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ADV. B. GERBER,
DIRECTOR-GENERAL

Provincial Building,
Wale Street,
Cape Town.

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Die volgende Provinsiale Kennisgewings word vir algemene inligting gepubliseer.

ADV. B. GERBER,
DIREKTEUR-GENERAAL

Provinsiale-gebou,
Waalstraat,
Kaapstad.

00 June 2011

CITY OF CAPE TOWN**NOTICE**

In terms of section 14 (2) of the Local Government: Municipal Property Rates Act, 6 of 2004, the following resolution as adopted by Council on 08 June 2011 is hereby promulgated:

Item No: SPC 03/06/11 DRAFT BUDGET 2011/2012–2013/2014**RESOLVED** that:

- (a) the City's annual budget for the financial year 2011/12; and indicative allocations for the two projected outer years 2012/13 and 2013/14 and related policies, as annexed to the budget document as circulated to the Councillors, be approved and adopted, as set out in the following schedules and annexures attached to the report on the agenda:
 - (xi) Property (Tax) rates as set out in Annexure 3;
 - (xii) Special Rating Areas (SRA) Policy and Special Rating Areas additional rates (including City Improvement District) as set out in Annexure 4;

The English version was the adopted version

“ANNEXURE 3**PROPERTY TAX RATES**

Property rates will be levied in accordance with existing Council policies, the Local Government Municipal Property Rates Act 2004 (MPRA) and the Local Government Municipal Finance Management Act 2003.

The Rates Policy was compiled taking into account feedback received from ratepayers and client interface staff during February to April 2011 and final review by the Budget Steering Committee during April 2011. This Committee was established to, inter alia; oversee the Total Municipal Account Modelling process, whereby the impact of all Council charges on a household is assessed for affordability. The proposed average rates increase is 5.9% for all categories of properties whilst the estimated total rates income is increased by a further 3% to take into account natural growth and the outcomes of most of the objections to the 2009 General Valuation Roll implemented on 1 July 2010.

Property tax rates are based on values indicated in the General Valuation Roll 2009 (GV). The Roll is updated for properties affected by land sub-divisions, alterations to buildings, demolitions and new buildings (improvements) through Supplemental Valuation Rolls. All values are as at the date of the GV, being July 2009.

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 7.

Residential Properties

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

The cent-in-the-land to be levied on all residential properties, as defined per the Rates Policy for 2011/12, will be R0,005613. 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 cent-in-the-land for all properties other than residential for 2011/12 is therefore proposed to be R0,011226.

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-land. The cent-in-the-land for agricultural properties or small holdings that qualify for residential status is proposed to be R0,005613.

Bona fide farming properties as defined per the Rates Policy qualify for the special agricultural rebate for 2011/12 which is proposed as an 80% rebate

on the rate levied on residential properties (inclusive of the 75% rebate in terms of the MPRA Regulations). The cent-in-the-rand levied on such qualifying properties for 2011/12 is proposed to be R0.001123.

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 cent-in-the-rand for 2011/12 is proposed to be R0,011226.

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. 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 cent-in-the-rand for 2011/12 is proposed to be R0,002005.

Senior Citizens and Disabled Persons Rate Rebate

Registered owners of Residential Properties who are senior citizens and/or disabled persons qualify for special rebates according to gross monthly household income of all persons normally residing on that property. To qualify for the rebate a property owner must be a natural person and the owner of a property which satisfies 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 minor children may satisfy the occupancy requirement; and
- be at least 60 years of age or 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 R10 000 as proven by the submission of 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
- not be the owner of more than one property nationally or internationally, subject to paragraph 5.7.7 of the Rates Policy.

A usufructuary or an executor or administrator of a deceased estate will be regarded as an owner.

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 the total number of beneficiaries meets all of the other requirements of paragraph 5.7 of the Rates Policy; provided that the gross monthly income of all persons residing on that property be added to the gross monthly income of all beneficiaries, which income may, collectively, not exceed R10 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 the total number of co-owners meets all of the other requirements of paragraph 5.7 of the Rates Policy; provided that the gross monthly income of all persons residing on that property be added to the gross monthly income of the co-owner/s of that property, which income may, collectively, not exceed R10 000.

The owner must submit the application by 31 August for this rebate to be granted for the financial year in which the application is submitted, failing which the rebate will not be granted.

Any owner who, during a financial year, for the first time, 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 that financial year, whereafter 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 owns additional properties for which a market-related rental is included in the gross monthly household income.

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

The proposed gross monthly household incomes and rebates for the 2011/2012 financial year are as follows:

Gross Monthly Household Income				% Rebate
2010/2011		2011/2012		2011/12
0	3000	0	3000	100%
3001	4200	3001	4200	95%
4201	4600	4201	4600	90%
4601	5200	4601	5200	80%
5201	5800	5201	5800	70%
5801	6400	5801	6400	60%
6401	7000	6401	7000	50%
7001	7500	7001	7600	40%
7501	8000	7601	8200	30%
8001	8500	8201	9000	20%
		9001	10000	10%

Rebates for Certain Categories of Properties / Property Users

Special rebates will be considered for certain categories of property upon application before 31 August 2011.

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 cent-in-the-rand for 2011/12 is proposed to be R0.001403.

Budget Implications

The Budget for 2011/12 has been balanced using the estimated income from levying the rates proposed in this report.

Provision has been made in the Budget for 2011/12 for the income foregone arising from the rebates and concessions proposed in this report as detailed in the Rates Policy.

