



Submit by Email

APPLICATION TO CHANGE THE PROPERTY RATING CATEGORY TO PROPERTIES OWNED BY A PUBLIC BENEFIT ORGANISATION AND USED FOR SPECIFIED PUBLIC BENEFIT ACTIVITIES

Note: PBO (organisation not for profit) application is on a separate form

A public benefit organisation (PBO) means an organisation conducting specified public benefit activities as defined in the Municipal Property Rates Regulations (MPRR); and registered in terms of the Income Tax Act for tax reductions because of those activities.

Specified public benefit activities means an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act.

In order for property to be categorised as "Property owned by a public benefit organisation and used for specified public benefit activities" the following criteria must be met:

1. The registered owner must be a registered PBO;
2. The user (if not being used by the owner) must be a registered PBO; and
3. The property must be used for specified public benefit activities*.

* Specified activities listed in section C on page 2.

SECTION A: INFORMATION OF APPLICANT/ORGANISATION

Title		Name and surname			
Name of organisation (if applicable)					
Contact number			Cell number		
Email address					
As the applicant, are you the registered owner of the property mentioned below?			Y	N	
If you are not the registered owner, what is your relationship to the registered owner?					
Physical address of property					
Allotment/suburb				Postal code	
Erf/farm number				Municipal account number	
Name of farm					
Organisation's website address					

SECTION B: DOCUMENTATION REQUIRED TO CHANGE THE PROPERTY RATING CATEGORY

Please submit the following compulsory documentation:

- ☐ An exemption letter from SARS confirming registration as a PBO
- ☐ A valid tax clearance certificate or confirmation of tax compliance status
- ☐ A copy of the organisation's memorandum of incorporation

Note: If all the requested documentation is not submitted, the application will not be processed.
The City/Municipal Valuer reserves the right to request additional documentation if so required.

SECTION C: PUBLIC BENEFIT ACTIVITIES

Please tick which specified public benefit activities in Part 1 of the Ninth Schedule to the Income Tax Act the property is used for:

☐ Item 1: Welfare and humanitarian, please tick the relevant box(es).

- ☐ (a) The care or counselling of, or the provision of education programmes relating to, abandoned, abused, neglected, orphaned or homeless children.
- ☐ (b) The care or counselling of poor and needy persons where more than 90 per cent of those persons to whom the care or counselling are provided are over the age of 60.
- ☐ (c) The care or counselling of, or the provision of education programmes relating to, physically or mentally abused and traumatized persons.
- ☐ (d) The provision of disaster relief.
- ☐ (e) The rescue or care of persons in distress.
- ☐ (f) The provision of poverty relief.
- ☐ (g) Rehabilitative care or counselling or education of prisoners, former prisoners and convicted offenders and persons awaiting trial.
- ☐ (h) The rehabilitation, care or counselling of persons addicted to a dependence-forming substance or the provision of preventative and education programmes regarding addiction to dependence-forming substances.
- ☐ (i) Conflict resolution, the promotion of reconciliation, mutual respect and tolerance between the various peoples of South Africa.
- ☐ (j) The promotion or advocacy of human rights and democracy.
- ☐ (k) The protection of the safety of the general public.
- ☐ (l) The promotion or protection of family stability.
- ☐ (m) The provision of legal services for poor and needy persons.
- ☐ (n) The provision of facilities for the protection and care of children under school-going age of poor and needy parents.
- ☐ (o) The promotion or protection of the rights and interests of, and the care of, asylum seekers and refugees.
- ☐ (p) Community development for poor and needy persons and anti-poverty initiatives, including—
 - ☐ (i) the promotion of community-based projects relating to self-help, empowerment, capacity building, skills development or anti-poverty;
 - ☐ (ii) the provision of training, support or assistance to community-based projects contemplated in item (i); or
 - ☐ (iii) the provision of training, support or assistance to emerging micro enterprises to improve capacity to start and manage businesses, which may include the granting of loans on such conditions as may be prescribed by the Minister by way of regulation.
- ☐ (q) The promotion of access to media and a free press.

☐ Item 2: Health care, please tick the relevant box(es).

- ☐ (a) The provision of health care services to poor and needy persons.
- ☐ (b) The care or counselling of terminally ill persons or persons with a severe physical or mental disability, and the counselling of their families in this regard.
- ☐ (c) The prevention of HIV infection, the provision of preventative and education programs relating to HIV/AIDS.
- ☐ (d) The care, counselling or treatment of persons afflicted with HIV/AIDS, including the care or counselling of their families and dependents in this regard.
- ☐ (e) The provision of blood transfusion, organ donor or similar services.
- ☐ (f) The provision of primary health care education, sex education or family planning.

☐ Item 4: Education and development

- ☐ (a) The provision of education by a "school" as defined in the South African Schools Act, 1996, (Act No. 84 of 1996).
- ☐ (b) The provision of "higher education" by a "higher education institution" as defined in terms of the Higher Education Act, 1997, (Act No. 101 of 1997).
- ☐ (c) "Adult basic education and training", as defined in the Adult Basic Education and Training Act, 2000, (Act No. 52 of 2000), including literacy and numeracy education.
- ☐ (d) "Further education and training" provided by a "public college" or "private college" as defined in the Further Education and Training Colleges Act, 2006 (Act No. 16 of 2006), which is registered in terms of that Act.
- ☐ (e) Training for unemployed persons with the purpose of enabling them to obtain employment.
- ☐ (f) The training or education of persons with a severe physical or mental disability.
- ☐ (g) The provision of bridging courses to enable educationally disadvantaged persons to enter a higher education institution as envisaged in subparagraph (b).
- ☐ (h) The provision of educare or early childhood development services for pre-school children.
- ☐ (i) Training of persons employed in the national, provincial and local spheres of government, for purposes of capacity building in those spheres of government.
- ☐ (j) The provision of school buildings or equipment for public schools and educational institutions engaged in public benefit activities contemplated in subparagraphs (a) to (h).
- ☐ (k) Career guidance and counselling services provided to persons attending any school or higher education institution as envisaged in subparagraphs (a) and (b).
- ☐ (l) The provision of hostel accommodation to students of a public benefit organisation contemplated in section 30 or an institution, board or body contemplated in section 10(1)(cA)(i), carrying on activities envisaged in subparagraphs (a) to (g).
- ☐ (m) Programmes addressing needs in education provision, learning, teaching, training, curriculum support, governance, whole school development, safety and security at schools, pre-schools or educational institutions as envisaged in subparagraphs (a) to (h).
- ☐ (n) Educational enrichment, academic support, supplementary tuition or outreach programmes for the poor and needy.
- ☐ (o) The provision of scholarships, bursaries, awards and loans for study, research and teaching on such conditions as may be prescribed by the Minister by way of regulation in the Gazette.
- ☐ (p) The provision or promotion of educational programmes with respect to financial services and products, carried on under the auspices of a public entity listed under Schedule 3A of the Public Finance Management Act.