow the holder of a share or the holder of a life right and who occupies that property which that person has the right to occupy and such person is responsible for the payment of the rates in terms of their right to occupy, to allow that owner and occupant to apply for this rebate (subject to all the other applicable requirements of paragraph 5.9 of the Rates Policy).

Owners must apply for the rebate in the year when a new GV or SV, as the case may be, are implemented. Applications made when a new GV is implemented must be received by the City by 31 August of the financial year when the GV will be implemented. Applications made when a SV is implemented, must be received by the City by the last day of the third month following the implementation date of the SV, failing which no such rebate may be granted for those financial years.

Owners of properties where a change of gross household income qualifies the property for a rebate or for a different percentage rebate must apply for the rebate within three months of when the change occurred, failing which no such rebate may be granted for that financial year.

Approved rebate applications will remain valid until the next GV, SV or changes of gross household income affecting those properties are implemented. An owner is required to immediately inform Council should the gross monthly income change. Paragraph 6.2 of the Rates Policy will apply should an owner fail to do so.

Any owner who meets all the other criteria above may apply to receive the rebate from the date of receipt by the City of the application for the remainder of the validity of that GV, where after all the criteria set out above will apply to applications for rebates in subsequent financial years.

In exceptional circumstances the CFO may, in his/her sole discretion, approve the granting of this rebate even though the applicant and/or spouse and/or life partner owns additional properties for which a market-related rental is included in the gross monthly household income.

Where a disabled person's gross monthly household income changes substantially as a result of the spouse/partner passing away the surviving spouse/partner may apply for the rebate to be adjusted from the date of death.

Where a couple qualifies for a rebate in terms of paragraph 5.9 of the Rates Policy and one passes away and the surviving spouse/partner does not qualify in terms of disability, the rebate be retained for a period of 12 months from the date of death subject to meeting the other criteria of paragraph 5.9 of this policy.

Where a ratepayer qualifies for a rebate in terms of paragraph 5.9 of the Rates Policy and passes away leaving only a child headed household where the child does not qualify in terms of disability, the rebate be retained for a period of 12 months from the date of death subject to meeting the other criteria of paragraph 5.9.

The percentage rebate granted to different gross monthly household income levels will be determined according to the schedule below.

The gross monthly household incomes and rebates for the 2016/2017 financial year are as follows:

Gross Monthly Household Income		% Rebate	Gross Monthly Household Income		% Rebate
2015/16		2015/16	2016/17		2016/17
0	3500	100%	0	4000	100%
3501	5000	95%	4001	6000	95%
5001	6000	90%	6001	7000	90%
6001	7000	80%	7001	8000	80%
7001	8000	70%	8001	9000	70%
8001	8500	60%	9001	10000	60%
8501	9000	50%	10001	11000	50%
9001	9500	40%	11001	12000	40%
9501	10000	30%	12001	13000	30%
10001	11000	20%	13001	14000	20%
11001	12000	10%	14001	15000	10%

Rebates for Certain Categories of Properties / Property Users

Special rebates will be considered for certain categories of property upon application before 31 August 2016.

The categories of properties qualifying for exemption and rebates are as per the Rates Policy.

Amended Municipal Property Rates Regulations on the Rate Ratios between Residential and Non-Residential Properties.

Any property that meets the public benefit organisation criteria included in the regulation, yet does not qualify for the 100% rebate in terms of Council's Rates Policy, shall be rated at 25% of the residential rate and the proposed cent-in-the-rand for 2016/17 is R0.001599.

Budget Implications

The Budget for 2016/17 has been balanced using the estimated income from levying the rates in this report.

Provision has been made in the Budget for 2016/17 for the income foregone arising from the rebates and concessions in this report as detailed in the Rates Policy.

FINANCE - PROPERTY RATES						
	SERVICES RENDERED	UNIT	REMARKS	2015/16	VAT	2016/17
				R	Yes/No	R
1.	Property Rates are set in terms of Section 3 of Chapter 2 of the Municipal Property Rates Act, No 6 of 2004.				n	
1.1	Property Rates to be levied in accordance with the 2015 General Valuation Roll and the 2016/17 Draft Rates Policy.				n	
1.2	For all residential properties as described in the Rates Policy, the first R200 000 of property value will be rebated by an amount up to the rates payable on R200 000 value.				n	
1.3	A special rebate be granted to all property owners who qualify in terms of, and in accordance with, the Draft Rates Rebate Scheme for the Senior Citizens and Disabled Persons as reflected in the Rates Policy and adopted by the Council.				n	
1.4	Agricultural Properties that qualify for the special rebate.		Rebate on Residential Rate 80%		n	
1.5	Agricultural Properties and Small holdings in rural areas that qualify for the residential rebate.	Rand-in-the-Rand		0.006879	n	0.006397
1.6	Bona fide farming properties	Rand-in-the-Rand		0.001376	n	0.001280
1.7	Residential Properties	Rand-in-the-Rand		0.006879	n	0.006397

1.8	All other properties that do not qualify for rebates.	Rand-in-the-Rand		0.013759	n	0.012795
1.9	Public Service Infrastructure	Rand-in-the-Rand	Applicable on 70% of valuation	0.001720	n	0.001599
1.10	Public Service Infrastructure (Phasing out)	Rand-in-the-Rand		0.001376	n	0.000959
1.11	A special rebate be granted for certain categories of properties upon application each year before 31 August in terms of the Draft Rates Policy					
1.12	All properties that meet the Public Benefit Organisation criteria included in the MPRA Regulation which does not qualify in terms of 1.10 above.	Rand-in-the-Rand		0.001720	n	0.001599

ANNEXURE 3**SPECIAL RATING AREAS (SRAs)
ADDITIONAL RATES 2016/2017**

Each SRA must submit a budget to the City annually in terms of the SRA By-Law. This budget must be in accordance with the approved business plan of the SRA and be approved by the company members at an Annual General Meeting or Special General Meeting. The budgets for 2016/17 included in the table below were all approved in terms of this requirement prior to submission to the City for inclusion in the City's budget document.

The SRA By-law (Section 14(3)) permits Council to approve an amendment to a SRA budget on condition that this amendment does not materially affect the rights and interests of property owners in terms of the adopted business plan of the SRA concerned.

The valuation base in the Wynberg Improvement District increased due to the inclusion of properties previously omitted, which subsequently results in a reduction in the residential and non-residential additional rate since the budget was tabled in March.

The additional rates for 2016/17, expressed as Rand-in-the-rand and based on the total property valuation per SRA, are submitted for Council approval.

Special Rating Area	Approved Budget 2015/16	Additional Rate 2015/16	Proposed Budget 2016/17	Proposed Additional Rate 2016/17
	R	R	R	R
Airport Industria	3,070,722	0.002360	3,377,278	0.001946
Athlone	685,715	0.002482	733,715	0.001989
*Blackheath	1,679,685	0.001250	1,943,939	0.001111
Brackenfell	2,375,348	0.002954	2,556,638	0.002541
Cape Town Central City	48,490,000	0.002140	52,977,266	0.001846
Claremont				
-Residential	510,065	0.000527	634,207	0.000418
-Non-Residential	<u>6,622,300</u>	0.001662	<u>7,068,751</u>	0.001361
Total	7,132,365		7,702,958	
Claremont Boulevard				
-Non-Residential	3,093,696	0.000776	3,232,912	0.000623
Elsies River	1,974,536	0.002840	2,239,272	0.002867
Epping	7,334,148	0.001472	7,884,478	0.001165
Fish Hoek				
-Residential	171,316	0.000654	183,893	0.000575
-Non-Residential	<u>609,885</u>	0.002145	<u>651,983</u>	0.001443
Total	781,201		835,875	
Glosderry	1,215,539	0.002232	1,307,844	0.001707
*Green Point				
-Residential	966,463	0.000487	1,024,303	0.000442
-Non-Residential	<u>4,147,275</u>	0.002330	<u>4,611,041</u>	0.002159
Total	5 113 738		5,635,344	
Groote Schuur	5,155,134	0.001808	5,515,994	0.001739

Kalk Bay and St James				
-Residential	1,052,381	0.000549	1,147,897	0.000475
-Non-Residential	<u>232,619</u>		<u>235,112</u>	
Total	1,285,000	0.001612	1,383,009	0.001496
Little Mowbay / Rosebank				
-Residential	N/A	N/A	1,258,249	0.000652
-Non-Residential			<u>510,279</u>	<u>0.001293</u>
Total			1,768,528	
Llandudno	387,793	0.000145	433,587	0.000111
Maitland	2,248,845	0.002307	2,423,392	0.001965
Muizenberg				
-Residential	800,829	0.000929	876,677	0.000847
-Non-Residential	<u>731,626</u>	0.002842	<u>785,611</u>	0.002435
Total	1,532,455		1,662,288	
Observatory				
-Residential	2,145,609	0.001119	2,306,211	0.000908
-Non-Residential	<u>1,961,251</u>	0.001762	<u>2,425,042</u>	<u>0.001633</u>
Total	4,106,860		4,731,253	
*Oranjekloof				
-Residential	714,485	0.000527	724,501	0.000442
-Non-Residential	<u>3 530 014</u>	0.002375	<u>4,054,753</u>	0.002087
Total	4,244,499		4,779,254	
*Paarden Eiland	3,499,225	0.001437	3,779,193	0.001072
Parow Industria	3,747,700	0.002000	4,005,747	0.001665
Salt River	2,782,091	0.002520	3,039,781	0.002229
*Sea Point				
-Residential	1,551,355	0.001165	1,607,120	0.000967
-Non-Residential	<u>2,612,700</u>	0.002501	<u>3,270,286</u>	<u>0.002148</u>
Total	4,164,055		4,877,406	
Somerset West	2,110,103	0.002886	2,434,614	0.002466
Stikland Industrial	2,896,772	0.002070	3,077,339	0.001881
Strand	991,275	0.002856	1,009,293	0.002334
*Triangle Industrial	1,890,507	0.003621	2,009,285	0.002953
Tygervalley	N/A	N/A	2,974,046	0.001709
Voortrekker Road Corridor	14,335,984	0.002554	15,408,476	0.002334
Vredeklouf				
-Residential	2,660,939	0.002103	2,825,932	0.001938
-Non-Residential	<u>55,087</u>	0.002409	<u>68,897</u>	<u>0.002226</u>
Total	2,716,026		2,894,829	
Woodstock	4,429,442	0.001861	4,772,059	0.001762
Wynberg				
-Residential	547,873	0.000952	630,560	0.000978
-Non-Residential	<u>3,087,179</u>	0.003662	<u>3,776,141</u>	0.003414
Total	3,635,052		4,406,701	
Zeekoevlei Peninsula	429,196	0.002066	445,980	0.001823
*Zwaanswyk	922,680	0.001078	1,000,390	0.000972
Total	150,457,387		169,259,963	

*Subject to Council approving that the SRA implements its new business plan for a further period of 5 years starting on the 1st of July 2016.

Note: Approved Additional Rates are reflected exclusive of VAT. VAT inclusive rates can be found in Annexure 6 (Tariffs, Fees and Charges book) on pages 23.1 to 23.3.

