

ITEM NUMBER: C 11/04/16

*RECOMMENDATION FROM THE EXECUTIVE MAYOR: 19 APRIL 2016*

MC 54/04/16 EARLY CHILDHOOD DEVELOPMENT (ECD) RATES REBATE  
ACCREDITATION FOR 2015/16

It is **RECOMMENDED** that the applications for the accreditation of rates rebate for 2015/16 as listed per Annexure A to the report on the agenda, be approved.



**REPORT TO EXECUTIVE MAYOR**

2016 -04- 19

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- 1    **ITEM NUMBER:    MC 54/04/16**
- 2    **EARLY CHILDHOOD DEVELOPMENT (ECD) RATES REBATE  
ACCREDITATION FOR 2015/16**
- AKKREDITASIE    VIR    EIENDOMSBELASTINGKORTING    VIR  
VROEëKINDONTWIKKELING VIR 2015/16**
- ISINDULULO    ESIVELA    KWIKOMITI    EJONGENE    NEMICIMBI  
YOPHUHLISO    LWENTLALO    YOLUNTU    NOPHUCULO  
LWABANTWANA ABASELULA**
- LSU G3740**
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Intense discussion took place in regard to the response received by NPO's with regard to the City of Cape Town's public advert that had called for ECD operators to submit applications for rates rebates by not later than Friday 20 November 2015.

- 3    **RECOMMENDATION FROM THE SOCIAL DEVELOPMENT AND  
EARLY CHILDHOOD DEVELOPMENT PORTFOLIO COMMITTEE  
(SOCDEV 18/03/16): 07.03.2016**

It is recommended that the supported applications for the accreditation of rates rebate for 2015/16 as listed per annexure "A" of the report be approved by Council.

**UGUNYAZISO    LWEZAPHULELO    ZEENTLAWULO    ZOBUHLALI  
KUPHUCULO    LWABANTWANA ABASELULA (ECD) NGOWAMA-  
2015/16 (SOCDEV 18/03/16): 07.03.2016**

Kundululwe ukuba izicelo ezixhaswayo zabo basebenza nezoPhuculo lwaBantwana abaseLula (ECD) zogunyaziso lwezaphulelo zeentlawulo zobuhlali kowama-2015/16 njengoko kudwelisiwe kwisihlomelo A maziPhunyezwe liBhunga.

**AANBEVELING VAN DIE PORTEFEULJEKOMITEE OOR  
MAATSKAPLIKE ONTWIKKELING EN  
VROEËKINDONTWIKKELING (SOCDEV 18/03/16): 07.03.2016**

Daar word aanbeveel dat die vroeëkindontwikkelingbedryfsaansoeke vir die akkreditasie vir eiendomsbelastingkorting vir 2015/16, wat gesteun is, per bylae A van die verslag, deur die Raad goedgekeur word.

<b>Name-Signature</b>	<i>Peter Mason</i>
<b>Date</b>	18 March 2016
<b>Contact Numbers</b>	[021] 400-3508
<b>E-mail Address</b>	<a href="mailto:Peter.Mason@capetown.gov.za">Peter.Mason@capetown.gov.za</a>
<b>Directorate</b>	Corporate Services and Compliance

*Acting*  
  
 EXECUTIVE DIRECTOR: CORPORATE  
 SERVICES AND COMPLIANCE (ED: CORC)

SUPPORTED FOR ONWARD SUBMISSION TO  
 MAYOR  / MAYCO  / COUNCIL

NOT SUPPORTED

REFERRED BACK

DATE

2016 -03- 31

COMMENT:

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P. deLille.

