

Council Resolution CR98-30/05/23

2023/24 FY

Property Rates Policy



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PREAMBLE

WHEREAS section 229 of the Constitution of the Republic of South Africa empowers municipalities to levy property rates, subject to national legislation;

AND WHEREAS section 2 of the Local Government: Municipal Property Rates Act No. 6 of 2004 is the national legislation that empowers a municipality to levy a rate on property in its area;

AND WHEREAS in terms of section 3(1) of the Local Government: Municipal Property Rates Act No. 6 of 2004 the council of a municipality must adopt a rates policy consistent with the Act on the levying of rates on rateable property in the municipality;

AND WHEREAS section 3(2) of the Local Government: Municipal Property Rates Act No. 6 of 2004 prescribes what issues are to be addressed in the rates policy;

AND WHEREAS any exemptions, rebates or reductions provided for in the Rates Policy must, in terms of section 3(5) of the Local Government: Municipal Property Rates Act No. 6 of 2004, comply; and be implemented in accordance with a prescribed national framework;

NOW THEREFORE the Council of the Greater Giyani Municipality has adopted the Policy as set out hereunder.

1. DEFINITIONS

For the purpose of this Policy any word or expression to which a meaning has been assigned in the Act, shall bear that same meaning in this Policy, and unless the context indicates otherwise:

“Act”	means the Local Government: Municipal Property Rates Act, No. 6 of 2004 (Act No. 6 of 2004) as amended.
“Agricultural property”	means a property that is used primarily for agricultural purposes but without derogating from section 9, excludes any portion thereof that is used commercially for the hospitality of guests and excludes the use of a property for the purpose of eco-tourism or for the trading in or hunting of game includes the remainder of town. Farm properties and agricultural holdings smaller than 5 hectares may be categorised as residential.
“Annually”	means once every financial year.
“Bona fide farmer”	means a farmer who is carrying on farming operations where his/her actions as well as his/her intentions are genuine intentions to develop land as a farming proposition.
“Business and commercial”	means the activity of trade in goods or services and includes any office or other accommodation on the same erf, the use of which is incidental to such business, with the exclusion of the business of mining, agriculture, farming, or inter alia, any other business consisting of cultivation of soils, the gathering in of crops or the rearing of livestock or consisting of the propagation and harvesting of fish or other aquatic organisms.
“Category”	(a) in relation to property, means a category of properties determined in terms of Section 5 of this policy; and (b) In relation to owners of properties, means a category of owners determined in terms of Section 6 of this policy.
“Child-headed household”	means a household where the main caregiver of the said household is younger than 18 years of age. Child-headed household means a household headed by a child as defined in the section 28(3) of the Constitution.
“Exemption”	in relation to the payment of a rate, means an exemption granted by a Municipality in terms of Section 15 of the Act.
“Industrial”	means a branch of trade or manufacturing, production assembling or processing of finished or partially finished products from raw materials or fabricated part, on so large scale that capital and labour are significantly involved. This may include grain silos, factories and any office or other accommodation on the same property, the use of which is incidental to the use of such property.
“Indigent”	means an indigent person referred to in the Indigent Policy of the Council
“Municipal properties”	means those properties of which the municipality is the registered owner.
“Occupier”	in relation to a property, means a person in actual occupation of a property, whether or not that person has a right to occupy the property;
“Owner”	(a) in relation to a property referred to in paragraph (a) of the definition of “property”, means a person in whose name ownership of the property is registered; (b) in relation to a right to in paragraph (b) of the definition of “property”, means a person in whose name the right is registered;