ANNEXURE 4

SPECIAL RATING AREAS (SRAs) (including CITY IMPROVEMENT DISTRICTS 'CID') ADDITIONAL RATES 2011/2012

The SRAs must submit a budget annually in terms of the SRA By-Law. This budget must be in accordance with the approved business plan of the SRA. Any amendment to the approved business plan must be applied for in writing as required in terms of Section 14 (2) of the SRA By-Law.

The SRA By-Law (Section 14(3)) permits Council to approve an amendment to a budget which will not materially affect the rights and interests of property owners in terms of the adopted business plan of the SRA concerned.

The original advertised Rand-in-the-Rand pertaining to additional rates was based on property valuations as at 31 January 2011. Due to successful valuation objections, updated property databases were extracted as at 31 March 2011 to recalculate the Rand-in-the-Rand to ensure that the City will be able to collect the SRAs budget in 2011/12.

The additional rate, as per the table below for the 2011/12 financial year, expressed in Rand-in-the-Rand based on the value of properties, are submitted for Council approval.

Special Rating Area	Approved Budget 2010/11	Additional Rate 2010/11	Proposed Budget 2011/12	Proposed Additional Rate 2011/12
Airport CID	1,636,082	0.001663	1,825,361	0.001927
Athlone CID	500,000	0.002204	540,000	0.002365
Blackheath CID	1,058,400	0.001151	1,232,991	0.001151
Cape Town Central CID	33,244,377	0.001543	36,597,225	0.001810
Claremont CID				
– Residential	342,968	0.000401	366,976	0.000423
– Commercial	4,556,573	0.001152	4,875,466	0.001234
Total	4,899,541		5,242,442	
Claremont Boulevard				
– Commercial	2,596,035	0.000657	2,594,258	0.000657
Epping CID	4,586,573	0.001274	5,045,230	0.001386
Fish Hoek CID				
– Residential	110,635	0.000417	118,199	0.000440
– Commercial	385,520	0.001146	427,572	0.001390
Total	496,155		545,771	
Green Point CID				
– Residential	628,826	0.000379	643,413	0.000400
– Commercial	2,896,681	0.001852	3,128,736	0.001982
Total	3,525,507		3,772,149	
Groote Schuur CID	3,503,505	0.001641	3,703,157	0.001628
Maitland CID	1,340,206	0.001695	1,516,832	0.001510
Muizenberg CID				
– Residential	515,710	0.000696	553,154	0.000704
– Commercial	455,387	0.001819	488,452	0.002045
Total	971,097		1,041,606	
Observatory CID				
– Residential	1,670,262	0.001119	1,806,492	0.001181
– Commercial	1,113,508	0.001379	1,205,796	0.001544
Total	2,783,770		3,012,288	
Oranjekloof CID				
– Residential	594,607	0.000547	671,659	0.000578
– Commercial	2,378,430	0.001493	2,536,638	0.001720
Total	2,973,037		3,208,297	

Special Rating Area	Approved Budget 2010/11	Additional Rate 2010/11	Proposed Budget 2011/12	Proposed Additional Rate 2011/12
Paarden Eiland CID	2,367,110	0.001276	2,543,505	0.001460
Parow Industria CID	2,440,682	0.001887	2,595,954	0.001887
Sea Point CID				
– Residential	1,153,415	0.001082	1,316,852	0.001190
– Commercial	1,862,049	0.001863	1,877,302	0.002142
Total	3,015,464		3,194,154	
Stikland CID	1,372,165	0.003136	1,448,666	0.003405
Vredeklouf CID				
– Residential	2,142,085	0.001919	2,347,615	0.002070
– Commercial	66,250	0.001950	77,730	0.002225
Total	2,208,335		2,425,345	
Woodstock CID	2,911,431	0.001527	3,028,523	0.001600
Wynberg CID				
– Residential	350,000	0.000996	399,842	0.000704
– Commercial	2,247,505	0.002715	2,441,395	0.002845
Total	2,597,505		2,841,237	
Zeekoevlei Peninsula SRA	382,000	0.002483	382,000	0.002285
Total	81,408,977		88,336,991	

Item No: SPC 09/06/11 APPLICATION FOR THE DETERMINATION OF A SPECIAL RATING AREA (SRA) IN THE ZWAANSWYK AREA

RESOLVED that:

- (c) the City of Cape Town impose the levying of an additional rate in terms of Section 22(1)(b) of the Municipal Property Rates Act at a rate of R0,001463 rand-in-the-rand on property value after Section 10 of the SRA By-Law has been met

STAD KAAPSTAD

KENNISGEWING

Ingevolge artikel 14(2) van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, Wet 6 van 2004, word die onderstaande raadsbesluit van 8 Junie 2011 hiermee afgekondig:

Itemno.: SPC 03/06/11 KONSEPBEGROTING 2011/12–2013/2014

BESLUIT dat:

- (b) die Stad se jaarlikse begroting vir die 2011/12-boekjaar, en die indikatiewe toewysings vir die twee geprojekteerde buitejare 2012/13 en 2013/14 en verwante beleide, soos aangeheg by die begrotingsdokument wat aan die Raadslede versprei is, goedgekeur en aangeneem word, soos uiteengesit in die skedules en bylaes at by die verslag op die agenda aangeheg is:
- (xi) Eiendoms-(belasting-)tariewe soos uiteengesit in bylae 3;
- (xii) Beleid oor spesiale-aanslaggebiede, en bykomende tariewe vir spesiale-aanslaggebiede (met inbegrip van die stadsverbeteringsdistrik) soos in bylae 4 uiteengesit;

Die Engelse weergawe is die goedgekeurde weergawe.