**EXECUTIVE MAYOR**

SUPPORTED FOR ONWARD SUBMISSION TO  
MAYCO  / COUNCIL

PC RECOMMENDATION

RECOMMENDATION AS CONTAINED IN  
ORIGINAL REPORT

ALTERNATIVE RECOMMENDATION TO BE  
REFLECTED BELDW

APPROVED I.T.O. DELEGATED AUTHORITY

NOTED

REFUSED

REFERRED BACK

DATE

08.04. 2016

COMMENT:

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CITY OF CAPE TOWN  
ISIXEKO SASEKAPA  
STAD KAAPSTAD

REPORT TO SOCIAL DEVELOPMENT AND  
EARLY CHILDHOOD DEVELOPMENT  
PORTFOLIO COMMITTEE  
COUNCIL

DATE

1. ITEM NUMBER : **SOCDEV 18/03/16**
2. SUBJECT :EARLY CHILDHOOD DEVELOPMENT (ECD) RATES REBATE  
ACCREDITATION FOR 2015/16

ONDERWERP: AKKREDITASIE VIR EIENDOMSBELASTINGKORTING VIR  
VROEëKINDONTWIKKELING VIR 2015/16

ISIHLOKO: UGUNYAZISO LWEZAPHULELO ZEENTLAWULO  
ZOBUHLALI KUPHUCULO LWABANTWANA ABASELULA (ECD)  
NGOWAMA-2015/16

LSU: G3740

3. STRATEGIC INTENT
- Opportunity City
  - Safe City
  - Caring City
  - Inclusive City
  - Well-run City

This report is aligned to Strategic focus area 3: Caring City and Objective 3.1 to provide social services to those that need it.

4. PURPOSE

This report is intended to request members of the Portfolio committee to consider and support the report for submission Council for approval.

## 5. FOR NOTING BY / FOR DECISION BY

This report is for consideration/decision by:

- The Portfolio Committee for support
- Council for approval

## 6. EXECUTIVE SUMMARY

Social Development and Early Childhood Development (SDECD) placed an advertisement in the community newspapers calling on Non-profit organizations within the Early Childhood Development (ECD) sector to submit formal applications in order to be considered for rates rebate within 2015/16 financial year. This report is presented to solicit the support of the members of the Portfolio Committee to consider the list of applicants for 2015/16 financial year as part of the process for them to benefit from City of Cape Town 2015/16 rates policy.

## 7. RECOMMENDATIONS

Not delegated: for decision by Council:

It is recommended that applications for the accreditation of rates rebates be supported for submission to Council for approval.

### AANBEVELINGS

Nie gedelegeer nie: vir besluitneming deur die Raad:

Daar word aanbeveel dat steun verleen word aan aansoeke om akkreditering van eiendomsbelastingkortings vir voorlegging aan die Raad vir goedkeuring.

### IZINDULULO

Asiqunyaziswanga: isiqqibo seseBhunga:

Kundululwe ukuba makuxhaswe izicelo zokugunyaziswa kwezaphulelo kwiintlawulo zobuhlali ukuze zingeniswe kwiBhunga ukuba ziphunyezwe.

## 8. DISCUSSION/CONTENTS

City of Cape Town Rates Policy (2015/16) makes provision to consider 100% rates rebate to qualifying non-profit organizations (NPO) that have submitted formal applications to Council.

According to the policy, in order to be considered the organizations must either be registered as NPOs under non-profit organization Act 71 of 1997 or be public benefit organizations (PBOs) that qualify for tax exemption as contemplated by Part 1 of Section 30 of the Ninth Schedule of the Income Tax Act. In addition, the annual registration certificate must be submitted on an annual basis upon application inclusive of the other required documentation confirming that they are in good standing.