<p>Means the limited purposes for which the property may be used in terms of:</p> <p>(a) any restrictions imposed by -</p> <ul style="list-style-type: none"> i. A condition of title. ii. A provision of the Greater Giyani applicable Town Planning or land use scheme as amended from time to time. iii. 	<p>“Permitted Use”</p>
<p>Provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:</p> <ul style="list-style-type: none"> i. a trustee, in the case of a property in a trust excluding state trust land; ii. an executor or administrator, in the case of a property in a deceased estate; iii. a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation; iv. a judicial manager, in the case of a property in the estate of a person under judicial management; v. a curator, in the case of a property in the estate of a person under curatorship; vi. a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude; vii. a lessee, in the case of a property that is registered in the name of a municipality and is leased by it; (viiA) a lessee, in the case of property to which a land tenure right applies and which is leased by the holder of such right; or viii. a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer. <p>(c) in relation to a land tenure right referred to in paragraph (c) of the definition of “property”, means a person in whose name the right is registered or to whom it was granted in terms of legislation; or</p> <p>(d) in relation to public service infrastructure referred to in paragraph (d) of the definition of “property”, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “publicly controlled”;</p> <ul style="list-style-type: none"> i. in relation to a time-sharing interest contemplated in the Property Time-sharing Control Act, 1983 (Act No. 75 of 1983), means the management association contemplated in the regulations made in terms of section 12 of the Property Time-sharing Control Act, 1983, and published in Government Notice R327 of 24 February 1984; ii. in relation to a share block company, the share block company as defined in the Share Block Control Act, 1980 (Act No. 59 of 1980); iii. in relation to buildings, other immovable structures and infrastructure referred to in section 17(1)(f), means the holder of the mining right or the mining permit; <p>(c) in relation to a land tenure right referred to in paragraph (c) of the definition of “property”, means a person in whose name the right is registered or to whom it was granted in terms of legislation; or</p> <p>(d) in relation to public service infrastructure referred to in paragraph (d) of the definition of “property”, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “publicly controlled”;</p>	

<p>IV. Any legislation applicable to any specific property or properties.</p> <p>(b) any alleviation of any such restrictions; "person" includes an organ of state;</p>	<p>refers to a person who is at least 60 years of age and is in receipt of a total monthly income from all sources (including the income of the spouse of the owner) not exceeding an amount to be determined by the Council;</p>	<p>means the primary residential property where a person has his or her permanent principal home to which he or she returns or intends to return.</p>	<p>means:</p> <p>(a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person; (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property; (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or (d) public service infrastructure</p>	<p>means property owned by public benefit organisations and used for any specific public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 3 (education and development) of part 1 of the Income Tax Act.</p>	<p>means land that is owned and used for practising of sport, play- or leisure facilities or used as a botanical garden, private park, cemetery or nature area or roads.</p>	<p>(a) means owned by or otherwise under the control of an organ of state, including:</p> <p>(b) a public entity listed in the Public Finance Management Act 1999 (Act No 1 of 1999); (c) a municipality; or (d) a municipal entity as defined in the Municipal Systems Act 32 of 2000</p>	<p>means publicly controlled infrastructure of the following kinds:</p> <p>(a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary; (b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public; (c) power stations, power substations or power lines forming part of an electricity scheme serving the public; (d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels; (e) railway lines forming part of a national railway system; (f) communication towers, masts, exchanges or lines forming part of a communications system serving the public; (g) runways aprons and the air traffic control unit at national or provincial airports; including the vacant land know as the obstacle free zone surrounding these, which must be vacant for the air navigation purposes; (h) breakwaters, sea wall, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of</p>
	<p>“Pensioner”</p>	<p>“Primary Property”</p>	<p>“Property”</p>	<p>“Public benefit organisation”</p>	<p>“Private open space”</p>	<p>“Publicly controlled”</p>	<p>“Public service infrastructure”</p>