FINANCE - ADDITIONAL PROPERTY RATES (SRA's)								
SERVICES RENDERED	UNIT	REMARKS	2015/16	2015/16	VAT	2016/17	2016/17	
			R	R	Yes/No	R	R	
			excl. VAT	incl. VAT		excl. VAT	incl. VAT	
The additional rates are expressed as a rand in the rand for all the SRAs as per the SRA By-Law and the MPRA Sect. 22								
Airport Industria	Rand-in-the-Rand		0.002360	0.002690	y	0.001946	0.002218	
Athlone	Rand-in-the-Rand		0.002482	0.002829	y	0.001989	0.002267	
Blackheath	Rand-in-the-Rand		0.001250	0.001425	y	0.001111	0.001267	
Brackenfell	Rand-in-the-Rand		0.002954	0.003368	y	0.002541	0.002897	
Cape Town Central City	Rand-in-the-Rand		0.002140	0.002440	y	0.001846	0.002104	
Claremont - Non-Residential	Rand-in-the-Rand		0.001662	0.001895	y	0.001361	0.001552	
Claremont - Residential	Rand-in-the-Rand		0.000527	0.000601	y	0.000418	0.000477	
Claremont Boulevard	Rand-in-the-Rand		0.000776	0.000885	y	0.000623	0.000710	
Elsies River	Rand-in-the-Rand		0.002840	0.003238	y	0.002867	0.003268	
Epping	Rand-in-the-Rand		0.001472	0.001678	y	0.001165	0.001328	
Fish Hoek - Non-Residential	Rand-in-the-Rand		0.002145	0.002445	y	0.001443	0.001645	

Fish Hoek - Residential	Rand-in-the-Rand		0.000654	0.000746	y	0.000575	0.000656
Glosderry	Rand-in-the-Rand		0.002232	0.002544	y	0.001707	0.001946
Green Point - Non-Residential	Rand-in-the-Rand		0.002330	0.002656	y	0.002159	0.002461
Green Point - Residential	Rand-in-the-Rand		0.000487	0.000555	y	0.000442	0.000504
Groote Schuur	Rand-in-the-Rand		0.001808	0.002061	y	0.001739	0.001982
Kalk Bay / St James - Non-Residential	Rand-in-the-Rand		0.001612	0.001838	y	0.001496	0.001705
Kalk Bay / St James - Residential	Rand-in-the-Rand		0.000549	0.000626	y	0.000475	0.000542
Little Mowbray / Rosebank - Non residential	Rand-in-the-Rand		N/A	N/A	y	0.001293	0.001474
Little Mowbray / Rosebank - Residential	Rand-in-the-Rand		N/A	N/A	y	0.000652	0.000743
Llandudno	Rand-in-the-Rand		0.000145	0.000165	y	0.000111	0.000127
Maitland	Rand-in-the-Rand		0.002307	0.002630	y	0.001965	0.002240
Muizenberg - Non-Residential	Rand-in-the-Rand		0.002842	0.003240	y	0.002435	0.002776
Muizenberg - Residential	Rand-in-the-Rand		0.000929	0.001059	y	0.000847	0.000966
Observatory - Non-Residential	Rand-in-the-Rand		0.001762	0.002009	y	0.001633	0.001862
Observatory - Residential	Rand-in-the-Rand		0.001119	0.001276	y	0.000908	0.001035
Oranjekloof - Non-Residential	Rand-in-the-Rand		0.002375	0.002708	y	0.002087	0.002379
Oranjekloof - Residential	Rand-in-the-Rand		0.000527	0.000601	y	0.000442	0.000504
Paarden Eiland	Rand-in-the-Rand		0.001437	0.001638	y	0.001072	0.001222

Parow Industria	Rand-in-the-Rand		0.002000	0.002280	y	0.001665	0.001898
Salt River	Rand-in-the-Rand		0.002520	0.002873	y	0.002229	0.002541
Sea Point - Non-Residential	Rand-in-the-Rand		0.002501	0.002851	y	0.002148	0.002449
Sea Point - Residential	Rand-in-the-Rand		0.001165	0.001328	y	0.000967	0.001102
Somerset West	Rand-in-the-Rand		0.002886	0.003290	y	0.002466	0.002811
Stikland Industrial	Rand-in-the-Rand		0.002070	0.002360	y	0.001881	0.002144
Strand	Rand-in-the-Rand		0.002856	0.003256	y	0.002334	0.002661
Triangle Industrial	Rand-in-the-Rand		0.003621	0.004128	y	0.002953	0.003366
Tygervalley	Rand-in-the-Rand		N/A	N/A	y	0.001709	0.001948
Voortrekker Road Corridor	Rand-in-the-Rand		0.002554	0.002912	y	0.002334	0.002661
Vredeklouf - Non-Residential	Rand-in-the-Rand		0.002409	0.002746	y	0.002226	0.002538
Vredeklouf - Residential	Rand-in-the-Rand		0.002103	0.002397	y	0.001938	0.002209
Woodstock	Rand-in-the-Rand		0.001861	0.002122	y	0.001762	0.002009
Wynberg - Non-Residential	Rand-in-the-Rand		0.003662	0.004175	y	0.003414	0.003892
Wynberg - Residential	Rand-in-the-Rand		0.000952	0.001085	y	0.000978	0.001115
Zeekoevlei Peninsula	Rand-in-the-Rand		0.002066	0.002355	y	0.001823	0.002078
Zwaanswyk	Rand-in-the-Rand		0.001078	0.001229	y	0.000972	0.001108

-00000-

STAD KAAPSTAD

KENNISGEWING

Ingevolge artikel 14(2) van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, Wet 6 van 2004, is die onderstaande spesiale besluit om eiendomsbelasting in hierdie munisipaliteit te hef op 25 Mei 2016 deur die Raad aanvaar en word hiermee afgekondig.

Itemno: SPC 03/05/16 BEGROTING 2016/17 TOT 2018/19

BESLUIT dat:

- (a) die Stad se jaarlikse begroting vir die boekjaar 2016/17, die indikatiewe toewysings vir die twee geprojekteerde buitejare 2017/18 en 2018/19 sowel as verwante beleide, soos ter tafel gelê, goedgekeur en aangeneem word soos wat dit in die volgende skedules en bylaes uiteengesit word:
 - (xi) eiendomsbelasting soos uiteengesit in bylae 2;
 - (xii) beleid oor spesiale-aanslaggebiede (SRA), bykomende tariewe vir spesiale-aanslaggebiede soos uiteengesit in bylae 3;

Die Engelse weergawe is die goedgekeurde weergawe.

BYLAE 2

EIENDOMSBELASTING 2016/17

Eiendomsbelasting sal gehef word ingevolge bestaande Raadsbeleid, die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, Wet 6 van 2004, die Wysigingswet op Plaaslike Regering: Munisipale Eiendomsbelasting 2014, die regulasies van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, en die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003.

Die eiendomsbelastingbeleid is opgestel met inagneming van terugvoering wat sedert die goedkeuring van die 2015/16-eiendomsbelastingbeleid in Mei 2015 ontvang is van die portefeuljekomitee oor finansies, raadslede, belastingbetalers en kliënte. Daarbenewens is dit gerig deur die openbaredeelnameproses wat gedurende April 2016 plaasgevind het en die werksessies wat in die tydperk Oktober 2015 tot Mei 2016 met die portefeuljekomitee oor finansies en betrokke personeel gehou is. Die totale munisipale rekening (TMR) is gemodelleer om die impak van al die gefaktureerde raadsheffings op huishoudings, versprei oor veertien waardasiekategorieë, te evalueer om die bekostigbaarheid van die pakket van tariefverhogings te bepaal.

Eiendomsbelasting berus op waardes wat in die Algemene Waardasielys 2015 (AW) aangetoon word, met 1 Augustus 2015 as die datum van waardasie. Die lys word deur aanvullende waardasielyste bygewerk vir eiendomme wat deur grondonderverdelings, verbouings, slopinge en nuwe geboue (verbeterings) geraak word.

Die tariewe wat per individuele eiendom gehef word, sal gevolglik afhang van daardie eiendom se waarde vergeleke met die waardasie van al die belasbare eiendomme in die munisipale omgewing.

Kortings en toegewings word aan sekere kategorieë eiendomsgebruik en/of eiendomseienaars toegestaan.

Die kategorie-omsrywings en -lyste word in die eiendomsbelastingbeleid, hierby aangeheg as bylae 5, aangedui.

Residensiële eiendomme

Vir alle residensiële eiendomme, soos in die eiendomsbelastingbeleid omskryf, sal daar 'n korting toegestaan word van 'n bedrag van die eiendomsbelasting betaalbaar op sodanige eiendomme tot en met die eerste R200 000 van die individuele eiendoms waarde.

Die voorgestelde sent-in-die-rand wat op alle residensiële eiendomme gehef sal word, soos omskryf in die eiendomsbelastingbeleid vir 2016/17 is R0,006397. Dit is die basiese tarief, en alle ander tariewe wat gehef word, sal in verhouding tot die residensiële tarief getoon word.

Industriële/kommersiële eiendomme – onontwikkelde grond

Alle eiendomme (met inbegrip van alle onontwikkelde eiendomme) buiten dié wat as residensieel omskryf is, word belas in 'n verhouding van 1:2 tot die tarief wat op residensiële eiendomme gehef word. Die voorgestelde sent-in-die-rand vir alle eiendomme buiten residensiële eiendomme vir 2016/17 is R0,012795.

Landboueiendomme

Landboueiendomme (met inbegrip van plase en kleinhoewes) word in drie kategorieë ingedeel:

- (a) eiendomme wat vir residensiële doeleindes gebruik word,
- (b) eiendomme wat vir bona fide-boerderydoeleindes gebruik word,
- (c) eiendomme wat vir ander doeleindes, byvoorbeeld industrieel of kommersieel, gebruik word.

Eiendomme in landelike gebiede wat nie vir bona fide-boerdery nie maar as residensiële eiendomme gebruik word, sal as "residensieel" gekategoriseer word en in aanmerking kom vir die korting van tot en met die eerste R200 000 van die munisipale waarde ooreenkomstig die algemene waardasielys en die residensiële sent-in-die-rand. Die voorgestelde sent-in-die-rand vir landbou-eiendomme of kleinhoewes wat vir residensiële status kwalifiseer, is R0,006397 vir 2016/17.

Bona fide-boerderyeiendomme soos omskryf in die eiendomsbelastingbeleid, kom in aanmerking vir die spesiale landboutarief vir 2016/17, wat 'n korting van 80% is van die tarief wat op residensiële eiendomme gehef word. Hierdie korting oorskry die 75%-korting volgens die regulasies van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting. Die voorgestelde sent-in-die-rand wat op sodanige kwalifiserende eiendomme vir 2016/17 gehef word, is R0,001280.

Alle ander eiendomme in landelike gebiede wat nie vir bona fide-boerdery- of residensiële doeleindes gebruik word nie, word belas in 'n verhouding van 1:2 tot die tarief wat op residensiële eiendomme gehef word, en die voorgestelde sent-in-die-rand vir 2016/17 is R0,012795.

Openbarediens-infrastruktuur

Ingevolge die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting mag die Raad nie belasting hef op die eerste 30% van die markwaarde van openbarediens-infrastruktuur nie. Die oorblywende markwaarde word belas in 'n verhouding van 1:0,25 van die residensiële tarief (ongegag enige kortings of verminderings), en die voorgestelde sent-in-die-rand vir 2016/17 is R0,001599.

Openbarediens-infrastruktuur (uitfasering van tussentydse reëling)

Die Wysigingswet op Plaaslike Regering: Munisipale Eiendomsbelasting skryf die uitfasering van die belastingaanspreeklikheid vir sekere openbarediens-infrastruktuur oor 'n tydperk van vyf boekjare voor. Vir die boekjaar 2016/17 moet die belasting nie 60% oorskry van die belasting wat gehef sou word indien die Wysigingswet op Plaaslike Regering: Munisipale Eiendomsbelasting nie in werking gestel is nie. Die voorgestelde sent-in-die-rand vir 2016/17 vir die eiendomme wat in artikel 17(1)(aA) van die Wysigingswet op Plaaslike Regering: Munisipale Eiendomsbelasting gelys word, is R0,000959.

Belastingkorting vir senior burgers

Geregistreerde eienaars van residensiële eiendomme wat senior burgers is, kom vir spesiale kortings in aanmerking na gelang van die bruto maandelikse huishoudelike inkomste van diepersone wat normaalweg op daardie eiendom woon. Ten einde vir die korting in aanmerking te kom, moet die eiendomseienaar 'n natuurlike persoon wees, die eiendom moet aan die vereistes van die omskrywing van 'n residensiële eiendom voldoen, en moet die eiendomseienaar op 1 Julie van die boekjaar:

- die eiendom as sy/haar hoofverblyfplek bewoon, met dien verstande dat waar die eienaar sonder sy/haar toedoen nie op die eiendom kan woon nie, die gade of lewensmaat of kinders (insluitend minderjarige kinders) aan die bewoningsvereistes voldoen; en
- minstens 60 jaar oud wees; en
- 'n bruto maandelikse huishoudelike inkomste ontvang, soos omskryf in paragraaf 3 van die eiendomsbelastingbeleid, van nie meer as R15 000 nie, soos bewys deur die voorlegging van die aansoeker se mees onlangseinkomstebelastingaanslag en ten minste drie maande se bankstate van alle finansiële instellings of, as die persoon nie 'n bankrekening het nie, sodanige bewys wat die Stad kan verlang om die persoon se vlak van bruto maandelikse huishoudelike inkomste te staaf; en die aansoeker en/of gade en/of lewensmaat moet nie die eienaar van meer as een eiendom nasionaal (met die uitsondering van enige onproduktiewe onbeboude grond) of internasionaal wees nie (onderworpe aan paragraaf 5.8.11 van die eiendomsbelastingbeleid).

'n Vruggebruiker of habitatio (reg van bewoning) of 'n eksekuteur of administrateur van 'n bestorwe boedel sal as 'n eienaar geag word. Die aansoeker moet egter 'n brief of beëdigde verklaring van die Meester van die Hof of toepaslik geëndosseerde titelakte of addendum tot die titelakte voorlê om die aanstelling te staaf.

Daar kan na goëddunke van die hoof- finansiële beampte van die kriteria vir 'n natuurlike persoon afgesien word ten einde voorsiening te maak vir 'n eiendom in besit van 'n trust waar ten minste een begunstigde aan al die ander vereistes van paragraaf 5.8 van die eiendomsbelastingbeleid voldoen, met dien verstande dat die bruto maandelikse huishoudelike inkomste van die persone wat

normaalweg op die betrokke eiendom woon, by die bruto maandelikse huishoudelike inkomste van alle begunstigdes getel word, welke inkomste saam nie meer as R15 000 mag wees nie.