“BYLAE 3

EIENDOMSBELASTINGTARIEWE

Eiendomstariewe word gehef ingevolge bestaande raadsbeleid, die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting, 2004, en die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003.

Die beleid oor eiendomsbelasting is opgestel met inagneming van terugvoering van belastingbetalers en kliëntskakelingpersoneel van Februarie tot April 2011 en die begrotingsbeheerkomitee se finale hersiening in April 2011. Hierdie komitee is gestig om onder meer toesig te hou oor die proses vir die algehele modellering van munisipale rekeninge waarvolgens die bekostigbaarheid van alle raadsheffings vir huishoudings beoordeel word. Die voorgestelde gemiddelde eiendomsbelastingverhoging is 5,9% vir alle eiendoms-kategorieë, terwyl die geraamde totale eiendomsbelastinginkomste met 'n bykomende 3% verhoog word om natuurlike groei en die uitslae van die meeste van die besware teen die algemene waardasielys (AW) van 2009 wat op 1 Julie 2010 in werking getree het, in berekening te bring.

Eiendomsbelastingtariewe berus op waardes wat in die AW van 2009 vervat is. Dié lys word deur middel van aanvullende waardasielyste bygewerk vir eiendomme wat deur grondonderverdelings, verbouings, slopings en nuwe geboue (verbeterings) geraak word. Alle waardes is soos op die datum van die AW, synde Julie 2009.

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 7, aangedui.

Residensiële eiendomme

Vir alle residensiële eiendomme soos in die eiendomsbelastingbeleid omskryf, sal daar vir die eerste R200 000 in eiendoms waarde 'n korting toegestaan word van 'n bedrag van soveel as die belasting betaalbaar op 'n eiendom van tot die eerste R200 000 in waarde.

Die sent-in-die-rand wat op alle residensiële eiendomme gehef sal word, soos omskryf in die eiendomsbelastingbeleid vir 2011/12, is R0,005613. 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 residensiële 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 2011/12 is dus R0,011226.

Landbou-eiendomme

Landbou-eiendomme (met inbegrip van plase en kleinhoewes) word in drie kategorieë verdeel:

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

Eiendomme in landelike gebiede wat nie vir *bona fide*-boerdery nie, maar as residensiële eiendomme gebruik word, sal as "residensiële" 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 in aanmerking kom, is R0,005613.

Bona fide-boerdery-eiendomme soos omskryf in die eiendomsbelastingbeleid, kom in aanmerking vir die spesiale landboukorting vir 2011/12, wat in die vooruitsig gestel word as 'n korting van 80% op die tarief wat op residensiële eiendomme gehef word (met inbegrip van die 75%-korting ingevolge die regulasies van die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting.) Die voorgestelde sent-in-die-rand wat op sodanige kwalifiserende eiendomme vir 2011/12 gehef word, is R0,001123.

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 2011/12 is R0,011226.

Openbare diens-infrastruktuur

Ingevolge die Wet op Plaaslike Regering: Munisipale Eiendomsbelasting mag die raad nie belasting hef op die eerste 30% van die markwaardes van openbare diens-infrastruktuur nie. Die oorblywende markwaarde word in 'n verhouding van 1:0,25 van die residensiële tarief (ongegag enige kortings of vermindering) belas, en die voorgestelde sent-in-die-rand vir 2011/12 is R0,002005.

Belastingkorting vir senior burgers en gestremde persone

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

- die eiendom as sy/haar normale verblyfplek bewoon, met dien verstande dat waar die eenaar sonder sy/haar versuim nie op die eiendom kan woon nie, die gade of minderjarige kinders aan die bewoningsvereiste kan voldoen; en
- minstens 60 jaar oud wees of 'n ongeskiktheidspensioen ontvang; en
- 'n bruto maandelikse huishoudelike inkomste ontvang, soos omskryf in paragraaf 3 van die eiendomsbelastingbeleid, van nie meer as R10 000 nie, soos bewys deur die voorlegging van minstens 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
- nie die eenaar van meer as een eiendom nasionaal of internasionaal wees nie, onderhewig aan paragraaf 5.7.7 van die eiendomsbelastingbeleid.

'n Vruggebruiker of eksekuteur of administrateur van 'n oordene se boedel sal as 'n eenaar geag word.

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 al die begunstigdes aan al die ander vereistes van paragraaf 5.7 van die eiendomsbelastingbeleid voldoen, met dien verstande dat die bruto maandelikse inkomste van alle persone wat op die betrokke eiendom woon, by die bruto maandelikse inkomste van alle begunstigdes getel word, welke inkomste saam nie meer as R10 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 al die mede-eienaars aan al die ander vereistes van paragraaf 5.7 van die eiendomsbelastingbeleid voldoen, met dien verstande dat die bruto maandelikse inkomste van alle persone wat op die betrokke eiendom woon, by die bruto maandelikse inkomste van die mede-eenaar(s) van dié eiendom getel word, welke inkomste saam nie meer as R10 000 mag wees nie.

Die eenaar moet die aansoek teen 31 Augustus indien om vir hierdie korting in aanmerking te kom in die boekjaar waarvoor die aansoek voorgelê word, by versuim waarvan die korting nie toegestaan sal word nie.

Enige eenaar wat gedurende 'n boekjaar vir die eerste keer aan al die kriteria hierbo voldoen, kan aansoek doen om, van die datum waarop die Stad die aansoek ontvang, die korting vir die res van die betrokke boekjaar te ontvang, waarna al die kriteria wat hierbo uiteengesit is, van toepassing sal wees op aansoeke om kortings vir 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 bykomende eiendomme waarvoor 'n markverwante huurbedrag by die bruto maandelikse huishoudelike inkomste ingesluit is.