<p>water, lights, power, sewerage or similar services of ports, or navigational aids comprising of lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;</p> <p>(i) any other public controlled infrastructure as may be prescribed; or</p> <p>(j) a right registered against immovable property in connection with infrastructure mentioned in paragraphs (a) to (i).</p>	<p>in relation to the use of a property, means property owned and used by an organ of state as-</p> <p>(a) Hospitals and clinics;</p> <p>(b) schools, pre-schools, early childhood development centres or further education and training colleges;</p> <p>(c) national and provincial libraries and archives;</p> <p>(d) police stations;</p> <p>(e) correctional facilities; or</p> <p>(f) courts of law, but excludes property contemplated in the definition of "public service infrastructure";</p>	<p>"Place of Worship"</p> <p>means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium: Provided that the property is -</p> <p>(a) registered in the name of a religious community;</p> <p>(b) registered in the name of a trust established for the sole benefit of a religious community; or</p> <p>(c) subject to land tenure right</p>	<p>"Rate"</p> <p>means a municipal rate on property envisaged in Section 229(1)(a) of the Constitution;</p>	<p>"Rateable property"</p> <p>means property on which a municipality may in terms of Section 2 of the Act levy a rate, excluding property fully excluded from the levying of rates in terms of Section 17 of the Act;</p>	<p>"Ratio"</p> <p>in relation to section 19, means the relationship between the cent amount in the rand applicable to residential properties and different categories of non-residential properties: Provided that the two relevant cent amounts in the Rand are inclusive of any relief measures that amount to rebates of general application to all properties within a property category;</p>	<p>"Rebate",</p> <p>in relation to a rate payable on a property, means a discount granted on in terms of Section 15 of the Act on the amount of the rate payable on the property;</p>	<p>"Reduction",</p> <p>in relation to a rate payable on a property, means the lowering in terms of Section 15 of the Act of the amount for which the property was valued and the rating of the property at that lower amount;</p>	<p>"Residential property"</p> <p>means a property included in a valuation roll in terms of section 48(2)(b) as residential in respect of which the primary use or permitted use is for residential purposes without derogating from section 9;</p>	<p>State owned properties"</p> <p>refers to property used or owned by the State other than public service purposes properties;</p>	<p>"Vacant land"</p> <p>To be categorised in terms of permitted use.</p>
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2. BACKGROUND

2.1. Introduction

The Local Government Municipal Property Rates Act (Act no 6 of 2004) as amended from time to time requires a municipality to develop and adopt a rates policy consistent with the Act on the levying of rates on rateable property in the Municipality.

Property rates are the most reliable source of revenue for the Municipality. Services financed from rates include installation and maintenance of streets, roads, sidewalks, lighting, and storm water drainage facilities, building and operating clinics, parks, recreational facilities and cemeteries. Property rates revenue is also used to fund municipal administration such as computer equipment, stationery, and costs of Governance, such as Council and community meetings, which facilitate community participation on issues of Integrated Development Plans (IDPs) and municipal budgets.

The Council has resolved, in compliance with the provision of the Act, to impose a rate and as a consequence, this rates policy has been developed within the parameters of the applicable legislation relating to property rates.

2.2. Guiding Principles

The following principles will ensure that the Municipality treats persons liable for rates equitably in terms of the Act:

- (a) Ratepayers with similar properties will pay similar levels of rates
- (b) The ability of ratepayers to pay their rates will be taken into account by the Council in dealing with the indigent's ratepayers. The municipality will provide relief measures through exemptions, reduction and rebates.
- (c) The determination of the tariffs and the levying of rates must allow the Council to promote local, social, and economic development.

2.3. Strategic Focus

In determining the rates, exemptions, rebates and reductions, the Council may consider the following:

- (a) the impact of rates on the community,
- (b) the impact of rates on business
- (c) the Integrated Development Plan (IDP) of Council
- (d) the impact of rates on the Local Economic Development (LED) strategy of the Council
- (e) when determining the rates on properties the following aspects must be taken into account namely:
 - i. the effects of rates on the poor, including appropriate measures in order to alleviate the rates burden on them; and
 - ii. the effect of reaching the objectives set out in paragraph 2.4 of this policy.
- (f) In developing or amending this policy, the Council commits itself to a process of community participation as envisaged in section 4 of the Act and chapter 4 of the Municipal Systems Act, 2000 (Act No 32 of 2000) (MSA). In addition to the requirements laid down in the MSA, the Council will engage interested parties and structures, such as ratepayer organisations, directly in the process of community participation. In addition, use will be made of established community consultation structures, such as Ward Committees, to ensure thorough participation with regard to the afore-mentioned process.