Daar kan na goëddunke van die hoof- finansiële beampte van die kriteria vir 'n natuurlike persoon afgesien word ten einde voorsiening te maak vir 'n eiendom in besit van 'n beslote korporasie (BK) waar al die lede aan al die ander vereistes van paragraaf 5.8 van die eiendomsbelastingbeleid voldoen, met dien verstande dat die bruto maandelikse huishoudelike inkomste van die persone wat normaalweg op die betrokke eiendom woon, by die bruto maandelikse huishoudelike inkomste van alle lede getel word, welke inkomste saam nie meer as R15 000 mag wees nie.

Daar kan na goëddunke van die hoof- finansiële beampte van die kriteria vir 'n natuurlike persoon afgesien word ten einde voorsiening te maak vir 'n eiendom in besit van vele eienaars waar ten minste een mede-eenaar aan al die ander vereistes van paragraaf 5.8 van die eiendomsbelastingbeleid voldoen, met dien verstande dat die bruto maandelikse huishoudelike inkomste van die persone wat normaalweg op die betrokke eiendom woon, by die bruto maandelikse huishoudelike inkomste van die mede-eienaars van die betrokke eiendom getel word, welke inkomste saam nie meer as R15 000 mag wees nie.

Daar kan na goëddunke van die hoof- finansiële beampte van die kriteria vir 'n geregistreeerde eenaar (soos per die Akteskantoor) afgesien word ten einde voorsiening te maak vir die houër van 'n aandeel of die houër van 'n lewensreg wat daardie eiendom bewoon waarop daardie persoon 'n okkupasiereg het en wat verantwoordelik is vir die betaling van die eiendomsbelasting ingevolge sodanige okkupasiereg, sodat daardie eenaar en bewoner om hierdie korting kan aansoek doen (onderworpe aan al die ander toepaslike vereistes van paragraaf 5.8 van die eiendomsbelastingbeleid).

Eienaars moet om die korting aansoek doen in die jaar wanneer 'n nuwe algemene waardasie (GV) of aanvullende waardasie (SV) in werking gestel word. Aansoeke wat gedoen word wanneer 'n nuwe GV in werking gestel word, moet deur die Stad ontvang word teen 31 Augustus van die boekjaar wanneer die GV in werking gestel sal word ten einde die korting vanaf 1 Julie van daardie jaar te ontvang. Aansoeke wat gedoen word wanneer 'n SV in werking gestel word, moet deur die Stad ontvang word teen die laaste dag van die derde maand ná die inwerkingstellingsdatum van die SV ten einde die korting vanaf die inwerkingstellingsdatum van die SV te ontvang. Indien nie, sal geen korting vir daardie boekjare toegestaan word nie.

Eienaars van eiendomme waar die eiendom weens 'n verandering in bruto huishoudelike inkomste vir 'n korting of 'n ander kortingspersentasie kwalifiseer, moet aansoek doen om die korting binne drie maande nadat die verandering ingetree het. Indien nie, sal geen sodanige korting vir daardie boekjaar toegestaan word nie.

Goedgekeurde kortingsaansoeke sal geldig bly tot die volgende GV, SV of veranderinge in bruto huishoudelike inkomste wat daardie eiendomme raak, in werking gestel word. 'n Eenaar moet die Raad onmiddellik in kennis stel as daar 'n verandering in die bruto maandelikse inkomste is. Indien 'n eenaar versuim om dit te doen, geld paragraaf 6.2 van die eiendomsbelastingbeleid.

Enige eenaar wat aan al die ander kriteria hierbo voldoen, kan aansoek doen om die korting te ontvang vanaf die datum wat die Stad die aansoek ontvang het, vir die res van die tyd wat daardie GV geldig is, waarna al die kriteria hierbo van toepassing sal wees op aansoeke om kortings in daaropvolgende boekjare.

In buitengewone omstandighede kan die hoof- finansiële beampte na sy/haar goëddunke die toestaan van dié korting goedkeur, selfs al besit die aansoeker en/of gade en/of lewensmaat bykomende eiendomme waarvoor 'n markverwante huurbedrag by die bruto maandelikse huishoudelike inkomste ingesluit is.

Waar 'n senior burger se bruto maandelikse huishoudelike inkomste aansienlik verander weens die afsterwe van 'n gade/leuensmaat, kan die oorlewende gade/leuensmaat aansoek doen om die aanpassing van die korting vanaf die datum van afsterwe.

Waar 'n paartjie ooreenkomstig paragraaf 5.8 van die eiendomsbelastingbeleid vir 'n korting kwalifiseer en een sou te sterwe kom en die oorlewende gade/leuensmaat kwalifiseer nie ten opsigte van ouderdom en/of gestremdheid nie, sal die korting vir 'n tydperk van 12 maande vanaf die datum van afsterwe behou word, onderworpe daaraan dat daar aan die ander kriteria van paragraaf 5.8 van die gemelde beleid voldoen word.

Waar 'n belastingbetaler ingevolge paragraaf 5.8 van die eiendomsbelastingbeleid vir 'n korting in aanmerking kom en tot sterwe kom en 'n huishouding met 'n kind aan die hoof agterlaat en waar die kind nie op grond van ouderdom kwalifiseer nie, sal die korting vir 'n tydperk van 12 maande vanaf die datum van afsterwe behou word, onderworpe daaraan dat daar aan die ander kriteria van paragraaf 5.8 voldoen word.

Die persentasie korting wat aan verskillende vlakke bruto maandelikse huishoudelike inkomste toegestaan word, sal volgens die onderstaande skedule bepaal word.

Die bruto maandelikse huishoudelike inkomste en kortings vir die boekjaar 2016/2017 is soos volg:

Bruto maandelike huishoudelike inkomste		% korting	Bruto maandelike huishoudelike inkomste		% korting
2015/16		2015/16	2016/17		2016/17
0	3500	100%	0	4000	100%
3501	5000	95%	4001	6000	95%
5001	6000	90%	6001	7000	90%
6001	7000	80%	7001	8000	80%
7001	8000	70%	8001	9000	70%
8001	8500	60%	9001	10000	60%
8501	9000	50%	10001	11000	50%
9001	9500	40%	11001	12000	40%
9501	10000	30%	12001	13000	30%
10001	11000	20%	13001	14000	20%
11001	12000	10%	14001	15000	10%

Belastingkorting vir persone met gestremdhede

Geregistreerde eienaars van residensiële eiendomme wat persone met gestremdhede is, kom vir spesiale kortings in aanmerking na gelang van die bruto maandelikse huishoudelike inkomste van al die persone wat normaalweg op daardie eiendom woon. Ten einde vir die korting in aanmerking te kom, moet die eiendomseienaar 'n natuurlike persoon wees en die eiendom moet aan die vereistes van die omskrywing van 'n residensiële eiendom voldoen, en die eiendomseienaar moet op 1 Julie van die boekjaar:

- die eiendom as sy/haar hoofverblyfplek bewoon, met dien verstande dat waar die eienaar sonder sy/haar toedoen nie op die eiendom kan woon nie, die gade of lewensmaat of kinders (insluitend minderjarige kinders) aan die bewoningsvereistes kan voldoen; en
- 'n ongeskiktheidspensioen ontvang; en
- 'n bruto maandelikse huishoudelike inkomste, soos omskryf in paragraaf 3 van die eiendomsbelastingbeleid, van nie meer as R15 000 ontvang nie, soos bewys deur die voorlegging van die aansoeker se jongste inkomstebelastingaanslag en ten minste drie maande se bankstate van alle finansiële instellings of, as die persoon nie 'n bankrekening het nie, sodanige bewys wat die Stad kan verlang om die persoon se vlak van bruto maandelikse huishoudelike inkomste te staaf; en die aansoeker en/of gade en/of lewensmaat moet nie die eienaar van meer as een eiendom nasionaal (met die uitsondering van enige onproduktiewe onbeboude grond) of internasionaal wees nie (onderworpe aan paragraaf 5.9.11 van die eiendomsbelastingbeleid).

'n Vruggebruiker of habitatio (reg van bewoning) of 'n eksekuteur of administrateur van 'n bestorwe boedel sal as 'n eienaar geag word. Die aansoeker moet egter 'n brief of beëdigde verklaring van die Meester van die Hof of 'n toepaslik geëndosseerde titelakte of addendum tot die titelakte voorlê om die aanstelling te staaf.

Daar kan na goëddunke van die hoof- finansiële beampte van die kriteria vir 'n natuurlike persoon afgesien word ten einde voorsiening te maak vir 'n eiendom in besit van 'n trust waar ten minste een begunstigde aan al die ander vereistes van paragraaf 5.9 van die eiendomsbelastingbeleid voldoen, met dien verstande dat die bruto maandelikse huishoudelike inkomste van die persone wat normaalweg op die betrokke eiendom woon, by die bruto maandelikse huishoudelike inkomste van alle begunstigdes getel word, welke inkomste saam nie meer as R15 000 mag wees nie.

Daar kan na goëddunke van die hoof- finansiële beampte van die kriteria vir 'n natuurlike persoon afgesien word ten einde voorsiening te maak vir 'n eiendom in besit van 'n beslote korporasie (BK) waar al die lede aan al die ander vereistes van paragraaf 5.9 van die eiendomsbelastingbeleid voldoen, met dien verstande dat die bruto maandelikse huishoudelike inkomste van die persone wat normaalweg op die betrokke eiendom woon, by die bruto maandelikse huishoudelike inkomste van alle lede getel word, welke inkomste saam nie meer as R15 000 mag wees nie.

Daar kan na goëddunke van die hoof- finansiële beampte van die kriteria vir 'n natuurlike persoon afgesien word ten einde voorsiening te maak vir 'n eiendom in besit van vele eienaars waar ten minste een mede-eienaar aan al die ander vereistes van paragraaf 5.9 van die eiendomsbelastingbeleid voldoen, met dien verstande dat die bruto maandelikse huishoudelike inkomste van die persone wat normaalweg op die betrokke eiendom woon, by die bruto maandelikse huishoudelike inkomste van die mede-eienaar(s) van die betrokke eiendom getel word, welke inkomste saam nie meer as R15 000 mag wees nie.

Daar kan na goëddunke van die hoof- finansiële beampte van die kriteria vir 'n geregistreerde eienaar (soos per die Akteskantoor) afgesien word ten einde voorsiening te maak vir die houer van 'n aandeel of die houer van 'n lewensreg wat daardie eiendom bewoon waarop daardie persoon 'n okkupasiereg het en wat verantwoordelik is vir die betaling van die eiendomsbelasting ingevolge sodanige okkupasiereg, sodat daardie eienaar en bewoner om hierdie korting kan aansoek doen (onderworpe aan al die ander toepaslike vereistes van paragraaf 5.9 van die eiendomsbelastingbeleid).

Eienaars moet om die korting aansoek doen in die jaar wanneer 'n nuwe algemene waardasie (GV) of aanvullende waardasie (SV) in werking gestel word. Aansoeke wat gedoen word wanneer 'n nuwe GV in werking gestel word, moet deur die Stad ontvang word teen 31 Augustus van die boekjaar

wanneer die GV in werking gestel word. Aansoeke wat gedoen word wanneer 'n SV in werking gestel word, moet deur die Stad ontvang word teen die laaste dag van die derde maand ná die inwerkingsteldingsdatum van die SV. Indien nie, sal geen korting vir daardie boekjare toegestaan word nie.

Eienaars van eiendomme waar die eiendom weens 'n verandering in bruto huishoudelike inkomste vir 'n korting of 'n ander kortingspersentasie kwalifiseer, moet aansoek doen om die korting binne drie maande nadat die verandering ingetree het. Indien nie, sal geen sodanige korting vir daardie boekjaar toegestaan word nie.

Goedgekeurde kortingsaansoeke sal geldig bly tot die volgende GV, SV of veranderinge in bruto huishoudelike inkomste wat daardie eiendomme raak, in werking gestel word. 'n Eienaar moet die Raad onmiddellik in kennis stel as daar 'n verandering in die bruto maandelikse inkomste is. Indien 'n eienaar versuim om dit te doen, geld paragraaf 6.2 van die eiendomsbelastingbeleid.

Enige eienaar wat aan al die ander kriteria hierbo voldoen, kan aansoek doen om die korting te ontvang vanaf die datum wat die Stad die aansoek ontvang het, vir die res van die tyd wat daardie GV geldig is, waarna al die kriteria hierbo van toepassing sal wees op aansoeke om kortings in daaropvolgende boekjare.

In buitengewone omstandighede kan die hoof- finansiële beampte na sy/haar goeë dunks die toestaan van dié korting goedkeur, selfs al besit die aansoeker en/of gade en/of lewensmaat bykomende eiendomme waarvoor 'n markverwante huurbedrag by die bruto maandelikse huishoudelike inkomste ingesluit is.

Waar 'n gestremde persoon se bruto maandelikse huishoudelike inkomste aansienlik verander weens die afsterwe van 'n gade/lebensmaat, kan die oorlewende gade/maat aansoek doen om die aanpassing van die korting vanaf die datum van afsterwe.