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

Die voorgestelde bruto maandelikse huishoudelike inkomste en kortings vir die 2011/12-boekjaar is soos volg:

Bruto maandelikse huishoudelike inkomste				%-korting
2010/11		2011/12		2011/12
0	3000	0	3000	100%
3001	4200	3001	4200	95%
4201	4600	4201	4600	90%
4601	5200	4601	5200	80%
5201	5800	5201	5800	70%
5801	6400	5801	6400	60%
6401	7000	6401	7000	50%
7001	7500	7001	7600	40%
7501	8000	7601	8200	30%
8001	8500	8201	9000	20%
		9001	10000	10%

Kortings vir bepaalde kategorieë eiendomme/eiendomsgebruikers

Spesiale kortings sal by aansoek teen 31 Augustus 2011 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 openbarevoordeel-organisasie soos in die regulasie ingesluit, maar wat nie in aanmerking kom vir die 100%-korting ingevolge die Raad se eiendomsbelastingbeleid nie, word belas op 25% van die residensiële tarief en die voorgestelde sent-in-die-rand vir 2011/12 is R0,001403.

Begrotingsimplikasies

Die begroting vir 2011/12 is gebalanseer op grond van die geraamde inkomste uit die voorgestelde eiendomsbelastingheffings soos in dié verslag uiteengesit.

Die begroting vir 2011/12 maak voorsiening vir gederfde inkomste wat spruit uit die kortings en toegewings wat in dié verslag voorgestel en in die eiendomsbelastingbeleid uiteengesit word.

BYLAE 4

SPESIALE-AANSLAGGEBIEDE (SAG's) (insluitende STADSVERBETERINGSDISTRIKTE) BYKOMENDE TARIWE 2011/12

Die SAG's moet jaarliks 'n begroting ingevolge die Verordening op Spesiale-aanslaggebiede voorlê. Dié begroting moet met die goedgekeurde sakeplan van die SAG strook. Daar moet skriftelik om enige wysiging van die goedgekeurde sakeplan aansoek gedoen word soos vereis ingevolge artikel 14(2) van die SAG-verordening.

Die SAG-verordening (artikel 14(3)) laat die Raad toe om 'n wysiging van 'n begroting goed te keur wat nie die regte en belange van eiendomseienaars wesenlik sal raak ingevolge die aanvaarde sakeplan van die betrokke SAG nie.

Die oorspronklike geadverteerde rand-in-die-rand met betrekking tot bykomende tariewe is op eiendomswaardasies soos op 31 Januarie 2011 gegrond. Danksy geslaagde waardasiebesware is bygewerkte eiendomsdatabasisse soos op 31 Maart 2011 verkry om die rand-in-die-rand te herbereken om toe te sien dat die Stad die SAG-begroting in 2011/12 sal kan invorder.

Die bykomende koers volgens die tabel hieronder vir die 2011/12-boekjaar, uitgedruk in rand-in-die-rand op grond van eiendomswaardes, word ter goedkeuring aan die Raad voorgelê.

Spesiale-aanslaggebiede	Goedgekeurde begroting 2010/11	Bykomende koers 2011/12	Voorgestelde begroting 2011/12	Voorgestelde bykomende koers 2011/12
Lughawe-SVD	1,636,082	0.001663	1,825,361	0.001927
Athlone-SVD	500,000	0.002204	540,000	0.002365
Blackheath-SVD	1,058,400	0.001151	1,232,991	0.001151
Kaapse middestad-SVD	33,244,377	0.001543	36,597,225	0.001810
Claremont-SVD				
– Residensiële	342,968	0.000401	366,976	0.000423
– Kommersiële	4,556,573	0.001152	4,875,466	0.001234
Totaal	4,899,541		5,242,442	

Spesiale-aanslaggebiede	Goedgekeurde begroting 2010/11	Bykomende koers 2011/12	Voorgestelde begroting 2011/12	Voorgestelde bykomende koers 2011/12
Claremont-boulevard				
– Kommersieel	2,596,035	0.000657	2,594,258	0.000657
Epping-SVD	4,586,573	0.001274	5,045,230	0.001386
Vishoek-SVD				
– Residensieel	110,635	0.000417	118,199	0.000440
– Kommersieel	385,520	0.001146	427,572	0.001390
Totaal	496,155		545,771	
Groenpunt-SVD				
– Residensieel	628,826	0.000379	643,413	0.000400
– Kommersieel	2,896,681	0.001852	3,128,736	0.001982
Totaal	3,525,507		3,772,149	
Groote Schuur-SVD	3,503,505	0.001641	3,703,157	0.001628
Maitland-SVD	1,340,206	0.001695	1,516,832	0.001510
Muizenberg-SVD				
– Residensieel	515,710	0.000696	553,154	0.000704
– Kommersieel	455,387	0.001819	488,452	0.002045
Totaal	971,097		1,041,606	
Observatory-SVD				
– Residensieel	1,670,262	0.001119	1,806,492	0.001181
– Kommersieel	1,113,508	0.001379	1,205,796	0.001544
Totaal	2,783,770		3,012,288	
Oranjekloof-SVD				
– Residensieel	594,607	0.000547	671,659	0.000578
– Kommersieel	2,378,430	0.001493	2,536,638	0.001720
Totaal	2,973,037		3,208,297	
Paardeneiland-SVD	2,367,110	0.001276	2,543,505	0.001460
Parow Industria-SVD	2,440,682	0.001887	2,595,954	0.001887
Seepunt-SVD				
– Residensieel	1,153,415	0.001082	1,316,852	0.001190
– Kommersieel	1,862,049	0.001863	1,877,302	0.002142
Totaal	3,015,464		3,194,154	
Stikland-SVD	1,372,165	0.003136	1,448,666	0.003405
Vredeklouf-SVD				
– Residensieel	2,142,085	0.001919	2,347,615	0.002070
– Kommersieel	66,250	0.001950	77,730	0.002225
Totaal	2,208,335		2,425,345	
Woodstock-SVD	2,911,431	0.001527	3,028,523	0.001600
Wynberg-SVD				
– Residensieel	350,000	0.000996	399,842	0.000704
– Kommersieel	2,247,505	0.002715	2,441,395	0.002845
Totaal	2,597,505		2,841,237	
Zeekoevlei-skiereiland SAG	382,000	0.002483	382,000	0.002285
Totaal	81,408,977		88,336,991	