2.4. Objectives Of The Policy

The key objectives of the policy are to:

- (a) ensure that all owners of rateable property are informed about their liability to pay assessment rates.
- (b) specify relief measures for ratepayers who may qualify for relief or partial relief in respect of the payment of rates through exemptions, reductions and rebates contemplated in section 8 of this policy and section 15 of the Act.
- (c) set out the criteria to be applied by the Council if it increases rates and levies differential rates on different categories of property.
- (d) provide for categories of public benefit organisations, approved in terms of Section 30(1) of the Income Tax Act, 1962 (Act no 58 of 1962) as amended, which ratepayers are eligible for exemptions, reductions and rebates and therefore may apply to the Council for relief from rates.
- (e) recognise the state, organs of state and owners of public service infrastructure as property owners.
- (f) encourage the development of property;
- (g) Ensure that all persons liable for rates are treated equitably as required by the Act.
- (h) determine the level of increases in rates.

3. ANNUAL OPERATING BUDGET AND POLICY REVIEW

3.1. The Council must annually consider the levying of rates and determine the rate in the and during the budget process when it is tabled in the council in terms of section 16 of the Municipal Finance Management Act and if necessary, amend its rates policy. Any amendments to the rates policy must consider public comments and inputs.

3.2. In determining the level of increases in the rates, the criteria to be applied include the following:

- (a) The inflation rate as indicated by the consumer price index;
- (b) Take into consideration the medium-term budget growth factors as determined by National Treasury guidelines.

4. LEVYING OF RATES

4.1. Rate To Be Levied On All Rateable Properties

In terms of section 7(1)(2) of the Act, the municipality will not levy rates on properties where the municipality is the owner except in terms of the lease agreement.

4.2. Period For Which Rates May Be Levied

In terms of Section 12 of the Act,

- (a) When levying rates, a municipality must levy the rate for a financial year and the rate lapses at the end of the financial year for which it was levied.
- (b) The rates levied for a financial year may not be increased during the financial year only as provided for in Section 28(6) of the Municipal Finance Management Act.

4.3. The Effective Date Of The Rates Policy:

The rates policy takes effect from 1 July 2023 and subject to review on an annual basis.

5. DIFFERENT CATEGORIES OF PROPERTIES

5.1. Subject to section 19, in terms of the criteria set out in this rates policy, levy different rates for different categories of rateable property, as determined in section 8 subsection (2) and (3) of the MPRA, the categories were determined according to the following criteria—

- (a) actual use of the property;
- (b) permitted use of the property; or
- (c) a combination of (a) and (b);
- (d) the geographical area where the property is situated.

5.2. The Council has determined the following categories of property in line with section 8(2) of the Act for purposes of rating:

- (a) Residential properties (Private and State owned)
- (b) Industrial properties
- (c) Business and commercial properties
- (d) Agricultural properties
- (e) Properties owned by an organ of state and used for public service purposes.
- (f) Municipal properties
- (g) Properties used for multiple purposes
- (h) Places of worship
- (i) Properties owned by public benefit organizations and used for specified public benefits activities;
- (j) Non-permitted use / Illegal Use
- (k) Multiple use
- (l) Vacant Land
- (m) Communal owned property
- (n) Public Benefit Organization

5.3. The Council has determined the following ratios relevant to each category to the rate on residential properties:

Ranking Category	Ratio	Rate per Tariff
(a) Residential Properties - private owned	1.00	0.00836
(b) Residential Properties - State owned	1.00	0.00836
(c) Industrial Properties	2.00	0.01656
(d) Business and Commercial	4.00	0.03345
(e) Agricultural Properties	0.25	0.00212
(f) Properties owned by organ of state and used for public service purposes	6.35	0.05312
(g) Municipal Properties	0.00	0.00000
(h) Places of worship	0.00	0.00000

6. CATEGORIES OF OWNERS OF PROPERTY AND CATEGORIES OF PROPERTIES FOR PURPOSES OF EXEMPTIONS, REDUCTIONS AND REBATES.

6.1. Categories Of Properties In Terms Of Section 15 Of The Act

The Council has determined the following categories of owners of property or categories of properties in terms of section 15 of the Act.

- (a) Residential properties
- (b) Indigent Owners
- (c) Child Headed Households

Properties used exclusively as an orphanage, non-profit retirement villages, old age home or other non-profit institution for the benefit of the public or a section thereof, provided that any profits from the use of the property are used entirely for the benefit of the institution and / or for charitable purpose.