Accordingly, Early Childhood Development (ECD) organizations are required to apply annually to the Social Development and Early Childhood Development (SDECD) Portfolio Committee for accreditation in terms of the set criteria to qualify for a 100% rates rebate. Social Development and Early Childhood Development Directorate placed an advert in various newspapers across the Cape Metro whereby registered NPOs within the ECD sector were invited to submit formal applications in order to be considered for rates rebates as part of 2015/16 financial year. The closing date for submission of formal applications was on 20 November 2015 and upon the closing date twelve application forms were received. However, after a vigorous screening process only nine non-profit organizations (NPOs) were found to be compliant with the requirements of the approved selection criteria

All submitted applications were subjected to a thorough scrutiny or verification process and where there was an outstanding supporting document the applicant was kindly requested to submit in order to take informed decision as set out in the qualifying criteria. For ease of reference the copy of the advert which also outlines the criteria is attached as **annexure C**

Based on approved selection criteria, the attached list (*see annexure A*) of registered NPOs is duly recommended for rates rebate for 2015/16 financial year as contemplated in the Rate Policy of the City of Cape Town (*Rates Policy 2015/16*).

The list of non-recommended NPOs is attached as **annexure B** of this report.

## **8. Constitutional and Policy Implications**

- 8.1.1 Section 35 (2) (d) of the Inter-governmental Relations Framework Act “provides that an implementation protocol *must* be considered where an organ of state to which primary responsibility for the implementation of the policy, the exercise of the statutory power, the performance of the statutory function or the provision of the services has been assigned lacks the necessary capacity”.
- 8.1.2 Section 4.2 (j) of the Municipal Systems Act; 32 of 2000;
- 8.1.3 Children’s Act and Regulations, Act 38, 2005 (as amended);
- 8.1.4 City of Cape Town Rates Policy 2015/16 (Number 21144B).
- 8.1.5 Provincial Government of the Western Cape Integrated ECD Strategy (approved in September 2012);

8.1.6 City of Cape Town's Environmental Health By-Law; City of Cape Town Zoning Scheme Regulations;

**8.1. Sustainability Implications**

Does the activity in this report have any sustainability implications for the City? No  Yes

**8.2. Legal Implications**

This report complies with Municipal Finance Management Act, 56 of 2003 as well as Municipal Property Rates Act, 6 of 2004 (as amended from time to time).

**8.3. Staff Implications**

Does your report impact on staff resources, budget, grading, remuneration, allowances, designation, job description, location or your organisational structure?

No

It is part of the approved staffing structure.

**8.4. Risk Implications**

None.

**8.5. Other Services Consulted**

- Finance Directorate's Inter-Service Liaison Department.

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**Annexure A:** Copy of the list of NPOs recommended for 2015/16 rates rebate accreditation.

**Annexure B:** Rates Rebates Non Recommended List of NPOs for 2015 2016

**Annexure C:** ECD Rates Rebate Advert

**FOR FURTHER DETAILS CONTACT:**

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E-MAIL ADDRESS	andile.wotshela@capetown.gov.za
DIRECTORATE	Social Development and ECD
DIRECTOR FOR SPECIAL PROJECTS	Brian Ford



**Approval Form**  
Supported for inclusion on the agenda



CITY OF CAPE TOWN  
ISIXEKO SASEKAPA  
STAD KAAPSTAD

Metingsaal 5000/5001, 5th Floor

**ECD RATES REBATE ACCREDITATION FOR 2015/16**

**Report Reference:** 508675  
**Meeting:** Portfolio Committee - Social Development & Early Childhood Development  
**Meeting Date:** 07.03.2016  
**Meeting Venue:** Meeting Room A 5TH Floor Podium  
**Contact Person:** ANDILE WOTSHELA  
**Contact Telephone:** 021 417 4088  
**Contact Email:** ANDILE.WOTSHELA@CAPETOWN.GOV.ZA

Item	Section	Approver	Approval	Approved Date	Approver Comments
01	Author	BRIAN FORD	Approved	23.02.2016 13:55:03	
02	Executive Director	ERNEST SASS	Approved	24.02.2016 08:31:59	
03	Legal	Charlyne Arendse	Approved with Comments	24.02.2016 13:37:35	Certified as legally compliant based on the contents of the repo
04	Mayco member	Suzette Little	Approved	29.02.2016 05:50:41	
05	Late Item Approval	Raelene Arendse	Approved	29.02.2016 12:40:04	

**ECS Officer:**