Item no: SPC 09/06/11 AANSOEK OM BEPALING VAN SPESIALE-AANSLAGGEBIED (SRA) IN DIE ZWAANSWYK-GEBIED

BESLUIT dat:

- (c) die Stad Kaapstad 'n bykomende heffing op eiendomswaarde instel ingevolge artikel 22(1)(b) van die Wet op Munisipale Eiendomsbelasting teen 'n koers van R0,001463 rand-in-die-rand na daar aan artikel 10 van die Verordening op Spesiale-aanslaggebiede voldoen is.

ISIXEKO SASEKAPA**ISAZISO**

Ngokwecandelo-14 (2) loMthetho wobuRhulumente beNgingqi ongeeNtlawulo zobuHlali zeePropati zikaMasipala onguNomb.6 wango-2004, ke ngoko kubhengezwa apha isisombululo esilandelayo esamkelwa liBhunga ngomhla wesi-8 Juni 2011;

Umba onguNomb.: SPC 03/06/11 IDRAFTI YOHLAHLA LWABIWO-MALI 2011/2012 – 2013/2014

KWASONJULULWA ukuba:

- (c) Uhlahlo lwabiwo-mali lwesiXeko lonyaka-mali ka-2011/12; nolubonisa uthelekelelo lwezabelo zeminyaka emibini esezayo engeyowama-2012/13 nowama-2013/14 kunye nemigaqo-nkqubo enxulumene noko, njengoko kuhlonyelwe kuxwebhu lohlahlo lwabiwo-mali olusasazwe kuwo onke amaLungu eBhunga, lwamkelwe futhi luphunyezwe, njengoko kuqulunqiwe kwishedyuli nezihlomelelo esiqhotyoshelwe kwingxelo ekwi-ajenda:
- (xi) Iintlawulo ezingePropati (Irhafu) njengoko kuqulunqiwe kwisiHlomelelo 3;
- (xii) UMgaqo-nkqubo weMimandla yeeNtlawulo eziZodwa (SRA) neentlawulo ezongeziweyo zeMimandla yeeNtlawulo eziZodwa (ukuquka iSithili soPhuculo lwesiXeko) njengoko zichaziwe kwiSihlomelelo 4;

Kwamkelwa ngokusesikweni inguqulelo yesiNgesi.

“ISIHLOMELO 3**IRHAFU YEENTLAWULO ZOBUHHLALI/ZEPROPATI**

Iintlawulo zepropati ziya kuthi zirhafiswe ngokungqinelana nemigaqo-nkqubo yeBhunga esele isebenza, uMthetho wobuRhulumente beNgingqi ongeeNtlawulo zobuHlali zePropati kaMasipala wango-2004 (MPRA) nangokoMthetho woLawuli lweziMali zikaMasipala wango-2003.

UMgaqo-nkqubo weNtlawulo zobuhlali waqulunqwa, kuthathelwa ingqalelo ingxelo efunyenweyo kubahlawuli berhafu nentsebenziswano yabaxhasi kunye nabasebenzi ngenyanga kaFebruwari ukuya ku-Epreli 2011 waze okokugqibela waphengululwa yiKomiti ejongene noHlahlo lwabiwo-mali ngo-Epreli 2011. Le Komiti yaye yamiselwa, phakathi kwezinye izinto, ukuba ijongane neNkqubo iYonke yokuMiselwa kwee-Akhawunti zikaMasipala, apho impembelelo/ifuhe lazo zonke iintlawulo zomzi ngamnye kwiBhunga zithi zihlolwe ngokombandela wokufikeleleka/kuthi kujongwe imeko yaloo mzi. Isiphakamiso somlinganiselo wokunyuka kweentlawulo zobuhlali se-5.9% kuzo zonke iintlobo zepropati, njengoko kwelinye icala ingeniso iyonke engeentlawulo eqokelelweyo isi-3% apho kuye kwathathelwa ingqalelo ukuhluma ngokwesiqhelo neziphumo zeenjongo eziphambili zoQingqo-maxabiso ngokuphangaleleyo lonyaka ka-2009 noluzalisekiswa ngomhla woku-1 Julayi 2010.

Irhafu zeentlawulo zobuhlali zibhekiselele kumaxabiso abonakaliswe kuluhlu loQingqo-maxabiso ngokuphangaleleyo lango-2009 (GV). Olu luhlu luye luhlaziye kulungiselelwa iipropati eziye zichaphazeleke ngokuthi kwenziwe ulwahlulwa-hlulo lomhlaba, iinguqulelo kwizakhiwo, ukudilizwa kwezakhiwo nokwakhiwa kwezakhiwo ezitsha (uhlaziyo) ngokuthi kwenziwe uluhlu ngoluhlu loQingqo-maxabiso eePropati elongezelelweyo. Onke amaxabiso asusela kumhla wokumiselwa kwe-GV, onguJulayi 2009.

Izaphulelo kunye nezibonelelo ziye zinikwe iindidi ezithile zosetyenziso lweipropati kunye/okanye kumnini lowo uthile weipropati.

Iinkcazelo noluhlu lweendidi zibonakaliswe kuMgaqo-nkqubo ongeeNtlawulo zobuhlali oqhotyoshelwe kwisiHlomelelo-7.

IiPropati zokuHlala

Kuzo zonke iipropati zokuhlala, njengoko zicaciswe kuMgaqo-nkqubo, ukuya kuma kwixabiso lokuqala leipropati elingama-R200 000, kuya kwenziwa isaphulelo ngokwexabiso leentlawulo ekufaneleke zihlawuleke kwipropati leyo ukuya kuma kwixabiso lokuqala elingama-R200 000.

Irhafu yesenti kwirandi kuzo zonke iipropati zokuhlala, njengoko kucaciswe kuMgaqo-nkqubo ongeeNtlawulo zobuhlali kowama-2011/12, kuphakanyiswa ukuba eibengu-R0, 005613. Le yintlawulo yobuhlali esisiseko kwaye zonke ezinye iintlawulo ziya kuthi zibonakaliswe njengolinganiselo lexabiso lendawo yokuhlala.

Iipropati zoshishino/zorhwebo — Umhlaba ongaPhuhlswanga

Zonke iipropati (ukuquka zonke iipropati ezingaphuhlswanga) ngaphandle kwezo zichazwe nje ngezokuhlala ziya kuhlawula ngokolinganiselo lwe-1:2 ukuya kumlinganiselo werhafu yeepropati zokuhlala. Ngoko ke isenti kwirandi kuzo zonke ezinye iipropati ngaphandle kweepropati zokuhlala kowama-2011/12, kundululwa ukuba ibe ngu-R0, 011226.

Iipropati ezizezoLimo

Iipropati ezizezolimo (eziquka iifama kunye nefama ezincinane) zizindidi ezintathu:

- (a) ezo zisetyenziselwa ukuhlala,
- (b) ezo zisetyenziselwa iinjongo zokufama ngokugqibeleleyo,
- (c) ezo zisetyenziselwa ezinye iinjongo zokurhweba okanye zoshishino.

Iipropati ezisemaphandleni ezingasetyenziselwa ukufama *ngokugqibeleleyo*, koko zisetyenziswa nje ngeendawo zokuhlala ziza kufakwa kudidi “lokuhlala” kwaye ziza kuba nelungelo lesaphulelo ukuya kuma kwixabiso lokuqala leipropati elingama-R200 000 lomqingqi-maxabiso kamasipala ngokoLuhlu loQingqo-maxabiso ngokuphangaleleyo kwakunye nesenti kwirandi kwiiipropati zokuhlala. Isenti kwirandi kwiiipropati zezolimo okanye kwiifama ezincinane ezinelungelo lokuba kudidi lokuhlala kundululwa ukuba ibe ngu-R0.005613.

Iipropati zokufama ngokugqibeleleyo njengoko zichazwe kuMgaqo-nkqubo weentlawulo zobuhlali zinelungelo lokufumana isaphulelo esisodwa sezolimo ekundululwa ukuba sibe ngama-80% kumlinganiselo werhafu yeepropati zokuhlala (okuqala nama-75% esaphulelo semali ngokweMigaqo ye-MPRA) kunyaka ka-2011/12. Isenti kwirandi kwezo propati ezinelungelo koku kowama-2011/12 kundululwa ukuba ibe ngu-R0.001123.

Zonke ezinye iipropati ezisemaphandleni ezisetyenziselwa ukufama *ngokugqibeleleyo* okanye njengeendawo zokuhlala ziza kulinganisela ngokomlinganiselo we-1:2 kumlinganiselo weendawo zokuhlala kwaye isenti kwirandi kowama-2011/12 kundululwa ukuba ibe ngu-R0.011226.

Ulungiselelo olusisiseko lweeNkonzo zoLuntu

Ngokwe-MPRA iBhunga alinakho ukumiselwa iintlawulo zobuhlali kuma-30% okuqala exabiso leemarike leeNkonzo zoLuntu ezisisiseko. Intsalela yexabiso leemarike lilinganisela ngokomlinganiselo we-1:0.25 yeentlawulo zeendawo zokuhlala (kungananzangwa naziphi na izaphulelo okanye unciphiso) kuze kundululwe ukuba isenti kwirandi kowama-2011/12 ibe ngu-R0.002005.