(a) Welfare & Humanitarian Institutions

The following Public Benefit Organisations/ Non-Governmental Organisations may be exempted from paying rates as determined by council from time to time:

Organisations

6.6. Public Benefit Organisations / Non-Governmental Organisations And Cultural

- (a) The aim of this rebate is to alleviate the burden on pensioners who have fixed income and limited resources. Pensioners may receive a reduction and a rebate of an amount as determined by the Council Indigent Policy during the annual budget.
- (b) Subject to the criteria set out in below pensioners may be granted a rebate on their Primary Property, from the date of qualification with effect from the start of current financial year, following the date of approval of an application.
- (c) The applicant must meet the following criteria:
 - i. he or she must produce a valid South African bar-coded identity document;
 - ii. where couples are married in community of property and the property is registered in both their names, the age of the eldest will be the qualifying factor;
 - iii. not be in receipt of an indigent assessment rate rebate;
- (d) A rebate will only be granted in respect of a property on which only one dwelling is erected and such dwelling be occupied by the applicant and his/her dependants.
- (e) The pensioner's reduction and rebate will lapse where the applicant ceases to meet all the relevant qualifying criteria.

6.5. Pensioners

The Council has adopted an Indigent Policy that provides for the alleviation of the rates burden on child headed households within the Municipality. Child headed households are exempted from payment of rates.

6.4. Child Headed Households

The Council has adopted an Indigent Policy that provides for the alleviation of the rates burden on the low-income sectors of the community within the Municipality. Indigent owners are exempted from payment of rates.

6.3. Indigent Owners

All residential properties with a market value of less than R50 000-00 are exempted from paying rates. The R 15 000-00 impermissible rates contemplated in terms of section 17(1) (h) of the Property Rates Act is included in the R50 000-00 amount. This is an important part of the council's indigent policy and is aimed primarily at alleviating poverty.

6.2. Residential

- (d) Pensioners
- (e) Public Benefit Organisations/Non-Governmental Organisations (NGO's) And Cultural Organisations
- (f) Owners of Properties used for Bona Fide Farming Purposes
- (g) Owners of Business or Industrial Property with high market values.

- (a) Signing of the Debt Acknowledgement Letter
- (b) Application must be made in writing in the prescribed format and will be valid for duration of validity period of valuation roll;

6.9.2. Exemptions may be subject to the following conditions:

- (a) An application for rebates, exemptions and reductions on the prescribed application form should reach the office of the Chief Financial Officer during the financial year, or when invitation is done by the municipality for registration or renewal.
- (b) A once-off application must be submitted with the implementation of every new valuation roll.
- (c) The applicant applies only once for the reduction and it remains valid for the duration of the valuation roll.
- (d) The municipality may at its own discretion request the applicants to renew applications.

6.9.1. General requirements:

6.9. Requirements For Exemptions, Reductions and Rebates

- (a) Market Value R 10 000 000.00 – R 49 999 999 8% rebate
- (b) Market Value R 50 000 000.00 – R 99 999 999 10% rebate
- (c) Market Value R 100 000 000.00 and above 12% rebate

Properties used for business or industrial purposes whose improved market value is R10 000 000.00 and above may receive rebates as approved by Council from time to time:

6.8. Owners Of Business Or Industrial Property With High Market Values

Properties used for bona fide agricultural purposes with the property owner deriving his principle source of income from produce of the land may receive a rebate as approved by the Council from time to time.

6.7. Owners Of Properties Used For Bona Fide Farming Purposes

- i. Property registered in the name of a declared institution in terms of the Cultural Institutions Act (Act 19 of 1998 as amended) promoting the cultural aims as defined in section (6)(a) and (b) of the Ninth Schedule to the Income Tax Act (Act 58 of 1962 as amended) which reads as follows:
 - “The advancement, promotion or preservation of the arts, culture, or customs”;
 - ii. The promotion, establishment, protection, preservation or maintenance of areas, collections, or buildings of historical or cultural interest, national monuments, national heritage sites, museums, including art galleries, archives, and libraries.
 - iii. Property registered in the name of a cultural organization or any organization which is, in the opinion of the municipality, promoting the cultural aims as defined in section (6)(c) of the Ninth Schedule to the Income Tax Act (Act 58 of 1962 as amended).