Waar 'n paartjie ooreenkomstig paragraaf 5.9 van die eiendomsbelastingbeleid vir 'n korting kwalifiseer en een sou te sterwe kom en die oorlewende gade/lebensmaat nie ten opsigte van gestremdheid kwalifiseer nie, sal die korting vir 'n tydperk van 12 maande vanaf die datum van afsterwe behou word, onderworpe daaraan dat daar aan die ander kriteria van paragraaf 5.9 van hierdie beleid voldoen word.

Waar 'n belastingbetaler ingevolge paragraaf 5.9 van die eiendomsbelastingbeleid vir 'n korting in aanmerking kom en tot sterwe kom en 'n huishouding waar 'n kind aan die hoof staan, agterlaat waar die kind nie op grond van gestremdheid kwalifiseer nie, sal die korting vir 'n tydperk van 12 maande vanaf die datum van afsterwe behou word, onderworpe daaraan dat daar aan die ander kriteria van paragraaf 5.9 voldoen word.

Die persentasie korting wat aan verskillende vlakke bruto maandelikse huishoudelike inkomste toegestaan word, sal volgens die onderstaande skedule bepaal word.

Die bruto maandelike huishoudelike inkomste en kortings vir die boekjaar 2016/2017 is soos volg:

Bruto maandelike huishoudelike inkomste		% korting	Bruto maandelike huishoudelike inkomste		% korting
2015/16		2015/16	2016/17		2016/17
0	3500	100%	0	4000	100%
3501	5000	95%	4001	6000	95%
5001	6000	90%	6001	7000	90%
6001	7000	80%	7001	8000	80%
7001	8000	70%	8001	9000	70%
8001	8500	60%	9001	10000	60%
8501	9000	50%	10001	11000	50%
9001	9500	40%	11001	12000	40%
9501	10000	30%	12001	13000	30%
10001	11000	20%	13001	14000	20%
11001	12000	10%	14001	15000	10%

Kortings vir bepaalde kategorieë eiendomme/eiendomsgebruikers

Spesiale kortings sal by aansoek voor 31 Augustus 2016 vir bepaalde kategorieë eiendomme oorweeg word.

Die kategorieë eiendomme wat vir vrystelling en kortings in aanmerking kom, word in die eiendomsbelastingbeleid vervat.

Gewysigde regulasies oor munisipale eiendomsbelasting oor die tariefverhoudings tussen residensiële en nie-residensiële eiendomme

Enige eiendom wat voldoen aan die kriteria vir 'n openbarevoordeelorganisasie ingevolge die regulasie, maar wat nie in aanmerking kom vir die 100%-korting ingevolge die Raad se eiendomsbelastingbeleid nie, word belas teen 25% van die residensiële tarief, en die sent-in-die-rand vir 2016/17 is R0,001599.

Begrotingsimplikasies

Die begroting vir 2016/17 is gebalanseer op grond van die geraamde inkomste uit die eiendomsbelastingheffings soos in dié verslag uiteengesit.

Die begroting vir 2016/17 maak voorsiening vir die verlore inkomste wat spruit uit die kortings en toegewings in hierdie verslag, soos uiteengesit in die eiendomsbelastingbeleid.

FINANSIES - EIENDOMSBELASTING						
	DIENTE GELEWER	EENHEID	OPMERKINGS			
				2015/16	BTW	2016/17
				R	Ja/Nee	R
1.	Eiendomsbelasting word bepaal ingevolge artikel 3 van hoofstuk 2 van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, Wet 6 van 2004.				N	
1.1	Eiendomsbelasting sal ooreenkomstig die Algemene Waardasielys van 2015 en die konsepeiendomsbelastingbeleid van 2016/17 gehef word.				N	
1.2	Vir alle residensiële eiendomme soos wat die eiendomsbelastingbeleid beskryf, word 'n korting toegestaan op die eerste R200 000 in eiendoms waarde, tot en met 'n bedrag gelykstaande aan die belasting wat op R200 000 se waarde betaalbaar is.				N	
1.3	'n Spesiale korting sal toegestaan word aan alle eiendomseienaars wat ingevolge en ooreenkomstig die konsepbelastingkortingskema vir senior burgers en persone met gestremdhede kwalifiseer, soos wat dit in die eiendomsbelastingbeleid verskyn en deur die Raad aanvaar is.				N	
1.4	Landboueiendomme wat vir die spesiale korting kwalifiseer.		Korting op residensiële tarief 80%		N	
1.5	Landboueiendomme en kleinhoues in landelike gebiede wat vir die residensiële korting kwalifiseer.	Rand-in-die-rand		0.006879	N	0.006397
1.6	Bona fide-boerderyeiendomme	Rand-in-die-rand		0.001376	N	0.001280
1.7	Residensiële eiendomme	Rand-in-die-rand		0.006879	N	0.006397
1.8	Alle ander eiendomme wat nie vir kortings in aanmerking kom nie	Rand-in-die-rand		0.013759	N	0.012795
1.9	Openbare diens-infrastruktuur	Rand-in-die-rand	Van toepassing op 70% van waardasie	0.001720	N	0.001599
1.10	Openbare diens-infrastruktuur (uitfasering)	Rand-in-die-rand		0.001376	N	0.000959
1.11	'n Spesiale korting sal aan sekere eiendoms kategorieë toegestaan word op aansoek elke jaar voor 31 Augustus, ingevolge die konsepeiendomsbelastingbeleid.				N	
1.12	Alle eiendomme wat voldoen aan die kriteria van 'n openbare voordeelorganisasie wat by die regulasies van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting ingesluit is en wat nie ingevolge 1.10 hierbo kwalifiseer nie.	Rand-in-die-rand		0.001720	N	0.001599

BYLAE 3**SPEZIALE-AANSLAGGEBIEDE (SRA's)
BYKOMENDE TARIWE 2016/17**

Elke SRA moet jaarliks 'n begroting ingevolge die Verordening op Spesiale-aanslaggebiede aan die Stad voorlê. Hierdie begroting moet met die goedgekeurde sakeplan van die SRA strook en moet goedgekeur word deur die maatskappylede by 'n algemene jaarvergadering of spesiale algemene vergadering. Die begrotings vir 2016/17 wat in die tabel hieronder verskyn, is almal ingevolge hierdie vereiste goedgekeur voordat dit aan die Stad voorgelê is vir insluiting by die Stad se begrotingsdokument.

Die SRA-verordening (artikel 14(3)) laat die Raad toe om 'n wysiging aan die begroting goed te keur op voorwaarde dat daardie wysiging nie 'n wesenlike invloed op die regte en belange van eiendomseienaars ingevolge die aanvaarde sakeplan van die betrokke SRA sal hê nie.

Die waardasiebasis in die Wynberg-verbeteringsdistrik het verhoog weens die insluiting van eiendomme wat voorheen weggelaat is. Dit het gevolglik aanleiding gegee het tot 'n verlaging in residensiële en nierresidensiële bykomende tariewe aangesien die begroting in Maart ter tafel gelê is.

Die bykomende tariewe vir 2016/17, uitgedruk in rand-in-die-rand en gegrond op die totale eiendomswaardasie per SRA, word vir goedkeuring aan die Raad voorgelê.

Spesiale-aanslaggebied	Goedgekeurde begroting 2015/16 R	Bykomende tarief 2015/16 R	Voorgestelde begroting 2016/17 R	Voorgestelde bykomende tarief 2016/17 R
Airport Industria	3,070,722	0.002360	3,377,278	0.001946
Athlone	685,715	0.002482	733,715	0.001989
*Blackheath	1,679,685	0.001250	1,943,939	0.001111
Brackenfell	2,375,348	0.002954	2,556,638	0.002541
Kaapstad-middestad	48,490,000	0.002140	52,977,266	0.001846
Claremont				
-Residensiël	510,065	0.000527	634,207	0.000418
-Nierresidensiël	<u>6,622,300</u>	0.001662	<u>7,068,751</u>	0.001361
Totaal	7,132,365		7,702,958	
Claremont-boulevard				
-Nierresidensiël	3,093,696	0.000776	3,232,912	0.000623
Elsiesrivier	1,974,536	0.002840	2,239,272	0.002867
Epping	7,334,148	0.001472	7,884,478	0.001165
Vishoek				
-Residensiël	171,316	0.000654	183,893	0.000575
-Nierresidensiël	<u>609,885</u>	0.002145	<u>651,983</u>	0.001443
Totaal	781,201		835,875	
Gloderry	1,215,539	0.002232	1,307,844	0.001707

Groenpunt				
-Residensieel	966,463	0.000487	1,024,303	0.000442
-Nierresidensieel	<u>4,147,275</u>	0.002330	<u>4,611,041</u>	0.002159
Totaal	5 113 738		5,635,344	
Groote Schuur	5,155,134	0.001808	5,515,994	0.001739
Kalkbaai en St James				
-Residensieel	1,052,381	0.000549	1,147,897	0.000475
-Nierresidensieel	<u>232,619</u>	0.001612	<u>235,112</u>	0.001496
Totaal	1,285,000		1,383,009	
Little Mowbray / Rosebank				
-Residensieel	n.v.t.	n.v.t.	1,258,249	0.000652
-Nierresidensieel			<u>510,279</u>	0.001293
Totaal			1,768,528	
Llandudno	387,793	0.000145	433,587	0.000111
Maitland	2,248,845	0.002307	2,423,392	0.001965
Muizenberg				
-Residensieel	800,829	0.000929	876,677	0.000847
-Nierresidensieel	<u>731,626</u>	0.002842	<u>785,611</u>	0.002435
Totaal	1,532,455		1,662,288	
Observatory				
-Residensieel	2,145,609	0.001119	2,306,211	0.000908
- Nierresidensieel	<u>1,961,251</u>	0.001762	<u>2,425,042</u>	0.001633
Totaal	4,106,860		4,731,253	
Oranjekloof				
-Residensieel	714,485	0.000527	724,501	0.000442
- Nierresidensieel	<u>3 530 014</u>	0.002375	<u>4,054,753</u>	0.002087
Totaal	4,244,499		4,779,254	
Paardeneiland	3,499,225	0.001437	3,779,193	0.001072
Parow Industria	3,747,700	0.002000	4,005,747	0.001665
Soutrivier	2,782,091	0.002520	3,039,781	0.002229
Seepunt				
-Residensieel	1,551,355	0.001165	1,607,120	0.000967
- Nierresidensieel	<u>2,612,700</u>	0.002501	<u>3,270,286</u>	0.002148
Totaal	4,164,055		4,877,406	
Somerset-Wes	2,110,103	0.002886	2,434,614	0.002466
Stikland Industria	2,896,772	0.002070	3,077,339	0.001881
Strand	991,275	0.002856	1,009,293	0.002334
*Triangle Industria	1,890,507	0.003621	2,974,046	0.002953
Tygervalley	n.v.t.	n.v.t.	2,009,285	0.001709
Voortrekkerwegkorridor	14,335,984	0.002554	15,408,476	0.002334
Vredeklouf				
-Residensieel				
- Nierresidensieel	2,660,939	0.002103	2,825,932	0.001938
Totaal	<u>55,087</u>	0.002409	<u>68,897</u>	0.002226
	2,716,026		2,894,829	

Woodstock	4,429,442	0.001861	4,772,059	0.001762
Wynberg				
-Residensieel	547,873	0.000952	630,560	0.000978
- Nieresidensieel	<u>3,087,179</u>	0.003662	<u>3,776,141</u>	0.003414
Totaal	3,635,052		4,406,701	
Zeekoevlei-skiereiland	429,196	0.002066	445,980	0.001823
Zwaanswyk	922,680	0.001078	1,000,390	0.000972
Totaal	150,457,387		169,259,963	

*Onderworpe daaraan dat die Raad goedkeuring verleen dat die SRA sy nuwe sakeplan vir 'n verdere tydperk van vyf jaar implementeer beginnende op 1 Julie 2016.

Let wel: Goedgekeurde bykomende tariewe in die tabel hierbo word sonder BTW aangetoon. Tariewe wat BTW insluit, verskyn in bylae 6 (boek van tariewe, fooie en heffings) op bladsy 23.1 tot 23.3.

FINANSIES – BYKOMENDE EIENDOMSBELASTINGTARIEWE (SRA's)								
	DIENTE GELEWER	EENHEID	OPMERKINGS	2015/16	2015/16	BTW	2016/17	2016/17
				R	R	Ja/Ne e	R	R
				sonder BTW	met BTW		sonder BTW	met BTW
	Die bykomende tariewe word uitgedruk as rand-in-die-rand vir alle SRA's soos per die SRA-verordening en artikel 22 van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting.							
	Airport Industria	Rand-in-die-rand		0.002360	0.002690	J	0.001946	0.002218
	Athlone	Rand-in-die-rand		0.002482	0.002829	J	0.001989	0.002267
	Blackheath	Rand-in-die-rand		0.001250	0.001425	J	0.001111	0.001267
	Brackenfell	Rand-in-die-rand		0.002954	0.003368	J	0.002541	0.002897
	Kaapstad-middestad	Rand-in-die-rand		0.002140	0.002440	J	0.001846	0.002104
	Claremont – nieresidensieel	Rand-in-die-rand		0.001662	0.001895	J	0.001361	0.001552
	Claremont – residensieel	Rand-in-die-rand		0.000527	0.000601	J	0.000418	0.000477
	Claremont-boulevard	Rand-in-die-rand		0.000776	0.000885	J	0.000623	0.000710

Elsiesrivier	Rand-in-die-rand		0.002840	0.003238	J	0.002867	0.003268
Epping	Rand-in-die-rand		0.001472	0.001678	J	0.001165	0.001328
Vishoek – nieresidensieel	Rand-in-die-rand		0.002145	0.002445	J	0.001443	0.001645
Vishoek – residensieel	Rand-in-die-rand		0.000654	0.000746	J	0.000575	0.000656
Glosderry	Rand-in-die-rand		0.002232	0.002544	J	0.001707	0.001946
Groenpunt – nieresidensieel	Rand-in-die-rand		0.002330	0.002656	J	0.002159	0.002461
Groenpunt – residensieel	Rand-in-die-rand		0.000487	0.000555	J	0.000442	0.000504
Groote Schuur	Rand-in-die-rand		0.001808	0.002061	J	0.001739	0.001982
Kalkbaai / St James – nieresidensieel	Rand-in-die-rand		0.001612	0.001838	J	0.001496	0.001705
Kalkbaai / St James – residensieel	Rand-in-die-rand		0.000549	0.000626	J	0.000475	0.000542
Little Mowbray / Rosebank - nieresidensieel	Rand-in-die-rand		N/A	N/A	y	0.001293	0.001474
Little Mowbray / Rosebank - residensieel	Rand-in-die-rand		N/A	N/A	y	0.000652	0.000743
Llandudno	Rand-in-die-rand		0.000145	0.000165	J	0.000111	0.000127
Maitland	Rand-in-die-rand		0.002307	0.002630	J	0.001965	0.002240
Muizenberg – nieresidensieel	Rand-in-die-rand		0.002842	0.003240	J	0.002435	0.002776
Muizenberg – residensieel	Rand-in-die-rand		0.000929	0.001059	J	0.000847	0.000966
Observatory – nieresidensieel	Rand-in-die-rand		0.001762	0.002009	J	0.001633	0.001862
Observatory – residensieel	Rand-in-die-rand		0.001119	0.001276	J	0.000908	0.001035
Oranjekloof – nieresidensieel	Rand-in-die-rand		0.002375	0.002708	J	0.002087	0.002379
Oranjekloof – residensieel	Rand-in-die-rand		0.000527	0.000601	J	0.000442	0.000504
Paardeneiland	Rand-in-die-rand		0.001437	0.001638	J	0.001072	0.001222
Parow Industria	Rand-in-die-rand		0.002000	0.002280	J	0.001665	0.001898
Soutrivier	Rand-in-die-rand		0.002520	0.002873	J	0.002229	0.002541
Seepunt – nieresidensieel	Rand-in-die-rand		0.002501	0.002851	J	0.002148	0.002449
Seepunt – nieresidensieel	Rand-in-die-rand		0.001165	0.001328	J	0.000967	0.001102
Somerset-Wes	Rand-in-die-rand		0.002886	0.003290	J	0.002466	0.002811

Stikland Industria	Rand-in-die-rand		0.002070	0.002360	J	0.001881	0.002144
Strand	Rand-in-die-rand		0.002856	0.003256	J	0.002334	0.002661
Triangle Industria	Rand-in-die-rand		0.003621	0.004128	J	0.002953	0.003366
Tygervalley	Rand-in-die-rand		N/A	N/A	y	0.001709	0.001948
Voortrekkerweg-korridor	Rand-in-die-rand		0.002554	0.002912	J	0.002334	0.002661
Vredeloof – nieresidensieel	Rand-in-die-rand		0.002409	0.002746	J	0.002226	0.002538
Vredeloof – residensieel	Rand-in-die-rand		0.002103	0.002397	J	0.001938	0.002209
Woodstock	Rand-in-die-rand		0.001861	0.002122	J	0.001762	0.002009
Wynberg – nieresidensieel	Rand-in-die-rand		0.003662	0.004175	J	0.003414	0.003892
Wynberg – residensieel	Rand-in-die-rand		0.000952	0.001085	J	0.000978	0.001115
Zeekoevlei-skiereiland	Rand-in-die-rand		0.002066	0.002355	J	0.001823	0.002078
Zwaanswyk	Rand-in-die-rand		0.001078	0.001229	J	0.000972	0.001108

-ooOoo-

ISIXEKO SASEKAPA

ISAZISO

Ngokwemigaqo yeCandelo 14 (2) loMthetho kaRhulumente weNgingqi woLawulo lweRhafu zePropati zikaMasipala, ongunomb.6 ka-2004, kwamkelwa esi sigqibo sisodwa silandelayo semirhumo yeerhafu kulo Masipala liBhunga ngomhla wama-25 Meyi 2016 kwaye ngenxa yoko uyabhengezwa:

SPC 03/05/16: UHLAHLA-LWABIWO-MALI LONYAKA-MALI UKUSUSELA NGO- 2016/17 UKUYA NGO-2018/2019

KWAGQITYWA ukuba:

- (a) makuphunyezwe kwaye makwamkelwe uhlahlo-lwabiwo-mali lonyaka lweSixeko lonyaka-mali ka-2016/2017; kunye nesabelo esalathayo seminyaka-mali emibini ekujoliswe kuyo engaphandle ka-2017/2018 noka-2018/2019 kuquka izilungiso njengoko ziqulunqwe ngezantsi apha nemigaqo-nkqubo enxulumene noku, njengoko kudandalazisiwe, nanjengoko kuqulunqwe kwiishedyuli nezihlomelo:
 - (xi) lirhafu zeMirhumo yeePropati eboniswe kwisiHlomelo 2;
 - (xii) UMgaqo-nkqubo ongeMimandla yeeRhafu ezizodwa (SRA), amaxabiso awongezelelweyo e-SRA njengoko kuqulunqwe kwisiHlomelo-3;

Inguqulelo yesiNgesi yinguqulelo eyamkelweyo

ISIHLOMELO 2

IIRHAFU ZEMIRHUMO YEEPROPATI KOWAMA-2016/17

Iirhafu zeePropati ziza kuhlawuliswa ngokungqinelana nemigaqo-nkqubo yeBhunga ekhoyo, uMthetho woMasipala woRhulumente weNgingqi olawula iirhafu zeePropati, uMthetho 6 ka-2004 (MPRA), uMthetho oLungisiweyo we-MPRA wango-2014 (MPRAA), iMigaqo ye-MPRA noMthetho woLawulo lweziMali zikaMasipala wango-2003.

UMgaqo-nkqubo olawula iirhafu, wathi waqulunqwa kuthathelwa ingqalelo uluvo oluphuma kwiKomiti yeMicimbi yezeMali, kooCeba, abarhafi, nabaxumi ukususela ekumiseleni koMgaqo-nkqubo ongeeRhafu zePropati ka-2015/16 ngoMeyi 2015. Ukongeza, kwaye kwaziswa kwiiNkqubo zeNtatho-nxaxheba yoLuntu ezaqhutywa kwisithuba sango-Epreli 2016 neentlanganiso zocweyo ezachotshelwa yiKomiti engeMicimbi engezeMali namagosa afanelekileyo kwisithuba sango-Okthobha 2015 ukuya ngoMeyi 2016. Kwaye kwahlengahlengiswa i-Akhawunti kaMasipala iyonke (TMA) ngenjongo yokuhlola impembelelo yemirhumo yeBhunga emele ukuhlawulwa kwizindlu ezabelwe kwizintlu zoqingqo-maxabiso ezilishumi elinesine ngenjongo yokuhlola ukumelana kwesambuku sokonyuswa kwemirhumo.

Iirhafu zemirhumo yeePropati zisekelwe kumaxabiso aboniswe kuMqulu woQingqo-maxabiso Jikelele 2015 (GV) nomhla woqingqo-maxabiso ongowoku-1 Agasti 2015. Lo Mqulu uhlaziyelwa iipropati ezichaphazelekayo kulwahlula-hlulo lwemihlaba, iinguqulelo kwizakhiwo, ezichithwayo nezakhiwo ezintsha (eziphuculweyo) kusetyenziswa iMiqulu yoQingqo-maxabiso eyoNgeziweyo.

Ngokufanelekileyo umyinge weerhafu kwipropati nganye uyakuxhomekeka kwixabiso lalo propati xa litholekiswa noqingqo-xabiso lwazo zonke iipropati ezirhafiswayo kummandla kamasipala.

Izaphulelo neemvume zinikezelwe kwizintlu ezithile zosetyenziso lwepropati kunye/okanye abanini-propati.

Iinkcazelo nokudweliswa kweendidi ziboniswe kuMgaqo-nkqubo weeRhafu oqhotyoshelwe njengesiHlomelo 5.

IiPropati zokuHlala

Kuzo zonke iipropati zokuhlala, ezichazwe ngokoMgaqo-nkqubo olawula iiRhafu, iirhafu ezimele ukuhlawulwa ziya kuba nesaphulelo sexabiso lemihumo emele ukuhlawulwa kwezo propati ngexabiso lokuqala lama-R200 000 kwixabiso ngalinye leepropati.

Isiphakamiso sexabiso lesenti kwirandi iza kuhlawulwa kuzo zonke iipropati zokuhlala, njengoko kuchaziwe kuMgaqo-nkqubo weeRhafu kunyaka-mali ka-2016/17, lifikelela kwi- R0,006397. Eli liqondo elisisiseko nazo zonke ezinye iirhafu ziya kubonakaliswa njengeqondo kwirhafu yokuhlala.

IiPropati zeMizi-mveliso / zoRhwebo – uMhlaba ongekaphuhlisa

Zonke iipropati (kuqukwa nazo zonke iipropati ezingekaphuhlisa) ngaphandle kwezo zichazwe njengokuba zezokuhlala ziya kuhlawulwa irhafu ngokweqondo elingu-1:2 kwiqondo elihlawulwa kwiiipropati zokuhlala. Isiphakamiso sesenti kwirandi kuzo zonke iipropati ezingezizo ezokuhlala ngaphandle kwezokuhlala kunyaka-mali ka-2016/17 yi-R0,012795.

IiPropati zoLimo

Iipropati zoLimo (kuqukwa iifama nemihlatyana emincinane yolimo) ziphantsi kweendidi ezintathu;

- (a) ezo zisetyenziselwa iinjongo zokuhlala,
- (b) ezo zisetyenziselwa iinjongo zolimo lokwenyani,
- (c) ezo zisetyenziselwa ezinye iinjongo ezifana nemizi-mveliso okanye zorhwebo.

IiPropati ezikwiindawo zamaphandle ezingasetyenziselwa iinjongo zolimo lwenyani, kodwa ezisetyenziswa njengeepropati zokuhlala ziya kudweliswa "njengeepropati zokuhlala" nezinlungelo lokufumana isaphulelo esifikelela kuma-R200 000 kwixabiso likamasipala ngokoMqulu woQingqo-maxabiso Jikelele kunye namaxabiso okuhlala esenti kwirandi. Isiphakamiso sesenti kwirandi kwiiipropati zolimo okanye kwimihlatyana emincinane enelungelo lokufumana ubume bendawo yokuhlala kunyaka-mali ka-2016/17 yi-R0,006397.

Iipropati zeenjongo zolimo lokwenyani ezichazwe kuMgaqo-nkqubo weeRhafu zinelungelo lexabiso elikhethekileyo lezolimo elichazwe kuMgaqo-nkqubo weMirhumo elinelungelo lesaphulelo esikhethekileyo sezolimo kunyaka-mali ka-2016/17 nesisaphulelo somyinge wama-80% kwiqondo elihlawulwa kwiiipropati zokuhlala. Esi saphulelo singaphezu komying wama-75% ngokungqinelana neMiqathango ye-MPRA. Isiphakamiso sesenti kwirandi ehlawulwa kwezo propati zinelungelo kunyaka-mali ka-2016/17 yi- R0,001280.

Zonke ezinye iipropati kwimimandla eliphandle ezingasetyenziselwa iinjongo zolimo olulolwenyani okanye indawo yokuhlala ziya kuhlawulwa iqondo elikumyinge we-1:2 kwiqondo leendawo zokuhlala kunye nesiphakamiso sesenti kwirandi kunyaka-mali ka-2016/17 yi-R0,012795.

Iziseko zoPhuhliso zikaRhulumente

Ngokungqinelana ne-MPRA iBhunga alivumelekanga ukuhlawulisa iirhafu kumyinge wokuqala wama-30% kwixabiso lemarike leZiseko zoPhuhliso zikaRhulumente (PSI). Intsalela yexabiso lemarike ibekwa kwiqondo le-1 :0.25 kwiqondo lendawo yokuhlala (kungajongwa naziphi izaphulelo okanye izinciphiso) kunye nesiphakamiso sesenti kwirandi kunyaka-mali ka-2016/17 yi-R0,001599.

Iziseko zoPhuhliso zikaRhulumente (Ukumiselwa ngokwesigaba kwamalungiselelo otshintsho)

I-MPRAA ibonelela ngokumiselwa ngokwesigaba uxhomekeko lweerhafu lweepropati ezithile ze-PSI kwisithuba seminyaka-mali emihlanu. Kumnyaka-mali ka-2016/17 iirhafu kufuneka zingadluleli kuma-60% eerhafu apho ekufaneleke ukuba zihlawulisiwe ukuba i-MPRAA ibingamiselwanga. Isiphakamiso sesenti kwirandi kwiipropati ezidweliswe kwiCandelo-17(1)(aA) le-MPRAA kowama-2016/17 yi-R0.000959.

ISaphulelo seeRhafu zaBantu abadala nabaKhubazekileyo

Abanini propati zokuhlala ababhalisiweyo abangabantu abadala kunye banelungelo lokufumana isaphulelo esikhethekileyo ngokungqinelana nengeniso epheleleyo yenyanga yabantu abadla ngokuhlala kulo propati. Ukuze umnini-propati abe nelungelo lesaphulelo kufuneka abe ngumntu oqhelekileyo yaye ipropati mayithobele imimisele iimfuno zenkcazelo yepropati yendawo yokuhlala, yaye kufuneka kube ngomhla woku-1 Julayi kunyaka-mali:

- bangene kwezi propati njengendawo yakhe yokuhlala yokuqala, ukuba apho umnini-propati ekhoyo akakwazi ukuhlala kule propati ngenxa yesiphako esingabagelwanga nguye, umlingane wakhe okanye abantwana bakhe (kuqukwa nabantwana abangekazimeli kuye) banelungelo lokwanelisa imfuneko yokuhlala; kwaye
- makabe neminyaka engama-60 ubudala; kwaye
- makabe ufumana ingeniso epheleleyo yenyanga njengoko kuchaziwe kumhlathi 3 woMgaqo-nkqubo weeRhafu engadlulanga kwi- R15 000 ngobungqina obungenisiweyo beengxelo zebhanki zeenyanga ezintathu ubuncinane ezifunyenwe kuwo onke amaziko email okanye, ukuba lo mntu akanayo i-akhawunti yebhanki, kufuneka ubungqina obunokwamkelwa siSixeko ukungqinisisa iqondo lomntu lowo lomvuzo opheleleyo wekhaya ngenyanga; akwakhona umfaki-sicelo okanye umlingane okanye iqabane lobomi kufuneka angabingumnini weepropati ezingaphezulu kwesinye kwisizwe siphela (ngaphandle kwawo nawuphina umhlaba ovulekileyo ongenamveliso) okanye kwihlabathi liphela (ngokuxhomekeke kumhlathi we-5.8.11 walo Mgaqo-nkqubo weeRhafu).

Ilungelo kwipropati yomnye umntu okanye ukuhlala kwipropati yomnye umntu (ilungelo lokuhlala) okanye elomthetho okanye umlawuli welifa lomfi uya kuthatyathwa njengomnini. Nangona kunjalo umfaki-sicelo makavelise ileta okanye i-afidavithi evela kuMphathi weNkundla okanye iTayitile yobunini eqinisekise okanye isifakelelo kwiTayitile yobuninini engqinisisa ukuchongwa kwakho.

Inkqubo elandelwayo kumntu oqhelekileyo inokurhoxiswa ngokokuthanda kweGosa eliPhezulu lezeMali (CFO) ukulungiselela ipropati ephantsi kolawulo lwemanyano yabarhwebi apho lilonke inani labo baza kuxhamla bemalana nazo zonke iimfuno ezimiselwe kumhlathi 5.8 woMgaqo-nkqubo weeRhafu; ukuba umvuzo uwonke wekhaya ngenyanga yabantu abadla ngokuhlala kule propati mayidityaniswe kumvuzo opheleleyo wenyanga, xa idityanisiwe, ingadluli kwi- R15 000.

Inkqubo elandelwayo kumntu oqhelekileyo inokurhoxiswa ngokokuthanda kweGosa eliPhezulu lezeMali (CFO) ukulungiselela ipropati ephantsi kolawulo lwe-Close Corporation (CC) nalapho lilonke inani lamalungu limelana nazo zonke iimfuno ezikumhlathi 5.8 walo Mgaqo-nkqubo weeRhafu, ukuba ingeniso epheleleyo yekhaya ngenyanga yawo onke amalungu adla ngokuhlala kulo propati mayongezwe kwingeniso epheleleyo yekhaya ngenyanga, ingeniso enokuthi, xa idityanisiwe, ingodluli kwi- R15 000.

Inkqubo elandelwayo kumntu oqhelekileyo inokurhoxiswa ngokokuthanda kweGosa eliPhezulu lezeMali (CFO) ukulungiselela ipropati ephantsi kolawulo ngabanini abaninzi nalapho lilonke inani labo bangabanini ngokubambisana limelana nazo zonke ezinye iimfuno ezikumhlathi 5.8 woMgaqo-nkqubo weeRhafu; ukuba ingeniso epheleleyo yekhaya ngenyanga yabantu abadla ngokuhlala kulo

propati malongezwe kwingeniso epheleleyo yenyanga yabanini-propati, ingeniso enokuthi, xa idityanisiwe, mayingodluli kwi-R15 000.

Inkqubo yomnini obhalisiweyo (ngokomthetho we-Ofisi yeeNcwadi zeTayitile) inokurhoxiswa ngokokuthanda kweGosa eliPhezulu lezeMali ukulungiselela ukuba umnini wesabelo okanye umnini welungelo lobomi nalowo uhlala kuloo propati naloo mntu enelungelo yaye lo mntu unoxanduva lokuhlawula iirhafu zobuhlali ngokungqinelana nelungelo lokuhlala, ukulungiselela ukuba umnini nabo bahlala kwipropati benze isicelo sesaphulelo (ngokuxhomekeke kuzo zonke ezinye iimfuno ezifanelekileyo kumhlathi 5.8 walo Mgaqo-nkqubo weeRhafu).

Abanini kufuneka benze isicelo sesaphulelo kumnyaka xa uqingqo-xabiso olutsha i-GV okanye i-SV, njengokuba kuyakuthi kubenjalo, luthelamiselwa. Izicelo ezenziwe xa kumiselwe i-GV entsha kufuneka zifunyanwe siSixeko ngowama-31 Agasti womnyaka-mali opho kuthe kwamiselwa i-GV ukuba bafumane isaphulelo ukususela ngowo-1 Julayi waloo nyaka. Izicelo xa kumiselwe i-SV kufuneka zifunyanwe siSixeko ngosuku lokugqibela lenyanga yesithathu elandela umhla wokumiselwa kwe-SV ukuba bafumane isaphulelo ukususela kumhla wokumiselwa kwe-SV, kungenjalo akukho saphulela esiyakuthi sinikezelwe kuloo minyaka-mali.

Abanini beepropati apho utshintsho kumvuzo wekhaya uthi ubangele ukuba babanelungelo lokuba ipropati yabo ibenesaphulelo okanye isaphulelo sepesent eyahlukeneyo, kufuneka benze isicelo kwiinyanga ezintathu kwenzeke utshinstho, kungenjalo akusayi kunikezelwa isaphulelo esilolo hlobo kuloo minyaka-mali.

Izicelo eziphunyeziweyo zesaphulelo ziyakuhlala zisemthethweni kude kube kumiselwa uqingqo-maxabiso (i-GV, SV olulandelayo okanye utshintsho kumvuzo wekhaya othi uchaphazele ezo propati. Umnini kufuneka kwangoko azise iBhunga ukuba kuthe kwenzeka utshintsho kumvuzo wekhaya warhoqo ngenyanga. Kuya kuthi kusetyenziswe uMhlathi-6.2 woMgaqo-nkqubo weeRhafu ukuba umnini uye wasilela ukwenza oko.

Nawuphina umnini othi abanelungelo ngayo yonke imimiselo engentla apha, angenza isicelo sesaphulelo ukususela kumhla wokufumana kweSixeko kwesicelo sesikhumbuzo sogunyaziso lwe-GV, apho emva kokuba yonke imimiselo equlunqwe ngentla apha iyakuthi isetyenziswe kwizicelo zesaphulelo kwiminyaka-mali elandelayo.

Kwiimeko ezikhethekileyo iGosa eliyiNtloko kweZemali (CFO) linakho, ukuthi ngokubona kwakhe, likuphumeze ukunikezela esi saphulelo nokuba umfaki-sicelo unezinye iipropati ezongeziweyo nalapho kubandakanywe irente enxulumene neyentengiso kwingeniso yekhaya epheleleyo ngenyanga.

Kwimeko apho ingeniso epheleleyo yekhaya ngenyanga yomntu omdala ithi itshintshe ngokumandla ngenxa yokubhubha komlingane, lo mlingane usaphilayo unakho ukwenza isicelo sokuba isaphulelo silungelelaniswe ukususela ngomhla wokufa komlingane lowo.

Kwimeko apho isibini eso sitshatileyo sinelungelo lokufumana isaphulelo ngokungqinelana nomhlathi 5.8 woMgaqo-nkqubo weeRhafu ze omnye wabo abhubhe aze lo mlingane usaphilayo angabi nalungelo kwisaphulelo ngokobudala, isaphulelo eso masigcinwe isithuba seenyanga ezili-12 ukususela ngomhla wokubhubha komlingane lowo ngokuxhomekeke ekumelaneni nenyekuboko ekumhlathi 5.8 walo mgaqo-nkqubo ukhankanyiweyo.

Apho umhlawuli werhafu enelungelo lokufumana isaphulelo ngokomhlathi-5.8 woMgaqo-nkqubo weeRhafu kwaye apho athi asweleke, ashiye umzi olawulwa ngumntwana apho angenalungelo lesaphulelo ngokobudala, isaphulelo masigcinwe/sihlale sifumaneka kangangesithuba seenyanga

ezili-12 ukususela kumhla wokusweleka, ngokuxhomekeke ekuthotyelweni komnye ummiselo okumhlathi-5.8.

Ipesenti yesaphulelo esinikezelwe kumakhaya akumanqanaba awohlukeneyo anengeniso yekhaya epheleleyo ngenyanga uya kumiselwa ngokungqinelana neshedyuli engezantsi.

Iingeniso ezipheleleyo zamakhaya ngenyanga kunye nezaphulelo zonyaka-mali ka-2016/2017 zingolu hlobo lulandelayo:

INgeniso ePheleleyo yeKhaya ngeNyanga		% Isaphulelo	INgeniso ePheleleyo yeKhaya ngeNyanga		% Isaphulelo
2015/16		2015/16	2016/17		2016/17
0	3500	100%	0	4000	100%
3501	5000	95%	4001	6000	95%
5001	6000	90%	6001	7000	90%
6001	7000	80%	7001	8000	80%
7001	8000	70%	8001	9000	70%
8001	8500	60%	9001	10000	60%
8501	9000	50%	10001	11000	50%
9001	9500	40%	11001	12000	40%
9501	10000	30%	12001	13000	30%
10001	11000	20%	13001	14000	20%
11001	12000	10%	14001	15000	10%

ISaphulelo seRhafu saBantu abakhubazekileyo

Abanini ababhalisileyo beepropati zokuhlala abangabantu abakhubazekileyo bafanelekileyo ukufumana izaphulelo ezikhethekileyo ngokwengeniso enkulu yenyanga yasekhaya yabantu ngokuqhelekileyo abahlala kuloo propati. Ukuze afanelekele kwisaphulelo umnini wepropati umele abe ngumntu wokoqobo yaye ipropati imele yanelise iimfuneko zenkcazelo yepropati yokuhlala, yaye ssimele ukuba senziwe ngowo-1 Julayi wonyaka-mali:

- ahlale kwipropati njengendawo yakhe eyintloko, ngaphandle kwaxa umnini engakwazi ukuhlala kule propati ngenxa kanobangela ongelotyala lakhe, iqabane okanye abantwana (kuquka abantwana abancinci) banokuphumeza imbopheleleko yokuhlala apho; yaye
- afumane isibonelelo sokukhubazeka, aze
- abe ufumana ingeniso yenyanga yasekhaya njengoko ichazwe kumhlathi-3 soMgaqo-nkqubo weeRhafu engadluliyo kwi-R15 000 njengoko kungqinwa kukufakwa kwamaphepha erhafu akutshanje omfaki sicelo nezitimenti zebhanki zeenyanga ezintathu ubuncinane ezivela kuwo onke amaziko emali okanye, ukuba umntu akanayo iakhawunti yebhanki, njengesiqinisekiso njengoko iSixeko sinokufuna ukuze siqinisekise ingeniso yekhaya iyonke; yaye umfaki-sicelo kunye/okanye iqabane kunye/okanye elobomi alifanele libe ngumnini wepropati engaphezu kwenye elizweni; (ngaphandle kwawo nawuphi na umhlaba ongenanto ongenamveliso) okanye ehlabathini (kuxhomekeka kumhlathi 5.9.11 loMgaqo-nkqubo weeRhafu).

Ilungelo kwipropati yomnye umntu okanye ukuhlala kwipropati yomnye umntu (ilungelo lokuhlala) okanye elomthetho okanye umlawuli welifa lomfi uya kuthatyathwa njengomnini. Nangona kunjalo, umfaki-sicelo umele aveze ileta okanye iafidavithi evela kuMphathi weNkundla okanye iTayitile yobunini eqinisekisweyo okanye isihlomelo kwiTayitile yobunini ukuqinisekisa ukuchongwa.

Ummiselo ongomntu wokwenene inokurhoxiswa ngokokubona kwe-CFO iyodwa ukuvumela ipropati yetrasti apho ubuncinane omnye onelungelo efikelela zonke iimfuneko zomhlathi 5.9 zoMgaqo-nkqubo weeRhafu, ngaphandle kokuba ingeniso yenyanga yekhaya yabantu ngokuqhelekileyo abahlala kuloo propati idityaniswa nengeniso yenyanga yekhaya yabo bonke abantu abanelungelo, ngeniso leyo emele xa idibene, ingedluli kwi-R15 000.

Ummiselo ongomntu wokwenene inokurhoxiswa ngokokubona kwe-CFO iyodwa ukuvumela ipropati yequmrhu i-Close Corporation (CC) apho inani elipheleleyo lamalungu lifikelela zonke iimfuneko zomhlathi 5.9 zoMgaqo-nkqubo weeRhafu, ngaphandle kokuba ingeniso yenyanga yekhaya yabantu ngokuqhelekileyo abahlala kuloo propati idityaniswa nengeniso yenyanga yekhaya yabo bonke abantu abanelungelo, ngeniso leyo emele xa idibene, ingedluli kwi-R15 000.

Ummiselo ongomntu wokwenene inokurhoxiswa ngokokubona kwe-CFO iyodwa ukuvumela ipropati enabanini abaninziapho ubyeClose Corporation (CC) apho ubuncinane omnye wabanini efikelela zonke iimfuneko zomhlathi 5.9 zoMgaqo-nkqubo weeRhafu, ngaphandle kokuba ingeniso yenyanga yekhaya yabantu ngokuqhelekileyo abahlala kuloo propati idityaniswa nengeniso yenyanga yekhaya yabo bonke abanini baloo propati, ngeniso leyo emele xa idibene, ingedluli kwi-R15 000.

Ummiselo ongomnini ogunyaziweyo (ngokweOfisi yeTayitile) inokurhoxiswa ngokokubona kwe-CFO iyodwa ukuvumela umnini wesabelo okanye umnini welungelo lobomi ohlala kuloo propati nekuthi loo mntu abe nelungelo lokuhlala kuyo yaye loo mntu ujongene nokuhlawula iirhafu ngokuvumelana nelungelo lobunini, ukuvumela umnini nomhlali ukuba bafake isicelo sesi saphulelo (kuxhomekeka kuzo zonke ezinye iimfuneko ezisebenzayo zomhlathi 5.9 zoMgaqo-nkqubo weeRhafu).

Abanini bafanele bafake isicelo sesaphulelo kunyaka waxa iGV okanye iSV entsha, ngokwemeko, isebenza. Izicelo ezenziwe xa kusebenza iGV entsha zimele zifunyanwe siSixeko nge-31 Agasti kunyaka-mali xa iGV iya kusebenza. Izicelo ezenziwe xa kusebenza iSV entsha zimele zifunyanwe siSixeko ngomhla wokugqibela wenyanga yesithathu emva komhla wokusebenza kweSV, ukuba oko akwenzeki eso saphulelo sisenokungafumaneki kuloo minyaka-mali.

Abanini beepropati apho utshintsho lwengeniso yekhaya yenza ipropati ifaneleke ukuba ifumane isaphulelo sepesenteji eyahlukileyo bamele bafake izicelo kwisithuba seenyanga ezintathu zokubakho kotshintsho, ukuba oko akwenzeki asinakunikezelwa eso saphulelo kuloo nyaka-mali.

Izicelo zesaphulelo ezigunyaziweyo ziya kuhlala zisebenza de iGV, iSV elandelayo okanye utshintsho kwingeniso yekhaya ichaphazela ezo propati isebenza. Umnini kulindeleke ukuba akhawuleze axelele iBhunga ukuba ingeniso yasekhaya iyatshintsha. Umhlathi-6.2 loMgaqo-nkqubo weeRhafu uya kusebenza ukuba umnini uyasilela ukwenza oko.

Nawuphi na umnini ofikelela zonke ezinye iimfuneko ezingasentla unokufaka isicelo sembuyekezo ukususela kumhla wokufunyanwa kwaso siSixeko kwintsalela yokub semthethweni kwaloo GV, apho imfaneleko echazwe ngasentla iya kusebenza kwizicelo zembuyekezo koonyakamali abalandelayo.

Kwiimeko ezikhethekileyo, iCFO inokuthi ngelungelo layo igunyazise ukukhutshwa kwale mbuyekezo kwanokuba umfaki sicelo kunye/okanye iqabane kunye/okanye iqabane lobomi linenye ipropati eyongezelekileyi ekuthi irente enxulumene nemarkete ibe iqukiwe kuyo.

Apho ingeniso yomntu omdala yenyanga yekhaya itshintsha ngokubonakalayo ngenxa yokusweleka kweqabane iqabane elisaseleyo linokufaka isicelo sembuyekezo itshintshwe ukususela kumhla wokusweleka.

Apho isibini esingabalingane sinelungelo lesaphulelo ngokuvumelana negatya 5.9 loMgaqo-nkqubo weeRhafu yaye omnye kuso asweleke yaye iqabane elisaseleyo alifaneleki ngenxa yokukhubazeka, imbuyekezo iya kugcinwa kangangethuba leenyanga ezili-12 ukususela kumhla wokufa kuxhomekeka ekuthotyelweni kwenye yeemfuno zomhlathi-5.9 walo mgaqo-nkqubo.

Apho umhlawuli weerhafu efanelekela imbuyekezo ngokuvumelana negatya 5.9 yoMgaqonkqubo weeRhafu aze asweleke eshiya kuphela intsapho ekhokelwa ngumntwana apho umntwana engafaneleki ngenxa yokukhubazeka, iisaphulelo siyakugcinwa kangangesithuba seenyanga ezili-12 ukususela kumhla wokusweleka kuxhomekeka ekuthotyelweni kwezinye iimfuno zomhlathi-5.9.

Ipesenteji yezaphulelo enikezelwe kwimilinganiselo yemivuzo eyahlukeneyo yabanikazi makhaya abohlukeneyo iyakuthi igqitywe/ibonakaliswe kwishedyuli engezantsi apha.

Iyonke ingeniso yenyanga yentsapho nesaphulelo kunyaka-mali ka-2016/2017 ilolu hlobo:

Ingeniso yeNyanga yeKhaya		% Isaphulelo	Ingeniso yeNyanga yeKhaya		% Isaphulelo
2015/16		2015/16	2016/17		2016/17
0	3500	100%	0	4000	100%
3501	5000	95%	4001	6000	95%
5001	6000	90%	6001	7000	90%
6001	7000	80%	7001	8000	80%
7001	8000	70%	8001	9000	70%
8001	8500	60%	9001	10000	60%
8501	9000	50%	10001	11000	50%
9001	9500	40%	11001	12000	40%
9501	10000	30%	12001	13000	30%
10001	11000	20%	13001	14000	20%
11001	12000	10%	14001	15000	10%

Izaphulelo zezinye iiNdidi zeePropati / zaBasebenzisi beePropati

Kuya kuqwalaselwa izaphulelo ezikhethekileyo ezikwiindidi ezithile zeePropati xa kwenziwe izicelo zazo phambi komhla wama-31 Agasti 2016.

Iindidi zeePropati ezinelungelo lokukhululelwa ukuhlawula iirhafu nezaphulelo ngokungqinelana noMgaqo-nkqubo weeRhafu.

IMiqathango eLungisiweyo yeeRhafu zeePropati zikaMasipala kumaQondo eerhafu aphakathi kweePropati zokuHlala nezo zingezizo zokuHlala.

Nayiphi ipropati ehlangabezana nenkqubo exhasa umbutho ozuzisa uluntu ebandakanywa kwimiqathango, kodwa engenalungelo lesaphulelo esikumyinge we-100% ngokungqinelana noMgaqo-nkqubo weeRhafu weBhunga, ziya kuhlawuliswa iqondo elikumyinge wama-25% leqondo lendawo yokuhlala kunye nesiphakamiso sesenti kwirandi kunyaka-mali ka-2016/17 yi-R0.001599.

IiMpenbelelo zoHlahlo-lwabiwo-mali

UHlahlo-lwabiwo-mali lonyaka-mali ka-2016/17 lulungelelaniswe kusetyenziswa ingeniso ethekelelwayo efunyenwe kwiirhafu ezihlawuliswayo ezichazwe kule ngxelo.

Kwenziwe amalungiselelo kuHlahlo-lwabiwo-mali lonyaka-mali ka-2016/17 lwengeniso eyenziweyo kakade olubangelwa zizaphulelo neemvume ezikule ngxelo njengoko kuchaziwe kuMgaqo-nkqubo weeRhafu.

EZEMALI - IIRHAFU ZEPROPATI						
	INKONZO ENIKEZELWEYO	IYUNITHI	IZIMVO	2015/16	IRHAFU-NTENGO	2016/17
				R	Ewe/Hayi	R
1.	Amaxabiso ePropati aqulunqwe ngokwecandelo-3 leSahluko-2 soMthetho kaMasipala ongamaXabiso ePropati ongunomb.6 wango-2004.				n	
1.1	Imirhumo yepropati kufuneka ihlawulwe ngokoLuhlu loqingqo-maxabiso ngokuphangaleleyo lango-2015 nangokoMgaqo-nkqubo oluYilo ongeeRhafu wango-2016/17.				n	
1.2	Kuzo zonke iipropati zokuhlala njengoko kumiselwe kuMgaqo-nkqubo ongeeRhafu, ixabiso lokuqala lama-R200 000 lexabiso lepropati liyakuthi libenesaphulelo sesixa-mali esifikelele kwiintlawulo zobuhlali ezihlawulwa kwixabiso le[propati elingama-R200 000.				n	
1.3	Makunikezelwe isaphulelo esisodwa kuzo zonke iipropati zabanini abanelungelo ngokomthetho nangokweNkqubo eluYilo engeSaphulelo seeRhafu esijoliswe kwiiNkonde nabo bakhubazekileyo njengoko kubonakaliswe kuMgaqo-nkqubo ongeeRhafu kwaye omiselwe liBhunga.				n	

1.4	Iipropati ezingezolimo ezinelungelo lesaphulelo esisodwa.		Isaphulelo sokuhlala 80%		n	
1.5	Iipropati zolimo neMihlatyana ekwimimandla eliphandle enelungelo lesaphulelo sokuhlala.	IRandi erandini		0.006879	n	0.006397
1.6	Ipropati zamafama oqobo	IRandi erandini		0.001376	n	0.001280
1.7	Iipropati zokuhlala	IRandi erandini		0.006879	n	0.006397
1.8	Zonke iipropati ngaphandle kweepropati ezingenalungelo lesaphulelo.	IRandi erandini		0.013759	n	0.012795
1.9	Iziseko zophuhliso zikarhulumente	IRandi erandini	Ijoliswe kuma-70% oqingqo-maxabiso	0.001720	n	0.001599
1.1 0	Iziseko zophuhliso zikarhulumente (Ukumiselwa ngokwsigaba)	IRandi erandini		0.001376	n	0.000959
1.1 1	Maskunikezelwe isaphulelo esisodwa kwiipropati ezikumanqanaba athile emva kokuba kwenziwe isicelo kumnaka ngamnye ngaphambi kowama-31 Agasti ngokoMgaqo-nkqubo oluYilo ongeRhafu					
1.1 2	Zonke iipropati ezithi zithobelele ummiselo ongoMbutho woXhamlo loLuntu ngokommiselo oqukwe kuMgaqo we-MPRA apho zithi zingabinalungelo ngokomhlathi-1.10 ongentla apha.	IRandi erandini		0.001720	n	0.001599

ISIHLOMELO 3

**IINDAWO EZIHLAWULELWA IIRHAFU EZIKHETHEKILEYO (SRAs)
IIRHAFU EZONGEZIWEYO 2016/2017**

I-SRA nganye myingenise kwiSixeko uhlahlo-lwabiwo-mali rhoqo ngenyanga ngokwemigaqo yoMthetho kaMasipala olawula iiNdawo eziHlawulelwa iirhafu eziKhethekileyo. Olu hlahlo-lwabiwo-mali malwenziwe ngokungqinelana nesicwangciso somsebenzi se-SRA nganye kwakhona luphunyezwe ngamalungu enkampani kwiNtlanganiso yawo yoNyaka okanye kwiNtlanganiso yawo yoNyaka eyodwa. Isiphakamiso soHlahlo-lwabiwo-zimali zowama-2016/17 kuquka itafile engezantsi apha, zonke ziye zaphunyezwa ngokwalo mmiselo phambi kokuba zithi zangeniswa kwiSixeko ukuze ziqukwe kuxwebhu olungohlahlo-lwabiwo-mali leSixeko.

UMthetho kaMasipala onge-SRA (iCandelo-14(3)) livumela iBhunga ukuba liphumeze isilungiso kuhlahlo-lwabiwo-mali lwe-SRA phantsi komqathango wokuba ulungiso olu lungayikuchaphazela ngokungqalileyo amalungelo nokusemdleni kwabanini beepropati ngokwesicwangciso somsebenzi esiphunyeziweyo se-SRA echaphazelekayo.

Uqingqo-maxabiso olujoliswe kwiSithili soPhuculo sase-Wynberg luye lwenyuka ngenxa yokuqukwa kweepropati ebezifudula zikhutshelwe ngaphandle, apho ziye emva koko zangumphumela wokucuthwa kwexabiso elongezelelweyo lokuhlala nelingelolakuhlala ukususela kwathi kwandandalaziswa uhlahlo-lwabiwo-mali ngoMatshi.

Iirhafu ezongeziweyo zonyaka-mali ka-2016/17, eboniswa njengeRandi kwirandi nezisekelwe kuqingqo-maxabiso lulonke lweepropati nge-SRA nganye, mazingeniswe kwiBhunga ukuze ziphunyezwe.

INdawo eHlawuliswa iRhafu eKhethekileyo	UHlahlo-lwabiwo- mali oluPhunyeziwe-yo 2015/16	Iqondo elongeziwe-yo 2015/16	UHlahlo-lwabiwo-mali oluPhakanyisiwe-yo 2016/17	Iqondo eliPhakanyisi- weyo eloNgeziwe-yo 2016/17
	R	R	R	R
Airport Industria	3,070,722	0.002360	3,377,278	0.001946
Athlone	685,715	0.002482	733,715	0.001989
*Blackheath	1,679,685	0.001250	1,943,939	0.001111
Brackenfell	2,375,348	0.002954	2,556,638	0.002541
Cape Town Central City	48,490,000	0.002140	52,977,266	0.001846
Claremont				
-liNdawo ezingezozakuhlala	510,065	0.000527	634,207	0.000418
-liNdawo zoRhwebo ZiZonke	<u>6,622,300</u> 7,132,365	0.001662	<u>7,068,751</u> 7,702,958	0.001361
Claremont Boulevard				
-liNdawo ezingezozakuhlala	3,093,696	0.000776	3,232,912	0.000623
Elsies River	1,974,536	0.002840	2,239,272	0.002867
Epping	7,334,148	0.001472	7,884,478	0.001165

Fish Hoek				
-liNdawo zokuHlala	171,316	0.000654	183,893	0.000575
-liNdawo ezingezozakuhlala	<u>609,885</u>	0.002145	<u>651,983</u>	0.001443
ZiZonke	781,201		835,875	
Glosderry	1,215,539	0.002232	1,307,844	0.001707
Green Point				
-liNdawo zokuHlala	966,463	0.000487	1,024,303	0.000442
-liNdawo ezingezozakuhlala	<u>4,147,275</u>	0.002330	<u>4,611,041</u>	0.002159
ZiZonke	5 113 738		5,635,344	
Groote Schuur	5,155,134	0.001808	5,515,994	0.001739
Kalk Bay and St James				
- liNdawo zokuHlala	1,052,381	0.000549	1,147,897	0.000475
- liNdawo ezingezozakuhlala	<u>232,619</u>	0.001612	<u>235,112</u> 1,383,009	0.001496
ZiZonke	1,285,000			
Little Mowbay / Rosebank	N/A	N/A	1,258,249	0.000652
-liNdawo zokuhlala			<u>510,279</u>	0.001293
- Ezingezozakuhlala			1,768,528	
ZiZonke				
Llandudno	387,793	0.000145	433,587	0.000111
Maitland	2,248,845	0.002307	2,423,392	0.001965
Muizenberg				
-liNdawo zokuHlala	800,829	0.000929	876,677	0.000847
-liNdawo ezingezozakuhlala	<u>731,626</u>	0.002842	<u>785,611</u>	0.002435
ZiZonke	1,532,455		1,662,288	
Observatory				
-liNdawo zokuHlala	2,145,609	0.001119	2,306,211	0.000908
-liNdawo ezingezozakuhlala	<u>1,961,251</u>	0.001762	<u>2,425,042</u>	0.001633
ZiZonke	4,106,860		4,731,253	
Oranjekloof				
-liNdawo zokuHlala	714,485	0.000527	724,501	0.000442
-liNdawo ezingezozakuhlala	<u>3 530 014</u>	0.002375	<u>4,054,753</u>	0.002087
ZiZonke	4,244,499		4,779,254	
Paarden Eiland	3,499,225	0.001437	3,779,193	0.001072
Parow Industria	3,747,700	0.002000	4,005,747	0.001665
Salt River	2,782,091	0.002520	3,039,781	0.002229
*Sea Point				
-liNdawo zokuHlala	1,551,355	0.001165	1,607,120	0.000967
-liNdawo ezingezozakuhlala	<u>2,612,700</u>	0.002501	<u>3,270,286</u>	0.002148
ZiZonke	4,164,055		4,877,406	
Somerset West	2,110,103	0.002886	2,434,614	0.002466
Stikland Industrial	2,896,772	0.002070	3,077,339	0.001881
Strand	991,275	0.002856	1,009,293	0.002334

*Triangle Industrial	1,890,507	0.003621	2,009,285	0.002953
Tygervalley	N/A	N/A	2,974,046	0.001709
Voortrekker Road Corridor	14,335,984	0.002554	15,408,476	0.002334
Vredekloof				
-liNdawo zokuHlala	2,660,939	0.002103	2,825,932	0.001938
-liNdawo ezingezozakuhlala	<u>55,087</u>	0.002409	<u>68,897</u>	0.002226
ZiZonke	2,716,026		2,894,829	
Woodstock	4,429,442	0.001861	4,772,059	0.001762
Wynberg				
-liNdawo zokuHlala	547,873	0.000952	630,560	0.000978
-liNdawo ezingezozakuhlala	<u>3,087,179</u>	0.003662	<u>3,776,141</u>	0.003414
ZiZonke	3,635,052		4,406,701	
*Zeekoevlei Peninsula	429,196	0.002066	445,980	0.001823
Zwaanswyk	922,680	0.001078	1,000,390	0.000972
Zizonke	150,457,387		169,259,963	

*Ngokuxhomekeke kwiBhunga ukuphumeza ukuba i-SRA imisele isicwangciso saso esitsha sokuqhuba umsebenzi kwisithuba seminyaka emihlanu oqalisa ngowo-1 Julayi 2016.

Qaphela: IiRhafu eziphunyaziweyo ezongeziweyo ziboniswe ngaphandle kwe-VAT. Iirhafu eziquka i-VAT zifumaneka kwisihlomelo-6 (Incwadi yeeRhafu, iMirhumo neeNtlawulo kumaphepha 23.1 ukuya ku-23.3.

EZEMALI – IIRHAFU EZONGEZIWEYO ZEPROPATI (SRA's)								
	IINKONZO EZINIKEZELWEYO	UYUNIT HI	IZIMVO	2015/16	2015/16	IRHAFU - NTENGO	2016/17	2016/17
				R	R	Ewe/Hayi	R	R
				Ngaphandle kweRhafu-ntengo	Ngaphandle kweRhafu-ntengo		Ngaphandle kweRhafu-ntengo	Ngaphandle kweRhafu-ntengo
	Iirhafu ezongeziweyo zichazwe ngokwerandi erandini kuzo zonke ii-SRAs ngokoMthetho kaMasipala we-SRA nangokwecandelo-22 le-MPRA							
	Airport Industria	IRandi erandini		0.002360	0.002690	y	0.001946	0.002218

	Athlone	IRandi erandin i		0.002482	0.002829	y	0.001989	0.002267
	Blackheath	IRandi erandin i		0.001250	0.001425	y	0.001111	0.001267
	Brackenfell	IRandi erandin i		0.002954	0.003368	y	0.002541	0.002897
	Cape Town Central City	IRandi erandin i		0.002140	0.002440	y	0.001846	0.002104
	Claremont - Non- Residential	IRandi erandin i		0.001662	0.001895	y	0.001361	0.001552
	Claremont - Residential	IRandi erandin i		0.000527	0.000601	y	0.000418	0.000477
	Claremont Boulevard	IRandi erandin i		0.000776	0.000885	y	0.000623	0.000710
	Elsies River	IRandi erandin i		0.002840	0.003238	y	0.002867	0.003268
	Epping	IRandi erandin i		0.001472	0.001678	y	0.001165	0.001328
	Fish Hoek - Non- Residential	IRandi erandin i		0.002145	0.002445	y	0.001443	0.001645
	Fish Hoek - Residential	IRandi erandin i		0.000654	0.000746	y	0.000575	0.000656
	Glosderry	IRandi erandin i		0.002232	0.002544	y	0.001707	0.001946
	Green Point - Non- Residential	IRandi erandin i		0.002330	0.002656	y	0.002159	0.002461
	Green Point - Residential	IRandi erandin i		0.000487	0.000555	y	0.000442	0.000504
	Groote Schuur	IRandi erandin i		0.001808	0.002061	y	0.001739	0.001982
	Kalk Bay / St James - Non- Residential	IRandi erandin i		0.001612	0.001838	y	0.001496	0.001705
	Kalk Bay / St James - Residential	IRandi erandin i		0.000549	0.000626	y	0.000475	0.000542
	Little Mowbray / Rosebank - Non residential	IRandi erandin i		N/A	N/A	y	0.001293	0.001474

Little Mowbray / Rosebank - Residential	IRandi erandini		N/A	N/A	y	0.000652	0.000743
Llandudno	IRandi erandini		0.000145	0.000165	y	0.000111	0.000127
Maitland	IRandi erandini		0.002307	0.002630	y	0.001965	0.002240
Muizenberg - Non-Residential	IRandi erandini		0.002842	0.003240	y	0.002435	0.002776
Muizenberg - Residential	IRandi erandini		0.000929	0.001059	y	0.000847	0.000966
Observatory - Non-Residential	IRandi erandini		0.001762	0.002009	y	0.001633	0.001862
Observatory - Residential	IRandi erandini		0.001119	0.001276	y	0.000908	0.001035
Oranjekloof - Non-Residential	IRandi erandini		0.002375	0.002708	y	0.002087	0.002379
Oranjekloof - Residential	IRandi erandini		0.000527	0.000601	y	0.000442	0.000504
Paarden Eiland	IRandi erandini		0.001437	0.001638	y	0.001072	0.001222
Parow Industria	IRandi erandini		0.002000	0.002280	y	0.001665	0.001898
Salt River	IRandi erandini		0.002520	0.002873	y	0.002229	0.002541
Sea Point - Non-Residential	IRandi erandini		0.002501	0.002851	y	0.002148	0.002449
Sea Point - Residential	IRandi erandini		0.001165	0.001328	y	0.000967	0.001102
Somerset West	IRandi erandini		0.002886	0.003290	y	0.002466	0.002811
Stikland Industrial	IRandi erandini		0.002070	0.002360	y	0.001881	0.002144
Strand	IRandi erandini		0.002856	0.003256	y	0.002334	0.002661
Triangle Industrial	IRandi erandini		0.003621	0.004128	y	0.002953	0.003366

	Tygervalley	IRandi erandin i		N/A	N/A	y	0.001709	0.001948
	Voortrekker Road Corridor	IRandi erandin i		0.002554	0.002912	y	0.002334	0.002661
	Vredeloof - Non- Residential	IRandi erandin i		0.002409	0.002746	y	0.002226	0.002538
	Vredeloof - Residential	IRandi erandin i		0.002103	0.002397	y	0.001938	0.002209
	Woodstock	IRandi erandin i		0.001861	0.002122	y	0.001762	0.002009
	Wynberg - Non- Residential	IRandi erandin i		0.003662	0.004175	y	0.003414	0.003892
	Wynberg - Residential	IRandi erandin i		0.000952	0.001085	y	0.000978	0.001115
	Zeekoevlei Peninsula	IRandi erandin i		0.002066	0.002355	y	0.001823	0.002078
	Zwaanswyk	IRandi erandin i		0.001078	0.001229	y	0.000972	0.001108

-ooOoo-