Isaphulelo seentlawulo zobuhlali kubantu abadala nakwabakhubazekileyo

Abanini beePropati zokuHlala ababhaliweyo abangabantu abadala kunye/okanye abantu abakhubazekileyo banelungelo lokufumana isaphulelo esisodwa ngokwengeniso yenyanga yabo bebonke abantu abahlala kuloo propati. Ukuze afumane ilungelo umnini propati kufuneka ibe ipropati leyo yeyakhe ncakasana kwaye abe ngumnini wepropati leyo ehlangabezana neenkcazo zepropati yokuhlala kwaye ngomhla we-1 Julayi yaloo nyaka-mali:

- abe uhlala kuyo le propati nje ngendawo yakhe yokuhlala kwaye kwimeko apho angenakho ukuhlala kuyo kungengakuthanda kwakhe, umntu atshate naye okanye abantwana abancinci bangayizalisekisa imfuneko yokuhlala; kwaye
- abe neminyaka engama-60 ubuncinane okanye abe ufumana umhlala-phantsi wokukhubazeka; kwaye
- abe ufumana ingeniso yomzi yenyanga njengoko kuchaziwe kumhlathi 3 kuMgaqo-nkqubo ongeeNtlawulo zobuhlali, engadlulanga kuma-R10 000 ngokungqinwa ngokungenisa inkcazelo yebhanki yeenyanga ezi-3 kuwo onke amaziko ezemali okanye, ukuba umntu lowo akanayo i-akhawunti yebhanki, ubungqina obuya kuthi bufunwe sisiXeko ukucacisa inqanaba lengeniso yomzi ngenyanga; kwaye
- angabi ngumnini wepropati engaphezulu kwesinye kuzwelonke okanye phesheya, ngokuxhomekeka kumhlathi 5.7.7 woMgaqo-nkqubo weRhafu.

Loo mntu unelungelo kwipropati okanye umtshutshisi ngokusemthethweni okanye umlawuli welifa walowo ungasekhoyo uya kuthi athatyathwe njengomnini wepropati.

Imfuneko yokuba ibe yeyakho ncakasana ingashenxiswa ngokokubona kweGosa lezeMali eliyiNtloko (CFO) ukulungiselela ukuba ipropati eyeyetrasti apho lilonke inani labo banelungelo bazihlangabeza zonke iifuneko zomhlathi 5.7 woMgaqo-nkqubo ongeeNtlawulo zobuhlali; ukuba ngaba ingeniso yenyanga yabo bonke abantu abahlala kuloo propati idityanise kunye nengeniso yabantu abafumana uncedo abahlala kuloo propati, ingeniso leyo ingadlulanga kuma-R10 000.

Umnini kufuneka angenise isicelo ngomhla we-31 Agasti ukuze esi saphulelo asifumane kunyaka-mali apho asingenise ngawo isicelo, okanye isaphulelo eso akayi kusifumana.

Nawuphi na umnini othe, ngonyaka-mali, wayihlangabeza okokuqala yonke eminye imiqathango engasentla, angafaka isicelo sokufumana isaphulelo selo xesha liseleyo lonyaka-mali, ukusukela ngomhla wokufunyanwa kwesicelo sakhe sisiXeko, kuze emva koko kusebenze yonke imimiselo equlunqwe ngentla apha kwizicelo zonyaka-mali abalandelayo.

Phantsi kweemeko ezithile, i-CFO kwisikhundla sayo, ingalwamkela unikezelo lwesi saphulelo nangona umfaki-sicelo enazo ezinye iipropati ethi irenti yamaxabiso eemarike yazo iqukwe kwingeniso yomzi lowo yenyanga.

Isaphulelo ngokwepesenti esithi sinikwe amanqanaba engeniso yemizi awahlukeneyo aza kumiselwa ngokwale shedyuli ingezantsi.

Iingeniso zemizi ngenyanga kunye nezaphulelo zonyaka-mali wama- 2011/2012 zimi ngale ndlela ilandelayo:

Iingeniso yoMzi yeNyanga				% Isaphulelo
2010/2011		2011/2012		2011/12
0	3000	0	3000	100%
3001	4200	3001	4200	95%
4201	4600	4201	4600	90%
4601	5200	4601	5200	80%
5201	5800	5201	5800	70%
5801	6400	5801	6400	60%
6401	7000	6401	7000	50%
7001	7500	7001	7600	40%
7501	8000	7601	8200	30%
8001	8500	8201	9000	20%
		9001	10000	10%

Izaphulelo zeeNdidi eziThile zePropati/zabaSebenzisi bePropati

Isaphulelo esisodwa siya kuqwalaselwa kwiindidi ezithile zepropati xa kufakwe isicelo ngaphambi komhla wama-31 Agasti 2010.

Iindidi zepropati ezinelungelo lokukhululwa kunye nezaphulelo zimi ngokoMgaqo—nkqubo ongeeNtlawulo zoBuhlali.

IMimiselo eLungisiweyo kwiRhafu yePropati kaMasipala kwiZinga leRhafu phakathi kwePropati eyiNdawo yokuHlala neNgeyo Ndawo yokuHlala

Nayiphina ipropati ehlangabezana nenqanam lombutho oyinzuzo karhulumente equkwe kummiselo kodwa ingekabinalo ilungelo kwisaphulelo se-100% ngokoMgaqo-nkqubo kaMasipala weeNtlawulo zobuhlali, iya kurhafiswa kwizinga lama-25% lerhafu yendawo yokuhlala kwaye isenti kwirandi kowama-2011/12 kundululwa ibe yi-R0.001403.

Impembelelo yoHlahlo lwabiwo-mali

UHlahlo lwabiwo-mali kowama-2011/12 iye yalungelelaniswa kusetyenziswa uthelekelelo lwengeniso yokuhlululwa kwezi ntlawulo zobuhlali ezindululwe kule ngxelo, njengoko kucacisiwe kuMgaqo-nkqubo ongeeNtlawulo zobuhlali.

Kwenziwe amalungiselelo kuHlahlo lwabiwo-mali kowama-2011/12 lwengeniso engazi kungena ngenxa yeziphulelo nezibonelelo ezindululwe kule ngxelo njengoko zicacisiwe kuMgaqo-nkqubo ongeeNtlawulo zobuhlali.

ISIHLOMELO 4

IIRHAFU ZEMIMANDLA YEENTLAWULO ZOBUHLALI EZIZODWA (SRAs) (ukuquka IZITHILI ZOPHUCULO LWESIXEKO 'CID')**IIRHAFU EZONGEZIWEYO ZOWAMA-2011/2012**

NgokoMthetho kaMasipala onge-SRA, ii-SRA kufuneka zingenise uhlahlo lwabiwo-mali lwarhoqo ngonyaka. Nasiphi na isilungiso kwisicwangciso somsebenzi esamkelweyo kufuneka sibhalwe phantsi njengoko kuyimfuneko ngokweCandelo 14(2) loMthetho kaMasipala onge-SRA.

UMthetho kaMasipala onge-SRA (iCandelo 14(3)) uvumela iBhunga ukuba lisamkele isilungiso kuhlahlo lwabiwo-mali esingayi kuchaphazela amalungelo neemfuno zabanini propati ngokwesicwangciso esamkelweyo se-SRA leyo ichaphazelekayo.

Isibhengezo sokuqala seRandi-kwenye-iRandi ngokubhekiselele kwiirhafu ezongeziweyo sasisekelwe kuhlahlo lwepropati lwangomhla wama-31 Januwari 2011. Ngenxa yempumelelo yenkaso yolu hlolo, uluhlu lolwazi oluhlaziyiweyo lwepropati lwacatshulwa ngowama-31 Matshi 2011 ukuze kubalwe ngokutsha iRandi-kwenye-iRandi ukuqinisekisa ukuba isiXeko siya kukwazi ukuqokelela uhlahlo lwabiwo-mali lwe-SRAs ngowama-2011/12.

Ixabiso elongezelekileyo ngokuluhlu olungezantsi apha kunyaka-mali wama-2011/12 liye lacaciswa ngokweRandi-kwenye-iRandi esekelwe kwixabiso lepropati, lingeniswe kwiBhunga ukuze lamkelwe.

UMmandla weeNtlawulo zobuhlali ezizodwa	UHlahlo lwabiwo-mali olwamkelweyo 2010/11	Ixabiso elongeziweyo 2010/11	UHlahlo lwabiwo-mali olucetywayo 2011/12	Ixabiso elongenziweyo elicetywayo 2011/12
Airport CID	1,636,082	0.001663	1,825,361	0.001927
Athlone CID	500,000	0.002204	540,000	0.002365
Blackheath CID	1,058,400	0.001151	1,232,991	0.001151
Cape Town Central CID	33,244,377	0.001543	36,597,225	0.001810
Claremont CID				
– Indawo yokuhlala	342,968	0.000401	366,976	0.000423
– Urhwebo/ Ushishino	4,556,573	0.001152	4,875,466	0.001234
Inani lilonke	4,899,541		5,242,442	
Claremont Boulevard				
– Commercial	2,596,035	0.000657	2,594,258	0.000657
Epping CID	4,586,573	0.001274	5,045,230	0.001386
Fish Hoek CID				
– Indawo yokuhlala	110,635	0.000417	118,199	0.000440
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Inani lilonke	496,155		545,771	
Green Point CID				
– Indawo yokuhlala	628,826	0.000379	643,413	0.000400
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Paarden Eiland CID	2,367,110	0.001276	2,543,505	0.001460
Parow Industria CID	2,440,682	0.001887	2,595,954	0.001887

UMmandla weeNtlawulo zobuhlali ezizodwa	UHlahlo lwabiwo-mali olwamkelweyo 2010/11	Ixabiso elongeziweyo 2010/11	UHlahlo lwabiwo-mali olucetywayo 2011/12	Ixabiso elongenziweyo elicetywayo 2011/12
Sea Point CID				
– Indawo yokuhlala	1,153,415	0.001082	1,316,852	0.001190
– Urhwebo/ Ushishino	1,862,049	0.001863	1,877,302	0.002142
Inani lilonke	3,015,464		3,194,154	
Stikland CID	1,372,165	0.003136	1,448,666	0.003405
Vredeklouf CID				
– Indawo yokuhlala	2,142,085	0.001919	2,347,615	0.002070
– Urhwebo/ Ushishino	66,250	0.001950	77,730	0.002225
Inani lilonke	2,208,335		2,425,345	
Woodstock CID	2,911,431	0.001527	3,028,523	0.001600
Wynberg CID				
– Indawo yokuhlala	350,000	0.000996	399,842	0.000704
– Urhwebo/ Ushishino	2,247,505	0.002715	2,441,395	0.002845
Inani lilonke	2,597,505		2,841,237	
Zeekoevlei Peninsula SRA	382,000	0.002483	382,000	0.002285
Inani lilonke	81,408,977		88,336,991	

Inombolo yombandela: SPC 09/06/11 ISICELO SOKUMISELWA KOMMANDLA ONERHAFU/WEENTLAWULO ZOBUHLALI EZIZODWA (SRA) KUMMANDLA I-ZWAANSWYK

KUSONJULULWE ukuba:

- (c) isiXeko saseKapa sinyanzelisa ukurhunywa kwexabiso elongeziweyo ngokweCandelo-22(1)(b) loMthetho ngamaXabiso eePropati, ngexabiso elingu-R0,001463 ngokwerandi erandini kwixabiso lepropati, emveni kokuba kuye kwazalisekiswa iCandelo-10 loMthetho kaMasipala onge-SRA.