(c) Cultural

Property registered in the name of and used by institutions/ organisations whose exclusive aim is to protect birds, reptiles, and other animals on a non-profit basis.

(b) Animal Welfare

7. SPECIAL RATING AREAS

- (c) The rebate will lapse:
 - i. Defaulter of the payments as per Debt Acknowledgement
 - ii. On alienation of the property; or
 - iii. If any such land or building is used for any purpose other than the purpose so exempted.
 - iv. On expiry of validity period of valuation roll
- (a) The Council may by resolution establish special rating areas and levy an additional rate on property in that area for the purpose of raising funds for improving or upgrading that area.
- (b) Any exclusion, exemption, reduction, or rebate granted in terms of this policy does not affect the additional rate payable by the owner in a Special Rating Area.

8. LIABILITY FOR RATES

8.1. Liability For Rates by Property Owners

- (a) The amount due for rates will be reflected as a rate (cent amount in the Rand rate) multiplied by the market value of the property as per General Valuation Roll
- (b) Rates levied on a property must be paid for by the owner of the property.
- (c) Joint owners are jointly and severally liable for payment of rates on the property.
- (d) The municipality will deliver monthly accounts to the latest address on the municipality's record; however, Rates payers remains liable for the payment of the rates whether or not an account has been received and if the account was not received the onus shall be on the rate payer concerned should make necessary enquiries with the municipality.

8.2. Effects Of Objections and Appeals on Liability For Payment Ito The Act

The lodging of an objection or an appeal in terms of sections 50 and 54 of the Act does not defer liability for the payment of rates beyond the dates determined for payment in terms of this Policy.

8.3. Section 78 Applications

Application fee will be payable on review of entry in the Valuation Roll (outside time frame).

8.4. Method And Time Of Payment

Council shall recover an annual levy payable:

- (a) On a monthly basis in twelve (12) equal instalments on or before the due date as determined by council; or
- (b) Single or one (1) annual amount, as may be agreed to with the owner of the property on or before the due date as determined by council.
- (c) From the owner on the billing date (No pro-rata in the case of transfer of property and the registration date).
- (d) Interest on arrear rates shall be charged at the rate determined by council in the approved tariff structure.

Mayor: Cllr Zitha T
Surname & Initials

Signature

Date
30/05/2023

Signed by:

This policy shall be called the "Property Rates Policy" of the Greater Giyani Municipality for financial year 2023/24.

10. SHORT TITLE

- (a) The municipality shall prepare a new valuation roll every 5 (five) years, with the option to extend the validity of the valuation roll to 7 (Seven) years with the approval of the MEC for COGTA.
- (b) Supplementary valuations will be done on a continual basis to ensure that the valuation roll is properly maintained, but at least once a year.
- (c) The current General Valuation Roll is valid for the municipal financial years 2020 to 2025.

9. THE PERIOD OF VALIDITY OF THE VALUATION ROLL

- (a) Payment and recovery of rates shall be in accordance with Council's Credit Control and Debt Collection policy and relevant By-laws.
- (b) In addition, If an amount due for rates levied in respect of a property is unpaid by the owner of the property after the date determined in terms of Paragraph 8.3 of the Property Rates Policy, the municipality may recover the amount in whole or in part from a tenant or occupier of the property, despite any contractual obligation to the contrary on the tenant or occupier. The municipality may recover an amount only after the municipality has served a written notice on the tenant or occupier.
- (c) The amount a municipality may recover from the tenant or occupier of a property in terms of subsection (1) is limited to the amount of the rent or other money due and payable, but not yet paid, by the tenant or occupier to the owner of the property.
- (d) Any amount a municipality recovers from the tenant or occupier of the property must be set off by the tenant or occupier against any money owed by the tenant or occupier to the owner.
- (e) The tenant or occupier of a property must, on request by a municipality, furnish the municipality with a written statement specifying all payments to be made by the tenant or occupier to the owner of the property for rent or other money payable on the property during a period determined by the municipality.

8.5. Payment And Recovery Of Rates: